

2016/17 Annual Plan



Summer Sunset at Ohawe Beach, South Taranaki



South Taranaki District Council

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Mayor and Chief Executive Message

Hello everyone and welcome to our Annual Plan for 2016/17. This Annual Plan represents Year 2 of the Council's 2015-25 Long Term Plan and continues the direction and strategies set out in that document.

This year the District Rate will increase by 0.98% which is considerably lower than the 2.91% as outlined in the Long Term Plan. This reduction has been achieved as a result of Council's ongoing commitment to contain costs wherever possible, and savings made through lower inflation and borrowing costs.

Targeted rates for water and wastewater rise by \$15 and \$23 respectively while the kerbside rubbish and recycling collection rates remains unchanged. The Plan also provides for an increase in user fees for Building (18%) and Cemetery (10%) services to cover the cost of those activities. The average total rate increase (District Rate and Targeted Rates combined) is 1.89%. The impact of the reduced rate increase will be varied, due to the results of the triennial property revaluation carried out late last year by Quotable Value NZ. The revaluation saw the District's property values increase on average by 19.9%. However, this increase was driven by the rural sector with dairy properties seeing an average 29% increase in value, while the average residential property value increase was 1.2%.

Key projects the Council will progress in 2016/17 include: the Hawera Town Centre redevelopment, District Pathways programme, earthquake strengthening public facilities, construction of a new Water Treatment Plant for Inaha, improvements at Opunake Beach, Stage 2 Taumata Park Sports Facility in Eltham, Wai-inu Beach Wastewater Treatment Plant, water pressure improvements in Patea/Eltham and initial development of the regional landfill.

In addition there are several capital projects not outlined in our Long Term Plan, which have been included in the Annual Plan. These include \$442,000 to replace the Council Administration Building roof and \$400,000 for improvements to the Eltham Water Treatment Plant. Also, as a result of the extensive storm damage in the Waitotara catchment (June) and Opunake Township (August) last year an extra \$258,000 has been budgeted to help build a stormwater diversion channel for Opunake, and \$1.6 million to build a new access road to Wai-inu Beach (*we expect to be able to recover at least 55% of this funding from the New Zealand Transport Agency*).

Other key matters that the Council will turn its attention to in the coming year include; the 2016 Local Body Elections, progressing our Digital Development Fund, adopting the new District Plan, approving a master plan for Opunake Beach and developing a new Trade Waste Bylaw and Local Alcohol Policy.

The Council is in a sound financial position and has a clear direction for our District.



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 Annual Plan

This Annual Plan provides an update to the 2015-25 Long Term Plan (LTP), highlighting changes to Council's work programme for Year 2 (2016/17), reasons for the changes and the impact on rates.

This Annual Plan is an exceptions document i.e. it only details changes to the LTP. To fully understand this Annual Plan, you may find it helpful to read it alongside the LTP which contains a detailed explanation of the Council's work programme.

This Annual Plan is prepared on the same format as the LTP. The Annual Plan contains Funding Impact Statements followed by a number of financial statements.

Changes from 2015-25 LTP – Year 2

The following key changes are identified in this Annual Plan.

District Revaluations

The rates you pay vary from property to property around the District depending on the services you receive and the value of your property. Every three years all the properties within the District are valued by Quotable Value New Zealand to reflect market movements and capital improvements undertaken by property owners.

The latest valuation was released late last year and the new capital values will be used for the 2016/17 rate invoices. Our initial analysis shows that the average residential property value increase was about 1.2% across the District. The dairy farming sector had an average increase of 29.1%, pastoral sector 24.1%, commercial sector 4.2%, industrial sector 0.9% and lifestyle blocks had an average increase of 4.1%. Overall the District had an increase of 19.9%.

If your property's valuation increased more than the District average increase then you will pay more than the rate increases explained in this Plan. Consequently if your property's capital value did not increase as much as the District's average movement then your rates will not increase as much as indicated. Only general rates and roading rates are based on your property's capital value. All the other rates are uniform (the same) for all properties for the services being delivered eg water, wastewater, kerbside collection.

Increase in Building Fees

In Council's Revenue and Financing Policy user fees and charges are intended to cover 65%-70% of the cost of operating the Building Consent service, while the general rate makes up the balance. Because of the current economic downturn building consent numbers are down significantly on previous years', as is the value of building work which has impacted on the income generated by user fees. To meet this shortfall Council are increasing the user fees and charges by 18%.

Increase in Cemetery Fees

The cemetery fees and charges are increased by 10% to maintain income from user fees and charges and better support the ongoing maintenance of the cemeteries given that the individual plots are maintained by the Council in perpetuity.

Hawera Administration Building

The Council will replace the Hawera Administration building roof at a cost of \$442,000.

Stormwater Improvement

The Council has allocated additional operational funds for stormwater maintenance of public drains, and additional capital of \$250,000 to contribute towards a diversion channel proposed by the Taranaki Regional Council for Opunake to provide improved protection against flooding of the township.

Hawera Town Centre Development (Civic Centre Project)

The majority of the funding that was budgeted for the new civic centre project in Hawera for 2015/16 is being carried over to the 2016/2017 year. Site selection investigations, engagement of architects and some research on similar projects throughout the country have been done during the 2015/16 year.

Funding that was budgeted for the Hawera Town Centre Property Acquisition is also carried over from 2015/16 until suitable site selection and price negotiations have been completed.

Eltham Water Treatment Plant Filter Enhancement Project \$400,000

Filter condition and performance is declining, especially in bad wet weather so both filters at the Eltham plant require upgrading to consistently meet drinking water standards. Work will involve replacement of internal piping, floor, new and improved sand (coal) and control changes. This is to optimise performance in all conditions and ensure water continues to be safe to drink.

Borehole Treatment Project – Deferred

Ground water exploration at Waimate West indicated that there was a significant quantity of water available, but of quite poor quality. A separate project was planned to treat this water to meet the drinking water standards. However, we have been able to treat the available borehole water using the recently upgraded Waimate West Water Treatment Plant. This project has therefore been deferred until further ground water is developed at Waimate West.

Elected Members Contact Details

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

Council Officers

Phone 06 278 0555 or 0800 111 323
Fax 06 278 8757
Email annualplan@stdc.govt.nz

Mayor Ross Dunlop

Work phone 06 278 0555 or 0800 111 323
Home phone 06 278 5839
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Councillors

Ian Armstrong

Deputy Mayor

Home phone 06 761 8052
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Bonita Bigham

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Cell phone 027 457 7400

Phil Nixon

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Bryan Roach

Home phone 06 761 8083
Cell phone 027 445 7888

Alex Ballantyne

Home phone 06 764 7279

Kirsty Bourke

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Cell phone 027 2298 959

Robert Northcott

Home phone 06 273 8923
Cell phone 027 242 6130

Ian Wards

Home phone 06 278 4626
Cell phone 027 448 2337

Andy Beccard

Home phone 06 272 8017
Cell phone 027 243 1564

Gordon Lawson

Home phone 06 764 8189
Cell phone 027 844 9626

Mike Powell

Home phone 06 278 3084
Cell phone 027 476 9355

Garth Weir

Home phone 06 278 4499
Cell phone 027 442 6985

Impact on your Rates

The combined District Rate (which includes the general rate, roading rate and UAGC) has increased by 0.98%. This is less than the increase projected in the LTP of 2.91%. The targeted water rate increases by \$15, the targeted rate for wastewater increases by \$23 and there is no change in the targeted rate for kerbside collection. The separate targeted rate for Hawera businesses in the commercial/industrial zone increases by 0.40%. 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 few pages to show the effect on your total rates.

Rate	2015/16	2016/17	Difference
District Rate	2.92%	0.98%	
UAGC only	\$521	\$535	\$14
Targeted Rates			
Water Targeted Rate	\$561	\$576	\$15
Wastewater Targeted Rate	\$572	\$595	\$23
Kerbside Collection Rate	\$282	\$282	\$0
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
Water by Meter Rates – per cubic meter			
Town	\$2.36	\$2.42	\$0.06
Urban water High User	\$2.45	\$2.54	\$0.09
Urban water Extra High User	\$2.36	\$2.52	\$0.16
Waimate West	\$0.97	\$0.99	\$0.02
Inaha Water	\$0.99	\$1.01	\$0.02

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 follows.

Financial Commentary

Balance Budget

Under Section 100 of the Local Government Act 2002 (LGA02), 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.

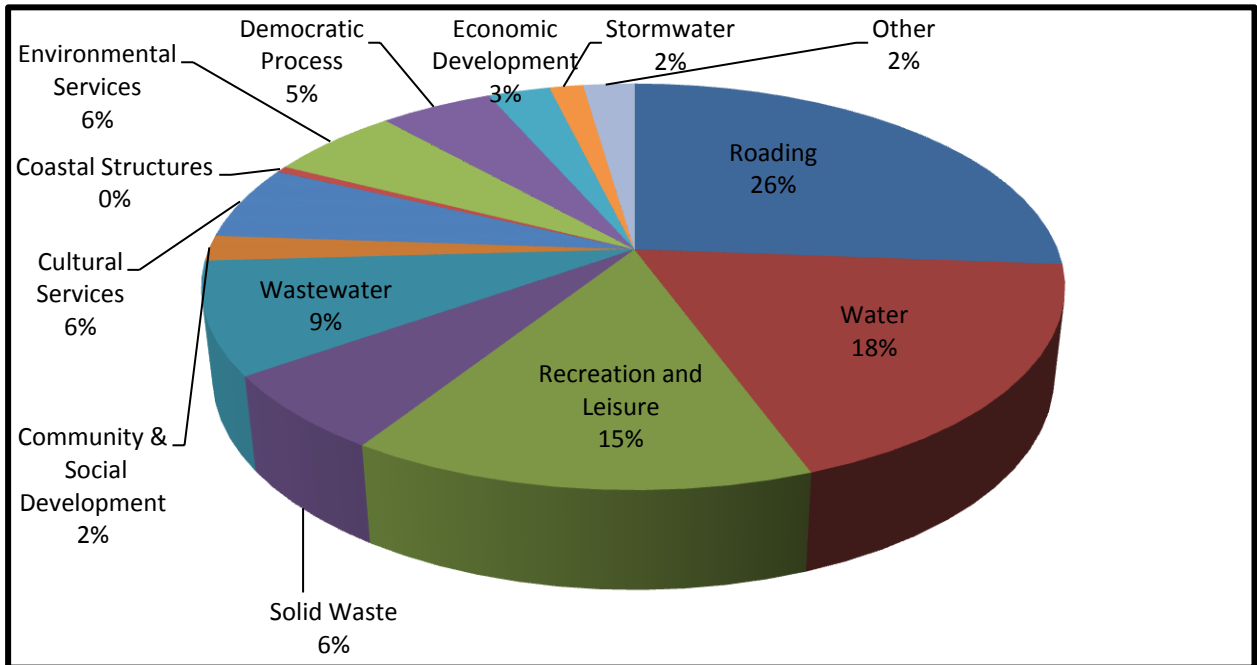
The Council’s policy for the funding of depreciation for its non-strategic assets is that rather than fund the depreciation for the replacement of the non-strategic assets, the Council will fund a proportion that allows for the renewals of components.

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

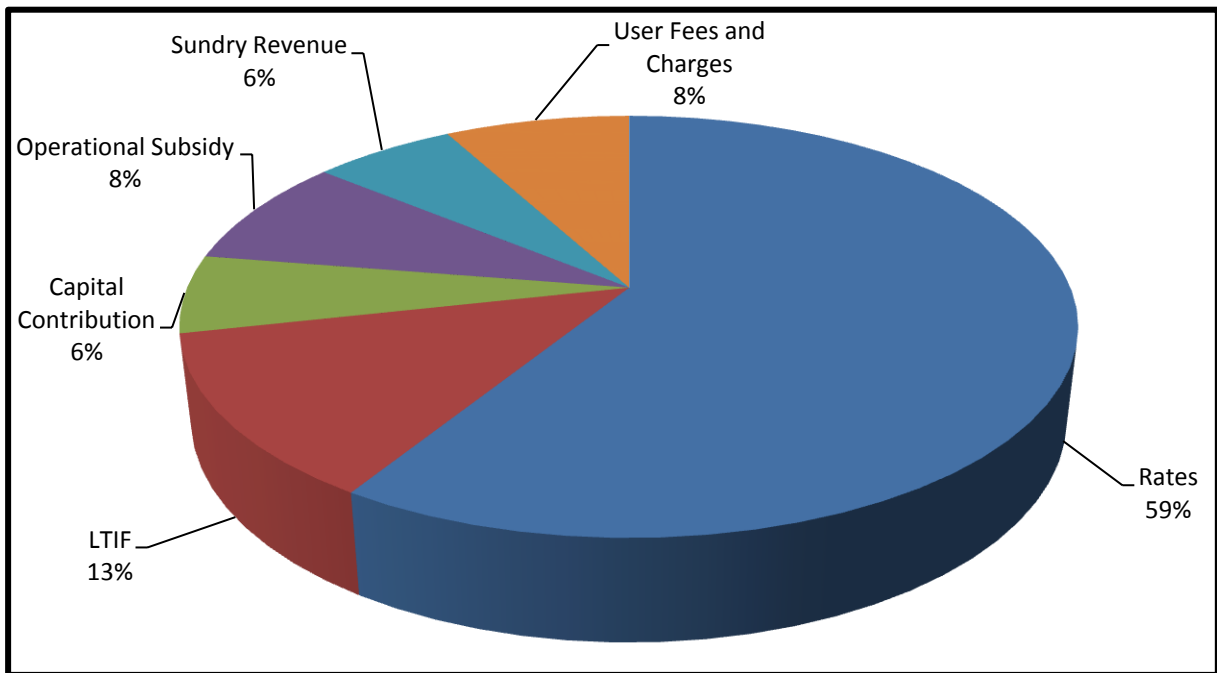
The projected financial position shows what the Council owns (Assets) and what it owes (Liabilities) and the difference between (Equity) is effectively the net value belonging to the Council. In 2016/17 it is forecast that the Council’s equity will grow to \$779 million. The projected increase in the value of the Council’s fixed assets, predominantly the water, wastewater, stormwater and roading assets clearly reflects the investment made in prior years.

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 \$2,535,000 (\$1,680,000 predicted in the LTP) to \$61.4 million.

- **Direct Costs** – Increase by \$1,966,000 compared to an increase of \$543,000 projected in the LTP. These costs have increased to account for the additional expenditure in the roading activity due to flood damage work and general inflation. Some of these costs will be met from Reserve Funds.
- **Finance costs** – Increase by \$91,000 compared to \$462,000 projected in the LTP. Forecast debt has been revised to reflect updated actual debt as adjusted for expected project costs for the 2015/16 and 2016/17 financial year. Finance costs are calculated at a weighted average rate of 5.38%.
- **Depreciation** – Total depreciation increases by \$478,000 compared to \$675,000 projected in the LTP. This increase arises from the significant upgrades carried out in recent years.



Our total revenue from rates is projected to increase by \$709,000 which is lower than the \$1,096,000 predicted in the LTP. The balance of our income is projected to increase by \$4,230,000 compared to \$3,475,000 predicted in the LTP. This is mainly due to an increase in grants and subsidies from the New Zealand Transport Agency (NZTA) because our approved roading programme is more than originally projected.

Council Debt and Long Term Investment Fund (LTIF)

The Council’s debt is projected to rise to \$140.45 million (including internal borrowings of \$13.3 million) by the end of 2016/17. This is a result of the Council projecting to spend \$23.11 million on capital in the coming year. The Council has projected loan repayments of \$3.61 million (including repayments on internal borrowings) for 2016/17. 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 \$135.7 million (including internal borrowings of \$13.3 million). The projected return on the LTIF is \$8.27 million (excluding \$0.81 million interest on internal borrowings) at 6.90% return for 2016/17. 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 2016/17

Our total rates income will increase to \$38.03 million compared to \$38.42 million in the LTP.

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

In 2016/17 the District Rate will increase by 0.98%. The increase mainly reflects inflation and marginal increased costs related to some activities.

Targeted Rates

The wastewater targeted rate will increase by 4.35%. The major drivers of the increase are loan repayments and depreciation.

The kerbside collection rate will remain same.

The urban water targeted rate increases by 3.34%. 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 6.83%. For ‘high users’ the cubic meter rate will increase by 3.76%. For all other users the cubic meter rate will increase by 2.44%. 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 2016/17 comprises of rates 59%, investment income 13% and the remaining 28% is from subsidies, capital contributions, sundry revenue and user fees and charges. The Council is endeavouring to ensure its income from rates stays within 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 1%.

	LTP 2016/17	Annual Plan 2016/17
Total Rate Cap	3.80%	3.80%
Actual Rate Increases	2.93%	1.89%
Difference	0.87%	1.91%

Explanation:

Total Rates - The total limits on the overall rate collection is on average 3.80% for 2016/17. The Council’s rate increases for 2016/17 is 1.89% on average.

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

Below are seven property examples to show the impacts of the rates increases for 2016/17.

2016/17 Property Values are projected using average increases in district revaluations.

Property Values	\$100,000	\$101,200	\$160,000	\$161,920	\$240,000	\$242,880	\$400,000	\$404,800
	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17
General Rates	\$98.28	\$83.38	\$157.25	\$133.41	\$235.88	\$200.12	\$393.13	\$333.53
Roading	\$91.91	\$76.09	\$147.06	\$121.75	\$220.59	\$182.62	\$367.65	\$304.37
UAGC	\$521.12	\$534.65	\$521.12	\$534.65	\$521.12	\$534.65	\$521.12	\$534.65
Water	\$560.63	\$576.32	\$560.63	\$576.32	\$560.63	\$576.32	\$560.63	\$576.32
Wastewater	\$572.13	\$595.13	\$572.13	\$595.13	\$572.13	\$595.13	\$572.13	\$595.13
Kerbside	\$281.75	\$281.75	\$281.75	\$281.75	\$281.75	\$281.75	\$281.75	\$281.75
Hawera Business Rate								
Total Rates	\$2,125.82	\$2,147.32	\$2,239.93	\$2,243.00	\$2,392.09	\$2,370.58	\$2,696.40	\$2,625.74
% Increase		1.01%		0.14%		-0.90%		-2.62%
\$ Increase		\$21.50		\$3.07		-\$21.51		-\$70.66

	Hawera Commercial		Rural			
	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17
Property Values	\$480,000	\$500,160	\$4,000,000	\$5,164,000	\$6,000,000	\$7,746,000
General Rates	\$471.75	\$412.09	\$3,931.27	\$4,254.75	\$5,896.90	\$6,382.13
Roading	\$441.18	\$376.07	\$3,676.50	\$3,882.79	\$5,514.75	\$5,824.19
UAGC	\$521.12	\$534.65	\$521.12	\$534.65	\$521.12	\$534.65
Water	\$560.63	\$576.32				
Wastewater	\$572.13	\$595.13				
Kerbside						
Hawera Business Rate	\$543.21	\$525.30				
Total Rates	\$3,110.01	\$3,019.56	\$8,128.89	\$8,672.19	\$11,932.77	\$12,740.96
% Increase		-2.91%		6.68%		6.77%
\$ Increase		-\$90.46		\$543.30		\$808.19

Rural	2 UAGCs		2 UAGCs		3 UAGCs			
	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17
Property Values	\$4,000,000	\$5,164,000	\$6,000,000	\$7,746,000	\$4,000,000	\$5,164,000	\$6,000,000	\$7,746,000
General Rates	\$3,931.27	\$4,254.75	\$5,896.90	\$6,382.13	\$3,931.27	\$4,254.75	\$5,896.90	\$6,382.13
Roading	\$3,676.50	\$3,882.79	\$5,514.75	\$5,824.19	\$3,676.50	\$3,882.79	\$5,514.75	\$5,824.19
UAGC	\$1,042.25	\$1,069.29	\$1,042.25	\$1,069.29	\$1,563.37	\$1,603.94	\$1,563.37	\$1,603.94
Water								
Wastewater								
Kerbside								
Hawera Business Rate								
Total Rates	\$8,650.01	\$9,206.83	\$12,453.90	\$13,275.60	\$9,171.13	\$9,741.48	\$12,975.02	\$13,810.25
% Increase		6.44%		6.60%		6.22%		6.44%
\$ Increase		\$556.82		\$821.71		\$570.34		\$835.23

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 long term plan and subsequent annual plans.

The South Taranaki District Council 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 the Mayor, Deputy Mayor and the Chairperson of the Environment and Hearings Committee, 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. All other governance decision-making is retained by the Council.

The Council's Support Services Unit plans and provides support for meetings of the Council, its Committees, and the Community Boards and generally oversees the processes that support Local Government in South Taranaki. 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 69% of residents agree that decisions made by the Council represent the best interests of the District.
- Greater than 51% of residents are satisfied with the Council's level of consultation.
- Greater than 60% of residents are satisfied or neutral with their opportunity to participate in Council decision-making processes.
- Greater than 80% of residents know where to access Council information when they want it.
- Zero Land Information Memorandums (LIMs) exceed the 10 working day timeframe.

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 or supported per annum.
- Two exhibitions are managed by the Arts Co-ordinator per annum.
- 90% of artists are satisfied with support offered.

Heritage

- 95% of customers are satisfied with their visit.
- 50% of the collection are on the database and/or digitised.
- 90% of customers are satisfied with the service.
- Two major and four minor exhibitions are provided per annum.
- Eight 'School Holidays' activities and three 'Adult' activities are provided per annum.

Cemeteries

- 90% of customers are satisfied with the tidiness and level of maintenance.
- 98% of customer complaints/requests are managed within 10 working days.
- No more than one complaint regarding interment processes is received.

LibraryPlus

- 95% of customers are satisfied with facilities and customer service.
- Number of visits to LibraryPlus facilities are greater than 280,000 and online greater than 60,000.
- 95% of customers are satisfied with materials, resources and information provided.
- 95% of attendees are satisfied with the standard of the programmes and activities.

Recreation and Leisure

The activities in this group include:

Parks and Property

Halls

Public Toilets

Holiday Parks

Swimming Pools

- **Rural Pools**
- **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 Hunter Shaw, Hawera Memorial Hall, Manaia and Eltham Town Halls are all earthquake prone and consequently closed to the public, pending strengthening works or a decision on the future of each. 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.

Holiday Parks

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 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 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 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

- 90% 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

- 90% of customers are satisfied with the maintenance and cleanliness of halls.
- 98% of customer complaints/requests are managed within 10 working days.

Public Toilets

- 90% 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.

Holiday Parks

- 100% of compliance with Camping Grounds Regulations 1985 by retaining the Certificate of Registration.
- 98% of complaints of Council-managed holiday parks are managed within 10 working days.
- Less than 15 complaints per annum about campground maintenance.

Swimming Pools – Rural Pools

- Number of users of rural pools is greater than 40,000 per annum.
- 80% of customers are satisfied with venues being well maintained.
- 80% of customers are satisfied with services provided by staff.
- 100% of lifeguards have a current Pool Lifeguard Practicing Certificate.
- Zero accidents reported per annum due to poor maintenance or design.
- 90% of compliance with NZ5826 through regular water quality tests.

Swimming Pools - Powerco Aquatic Centre

- Number of users of the Aquatic Centre is greater than 93,500 per annum.
- 90% of users are satisfied with the venue being well maintained.
- 90% of users are satisfied with services provided by staff.
- The Aquatic Centre holds a current national Poolsafe™ accreditation.
- Zero accidents reported per annum due to poor maintenance or design.
- Number of Aqua School Learn to Swim enrolments are no less than 1,400 per annum.

TSB Hub

- Numbers of users of TSB Hub is greater than 150,000 per annum.
- 80% of users are satisfied with standard of service provided.
- Zero accidents reported per annum due to poor maintenance or design.

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 financial and/or non-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.

Performance Measures

Economic Development

- 475 client interactions with the Business Advisory Service.
- 90% of businesses are satisfied with the service received from the Business Advisory Service.
- Two painting incentives granted per annum.
- Four business related promotions/articles per annum.
- Two lifestyle promotions per annum.
- One delegation to or from Harbin per annum.

Tourism

- Six promotions of South Taranaki as a visitor destination.
- 100,000 website hits per annum.
- Staff at the i-SITE are friendly and knowledgeable – 91% Qualmark Accreditation is maintained.
- A seven day a week service is provided at the i-SITE (excluding Christmas Day) – 91% Qualmark Accreditation is maintained.

Events

- At least 6 events Council has provided or supported per annum.
- 95% of attendees are satisfied with selected Council events.
- Zero serious incidents due to poor event management.

Community and Social Development

The activities in this group include:

Community Development

Pensioner Housing

Community Development

The Council 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.

Relevant policies and strategic plans are developed, the Council's contribution to regional and national initiatives (such as regional transport and the Regional Disability Strategy) is co-ordinated and partnerships which benefit the community are negotiated with external organisations and community groups.

Pensioner Housing

The Council owns 68 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 has allocated funding to upgrade 60 of the 68 units over five years (2012-17) and has recently purchased a section in Hawera for potential future development of Pensioner Housing units.

Performance Measures

Community Development

- 85% of participants in workshops and training sessions find the training useful.
- 75% 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.

Pensioner Housing

- 53% of Pensioner Housing units are rated good to very good using the minimum standards included in the Pensioner Housing Policy.
- 67% of all Pensioner Housing rents will not exceed 80% of market rates.
- 85% of tenants are satisfied with the standard of their accommodation.
- 85% of tenants are satisfied with the social support service provided.

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

Civil Defence and Emergency Management

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. The Crown has announced a restructure of fire and emergency services in NZ and the rural fire service will eventually be merged with the urban fire service to create one service, to be known as Fire and Emergency New Zealand, (FENZ).

Civil Defence and Emergency Management

The Council is involved in Civil Defence and Emergency Management to contribute to the social, economic, cultural, and environmental wellbeing of the District and to provide for the safety of the public and also the protection of property in South Taranaki.

The Council is obligated to plan and provide for Civil Defence and Emergency Management within South Taranaki and to ensure that it can function at the fullest possible extent during an emergency. To achieve this, the Council has a formal agreement with the Taranaki Emergency Management Office (TEMO), to discharge all responsibilities of the Council for Civil Defence and Emergency Management on behalf of the Council.

Performance Measures

Planning

- 100% of Resource Consent Applications are processed within statutory timeframes.
- 85% of Consents are monitored by their due date.
- 85% of Resource Consent Applicants are satisfied with the service they receive.

Building Control

- 100% of building consent applications processed within 20 working days.
- 95% of building inspections are carried out within 2 working days of request.
- Customers receive industry recognised quality service – Accreditation as a Building Consent Authority is retained.
- 85% of survey respondents are 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 5 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 by the next local body election.
- 100% of Plan Change projects that have dedicated periods of officer time set aside for talking with Iwi.

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.

Water Supply Services

Our water supplies provide an average of 43,000m³ 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 drinking water public health standards set by the Government.

Council Water Treatment staff operate eight separate water supply schemes serving our towns in the District, as well as three rural schemes, all of which are owned by the Council. A separate non-potable scheme is operated by the community of Nukumarū as a stock-water supply for farms served by that scheme. In the past year we have upgraded the Waimate West Water Treatment Plant and amalgamated the Pope Scheme into Waimate West. Council Water Treatment staff also operate three Water Treatment Plants in the Stratford District under a shared service agreement.

Maintenance of our 615 kilometres of water pipes is undertaken by contract, overseen by Council engineers.

Performance measures

- ≤ 10 complaints received about continuity of supply (per 1000 connections).
- ≤ 2 hours response time for service personnel to attend urgent call-outs.
- ≤ 5 hours response time for service personnel to resolve urgent call-outs (P1 < 250mm diameter main).
- ≤ 9 hours response time for service personnel to resolve urgent call-outs (P1 ≥ 250mm diameter main).
- ≤ 2 days response time for service personnel to attend non-urgent call-outs (P2).
- ≤ 5 days response time for service personnel to attend non-urgent call-outs (P3).
- ≤ 2 days response time for service personnel to resolve non-urgent call-outs (P2).
- ≤ 5 days response time for service personnel to resolve non-urgent call-outs (P3).
- 10/10 extent of compliance with current NZ Drinking Water Standards (for bacteria).
- 10/10 extent of compliance with current NZ Drinking Water Standards (for protozoa).
- 10/10 Water Safety Plans approved by DHB.
- ≤ 15% Water Losses.
- ≤ 350 L/c/d average consumption of drinking water per day per resident.
- 100% compliance with resource consents for abstraction.
- ≤ 3 complaints received about drinking water clarity (per 1000 connections).
- ≤ 3 complaints received about drinking water taste (per 1000 connections).
- ≤ 3 complaints received about drinking water odour (per 1000 connections).
- ≤ 3 complaints received about drinking water pressure or flow (per 1000 connections).
- ≤ 2 complaints received about response to the above (per 1000 connections).
- 80% of consumers are satisfied with the Water Supply overall.

Roading and Footpaths

The Council is a “Road Controlling Authority” and is legally responsible for control of its 1,622 kilometres of 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 educational programmes and the administration of the Regional Road Safety Project Fund.

The District’s roads are maintained through two major area based contracts; one being the “Southern area” south and east of Hawera; the other is the “Egmont area” west and north of Hawera. The new cycle and walking ‘pathways’ being built will be incorporated into the roading network infrastructure and maintained through the existing maintenance contracts.

Each year we reseal on average 90-100 kilometres of sealed roads; sealed roads in the District total 1,350 kilometres.

Performance measures

- 93% of roads meeting the roughness standard (deviation of true plane) remains stable or improves.
- 80% of road users are satisfied with the condition of Council roads.
- Decrease by 1 or zero to the annual change in number of fatalities and serious injury crashes on local road network.
- 6.5% of sealed local road network is resurfaced annually.
- 93% of footpaths with condition rating 1-4.
- 92% of urgent customer service requests relating to roads and footpaths are responded to within 2 working days.
- 92% of non-urgent customer service requests relating to roads and footpaths are responded to within 5 working days.

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 in towns, 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 mostly required to be dealt with on the property via soakage, not through the Council's stormwater system.

The Council have in 2016 introduced a stormwater drainage policy which helps clarify which drains are public (with the maintenance obligation and cost falling on the Council), or private drains where the landowner has the primary responsibility.

We are increasing our operational and capital budgets for stormwater in 2016/17 to allow for the above policy change, and to make improvements to stormwater infrastructure at Opunake.

Performance measures

- ≤ 10 reported flooding incidents of habitable properties.
- ≤ 1.0 for each flooding event, the number of habitable floors which are affected per 1000 properties rated for stormwater.
- Zero abatement notices are received by STDC for stormwater discharges.
- Zero infringement notices are received by STDC for stormwater discharges.
- Zero enforcement orders are received by STDC for stormwater discharges.
- Zero successful prosecutions made against STDC for stormwater discharges.
- ≤ 1 complaint received about stormwater system and response to issues (per 1000 connections).
- ≤ 2 hours response time for service personnel to attend flooding event.

Waste Services - Wastewater

Wastewater services include the collection, piping, treatment and discharge 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.

In the next year the Council intends to adopt and begin implementing a trade waste bylaw which will provide better controls and monitoring of liquid wastes discharged from businesses to our sewers and treatment systems. Additional monies have been budgeted for a trade waste officer, along with the extra sampling and monitoring costs; expected to be recovered from the affected businesses through trade waste charges to be introduced.

Performance measures

- Zero sewerage overflows into occupied buildings due to faults in the public wastewater system.
- ≤ 2 hours response time for service personnel to attend overflow.
- ≤ 5 hours response time for service personnel to resolve overflow.
- ≤ 1 customer complaints per year relating to odours from wastewater pump stations or treatment facilities (per 1000 connections).
- ≤ 12 complaints received about sewerage system faults (per 1000 connections).
- ≤ 10 complaints received about sewerage system blockages (per 1000 connections).
- ≤ 2 complaints received about response to issues (per 1000 connections).
- ≤ 1 dry weather overflows (per 1000 connections).
- 100% of compliance with discharge standards.
- Zero abatement notices received for discharges.
- Zero infringement notices received for discharges.
- Zero enforcement orders received for discharges.
- Zero convictions received for discharges.
- 80% of consumers are satisfied with the Wastewater Services overall.

Coastal Structures

The Council provide access paths and steps to the sea and a number of boat ramps to allow recreational craft to access water bodies. The Council provide coastal protection in the form of revetments in a number of places and maintain a number of significant structures in the Patea estuary such as the moles. These concrete and stone walls which guide the Patea River out to sea and associated structures in the Patea estuary would cost over \$20 million to replace.

This activity helps pedestrians to access the beaches and lakes, and boat users to access the water. To maintain these facilities means that the Council need to protect erosion prone areas close to existing infrastructure and maintain access to the sea. The Council don't have any Flood Protection and Coastal Works, as defined in the Local Government Act 2012, so this activity is not a mandatory activity. Therefore there are no performance measures for this activity.

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 transported to the Colson Road Landfill in New Plymouth. All recycled materials collected through a common regional kerbside and transfer station operations contract is taken to a new Materials Recovery Facility also on Colson Road and owned by the New Plymouth District Council.

We have budgeted in 2016/17 to begin the preliminary capital works required for the construction of the new regional 'Central Landfill' to be constructed on land owned by the South Taranaki District Council south of Eltham. This preliminary work is predominantly road widening and improvement works on State Highway 3 where it is joined by Rotokare Road, which will provide the access to the new Landfill. The Landfill is required to be ready to receive waste by June 2019 and the three district councils in Taranaki are working collaboratively to create a single council-owned entity that it is envisaged will own and operate the Landfill in due course. A separate Statement of Proposal is required to be published relating to this proposed joint venture.

Performance measures

- Zero complaints received for missed street collection that are not resolved.
- 90% of customers are satisfied with the Solid Waste collection service.
- On average ≤ 5 complaints received for genuine missed greenwaste bins (excluding non-compliant bins) per collection.
- ≤ 5 complaints received about poor maintenance, noise or smell for Transfer Stations.
- 26% of waste diverted from the landfill each year.

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 Long Term Plan levels of service or performance measures.

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 Portfolio

Statement of Accounting Policies

Entity Statement

The South Taranaki District Council (the Council) is a territorial local authority governed by the Local Government Act 2002. The primary objective of the South Taranaki District 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 and the group as 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.

Statement of Compliance and Basis of Preparation

The prospective financial statements have been prepared to comply with the requirements of Section 95 of the Local Government Act 2002 and Local Government Rating Act 2002. The Council is a public benefit entity (PBE) and complies with the PBE Accounting Standards Tier 1 issued by the External Reporting Board.

The prospective financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the period.

Measurement base

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, and certain financial instruments (including derivative instruments) except for assets and liabilities which are recorded at fair value. These are detailed in the specific policies below.

Functional and presentation currency

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000) and as a

result there may be some rounding errors. The functional currency of the Council and group is New Zealand dollars.

Specific Accounting Policies

The following accounting policies, which materially affect the measurement of results and financial position, have been applied.

1. Consolidation of Subsidiaries

Subsidiaries are all entities over which the Council has the power to govern the financial and operating policies, generally with more than fifty percent of the voting rights. Novus Contracting Limited has been consolidated using the purchase method, the company is inactive. The purchase method is used to consolidate subsidiaries and controlled entities. This method involves adding together corresponding assets, liabilities, revenues and expenses on a line-by-line basis. All significant inter-entity transactions have been eliminated.

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.

Rates arising from late payment penalties are recognised as revenue when rates become overdue.

Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfied its rates remission policy.

Rates collected on behalf of the Taranaki Regional Council (TRC) are not recognised in the financial statement (except for statement of cashflow), as the Council is acting as an agent for the TRC.

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 Revenue

Interest revenue is accrued on a time basis, by reference to the principal outstanding and the effective interest rate applicable. Interest revenue 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 Surplus/Deficit. 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.

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. Tax

Tax expense is charged in the Statement of Financial Performance in respect of the current year's surplus after allowance for permanent differences.

Deferred taxation is the amount of 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 Statement of Financial Position and all revenues and expenses in relation to financial instruments are recognised in the Surplus/Deficit. 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 Surplus/Deficit.

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 Surplus/Deficit.

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 Surplus/Deficit. Loans and receivables are classified as “trade and other receivables” in the Statement of Financial Position.

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 Surplus/Deficit.

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

Financial assets at fair value through other comprehensive revenue and expense:

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 Surplus/Deficit. In the event of impairment, any cumulative losses previously recognised in other comprehensive revenue and expense will be recognised in the Surplus/Deficit even though the asset has not been derecognised. On de-recognition the cumulative gain or loss previously recognised in

other comprehensive revenue and expense is recognised in the Surplus/Deficit.

6. Financial Liabilities

Financial liabilities comprise trade and other payables and borrowings. Financial liabilities (creditors, revenue 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 Surplus/Deficit.

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 Surplus/Deficit. 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).

All property, plant and equipment is classified as non-cash generating as these assets are not held with a primary objective of generating commercial return.

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 Statement of Financial Performance. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the Statement of Financial Performance will be recognised first in the Statement of Financial Performance 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.

Disposals

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal.

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

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 Beca Limited, Registered Valuers, as at 30 June 2014. 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 Beca Limited, Registered Valuers, as at 30 June 2014. 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 Beca Limited, Registered Valuers, as at 30 June 2014. Valuations are carried out on a three-yearly cycle.

Heritage and Cultural Assets were valued at fair value by 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.

Sewerage, water, drainage, and roading infrastructural assets are valued using the depreciated replacement cost method. There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated replacement cost method. These include:

- Estimating any obsolescence or surplus capacity of the asset.
- Estimating the replacement cost of the asset. The replacement cost is derived from recent construction contracts in the region for similar assets.
- Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions. For example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over-or-under-estimating the annual depreciation charge recognised as a n expense in the statement of comprehensive revenue and expense. To minimise this risk, infrastructural asset useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections,

deterioration, and condition-modelling are also carried out regularly as part of asset management planning activities, which provides further assurance over useful life estimates.

Infrastructural assets (excluding land) have all been valued at optimised depreciated replacement cost by Beca Limited and Spiire New Zealand Limited, Registered Valuers as at 30 June 2014. 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 Beca Limited, Registered Valuers, as at 30 June 2014. 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%
Berms		Not depreciated

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%
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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%
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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 Surplus/Deficit.

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 disaggregated 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 Statement of Financial Position. 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 revenue 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.

22. Critical accounting estimates and assumptions

In preparing these financial statements the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. These estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are detailed below.

Infrastructural assets

There are a number of assumptions and estimates used when performing the depreciated replacement cost valuation. These include:

- The physical deterioration and condition of an asset. This is mainly for the assets that are not visible (eg underground utilities). There are on-going physical inspections and condition modelling assessments to improve information on these assets. Estimating any obsolescence or surplus capacity of any asset.
- Estimates are made determining the remaining useful lives over which the assets will be depreciated. Published guidelines, component design lives and local conditions have been used to assist with the estimation of the remaining useful lives.

Funding Impact Statements

Funding Impact Statement – Democratic Process

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,465	2,620	2,571
Targeted Rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	512	529	503
Total operating funding (A)	2,977	3,149	3,074
Applications of operating funding			
Payments to staff and suppliers	818	894	881
Finance Costs	2	2	2
Internal Charges and Overheads applied	1,684	1,728	1,666
Other operating funding applications	488	539	539
Total applications of operating funding (B)	2,992	3,163	3,088
Surplus (deficit) of operating funding (A-B)	(14)	(14)	(14)
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(3)	14	(3)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	(3)	14	(3)
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	17	0
Increase (decrease) in reserves	(17)	(17)	(18)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	(17)	(0)	(18)
Surplus (deficit) of capital funding (C -D)	14	14	14
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	4	4	4

Funding Impact Statement – Cultural Services

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,603	2,684	2,708
Targeted Rates	0	0	0
Subsidies and grants for operating purposes	17	18	19
Fees and charges	221	228	249
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	637	641	646
Total operating funding (A)	3,478	3,570	3,621
Applications of operating funding			
Payments to staff and suppliers	2,155	2,187	2,195
Finance Costs	60	55	61
Internal Charges and Overheads applied	863	885	913
Other operating funding applications	0	0	0
Total applications of operating funding (B)	3,078	3,127	3,169
Surplus (deficit) of operating funding (A-B)	400	443	452
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(3)	(82)	(84)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	(3)	(82)	(84)
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	209	208	0
- To replace existing assets	186	153	359
Increase (decrease) in reserves	2	(0)	9
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	397	361	368
Surplus (deficit) of capital funding (C -D)	(400)	(443)	(452)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	416	463	474

Funding Impact Statement – Recreation and Leisure

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	4,013	4,226	3,979
Targeted Rates	0	0	0
Subsidies and grants for operating purposes	135	358	355
Fees and charges	1,215	1,236	1,256
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	2,855	2,902	2,839
Total operating funding (A)	8,218	8,722	8,430
Applications of operating funding			
Payments to staff and suppliers	4,645	4,878	4,622
Finance Costs	1,491	1,513	1,477
Internal Charges and Overheads applied	1,075	1,098	1,035
Other operating funding applications	50	50	58
Total applications of operating funding (B)	7,261	7,539	7,192
Surplus (deficit) of operating funding (A-B)	957	1,183	1,238
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	389	96	136
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	389	96	136
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	211	487	500
- To replace existing assets	1,188	1,048	1,084
Increase (decrease) in reserves	(52)	(255)	(210)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	1,346	1,279	1,374
Surplus (deficit) of capital funding (C -D)	(957)	(1,183)	(1,238)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	1,948	2,063	2,083

Funding Impact Statement – District Economy

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	818	864	791
Targeted Rates	160	163	163
Subsidies and grants for operating purposes	0	0	0
Fees and charges	108	110	89
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	567	757	593
Total operating funding (A)	1,652	1,895	1,635
Applications of operating funding			
Payments to staff and suppliers	753	803	767
Finance Costs	118	235	199
Internal Charges and Overheads applied	222	227	248
Other operating funding applications	500	503	326
Total applications of operating funding (B)	1,592	1,768	1,434
Surplus (deficit) of operating funding (A-B)	61	127	95
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	1,007	2,966	1,774
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	800	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	1,007	3,766	2,956
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	2,366	5,179	3,179
- To replace existing assets	0	0	0
Increase (decrease) in reserves	(1,298)	(1,286)	(1,310)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	1,068	3,893	1,869
Surplus (deficit) of capital funding (C -D)	(61)	(127)	233
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	51	167	157

Funding Impact Statement – Community and Social Development

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	714	753	763
Targeted Rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	324	346	325
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	223	227	223
Total operating funding (A)	1,262	1,326	1,311
Applications of operating funding			
Payments to staff and suppliers	805	831	824
Finance Costs	125	134	130
Internal Charges and Overheads applied	264	271	267
Other operating funding applications	0	0	0
Total applications of operating funding (B)	1,194	1,236	1,221
Surplus (deficit) of operating funding (A-B)	68	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	116	150	149
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	116	150	149
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	184	239	238
- To replace existing assets	0	0	0
Increase (decrease) in reserves	0	0	0
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	184	239	239
Surplus (deficit) of capital funding (C -D)	(68)	(89)	(90)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	137	150	150

Funding Impact Statement – Environment and Development

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,406	1,494	1,365
Targeted Rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	1,753	1,787	1,685
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	428	400	352
Total operating funding (A)	3,588	3,680	3,402
Applications of operating funding			
Payments to staff and suppliers	2,821	2,696	2,491
Finance Costs	17	18	19
Internal Charges and Overheads applied	997	1,022	1,046
Other operating funding applications	(0)	(0)	(0)
Total applications of operating funding (B)	3,836	3,736	3,556
Surplus (deficit) of operating funding (A-B)	(248)	(55)	(153)
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	28	(20)	(20)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	28	(20)	(20)
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	18	0	0
- To replace existing assets	114	5	3
Increase (decrease) in reserves	(352)	(80)	(176)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	(220)	(75)	(173)
Surplus (deficit) of capital funding (C -D)	248	55	153
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	53	55	59

Funding Impact Statement – Water Supply Services

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted Rates	11,665	12,032	12,001
Subsidies and grants for operating purposes	0	0	0
Fees and charges	76	78	83
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	266	273	227
Total operating funding (A)	12,007	12,383	12,311
Applications of operating funding			
Payments to staff and suppliers	2,839	2,898	2,631
Finance Costs	3,041	3,150	2,818
Internal Charges and Overheads applied	1,420	1,442	1,869
Other operating funding applications	0	0	0
Total applications of operating funding (B)	7,299	7,489	7,317
Surplus (deficit) of operating funding (A-B)	4,708	4,894	4,994
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(296)	1,451	1,837
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	36	36	36
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	(260)	1,487	1,873
Applications of capital funding			
- To meet additional demand	89	820	464
- To improve the level of service	646	3,310	3,680
- To replace existing assets	2,540	1,855	1,884
Increase (decrease) in reserves	1,174	396	839
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	4,449	6,381	6,867
Surplus (deficit) of capital funding (C -D)	(4,708)	(4,894)	(4,994)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	4,257	4,510	4,409

Funding Impact Statement – Roading and Footpaths

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	41	39	46
Targeted Rates	6,751	6,695	6,692
Subsidies and grants for operating purposes	3,946	4,071	5,110
Fees and charges	128	126	108
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	1,302	1,261	1,420
Total operating funding (A)	12,167	12,193	13,375
Applications of operating funding			
Payments to staff and suppliers	7,815	7,826	9,978
Finance Costs	248	237	229
Internal Charges and Overheads applied	216	220	222
Other operating funding applications	0	0	0
Total applications of operating funding (B)	8,279	8,284	10,430
Surplus (deficit) of operating funding (A-B)	3,888	3,909	2,946
Sources of capital funding			
Subsidies and grants for capital expenditure	3,731	3,852	3,878
Development and financial contributions	0	0	0
Increase (decrease) in debt	(124)	(124)	(124)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	3,607	3,728	3,754
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	1,342	1,204	1,226
- To replace existing assets	6,353	6,434	6,206
Increase (decrease) in reserves	(201)	(1)	(733)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	7,494	7,637	6,699
Surplus (deficit) of capital funding (C -D)	(3,888)	(3,909)	(2,946)
Funding Balance ((A-B) + (C-D))	(0)	0	0
Excludes Depreciation of:	5,809	5,925	5,826

Funding Impact Statement – Stormwater Network

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	615	621	688
Targeted Rates	6	6	6
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	121	125	132
Total operating funding (A)	742	752	827
Applications of operating funding			
Payments to staff and suppliers	208	214	262
Finance Costs	178	175	182
Internal Charges and Overheads applied	213	217	238
Other operating funding applications	0	0	0
Total applications of operating funding (B)	599	606	681
Surplus (deficit) of operating funding (A-B)	143	146	146
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	13	38	293
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	13	38	293
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	126	153	409
- To replace existing assets	32	33	33
Increase (decrease) in reserves	(2)	(2)	(2)
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	156	184	439
Surplus (deficit) of capital funding (C -D)	(143)	(146)	(146)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	453	476	455

Funding Impact Statement – Waste Services – Wastewater

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted Rates	3,972	4,132	4,145
Subsidies and grants for operating purposes	0	0	0
Fees and charges	503	647	708
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0
Total operating funding (A)	4,475	4,778	4,853
Applications of operating funding			
Payments to staff and suppliers	2,306	2,466	2,242
Finance Costs	1,459	1,564	1,481
Internal Charges and Overheads applied	303	309	399
Other operating funding applications	0	0	(0)
Total applications of operating funding (B)	4,067	4,339	4,122
Surplus (deficit) of operating funding (A-B)	408	440	731
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	1,019	1,746	1,756
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	70	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	1,089	1,746	1,756
Applications of capital funding			
- To meet additional demand	86	1,197	1,186
- To improve the level of service	324	477	472
- To replace existing assets	1,351	814	806
Increase (decrease) in reserves	(264)	(301)	23
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	1,497	2,186	2,487
Surplus (deficit) of capital funding (C -D)	(408)	(440)	(731)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	1,616	1,715	1,636

Funding Impact Statement – Solid Waste

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	844	831	841
Targeted Rates	2,076	2,076	2,089
Subsidies and grants for operating purposes	0	0	0
Fees and charges	707	725	711
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	740	2,285	2,701
Total operating funding (A)	4,367	5,917	6,342
Applications of operating funding			
Payments to staff and suppliers	3,420	3,192	3,177
Finance Costs	229	235	238
Internal Charges and Overheads applied	373	381	402
Other operating funding applications	0	0	0
Total applications of operating funding (B)	4,021	3,807	3,817
Surplus (deficit) of operating funding (A-B)	346	2,110	2,526
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(129)	(139)	(141)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	(129)	(139)	(141)
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	0	0	0
- To replace existing assets	37	27	27
Increase (decrease) in reserves	180	1,945	2,358
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	217	1,971	2,384
Surplus (deficit) of capital funding (C -D)	(346)	(2,110)	(2,526)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	39	41	41

Funding Impact Statement – Coastal Structures

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	55	80	73
Targeted Rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0
Total operating funding (A)	55	80	73
Applications of operating funding			
Payments to staff and suppliers	20	20	16
Finance Costs	9	20	15
Internal Charges and Overheads applied	13	13	15
Other operating funding applications	0	0	0
Total applications of operating funding (B)	42	53	46
Surplus (deficit) of operating funding (A-B)	13	27	27
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	228	134	17
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	228	134	17
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	61	0	0
- To replace existing assets	180	161	44
Increase (decrease) in reserves	0	0	0
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	241	161	44
Surplus (deficit) of capital funding (C -D)	(13)	(27)	(27)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	260	267	267

Funding Impact Statement – Reallocated Activity

For the years ended 30th June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	131	141	141
Targeted Rates	86	86	95
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	20
Internal Charge and Overheads Recovered	10,292	10,535	11,111
Local authorities fuel tax, fines, infringement fees and other receipts	3,026	3,218	3,508
Total operating funding (A)	13,536	13,981	14,874
Applications of operating funding			
Payments to staff and suppliers	8,174	8,392	8,824
Finance Costs	474	489	589
Internal Charges and Overheads applied	2,371	2,437	2,485
Other operating funding applications	0	0	0
Total applications of operating funding (B)	11,019	11,318	11,898
Surplus (deficit) of operating funding (A-B)	2,517	2,663	2,976
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	152	179	738
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	152	179	738
Applications of capital funding			
- To meet additional demand	0	0	0
- To improve the level of service	455	370	434
- To replace existing assets	397	444	885
Increase (decrease) in reserves	1,817	2,029	2,395
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	2,669	2,842	3,714
Surplus (deficit) of capital funding (C -D)	(2,517)	(2,663)	(2,976)
Funding Balance ((A-B) + (C-D))	0	0	0
Excludes Depreciation of:	650	572	651

Funding Impact Statement – Whole of Council

For the years ended 30 June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	13,188	13,821	13,433
Targeted Rates	24,298	24,761	24,762
Subsidies and grants for operating purposes	4,099	4,446	5,484
Fees and charges	5,034	5,283	5,234
Interest & Dividends from Investments	7,994	8,457	8,269
Local authorities fuel tax, fines, infringement fees and other receipts	1,777	3,342	4,071
Total operating funding (A)	56,389	60,110	61,253
Applications of operating funding			
Payments to staff and suppliers	35,561	36,050	37,643
Finance Costs	6,544	7,006	6,635
Other operating funding applications	1,038	1,092	923
Total applications of operating funding (B)	43,143	44,149	45,201
Surplus (deficit) of operating funding (A-B)	13,247	15,961	16,052
Sources of capital funding			
Subsidies and grants for capital expenditure	3,731	3,852	3,878
Development and financial contributions	0	0	0
Increase (decrease) in debt	3,373	7,385	7,304
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	106	836	36
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	7,210	12,074	11,219
Applications of capital funding			
- To meet additional demand	175	2,017	1,649
- To improve the level of service	5,944	11,627	10,139
- To replace existing assets	12,377	10,989	11,330
Increase (decrease) in reserves	1,962	3,402	4,152
Increase (decrease) in investments	0	0	0
Total applications of capital funding (D)	20,457	28,035	27,272
Surplus (deficit) of capital funding (C -D)	(13,247)	(15,961)	(16,052)
Funding Balance ((A-B) + (C-D))	0	0	(0)
Excludes Depreciation of:	15,733	16,408	16,211

Prospective Statement of Financial Performance

For the year ended 30 June	Annual Plan 2015/16 \$000	LTP Year 2 2016/17 \$000	Annual Plan 2016/17 \$000
Revenue			
Revenue from exchange transactions			
- Water by meter rate	7,256	7,500	7,545
- LTIF Income	7,756	8,254	8,269
- Interest Income	238	203	238
Revenue from non-exchange transactions			
- Rates	30,065	30,917	30,485
- Fees and charges	5,034	5,283	5,234
-Sundry revenue	1,942	3,507	3,998
-Operational grants and subsidies	4,099	4,446	5,484
-Capital Contributions, grants and subsidies	3,837	4,689	3,915
Total Revenue	60,228	64,799	65,167
Expenditure			
Community and Social Development	1,198	1,250	1,235
Cultural Services	3,453	3,552	3,619
Democratic Process	2,996	3,167	3,092
Economic Development	1,638	1,932	1,694
Environment and Development	3,889	3,791	3,614
Recreation and Leisure	8,974	9,377	9,310
Roading and Stormwater Networks	13,910	14,041	16,088
Solid Waste	3,958	3,756	3,765
Stormwater	839	878	932
Wastewater	5,359	5,753	5,457
Water Supply Services	11,036	11,488	11,215
Coastal Structures	302	267	-
Reallocated activity	11,617	11,840	12,501
Less: internal recoveries	(10,292)	(10,535)	(11,111)
Total Expenditure	58,877	60,557	61,412
Net cost of services - Surplus/(Deficit)	1,351	4,242	3,755
Taxation	0	0	0
Surplus/(Deficit) after taxation	1,351	4,242	3,755
Disclosures			
Total expenditure includes:			
Direct Costs	36,600	37,143	38,566
Interest	6,544	7,006	6,635
Amortisation and Depreciation	15,733	16,408	16,211

The Council surplus represents the capital contributions, grants, roading subsidies and LTIF income and contributions towards loans and to pay for capital expenditure.

* All Other expenditure includes management fee on the LTIF and is funded by income from the LTIF

Prospective Comprehensive Revenue and Expenses

For the year ended 30 June	Annual Plan 2015/16 \$000	LTP Year 2 2016/17 \$000	Annual Plan 2016/17 \$000
Revenue			
Revenue from exchange transactions			
- Water by meter rate	7,256	7,500	7,545
- LTIF Income	7,756	8,254	8,269
- Interest Income	238	203	238
Revenue from non-exchange transactions			
- Rates	30,065	30,917	30,485
- Fees and charges	5,034	5,283	5,234
- Sundry revenue	1,942	3,507	3,998
- Operational grants and subsidies	4,099	4,446	5,484
- Capital Contributions, grants and subsidies	3,837	4,689	3,915
Total Revenue	60,228	64,799	65,167
Expenditure			
Other costs	36,600	37,143	38,566
Interests	6,544	7,006	6,635
Depreciation	15,733	16,408	16,211
Total Expenditure	58,877	60,557	61,412
Net cost of service - Surplus/(Deficit)	1,351	4,242	3,755
Gains on asset revaluations	22,609	0	-
Total comprehensive income for the year	23,960	4,242	3,755

Prospective Statement of Changes in Equity

For the year ended 30 June	Annual Plan 2015/16 \$000	LTP Year 2 2016/17 \$000	Annual Plan 2016/17 \$000
EQUITY AT THE START OF THE YEAR	778,140	802,100	774,857
Gain on asset revaluations	22,609	0	0
Net income recognised directly in equity			
Surplus/(Deficit) for the year	1,351	4,242	3,755
Total recognised income and expenses	1,351	4,242	3,755
EQUITY AT THE END OF THE YEAR	802,100	806,342	778,612

Prospective Statement of Financial Position

For the year ended 30 June	Annual Plan 2015/16 \$000	LTP Year 2 2016/17 \$000	Annual Plan 2016/17 \$000
Current Assets			
Cash and cash equivalents	4,932	4,844	14,456
Accounts Receivable	6,424	6,891	6,557
Stocks	277	297	282
Prepayments	529	529	512
Long Term Investment Fund	94,532	97,259	97,882
Total Current Assets	106,694	109,820	119,690
Non-Current Assets			
Long Term Investment Fund	23,633	24,315	24,471
Intangible Assets	611	511	511
Property, Plant and Equipment	801,362	809,687	783,526
Other Investments	2,079	2,524	2,934
Other Assets	133	133	124
Total Non-Current Assets	827,818	837,170	811,565
Total Assets	934,512	946,990	931,255
Current Liabilities			
Other current liabilities	864	914	936
Accounts Payable	9,050	9,291	7,430
Income Received in Advance	928	988	788
Current Portion of term liabilities	3000	3500	3500
Total Current Liabilities	13,842	14,693	12,654
Non-Current Liabilities			
Term Liabilities	117,092	124,477	133,613
Landfill Aftercare Provision & Other Liabilities	1,478	1,478	6,377
Total Non-Current Liabilities	118,570	125,955	139,990
Total Liabilities	132,412	140,648	152,643
Net Assets	802,100	806,342	778,612
Represented By:			
Accumulated Balances	422,533	424,011	419,025
Restricted and Statutory Reserves	1,884	2,044	1,905
Investment Revaluation Reserves	110	110	21
Separate Operating Reserves	2,884	3,315	2,597
Capital Replacement Reserves	222	245	144
Council Created Reserves	120,049	122,199	123,112
Asset Revaluation Reserves	254,418	254,418	231,808
Total Equity	802,100	806,342	778,612

Prospective Statement of Net Cash Flows

For the year ended 30 June	Annual Plan 2015/16 \$000	LTP Year 2 2016/17 \$000	Annual Plan 2016/17 \$000
Cash Flow from operating activities			
Cash will be provided from:			
Rates	37,992	38,851	39,412
Dividends	0	0	0
Interest on Investments	1,931	2,105	2,067
Other Revenue	14,912	17,925	18,630
Regional Council Rates	2,200	2,250	2,250
	57,035	61,131	62,359
Cash will be applied to			
Payments to Suppliers & Employees	37,432	37,657	39,645
Agency Rates paid over	2,200	2,250	2,250
Interest paid on Loans	6,544	7,006	6,635
	46,176	46,913	48,530
Net Cash from Operating Activities	10,859	14,218	13,830
Cash will be provided from:			
Proceeds from sale of property, plant and equipment	2,870	2,942	2,675
Total Investing cash provided	2,870	2,942	2,675
Cash will be applied to:			
Purchase and Development of Fixed Assets	18,495	24,633	23,118
Purchase of Investments	100	500	500
Total Investing Cash Applied	18,595	25,133	23,618
Net Cash From Investing Activities	(15,725)	(22,191)	(20,943)
Cash Flows From Investing Activities			
Cash will be provided from:			
Loans Raised	5,861	10,496	9,939
Loans Raised - Current Portion	3,000	3,500	3,500
Total Financing Cash Provided	8,861	13,996	13,439
Cash will be applied to:			
Repayment of Loans	2,388	2,611	2,635
Repayment of Loans - Current Portion	3,000	3,500	3,500
Total Financing Cash Applied	5,388	6,111	6,135
Net Cash from Financing Activities	3,473	7,885	7,305
Net Increase/(Decrease) in Cash Held	(1,393)	(88)	191
Total Cash Resources at 1 July	6,324	4,932	14,265
Total Cash Resources at 30 June	4,932	4,844	14,456

Funding Impact Statement Rating

			For the years ended 30 June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Rate			Rating Amount 2016/17 (inclusive of GST)			
General rates	Capital Value Rating		0.08239c per \$ of capital value	7,219	7,619	7,332
Uniform Annual General Charge (UAGC)	A fixed amount per separately used or inhabited part (SUIP) of a rating unit - see definition below		\$534.65 per SUIP of rating unit	6,322	6,568	6,468
Total General & Uniform Annual General Charge Rates				13,541	14,188	13,800
	Rating Matter (Schedule 2)	Rating Factor (Schedule 3)				
Targeted Rate						
Roading	All Rating Units	Capital value	0.07519c per \$ of capital value	6,751	6,695	6,691
Total Roothing Targeted Rate				6,751	6,695	6,691
Total General, UAGC and Roothing Rates				20,292	20,883	20,491
Urban Water						
Connected rating unit (not metered)	All properties connected to Council's water supply	A fixed amount per SUIP	\$576.32 on each SUIP* of a rating unit	3,910	4,019	3,953
Water meter charge up to <= 32mm connection	All properties connected to Council's water supply	The number of metered connections to the Council's water supply	\$150 per connection	62	62	59
Water meter charge up to <= 32mm connection with backflow			\$260 per connection	79	79	132
Water meter charge up to <= 40mm connection			\$175 per connection	3	3	1
Water meter charge up to <= 40mm connection with backflow			\$325 per connection	5	5	12
Water meter charge up to <= 50mm connection with backflow			\$460 per connection	9	9	7
Water meter charge up to > 50mm connection with backflow			\$630 per connection	10	10	10

			For the years ended 30 June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Rate			Rating Amount 2016/17 (inclusive of GST)			
Serviceable rating unit	All properties that are serviceable	A fixed amount per SUIP	\$288.16 per serviceable SUIP* of a rating unit	81	84	77
Metered consumers - Town	See below		\$2.42 per cubic metre	513	525	525
Metered consumers - High User			\$2.54 per cubic metre	1,321	1,370	1,370
Metered consumers - Extra High User			\$2.52 per cubic metre	1,271	1,358	1,358
Total Urban Water Rates				7,263	7,523	7,506
Other Water Schemes						
Waimate West Metered Consumers	Not required		\$0.99 per cubic metre	3,378	3,466	3,466
Kaponga Farmers - connected to Waimate West Water	Not required			Now included in Waimate West		
Water meter charge up to <= 32mm connection	All properties connected to Council's water supply	The number of metered connections to the Council's water supply	\$150 per connection	4	4	1
Water meter charge up to <= 32mm connection with backflow			\$260 per connection	162	162	155
Water meter charge up to <= 40mm connection			\$175 per connection	0	0	0
Water meter charge up to <= 40mm connection with backflow			\$325 per connection	25	25	26
Water meter charge up to <= 50mm connection with backflow			\$460 per connection	3	3	2
Water meter charge up to > 50mm connection with backflow			\$630 per connection	9	9	3
Inaha Metered Consumers	Not required		\$1.01 per cubic metre	774	792	792

			For the years ended 30 June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Rate			Rating Amount 2016/17 (inclusive of GST)			
Water meter charge up to <= 32mm connection	All properties connected to Council's water supply	The number of metered connections to the Council's water supply	\$150 per connection	1	1	1
Water meter charge up to <= 32mm connection with backflow			\$260 per connection	33	33	35
Water meter charge up to <= 40mm connection			\$175 per connection	0	0	0
Water meter charge up to <= 40mm connection with backflow			\$325 per connection	11	11	14
Water meter charge up to <= 50mm connection with backflow			\$460 per connection	0	0	0
Water meter charge up to > 50mm connection with backflow			\$630 per connection	4	4	0
Total Water						11,666
Wastewater						
Connected rating unit	All properties connected to Council's wastewater scheme	A fixed amount per SUIP	\$595.13 on each SUIP* of a rating unit	3,893	4,050	4,065
Serviceable rating unit	All properties that are serviceable	A fixed amount per SUIP	\$297.56 per serviceable SUIP* of a rating unit	79	82	79
Total Wastewater Rates				3,972	4,132	4,145
Kerbside Collection Targeted Rate - Urban	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	1,794	1,794	1,799
Kerbside Collection Targeted Rate - Rural	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	282	282	290
Eltham Drainage Rate						
	Class A Land	Land Value	0.00997c per \$ of land value	4	4	4
	Class B Land	Land Value	0.00647c per \$ of land value	1	1	1
	Class C Land	Land Value	0.00348c per \$ of land value	1	1	1

			For the years ended 30 June	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Rate			Rating Amount 2016/17 (inclusive of GST)			
Hawera Business Rate	Rating Units within defined area in Hawera	Capital Value	0.10503c per \$ of capital value	160	163	160
Warmer Homes Scheme Rate	All properties that have a warmer homes scheme funding	the value of the service provided	Charge as per agreement	86	86	95
Total Targeted Rates				17,966	18,496	18,497
Total Rates Assessed				38,259	39,379	38,988

	Annual Plan 2015/16 (\$000)	LTP Year 2 2016/17 (\$000)	Annual Plan 2016/17 (\$000)
Other Funding Mechanisms			
User fees and charges	5,034	5,283	5,234
General Interest	238	203	238
Earnings Long Term Investment Fund	8,662	9,074	9,074
Less: Interest on Internal Borrowings	(906)	(820)	(804)
Operational grants and subsidies	4,099	4,446	5,484
Capital contributions, grants and subsidies	3,837	4,689	3,915
Sundry Revenue	1,942	3,507	3,998
Loans Raised	5,861	10,496	9,939
Number of Rating Units	14,913	14,933	14,138

*SUIP - Separately used or inhabited part of a rating unit.

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 assessed on every separately used or inhabited part (SUIP) of a rating unit in the district. It is calculated according to the judgement of the Council on what is the proper balance between the fixed and variable parts of the general rate, and any consequential impacts on individuals and groups of ratepayers.

Roading Rate

The Council has a roading rate based on a capital value. It is assessed on all rateable rating units in the District to fund maintenance and development of roading network.

Targeted Rates

The Council will charge the following targeted rates:

- Water (non-metered and metered)
- Wastewater
- Kerbside collection services
- Hawera Business Rate for town promotion
- Eltham Drainage Rate

Water Supply

The water supply rate funds treatment and distribution of water supply.

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

Not metered

- A fixed charge being a uniform targeted rate for each SUIP which is not metered and connected to an urban water supply.

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 Council operated waterworks, but is within 100 metres of such waterworks. For serviceable rating unit, a half charge of the connected water supply is assessed.

Metered

- A rate per cubic metre of water supplied to each rating unit which is metered and connected to an urban and rural water supply; and
- An amount per connection, based on connection size and backflow availability.

Water by Meter Rate – Urban Water Supply

In 2011/12, the Council proposed that the urban water per cubic meter rate go up by 25% per annum. The majority of urban residents who pay the urban water per cubic meter rate do not use large amounts of water, so the increase was not excessive. However bulk water users on the urban water metered system faced a major cost increase at the time.

For this reason, and based on feedback received during the 2011/12 Annual Plan consultation phase, the Council decided to introduce three urban water per cubic meter rate categories. Customers using less than 4 cubic meters per day would be on a town rate, customers using more than 4 cubic meters of water a day would be on a high user rate and the districts two largest water consumers, Silver Fern Farms and Riverlands would be on an extra high user rate.

The Council identified different type of users at the time and wrote to each customer who was affected by these different categories. In that letter the Council explained its intention to smooth the rate by charging 10% per annum for the high and extra high users until the rates are all the same, which would then be called the town rate.

The categories only apply to the customers who the Council identified in 2011/12. Any new connections which may fall within these different categories after 2011/12 would be automatically on the town rate.

Wastewater

The wastewater rate funds treatment and disposal of wastewater as a fixed amount per separately used or inhabited part of a rating unit.

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. For serviceable rating unit, a half charge of the connected wastewater is assessed.

Kerbside collection Services

The kerbside collection targeted rate is charged for the number of sets of bins each rating unit uses ie if a property has two sets of bins (for refuse and recycling) then it will be charged two targeted kerbside collection rates.

A targeted rate for kerbside collection is based on the following:

- Urban - \$281.75 for each set of bins (refuse and recycling) on every rating unit situated within the urban areas of Pungarehu, Rahotu, Opunake, Kaponga, Eltham, Manaia, Ohawe, Hawera, Patea and Waverley where the service is available.
- Rural - \$281.75 for each set of bins (refuse and recycling) on every rating unit situated within the rural area where the service is available and to which the Council is prepared to provide the service.

Hawera Business Rate

The Hawera business differential has been applied to properties used for commercial and industrial purposes within a defined area of Hawera and including areas of the former Hawera County that are located within 1,500 metres of the former Hawera Borough boundary. The rate is an amount per dollar of capital value.

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.

Lump sum contributions

The Council may accept lump sum contributions in respect of any targeted rates.

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.

Guidelines

Any part 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.

Examples of Rating Impact

The following examples show the impact of the rates on low, medium and high valued urban and rural properties as well as one example of commercial property in Hawera. They are required to be provided under clause 15(5) of Schedule 10 of the Local Government Act 2002 and are indicative only. The examples exclude water by meter rates and Warmer Homes Scheme rates.

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.

Separate Operating Reserves	Opening Balance \$000	Income \$000	Expenditure \$000	Other Adj \$000	Closing Balance \$000
Roading	(202)	17,248	(16,002)	(1,721)	(677)
Water Supply Urban	(379)	7,573	(7,655)	0	(461)
Wastewater	135	4,853	(5,758)	928	158
Water Supply Inaha	345	847	(919)	2	275
Eltham Drainage	17	6	(8)	0	15
Water Supply Waimate West	1,713	3,928	(3,082)	212	2,771
Solid Waste Collection	130	2,314	(1,956)	0	488
Hawera Town Co-ordinator	42	160	(160)	0	42
	1,787	36,928	(35,541)	(578)	2,597

The other adjustment 2016/17 column includes capital expenditure, loan repayments, new loans and depreciation.

Council Created Reserves	Opening Balance \$000	Income \$000	Expenditure \$000	Other Adj \$000	Closing Balance \$000	Purpose of Funds
Safer Communities	14	0	0.00	0.00	15	To manage the balance of funds from Safer Community grants to be used on youth programmes.
Economic Development Fund	184	6	0.00	0.00	189	The purpose of the reserve is to enable the Council to strategically intervene when required by practically supporting new business.
Sale of Assets	453	9	(300.00)	0.00	162	A fund for the replacement of assets with a similar purpose to the ones sold.
Forestry	69	2	0.00	0.00	71	To manage income and expenditure relating the to joint venture forestry investment.
Okotuku Domain	18	5	0.00	0.00	23	To manage revenue from the leasing of Crown land which has been vested to the Council on behalf of the Okotuku Domain Committee.
Centennial Close 1% Contribution	35	1	0.00	0.00	36	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.
Long Term Investment Fund	118,961	9,574	(6,181.80)	0.00	122,354	To manage funds derived from the sale of the Council's shareholding in Egmont Electricity and to provide a rates subsidy.
Riparian/Indigenous	200	6	0.00	0.00	206	To fund Riparian planting throughout the District.
Sale of Apex Reserve	1,049	16	(1,000.00)	0.00	66	A fund for the replacement of assets with a similar purpose to the ones sold.
	120,974	9,620	(7,482)	0	123,112	

Capital Replacement Reserves	Opening Balance \$000	Income \$000	Expenditure \$000	Other Adj \$000	Closing Balance \$000	Purpose of Funds
	121	0	0	23	144	

Restricted Reserves	Opening Balance \$000	Income \$000	Expenditure \$000	Other Adj \$000	Closing Balance \$000	Purpose of Funds
Eltham Property	41	1	0	0.00	41.90	To hold funds from property sold in the Eltham ward for funding of various projects in the Eltham ward.
Hawera Property	0	0	0	0.00	0.00	To hold funds from property sold in the Hawera ward for funding of various projects in the Hawera ward.
Pool Plant	32	1	0	0.00	33.43	To provide funds for district pools.
Larcom Bequest Turuturu Mokai	89	3	0	0.00	91.25	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	20	1	0	0.00	20.13	To hold funds from property sold in the Patea ward for funding of various projects in the Patea ward.
Wairoa Recreation Res	360	53	0	0.00	412.86	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	40	61	0	(36.11)	64.91	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	66	4	(4)	0.00	65.93	To provide grants of up to \$400 towards tertiary education for eligible applicants. Only interest income from the fund may be used.
Kaupokonui Beach	69	50	0	0.00	119.22	To manage lease income from Crown land vested in the Council for capital works requested by the Kaupokonui Beach Society.
	716	173	(4)	(36)	850	

Statutory Reserves	Opening Balance \$000	Income \$000	Expenditure \$000	Other Adj \$000	Closing Balance \$000	Purpose of Funds
Eltham Reserve Contributions	(10)	0	(0)	0	(11)	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Eltham ward.
Hawera Reserve Contributions	137	4	0	0	141	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Hawera ward.
District Reserve Contributions	589	18	0	0	607	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the District.
Waimate Development Levy	271	14	(14)	0	271	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	0	0	0	7	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Opunake ward.
Manaia Reserve Contributions	39	1	0	0	40	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Manaia ward.
	1,033	37	(14)	0	1,056	

Schedule of Fees (includes GST)

Activity	Facility or Service	Description of Fee	2015/16	2016/17
			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)	\$12.00	\$12.00
		Destruction of Dog	\$50.00	\$50.00
		Dog Re-Housing Fee	\$30.00	\$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	\$20.00	\$20.00
		Call out	Actual Cost	Actual Cost
	Other Dog Charges	Microchipping (at the Pound)	\$35.00	\$35.00
		Microchipping (by arrangement)	\$45.00	\$45.00
	Dog Registration Fees	Standard		
Note: Dogs must be registered within 3 months of birth		Urban	\$139.00	\$139.00
		Rural (1st 2 dogs) (per dog)	\$55.00	\$55.00
		Rural (3 or more) (per dog)	\$45.00	\$45.00
		Urban Spayed/Neutered	\$115.00	\$115.00

Activity	Facility or Service	Description of Fee	2015/16	2016/17	
Animal Control	Dog Registration Fees	Selected Owner Policy	\$85.00	\$85.00	
		Selected Owner Policy – Spayed/Neutered	\$65.00	\$65.00	
		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)	\$82.50	\$82.50	
		Rural (3 or more) (per dog)	\$67.50	\$67.50	
		Urban Spayed/Neutered	\$172.50	\$172.50	
		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	\$168.00	
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	\$168.00	
		Administration Fee (per hour)	\$128.00	\$151.00	
		Code Compliance Certificate Fee	\$108.00	\$127.00	
		Building WOF Renewal (annual filing fee)	\$53.50	\$63.00	
		Compliance Schedule Audits/Processing	\$143.00	\$168.00	
		Certificate of Acceptance	\$566.00	\$668.00	
		Producer Statement	\$143.00	\$168.00	

Activity	Facility or Service	Description of Fee	2015/16	2016/17
		Consultants or Engineers Fees (cost plus admin)	Cost plus 10%	Cost plus 10%
	IQPs	Registration Fee	\$165.00	\$195.00
		Renewal Fee	\$109.00	\$129.00
Building and Planning	Planning and Private Plan Changes	Time and Processing Fee (per hour)	\$143.00	\$143.00
		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)	\$143.00	\$143.00
		Consultancy Charges (recovered at cost plus 10% administration)	Actual Cost plus 10%	Actual Cost plus 10%
		Hearings Committee Chairperson (per hour)	\$100.00	\$100.00
		Hearings Committee Member (per hour)	\$80.00	\$80.00
		Independent Hearing Commissioner	Actual Cost	Actual Cost
		District Plan (hard copy)	\$310.00	\$310.00
		District Plan (compact disc)	\$15.50	\$15.50
	LIMS	Residential/Rural	\$185.00	\$185.00
		Commercial/Industrial	\$245.00	\$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 5pm)	\$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

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Hall Hire	Hawera Theatre Lounge Standard Rate	Day & night rate (daytime usage that extends past 5pm)	\$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 5pm)	\$159.00	\$159.00
	Hawera Hall 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 5pm)	\$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

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Hall Hire	Hawera Memorial Theatre Community User	Rehearsals - day or night	\$55.00	\$55.00
		Performing Arts and School rate (hourly)	\$21.00	\$21.00
		Set of tickets	\$29.00	\$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	\$82.00	\$82.00
		Set of tickets	\$29.00	\$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 5pm)	\$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 5pm)	\$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

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Hall Hire	Normanby Hall - Supper Room Community User	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 5pm	\$53.00	\$53.00
		1/2 day rate (0-4 hours), during daylight	\$40.00	\$40.00
	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 5pm	\$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

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Hall Hire	Eltham Town Hall Community User	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 5pm	\$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
Kaponga - Main Hall Community User		Day/night rate - use that extends past 5pm	\$399.00	\$399.00
		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 5pm	\$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 5pm	\$265.00	\$265.00
Kaponga - Supper 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 5pm	\$68.00	\$68.00

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Hall Hire	Kaponga - 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 5pm	\$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
	Manaia - Main Hall Standard Rate	Day/night rate, usage that extends past 5pm	\$107.00	\$107.00
		1/2 day rate (0-4 hours), during daylight	\$107.00	\$107.00
		Day rate, greater than 4 hours	\$200.00	\$200.00
	Manaia - Main Hall Standard Rate	Day/night rate, usage that extends past 5pm	\$265.00	\$265.00
		0-2 hours, hourly rate	\$7.00	\$7.00
		1/2 day rate (2-4 hours), during daylight	\$28.00	\$28.00
	Manaia - Supper Room Community User	Day rate, greater than 4 hours	\$53.00	\$53.00
		Day/night rate, usage that extends past 5pm	\$68.00	\$68.00
		1/2 day rate (0-4 hours), during daylight	\$40.00	\$40.00
	Manaia - Supper Room Standard Rate	Day rate, greater than 4 hours	\$67.00	\$67.00
		Day/night rate, usage that extends past 5pm	\$80.00	\$80.00
		0-2 hours, hourly rate	\$7.00	\$7.00
	Manaia - Lounge Only Community User	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 5pm	\$68.00	\$68.00

Activity	Facility or Service	Description of Fee	2015/16	2016/17	
Hall Hire	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 5pm	\$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 5pm	\$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 5pm	\$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	
		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	

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Hall Hire	Rugby Hall Community User	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
		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

Activity	Facility or Service	Description of Fee	2015/16	2016/17	
Hall Hire	Whole Building Community User	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	\$1,077.00	\$1,185.00	
		Cremation	\$698.00	\$768.00	
		RSA	\$0.00	\$0.00	
		Infant	\$698.00	\$768.00	
	Interment Costs	Adult (single depth)	\$989.00	\$1,088.00	
		Ashes	\$279.00	\$307.00	
		Adult (double)	\$1,141.00	\$1,256.00	
		Child (single)	\$786.00	\$865.00	
		Infant (single)	\$634.00	\$698.00	
		Second burial (turf grave)	\$989.00	\$1,088.00	
		Probe	\$89.00	\$98.00	
		Monument Permit Fee	Headstone Installation	\$70.00	\$77.00
Infringements	Parking (fees set by Central	Less than 30 minutes	\$12.00	\$12.00	
		Government)	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	
	Disabled	\$150.00	\$150.00		

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Infringements	Parking (fees set by Central Government)	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, (in addition actual clean-up costs apply)	\$135.00	\$135.00
	Noise Infringements	Breach of END Notice	\$500.00	\$500.00
Breach of Abatement Notice		\$750.00	\$750.00	
Licensing Fees	Food Licences	High Risk	\$850.00	\$850.00
		Low Risk	\$500.00	\$500.00
		Occasional Food Premises	\$150.00	\$150.00
		Inspections, minimum hourly charge plus actual and reasonable costs	\$150.00	\$150.00
	Food Control Plans	Administration and receipt of Food Control Plans and National Programmes plus actual and reasonable costs	\$120.00	\$120.00
		Verification and inspections, minimum hourly charge plus actual and reasonable costs including consultants	\$150.00	\$150.00
	Other Licence Charges		Amusement Device Inspections	\$12.00

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Licensing Fees	Other Licence Charges	Hairdressers	\$175.00	\$175.00
		Camping Grounds	\$200.00	\$200.00
		Funeral Directors	\$175.00	\$175.00
		Offensive Trades	\$225.00	\$225.00
		Transfer of Licence	\$70.00	\$70.00
		Mobile Shops	\$180.00	\$180.00
		Hawkers	\$70.00	\$70.00
		Street Cafe Permits	\$250.00	\$250.00
		Gambling Act Consent Fee	\$350.00	\$350.00
		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	\$150.00	\$150.00
	Tattooists, Beauticians and Body Piercers	Registration	\$175.00	\$175.00
		Inspections, minimum hourly charge plus actual and reasonable costs	\$150.00	\$150.00
		Swimming Pool Fencing inspection	\$150.00	\$150.00
	Liquor Licensing Fees	Liquor Licence Application - Very Low	\$368.00	\$368.00
		Liquor Licence Application - Low	\$609.50	\$609.50
		Liquor Licence Application - Medium	\$816.50	\$816.50
		Liquor Licence Application - High	\$1,023.50	\$1,023.50
		Liquor Licence Application - Very High	\$1,207.50	\$1,207.50
		Liquor Licence Annual Fee - Very Low	\$161.00	\$161.00

Activity	Facility or Service	Description of Fee	2015/16	2016/17		
Licensing Fees	Liquor Licensing Fees	Liquor Licence Annual Fee - Low	\$391.00	\$391.00		
		Liquor Licence Annual Fee - Medium	\$632.50	\$632.50		
		Liquor Licence Annual Fee - High	\$1,035.00	\$1,035.00		
		Liquor Licence Annual Fee - Very High	\$1,437.50	\$1,437.50		
		Special Licence Application - Small	\$63.25	\$63.25		
		Special Licence Application - Medium	\$207.00	\$207.00		
		Special Licence Application - Large	\$575.00	\$575.00		
		Managers Certificate Application	\$316.50	\$316.50		
		Temporary Authority	\$296.70	\$296.70		
		Temporary Licence	\$296.70	\$296.70		
		Extract of DLC Register	\$57.50	\$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		
	Ticket Sales		Commission (per ticket sold)	\$1.50	\$1.50	
			Fee for cancelled show	\$20-\$50	\$20-\$50	
			Credit Card payments over the phone (per ticket)	\$1.50	\$1.50	
	Mobile Device re-charging	Per time	\$2.00	\$2.00		

Activity	Facility or Service	Description of Fee	2015/16	2016/17
LibraryPlus	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
	Other Fees	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 \$5.00	Cost plus \$5.00
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	
Sale of withdrawn stock	Membership card replacement	\$6.00	\$6.00	
	Per book (hardcover)	\$1.00	\$1.00	
	Per magazine or paperback	\$0.20	\$0.20	
Overdue Charges	Adult Cards	\$0.30	\$0.30	
	Junior Cards	\$0.10	No Charge	
E-Reader	Rental	\$5.00	\$5.00	
	E-Reader Overdue Fee	\$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	

Activity	Facility or Service	Description of Fee	2015/16	2016/17	
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		A4 per page	\$0.50	\$0.50	
		A3 per page	New Fee	\$0.70	
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)			
Pools	Rural Pools	Entry	Free	Free	
		School Lesson (per session of up to 3 hours) plus the cost of lifeguard/s	\$12.00	\$14.00	
		Private Hire (per session of up to 3 hours) plus the cost of lifeguard/s	\$60.00	\$65.00 or \$21.67 hourly pro-rata	
		Lifeguard Charge-out rate per hour	\$22.00	\$24.00	
		Aquatic Centre	Entry Fees		
			Adults	\$4.50	\$4.50
			Children (5 - 16 years)	\$3.50	\$3.70
			Preschoolers	\$1.50	\$1.70
			Spectators	\$1.00	\$1.20
			Family pass (2 adults plus 2 children)	\$12.00	\$12.20
		Groups (12 or more persons)	\$3.00	\$3.20	

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Pools	Aquatic Centre	Entry Fees		
		Hydroslide (plus admission)	\$3.50	\$3.70
		Swim squad	\$3.00	\$3.20
	Price is inclusive of pool entry	Learn to swim 4 yrs + (per lesson)	\$8.00	\$8.50
	Price is inclusive of pool entry	Learn to swim AquaTots (per lesson)	\$7.00	\$7.50
	Price is inclusive of pool entry	Learn to swim 1 on 1 lesson (30min)	\$25.00	\$30.00
	Price is inclusive of pool entry	Learn to swim 1 on 2 lesson (30min)	\$30.00	\$35.00
	Price is inclusive of pool entry	AquaSports	\$6.50	\$8.50
	Price is inclusive of pool entry	SwimFit (TriFit) per session	\$8.00	\$8.50
	Price is inclusive of pool entry	Krazy Kayaks (per lesson)	\$10.50	\$11.00
	Price is inclusive of pool entry	Lifesaving (Bronze Star/Bronze Medallion etc RLSS) plus disbursements	\$8.00	\$8.50
	Price is inclusive of pool entry	Access & Inclusion (special needs) private lesson 1 on 1	\$11.00	\$12.00
	Price is inclusive of pool entry	Holiday Crash Course (Swim and Survive)	\$8.00	\$8.50
	Price is inclusive of pool entry	Holiday Programme (Swim and Survive)	\$8.00	\$8.50
	Price is inclusive of pool entry	School Swim and Survive with instructors (40min - cost per head)	\$3.60	\$4.00
	Price is inclusive of pool entry	AquaFit normal pool admission (nominally \$4.50 per head)	\$4.00	\$4.50
	Price is inclusive of pool entry	BBQ Hire	\$5.00	\$6.00
	Price is inclusive of pool entry	Shower (without Pool use)	\$2.00	\$2.50
	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

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Pools	Aquatic Centre	Entry Fees		
	Price is inclusive of pool entry	Cancellation fee (for no shows without 24 hrs notice)	Cost of instructors	Cost of instructors
		Swim tickets		
		Child 11 Swim ticket	\$32.50	\$32.50
		Child 22 Swim ticket	\$60.00	\$60.00
		Child 50 Swim ticket	\$130.00	\$130.00
		Adult 11 Swim ticket	\$40.00	\$40.00
		Adult 22 Swim ticket	\$75.00	\$75.00
		Adult 50 Swim ticket	\$160.00	\$160.00
		Gold Card customers (20% off full adult price)	20% off	20% off
		School Swimming Sports	\$95.00	\$100.00
		Exclusive Use		
		Exclusive: private use per hour 25 m (with indoor learners pool)	\$100.00	\$110.00
		Exclusive: private use per hour 25 m only	\$85.00	\$90.00
		Exclusive: private use per hour 50 m (with outdoor change rooms)	\$100.00	\$110.00
		Exclusive: Hydroslide per hour (additional to indoor pool)	\$68.00	\$70.00
		Exclusive: Thermal Pool per hour (additional to indoor pool)	\$34.00	\$40.00
		Exclusive: Toddlers Splash park per hour (additional to indoor pool)	\$34.00	\$40.00
		Exclusive: Swim Clubs (per hour)	\$67.00	\$70.00
		Exclusive: Lane Hire (per hour)	\$16.00	\$20.00

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Pools	Aquatic Centre	Exclusive Use		
	Price is exclusive of pool entry	Exclusive: Inflatable (per hour) additional to normal entry fees or hire charges	\$17.00	\$22.00
Waste Services	Transfer Station	General Refuse		
		Wheelie bin (at transfer station) - 120L	\$7.00	\$7.00
		Wheelie bin (at transfer station) - 240L	\$14.00	\$14.00
		Large bag (60L)	\$4.00	\$4.00
		Cars and Station Wagons	\$25.00	\$25.00
		Standard Single Axle Trailer	\$41.00	\$42.00
		Standard Single Axle Trailer (raised sides)	\$141.00	\$145.00
		Vans, Utes and 4WDs	\$61.00	\$62.00
		Tandem Trailers/tonne	\$156.00	\$161.00
		Whiteware	\$12.00	\$12.00
		Others per tonne	\$156.00	\$161.00
		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)	\$2.00	\$2.00
		Public weighbridge (Hawera only)	\$31.00	\$31.00
		Green Waste		
		Wheelie bin (at transfer station) - 120L	\$4.00	\$4.00
		Wheelie bin (at transfer station) - 240L	\$7.00	\$7.00

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Waste Services	Transfer Station	Green Waste		
		Large bag	\$2.00	\$2.00
		Cars and Station Wagons	\$13.00	\$13.00
		Standard Single Axle Trailer	\$21.00	\$22.00
		Standard Single Axle Trailer (raised sides)	\$71.00	\$73.00
		Vans, Utes and 4WDs	\$31.00	\$32.00
		Tandem Trailers/tonne	\$78.00	\$81.00
		Others per tonne	\$78.00	\$81.00
	Green Waste Kerbside Collection	Annual Fee	\$110.00	\$115.00
	Kerbside Collection	Annual Fee (Pro-rated for the number of months)	\$281.75	\$281.75
Trade Waste	WWTP	Tanker Septage (per m³)	\$45.00	\$45.00
Roading	Vehicle Crossing Application Fee	Application Fee per vehicle crossing	\$172.50	\$172.50
	Corridor Access Request (CAR) System	Application Fees		
		Excavation >10 m ² or any CAR in carriageway	\$160.00	\$160.00
		Excavation <10 m ² in berm	\$100.00	\$100.00
		CAR additional inspection	\$70.00	\$70.00
		Traffic Management Plan Approval	\$70.00	\$70.00
		Generic Traffic Management Plan Approval	\$250.00	\$250.00
		Investigation into Road Opening that has not been advised	\$250.00	\$250.00
	Overweight	Application Fees		
		Overweight/Dimension application for:		
		Generic Overweight/Dimension	\$75.00	\$75.00
		Application Fees		
		HPMV – Specific Route	\$75.00	\$75.00

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Roading	Overweight	HPMV – District-wide – 50 max	\$75.00	\$75.00
TSB Hub	Stadium - 1 Court Hire	Per hour	\$36.00	\$36.00
		Regular - per hour	\$34.00	\$34.00
		Commercial		
		Per hour	\$69.00	\$69.00
	Programmes	Casual Courts 1 & 2 only - up to 2 hours (no lights) per person	\$7.50	\$7.50
	Southern Lounge	Community		
		Per hour	\$25.00	\$25.00
		Commercial		
		Per hour	\$37.00	\$37.00
	Function/Conference Area (Lounge 2)	Community		
		Per hour	\$29.00	\$29.00
		Commercial		
		Per hour	\$42.50	\$42.50
	West Lounge	Community		
		Per hour	\$21.00	\$21.00
		Commercial		
		Per hour	\$30.50	\$30.50
	East Lounge Cafe	Community		
		Per hour	\$21.00	\$21.00
		Commercial		
		Per hour	\$30.50	\$30.50
	Smallbore Ante Room	Per hour	\$13.00	\$13.00
	Outdoor Court Area	Casual hire/court/hour (includes toilets and pavilion)	\$34.00	\$34.00

Activity	Facility or Service	Description of Fee	2015/16	2016/17
TSB Hub	Outdoor Court Area	Outdoor netball court lights (up to 2 hours)	\$21.00	\$21.00
	Cricket Pavilion Hire	Community		
		Per hour	\$26.50	\$26.50
		Commercial		
		Per hour	\$37.00	\$37.00
	Change Room Hire	Per use	\$34.00	\$34.00
	Playing Field Lights	Per field per hour	\$7.50	\$7.50
		Number 1 Field game lights per hour	\$50.00	\$50.00
	Spotlights	Per use	\$26.50	\$26.50
	Powered Speakers	Per use	\$26.50	\$26.50
	Floor Coverings	Setup/clean dismantle (per court)	\$530.00	\$530.00
	Staff Function Support	Per event/function	\$60.00	\$60.00
	Wi-Fi	2 hours	\$2.00	\$2.00
		4 hours	\$3.00	\$3.00
		6 hours	\$4.00	\$4.00
		8 hours	\$5.00	\$5.00
		10 hours	\$6.00	\$6.00
		12 hours	\$7.00	\$7.00
		24 hours	\$10.00	\$10.00
Water	Throughout the District	User Fee for Bulk Water Supply at filling points	\$6.50 per m3	\$6.53 per m3
	Connection	Administration Fee	New Fee	\$172.50
Wastewater	Connection	Administration Fee	New Fee	\$172.50
Holiday Parks	Hawera Holiday Park	Cabin per night (up to 2 people)	\$40.00	\$40.00
		Extra person per night	\$12.00	\$12.00
		Powered Site per night (up to 2 people)	\$24.00	\$24.00

Activity	Facility or Service	Description of Fee	2015/16	2016/17
Holiday Parks	Hawera Holiday Park	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	\$80.00	\$80.00
		Extra person per night	\$12.00	\$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)	\$73 - \$106.50	\$80 - \$110
	Manaia	Weekly Rental (range)	\$80 - \$98.50	\$90 - \$102
	Kaponga	Weekly Rental (range)	\$82.00	\$88 - \$93
	Eltham	Weekly Rental (range)	\$78 - \$106.50	\$88 - \$110
	Hawera	Weekly Rental (range)	\$88 - \$113	\$104 - \$135
	Patea	Weekly Rental (range)	\$79 - \$98.50	\$88 - \$102
	Waverley	Weekly Rental (range)	\$90 - \$98.50	\$88 - \$102

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 2016/17

Activity	Revised Capital Works Programme 2016/17	LTP 2016/17 Capital Works Programme	Comments
Democratic Process	\$0	\$17,000	
Rural Pools	\$210,669	\$211,575	As planned
Aquatic Centre	\$128,428	\$129,114	As planned
TSB Hub	\$52,275	\$52,500	As planned
Roading	\$7,432,553	\$7,637,442	Various renewals – NZTA subsidy reduced
Holiday Parks	\$62,725	\$32,327	New - Opunake Beach Holiday Park Replacement of Kitchen \$30k
Stormwater	\$441,179	\$185,436	New – Opunake Stormwater Improvement \$258k
IT & Records	\$559,537	\$495,600	Amend – Electronic Document Capture +\$65k
Solid Waste	\$26,709	\$26,824	As planned
Economic Dev.	\$3,179,228	\$5,179,300	As planned (Hawera Town Centre Development)
Cemeteries	\$52,275	\$52,500	As planned
Halls	\$298,214	\$308,714	As planned
LibraryPlus'	\$307,224	\$308,506	As planned
Parks and Properties	\$1,213,276	\$739,313	Hawera Admin Building Roof +\$442k KEP additional projects
Rural Fire	\$0	\$1,899	No Fire Hose Replacement
Animal Services	\$2,605	\$2,620	As planned
Pensioner Housing	\$238,122	\$239,393	As planned
Centennial Close	\$55,561	\$55,858	As planned
Toilets	\$5,824	\$5,855	As planned
Coastal Structures	\$43,911	\$160,650	Asset Renewal Programme Delayed
Wastewater	\$2,463,850	\$2,487,420	As planned
Inaha Water	\$2,723,203	\$2,708,208	As planned
Urban Water	\$2,230,374	\$1,867,718	New – Eltham WTP Filter Enhancement \$400k
Waimate West Water	\$1,074,156	\$1,408,966	Reduced budget for Borehole Treatment \$350k
Fleet Vehicles	\$316,369	\$317,730	As planned
Total Capital Works Programme	\$23,118,267	\$24,615,468	

Financial Prudence Benchmarks

Annual Plan Disclosure Statement

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenue, expenses, assets, liabilities and general financial dealings.

The Council is required to include this statement in its LTP in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Limit	Planned	Met
Rates Affordability	Rate Income - \$39.4m	\$38.9 million	Yes
	Rate Increase – 2.92%	1.89%	Yes
Debt Affordability – Net Debt	150%	(4%)	Yes
Debt Affordability – Net Interest Expense	15% of Annual Income	7%	Yes
Debt Affordability – Net Interest Expense	25% of Annual Rates Income	11%	Yes
Debt Affordability – Net debt per capita	\$2,000	(\$101)	Yes
Balance Budget	Planned Revenue equals or is greater than its planned expenses	106%	Yes
Essential Services	Planned Expenditure on network services is equal or greater than expected depreciation on network services	133%	Yes
Debt Servicing*	10% of Revenue	10.18%	No

* The Council has decided to use an additional subsidy from the Long Term Investment Fund to pay for the Hawera Town Centre Development Upgrade and for Regulatory Earthquake Prone Building Projects. As a result the Council has decided to borrow additional debt which results in the Council exceeding the limit. The Council is comfortable that the forecast debt levels are sustainable and they are well within the Council's Liability Management Policy limits.

Rating Base Information

	2016/17
The projected number of rating units	14,138
The projected total capital value of rating units	\$10,234,000,000
The projected land value of rating units	\$7,255,000,000