

# 2017/18 Annual Plan



**South Taranaki District Council**





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## Mayor and Chief Executive Message

Hello everyone and welcome to our Annual Plan for 2017/18. This Annual Plan represents Year 3 of Councils 2015-25 Long Term Plan and continues the direction and strategies set out in that document.

In particular the Council continues to progress our priority projects such as the Hawera Town Centre upgrade, the district's Pathways Project, the new Regional Landfill and earthquake strengthening key public buildings such as the Hunter Shaw Building in Patea and the Manaia Town Hall. In addition, other projects the Council will progress in 2017/18 include: \$4.5 million of district water supply improvements, \$1.5 million for district wastewater improvements, and a new access road to Wai-inu Beach (known as the Nukumarū Road extension).

The Council also budgeted \$30,000 as a grant to the Taranaki Rescue Helicopter Trust to support them in the vital work they do for our District.

This year the District Rate will increase by 2.17%, which is lower than the 2.88% outlined in the Long Term Plan. This reduction has been achieved as a result of Council's commitment to contain costs wherever possible, and savings made through lower inflation and borrowing costs.

Targeted Rates for water and wastewater rise by \$16 and \$24 respectively, (in line with the increases projected in the Long Term Plan), while the rubbish and recycling kerbside collection rate remains unchanged. The Plan also provides for an increase in user fees for Normanby Hall and Cemetery services.

This means the total average rate increase for rural properties will be around 1 to 1.5% and for urban properties around 2.5%.

Other notable highlights include: From 1 July 2017 the Council will no longer fund or operate the Rural Fire Service. The Rural Fire Service and New Zealand Fire Service have merged into a new entity which takes responsibility for all fire emergencies - Fire Emergency New Zealand (FENZ).

Council will also begin implementing a trade waste bylaw which will provide better controls and monitoring of liquid wastes discharged to our sewers and treatment plants.

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 3 (2017/18), 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 3

The following key changes are identified in this Annual Plan.

### **Increase in Cemetery Fees**

The cemetery fees and charges are increasing to maintain income from user fees and charges to better support of the ongoing maintenance of the cemeteries given they are maintained by the Council in perpetuity.

### **Hall Fees**

The fees for hiring Normanby Hall have been increased to better reflect the quality of the venue compared with other similar Council-owned facilities. Due to the completion of the new Taumata Recreation Centre in Eltham, a schedule of fees for this facility has been established and included in this Plan.

### **Hawera Town Centre Development**

Site selection and engagement of architects for the new combined library, arts, culture, heritage and information facility was undertaken during 2016/2017. Two projects – Campbell and Butchers Lanes have been initiated. Some of the budgeted funding for 2016/2017 will be carried over to 2017/2018 as the wider Town Centre Development Project progresses.

### **Rural/Vegetation Fire Changes**

The Government is implementing changes to the way that fire and emergencies are responded to in New Zealand by merging urban and rural fire brigades into one service provider to be known as Fire and Emergency New Zealand (FENZ). As a result of this, from 1 July 2017, councils throughout New Zealand will no longer be involved in rural fire suppression and there will be consequential cost savings for the Council as a result of this. FENZ operational costs will now be recovered through the fire service levy on insurance premiums and this will increase Council's insurance costs.

### **Introduction of Trade Waste Fees**

The Council has adopted and will 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 funding has been budgeted for a trade waste officer, along with the extra sampling and monitoring costs and these will be recovered from the affected businesses through new trade waste charges.

## 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](mailto:annualplan@stdc.govt.nz)

### Mayor Ross Dunlop

Work phone 06 278 0555 or 0800 111 323  
 Home phone 06 278 5839  
 Cellphone 0274 470 607

### Councillors

#### Andy Beccard

Home phone 06 272 8017  
 Cell phone 027 243 1564

#### Bonita Bigham

Home phone 06 274 8897  
 Cell phone 027 457 7400

#### Kirsty Bourke

Home phone 06 278 7642  
 Cell phone 027 2298 959

#### Gary Brown

Home phone 06 278 1229  
 Cell phone 027 442 3093

#### Clem Coxhead

Home phone 06 761 8146  
 Cell phone 027 422 3890

#### Gordon Lawson

Home phone 06 764 8189  
 Cell phone 027 844 9626

#### Phil Nixon

#### Deputy Mayor

Home phone 06 274 8575  
 Cell phone 027 494 8972

#### Robert Northcott

Home phone 06 273 8923  
 Cell phone 027 242 6130

#### Steffy Mackay

Home phone 06 764 8200  
 Cell phone 0274 764 820

#### Jack Rangiwahia

Home phone 06 278 4384  
 Cell phone 021 547 084

#### Bryan Roach

Home phone 06 761 8083  
 Cell phone 027 445 7888

#### Ian Wards

Home phone 06 278 4626  
 Cell phone 027 448 2337

## Impact on your Rates

The combined District Rate (which includes the general rate, roading rate and UAGC) has increased by 2.17%. This is less than the increase projected in the LTP of 2.88%. The targeted water rate increases by \$16, the targeted rate for wastewater increases by \$24 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	2016/17	2017/18	Difference
District Rate	0.98%	2.17%	
UAGC only	\$535	\$555	\$20
<b>Targeted Rates</b>			
Water Targeted Rate	\$576	\$592	\$16
Wastewater Targeted Rate	\$595	\$619	\$24
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
<b>Water by Meter Rates – per cubic meter</b>			
Town	\$2.42	\$2.48	\$0.06
Urban water High User	\$2.54	\$2.61	\$0.07
Urban water Extra High User	\$2.52	\$2.66	\$0.14
Waimate West	\$0.99	\$1.01	\$0.02
Inaha Water	\$1.01	\$1.04	\$0.03

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

### Balanced Budget

Under Section 100 of the Local Government Act 2002 (LGA02), a Council is required to deliver a balanced budget and to explain those areas where projected operating expenditure needs are not met from operating revenues.

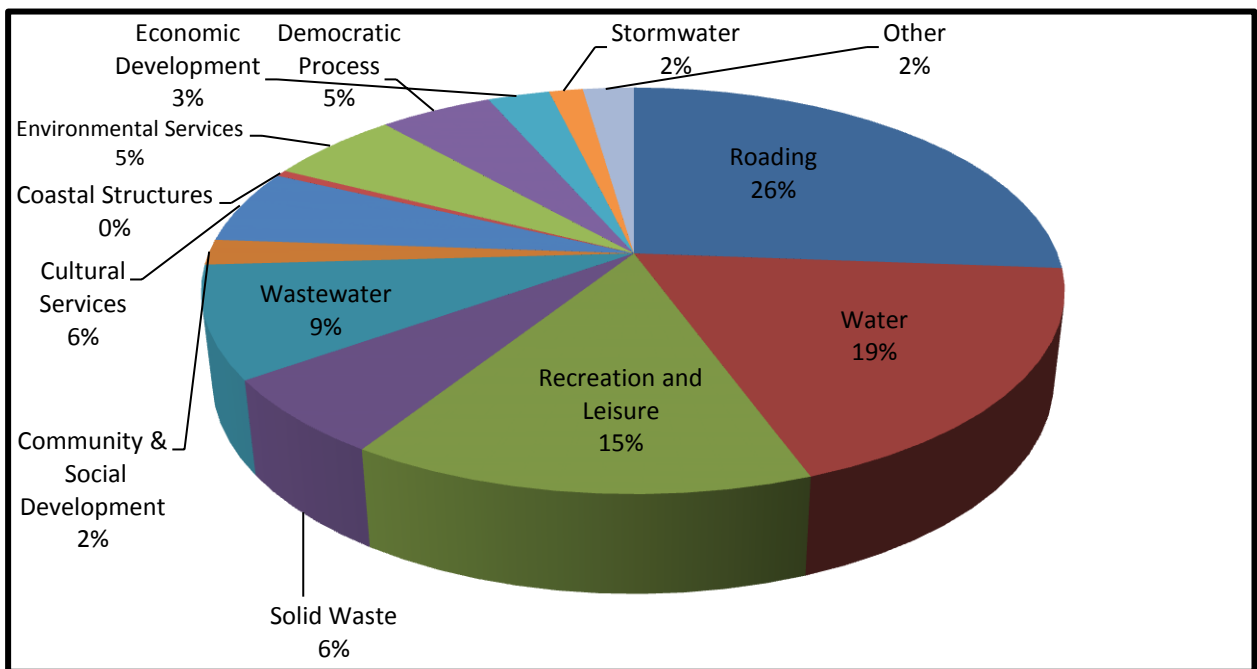
The Council’s policy for the funding of depreciation for its non-strategic assets is that rather than fund the depreciation for the replacement of the non-strategic assets, the Council will fund a proportion that allows for the renewals of components.

The Council has this policy as it does not consider it prudent to build up reserves (by increasing rates from current ratepayers) for the future replacement of these assets, when it is unknown what will be wanted or needed. 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

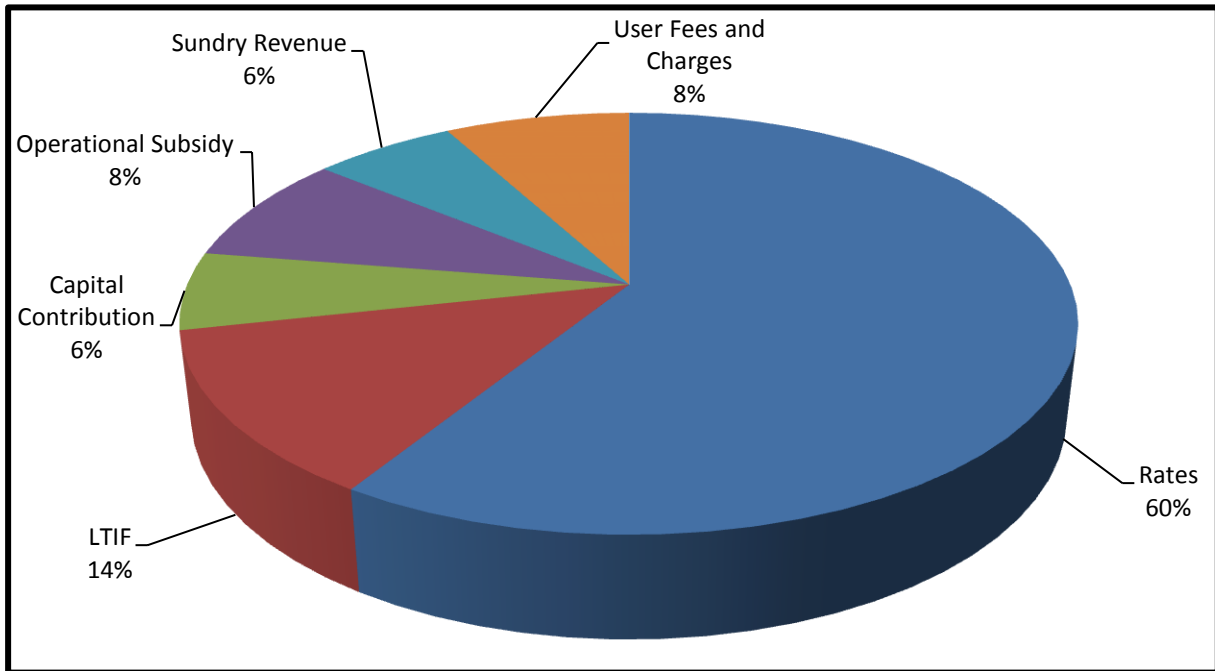
The projected financial position shows what the Council owns (Assets) and what it owes (Liabilities) and the difference between (Equity) is effectively the net value belonging to the Council. In 2017/18 it is forecast that the Council’s equity will grow to \$820million. The projected increase in the value of the Council’s fixed assets, predominantly the water, wastewater, stormwater and roading assets clearly reflects the revaluation and 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 \$1,361,000 (\$1,089,000 predicted in the LTP) to \$62.8 million.

- **Direct Costs** – Increase by \$173,000 compared to an increase of \$215,000 projected in the LTP.
- **Finance costs** – Increase by \$270,000 compared to an increase of \$650,000 projected in the LTP. The forecast debt has been revised to reflect updated actual debt as adjusted for expected project costs for the 2016/17 and 2017/18 financial year. Finance costs are calculated at a weighted average rate of 5.38% for external debt.
- **Depreciation** – Total depreciation increases by \$919,000 compared to \$271,000 projected in the LTP.



Our total revenue from rates is projected to increase by \$876,000 which is lower than the \$1,095,000 predicted in the LTP. The balance of our income is projected to decrease by \$1,652,000 compared to \$1,082,000 decrease predicted in the LTP. This is mainly due to reduction in sundry revenue.

**Council Debt and Long Term Investment Fund (LTIF)**

The Council’s debt is projected to rise to \$146.03 million (including internal borrowings of \$11.84 million) by the end of 2017/18. This is a result of the Council projecting to spend \$20.78 million on capital projects in the coming year. The Council has projected loan repayments of \$4.40 million (including repayments on internal borrowings) for 2017/18. 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 \$136.70 million (including internal borrowings of \$11.84 million). The projected return on the LTIF is \$8.63 million (excluding \$0.73 million interest on internal borrowings) at 7.00% return for 2017/18. 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 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 2017/18

Our total rates income will increase to \$38.93 million compared to \$39.51 million in the LTP.

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

In 2017/18 the District Rate will increase by 2.17%. The increase mainly reflects inflation and marginal increased costs related to some activities.

### Targeted Rates

The wastewater targeted rate will increase by 4.06%. 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 2.80%. 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 metre rate will increase by 5.48%. For 'high users' the cubic metre rate will increase by 2.71%. For all other users the cubic metre rate will increase by 2.86%. There will be a time in the future where the extra high and high users per cubic metre rate will align better with other users.

### Limits on Rates and Rate 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 2017/18 comprises rates 60%, investment income 14% and the remaining 26% comes 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 2017/18	Annual Plan 2017/18
<b>Total Rate Cap</b>	<b>3.80%</b>	<b>3.80%</b>
Actual Rate Increases	2.85%	2.49%
<b>Difference</b>	<b>0.95%</b>	<b>1.31%</b>

### Explanation:

**Total Rates** - The total limits on the overall rate collection is on average 3.80% for 2017/18. The Council's rate increases for 2017/18 is 2.49% 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 2017/18.

<b>Property Values</b>	<b>\$101,200</b>	<b>\$101,200</b>	<b>\$161,920</b>	<b>\$161,920</b>	<b>\$242,880</b>	<b>\$242,880</b>	<b>\$404,800</b>	<b>\$404,800</b>
	<b>2016/17</b>	<b>2017/18</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2016/17</b>	<b>2017/18</b>
General Rates	\$83.38	\$84.90	\$133.41	\$135.84	\$200.12	\$203.76	\$333.53	\$339.60
Roading	\$76.09	\$76.28	\$121.75	\$122.05	\$182.62	\$183.07	\$304.37	\$305.12
UAGC	\$534.65	\$554.93	\$534.65	\$554.93	\$534.65	\$554.93	\$534.65	\$554.93
Water	\$576.32	\$592.46	\$576.32	\$592.46	\$576.32	\$592.46	\$576.32	\$592.46
Wastewater	\$595.13	\$619.28	\$595.13	\$619.28	\$595.13	\$619.28	\$595.13	\$619.28
Kerbside	\$281.75	\$281.75	\$281.75	\$281.75	\$281.75	\$281.75	\$281.75	\$281.75
Hawera Business Rate								
<b>Total Rates</b>	<b>\$2,147.32</b>	<b>\$2,209.59</b>	<b>\$2,243.00</b>	<b>\$2,306.30</b>	<b>\$2,370.58</b>	<b>\$2,435.24</b>	<b>\$2,625.74</b>	<b>\$2,693.13</b>
<b>% Increase</b>		<b>2.90%</b>		<b>2.82%</b>		<b>2.73%</b>		<b>2.57%</b>
<b>\$ Increase</b>		<b>\$62.28</b>		<b>\$63.30</b>		<b>\$64.67</b>		<b>\$67.39</b>

	<b>Hawera Commercial</b>		<b>Rural</b>			
	<b>2016/17</b>	<b>2016/17</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2016/17</b>	<b>2016/17</b>
<b>Property Values</b>	<b>\$500,160</b>	<b>\$500,160</b>	<b>\$5,164,000</b>	<b>\$5,164,000</b>	<b>\$7,746,000</b>	<b>\$7,746,000</b>
General Rates	\$412.09	\$419.60	\$4,254.75	\$4,332.25	\$6,382.13	\$6,498.38
Roading	\$376.07	\$377.00	\$3,882.79	\$3,892.37	\$5,824.19	\$5,838.55
UAGC	\$534.65	\$554.93	\$534.65	\$554.93	\$534.65	\$554.93
Water	\$576.32	\$592.46				
Wastewater	\$595.13	\$619.28				
Kerbside						
Hawera Business Rate	\$525.30	\$532.96				
<b>Total Rates</b>	<b>\$3,019.56</b>	<b>\$3,096.22</b>	<b>\$8,672.19</b>	<b>\$8,779.55</b>	<b>\$12,740.96</b>	<b>\$12,891.86</b>
<b>% Increase</b>		<b>2.54%</b>		<b>1.24%</b>		<b>1.18%</b>
<b>\$ Increase</b>		<b>\$76.66</b>		<b>\$107.37</b>		<b>\$150.91</b>

Rural	2 UAGCs		2 UAGCs		3 UAGCs			
	2016/17	2017/18	2016/17	2017/18	2016/17	2017/18	2016/17	2017/18
<b>Property Values</b>	<b>\$5,164,000</b>	<b>\$5,164,000</b>	<b>\$7,746,000</b>	<b>\$7,746,000</b>	<b>\$5,164,000</b>	<b>\$5,164,000</b>	<b>\$7,746,000</b>	<b>\$7,746,000</b>
General Rates	\$4,254.75	\$4,332.25	\$6,382.13	\$6,498.38	\$4,254.75	\$4,332.25	\$6,382.13	\$6,498.38
Roading	\$3,882.79	\$3,892.37	\$5,824.19	\$5,838.55	\$3,882.79	\$3,892.37	\$5,824.19	\$5,838.55
UAGC	\$1,069.29	\$1,109.86	\$1,069.29	\$1,109.86	\$1,603.94	\$1,664.78	\$1,603.94	\$1,664.78
Water								
Wastewater								
Kerbside								
Hawera Business Rate								
<b>Total Rates</b>	<b>\$9,206.83</b>	<b>\$9,334.48</b>	<b>\$13,275.60</b>	<b>\$13,446.79</b>	<b>\$9,741.48</b>	<b>\$9,889.41</b>	<b>\$13,810.25</b>	<b>\$14,001.72</b>
<b>% Increase</b>		<b>1.39%</b>		<b>1.29%</b>		<b>1.52%</b>		<b>1.39%</b>
<b>\$ Increase</b>		<b>\$127.65</b>		<b>\$171.19</b>		<b>\$147.93</b>		<b>\$191.47</b>

## 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 70% of residents agree that decisions made by the Council represent the best interests of the District.
- Greater than 52% 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 85% 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.
- 60% 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. In 2016, Hawera's King Edward Park was recognised and is now registered as a garden of national significance with the New Zealand Gardens Trust.

### **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, the Normanby Recreation Centre and a new Recreation Centre at Taumata Park (completed April 2017). The Hunter Shaw, 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. The Council also has an annual Rural Hall Grant which 29 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 and Patea Dam are staffed by the Council. Waverley is 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 14 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 - Hawera 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. South Taranaki, New Plymouth and Stratford District Councils and Taranaki Regional Council are working together on the development of a new Economic Development Strategy for the region to assist with strategic focus, co-ordinate economic development activity, leverage Taranaki's competitive strengths and pursue new economic development opportunities.

### **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 – this is measured bi-ennially so is not measured for this current year.

- A seven day a week service is provided at the i-SITE (excluding Christmas Day) – 91% Qualmark Accreditation is maintained – this is measured bi-ennially so is not measured for this current year.

**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 and is committed to providing safe, comfortable and affordable accommodation for tenants. To achieve this the Council adopted a policy in October 2011 which set out minimum standards for housing, including separate bedrooms (i.e. not a bedsit), accessible showers and insulation and allocated funding to upgrade 60 of the 68 units to meet those standards. At June 2017 insulation has been fitted in all accessible units, heat pumps have been installed in 63 units and 44 units have been upgraded. The remaining units will be completed as they are vacated. In 2016 the Council purchased a section in Hawera for the potential future development of Pensioner Housing and in 2017 approved the construction of 2 new units to replace older units which cannot be cost effectively upgraded.

### **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**

- 59% of Pensioner Housing units are rated good to very good using the minimum standards included in the Pensioner Housing Policy.
- 76% 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

### 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 and the Council intends on completing this project within the 2017 year. 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.

## **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 a partner in the Taranaki Emergency Management Office (TEMO), which delivers Civil Defence and Emergency Management services throughout Taranaki on behalf of the councils in the region.

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 – this is measured bi-ennially so is not measured for this current year.
- 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.



## Water Supply Services

Our water supplies provide an average of 43,000m<sup>3</sup> 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. We are upgrading the Inaha Scheme to meet the Rural-Agricultural Drinking Water Standards. A separate non-potable scheme is operated by the community of Nukumarū as a stock-water supply for farms served by that scheme. 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

- ≤ 9 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.
- ≤ 2 complaints received about drinking water clarity (per 1000 connections).
- ≤ 2 complaints received about drinking water taste (per 1000 connections).
- ≤ 2 complaints received about drinking water odour (per 1000 connections).
- ≤ 2 complaints received about drinking water pressure or flow (per 1000 connections).
- ≤ 1 complaint 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.

A major project intended to be constructed in 2017/18 is the proposed new access road to the Wai-inu Beach community, to provide assured access, which is known as the Nukumarū Station Road Extension Project. This project is being consented ahead of final design and construction through a “design and build” contract model. Additional funding will also be sought from the NZTA to meet the estimated capital cost.

### 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.
- 94% of footpaths with condition rating 1-4.
- 94% of urgent customer service requests relating to roads and footpaths are responded to within 2 working days.
- 94% 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.

In 2016, the Council 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 have increased our operational and capital budgets for stormwater to allow for the above policy change, and to make improvements to stormwater infrastructure at Opunake. The Council have budgeted \$257,500 towards a Taranaki Regional Council (TRC) designed flood diversion scheme. Further Council-funded improvement works in Opunake are pending finalisation of the TRC design.

### 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 initially for 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 (predominantly road widening and improvement works on State Highway 3 where it is joined by Rotokare Road), has commenced to 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 have agreed to create a regional joint committee to govern the development and future operation of the new Landfill, which will be administered through the New Plymouth District Council.

### Performance measures

- Zero complaints received for missed street collections that are not resolved.
- 90% of customers are satisfied with the Solid Waste collection service.
- On average  $\leq 5$  complaints received for genuine missed greenwaste bins (excluding non-compliant bins) per collection.
- $\leq 5$  complaints received about poor maintenance, noise or smell for Transfer Stations.
- 27% 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
- Corporate Property

## 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 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 (e.g. 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 (i.e. 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 (e.g. 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 are 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	5.00%	-	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.

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.

## 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

# Funding Impact Statements

## Funding Impact Statement – Democratic Process

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	2,571	2,581	2,734
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	0	0	0
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	503	524	548
<b>Total operating funding (A)</b>	<b>3,074</b>	<b>3,105</b>	<b>3,282</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	881	855	863
Finance Costs	2	2	1
Internal Charges and Overheads applied	1,666	1,771	1,914
Other operating funding applications	539	491	516
<b>Total applications of operating funding (B)</b>	<b>3,088</b>	<b>3,120</b>	<b>3,295</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>(14)</b>	<b>(14)</b>	<b>(12)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(3)	(4)	(7)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
<b>Total sources of capital funding (C)</b>	<b>(3)</b>	<b>(4)</b>	<b>(7)</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	0	0	0
- To replace existing assets	0	0	0
Increase (decrease) in reserves	(18)	(18)	(19)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>(18)</b>	<b>(18)</b>	<b>(19)</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>14</b>	<b>14</b>	<b>12</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excludes Depreciation of:</b>	<b>4</b>	<b>4</b>	<b>5</b>

## Funding Impact Statement – Cultural Services

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	2,708	2,845	2,532
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	19	18	45
Fees, charges and targeted rates for water supply	249	237	300
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	646	679	595
<b>Total operating funding (A)</b>	<b>3,621</b>	<b>3,779</b>	<b>3,472</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,195	2,345	2,207
Finance Costs	61	48	64
Internal Charges and Overheads applied	913	923	903
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>3,169</b>	<b>3,316</b>	<b>3,173</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>452</b>	<b>462</b>	<b>299</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(84)	(99)	183
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
<b>Total sources of capital funding (C)</b>	<b>(84)</b>	<b>(99)</b>	<b>183</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	0	301	54
- To replace existing assets	359	29	441
Increase (decrease) in reserves	9	34	(13)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>368</b>	<b>364</b>	<b>482</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(452)</b>	<b>(462)</b>	<b>(299)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excludes Depreciation of:</b>	<b>474</b>	<b>481</b>	<b>458</b>

**Funding Impact Statement – Recreation and Leisure**

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	3,979	4,651	4,423
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	355	16	17
Fees, charges and targeted rates for water supply	1,256	1,269	1,299
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	2,839	2,921	2,914
<b>Total operating funding (A)</b>	<b>8,430</b>	<b>8,857</b>	<b>8,652</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	4,622	4,852	4,782
Finance Costs	1,477	1,567	1,534
Internal Charges and Overheads applied	1,035	1,132	991
Other operating funding applications	58	50	58
<b>Total applications of operating funding (B)</b>	<b>7,192</b>	<b>7,601</b>	<b>7,364</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,238</b>	<b>1,256</b>	<b>1,288</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	136	(42)	53
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
<b>Total sources of capital funding (C)</b>	<b>136</b>	<b>(42)</b>	<b>53</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	500	260	923
- To replace existing assets	1,084	871	933
Increase (decrease) in reserves	(209)	82	(516)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>1,374</b>	<b>1,214</b>	<b>1,340</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(1,238)</b>	<b>(1,256)</b>	<b>(1,288)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excludes Depreciation of:</b>	2,083	1,959	2,079

**Funding Impact Statement – District Economy**

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	791	861	842
Targeted Rates (other than a targeted rate for water supply)	163	166	161
Subsidies and grants for operating purposes	0	0	13
Fees, charges and targeted rates for water supply	89	113	112
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	593	1,001	680
<b>Total operating funding (A)</b>	<b>1,635</b>	<b>2,141</b>	<b>1,808</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	767	792	862
Finance Costs	199	409	283
Internal Charges and Overheads applied	248	236	206
Other operating funding applications	326	506	282
<b>Total applications of operating funding (B)</b>	<b>1,540</b>	<b>1,943</b>	<b>1,634</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>95</b>	<b>199</b>	<b>174</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	1,774	2,699	3,215
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	800	0
<b>Total sources of capital funding (C)</b>	<b>1,774</b>	<b>3,499</b>	<b>3,215</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	3,179	3,680	3,017
- To replace existing assets	0	17	0
Increase (decrease) in reserves	(1,310)	1	372
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>1,869</b>	<b>3,698</b>	<b>3,389</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(95)</b>	<b>(199)</b>	<b>(174)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excludes Depreciation of:</b>	157	291	137

**Funding Impact Statement – Community and Social Development**

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	763	784	716
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	325	368	336
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	223	233	218
<b>Total operating funding (A)</b>	<b>1,311</b>	<b>1,386</b>	<b>1,271</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	824	846	702
Finance Costs	130	147	143
Internal Charges and Overheads applied	267	281	294
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>1,221</b>	<b>1,275</b>	<b>1,138</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>90</b>	<b>111</b>	<b>132</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	149	149	127
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
<b>Total sources of capital funding (C)</b>	<b>149</b>	<b>149</b>	<b>127</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	238	259	260
- To replace existing assets	0	0	0
Increase (decrease) in reserves	0	0	(0)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>239</b>	<b>259</b>	<b>260</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(90)</b>	<b>(111)</b>	<b>(132)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Excludes Depreciation of:</b>	150	158	194

**Funding Impact Statement – Environment and Development**

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	1,365	1,503	1,277
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	1,685	1,824	1,769
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	352	369	291
<b>Total operating funding (A)</b>	<b>3,402</b>	<b>3,695</b>	<b>3,336</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,491	2,494	2,148
Finance Costs	19	19	15
Internal Charges and Overheads applied	1,046	1,059	1,040
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>3,556</b>	<b>3,572</b>	<b>3,203</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>(153)</b>	<b>123</b>	<b>134</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(20)	32	(12)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
<b>Total sources of capital funding (C)</b>	<b>(20)</b>	<b>32</b>	<b>(12)</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	0	0	0
- To replace existing assets	3	38	25
Increase (decrease) in reserves	(176)	116	97
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>(173)</b>	<b>154</b>	<b>122</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>153</b>	<b>(123)</b>	<b>(134)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excludes Depreciation of:</b>	<b>59</b>	<b>52</b>	<b>53</b>

**Funding Impact Statement – Water Supply Services**

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted Rates (other than a targeted rate for water supply)	12,001	12,380	12,343
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	83	80	80
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	227	280	281
<b>Total operating funding (A)</b>	<b>12,311</b>	<b>12,740</b>	<b>12,704</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,631	2,999	2,812
Finance Costs	2,818	3,262	2,945
Internal Charges and Overheads applied	1,869	1,470	2,042
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>7,317</b>	<b>7,732</b>	<b>7,799</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>4,994</b>	<b>5,008</b>	<b>4,905</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	1,837	1,092	(825)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	36	36	37
<b>Total sources of capital funding (C)</b>	<b>1,873</b>	<b>1,128</b>	<b>(788)</b>
<b>Applications of capital funding</b>			
- To meet additional demand	464	0	0
- To improve the level of service	3,680	2,225	1,585
- To replace existing assets	1,884	3,988	2,957
Increase (decrease) in reserves	839	(77)	(425)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>6,867</b>	<b>6,136</b>	<b>4,116</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(4,994)</b>	<b>(5,008)</b>	<b>(4,905)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excludes Depreciation of:</b>	4,409	4,624	4,784



## Funding Impact Statement – Roading and Footpaths

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	46	37	46
Targeted Rates (other than a targeted rate for water supply)	6,692	6,622	6,721
Subsidies and grants for operating purposes	5,110	4,233	4,844
Fees, charges and targeted rates for water supply	108	125	98
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	1,420	1,222	1,619
<b>Total operating funding (A)</b>	<b>13,375</b>	<b>12,239</b>	<b>13,327</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	9,978	7,837	9,215
Finance Costs	229	227	221
Internal Charges and Overheads applied	222	226	308
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>10,430</b>	<b>8,291</b>	<b>9,743</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,946</b>	<b>3,948</b>	<b>3,584</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	3,878	4,010	3,940
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
<b>Total sources of capital funding (C)</b>	<b>3,754</b>	<b>3,886</b>	<b>3,815</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	1,226	1,257	1,678
- To replace existing assets	6,206	6,578	6,132
Increase (decrease) in reserves	(733)	(1)	(411)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>6,699</b>	<b>7,834</b>	<b>7,399</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(2,946)</b>	<b>(3,948)</b>	<b>(3,584)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>
<b>Excludes Depreciation of:</b>	5,826	5,944	6,363

**Funding Impact Statement – Stormwater Network**

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	688	649	785
Targeted Rates (other than a targeted rate for water supply)	6	6	8
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	0	0	0
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	132	132	158
<b>Total operating funding (A)</b>	<b>827</b>	<b>787</b>	<b>950</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	262	220	303
Finance Costs	182	179	196
Internal Charges and Overheads applied	238	223	280
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>681</b>	<b>621</b>	<b>779</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>146</b>	<b>166</b>	<b>171</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	293	(8)	185
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
<b>Total sources of capital funding (C)</b>	<b>293</b>	<b>(8)</b>	<b>185</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	409	155	158
- To replace existing assets	33	5	199
Increase (decrease) in reserves	(2)	(2)	(0)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>439</b>	<b>158</b>	<b>356</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(146)</b>	<b>(166)</b>	<b>(171)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excludes Depreciation of:</b>	455	479	492

**Funding Impact Statement – Waste Services – Wastewater**

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted Rates (other than a targeted rate for water supply)	4,145	4,299	4,324
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	708	614	649
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	100
<b>Total operating funding (A)</b>	<b>4,853</b>	<b>4,914</b>	<b>5,073</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,242	2,447	2,198
Finance Costs	1,481	1,655	1,590
Internal Charges and Overheads applied	399	315	483
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>4,122</b>	<b>4,417</b>	<b>4,271</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>731</b>	<b>497</b>	<b>802</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	1,756	886	624
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
<b>Total sources of capital funding (C)</b>	<b>1,756</b>	<b>886</b>	<b>624</b>
<b>Applications of capital funding</b>			
- To meet additional demand	1,186	401	126
- To improve the level of service	472	94	119
- To replace existing assets	806	1,196	1,309
Increase (decrease) in reserves	23	(308)	(128)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>2,487</b>	<b>1,383</b>	<b>1,426</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(731)</b>	<b>(497)</b>	<b>(802)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excludes Depreciation of:</b>	1,636	1,762	1,841

**Funding Impact Statement – Solid Waste**

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	841	898	822
Targeted Rates (other than a targeted rate for water supply)	2,089	2,076	2,023
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	711	744	795
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	2,701	766	718
<b>Total operating funding (A)</b>	<b>6,342</b>	<b>4,484</b>	<b>4,360</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,177	3,273	3,260
Finance Costs	238	361	271
Internal Charges and Overheads applied	402	391	460
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>3,817</b>	<b>4,024</b>	<b>3,991</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,526</b>	<b>459</b>	<b>369</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(141)	(145)	1,753
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
<b>Total sources of capital funding (C)</b>	<b>(141)</b>	<b>(145)</b>	<b>1,753</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	0	0	0
- To replace existing assets	27	20	20
Increase (decrease) in reserves	2,358	294	2,102
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>2,384</b>	<b>315</b>	<b>2,122</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(2,526)</b>	<b>(459)</b>	<b>(369)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Excludes Depreciation of:</b>	<b>41</b>	<b>41</b>	<b>35</b>

**Funding Impact Statement – Coastal Structures**

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	73	101	79
Targeted Rates (other than a targeted rate for water supply)	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	0	0	0
Internal Charge and Overheads Recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0
<b>Total operating funding (A)</b>	<b>73</b>	<b>101</b>	<b>79</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	16	21	31
Finance Costs	15	26	21
Internal Charges and Overheads applied	15	13	16
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>46</b>	<b>60</b>	<b>68</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>27</b>	<b>41</b>	<b>11</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	17	68	15
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
<b>Total sources of capital funding (C)</b>	<b>17</b>	<b>68</b>	<b>15</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	0	0	11
- To replace existing assets	44	108	154
Increase (decrease) in reserves	(0)	1	(138)
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>44</b>	<b>109</b>	<b>26</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(27)</b>	<b>(41)</b>	<b>(11)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>(0)</b>	<b>0</b>
<b>Excludes Depreciation of:</b>	267	266	73

**Funding Impact Statement – Reallocated Activity**

For the years ended 30th June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	141	118	123
Targeted Rates (other than a targeted rate for water supply)	95	86	120
Subsidies and grants for operating purposes	0	0	0
Fees, charges and targeted rates for water supply	20	0	50
Internal Charge and Overheads Recovered	11,111	10,863	11,923
Local authorities fuel tax, fines, infringement fees and other receipts	3,508	3,265	3,521
<b>Total operating funding (A)</b>	<b>14,874</b>	<b>14,332</b>	<b>15,737</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	8,824	8,559	9,773
Finance Costs	589	499	348
Internal Charges and Overheads applied	2,485	2,532	2,702
Other operating funding applications	0	0	0
<b>Total applications of operating funding (B)</b>	<b>11,898</b>	<b>11,590</b>	<b>12,822</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,976</b>	<b>2,742</b>	<b>2,915</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	738	9	208
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
<b>Total sources of capital funding (C)</b>	<b>738</b>	<b>9</b>	<b>208</b>
<b>Applications of capital funding</b>			
- To meet additional demand	0	0	0
- To improve the level of service	434	345	461
- To replace existing assets	885	345	220
Increase (decrease) in reserves	2,395	2,062	2,443
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>3,714</b>	<b>2,751</b>	<b>3,124</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(2,976)</b>	<b>(2,742)</b>	<b>(2,915)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Excludes Depreciation of:</b>	651	616	615

**Funding Impact Statement – Whole of Council**

For the years ended 30 June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	13,433	14,481	14,253
Targeted Rates (other than a targeted rate for water supply)	24,762	25,196	24,840
Subsidies and grants for operating purposes	5,484	4,267	4,918
Fees, charges and targeted rates for water supply	5,234	5,373	5,488
Interest & Dividends from Investments	8,269	8,821	8,738
Local authorities fuel tax, fines, infringement fees and other receipts	4,071	1,827	2,177
<b>Total operating funding (A)</b>	<b>61,253</b>	<b>59,965</b>	<b>60,415</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	37,643	36,265	37,882
Finance Costs	6,635	7,656	6,905
Other operating funding applications	923	1,047	857
<b>Total applications of operating funding (B)</b>	<b>45,201</b>	<b>44,968</b>	<b>45,644</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>16,052</b>	<b>14,997</b>	<b>14,771</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	3,878	4,010	3,940
Development and financial contributions	0	0	0
Increase (decrease) in debt	7,304	5,489	6,372
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	36	836	37
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding (C)</b>	<b>11,219</b>	<b>10,336</b>	<b>10,348</b>
<b>Applications of capital funding</b>			
- To meet additional demand	1,649	401	126
- To improve the level of service	10,139	8,576	8,264
- To replace existing assets	11,330	13,195	12,390
Increase (decrease) in reserves	4,152	3,162	4,339
Increase (decrease) in investments	0	0	0
<b>Total applications of capital funding (D)</b>	<b>27,272</b>	<b>25,334</b>	<b>25,119</b>
<b>Surplus (deficit) of capital funding (C -D)</b>	<b>(16,052)</b>	<b>(14,997)</b>	<b>(14,771)</b>
<b>Funding Balance ((A-B) + (C-D))</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
<b>Excludes Depreciation of:</b>	16,211	16,679	17,130

## Prospective Statement of Financial Performance

For the year ended 30 June	Annual Plan 2016/17 \$000	LTP Year 3 2017/18 \$000	Annual Plan 2017/18 \$000
<b>Revenue</b>			
Revenue from exchange transactions			
- Water by meter rate	7,545	7,722	8,194
- LTIF Income	8,269	8,631	8,629
- Interest Income	238	190	109
Revenue from non-exchange transactions			
- Rates	30,485	31,790	30,734
- Fees and charges	5,234	5,373	5,488
- Sundry revenue	3,998	1,993	2,342
- Operational grants and subsidies	5,484	4,267	4,918
- Capital Contributions, grants and subsidies	3,915	4,847	3,976
<b>Total Revenue</b>	<b>65,167</b>	<b>64,812</b>	<b>64,391</b>
<b>Expenditure</b>			
Community and Social Development	1,235	1,293	1,237
Cultural Services	3,619	3,761	3,605
Democratic Process	3,092	3,123	3,300
Economic Development	1,694	2,231	1,768
Environment and Development	3,614	3,625	3,255
Recreation and Leisure	9,310	9,340	9,224
Roading and Stormwater Networks	16,088	14,077	15,952
Solid Waste	3,765	3,980	3,948
Stormwater	932	900	1,147
Wastewater	5,457	5,899	5,820
Water Supply Services	11,215	11,853	11,903
Coastal Structures		266	142
Reallocated activity	12,501	12,161	13,396
Less: internal recoveries	(11,111)	(10,863)	(11,923)
<b>Total Expenditure</b>	<b>61,412</b>	<b>61,646</b>	<b>62,773</b>
Net cost of services - Surplus/(Deficit)	<b>3,755</b>	<b>3,166</b>	<b>1,617</b>
Taxation	0	0	0
<b>Surplus/(Deficit) after taxation</b>	<b>3,755</b>	<b>3,166</b>	<b>1,617</b>
Disclosures			
Total expenditure includes:			
Direct Costs	38,566	37,311	38,739
Interest	6,635	7,656	6,905
Amortisation and Depreciation	16,211	16,679	17,130

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 2016/17 \$000	LTP Year 3 2017/18 \$000	Annual Plan 2017/18 \$000
<b>Revenue</b>			
Revenue from exchange transactions			
- Water by meter rate	7,545	7,722	8,194
- Fees and charges	0	0	0
- LTIF Income	8,269	8,631	8,629
- Interest Income	238	190	109
Revenue from non-exchange transactions			
- Rates	30,485	31,790	30,734
- Fees and charges	5,234	5,373	5,488
- Sundry revenue	3,998	1,993	2,342
- Operational grants and subsidies	5,484	4,267	4,918
- Capital Contributions, grants and subsidies	3,915	4,847	3,976
<b>Total Revenue</b>	<b>65,167</b>	<b>64,812</b>	<b>64,391</b>
<b>Expenditure</b>			
Other costs	38,566	37,311	38,739
Interests	6,635	7,656	6,905
Depreciation	16,211	16,679	17,130
<b>Total Expenditure</b>	<b>61,412</b>	<b>61,646</b>	<b>62,773</b>
<b>Net cost of service - Surplus/(Deficit)</b>	<b>3,755</b>	<b>3,166</b>	<b>1,617</b>
Gains on asset revaluations			
<b>Total comprehensive income for the year</b>	<b>3,755</b>	<b>3,166</b>	<b>1,617</b>

## Prospective Statement of Changes in Equity

For the year ended 30 June	Annual Plan 2016/17 \$000	LTP Year 3 2017/18 \$000	Annual Plan 2017/18 \$000
<b>EQUITY AT THE START OF THE YEAR</b>	<b>774,857</b>	<b>806,342</b>	<b>818,149</b>
Gain on asset revaluations	0		0
<b>Net income recognised directly in equity</b>			
Surplus/(Deficit) for the year	3,755	3,166	1,617
Total recognised income and expenses	3,755	3,166	1,617
<b>EQUITY AT THE END OF THE YEAR</b>	<b>778,612</b>	<b>809,508</b>	<b>819,766</b>

## Prospective Statement of Financial Position

For the year ended 30 June	Annual Plan 2016/17 \$000	LTP Year 3 2017/18 \$000	Annual Plan 2017/18 \$000
<b>Current Assets</b>			
Cash and cash equivalents	14,456	4,855	4,988
Accounts Receivable	6,557	6,887	9,308
Stocks	282	259	161
Prepayments	512	529	81
Long Term Investment Fund	97,882	100,026	99,886
<b>Total Current Assets</b>	<b>119,690</b>	<b>112,556</b>	<b>114,425</b>
<b>Non-Current Assets</b>			
Long Term Investment Fund	24,471	25,006	24,972
Intangible Assets	511	611	611
Property, Plant and Equipment	783,526	815,079	823,579
Other Investments	2,934	6,366	6,907
Other Assets	124	133	0
<b>Total Non-Current Assets</b>	<b>811,565</b>	<b>847,195</b>	<b>856,068</b>
<b>Total Assets</b>	<b>931,255</b>	<b>959,751</b>	<b>970,493</b>
<b>Current Liabilities</b>			
Other current liabilities	936	1,014	1,053
Accounts Payable	7,430	9,446	7,219
Income Received in Advance	788	938	944
Current Portion of term liabilities	3500	3500	3,500
<b>Total Current Liabilities</b>	<b>12,654</b>	<b>14,898</b>	<b>12,716</b>
<b>Non-Current Liabilities</b>			
Term Liabilities	133,613	133,867	130,692
Landfill Aftercare Provision & Other Liabilities	6,377	1,478	7,319
<b>Total Non-Current Liabilities</b>	<b>139,990</b>	<b>135,345</b>	<b>138,011</b>
<b>Total Liabilities</b>	<b>152,643</b>	<b>150,243</b>	<b>150,727</b>
<b>Net Assets</b>	<b>778,612</b>	<b>809,508</b>	<b>819,766</b>
<b>Represented By:</b>			
Accumulated Balances	419,025	423,577	422,150
Restricted and Statutory Reserves	1,905	2,215	1,939
Investment Revaluation Reserves	21	110	21
Separate Operating Reserves	2,597	3,217	1,059
Capital Replacement Reserves	144	290	439
Council Created Reserves	123,112	125,681	125,362
Asset Revaluation Reserves	231,808	254,418	268,796
<b>Total Equity</b>	<b>778,612</b>	<b>809,508</b>	<b>819,766</b>

## Prospective Statement of Net Cash Flows

For the year ended 30 June	Annual Plan 2016/17 \$000	LTP Year 3 2017/18 \$000	Annual Plan 2017/18 \$000
<b>Cash Flow from operating activities</b>			
<b>Cash will be provided from:</b>			
Rates	39,412	40,553	39,394
Dividends	0	0	0
Interest on Investments	2,067	2,259	2,234
Other Revenue	18,630	16,479	16,725
Regional Council Rates	2,250	2,300	2,300
	<b>62,359</b>	<b>61,591</b>	<b>60,653</b>
<b>Cash will be applied to</b>			
Payments to Suppliers & Employees	39,645	38,047	37,698
Agency Rates paid over	2,250	2,300	2,300
Interest paid on Loans	6,635	7,656	6,905
	<b>48,530</b>	<b>48,003</b>	<b>46,902</b>
<b>Net Cash from Operating Activities</b>	<b>13,830</b>	<b>13,588</b>	<b>13,751</b>
<b>Cash will be provided from:</b>			
Proceeds from sale of property, plant and equipment	2,675	3,104	2,883
<b>Total Investing cash provided</b>	<b>2,675</b>	<b>3,104</b>	<b>2,883</b>
<b>Cash will be applied to:</b>			
Purchase and Development of Fixed Assets	23,118	22,171	20,780
Purchase of Investments	500	3,900	3,900
<b>Total Investing Cash Applied</b>	<b>23,618</b>	<b>26,071</b>	<b>24,680</b>
<b>Net Cash From Investing Activities</b>	<b>(20,943)</b>	<b>(22,967)</b>	<b>(21,797)</b>
<b>Cash Flows From Investing Activities</b>			
<b>Cash will be provided from:</b>			
Loans Raised	9,939	12,207	9,808
Loans Raised - Current Portion	3,500	3,500	3,500
<b>Total Financing Cash Provided</b>	<b>13,439</b>	<b>15,707</b>	<b>13,308</b>
<b>Cash will be applied to:</b>			
Repayment of Loans	2,635	2,817	3,421
Repayment of Loans - Current Portion	3,500	3,500	3,500
<b>Total Financing Cash Applied</b>	<b>6,135</b>	<b>6,317</b>	<b>6,921</b>
<b>Net Cash from Financing Activities</b>	<b>7,305</b>	<b>9,390</b>	<b>6,387</b>
<b>Net Increase/(Decrease) in Cash Held</b>	<b>191</b>	<b>10</b>	<b>(1,659)</b>
<b>Total Cash Resources at 1 July</b>	<b>14,265</b>	<b>4,844</b>	<b>6,647</b>
<b>Total Cash Resources at 30 June</b>	<b>14,456</b>	<b>4,855</b>	<b>4,988</b>

## Funding Impact Statement Rating

			For the years ended 30 June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Rate</b>			<b>Rating Amount 2017/18 (inclusive of GST)</b>			
General rates	Capital Value Rating		0.08389c per \$ of capital value	7,332	8,047	7,482
Uniform Annual General Charge (UAGC)	A fixed amount per separately used or inhabited part (SUIP) of a rating unit - <b>see definition below</b>		\$554.93 per SUIP of rating unit	6,468	6,815	6,732
<b>Total General &amp; Uniform Annual General Charge Rates</b>				<b>13,800</b>	<b>14,862</b>	<b>14,213</b>
	<b>Rating Matter (Schedule 2)</b>	<b>Rating Factor (Schedule 3)</b>				
<b>Targeted Rate</b>						
Roading	All Rating Units	Capital value	0.07538c per \$ of capital value	6,691	6,622	6,722
<b>Total Roothing Targeted Rate</b>				<b>6,691</b>	<b>6,622</b>	<b>6,722</b>
<b>Total General, UAGC and Roothing Rates</b>				<b>20,491</b>	<b>21,485</b>	<b>20,936</b>
<b>Urban Water</b>						
Connected rating unit (not metered)	All properties connected to Council's water supply	A fixed amount per SUIP	\$592.46 on each SUIP* of a rating unit	3,953	4,132	4,071
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	59	62	59
Water meter charge up to <= 32mm connection with backflow			\$260 per connection	132	79	132
Water meter charge up to <= 40mm connection			\$175 per connection	1	3	1
Water meter charge up to <= 40mm connection with backflow			\$325 per connection	12	5	12
Water meter charge up to <= 50mm connection with backflow			\$460 per connection	7	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 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Rate</b>			<b>Rating Amount 2017/18 (inclusive of GST)</b>			
Serviceable rating unit	All properties that are serviceable	A fixed amount per SUIP	\$296.23 per serviceable SUIP* of a rating unit	77	86	78
Metered consumers - Town	See below		\$2.48 per cubic metre	525	540	540
Metered consumers - High User			\$2.61 per cubic metre	1,370	1,407	1,407
Metered consumers - Extra High User			\$2.66 per cubic metre	1,358	1,432	1,432
<b>Total Urban Water Rates</b>				<b>7,506</b>	<b>7,765</b>	<b>7,751</b>
<b>Other Water Schemes</b>						
Waimate West Metered Consumers	Not required		\$1.01 per cubic metre	3,466	3,554	3,545
Kaponga Farmers - connected to Waimate West Water	Not required			<b>Now included in Waimate West</b>		
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	4	1
Water meter charge up to <= 32mm connection with backflow			\$260 per connection	155	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	26	25	26
Water meter charge up to <= 50mm connection with backflow			\$460 per connection	2	3	2
Water meter charge up to > 50mm connection with backflow			\$630 per connection	3	9	3
Inaha Metered Consumers	Not required		\$1.04 per cubic metre	792	810	810

			For the years ended 30 June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Rate</b>			<b>Rating Amount 2017/18 (inclusive of GST)</b>			
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	35	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	14	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	0	4	0
<b>Total Water</b>						<b>12,001</b>
<b>Wastewater</b>						
Connected rating unit	All properties connected to Council's wastewater scheme	A fixed amount per SUIP	\$619.28 on each SUIP* of a rating unit	4,065	4,214	4,243
Serviceable rating unit	All properties that are serviceable	A fixed amount per SUIP	\$309.64 per serviceable SUIP* of a rating unit	79	85	82
<b>Total Wastewater Rates</b>				<b>4,145</b>	<b>4,299</b>	<b>4,324</b>
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	1,799	1,794	1,727
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	290	282	296
Eltham Drainage Rate						
	Class A Land	Land Value	0.01025c per \$ of land value	4	4	5
	Class B Land	Land Value	0.00666c per \$ of land value	1	1	1
	Class C Land	Land Value	0.00358c per \$ of land value	1	1	1

			For the years ended 30 June	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Rate</b>			<b>Rating Amount 2017/18 (inclusive of GST)</b>			
Hawera Business Rate	Rating Units within defined area in Hawera	Capital Value	0.10656c per \$ of capital value	160	166	161
Warmer Homes Scheme Rate	All properties that have a warmer homes scheme funding	the value of the service provided	Charge as per agreement	95	86	120
<b>Total Targeted Rates</b>				<b>18,497</b>	<b>19,015</b>	<b>18,981</b>
<b>Total Rates Assessed</b>				<b>38,988</b>	<b>40,499</b>	<b>39,916</b>

	Annual Plan 2016/17 (\$000)	LTP Year 3 2017/18 (\$000)	Annual Plan 2017/18 (\$000)
<b>Other Funding Mechanisms</b>			
User fees and charges	5,234	5,373	5,488
General Interest	238	190	109
Earnings Long Term Investment Fund	9,074	9,375	9,358
Less: Interest on Internal Borrowings	(804)	(744)	(727)
Operational grants and subsidies	5,484	4,267	4,918
Capital contributions, grants and subsidies	3,915	4,847	3,976
Sundry Revenue	3,998	1,992	2,342
Loans Raised	9,939	12,207	9,808
Number of Rating Units	14,138	14,953	14,192

\*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 the 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 (i.e. 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	(1,110)	17,002	(15,841)	(1,561)	(1,510)
Regional Road Safety	153	250	(250)	0	153
Water Supply Urban	266	7,869	(8,253)	(46)	(163)
Wastewater	142	5,073	(6,112)	908	12
Water Supply Inaha	149	865	(1,153)	36	(104)
Eltham Drainage	14	8	(9)	0	13
Water Supply Waimate West	1,340	4,006	(3,173)	(260)	1,913
Solid Waste Collection	541	2,266	(2,064)	0	743
Water Supply - Nukumaru	(19)	0	0	0	(19)
Hawera Town Co-ordinator	21	161	(161)	0	21
	<b>1,498</b>	<b>37,500</b>	<b>(37,015)</b>	<b>(924)</b>	<b>1,059</b>

The other adjustment 2017/18 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	15	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	0	0	0.00	0.00	0	A fund for the replacement of assets with a similar purpose to the ones sold.
Forestry	66	2	0.00	0.00	68	To manage income and expenditure relating to the joint venture forestry investment.
Okotuku Domain	11	0	0.00	0.00	12	To manage revenue from the leasing of Crown land - has been vested to the Council on behalf of the Okotuku Domain Committee.
Centennial Close 1% Contribution	14	0	0.00	0.00	14	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	121,089	9,358	(6,565.33)	977.00	124,858	To manage funds derived from the sale of the Council's shareholding in Egmont Electricity and to provide a rates subsidy.
Riparian/Indigenous	198	6	0.00	0.00	204	To fund Riparian planting throughout the District.
Sale of Apex Reserve	0	0	0.00	0.00	0	A fund for the replacement of assets with a similar purpose to the ones sold.
	<b>121,577</b>	<b>9,373</b>	<b>(6,565)</b>	<b>977</b>	<b>125,362</b>	

Capital Replacement Reserves	Opening Balance \$000	Income \$000	Expenditure \$000	Other Adj \$000	Closing Balance \$000	Purpose of Funds
	91	0	0	347	439	

Restricted Reserves	Opening Balance \$000	Income \$000	Expenditure \$000	Other Adj \$000	Closing Balance \$000	Purpose of Funds
Eltham Property	0	0	0	0.00	0.00	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	33	1	0	0.00	34	To provide funds for district pools.
Larcom Bequest Turuturu Mokai	91	3	0	0.00	94	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	21	To hold funds from property sold in the Patea ward for funding of various projects in the Patea ward.
Wairoa Recreation Res	404	52	0	0.00	456	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	71	62	(36)	0.00	97	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	2	(2)	0.00	66	To provide grants of up to \$400 towards tertiary education for eligible applicants. Only interest income from the fund may be used.
Kaupokonui Beach	47	1	0	0.00	48	To manage lease income from Crown land vested in the Council for capital works requested by the Kaupokonui Beach Society.
	<b>733</b>	<b>121</b>	<b>(38)</b>	<b>0</b>	<b>816</b>	

Statutory Reserves	Opening Balance \$000	Income \$000	Expenditure \$000	Other Adj \$000	Closing Balance \$000	Purpose of Funds
Eltham Reserve Contributions	0	0	0	0	0	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Eltham ward.
Hawera Reserve Contributions	181	5	0	0	186	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Hawera ward.
District Reserve Contributions	607	18	0	0	625	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the District.
Waimate Development Levy	269	8	(14)	0	263	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	8	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Opunake ward.
Manaia Reserve Contributions	40	1	0	0	42	To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Manaia ward.
	<b>1,104</b>	<b>33</b>	<b>(14)</b>	<b>0</b>	<b>1,123</b>	

## Schedule of Fees (includes GST)

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Animal Control</b>	<b>Dog Impounding Fees</b>	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	\$15.00
		Destruction of Dog	\$50.00	\$50.00
		Dog Re-Housing Fee	\$30.00	\$35.00
		<b>Other Animal Impounding Fees</b>	Stock Impoundment (excluding Sheep and Goats)	\$55.00
		Sustenance (Stock) per day	\$10.00	\$12.00
		Impoundment of Other Animals	\$35.00	\$35.00
		Sustenance per day (Other Animals)	\$10.00	\$12.00
		Notification by Advertising	Actual Cost	Actual Cost
		Driving and/or cartage, plus related costs	Actual Cost	Actual Cost
	<b>Other Fees</b>	Grazing Permit - Urban Area	\$20.00	\$20.00
		Call out	Actual Cost	Actual Cost
	<b>Other Dog Charges</b>	Microchipping (at the Pound)	\$35.00	\$40.00
		Microchipping (by arrangement)	\$45.00	\$50.00
		Bark Collar Hire (2 weeks)	New Fee	\$40.00
	<b>Dog Registration Fees</b>	<b>Standard</b>		
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

Activity	Facility or Service	Description of Fee	2016/17	2017/18		
			GST incl	GST incl		
Animal Control	Dog Registration Fees	Urban Spayed/Neutered	\$115.00	\$115.00		
		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		
		<b>Late Registration Penalty (If paid after due date of 31 July)</b>				
		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%		
<b>The Animal Control Offences and Fees are included as a separate document at the end of the Schedule of Fees as Appendix 1.</b>						
<b>Building and Planning</b>	<b>Building /PIM</b>	Inspection Fee (per required inspection)	\$168.00	\$168.00		
All fees stated are a <b>minimum</b> 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)	\$168.00	\$168.00		
		Administration Fee (per hour)	\$151.00	\$151.00		
		Code Compliance Certificate Fee	\$127.00	\$127.00		
		Building WOF Renewal (annual filing fee)	\$63.00	\$63.00		
		Compliance Schedule Audits/Processing	\$168.00	\$168.00		
		Certificate of Acceptance	\$668.00	\$668.00		
		Producer Statement	\$168.00	\$168.00		



Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
		Consultants or Engineers Fees (cost plus admin)	Cost plus 10%	Cost plus 10%
<b>Building and Planning</b>	<b>IQPs</b>	Registration Fee	\$195.00	\$195.00
		Renewal Fee	\$129.00	\$129.00
	<b>Planning and Private Plan Changes</b>	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
<b>LIMS</b>		Residential/Rural	\$185.00	\$185.00
		Commercial/Industrial	\$245.00	\$245.00
<b>Hall Hire</b>	<b>Hawera Theatre Lounge Community User</b>	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
	<b>Hawera Theatre Lounge Standard Rate</b>	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	2016/17	2017/18
			GST incl	GST incl
<b>Hall Hire</b>	<b>Hawera Theatre Lounge</b> Standard Rate	Day & night rate (daytime usage that extends past 5pm)	\$213.00	\$213.00
	<b>Hawera Hall Lounge</b> Community User	0-2 hours, hourly rate	\$14.00	\$14.00
	<b>Hawera Hall Lounge</b> Community User	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
	<b>Hawera Hall Lounge</b> 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
	<b>Hawera Community Hall</b> 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
	<b>Hawera Community Hall</b> 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
	<b>Hawera Memorial Theatre</b> 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

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Hall Hire</b>	<b>Hawera Memorial Theatre</b> Community User	Minimum Theatre hire night rate (between hours of 5pm & 8am)	\$213.00	\$213.00
		Rehearsals - day or night	\$55.00	\$55.00
		Performing Arts and School rate (hourly)	\$21.00	\$21.00
		Set of tickets	\$29.00	\$29.00
	<b>Hawera Memorial Theatre</b> 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
	<b>Set-up Fee</b> Hawera & Normanby only	Includes putting items away after hire (optional)	\$134.00	\$134.00
<b>Normanby Hall - Main Hall</b> Community User	1/2 day/night rate (0-4 hours)	\$53.00	\$60.00	
	Full day/night rate (4+ hours)	\$106.00	\$110.00	
	Day & night rate (daytime that extends past 5pm)	\$159.00	\$180.00	
<b>Normanby Hall - Main Hall</b> Standard Rate	1/2 day/night rate (0-4 hours)	\$80.00	\$90.00	
	Full day/night rate (4+ hours)	\$134.00	\$150.00	
	Day & night rate (daytime usage that extends past 5pm)	\$213.00	\$250.00	

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Hall Hire</b>	<b>Normanby Hall - Supper Room</b> Community User	0-2 hours, hourly rate	\$7.00	\$7.00
		1/2 day/night rate (2-4 hours)	\$28.00	\$28.00
		Full day/night rate (4+ hours)	\$53.00	\$53.00
		Day & night rate (8+ hours)	\$68.00	\$68.00
	<b>Normanby Hall - Supper Room</b> 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
	<b>Eltham Community Building - Board Room</b> 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
	<b>Eltham Community Building - Board Room</b> Standard Rate	Day rate, 4-8 hours	\$67.00	\$67.00
		Day/night rate, 8+ hours	\$80.00	\$80.00
	<b>Eltham Town Hall - Supper Room</b> 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
	<b>Eltham Town Hall - Supper Room</b> 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

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Hall Hire</b>	<b>Eltham Town Hall</b> Community User	Per ticket sold	\$2.00	\$2.00
		Where admission is \$10.00 or less	\$2.00	\$2.00
		Where admission is over \$10.00	\$2.00	\$2.00
		0-2 hours, hourly rate	\$33.00	\$33.00
		2-4 hours	\$128.00	\$128.00
		Day rate - >4 hours between 8am & 5pm	\$162.00	\$162.00
		Day/night rate - use that extends past 5pm	\$213.00	\$213.00
		0-4 hours - regular user	\$53.00	\$53.00
		<b>Eltham Town Hall</b> Standard Rate		Per ticket sold
Where admission is \$10.00 or less	\$3.00			\$3.00
Where admission is over \$10.00	\$3.00			\$3.00
0-4 hours, hourly rate	\$33.00			\$33.00
Day rate - >4 hours between 8am & 5pm	\$265.00			\$265.00
Day/night rate - use that extends past 5pm	\$399.00			\$399.00
<b>Kaponga - Main Hall</b> 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
<b>Kaponga - Main Hall</b> 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

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Hall Hire</b>	<b>Kaponga - Supper Room</b> 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
	<b>Kaponga - Supper Room</b> 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
	<b>Manaia - Main Hall</b> 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
	<b>Manaia - Main Hall</b> 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
	<b>Manaia - Supper Room</b> 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
	<b>Manaia - Supper Room</b> 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

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Hall Hire</b>	<b>Manaia - Supper Room</b> Standard Rate	Day/night rate, usage that extends past 5pm	\$80.00	\$80.00
	<b>Manaia - Lounge Only</b> 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
	<b>Manaia - Lounge Only</b> 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
	<b>Opunake Main Hall</b> 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
	<b>Opunake Main Hall</b> 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
	<b>Patea - Hunter Shaw Building</b> 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
	<b>Patea - Hunter Shaw Building</b> Standard Rate	1/2 day rate (0-4 hours), anytime day/night	\$40.00	\$40.00

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Hall Hire</b>	<b>Patea - Hunter Shaw Building</b> Standard Rate	Day rate, 4-8 hours between 8am & 5pm	\$67.00	\$67.00
		8 hours plus	\$80.00	\$80.00
	<b>Taumata Recreation Centre</b> Community User	1-12 hours (or half hour splits) charge is per hour	New Fee	\$20.00
		12-24 hours (or half hour splits) charge is per hour	New Fee	\$15.00
		24 hours plus (or half hour splits) charge is per hour	New Fee	\$10.00
	<b>Taumata Recreation Centre</b> Standard Rate	1-12 hours (or half hour splits) charge is per hour	New Fee	\$30.00
		12-24 hours (or half hour splits) charge is per hour	New Fee	\$22.50
		24 hours plus (or half hour splits) charge is per hour	New Fee	\$15.00
	<b>Bonds for Taumata Recreation Centre</b>	Refundable bond for Events/Functions with alcohol and food (refundable following inspection)	New Fee	\$300.00
		Set up and put away Fee	New Fee	\$134.00
	<b>Waverley Community Centre</b>			
	<b>Rugby Hall</b> 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
	<b>Rugby Hall</b> 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



Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Hall Hire</b>	<b>Waverley Community Centre</b>			
	<b>Meeting Room</b> 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
	<b>Meeting Room</b> 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
	<b>New Hall</b> 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
	<b>New Hall</b> 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
	<b>Whole Building</b> Community User	0-2 hours, hourly rate	\$27.00	\$27.00
		1/2 day rate (2-4 hours), during daylight	\$107.00	\$107.00
		Day rate, 4-8 hours	\$213.00	\$213.00
		8 hours plus	\$320.00	\$320.00
	<b>Whole Building</b> Standard Rate	1/2 day rate (0-4 hours), during daylight	\$160.00	\$160.00

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Hall Hire</b>	<b>Waverley Community Centre</b>			
	<b>Whole Building Standard Rate</b>	Day rate, 4-8 hours	\$265.00	\$265.00
		8 hours plus	\$427.00	\$427.00
<b>Cemeteries</b>	<b>Plot Purchases</b>	Lawn	\$1,185.00	\$1,197.00
		Cremation	\$768.00	\$845.00
		RSA	\$0.00	\$0.00
		Infant	\$768.00	\$845.00
	<b>Interment Costs</b>	Adult (single depth)	\$1,088.00	\$1,197.00
		Ashes	\$307.00	\$338.00
		Ashes (double)	New Fee	\$368.00
		Adult (double)	\$1,256.00	\$1,382.00
		Child (single)	\$865.00	\$951.00
		Infant (single)	\$698.00	\$768.00
		Second burial (turf grave)	\$1,088.00	\$1,197.00
		Probe	\$98.00	\$108.00
	<b>Monument Permit Fee</b>	Headstone Installation	\$77.00	\$85.00
<b>Infringements</b>	<b>Parking (fees set by Central Government)</b>	Less than 30 minutes	\$12.00	\$12.00
		30 - 60 minutes	\$15.00	\$15.00
		60 - 120 minutes	\$21.00	\$21.00
		120 - 240 minutes	\$30.00	\$30.00
		240 - 360 minutes	\$42.00	\$42.00
		Taxi Stand	\$60.00	\$60.00
		Bus Stop	\$40.00	\$40.00
		Disabled	\$150.00	\$150.00
		Across entrance	\$40.00	\$40.00

Activity	Facility or Service	Description of Fee	2016/17	2017/18	
			GST incl	GST incl	
Infringements	Parking (fees set by Central Government)	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 & National Programmes	Administration and receipt of Food Control Plans and National Programmes	\$120.00	New Act with new fees (see below)
		Food Control Plans	Administration and receipt of Food Control Plans and the first hour of audit	New Fee	\$500.00
	National Programmes	Administration and receipt of National Programmes (Bi-annual charge)	New Fee	\$300.00	

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Licensing Fees</b>	<b>National Programmes</b>	Audit, verification and inspections, minimum hourly charge plus actual and reasonable costs including consultants	\$150.00	\$150.00
	<b>Other Licence Charges</b>	Amusement Device Inspections	\$12.00	\$12.00
		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
	<b>Tattooists, Beauticians and Body Piercers</b>	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
	<b>Liquor Licensing Fees</b>	Liquor Licence Application - Very Low	\$368.00	\$368.00
		Liquor Licence Application - Low	\$609.50	\$609.50

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Licensing Fees</b>	<b>Liquor Licensing Fees</b>	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
		Liquor Licence Annual Fee - Low	\$391.00	\$390.00
		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
		<b>i-SITE</b>	<b>Water Tower fees</b>	Adults
Children	\$1.00			\$1.00
Families	\$6.00			\$6.00
<b>Faxes</b>	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

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
i-SITE	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
	<b>Mobile Device re-charging</b>	Per time	\$2.00	\$2.00
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
		<b>Other Fees</b>	Interloan requests	\$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
		Book repairs for public (minimum charge, depending on work involved)	\$8.00	\$8.00
		Membership card replacement	\$6.00	\$6.00
		<b>Laminating</b>	Per A4 page	\$3.50
		Per A3 page	\$7.00	\$7.00
	<b>Printing via internet /word processing</b>	Per page	\$0.40	\$0.40
	<b>Sale of withdrawn stock</b>	Per book (hardcover)	\$1.00	\$1.00
		Per magazine or paperback	\$0.20	\$0.20
	<b>Overdue Charges</b>	Adult Cards	\$0.30	\$0.30
		Junior Cards	\$0.10	\$0.10

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>LibraryPlus</b>	<b>E-Reader</b>	Rental	\$5.00	\$5.00
		E-Reader Overdue Fee	\$0.50 per day	\$0.50 per day
	<b>Staff subject searches, more than 15 minutes</b>	Per half hour (does not include printing costs)	\$8.00	\$8.00
	<b>Genealogy searches, more than 15 minutes</b>	Per half hour (does not include printing costs)	\$8.00	\$8.00
<b>Photocopying Fees</b>		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
<b>Scanning Fees</b>		A4 per page	\$0.50	\$0.50
		A3 per page	\$0.70	\$0.70
<b>Administration Fees</b>		Any other services	Actual and reasonable cost	
<b>LGOIMA</b>	<b>Official Information Requests</b>	\$45.00 per hour (first hour free) - photocopying fees as above (first 50 pages free)		
<b>Pools</b>	<b>Rural Pools</b>	Entry	Free	Free
		School Lesson (per session of up to 3 hours) plus the cost of lifeguard/s	\$14.00	\$14.00
		Private Hire (per session of up to 3 hours) plus the cost of lifeguard/s	\$65.00 or \$21.67 hourly pro-rata	\$65.00 or \$21.67 hourly pro-rata
		Lifeguard Charge-out rate per hour	\$24.00	\$24.00

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Pools</b>	<b>Aquatic Centre</b>	<b>Entry Fees</b>		
		Adults	\$4.50	\$4.50
		Children (5 - 16 years)	\$3.70	\$3.70
		Preschoolers	\$1.70	\$1.70
		Spectators	\$1.20	\$1.20
		Family pass (2 adults plus 2 children)	\$12.20	\$12.20
		Groups (12 or more persons)	\$3.20	\$3.20
		Hydroslide (plus admission)	\$3.70	\$3.70
		Swim squad	\$3.20	\$3.20
	Price is inclusive of pool entry	Learn to swim 4 yrs + (per lesson)	\$8.50	\$8.50
	Price is inclusive of pool entry	Learn to swim AquaTots (per lesson)	\$7.50	\$7.50
	Price is inclusive of pool entry	Learn to swim 1 on 1 lesson (30min)	\$30.00	\$30.00
	Price is inclusive of pool entry	Learn to swim 1 on 2 lesson (30min)	\$35.00	\$35.00
	Price is inclusive of pool entry	AquaSports	\$8.50	\$8.50
	Price is inclusive of pool entry	SwimFit (TriFit) per session	\$8.50	\$8.50
	Price is inclusive of pool entry	Krazy Kayaks (per lesson)	\$11.00	\$11.00
	Price is inclusive of pool entry	Lifesaving (Bronze Star/Bronze Medallion etc RLSS) plus disbursements	\$8.50	\$8.50
	Price is inclusive of pool entry	Access & Inclusion (special needs) private lesson 1 on 1	\$12.00	\$12.00
	Price is inclusive of pool entry	Holiday Crash Course (Swim and Survive)	\$8.50	\$8.50
	Price is inclusive of pool entry	Holiday Programme (Swim and Survive)	\$8.50	\$8.50
	Price is inclusive of pool entry	School Swim and Survive with instructors (40min - cost per head)	\$4.00	\$4.00



Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Pools</b>	<b>Aquatic Centre</b>	<b>Entry Fees</b>		
	Price is inclusive of pool entry	AquaFit normal pool admission (nominally \$4.50 per head)	\$4.50	\$4.50
	Price is inclusive of pool entry	BBQ Hire	\$6.00	\$6.00
	Price is inclusive of pool entry	Shower (without Pool use)	\$2.50	\$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
	Price is inclusive of pool entry	Cancellation fee (for no shows without 24 hrs notice)	Cost of instructors	Cost of instructors
		<b>Swim tickets</b>		
		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)	\$3.60	\$3.60
		Gold Card 11 Swim Ticket (20% off)	New Fee	\$32.00
		Gold Card 22 Swim Ticket (20% off)	New Fee	\$60.00
		Gold Card 50 Swim Ticket (20% off)	New Fee	\$128.00
		School Swimming Sports per hour	\$100.00	\$100.00
		<b>Exclusive Use</b>		
		Exclusive: private use per hour 25 m (with indoor learners pool)	\$110.00	\$110.00

Activity	Facility or Service	Description of Fee	2016/17	2017/18	
			GST incl	GST incl	
<b>Pools</b>	<b>Aquatic Centre</b>	Exclusive: private use per hour 25 m only	\$90.00	\$90.00	
		Exclusive: private use per hour 50 m (with outdoor change rooms)	\$110.00	\$110.00	
		Exclusive: Hydroslide per hour (additional to indoor pool)	\$70.00	\$70.00	
		Exclusive: Thermal Pool per hour (additional to indoor pool)	\$40.00	\$40.00	
		Exclusive: Toddlers Splash park per hour (additional to indoor pool)	\$40.00	\$40.00	
		Exclusive: Swim Clubs (per hour)	\$70.00	\$70.00	
		Exclusive: Lane Hire (per hour)	\$20.00	\$20.00	
		Price is exclusive of pool entry	Exclusive: Inflatable (per hour) additional to normal entry fees or hire charges	\$22.00	\$22.00
		<b>Waste Services</b>	<b>Transfer Station</b>	<b>General Refuse</b>	
Wheelie bin (at transfer station) - 120L	\$7.00			\$8.00	
Wheelie bin (at transfer station) - 240L	\$14.00			\$15.00	
Large bag (60L)	\$4.00			\$4.00	
Cars and Station Wagons	\$25.00			\$26.00	
Standard Single Axle Trailer	\$42.00			\$44.00	
Standard Single Axle Trailer (raised sides)	\$145.00			\$151.00	
Vans, Utes and 4WDs	\$62.00			\$65.00	
Tandem Trailers/tonne	\$161.00			\$168.00	
Whiteware	\$12.00			\$12.00	
Others per tonne	\$161.00			\$168.00	
	Car tyres – each (up to 10)	\$15.00	\$15.00		

Activity	Facility or Service	Description of Fee	2016/17	2017/18	
			GST incl	GST incl	
Waste Services	Transfer Station	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	
		<b>Green Waste</b>			
		Wheelie bin (at transfer station) - 120L	\$4.00	\$4.00	
		Wheelie bin (at transfer station) - 240L	\$7.00	\$8.00	
		<b>Green Waste</b>			
		Large bag	\$2.00	\$2.00	
		Cars and Station Wagons	\$13.00	\$13.00	
		Standard Single Axle Trailer	\$22.00	\$22.00	
	Standard Single Axle Trailer (raised sides)	\$73.00	\$76.00		
	Vans, Utes and 4WDs	\$32.00	\$33.00		
	Tandem Trailers/tonne	\$81.00	\$84.00		
	Others per tonne	\$81.00	\$84.00		
		<b>Green Waste Kerbside Collection</b>	Annual Fee	\$115.00	\$120.00
		<b>Kerbside Collection Service</b>			
		Kerbside Collection Service per set of bins (for opt in and additional set)	Annual Fee	\$281.75	\$281.75
			General Waste bin replacement charge	New Fee	\$66.92
			Recycling bin replacement charge	New Fee	\$71.69
			Glass Crate replacement charge	New Fee	\$6.33

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
<b>Waste Services</b>	<b>Kerbside Collection Service</b>	Bin delivery fee	New Fee	\$31.97
<b>Trade Waste</b>	<b>WWTP</b>	Tanker Septage (per m <sup>3</sup> )	\$45.00	\$45.00
	Controlled Industries		New Fee	\$130.00
	Conditional Industries – Eltham	Flow \$/m <sup>3</sup>	New Fee	\$0.98
		Effluent Quality \$/kg - TSS	New Fee	\$2.15
		Effluent Quality \$/kg – COD	New Fee	\$0.50
	Conditional Industries – Hawera	Flow \$/m <sup>3</sup>	New Fee	\$0.46
		Effluent Quality \$/kg - TSS	New Fee	\$1.10
		Effluent Quality \$/kg – COD	New Fee	\$0.29
	Conditional Industries – Other areas	Flow \$/m <sup>3</sup>	New Fee	\$1.03
		Effluent Quality \$/kg - TSS	New Fee	\$0.42
		Effluent Quality \$/kg – COD	New Fee	\$0.28
		Extra Inspections – Controlled	New Fee	\$400.00
		Extra Inspections – Conditional	New Fee	\$629.00
<b>Roading</b>	<b>Vehicle Crossing Application Fee</b>	Application Fee per vehicle crossing	\$172.50	\$172.50
	<b>Corridor Access Request (CAR) System</b>	<b>Application Fees</b>		
		Excavation >10 m <sup>2</sup> or any CAR in carriageway	\$160.00	\$160.00
		Excavation <10 m <sup>2</sup> 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

Activity	Facility or Service	Description of Fee	2016/17	2017/18	
			GST incl	GST incl	
<b>Roading</b>	<b>Overweight</b>	<b>Application Fees</b>			
		Overweight/Dimension application for:			
		Generic Overweight/Dimension	\$75.00	\$75.00	
		HPMV – Specific Route	\$75.00	\$75.00	
		HPMV – District-wide – 50 max	\$75.00	\$75.00	
<b>TSB Hub</b>	<b>Stadium - 1 Court Hire</b>	Per hour	\$34.00	\$35.00	
		<b>Commercial</b>			
		Per hour	\$69.00	\$71.00	
		<b>Programmes</b>	Casual Courts 1 & 2 only - up to 2 hours (no lights) per person	\$7.50	\$8.00
		<b>Southern Lounge</b>	<b>Community</b>		
			Per hour	\$25.00	\$26.00
			<b>Commercial</b>		
			Per hour	\$37.00	\$38.00
		<b>Function/Conference Area (Camberwell Lounge)</b>	<b>Community</b>		
			Per hour	\$29.00	\$30.00
			<b>Commercial</b>		
			Per hour	\$42.50	\$44.00
		<b>West Lounge</b>	<b>Community</b>		
			Per hour	\$21.00	\$22.00
		<b>Commercial</b>			
		Per hour	\$30.50	\$32.00	
	<b>East Lounge Cafe</b>	<b>Community</b>			
		Per hour	\$21.00	\$22.00	

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
TSB Hub	East Lounge Cafe	<b>Commercial</b>		
		Per hour	\$30.50	\$32.00
	<b>Smallbore Ante Room</b>	Per hour	\$13.00	\$14.00
	<b>Outdoor Court Area</b>	Casual hire/court/hour (includes toilets and pavilion)	\$34.00	\$35.00
		Outdoor netball court lights (up to 2 hours)	\$21.00	\$22.00
	<b>Cricket Pavilion Hire Community</b>	Per hour	\$26.50	\$28.00
	<b>Cricket Pavilion Hire Commercial</b>	Per hour	\$37.00	\$38.00
	<b>Change Room Hire</b>	Per use	\$34.00	\$35.00
	<b>Playing Field Lights</b>	Per field per hour	\$7.50	\$8.00
		Number 1 Field game lights per hour	\$50.00	\$52.00
	<b>Spotlights</b>	Per use	\$26.50	\$28.00
	<b>Powered Speakers</b>	Per use	\$26.50	\$28.00
	<b>Floor Coverings</b>	Setup/clean dismantle (per court)	\$530.00	\$545.00
	<b>Staff Function Support</b>	Was per event/function but now an hourly rate	\$60.00	\$30.00
	<b>Wi-Fi</b>	2 hours	\$2.00	\$3.00
		4 hours	\$3.00	\$4.00
		6 hours	\$4.00	\$5.00
		8 hours	\$5.00	\$6.00
		10 hours	\$6.00	\$7.00
		12 hours	\$7.00	\$8.00
		24 hours	\$10.00	\$11.00

Activity	Facility or Service	Description of Fee	2016/17	2017/18		
			GST incl	GST incl		
Water	Throughout the District	User Fee for Bulk Water Supply at filling points	\$6.50 per m3	\$6.53 per m3		
Water	Connection	Administration Fee	\$172.50	\$178.25		
Wastewater	Connection	Administration Fee	\$172.50	\$178.25		
Holiday Parks	Hawera Holiday Park	Cabin per night (up to 2 people)	\$40.00	\$40 - \$60		
		Extra person per night	\$12.00	\$15 - \$20		
		Powered Site per night (up to 2 people)	\$24.00	\$20 - \$30		
		Extra person per night	\$10.00	\$10 - \$15		
		Non-powered Site per night (up to 2 people)	\$17.00	\$15 - \$20		
		Extra person per night	\$10.00	\$10 - \$15		
		Ensuite Units per night	\$80.00	\$70 - \$100		
		Extra person per night	\$12.00	\$12.00		
		Te Ngutu o te Manu	Non-powered Site per night (up to 2 people)	\$5.00	By donation	
			Extra person per night	\$1.00	By donation	
			Lake Rotorangi (Patea)	Per Site per night (unpowered)	New Fee	\$5.00
			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		
Freedom Camping	District-wide	Infringement for non-compliance to Freedom Camping Bylaw (Under S43 of the Freedom Camping Act 2011)	New Fee	\$200.00		
Pensioner Housing	Opunake	Weekly Rental (range)	\$80 - \$110	\$80 - \$110		
	Manaia	Weekly Rental (range)	\$90 - \$102	\$90 - \$104		
	Kaponga	Weekly Rental (range)	\$88 - \$93	\$88 - \$93		

Activity	Facility or Service	Description of Fee	2016/17	2017/18
			GST incl	GST incl
Pensioner Housing	Eltham	Weekly Rental (range)	\$88 - \$110	\$88 - \$114
	Hawera	Weekly Rental (range)	\$104 - \$135	\$106 - \$135
	Patea	Weekly Rental (range)	\$88 - \$102	\$90 - \$109
	Waverley	Weekly Rental (range)	\$88 - \$102	\$99 - \$104



## 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 Works Programme 2017/18

Activity	Revised Capital Works Programme 2017/18	LTP 2017/18 Capital Works Programme	Comments
Rural Pools	\$146,999	\$191,706	As planned – less one project (Manaia pool solar heating \$48k)
Aquatic Centre	\$74,823	\$99,921	As planned – less one project (vehicle replacement)
TSB Hub	\$93,656	\$53,850	As planned – plus TSB Hub part roof replacement \$53k
Roading	\$7,810,167	\$7,834,877	As planned
Holiday Parks	\$112,876	\$112,876	As planned
Stormwater	\$356,810	\$159,702	As planned – plus stormwater district renewal project \$195k
IT & Records	\$460,963	\$344,640	As planned – plus one new project (sharepoint upgrade \$96k)
Solid Waste	\$20,411	\$20,476	As planned
Economic Dev.	\$3,017,227	\$3,017,232	As planned (Hawera Town Centre Development)
Cemeteries	\$53,848	\$53,850	As planned
Halls	\$210,592	\$210,592	As planned
LibraryPlus'	\$440,971	\$275,803	As planned – plus \$200k for Patea library roof replacement
Parks and Properties	\$1,187,023	\$1,094,949	As planned – plus Building Audit \$61k, Opunake clifftop shelterbelt \$30
Animal Services	\$4,000	\$0	New project – iPad replacement
Pensioner Housing	\$259,590	\$259,402	As planned
Centennial Close	\$11,860	\$11,825	As planned
Public Toilets	\$18,353	\$18,231	As planned
Coastal Structures	\$164,081	\$107,700	As planned – plus two new projects (Patea Moles assessment and Waihi Beach access)
Wastewater	\$1,553,471	\$1,690,972	As planned – less one project (Western Trunk upsizing) and plus two new projects (Wai-inu plant relocation and new aerators)
Inaha Water	\$95,199	\$74,640	As planned – plus one project budget increase (reticulation renewals)
Urban Water	\$2,478,650	\$4,129,957	As planned – less three deferred projects and one reduced budget
Waimate West Water	\$1,967,667	\$2,008,737	As planned – one project with reduced budget (WTP renewals)
Fleet Vehicles	\$220,000	\$344,640	Reduced budget
Building Control	\$16,545	\$16,547	As planned
Tourism	\$0	\$16,747	Project not required
Licensing	\$4,064	\$0	New project – iPad replacement
<b>Total Capital</b>	<b>\$20,779,844</b>	<b>\$22,171,411</b>	

## 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 – \$40.5m	\$39.9 million	Yes
	Rate Increase – 3.80%	2.49%	Yes
Debt Affordability – Net Debt	150%	(4%)	Yes
Debt Affordability – Net Interest Expense	15% of Annual Income	8%	Yes
Debt Affordability – Net Interest Expense	25% of Annual Rates Income	12%	Yes
Debt Affordability – Net debt per capita	\$2,000	(\$99)	Yes
Balance Budget	Planned Revenue equals or is greater than its planned expenses	103%	Yes
Essential Services	Planned Expenditure on network services is equal or greater than expected depreciation on network services	106%	Yes
Debt Servicing*	10% of Revenue	10.72%	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

	2017/18
The projected number of rating units	14,192
The projected total capital value of rating units	\$10,256,000,000
The projected land value of rating units	\$7,256,000,000