



Extraordinary Meeting of Council

AGENDA

To adopt the 2016/17 Annual Plan

1.00pm Wednesday 22 June 2016

**Council Chamber, Wairoa District Council, Coronation
Square, Wairoa.**

The agenda and associated papers are also available on our website: www.wairoadc.govt.nz

For further information please contact us 06 838 7309 or by email info@wairoadc.govt.nz



Agenda

Chairman: His Worship the Mayor Mr C Little

Councillors: D. Eaglesome-Karekare (Deputy Mayor), M Bird, B Cairns, H Flood, J Harker, M Johansen.

	Pages
Procedural Items	
1. Karakia	
2. Apologies for Absence	
3. Declarations of Conflict of Interest	
4. Public Participation	
A maximum of 30 minutes has been set aside for members of the public to speak on any item on the agenda. Up to 3 minutes per person is allowed.	
General Items	
5. Adoption of the 2016/17 Annual Plan	3-150
A Morton – Chief Financial Officer NB: Funding Impact Statement and the Indicative Rating Sample will be distributed as soon as available via an addendum	
6. Resolution to set Rates for the year commencing 1st July 2016 to 30th June 2017	151-152
A Morton – Chief Financial Officer NB: Appendix 1 will be distributed as soon as available via an addendum	



Annual Plan 2016/2017

Department	Finance
Author	A Morton – Chief Financial Officer
1. Purpose	1.1 To adopt the Annual Plan for the year ended 30 June 2017.
Recommendation	<i>The Chief Financial Officer RECOMMENDS that Council;</i> <ol style="list-style-type: none">1. <i>Receives the Report</i>2. <i>Adopts the Annual Plan for the year ended 30 June 2017</i>3. <i>Adopts the Register of Fees and Charges to apply from 1 July 2016.</i>
2. Background	<p>2.1 Council are required to adopt an Annual Plan before the commencement of the year to which it relates (Local Government Act 2002 S95. SS.3)</p> <p>2.2 As the Annual Plan 2016/2017 does not include significant or material differences from the content of the long-term plan for the financial year to which the proposed annual plan relates (LGA 2002, S.95 ss.2a.) it has been determined that a period of public consultation is not required.</p> <p>2.3 Council have met and discussed the assumptions contained within the Annual Plan 2016/2017.</p> <p>2.4 Adoption of the Annual Plan 2016/2017 is required before Council can implement any of the policies, strategies and projects for the 2016/2017 financial year.</p> <p>2.5 The total Rates requirement included within the 2016/2017 plan is \$11,686,129 (exclusive of GST) which represents a total increase of \$178,639, including the service and capital repayments associated with the completed Mahia and Opoutama wastewater schemes, which total \$644,471. If those increases associated with the Mahia and Opoutama wastewater schemes are excluded, the increased rate requirement is \$11,041,658 or a 1.5% increase on the 2015/2016 Long Term Plan.</p>
3. Options	<p>3.1 The options identified are:</p> <ol style="list-style-type: none">a. The Annual Plan for year ended 30 June 2017 be adopted together with the Register of Fees and Charges to apply from 1 July 2016 (as included within the Annual Plan 2016/17).b. The Annual Plan for year ended 30 June 2017 be adopted.c. The Register of Fees and Charges to apply from 1 July 2016 be adopted.d. Do not adopt either the Annual Plan 2016/2017 or the

Register of Fees and Charges to apply from 1 July 2016.

- 3.2 Council are required to adopt an Annual Plan before the commencement of the year to which it relates (Local Government Act 2002 S95. SS.3) and is unable to introduce any revised Fees and Charges until the Register of Fees and Charges to apply from 1 July 2016 is adopted.
- 3.3 Adoption of the Annual Plan 2016/2017 is required before Council can implement any of the policies, strategies and projects for the 2016/2017 financial year.
- 3.4 Whilst it is preferable for the Annual Plan 2016/2017 and Register of Fees and Charges to apply from 1 July 2016 to be adopted together, Council may wish to adopt each separately, or adopt one without the other.
- 3.5 If either the Annual Plan 2016/2017 or the Register of Fees and Charges to apply from 1 July 2016 were not to be adopted, Council would not be able to implement any of the policies, strategies, projects or fees and charges as included within the respective documents until they had been adopted.
- 3.6 The preferred option is Option a. this meets the purpose of local government as it will help meet the current and future needs of communities for good-quality infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.

4. Corporate Considerations

What is the change?

Compliance with legislation and Council Policy

What are the key benefits?

Who has been consulted?

- 4.1 This decision will not trigger a s17a review.
- 4.2 Annual Plan – The attached Annual Plan 2016/2017 complies with the respective requirements of the LGA 2002.
- 4.3 Council will be able to implement its policies, strategies, projects, and Fees and Charges for the 2016/2017 financial year.
- 4.4 As the Annual Plan 2016/2017 does not include significant or material differences from the content of the long-term plan for the financial year to which the proposed annual plan relates (LGA 2002, S.95 ss.2a.) it has been determined that a period of public consultation is not required.

5. Significance

- 5.1 Council will have limited ability to make any further changes to the Annual Plan 2016/2017.

6. Risk

- 6.1 There is reputational risk associated with the non-adoption

Management

of either or both of the Annual Plan 2016/2017 and Register of Fees and Charges to apply from 1 July 2016.

Further Information Appendices

None.

Appendix 1- Annual Plan 2016/2017 (including within it the Register of Fees and Charges to apply from 1 July 2016).
2015-2025 Wairoa District Council Long Term Plan

Background Papers

References (to or from other Committees)

None.

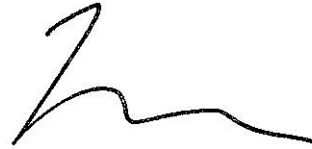
Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:
a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

Signatories

Author: A Morton

Approved by: F Power



WAIROA DISTRICT COUNCIL

DRAFT ANNUAL PLAN 2016/17

AS AT 16 JUNE 2016



Wairoa District Council 2016 ©

2016/2017 Draft Annual Plan

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JOINT STATEMENT FROM THE MAYOR AND CHIEF EXECUTIVE OFFICER

'Nā ngā pakihwi o ō tātou tīpuna, ka taea e tātou te titiro whakamua.'
'From the shoulders of our ancestors, we are able to see the future.'

Kia ora tātou and welcome to the Wairoa District Council Annual Plan for 2016/17. This is year two of our current 10-year plan and we are on track to delivering our plans as signalled in the LTP.

Council's Long Term Plan (LTP) 2015-2025, which was strongly informed by submissions from the Wairoa community, lays out a plan for maintaining sound infrastructure and core services as well as looking for new and creative solutions to see Wairoa prosper. During consultation on the LTP we heard from over 100 people and community groups who gave us valuable feedback. We want to thank those who got involved in helping us to shape our district's future. The course of action set down ensures that ratepayers and the community have an affordable strategy now and for future growth.

We are not proposing any major changes to our existing LTP. We have however been working hard to increase efficiencies within Council's operations, and the Annual Plan for 2016/17 now proposes a general rates increase for this year of 1.55%, a pleasing 68.70% reduction in the previously anticipated rates increase for the 2016/17 year.

As agreed through the LTP and in consultation with the community Council will use reserves to reduce the forecasted rates increases from 2016-2017 until 2021. Council then proposes to repay those reserves. This effectively reduces the amount of rates payable in the 2016/2017 year. Council has sufficient reserves to enable this to occur. As these are general reserves and at this stage have no specific purpose, this is a prudent use of the reserves. The amounts required to be transferred will be confirmed as part of the Annual Plan process.

Key focus areas noted in the LTP include an emphasis on economic development and our goal will be to partner with others to further develop a Council environment which assists businesses and innovative individuals to bring about real change for Te Wairoa. An Orbital Launch Site and a movie post-production industry are just the beginning. While encouraging novel and sustainable new businesses into our district, our infrastructure strategies are also set to move our district forward, continuing to work within our means and focuses on maintaining current assets and service levels.

The future of our district starts now.



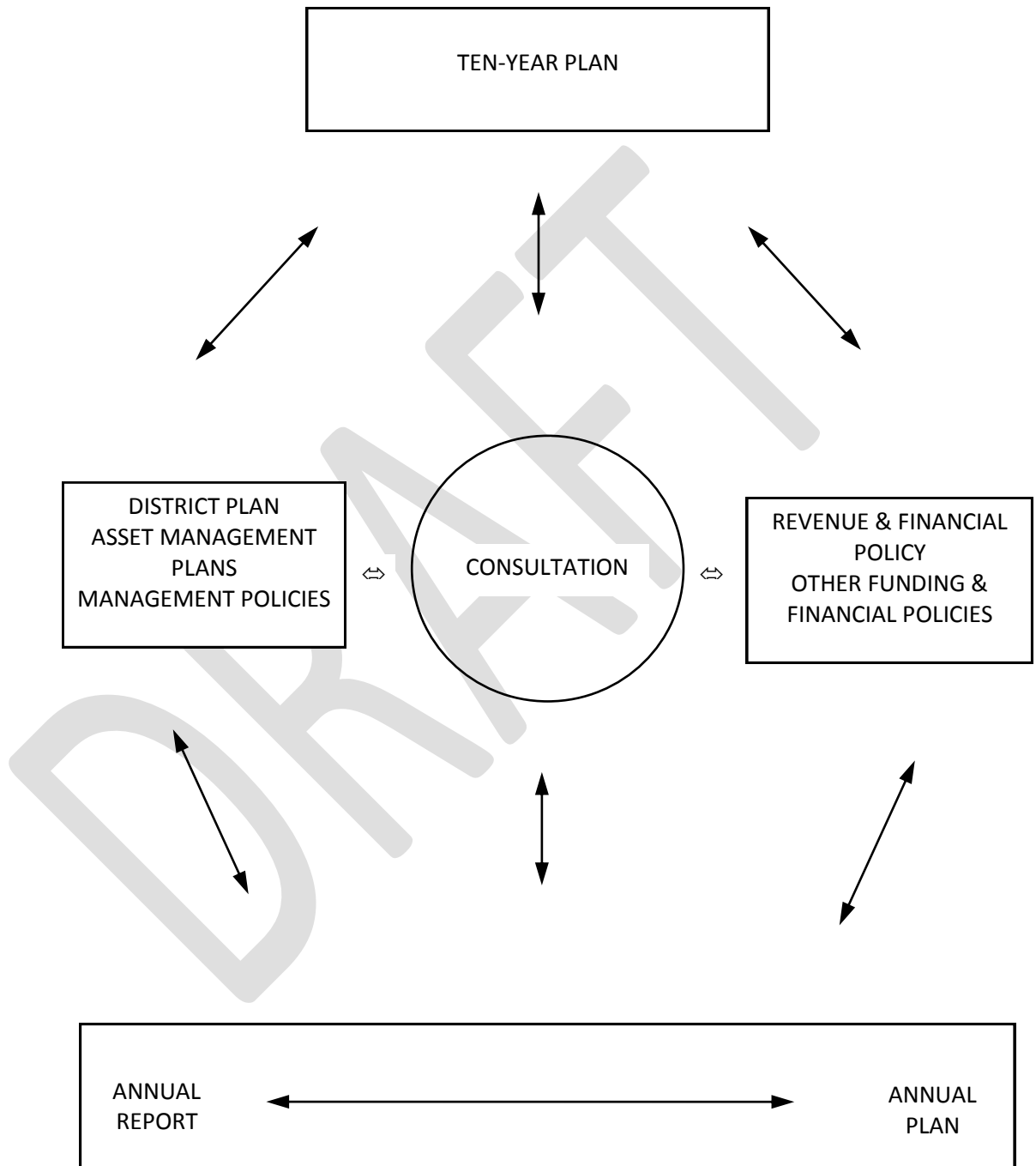
Fergus Power
CEO
WAIROA DISTRICT COUNCIL



Craig Little, JP
MAYOR
WAIROA

DRAFT

RELATIONSHIP BETWEEN COUNCIL'S POLICIES AND PLANS



LOCAL GOVERNMENT REFORM – WHAT DOES IT MEAN FOR WAIROA DISTRICT COUNCIL?

In March 2012 the Government announced an eight-point reform programme for local government. This is part of the Government's broader programme for building a more productive, competitive economy and better public services.

The first phase of the programme culminated in legislation that was passed in December 2012 and made some substantial amendments to the Local Government Act 2002.

The Local Government Act 2002 Amendment Act 2014 became law on 8 August 2014.

The Amendment Act amends the Local Government Act 2002 to:

- change what development contributions can be used for;
- allow for objections to development contributions charges;
- encourage more collaboration and shared services between local authorities;
- make consultation requirements more flexible;
- provide for a new significance and engagement policy;
- enable more efficient and focused consultation on long-term plans and annual plans;
- remove unnecessary duplication between annual plans and long-term plans;
- introduce new requirements for infrastructure strategies and asset management planning;
- enable elected members to use technology to participate in council meetings, rather than attending in person;
- require councils to disclose information about their rating bases in long-term plans, annual plans and annual reports; and
- require disclosure of risk management arrangements for physical assets in annual reports.

The Act also includes provisions that enable the Local Government Commission to:

- establish local boards (similar to those in Auckland) as part of new unitary authorities, and in existing unitary authorities; and
- create council-controlled organisations and joint committees as part of a reorganisation scheme.

We believe that there is still a mandate for local Councils to deliver the services we currently deliver.

We will continue to focus on delivering our outcomes:

1. A strong, prosperous and thriving economy.
2. A safe and secure community.
3. A lifetime of good health and well-being.
4. An environment that is appreciated, protected and sustained for future generations.
5. Supportive, caring and valued communities.
6. A safe and integrated transport system.
7. Strong district leadership and a sense of belonging.
8. Safe and accessible recreational facilities.
9. A community that values and promotes its culture and heritage.

We will continue delivering on the commitments that we made in our 2012-2022 Ten-Year Plan, with a focus on being more cost-efficient.

The Local Government Act 2002 Amendment Bill (No 3) was introduced in November 2013.

The Government has also made decisions about the details of local government financial prudence regulations. The ability to make these regulations was provided for in the legislation that was passed in 2012. These decisions mean the regulations can now be prepared. They are expected to be published in the first half of 2014.

Work is also underway on aspects of the reform programme that do not involve legislative change. This includes exploring options for a local government performance improvement and monitoring framework, and work arising from the Productivity Commission's inquiry into local regulation.

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MISSION/VALUES/THEMES

WHĀINGA/NGĀ WHAI TIKANGA/NGĀ KAUPAPA

VISION

Connected Communities.
Desirable Lifestyles.
Treasured Environments.

Creating the ultimate living environment. To be a vibrant attractive and thriving district, by developing sustainable lifestyles based around our unique environment; the envy of New Zealand and recognised worldwide.

VALUES

The vision for our district and the mission for our organisation are underpinned by Wairoa District Council's commitment to the fundamental core values below. These values guide the way we do business in all activities and services for the benefit of the community:

- Communication
- Customer First
- Innovation and Excellence
- Valuing Employees and Partnerships
- Visionary Leadership.

THEMES

The following themes reflect the community outcomes we aim to achieve through our mission, vision and values:

- Community Health and Well-being
- Environmental Management
- Positive Economic Growth
- Unique District Identity
- Vibrant Community.

MOEMOEĀ

Hapori Tūhono
Āhua Noho Tōrere
Taiao Piki Kōtuku

Auaha mutunga kore o te taiao piki kōtuku. Ka kitea te ihi me te ātanga, kia anga whakamua tonu ai ngā mahi i roto i tā tātou rohe, kia whakapūmau tonu ai te āhua noho tōrere i tō tātou taiao ahurei, kia āhua pūhaehae ai o Aotearoa nei me te ao whānui.

NGĀ WHAI TIKANGA

Ko tā tātou wawata, tā tātou whainga mō te rohe

whānui nei hei tautokotia tonutia te noho here e Te Kaunihera-a-Rohe o Te Wairoa ki ngā pūtaketake whai tikanga, kei raro nei. Ko ngā whai tikanga hei ārahi ki tā tātou manaakitanga i ngā mea katoa ki te taha o te hapori o Te Wairoa:

- Whakaputa Whakaaro
- Wāhanga Āwhina Tāngata
- Wairua Hihiko Hou me te Hiranga
- Whakamana i ngā kaimahi me ngā mahi ngātahi
- Matakite Kaiārahitanga

NGĀ KAUPAPA

Koia ngā kaupapa nei a te hapori hei whai whakaaro me ngā tukunga iho a tā mātou tino kaupapa hei whakatutuki i tēnei pūtake puta noa i tā tātou whāinga, tā tātou whai tikanga me tā tātou kaupapa:-

- He Hapori Hauora me te Oranga
- Te Roopu Whakahaere o te Taiao
- Whakatupu Ohaoha Inetahi
- He Tuakiri Ahurei o te Rohe
- He Hapori Tikorikori

‘Nā ngā pakihwi o ō tātou tīpuna, ka taea e tātou te titiro whakamua.’

‘From the shoulders of our ancestors, we are able to see the future.’

COMMUNITY PROFILE

WAIROA – WHO ARE WE?

The 2013 Census provided us with an up-to-date profile of what we look like in terms of who makes up our unique community, along with what we do, how we live and who we live with.

Here are a few highlights:

- The population is 7890.
- The median age is 38.8, with an increasing number of 0-4 year olds, and 50-69 year olds.
- The majority of our families are made up of couples with no children (38.9%), followed by couples with children (34.8%).
- 59% of our population are of Māori descent.
- 5% were born overseas. Of those born overseas, most are from the UK.
- \$42,400 is the median household income.
- 49.3 percent of us own our own homes.
- 11.7% are unemployed.
- Our dominant industries are agriculture, manufacturing, forestry and fishing.
- Health care is an emerging industry.

To get a more detailed picture of the facts behind our community, pay a visit to the Community Profile online. Go to www.wairoadc.govt.nz and click on the Community Profile icon at the top of the home page.

OUR ENVIRONMENT

The Wairoa district covers a total area of about 4,118 square kilometres with approximately 130 kilometres of coastline. The majority of the region is hill country, merging with mountains in the west, deeply dissected with gorges. Areas of coastal and river flats of versatile soils give greater variety to the landscape.

The Wairoa district boasts one of the most spectacular ranges of wilderness landscapes in New Zealand – rainforest-surrounded Lake Waikaremoana in Te Urewera, the surf and fishing beaches of balmy Māhia Peninsula, thermal hot springs at Mōrere and the sunny riverside town of Wairoa at the centre of the district. There are also numerous lakes, rivers and wetlands – a number of which are of local, regional and national importance – including the Mohaka, Nūhaka and Wairoa Rivers. There are also a series of interconnected wetlands, the largest of which is Lake Whakakī. Within the district, there are high quality trout-fishing areas, and coastal lagoons that are important for providing waterfowl habitat and game-bird hunting opportunities.

HIGHLIGHTS

UPDATES

Marine Parade Toilets – New toilet facilities were included in the 2015-2016 budget to complement the planned upgrade of Marine Parade. Council decided this was a necessary service to meet the needs of visitors to the main business area of town. The estimated cost of the project is \$250,000. This budget has been carried into this plan and currently the location and design of the new facilities is undergoing a spatial planning review prior to a construction start.

District Signage – The tourism experience in Wairoa will be enhanced with the placement of large signs at all entry points to the district. There are currently no signs to indicate district boundaries, which Council has identified as a lost opportunity to showcase the district. The budgeted cost of the signs is \$80,000.

Archives Facility – The Public Records Act 2005 sets the framework for creating and managing information in government. Its purpose is to promote government accountability through reliable recordkeeping, enhance public confidence in the integrity of government records and protect New Zealand's documentary heritage. The Public Records Act 2005 sets a framework for recordkeeping in public offices and local authorities.

Council has previously identified as part of the Long Term Plan 2015-2025 process that its current repository requires attention in order to meet the standards enshrined in the Public Records Act 2005. Accordingly Council in the 2015/16 financial year provided \$30,000 for the design and planning of a new archives facility to be built over 2016/17 (\$410,000) and 2017/18 (\$420,660) years.

The detailed design of the facility is near completion and Council anticipates starting the building project as planned in 2016/17.

Walkway Loop Design Feasibility – The previous Council witnessed the positive impact the walkway has had on the district and were interested in investigating an extension or loop to the current track. A small sum has been set aside in this plan to evaluate the options. The first round of consultation has occurred on the new strategy and a second round is planned in order to incorporate a coastal approach including viewing platforms of the Onenui rocket launching programme.

Whakamahia Beach Enhancement – The concepts of 'kaitiakitanga' and 'guardianship' will form the basis of this project to create an attractive and accessible platform from which both locals and visitors can enjoy the Whakamahia area. The area from Pilot Hill to the end of Whakamahia Road will become an extension of our town, providing worthy presentation of the place where river meets sea. Improvements to the walkway, roading, designated picnic areas including BBQs and basic comfort facilities are currently under construction.

Māhia Community Wastewater Scheme – The construction phase of the Māhia community wastewater scheme has been completed and the plant and core reticulation infrastructure has been commissioned.

The scheme is expected to service 371 existing connections and is designed to service up to 619. Surplus capacity is incorporated into the scheme to cater for future economic growth and development of the Māhia township.

The initial capital funding plan was intended to rate participants to the scheme in the 2013/14 financial year. After extensive feedback, Council decided to prepare an amended Capital Funding Plan and defer the rate collection to the 2014/15 financial year.

As previously established, the ultimate costs will be met by those ratepayers with access to the scheme and not the wider Wairoa community.

The scheme is now fully operational and revised rating calculations are included within this Plan.

Ōpoutama Community Sewerage Scheme – The construction phase of the Ōpoutama community wastewater scheme has been completed and the plant and core reticulation infrastructure have been commissioned.

Council has confirmed the funding and cost allocation model relating to this project as equitable sharing of the subsidy through all the contributing properties.

The scheme is now fully operational and revised rating calculations are included within this Plan.

Road Maintenance – There is significant pressure nationally to reallocate road maintenance funding. The new financial assistance subsidy rates for approved roading authorities sees Council receiving a higher overall subsidy however emergency funding has been reduced. This has been reflected within this plan.

Community Centre and Skate Park – Council assumed ownership of the Wairoa Community Centre in 2011. A \$1.8 million programme of refurbishment and upgrade was proposed which included a range of renewal projects, a new learners' pool and an upgrade to the skate park.

The new skate park extension and learn to swim pool are now fully operational and general refurbishment of the centre is ongoing. Costs for the relocation of the gym area are contained within this plan.

Public Cemetery at Māhia – This project was originally approved in the 2009 Long-term Plan (LTP) but not progressed to completion for lack of suitable land acquisition. A public advertisement in 2011 seeking land for the purpose returned some interest, but no land that was deemed suitable. Although no specific funding is allocated for the project in this particular plan, Council is still keen to explore the possibility of a public cemetery at Māhia. To this end Council will continue to investigate suitable land options with the public.

Implement Reserves Management Plans – Over the course of the past few years Council has adopted Reserve Management Plans for Māhia Beach, Māhia Reserves, Māhanga, Ōpoutama, Waikōkopu (draft), Wairoa Riverbank and Rangi-houa (Pilot Hill). Some provision is made in this plan to fund the capital projects contained in some of the Reserves Management Plans. Council has decided to progressively fund, via the capital works programme, the implementation of the Reserve Management Plans and \$50,000 has been budgeted for Rangi-houa (Pilot Hill) this financial year.

Wairoa Sewerage Reticulation Investigations – Wastewater has loomed large for Wairoa over recent years and whilst the Māhia Beach scheme and the Ōpoutama scheme are nearing fruition, wastewater will continue to be an issue for years to come. The Wairoa sewerage scheme is ageing with increasing infiltration through deteriorating pipe joints and the system can overflow during heavy rain. This plan has allowed for investigations and repairs to the system. Further underground work will occur over the coming years as we attempt to minimise overflow incidents.

A major issue for the wastewater treatment plant is the renewal of discharge consent. While the current consent is valid until 2018, we have seen from our experience with Māhia that obtaining consents is not necessarily a straightforward process. Dialogue with Hawke's Bay Regional Council has been initiated and a key issue to address over the next few years is whether continued discharge of treated effluent direct to the Wairoa River is acceptable and what the costs of alternatives might be. A significant amount of investigation is underway on the Wairoa wastewater system and a consultant has been engaged to assist with the analysis and programme for the re-consenting process.

Wairoa Water Supply – The Christchurch earthquake has offered up some good lessons on the resilience of water supply systems and an amount of \$50,000 has been set aside in this plan for earthquake-actuated shut-off valves at our reservoirs as well as investigations of alternative bore supplies available during emergency events. The installation of earthquake actuated valves is underway.

Māhanga Water Supply – The Māhanga water supply does not meet the national drinking water standards. It is in fact designated as a non-potable supplementary supply. Furthermore the pressure available from the supply means it is not suitable for firefighting, even though there are hydrants in the reticulation. Preliminary work carried out several years ago indicated capital investment of around \$300,000 was required to upgrade the supply. As the drinking water supplier, Council is required by law to either meet the national standards by 2016 or discontinue/transfer the supply. The process of discontinuing/transferring a drinking water supply cannot happen without a 75% majority from a binding referendum conducted under the Local Electoral Act and this cost is programmed in the plan. Council is currently seeking further advice on this matter.

Forestry Roding Differential – Council has made the considered decision to adjust the rural roding differential for forestry properties from 1.31 to 1.54. This will result in forestry properties meeting a substantially similar share of the rural roding costs as the previous year. Those forestry properties, which occupy over 25% of our rateable rural land, will now contribute a little over 15% of the rates burden to maintain our rural road network. The difference between the proportion of land area and share of rating burden is now comparable to (low intensity) pastoral farming. The updated differential seeks to better balance the allocation of rural roding costs between different land uses.

The Council will continue to work with the industry, local government and other land users to determine to what extent, forestry places additional pressure on our roding networks. Council's engineering manager is contributing to a set of national guidelines on this matter.

New Footpaths, Piping Open Drains – The 2015-25 LTP includes an annual sum of \$100,000 for piping open drains and a similar amount for new footpaths. This is included in this plan.

A priority list for these activities has been developed and will be published on Council's website for comment.

Marine Parade Upgrade – The Marine Parade upgrade has had final approval from Council. This includes replacement of the roundabout as well as the gardens along Marine Parade and on the bridge approaches (both ends). The garden work is now complete and remaining funding in relation to some of the roundabout work has been carried over subject to the project not commencing this financial year.

Te Urewera Rainforest Route Upgrade (SH38) – Over the previous Council term, consultation with tangata whenua and neighbouring Councils led to the formation of a group which focused on promoting the upgrade of Te Urewera Rainforest Route from Frasertown to Rainbow Mountain (intersection with SH5).

A post settlement group has now been formed which includes tangata whenua representatives, Te Uru Taumatua as well as representatives from the Wairoa and Whakatāne District Councils, New Zealand Transport Authority and Department of Conservation.

This plan has set aside some seed funding to help with the running costs of the group as well as contributing to some of the research projects. NZTA, Te Uru Taumatua, Whakatāne district and Wairoa Councils are meeting regularly on this issue.

Waste Management – The district philosophy of moving toward zero waste has had a consequence of reducing waste volumes over the weighbridge and increasing the quantity of recycling (no user charges). This is putting pressure on maintaining the current charging regime for waste management and future rate impacts are inevitable unless we change the way we are managing this process.

Council has agreed to consider options to extend the district landfill to become a regional facility to improve the economics of the operation. A trial is underway to understand the impacts of accepting out-of-district waste. A sum has been set aside in this plan to improve the existing diversion facilities as well as make alterations to the existing cell to facilitate bulk-waste disposal.

Future landfill utilisation options including accepting waste from outside the district will continue to be evaluated. Incremental improvements to diversion facilities continue to be carried out.

WAIROA DISTRICT COUNCIL 30 JUNE 2016



His Worship the Mayor Mr Craig Little	Councillors: Denise Eaglesome-Karekare (Deputy Mayor) Mike Bird Benita Cairns Hine Flood Jeremy Harker Min Johansen
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MĀORI STANDING COMMITTEE MEMBERS

Chairperson: Mr Graeme Symes	Esther Foster Kiwa Hammond Gaye Hawkins Sam Jury Paul Kelly Neuton Lambert Hereturikoka Nissen Peter Whaanga Councillor Mike Bird (Council Representative) Councillor Hine Flood (Council Representative)
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MANAGEMENT STRUCTURE

Chief Executive Officer

Fergus Power

OFFICE OF THE CHIEF EXECUTIVE	ENGINEERING SERVICES	FINANCE SERVICES	CORPORATE SERVICES	OPERATING SERVICES
FERGUS POWER	JAMIE COX	ANDREW MORTON	JAMES BATY	HELEN MONTGOMERY
CEO	ENGINEERING MANAGER	CHIEF FINANCIAL OFFICER	CORPORATE SERVICES MANAGER	CHIEF OPERATIONS OFFICER
<ul style="list-style-type: none"> • Transformation • Communications • Human Resources • Stakeholder Relations • Māori Governance 	<ul style="list-style-type: none"> • Roads, Streets & Bridges • Cemeteries • Sports Grounds • Reserves • Airport Control • Water Supply • Wastewater • Stormwater • Waste Management • Street Lighting • Traffic Management • Asset Management • Property Administration • Pensioner Housing 	<ul style="list-style-type: none"> • Accounting Services • Information Services • Financial Management • Revenue Collection • Rating • Risk Management 	<ul style="list-style-type: none"> • Secretarial Services • Social Services • Library • Public Halls • Recreational • Official Information • Records and Archives • Elections • Work Health and Safety 	<ul style="list-style-type: none"> • Subdivision • Resource Planning • Building Control • Environmental Health • Liquor Licensing • Animal Control • Bylaws • Emergency Management • Economic Development • Information Centre • Tourism & Events

COMMUNITY OUTCOMES

Community outcomes are aspirational statements that describe what the community believes are important for its present and future economic, social, cultural and environmental well-being.

The community outcomes were derived from a regional-wide approach by the five Hawke's Bay Councils: Hastings District Council, Napier City Council, Central Hawke's Bay District Council, Wairoa District Council and the Hawke's Bay Regional Council, to work collectively with the community to identify community outcomes and determine a long-term vision for the future of our region. The community have reconfirmed the outcomes identified.

The community outcomes in this plan remain unchanged and are as follows:

1. A strong, prosperous and thriving economy.
2. A safe and integrated transport system.
3. A community that values and promotes its culture and heritage.
4. Safe and accessible recreational facilities.
5. Supportive, caring and valued communities.
6. Strong district leadership and a sense of belonging.
7. A safe and secure community.
8. A lifetime of good health and well-being.
9. An environment that is appreciated, protected and sustained for future generations

It is important to note that Council is not solely responsible for the delivery of these community outcomes. Council will work with the community, key organisations and stakeholders to achieve the community outcomes together. Council's role therefore will vary, depending on the specific outcomes and the activities involved.

More information on the outcomes and the way in which Council will work towards achieving them can be found in the LTP 2015-2025 on Council's website or from Council's office.

Council Activities

Council activities are divided into two strategic goal areas being:

- **Community Development & Participation**
Council's aim is to provide services and facilities to encourage community focus, ensuring access to information and leisure opportunities and to promote the expansion of the economy by encouraging tourism options and business development.
- **Safe Living Environment**
Council's aim is to provide services and facilities which contribute to community health and safety and ensure that the natural and physical resources of the district are preserved for future generations.

These are in turn supported by:

- management services
- investments.

In addition Council has grouped its activities into seven "Key Activity Areas" and the following table shows how these grouped key activity areas relate to the work of Council, the strategic goal areas of Council, and shows where there is a direct linkage to the community outcomes identified in the LTP.

Community Outcomes

ECONOMIC WELL-BEING	SOCIAL AND CULTURAL WELL-BEING	ENVIRONMENTAL WELL-BEING
<ul style="list-style-type: none"> • A strong, prosperous and thriving economy. • A safe and integrated transport system. 	<ul style="list-style-type: none"> • A community that values and promotes its culture and heritage. • Safe and accessible recreational facilities. • Supportive, caring and valued communities. • Strong district leadership and a sense of belonging. 	<ul style="list-style-type: none"> • A safe and secure community. • A lifetime of good health and well-being. • An environment that is appreciated, protected and sustained for future generations.



Council's Strategic Response

UNITY DEVELOPMENT & PARTICIPATION	SAFE LIVING ENVIRONMENT	
Community Representation Māori Relationships Economic Development Parks & Reserves Airport Library Community Support Property Land Transport	Resource Planning Environmental Health Bylaw Compliance: <ul style="list-style-type: none"> • Dog Control • Livestock Control • General Bylaw Enforcement Cemeteries Building Control Liquor Control Water Supply Stormwater Wastewater	Waste Management Emergency Management Land Transport

Key Activity Areas

ACTIVITIES GROUP	ACTIVITY	ECONOMIC WELL-BEING		SOCIAL AND CULTURAL WELL-BEING				ENVIRONMENTAL WELL-BEING		
		A strong, prosperous and thriving economy.	A safe and integrated transport system.	A community that values and promotes its culture and heritage.	Safe and accessible recreational facilities.	Supportive, caring and valued communities.	Strong district leadership and a sense of belonging.	A safe and secure community.	A lifetime of good health and well-being.	An environment that is appreciated, protected and sustained for future generations.
1. Water Services	Water Supply	✓				✓		✓	✓	✓
	Stormwater	✓	✓		✓	✓		✓	✓	✓
	Wastewater	✓		✓		✓		✓	✓	✓
2. Waste Management	Waste Management	✓	✓	✓	✓	✓		✓	✓	✓
3. Transport	Land Transport	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Airport	✓	✓	✓	✓			✓	✓	✓
4. Community Facilities	Cemeteries			✓		✓				✓
	Library			✓	✓	✓			✓	
	Parks & Reserves			✓		✓		✓	✓	✓
	Community Support			✓	✓	✓				

ACTIVITIES GROUP	ACTIVITY	ECONOMIC WELL-BEING		SOCIAL AND CULTURAL WELL-BEING				ENVIRONMENTAL WELL-BEING		
		A strong, prosperous and thriving economy.	A safe and integrated transport system.	A community that values and promotes its culture and heritage.	Safe and accessible recreational facilities.	Supportive, caring and valued communities.	Strong district leadership and a sense of belonging.	A safe and secure community.	A lifetime of good health and well-being.	An environment that is appreciated, protected and sustained for future generations.
5. Planning & Regulatory	Resource Planning							✓	✓	
	Environmental Health						✓	✓		
	Building Control	✓			✓		✓	✓		
	Liquor Control						✓	✓	✓	
	Bylaw Compliance – Dog Control						✓	✓	✓	
	Bylaw Compliance – Livestock Control						✓			
	Bylaw Compliance – General Bylaws Enforcement						✓	✓	✓	
	Emergency Management						✓	✓	✓	

6. Leadership & Governance	Community Representation	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Māori Liaison			✓			✓			
	Economic Development	✓								
7. Corporate Functions	Property	✓		✓	✓	✓		✓	✓	✓
	Corporate & Funds Management	✓	✓	✓	✓	✓	✓	✓	✓	✓

Each of the above outcomes is aligned to Council services which will contribute towards their achievement. We are responsible for monitoring our performance each year, and the results are provided in our Annual Report. How we are going with each of our services will give a good indication of how we are going overall in achieving the community outcomes. See the Council activity management plans for performance information.

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Activity Group One WATER SERVICES

1. Water Supply

For more details:

Refer to the relevant section of the Water Supply Asset Management Plan. Alternatively contact Wairoa District Council's Asset Management Department on (06) 838 7309 or visit our offices to discuss any queries you may have.

What the Council does

Wairoa District Council owns and operates water supply systems in Wairoa, Frasertown, Tuai and Māhanga. Each system comprises the following key components:

- water sources (surface takes and groundwater bores)
- water treatment (Māhanga is untreated and is a supplementary supply only)
- water storage
- water reticulation network
- pump stations.

The Wairoa and Frasertown reticulation comprises of treated water supplied by the water treatment plant in Frasertown sourced from the Wairoa River. The Māhanga supply is a non-potable supply sourced from a shallow groundwater bore and is considered a 'supplementary' supply. Residents are required to have a tank for collection of rainwater from the roof of the house. The Tuai supply is sourced from the Waimako Spring, and then reticulated. The Tuai supply has recently been upgraded and now complies with the Drinking water Standards.

Council develops and implements a Water Supply Asset Management Plan to ensure that agreed levels of service can be delivered to existing and future residents in the most cost-effective way. This has involved the creation of policy to ensure a level of asset management is delivered. Section 1.1.

The water supply webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Why the Council does this

There is a statutory basis for Council's involvement in this activity. Section 2.1.

Current legislation and regulations which set the minimum service levels that must be provided, and which affect asset operation, maintenance and development of the water supply activity include:

- Local Government Act 2002
- Health Act 1956
- Health (Drinking Water) Amendment Act 2007
- Resource Management Act 1991
- Local Government (Rating) Act 2002.

Council is required to maintain water supply services under Section 130 of the Local Government Act 2002. Section 1.1.

The water supply activity primarily contributes to the following community outcomes:

- A strong, prosperous and thriving economy.
- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated protected and sustained for future generations.
- Supportive, caring and valued communities.

Council's goal is to comply with the New Zealand Drinking Water Standards. Section 1.2.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
Council will own, operate and maintain reliable drinking water systems serving Wairoa, Frasertown, Tuai and Mahanga, protecting public health	All domestic householders and non-domestic premises connected to the water supply systems will be provided with a service that delivers a reliable supply of drinking water
	Community's willingness to pay for the service will be considered
	The provision of facilities shall be adequate for current and foreseeable demand
	Customers' water pressure will be maintained
Council will comply with current standards, legislation and Council bylaws	Council shall meet all legislative requirements
	Council shall comply with Fire Fighting Standards
	Council's Water Supply Bylaw shall be enforced
	Council shall meet the requirements of the Drinking Water Standards
	Customers will have water service available to them except during planned maintenance or an emergency
	The taste, smell and look of the water are monitored
	Council shall comply with conditions of consent for all systems
Council will maintain water supplies to ensure long-term sustainability	Asset database to be maintained
	% of water loss from the reticulation systems through leakage, shall reduce with time
	The average consumption of drinking water per day per resident shall reduce with time <i>(due to system leakage, estimated 2014 consumption is 1,400m³/person/day)</i>
	All maintenance, renewals and other programmed and reactive works are completed on time and within budget
	Operational and maintenance activities are undertaken in a safe and healthy

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
	manner
Customers will receive a prompt and efficient service	Level of customer satisfaction through annual survey indicates a 'fairly good', 'very good' or better minimum 80% approval rating
	Council shall respond to faults / interruptions in the network reticulation
	Complaints received annually shall not exceed: <ul style="list-style-type: none"> • 20 for drinking water clarity • 20 for drinking water taste • 20 for drinking water odour • 40 for drinking water pressure or flow • 40 for continuity of supply • 20 for response to issues expressed per 1000 connections.
Council will implement systems/processes to ensure continued service delivery in emergency events	Contingency plans shall be implemented for emergency events such as earthquake, tsunami, fire which result in the inability to provide the service
	There shall be a minimum of 24-hours' storage of potable water at all times

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PROSPECTIVE FUNDING IMPACT STATEMENT - WATER SUPPLY

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
	General rates, uniform annual charges, rates			
-	penalties	(27,528)	-	(27,528)
728,366	Targeted rates (other than a targeted rate for water supply)	957,652	1,054,413	(96,761)
-	Subsidies and grants for operating purposes	-	-	-
1,148,884	Fees charges and targeted rates for water supply	1,070,633	1,133,341	(62,707)
192,664	Local authorities fuel tax, fines, infringement fees, and other receipts	107,574	133,738	(26,164)
<u>2,069,914</u>	Total Operating Funding	<u>2,108,331</u>	<u>2,321,492</u>	<u>(213,160)</u>
Applications of Operating Funding				
1,354,380	Payments to staff and suppliers	1,411,557	1,584,736	(173,179)
-	Finance costs	6,228	113,027	(106,799)
245,387	Internal Charges and overheads applied	342,617	298,050	44,567
-	Other operating funding applications	-	-	-
<u>1,599,767</u>	Total applications of operating funding	<u>1,760,402</u>	<u>1,995,813</u>	<u>(235,411)</u>
<u>470,147</u>	Surplus (Deficit) of operating funding	<u>347,929</u>	<u>325,679</u>	<u>22,251</u>
Sources of capital funding				
-	Subsidies and grants for capital expenditure	1,484,000	1,000,000	484,000
-	Development and financial contributions	-	-	-
-	Increase (decrease) in debt	103,800	103,800	-
-	Gross proceeds from sale of assets	-	10,000	(10,000)
-	Lump sum contributions	-	-	-
-	Total sources of capital funding	<u>1,587,800</u>	<u>1,113,800</u>	<u>474,000</u>
Application of capital funding				
	Capital expenditure			
-	- to meet additional demand	-	-	-
284,750	- to improve the level of service	103,800	103,800	-
340,000	- to replace existing assets	1,460,473	1,801,233	(340,760)
(154,603)	Increase (Decrease) in reserves	371,456	(465,554)	837,010
	Increase (Decrease) of investments		-	-
<u>470,147</u>	Total application of capital funding	<u>1,935,729</u>	<u>1,439,479</u>	<u>496,250</u>
<u>(470,147)</u>	Surplus (Deficit) of capital funding	<u>(347,929)</u>	<u>(325,679)</u>	<u>(22,250)</u>
-	Funding Balance	-	-	-
625,037	Group depreciation and amortisation	468,440	244,584	223,856

Activity Group One WATER SERVICES

2. Stormwater

For more details:

Refer to the relevant section of the Stormwater Asset Management Plan. Alternatively contact Wairoa District Council's Asset Management Department on (06) 838 7309 or visit our offices to discuss any queries you may have.

What the Council does

The stormwater activity is a network of pipes, open drains and outlets. The stormwater activity specifically relates to Wairoa urban area, Tuai village and Māhia Beach. Other rural networks of primarily open drains with some culverting are treated as part of the roading asset inventory.

Stormwater assets includes:

- Approximately 39km of pipework
- Manholes, catchpits and sumps
- Inlets and outlets
- junctions

Section 4.1.

The Council develops and implements a Stormwater Asset Management Plan to ensure that these assets can deliver agreed levels of service to existing and future residents in the most cost-effective way. This has involved the creation of policy to ensure an appropriate level of asset management is delivered. Section 1.1.

The stormwater webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Why the Council does this

There is a statutory basis for Council's involvement in this activity. Section 2.1.

Current legislation and regulations which set the minimum service levels that must be provided and which affect asset operation, maintenance and development of the stormwater activity include the Resource Management Act 1991.

The stormwater activity primarily contributes to the following community outcomes:

- A strong, prosperous and thriving economy.
- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.
- Supportive, caring and valued communities.
- A safe and integrated transport system.
- Safe and accessible recreation facilities.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
Council will own, operate and maintain a stormwater system within the town limits of Wairoa, Tuai and Mahia that will protect properties from flooding events	All domestic households and non-domestic premises connected to the stormwater system will be provided with a service that removes stormwater from their properties
	Community's willingness to pay for the service will be considered
	The stormwater system shall be managed to limit the number of flooding events where 'flooding event' means an overflow of stormwater from the stormwater system and the impact of those flooding events on properties
Council will comply with current legislation and Council bylaws	Council shall meet all legislation requirements
	Council shall comply with conditions of consent for any systems
	Council's Stormwater Bylaw shall be enforced (once adopted)
Council will maintain stormwater systems to ensure long-term sustainability	Asset database to be maintained
	Address impacts of infiltration and inflow into Wairoa system
	All maintenance, renewals and other programmed and reactive works are completed on time and within budget
	Operational and maintenance activities are undertaken in a safe and healthy manner

PROSPECTIVE FUNDING IMPACT STATEMENT - STORMWATER

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP PER LTP	VARIANCE
Sources of Operating Funding				
	General rates, uniform annual charges, rates			
	- penalties	(8,720)	-	(8,720)
298,504	Targeted rates (other than a targeted rate for water supply)	296,457	393,085	(96,628)
	- Subsidies and grants for operating purposes	-	-	-
	- Fees charges and targeted rates for water supply	-	-	-
53,719	Local authorities fuel tax, fines, infringement fees, and other receipts	59,357	73,860	(14,503)
352,223	Total Operating Funding	347,094	466,945	(119,851)
Applications of Operating Funding				
87,724	Payments to staff and suppliers	68,120	110,259	(42,139)
13,136	Finance costs	-	79,061	(79,061)
71,148	Internal Charges and overheads applied	107,088	116,944	(9,856)
	- Other operating funding applications	-	-	-
172,008	Total applications of operating funding	175,208	306,264	(131,056)
180,215	Surplus (Deficit) of operating funding	171,885	160,681	11,205
Sources of capital funding				
	- Subsidies and grants for capital expenditure	-	-	-
	- Development and financial contributions	-	-	-
114,290	Increase (decrease) in debt	-	103,800	(103,800)
	- Gross proceeds from sale of assets	-	-	-
	- Lump sum contributions	-	-	-
114,290	Total sources of capital funding	-	103,800	(103,800)
Application of capital funding				
	Capital expenditure			
	- to meet additional demand	-	-	-
114,290	- to improve the level of service	103,800	103,800	-
77,925	- to replace existing assets	472,290	472,290	-
102,290	Increase (Decrease) in reserves	(404,204)	(311,609)	(92,595)
	Increase (Decrease) of investments		-	-
294,505	Total application of capital funding	171,886	264,481	(92,595)
(180,215)	Surplus (Deficit) of capital funding	(171,886)	(160,681)	(11,205)
	Funding Balance	-	-	-
180,159	Group depreciation and amortisation	171,886	201,886	(30,000)

Activity Group One WATER SERVICES

3. Wastewater

For more details:

Refer to the relevant section of the Wastewater Asset Management Plan. Alternatively contact Wairoa District Council's Asset Management Department on (06) 838 7309 or visit our offices to discuss any queries

What the Council does

Wairoa District Council owns and operates wastewater systems in Wairoa, Tuai, and Māhia and Ōpoutama. Each system comprises the following key components:

- network of pipes
- pump stations
- treatment plants
- disposal facilities.

The Wairoa network services a mix of residential, commercial and light industrial properties, through a network of gravity pipes, pump stations and rising mains.

The Tuai network serves a small village and was designed on the basis that grey water and sewage (black water) are reticulated as separate systems.

The Mahia Beach township system has been recently completed and comprises private septic tanks discharging to a public system of reticulation to a pump station and rising main that transfers wastewater to treatment ponds over the hills. The treated wastewater is used to irrigate a plantation forest owned by Hawke's Bay Regional Council.

The Opoutama system has also been recently completed and comprises a network of pipes and pump stations discharging to a treatment plant at the former Blue Bay subdivision site and the discharge of treated wastewater into the ground.

Council develops and implements a Wastewater Asset Management Plan to ensure that these assets can deliver agreed levels of service to existing and future residents in the most cost-effective way. This has involved the creation of policy to ensure a level of asset management is delivered. Section 1.1.

The wastewater webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Why the Council does this

There is a statutory basis for Council's involvement in this activity. Section 2.1.

Current legislation and regulations which set the minimum service levels that must be provided and which affect asset operation, maintenance and development of the wastewater activity include:

- Waste Minimisation Act 2008
- Health Act 1956
- Hazardous Substances and New Organisms Act 1996
- Resource Management Act 1991.

The wastewater activity primarily contributes to the following community outcomes:

- A strong, prosperous and thriving economy.
- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.
- Supportive, caring and valued communities.
- A community that values and promotes its culture and heritage.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
Council will own, operate and maintain a sewer system to Wairoa, Tuai, Mahia and Opoutama that removes wastewater from properties and protects public health and the environment	All domestic householders and non-domestic premises connected to the sewer system will be provided with a service that removes wastewater from their properties
	Council will provide, operate and maintain treatment facilities to enable appropriate disposal/discharge of wastewater
	Community's willingness to pay for the service will be considered
	The provision of facilities shall be adequate for current and foreseeable demand
Council will comply with current legislation and Council bylaws	Council shall meet all legislative requirements
	Council shall comply with conditions of consent for all systems
	There shall be no dry weather sewerage overflows
	Council's Trade Waste and Wastewater Bylaw shall be enforced
Council will maintain wastewater facilities to ensure long-term sustainability	Asset database to be maintained
	Address infiltration and inflow into the Wairoa system
	All maintenance, renewals and other programmed and reactive works are completed on time and within budget
	Operational and maintenance activities are undertaken in a safe and healthy manner
Customers will receive a prompt and efficient service	Level of customer satisfaction through annual survey indicates a 'fairly good', 'very good' or better minimum 80% approval rating
	Council shall respond to sewerage overflows resulting from a blockage or other fault in the sewerage system
	The total number of complaints received shall reduce each year
Council will implement systems/processes to ensure continued service delivery in emergency events	Contingency plans shall be implemented for emergency events such as flooding, earthquake, tsunami, fire which result in the inability to provide the service

PROSPECTIVE FUNDING IMPACT STATEMENT - WASTEWATER

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
	General rates, uniform annual charges, rates			
-	penalties	(34,969)	-	(34,969)
827,732	Targeted rates (other than a targeted rate for water supply)	1,433,760	1,390,511	43,249
-	Subsidies and grants for operating purposes	-	-	-
4,912	Fees charges and targeted rates for water supply	7,688	7,688	-
278,026	Local authorities fuel tax, fines, infringement fees, and other receipts	162,681	125,005	37,676
1,110,670	Total Operating Funding	1,569,159	1,523,204	45,956
Applications of Operating Funding				
796,612	Payments to staff and suppliers	738,864	668,646	70,218
371,963	Finance costs	306,228	89,480	216,748
275,518	Internal Charges and overheads applied	268,808	224,608	44,201
-	Other operating funding applications	-	-	-
1,444,093	Total applications of operating funding	1,313,900	982,734	331,167
(333,423)	Surplus (Deficit) of operating funding	255,259	540,470	(285,211)
Sources of capital funding				
3,000,000	Subsidies and grants for capital expenditure	-	-	-
-	Development and financial contributions	-	-	-
-	Increase (decrease) in debt	103,800	83,040	20,760
-	Gross proceeds from sale of assets	-	-	-
-	Lump sum contributions	-	-	-
3,000,000	Total sources of capital funding	103,800	83,040	20,760
Application of capital funding				
	Capital expenditure			
-	- to meet additional demand	-	-	-
3,000,000	- to improve the level of service	1,351,184	103,800	1,247,384
195,460	- to replace existing assets	103,800	884,184	(780,384)
(528,883)	Increase (Decrease) in reserves	(1,095,925)	(364,474)	(731,451)
-	Increase (Decrease) of investments	-	-	-
2,666,577	Total application of capital funding	359,059	623,510	(264,451)
333,423	Surplus (Deficit) of capital funding	(255,259)	(540,470)	285,211
-	Funding Balance	-	-	-

821,552 Group depreciation and amortisation

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187,114

461,744 16 June 2016

PROSPECTIVE FUNDING IMPACT STATEMENT - WATER SERVICES

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
	General rates, uniform annual charges, rates			
	- penalties	(65,108)	-	(65,108)
1,854,602	Targeted rates (other than a targeted rate for water supply)	2,681,194	2,838,009	(156,815)
	- Subsidies and grants for operating purposes	-	-	-
1,153,796	Fees charges and targeted rates for water supply	1,078,888	1,141,028	(62,140)
524,409	Local authorities fuel tax, fines, infringement fees, and other receipts	329,612	332,604	(2,992)
3,532,807	Total Operating Funding	4,024,586	4,311,641	(287,055)
Applications of Operating Funding				
2,238,715	Payments to staff and suppliers	2,218,542	2,363,642	(145,099)
385,099	Finance costs	312,456	281,568	30,888
592,053	Internal Charges and overheads applied	718,513	639,602	78,911
	- Other operating funding applications	-	-	-
3,215,868	Total applications of operating funding	3,249,511	3,284,812	(35,300)
316,939	Surplus (Deficit) of operating funding	775,075	1,026,829	(251,755)
Sources of capital funding				
3,000,000	Subsidies and grants for capital expenditure	1,484,000	1,000,000	484,000
	- Development and financial contributions	-	-	-
114,290	Increase (decrease) in debt	207,600	290,640	(83,040)
	- Gross proceeds from sale of assets	-	10,000	(10,000)
	- Lump sum contributions	-	-	-
3,114,290	Total sources of capital funding	1,691,600	1,300,640	390,960
Application of capital funding				
	Capital expenditure			
	- to meet additional demand	-	-	-
3,399,040	- to improve the level of service	1,558,784	311,400	1,247,384
613,385	- to replace existing assets	2,036,563	3,157,706	(1,121,143)
(581,196)	Increase (Decrease) in reserves	(1,128,672)	(1,141,637)	12,965
	- Increase (Decrease) of investments	-	-	-
3,431,230	Total application of capital funding	2,466,674	2,327,469	139,206
(316,940)	Surplus (Deficit) of capital funding	(775,074)	(1,026,829)	251,754
	- Funding Balance			
1,626,748	Group depreciation and amortisation	1,289,184	633,584	655,600

WATER SERVICES

Forecast Statement of Cost of Service for the year ending 30th June 2017

BUDGET		COSTS	REVENUE	NET COST	2015/25 Yr 2	
2015/16		2016/17	2016/17	2016/17	PER LTP	VARIANCE
1,014,035	Water Reticulation	1,336,377	288,384	1,047,993	1,195,099	(147,106)
500	Water Production	891,953	889,878	2,075	2,076	(1)
399,972	Stormwater and Drainage	347,094	59,357	287,737	434,290	(146,553)
1,453,224	Sewerage	1,962,758	170,368	1,792,390	1,498,900	293,490
<u>2,867,731</u>		<u>4,538,183</u>	<u>1,407,987</u>	<u>3,130,196</u>	<u>3,130,365</u>	<u>(169)</u>
Less Internal Allocation		<u>329,612</u>	<u>329,612</u>			
		<u>4,208,571</u>	<u>1,078,375</u>			
Funded by						
2,641,464	Rates			2,616,086	2,838,011	(221,925)
(189,945)	Reserves			58,701	(226,510)	285,211
514,712	Depreciation not Funded			455,409	518,864	(63,455)
<u>2,966,231</u>				<u>3,130,196</u>	<u>3,130,365</u>	<u>(169)</u>
Capital Expenditure						
370,000	Water Reticulation	1,098,360		1,098,360	1,528,360	(430,000)
392,000	Water Production	465,913		465,913	376,673	89,240
450,000	Stormwater and Drainage	576,090		576,090	576,090	-
800,000	Sewerage	1,454,984		1,454,984	987,984	467,000
<u>2,012,000</u>		<u>3,595,347</u>		<u>3,595,347</u>	<u>3,469,107</u>	<u>126,240</u>
Funded by						
(500)	Rates	-		-	-	-
277,000	Depreciation Reserves	1,903,747		1,903,747	2,261,507	(357,760)
-	Depreciation not Funded	-		-	-	-
115,000	Loans	207,600		207,600	207,600	-
-	Sale of Assets	-		-	-	-
500	Subsidies	1,484,000		1,484,000	1,000,000	484,000
<u>392,000</u>		<u>3,595,347</u>		<u>3,595,347</u>	<u>3,469,107</u>	<u>126,240</u>

Activity Group Two WASTE MANAGEMENT

1. Waste Management

For more details:

Refer to the relevant section of the Waste Management Asset Management Plan. Alternatively contact Wairoa District Council's Asset Management Department on (06) 838 7309 or visit our offices to discuss any queries you may have.

What the Council does

The waste management activity comprises of asset-based services such as the:

- provision of a landfill
- recycling centre.

Also service-based functions such as:

- litter collection
- domestic refuse collection
- kerbside recycling.

The waste management facilities provide a service by which refuse can be disposed of in a controlled manner. Council's initiative 'zero waste to landfill' is changing the way people dispose of their waste. More emphasis is given to diversion and recycling which means new infrastructure and a different way of operating. Section 4.1.

The assets are as follows:

- landfill cell
- buildings
- weighbridge office, computer hardware and software
- weighbridge pit and plant
- leachate system
- drainage systems
- access road/handling areas and fencing.

Section 4.1

Council develops and implements a Waste Management Asset Management Plan to ensure that these assets can deliver agreed levels of service to existing and future residents in the most cost-effective way. This has involved the creation of policy to ensure a high level of asset management is delivered. Section 1.1.

The waste management webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Why the Council does this

Council would like to better understand our customers to achieve the following benefits:

- improved cost efficiency and reduced costs
- improved customer satisfaction
- transparency in decision making
- sustainability.

There is a statutory basis for Council's involvement in this activity. Section 2.1.

Current legislation and regulations which set the minimum service levels that must be provided and which affect asset operation, maintenance and development of the waste management activity include:

- Health Act 1956
- Local Government Act 2002
- Litter Act 1979
- Resource Management Act 1991
- Hazardous Substances and New Organisms Act 1996
- Waste Minimisation Act 2008.

The waste management activity primarily contributes to the following community outcomes:

- A strong, prosperous and thriving economy.
- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.
- Supportive, caring and inclusive communities.
- A safe and integrated transport system.
- Safe and accessible recreation facilities.
- A community that values and promotes its culture and heritage.

Council's main initiative for this activity is 'Reliable and safe collection and disposal of waste'. More emphasis is given to diversion and recycling which means new infrastructure and a different way of operating.

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Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
Council will continue to own and deliver the waste management activity to ensure protection of public health and the environment	All domestic households and non-domestic premises have access to a disposal method for their waste, whether this is a kerbside collection, drop-off point or landfill disposal
	A reliable recyclables service will be provided: <ul style="list-style-type: none"> • weekly from the kerbside in Wairoa & Frasertown • fortnightly at specified drop-off points from Mahia, Nuhaka and Mohaka
	Council will operate and maintain the Wairoa landfill for the disposal of domestic and commercial refuse, being open for the public at least: <ul style="list-style-type: none"> • 5 hours per day • 359 days per year
	Council shall continue to provide for the community-run waste disposal and recycling service in Waikaremoana and Raupunga
	Council will provide for the disposal of hazardous waste
	Community's willingness to pay for the service will be considered
	Most appropriate form of service delivery to be provided
Council will comply with current legislation and Council bylaws	Council shall meet all legislative requirements, in particular the Litter Act 1979
	Council will comply with all resource consent conditions
	Review and update current bylaws to support effective and efficient waste minimisation; addressing issues such as illegal dumping, litter, private waste collections and community-based services
Council will maintain the landfill to ensure long-term sustainability	Asset database to be maintained including additions and disposal as well as condition information
	Council will undertake a continual improvement approach with the aim of continually reducing the amount of waste going into the landfill
Council will undertake operational, maintenance and renewals activities in a cost-effective manner	All maintenance, renewals and other programmed and reactive works are completed on time and within budget
	Landfill and recycling area will be well maintained, clean and tidy at all times
	Council shall implement measures to control the spread of litter in Wairoa, Mahia and on reserves

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
	Operational and maintenance activities are undertaken in a safe and healthy manner
Customers will receive a prompt and efficient service	Council will monitor opening and closing times to ensure people are satisfied Level of customer satisfaction through annual survey indicates 'fairly good', 'very good' or better minimum 80% approval rating Analysis of CSR complaints to enable issues to be addressed
Council will implement systems/processes to ensure continued service delivery in emergency events	Contingency plans shall be implemented for emergency events e.g. pandemics where additional collection services are required or where access is prevented due to flooding

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PROSPECTIVE FUNDING IMPACT STATEMENT - WASTE MANAGEMENT

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
798,534	General rates, uniform annual charges, rates penalties	784,859	-	784,859
-	Targeted rates (other than a targeted rate for water supply)	-	823,370	(823,370)
-	Subsidies and grants for operating purposes	-	-	-
356,800	Fees charges and targeted rates for water supply	358,750	358,750	-
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
1,155,334	Total Operating Funding	1,143,609	1,182,120	(38,511)
Applications of Operating Funding				
881,663	Payments to staff and suppliers	889,764	886,497	3,267
56,106	Finance costs	3,000	46,605	(43,605)
144,272	Internal Charges and overheads applied	156,845	164,140	(7,295)
-	Other operating funding applications	-	-	-
1,082,041	Total applications of operating funding	1,049,609	1,097,242	(47,633)
73,292	Surplus (Deficit) of operating funding	94,000	84,878	9,122
Sources of capital funding				
-	Subsidies and grants for capital expenditure	-	-	-
-	Development and financial contributions	-	-	-
-	Increase (decrease) in debt	50,000	-	50,000
-	Gross proceeds from sale of assets	-	-	-
-	Lump sum contributions	-	-	-
-	Total sources of capital funding	50,000	-	50,000
Application of capital funding				
-	Capital expenditure			
-	- to meet additional demand	-	-	-
20,000	- to improve the level of service	50,000	-	50,000
-	- to replace existing assets	55,250	10,250	45,000
53,292	Increase (Decrease) in reserves	38,750	74,628	(35,878)
-	Increase (Decrease) of investments	-	-	-
73,292	Total application of capital funding	144,000	84,878	59,122
(73,292)	Surplus (Deficit) of capital funding	(94,000)	(84,878)	(9,122)
-	Funding Balance	-	-	-
73,292	Group depreciation and amortisation	95,000	95,000	-

WASTE MANAGEMENT

Forecast Statement of Cost of Service for the year ending 30th June 2017

BUDGET		COSTS	REVENUE	NET COST	2015/25 Yr 2	
2015/16		2016/17	2016/17	2016/17	PER LTP	VARIANCE
789,819	Waste Management	1,144,609	358,750	785,859	833,492	(47,633)
<u>789,819</u>		<u>1,144,609</u>	<u>358,750</u>	<u>785,859</u>	<u>833,492</u>	<u>(47,633)</u>
Funded by						
779,697	Rates			784,859	823,370	(38,511)
-	Reserves			-	-	-
10,122	Depreciation not Funded			1,000	10,122	(9,122)
<u>789,819</u>				<u>785,859</u>	<u>833,492</u>	<u>(47,633)</u>
Capital Expenditure						
145,000	Waste Management	105,250		105,250	10,250	95,000
<u>145,000</u>		<u>105,250</u>		<u>105,250</u>	<u>10,250</u>	<u>95,000</u>
Funded by						
-	Rates	-		-	-	-
-	Depreciation Reserves	55,250		55,250	10,250	45,000
-	Depreciation not Funded	-		-	-	-
-	Loans	50,000		50,000	-	50,000
-	Sale of Assets	-		-	-	-
-	Subsidies	-		-	-	-
<u>-</u>		<u>105,250</u>		<u>105,250</u>	<u>10,250</u>	<u>95,000</u>

Activity Group Three TRANSPORT

1. Land Transport

For more details:

Refer to the relevant section of the 2011 Land Transport Asset Management Plan. Alternatively contact the Road Asset Manager, on (06) 838 7309 or visit our offices to discuss any queries you may have.

What the Council does

Council manages and maintains a network of 875 kilometres of roads, 175 bridges, 346 retaining structures, 41 kilometres of footpaths, 844 streetlights, over 3,000 signs and 23,130 square meters of car parking and other road-related amenities.

Council manages this land transport infrastructure for the safe and efficient flow of all traffic – motor vehicles, cycles and pedestrians.

Council delivers agreed levels of service to the existing and future residents in the most cost-effective way possible, including policy to ensure an appropriate level of asset management is delivered. Section 1.

Accordingly Council develops and implements a Land Transport Asset Management Plan to:

- assist the community to achieve its strategic goals
- bring asset management functions closer to physical works operations to achieve these objectives
- meet customer expectations and regulatory requirements
- present outline plans and options for the sustainable future management of assets
- understand the cost of providing the service over the long term and the best funding strategy
- provide transparency in decision making.

The land transport webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Why the Council does this

There is a statutory basis for Council's involvement in this activity. Current legislation and regulations which set the minimum service levels that must be provided and which affect asset operation, maintenance and development of the land transport activity include:

- Local Government Act 2002
- Transit New Zealand Act 1989
- Resource Management Act 1991
- Building Act 1991
- Land Transport Management Act 2003
- Health and Safety in Employment Act 2002
- Civil Defence Emergency Management Act 2002
- Traffic Regulations Act 1976
- Public Works Act 1981
- Utilities Access Act 2010.

Section 2.

The land transport activity contributes to the following community outcomes:

- A strong, prosperous and thriving economy.
- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.
- Supportive, caring and valued communities.

- A safe and integrated transport system.
- Strong district leadership and a sense of belonging.
- Safe and accessible recreation facilities.
- A community that values and promotes its culture and heritage.

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Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
Council delivers a land transport system to the community	The land transport network is trafficable at all times, other than when affected by natural events (e.g. slips) and notified planned road closures
	Road closures for planned events (e.g. rallies, bridge repairs etc.) are notified through public notices and residents of affected roads informed
Council will manage the land transport system in a sustainable manner, sufficient to meet the current and projected demand	The percentage of the sealed local road network that is resurfaced, expressed as a number (<i>new mandatory performance measure</i>)
Customers will receive a prompt and efficient service	The public and other road users satisfied with the overall level of service provided. Target is to have no less than 75% of respondents consider the land transport service to be 'fairly good, very good, or better', as measured by the annual public satisfaction survey
	All requests for service and complaints are dealt with properly and promptly. Appropriate Council staff contact and discuss complaints received with complainants (subject to contact details being provided) in an effort to improve relationships and responsiveness to customers. 90% of all CSRs and complaints are dealt with within the prescribed timeframes (<i>new mandatory performance measure</i>)
The district-funded footpaths will be maintained in good order	Not more than the number of footpath complaints and CSRs received than the previous year
	The percentage of footpaths that fall within the level of service or standard of condition of footpaths set out in Council's relevant document, expressed as a number (<i>new mandatory performance measure</i>)
The district-funded land transport activity will contribute to overall road safety by adequately catering for pedestrians, cyclists and other non-motorised road users	Walking & Cycling Strategy programme to be implemented. (<i>Note that general road safety and vehicular safety in particular is dealt with in the NZTA-funded activities</i>)
The district-funded streetlights will be maintained in good order	Not more than the number of streetlight complaints and CSRs received than the previous year (<i>Note that most streetlights are covered by the NZTA-subsidised activities. Non-subsidised streetlights are those in place for amenity or not specifically related to road safety</i>)
Council provides car parking that is sufficient to meet the current and projected demand	The Wairoa Township and Mahia Beach car parking facilities will be accessible at all times, other than when affected by natural events (e.g. flooding) and notified planned road closures
	Not more than the number of parking complaints and CSRs received than the previous year
The service is provided at a reasonable cost (value for money)	The costs of these services are consulted on annually
	Local supplier opportunities to be considered prior to engagement of an external supplier to reduce overhead costs and increase in-house efficiency
Council endeavours to programme, provide, develop and manage the land transport network in a manner that assists the economic development of the district	Physical works and professional engineering services' procurement options directed to best reflect the local resources where possible, to sustain the district's economy, and to promote local knowledge and technical expertise within the community
When using the network, all road users will experience a "fair" ride quality on a well-maintained and managed asset (<i>qualified to the extent that it has to be appreciated that over 66% of the network is unsealed</i>)	Council's target is to provide a "fair" ride quality i.e. average sealed road NAASRA <110 for 'fair' ride quality (<i>new mandatory performance measure</i>)
Council works with NZ Police and NZTA to promote the safe use of the land transport network by motorists and others	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number (<i>new mandatory performance measure</i>)
	No accidents attributed to engineering aspects of the road network (e.g. loose chip from reseals)

Activity Group Three TRANSPORT

2. Airport

For more details:

Refer to the relevant section of the Airport Asset Management Plan. Alternatively contact Wairoa District Council's Asset Management Department on (06) 838 7309 or visit our offices to discuss any queries

What the Council does

The airport activity comprises of asset-based services such as:

- runway (includes lighting)
- taxiway
- buildings
- helicopter pad at Memorial Park.

The airport provides a service for light aircraft and charter operations.

Council is the controlling authority of the airport and helicopter pad and manages and funds this airport to ensure that an operational airport remains within the Wairoa district in order to serve the needs of the community.

Council owns the following:

- the area of land that the Wairoa Airport is situated on
- the waiting lounge building and toilets
- the rural land blocks immediately surrounding the airport.

Section 4.1.

Council develops and implements an Airport Asset Management Plan to ensure that these assets can deliver agreed levels of service to existing and future residents in the most cost-effective way. This has involved the creation of policy to ensure a high level of asset management is delivered. Section 1.

Why the Council does this

For all infrastructure assets, Council has a role to:

- identify levels of service and monitor performance
- manage the impact of growth through demand management and asset development
- identify, assess and manage risks that may impact on the activity
- develop and implement the most cost-effective strategies for operating, maintaining, replacing and/or improving the assets
- have a long-term financial plan which identifies required expenditure and how it will be funded.

The benefits of understanding the asset/service environment are:

- improved cost efficiency and reduced costs
- improved customer satisfaction
- transparency in decision making
- sustainability.

There is a statutory basis for Council's involvement in this activity. Section 2.1.

Current legislation and regulations which set the minimum service levels that must be provided and which affect asset operation, maintenance and development of the airport activity include:

- Airport Authorities Act 1966
- Civil Aviation Act 1990.

The airport activity primarily contributes to the following community outcomes:

- A strong, prosperous and thriving economy.
- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.
- A safe and integrated transport system.
- Safe and accessible recreation facilities.
- A community that values and promotes its culture and heritage.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
Council will continue to provide the Wairoa Airport service to meet the current and foreseeable demand of the community	Council shall continue to provide the service at Wairoa Airport to standards appropriate for its use
	The community's willingness to pay for the service will be considered
	The provision of the service shall be adequate for current and foreseeable demand
Council will comply with current legislation and Council bylaws	Council shall meet all legislative requirements
	Facilities shall meet all relevant safety standards
Council will maintain the airport and associated facilities to ensure long term sustainability	Asset database to be maintained
Council will undertake operational, maintenance and renewal activities in a cost-effective manner	All maintenance, renewals and other programmed and reactive works are completed on time and within budget
	Operational and maintenance activities are undertaken in a safe and healthy manner
Customers will receive a prompt and efficient service	Level of customer satisfaction through annual survey indicates a 'fairly good', 'very good' or better minimum 80% approval rating
	Analysis of CSR complaints to enable issues to be addressed
Council will implement systems/processes to ensure continued service delivery in emergency events	Contingency plans shall be implemented for emergency events such as earthquake and flooding where services may be affected or facilities damaged

PROSPECTIVE FUNDING IMPACT STATEMENT - TRANSPORT

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
58,250	General rates, uniform annual charges, rates penalties	(5,810)	58,417	(64,227)
3,325,696	Targeted rates (other than a targeted rate for water supply)	3,612,056	3,544,985	67,071
3,321,813	Subsidies and grants for operating purposes	4,362,823	4,936,619	(573,796)
863,595	Fees charges and targeted rates for water supply	64,493	850,468	(785,975)
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
7,569,353	Total Operating Funding	8,033,562	9,390,489	(1,356,927)
Applications of Operating Funding				
5,440,433	Payments to staff and suppliers	5,876,731	7,340,765	(1,464,034)
7,803	Finance costs	21,634	3,000	18,634
1,112,545	Internal Charges and overheads applied	1,397,822	1,187,768	210,054
-	Other operating funding applications	-	-	-
6,560,781	Total applications of operating funding	7,296,187	8,531,533	(1,235,346)
1,008,572	Surplus (Deficit) of operating funding	737,375	858,956	(121,581)
Sources of capital funding				
4,750,169	Subsidies and grants for capital expenditure	3,756,478	4,726,913	(970,435)
-	Development and financial contributions	-	-	-
-	Increase (decrease) in debt	360,572	-	360,572
-	Gross proceeds from sale of assets	-	10,000	(10,000)
-	Lump sum contributions	-	-	-
4,750,169	Total sources of capital funding	4,117,050	4,736,913	(619,863)
Application of capital funding				
-	Capital expenditure	-	-	-
-	- to meet additional demand	-	-	-
186,500	- to improve the level of service	679,982	534,982	145,000
6,036,239	- to replace existing assets	5,578,959	6,294,153	(715,195)
(463,998)	Increase (Decrease) in reserves	(1,404,516)	(1,233,266)	(171,250)
-	Increase (Decrease) of investments	-	-	-
5,758,741	Total application of capital funding	4,854,425	5,595,869	(741,445)
(1,008,572)	Surplus (Deficit) of capital funding	(737,375)	(858,956)	121,582
-	Funding Balance	-	-	16 June 2016
2,573,636	Group depreciation and amortisation	2,497,851	2,639,108	(141,257)

TRANSPORT

Forecast Statement of Cost of Service for the year ending 30th June 2017

BUDGET	COSTS	REVENUE	NET COST	2015/25 Yr 2	
2015/16	2016/17	2016/17	2016/17	PER LTP	VARIANCE
9,921 Airport	99,922	55,150	44,772	9,448	35,324
4,709,567 Rooding (NZTA assisted)	9,219,076	4,368,066	4,851,010	4,961,210	(110,200)
348,328 Rooding (District funded)	420,358	4,100	416,258	362,259	54,000
- Infrastructural Works Unit	778,900	778,900	-	-	-
49,086 Parking	54,682	-	54,682	50,636	4,046
5,116,902	10,572,938	5,206,215	5,366,722	5,383,552	(16,830)

Funded by

3,523,379 Rates			3,606,246	3,603,401	2,845
- Reserves			65,017	65,017	-
1,593,524 Depreciation not Funded			1,695,459	1,715,134	(19,675)
5,116,902			5,366,722	5,383,552	(16,830)

Capital Expenditure

65,000 Airport	335,000		335,000	205,000	130,000
5,660,000 Rooding (NZTA assisted)	5,113,876		5,113,876	6,089,070	(975,194)
348,000 Rooding (District funded)	598,160		598,160	383,160	215,000
55,000 Infrastructural Works Unit	50,750		50,750	30,750	20,000
10,715 Parking	161,155		161,155	121,155	40,000
6,138,715	6,258,941		6,258,941	6,829,135	(570,194)

Funded by

- Rates			-	-	-
- Depreciation Reserves	2,141,891		2,141,891	1,886,649	255,242
- Depreciation not Funded					
- Loans	360,572		360,572	215,572	145,000
- Sale of Assets					
4,628,000 Subsidies	3,756,478		3,756,478	4,726,913	(970,436)
4,628,000	6,258,941		6,258,941	6,829,135	(570,194)

Activity Group Four COMMUNITY FACILITIES

1. Cemeteries

For more details:

Refer to the relevant section of the Cemeteries Asset Management Plan. Alternatively contact Wairoa District Council's Asset Management Department on (06) 838 7309 or visit our offices to discuss any queries you may have.

What the Council does

The cemeteries are an asset and service-based activity that relies primarily on available land to function, along with a network of roading and utilities.

The cemeteries are as follows:

- Wairoa
- Nūhaka (managed by others)
- Frasertown
- Ruakituri
- Mōrere.

Section 4.1.

Council develops and implements a Cemeteries Asset Management Plan to ensure that these assets can deliver agreed levels of service in the most cost-effective way. This has involved the creation of policy to ensure an appropriate level of asset management is delivered. Section 1.

The cemeteries webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Why the Council does this

There is a statutory basis for Council's involvement in this activity. Section 2.1.

Current legislation and regulations which set the minimum service levels that must be provided and which affect asset operation, maintenance and development of the cemeteries activity include:

- Burial and Cremation Act 1964. Section 2.1.

The cemeteries activity primarily contributes to the following community outcomes:

- An environment that is appreciated, protected and sustained for future generations.
- Supportive, caring and valued communities.
- Safe and accessible recreation facilities.
- A community that values and promotes its culture and heritage.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
Council will continue to own and deliver a cemetery service suitable for the current and foreseeable needs of the community	The provision of cemetery land shall be adequate for current and foreseeable demand
	Community's willingness to pay for the service will be considered
Council will comply with current legislation and Council bylaws	Council shall meet all legislative requirements
	Council's Public Safety Bylaw shall be enforced
Council shall provide an up-to-date records and enquiry service	Cemetery interment records are updated and maintained
Council will maintain any public cemeteries to ensure long term sustainability	Asset database to be maintained
Council will undertake operational, maintenance and renewals activities in a cost-effective manner	All preventative maintenance, renewals and other programmed and reactive works are completed on time and within budget
	Operational and maintenance activities are undertaken in a safe and healthy manner
Customers will receive a prompt and efficient service	Level of customer satisfaction through annual survey indicates a 'fairly good', 'very good' or better minimum 80% approval rating
	How the service is delivered to the community will be monitored through the CSR system

Activity Group Four COMMUNITY FACILITIES

2. Parks & Reserves

For more details:

Refer to the relevant section of the Parks and Reserves Asset Management Plan. Alternatively contact Wairoa District Council's Asset Management Department on (06) 838 7309 or visit our offices to discuss any queries you may have.

What the Council does

Wairoa District Council owns and operates parks and reserves in the Wairoa district. This is an asset and service-based activity that relies primarily on available land to function.

The parks and reserves activity provides services in the form of:

- sports grounds
- public gardens and memorials
- neighbourhood parks and playgrounds
- access along riverbank reserves
- access along foreshore reserves
- Public toilets.

Section 4.2.

The parks and reserves asset portfolio is made up of the following:

- land/vegetation
- buildings
- walkways
- playground equipment
- fences, sealed areas and lighting
- boat ramps
- sports facilities such as lighting, seating, clubrooms
- seating, tables, litter bins and memorials.

Section 4.2.

Council develops and implements a Parks and Reserves Asset Management Plan to ensure that these assets can deliver agreed levels of service to existing and future residents in the most cost-effective way. This has involved the creation of policy to ensure a level of asset management is delivered. Section 1.

Why the Council does this

There is a statutory basis for Council's involvement in this activity. Section 2.1.

Current legislation and regulations which set the minimum service levels that must be provided and which affect asset operation, maintenance and development of the parks and reserves activity include:

- Forest and Rural Fires Act 1977
- Reserves Act 1977
- Litter Act 1979
- Building Act 1992.

Section 2.1.

The parks and reserves activity primarily contributes to the following community outcomes:

- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.

- Safe and accessible recreation facilities.
- A community that values and promotes its culture and heritage.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
Council will continue to provide parks and reserves with associated facilities to meet the current and foreseeable desires of the community	The provision of land and facilities shall be adequate for current and foreseeable demand
	Council shall implement development projects from Reserve Management Plans
	Community's willingness to pay for the service will be considered
Council will comply with current legislation and Council bylaws	Council shall meet all legislative requirements
	Council's Public Safety Bylaw shall be enforced
	Facilities shall meet all relevant safety standards
Council will maintain parks and reserves and associated facilities to ensure long term sustainability	Asset database to be maintained
	All maintenance, renewals and other programmed and reactive works are completed on time and within budget
	Operational and maintenance activities are undertaken in a safe and healthy manner
Customers will receive a prompt and efficient service	Level of customer satisfaction through annual survey indicates a 'fairly good', 'very good' or better minimum 80% approval rating
	How the service is delivered to the community will be monitored through the CSR and Annual Plan systems
Council will implement systems/processes to ensure continued service delivery in emergency events	Contingency plans implemented for emergencies such as earthquake & flooding where services may be affected or damaged

Activity Group Four COMMUNITY FACILITIES

3. Library

What the Council does

Library lending and information services are principally provided through the Wairoa Centennial Library building on Marine Parade, Wairoa. However, electronic resources and eBooks can be accessed directly through the library website and enquiries can be placed by phone, fax, email or Facebook.

The main services provided are:

- access to a range of information resources both paper and electronic
- library and information professionals to assist customers with enquiries
- loan of materials from a collection of more than 30,000 items to over 3000 members
- inter-library loan of materials from other libraries
- programmes and events for all ages
- collecting and preserving material about the district, its culture and heritage
- community facility for reading, studying and relaxing
- Aotearoa People's Network Kaharoa (APNK) computers and Wi-Fi giving free broadband internet access, and cost recovery printing.

The most successful annual programme the library runs is the Summer Reading Programme. This is a family-orientated, incentive-based reading programme for young children and teenagers. It is made available free of charge due to a substantial grant from the Eastern and Central Community Trust. The aim of the programme is to encourage and stimulate children's interest in reading through regular, fun and interactive use of the library.

Full membership of the library is required to borrow any item from the lending collection. eAccess cards to borrow ebooks and to access the electronic resources can be requested online via the library website. Full in-house use is open to anyone. The majority of the lending collection is available free of charge. However, newer items in the bestseller collection are charged for, and fines are imposed for overdue, damaged and lost books.

The Aotearoa People's Network Kaharoa is a collaboration between the National Library of New Zealand, public libraries and business, with initial funding from the Government's Community Partnership Fund. This covers equipment, networking, training and access to web-based tools and services. Each computer also has a wide suite of software both licensed and open source. It is part of the Government's wider Digital Content Strategy to unlock the nation's stock and build opportunities for New Zealanders to access it.

Library opening hours

Monday to Thursday: 10:00 am – 5:00 pm

Friday: 9:30 am – 6:00 pm

Saturday: 10:00 am – 12:00 pm (noon)

Closed: Sundays & Statutory Public Holidays

Why the Council does this

Council's long-term purpose in operating a library service is to enhance the social and cultural well-being of the community. This is achieved through the provision of access to literature and other learning resources via books and electronic media. Longer term, the concept of libraries as just a receptacle for the written word will likely be invalid, as libraries become portals to vast public information and knowledge bases.

The library is one showcase for demonstrating how communication, knowledge and information sharing is evolving, and it is a readily accessible means for all in the community to experience such opportunities.

Improving literacy levels through the encouragement of reading may have positive effects on the long-term socio-economic status of residents. The community benefits from a better informed and more literate population. As libraries make information available to everyone in the community, many residents value this activity even though they may not use the service themselves. Having a library contributes to public pride.

Council will continue to manage and operate the library, having in the past explored and rejected a number of alternative options. There is a strong statutory basis for Council's involvement in this activity and Council believes that there are positive advantages to the community.

The library website can be accessed through www.wairoalibrary.co.nz.

Council manages a process for the community to identify its desired outcomes and that process is described in more detail elsewhere in this plan. Having identified the desired outcomes Council, in consultation with the community, decides how it will contribute. It is not all about Council, with some outcomes delivered by other organisations. However, for each outcome there will be an activity of Council that contributes in some way.

Having decided what activities it needs to be involved with, or what services it needs to provide, Council establishes the objectives it has for those activities or services.

The goals and principal objectives identified form the basis of our statements of level of service, which are detailed below.

There is a cost associated with delivering the levels of service described and those costs are what are presented in the budgets below.

The library activity primarily contributes to the following community outcomes:

- A community that values and promotes its culture and heritage.
- Safe and accessible recreational facilities.
- Supportive, caring and valued communities.
- A lifetime of good health and well-being.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
<p>Demand and Capacity Council will continue to provide library services for the district through the Wairoa Centennial Library.</p>	<p>A regular pattern of new member enrolments is demonstrated. An increase in the number of eBook issues. Library visits exceed benchmark of 60,000.</p>
<p>Accessibility Excluding statutory and public holidays, the Wairoa Centennial Library will be open during the times displayed.</p>	<p>The library building is accessible during the displayed opening hours and there is 24/7 online access to eBooks and EPIC reference information sources.</p>
<p>Quality and Reliability The services provided will include:</p> <ul style="list-style-type: none"> • events and programmes for all ages: preschool, school age, teen and adult • loan and in-house collections of print materials that reflect the community • access to electronic resources and eBooks both in the library and via the internet at home • support services to schools and organisations promoting lifelong learning • APNK public computers with software and internet access • a regional and national inter-library loan system • printing, photocopying, fax and scanning facilities • skilled staff to assist customers to find resources to meet their needs. 	<p>Increased awareness of EPIC collections through advertising, targeted sessions and one-on-one support.</p> <p>Opportunities to participate in the annual Eastern & Central Regional Summer Reading Programme are provided via in-library displays, newspaper, library website, Facebook and flyers to schools.</p> <p>Staff have opportunities for professional development.</p>
<p>Costs and Funding Council will manage library activities in a financially viable manner.</p>	<p>All preventative maintenance, renewals and other programmed works are completed on time and within budget.</p>
<p>Customer Service and Satisfaction Council will respond to all enquiries, requests, complaints, and identified issues in a timely manner.</p>	<p>Level of customer satisfaction through survey indicates a 'fairly good, very good or better' minimum 80% approval rating.</p>

Activity Group Four COMMUNITY FACILITIES

4. Community Support

What the Council does

Council believes it has a role to play in supporting community events and facilities by providing funding for community initiatives. Community support covers the activities associated with community funding.

The provision of grants is an integral component of Council's strategy to empower local communities and assist them in achieving their vision and strategic outcomes. Council's preferred mechanism for involvement is through funded service contracts, or advocacy on behalf of community groups and organisations.

Historically, Council's role in community development/support has mainly been through involvement in the provision of essential services. In recent years Council has adopted a facilitator role, providing grants and services that empower local groups and communities to make their own decisions about the issues that affect them.

Council is engaged in the provision of funding towards community facilities and organisations because of the public expectation that Council will contribute to the recreational and social aspirations of the district. Council provides funding to the Wairoa Community Centre, Wairoa District Heritage & Museum Trust, Sport Hawke's Bay, Wairoa Mobility Bus, RoadSafe Hawke's Bay, Yroa Ynot!, etc. Applications from other organisations engaged in the management of community facilities/events are currently considered on a case-by-case basis as they come to hand.

Council is continuously working with regional partners to develop regional strategies.

Council supports the ongoing relationship building between Council and the Wairoa District Heritage & Museum Trust. Council also supports their new vision "A Museum Without Walls – a living entity linking people, history, taonga and place".

Why the Council does this

Council manages a process for the community to identify its desired outcomes and that process is described in more detail elsewhere in this plan. Having identified the desired outcomes Council, in consultation with the community, decides how it will contribute to those outcomes. It is not all about Council, with some outcomes delivered by other organisations; however, for each outcome there will be an activity of Council that contributes in some way.

Having decided what activities it needs to be involved with, or what services it needs to provide, Council establishes the objectives it has for those activities or services.

The goals and principal objectives identified form the basis of our statements of level of service, which are detailed below.

There is a cost associated with delivering the levels of service described and these costs are presented below.

The community support activity primarily contributes to the following community outcomes:

- A community that values and promotes its culture and heritage.
- Safe and accessible recreational facilities.
- Supportive, caring and valued communities.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
<p>Demand</p> <p>Council will assist in the provision of healthy, accessible and enjoyable community facilities and encourage community participation.</p>	<p>The number of customers visiting the Wairoa Community Centre and Wairoa Museum and level of customer satisfaction are the same or better than that of the previous year.</p>
<p>Quality</p> <p>Community facilities will provide a valuable resource for the creation of local communities of interest as meeting places and for passive and physical leisure.</p>	<p>Overall 'user' satisfaction of community facilities through survey indicates a 'fairly good, very good or better' approval rating of not less than 80%.</p>
<p>Costs and Funding</p> <p>Funds are provided for community facilities and initiatives in accordance with Council's community outcomes.</p>	<p>Council grants to funded organisations are paid in accordance with funding contracts/agreements.</p> <p>Funding contracts/agreements are reviewed annually/triennially in accordance with existing funding contract specifications.</p> <p>Residents are satisfied with value for money through rates on supporting community facilities and organisations with an approval rating of not less than 80%.</p>

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PROSPECTIVE FUNDING IMPACT STATEMENT - COMMUNITY FACILITIES

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
942,658	General rates, uniform annual charges, rates penalties	997,221	1,880,460	(883,239)
677,107	Targeted rates (other than a targeted rate for water supply)	828,692	1,573,502	(744,810)
61,909	Subsidies and grants for operating purposes	47,877	112,705	(64,828)
60,517	Fees charges and targeted rates for water supply	63,875	119,879	(56,004)
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
1,742,191	Total Operating Funding	1,937,665	3,686,546	(1,748,881)
Applications of Operating Funding				
1,476,214	Payments to staff and suppliers	1,530,892	3,027,979	(1,497,087)
18,050	Finance costs	46,680	71,763	(25,083)
187,302	Internal Charges and overheads applied	277,370	406,323	(128,953)
-	Other operating funding applications	-	-	-
1,681,566	Total applications of operating funding	1,854,942	3,506,065	(1,651,123)
60,625	Surplus (Deficit) of operating funding	82,723	180,481	(97,758)
Sources of capital funding				
-	Subsidies and grants for capital expenditure	-	-	-
-	Development and financial contributions	-	-	-
125,800	Increase (decrease) in debt	778,000	25,800	752,200
-	Gross proceeds from sale of assets	-	-	-
-	Lump sum contributions	-	-	-
125,800	Total sources of capital funding	778,000	25,800	752,200
Application of capital funding				
-	Capital expenditure			
-	- to meet additional demand	-	110,100	(110,100)
200,440	- to improve the level of service	823,100	45,100	778,000
35,320	- to replace existing assets	201,250	20,736	180,514
(49,335)	Increase (Decrease) in reserves	(163,627)	30,345	(193,972)
-	Increase (Decrease) of investments	-	-	-
186,425	Total application of capital funding	860,723	206,281	654,442
(60,625)	Surplus (Deficit) of capital funding	(82,723)	(180,481)	97,758
-	Funding Balance	-	-	-
95,625	Group depreciation and amortisation	151,318	151,318	-

TRANSPORT

Forecast Statement of Cost of Service for the year ending 30th June 2017

BUDGET		COSTS	REVENUE	NET COST	2015/25 Yr 2	
2015/16		2016/17	2016/17	2016/17	PER LTP	VARIANCE
9,921	Airport	99,922	55,150	44,772	9,448	35,324
4,709,567	Roading (NZTA assisted)	9,219,076	4,368,066	4,851,010	4,961,210	(110,200)
348,328	Roading (District funded)	420,358	4,100	416,258	362,259	54,000
-	Infrastructural Works Unit	778,900	778,900	-	-	-
49,086	Parking	54,682	-	54,682	50,636	4,046
5,116,902		10,572,938	5,206,215	5,366,722	5,383,552	(16,830)

Funded by

3,523,379	Rates			3,606,246	3,603,401	2,845
-	Reserves			65,017	65,017	-
1,593,524	Depreciation not Funded			1,695,459	1,715,134	(19,675)
5,116,902				5,366,722	5,383,552	(16,830)

Capital Expenditure

65,000	Airport	335,000		335,000	205,000	130,000
5,660,000	Roading (NZTA assisted)	5,113,876		5,113,876	6,089,070	(975,194)
348,000	Roading (District funded)	598,160		598,160	383,160	215,000
55,000	Infrastructural Works Unit	50,750		50,750	30,750	20,000
10,715	Parking	161,155		161,155	121,155	40,000
6,138,715		6,258,941		6,258,941	6,829,135	(570,194)

Funded by

-	Rates	-		-	-	-
-	Depreciation Reserves	2,141,891		2,141,891	1,886,649	255,242
-	Depreciation not Funded	-		-	-	-
-	Loans	360,572		360,572	215,572	145,000
-	Sale of Assets	-		-	-	-
4,628,000	Subsidies	3,756,478		3,756,478	4,726,913	(970,436)
4,628,000		6,258,941		6,258,941	6,829,135	(570,194)

Activity Group Five PLANNING & REGULATORY

1. Resource Planning

What the Council does

In June 2005, Council adopted the Operative Wairoa District Plan. The plan sets out the framework for the sustainable management of natural and physical resources in the Wairoa district. Council is required to review the District Plan every 10 years. The review of the current District Plan is due in 2015.

The District Planner is primarily responsible for administration and implementation of the District Plan which includes the formulation of environmental and development policy as well as the control of development by processing resource consents (land use and subdivision) and other regulatory approvals.

The resource consent webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz along with the District Plan.

Why the Council does this

There is a strong statutory basis for Council's involvement in this activity. This activity is responsible for addressing resource management and planning responsibilities. These include Council's statutory requirements under the Resource Management Act 1991 and the Local Government Act 2002 as well as addressing the expectations of the community outcomes process.

One aspect of the resource planning function undertaken by Council is to specifically manage potential and material negative effects. While this activity is focussed in its most direct form, on environmental effects, failure by Council to carry out its role in resource planning could result in significant negative effects not only in terms of the environmental well-being but also the economic, social and cultural well-being of the district and its residents. Such effects are taken into consideration in policy formation and implementation.

The resource planning activity primarily contributes to the following community outcomes:

- Safe and accessible recreational facilities.
- A community that values and promotes its culture and heritage.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE															
<p>Legislative Obligations:</p> <p>a) As required by the Resource Management Act 1991, the Council will maintain an Operative District Plan to guide the future development of the District.</p> <p>The present District Plan became operative in June 2005. It does not have to be reviewed again until 2015.</p> <p>The Council will also formulate development policies and strategies.</p> <p>b) The Council will ensure that all subdivision and development in the district takes place in conformity with all of the requirements of the District Plan.</p>	<p>Council is committed to processing all applications within the statutory timeframes as set under the Resource Management Act.</p> <p>No situations where inadequate conditions were imposed relating to roading, water supply, wastewater or stormwater infrastructure to be constructed and transferred to the Council, or to the standard and condition to which it was actually built before being transferred.</p> <p>No instances where legal proceedings have succeeded against the Council, alleging that it has acted unlawfully or has been negligent in the exercise of its responsibilities.</p> <p>The number of actual or potential claims that have had to be notified to the Council's insurers.</p>															
<p>Costs and Funding:</p> <p>a) The services will be provided at a cost that will be publicly consulted on annually – via either the LTP or Annual Plan preparation process.</p> <p>b) The Council will fund this activity by a combination of user charges and the general rate. The following table shows the approximate share of the cost from each source.</p> <table border="1" data-bbox="92 1064 689 1355"> <thead> <tr> <th></th> <th>General Rate</th> <th>User Fees and Charges</th> </tr> </thead> <tbody> <tr> <td>Policy Development</td> <td>100%</td> <td></td> </tr> <tr> <td>Consent Applications</td> <td></td> <td>100%</td> </tr> <tr> <td>Consent Monitoring</td> <td></td> <td>100%</td> </tr> <tr> <td>Environmental Monitoring</td> <td>100%</td> <td></td> </tr> </tbody> </table>		General Rate	User Fees and Charges	Policy Development	100%		Consent Applications		100%	Consent Monitoring		100%	Environmental Monitoring	100%		<p>The cost related to this activity does not exceed the approved budget.</p>
	General Rate	User Fees and Charges														
Policy Development	100%															
Consent Applications		100%														
Consent Monitoring		100%														
Environmental Monitoring	100%															
<p>Customer Service:</p> <p>a) All complaints and requests for service will be responded to within the following timeframes:</p> <ul style="list-style-type: none"> • verbal complaints – 3 working days • written complaints and requests for information – 10 working days. <p>b) All applications for consent will be responded to within the following timeframes:</p> <p>i) If not required to be notified – within 20 working days.</p> <p>ii) If required to be notified – notified, and notice served within 10 working days.</p> <p>The Council will aim to ensure that the users of the services and the general public will be satisfied with the overall level of service that is being provided.</p>	<p>a) 100% of applications for consent dealt with within specified timeframes.</p>															

Activity Group Five PLANNING & REGULATORY

2. Environmental Health

What the Council does

Environmental health encompasses a range of activities aimed at protecting and improving public health of communities, and is closely linked with the prevention of ill health by promoting positive environmental factors. The Health Act requires that Councils retain the services of environmental health personnel for these purposes.

Wairoa District Council is approved as an organisation to undertake audits and approval of food control plans.

The Environmental Health Officer is responsible for a number of environmental health duties for Council including:

- inspecting and licensing food premises in accordance with the Food Hygiene Regulations 1974
- sampling of water quality under the Health Act 1956 and other statutes
- investigation of public health nuisances such as noise, pollution (air/water/land), odour, rodents and pests, sub-standard housing, sewage disposal, litter/fly dumping
- general administration and implementation of public health regulatory frameworks i.e. bylaws, codes of practice, standards, Council policy, regulations and acts of parliament.

Wairoa District Council provides an after-hours noise control service to deal with noise complaints and during office hours the Environmental Health Officer deals with any noise complaints.

The Environmental Health webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Why the Council does this

Council's long-term focus for environmental health activities is to promote a safe living environment through education, the monitoring and enforcement of legislation, regulations and bylaws.

There is a strong statutory basis for Council's involvement in this activity and Council believes that there are positive advantages to the community's well-being through this involvement.

Under Section 31 of the Resource Management Act, territorial authorities have a responsibility to control the emission of noise and to mitigate the effects of noise within their districts. Noise complaints generally fall into the category of unreasonable or excessive noise.

Under Section 23 of the Health Act, every local authority has a duty to promote and conserve the public health within its district. This is achieved through investigations and abatement of nuisances, the making and implementation of other public health controls through bylaws, codes of practice, standards, Council policy, regulations and acts. These relate to a wide range of activities e.g. camping grounds, hairdressers and funeral directors, noise and litter control etc.

The environmental health activity primarily contributes to the following community outcomes:

- Strong district leadership and a sense of belonging.
- Safe and accessible recreational facilities.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
<p>Legislative Obligations:</p> <p>(a) The Council will inspect all premises that are required to be registered under the Health Act 1956, the Food Act 2014, and the Food Hygiene Regulations 1974, for compliance every year, e.g.:</p> <ul style="list-style-type: none"> • food premises • hairdressers • funeral directors • camping grounds. <p>And it will take steps to ensure that all food workers are aware of their obligations.</p> <p>(b) It will also:</p> <ol style="list-style-type: none"> i) monitor the community's water, wastewater, stormwater and sanitary services to ensure that they are being satisfactorily managed, and are performing satisfactorily, from the health point of view ii) maintain a general overview of the public health of the district and respond to public health complaints. 	<p>100% of all registered premises inspected during the year.</p> <hr/> <p>Any illness will be investigated with the cause of illness to be identified and measures instituted to minimise or eliminate the risk of it reoccurring.</p> <hr/> <p>100% of all complaints about unreasonable noise are responded to in accordance with legislation, regulations and Council policy.</p>
<p>Health and Safety:</p> <p>All of the above responsibilities will be carried out safely.</p>	<p>No health or safety incidents</p>
<p>Costs and Funding:</p> <p>The services will be provided at a cost that will be publicly consulted on annually via the LTP or Annual Plan process. The Council will fund the activity by way of a combination of user fees and charges and the general rate.</p>	<p>The cost related to this activity did not exceed the approved budget.</p>
<p>Customer Service:</p> <p>All complaints will be responded to within the following timeframes:</p> <ul style="list-style-type: none"> • verbal complaints – emergencies – 1 hour • other – 1 working day • written complaints – 10 working days. <p>b) The Council will aim to ensure that the users of the service and the general public will be satisfied with the overall level of service that is being provided.</p> <p>c) Maintain 'approval' status as organisation and Environmental Health Officer.</p>	<p>Target: Not less than 95% of all complaints dealt with within the specified timeframes.</p>

Activity Group Five PLANNING & REGULATORY

3. Building Control

What the Council does

Council undertakes a wide range of building-related functions including:

- administering the Building Act 2004 and the regulations
- enforcing the Building Code and regulations
- receiving and considering applications for building consents
- approving or refusing building consent applications within prescribed time limits
- issuing project information memorandum
- issuing code compliance certificates
- receiving and considering applications for certificates of acceptance
- receiving and considering applications for certificates of public use
- issuing notices to fix
- issuing compliance schedules
- recording building warrant of fitness details
- determining whether applications for waiver or modification of the building code, or documents for use on establishing compliance with the provision of the code should be granted or refused
- maintaining a building records system available for public access for the life of the building to which it relates
- investigating complaints relating to unauthorised building work and to safe and insanitary buildings
- providing information to the public on building-related matters
- protecting other property from physical damage from the construction, use and demolition of buildings
- any other function specified under the Building Act 2004.

The building control webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Why the Council does this

Council is required by law to carry out building control activities under the Building Act 2004. The purpose of this Act is to provide for the regulation of building work, the establishment of a licensing regime for building practitioners, and the setting of performance standards for buildings to ensure that:

- (a) people who use the buildings can do so safely and without endangering their health
- (b) buildings have attributes that contribute appropriately to the health, physical independence, and well-being of the people who use them
- (c) people who use a building can escape from the building if it is on fire
- (d) buildings are designed, constructed, and able to be used in ways that promote sustainable development.

Responsibilities under the Building Act 2004 can be clearly delineated into responsibilities as a building consent authority (BCA) and responsibilities as a territorial authority (TA).

Wairoa District Council has chosen to register as a BCA and to complete the requirements for being accredited as such. The BCA must meet the standards outlined in the Building (Accreditation of Consent Authorities) Regulations 2007 and be reassessed every two years to maintain accreditation status.

The building control activity primarily contributes to the following community outcomes:

- A strong, prosperous and thriving economy.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.
- Strong district leadership and a sense of belonging.
- Safe and accessible recreational facilities.
- A community that values and promotes its culture and heritage.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
<p>Legislative Obligations:</p> <p>(a) Council will monitor and exercise control over all building work that is undertaken in the district in accordance with its role as a Building Consent Authority.</p> <p>(b) Council processing, inspection and certification of buildings meet the requirements of the Building Act 2004.</p> <p>(c) Ensure that all building work will be monitored and addressed to the extent that offers assurance that people, places and property will not be significantly harmed.</p> <p>(d) Council will monitor and enforce the requirements of the Fencing of Swimming Pools Act 1977.</p>	<p>Accreditation as a Building Consent Authority (as required by the Building Act) obtained and continued to be maintained with each IANZ assessment.</p> <p>Number of historic building consents, still needing code compliance certificates, is to be reduced annually.</p> <p>Any unfenced or non-complying swimming pool fences identified during the year are addressed.</p> <p>Council responds to 100% of all known illegal or unauthorised buildings (or instances of illegal or unauthorised building work identified during the year).</p> <p>No instances where legal proceedings have been taken against, or have been threatened to be taken against Council, alleging that it has acted unlawfully or has been negligent in the exercise of its responsibilities.</p>
<p>Costs and Funding:</p> <p>The service will be provided at a cost that will be publicly consulted on annually – via either the LTP or Annual Plan processes.</p> <p>The Council will fund this activity entirely from user fees and charges (except the cost of statutory administrative duties, which will be met from the general rate).</p>	<p>Operations and associated capital investments (vehicles) are undertaken cost effectively.</p>
<p>Customer Service of BCA and TA:</p> <p>All applications for consent or other information will be processed within the following timeframes:-</p> <p>i) Building consents – 20 working days ii) Project information memoranda – 20 days iii) Code of compliance certificates – 20 days iv) Certificates of acceptance – 20 days v) Certificates of public use – 20 days</p>	<p>a) The number of consents, inspections, etc. are processed within the prescribed times.</p> <p>Target: 100%.</p>

Activity Group Five PLANNING & REGULATORY

4. Liquor Control

What the Council does

This activity is responsible for the licensing control and administration of liquor.

Wairoa District Council uses the Wairoa District Licensing Committee as its agency to regulate the sale of liquor under the Sale and Supply of Alcohol Act 2012. The object of this Act is that (a) the sale, supply, and consumption of alcohol should be undertaken safely and responsibly; and (b) the harm caused by the excessive or inappropriate consumption of alcohol should be minimised.

Council has put in place a framework to meet its obligations as regards the District Licensing Committee. All licensing requirements for the district are processed by the Liquor Control Section within the Regulatory Department of Council. In addition to the licensing requirements, Council undertakes monitoring of licensed premises under the Sale and Supply of Alcohol Act 2012.

Why the Council does this

A liquor licence is required when selling liquor, in any shape, way or form. All liquor licences and managers' certificates are processed by Council's District Licensing Committee.

The liquor licensing webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Council's long-term focus for liquor control activities is to ensure a safe living environment is maintained through the promotion, monitoring and enforcement of legislation, regulations and bylaws.

The liquor control activity primarily contributes to the following community outcomes:

- Strong district leadership and a sense of belonging.
- Safe and accessible recreational facilities.
- A community that values and promotes its culture and heritage.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
<p>Legislative Obligations:</p> <p>The District Licensing Committee will issue 'on, off and club' licenses that allow the sale and supply of liquor. Inspections will be carried out as required.</p> <p>It will also process applications for renewal licences and for special licences (which are licences that allow the sale and supply of liquor at events such as sporting occasions, street parties and other functions).</p>	<p>100% of all 'on, off and club' licensed premises monitored during the year.</p> <p>Council responds in accordance with legislation to 100% of all known unlicensed liquor premises or other activities in contravention of the requirements of the Sale and Supply of Alcohol Act 2012.</p> <p>Council responds in accordance with legislation to 100% of all situations where licences have to be suspended or revoked during the year.</p>
<p>Costs and Funding:</p> <p>The services will be provided at a cost that will be publicly consulted on annually – via either the LTP or Annual Plan preparation process.</p> <p>The Council will fund the activity by a combination of user fees and charges and the general rate.</p>	<p>The cost related to this activity did not exceed the approved budget.</p>
<p>All complaints will be responded to within the following timeframes:</p> <ul style="list-style-type: none"> • verbal complaints, emergencies – 1 hour • other – 1 day • written complaints – 10 working days. 	<p>Not less than 95% of all complaints dealt with within the specified timeframes.</p>

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<p>The Council will aim to ensure that the users of the service and the general public will be satisfied with the overall level of service that is being provided.</p>	
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Activity Group Five

PLANNING & REGULATORY

5. Bylaw Compliance

Dog Control

Livestock Control

General Bylaw Enforcement

What the Council does

The activity group covers the enforcement of many of Council's bylaws. A bylaw is a regulatory instrument put into place under an act of parliament and enacted through Council. Bylaws are put into place for various reasons, some of which are:

- public health and safety
- animal control
- environmental controls not covered by other regulatory instruments or legislation.

Dog Control

This activity is responsible for the administration and enforcement of the Dog Control Act 1996 and its amendments as well as the associated Wairoa District Council Dog Control Bylaw and Dog Control Policy. The Dog Control Act requires dogs within the Wairoa district to be registered, cared for and kept under proper control. Under the Dog Control Act, Council is also empowered to impound neglected, maltreated and uncontrolled dogs as these have the potential to cause damage to people and property.

Council currently leases one dog pound, located at the Quality Roading & Services depot in Kaimoana Road, Wairoa. The pound is retained for impounding purposes.

The dog control webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Livestock Control

This activity is responsible for the retrieval and impounding of roaming animals on roads other than state highways. Impounding of stock is an activity required by the provisions of the Impounding Act 1955 and Wairoa District Council bylaws.

Council also has a responsibility to resolve any complaints relating to animal nuisances. Council's long-term focus for livestock control activities is to ensure a safe living environment is maintained through the monitoring and enforcement of legislation, regulations and bylaws. There is a strong statutory basis for Council's involvement in this activity and Council believes that there are positive advantages to the community's well-being through this involvement.

General Bylaws Enforcement

This activity involves the investigation of complaints as well as the implementation of appropriate actions to ensure bylaw compliance is achieved. Council enforces the following parts of the current Wairoa District Council Consolidated Bylaw:

- Part 1 – Introductory Bylaw
- Part 2 – Land Transport Bylaw
- Part 3 – Public Safety Bylaw
- Part 4 – Urban Fire Prevention Bylaw

- Part 5 – Water Supply Bylaw
- Part 6 – Cemeteries Bylaw
- Part 7 – Dog Control Bylaw and Related Dog Control Policy
- Part 8 – Trade Waste and Waste Water Bylaw

A copy of the bylaws can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Why the Council does this

There is a strong statutory basis for Council's involvement in this activity and Council believes that there are positive advantages to the community's well-being through Council's involvement in ensuring the community's safety and health are safeguarded.

The bylaw compliance activity primarily contributes to the following community outcomes:

- Strong district leadership and a sense of belonging.
- Safe and accessible recreational facilities.
- A community that values and promotes its culture and heritage.

DRAFT

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
<p>Legislative Obligations – DOG CONTROL:</p> <p>The Council will exercise its responsibilities under the Dog Control Act 1996 and the Dog Control Amendment Act 2003, including:</p> <ul style="list-style-type: none"> a) the maintenance and regular review of a Dog Control Policy and of a Dog Control Bylaw b) the maintenance of a register of all known dogs in the district and National Dog Database c) the promotion of responsible dog ownership d) impounding (and, if not claimed, destroying) stray dogs e) responding to complaints about dangerous stray/barking/nuisance dogs etc. <p>Council will issue a public report annually about the administration of its policy and dog control practices, including information relating to:</p> <ul style="list-style-type: none"> i) the number of registered dogs in the district (currently about 3,580) ii) the number of probationary owners and disqualified owners within the district iii) the number of dogs classified as dangerous and menacing iv) the number of infringement notices issued v) the number of complaints received, and the number of prosecutions taken. 	<ul style="list-style-type: none"> a) All known dogs registered by 30 June each year. <hr/> <ul style="list-style-type: none"> b) Annual Report about the administration of the Council’s policy and dog control practices adopted by 30 August each year. <hr/> <ul style="list-style-type: none"> c) Council responds in accordance with legislation to 100% of complaints in relation to instances of: <ul style="list-style-type: none"> i) dogs attacking persons or animals ii) dogs rushing at persons, animals, or vehicles iii) dogs causing serious injury iv) dogs at large and an immediate disturbance or threat to wildlife.
<p>Legislative Obligations – LIVESTOCK CONTROL:</p> <p>The Council will provide a stock ranging service for the retrieval and impounding of roaming animals on roads other than state highways.</p> <p>It will also respond to complaints relating to animal nuisances.</p>	<ul style="list-style-type: none"> a) The extent to which wandering stock poses a danger to traffic in the district as measured by: <ul style="list-style-type: none"> i) The number of complaints received about wandering stock. ii) The number of times stock has had to be impounded during the year. b) No complaints about the manner in which the Council has carried out its livestock control responsibilities.
<p>Legislative Obligations – GENERAL BYLAWS ENFORCEMENT:</p> <ul style="list-style-type: none"> (a) The Council will maintain bylaws for a variety of purposes relating to community well-being. (b) The Council will enforce compliance with its bylaws as and when necessary. 	<ul style="list-style-type: none"> a) The number of occasions when the Council has had to formally enforce compliance with any of its bylaws, or institute a legal action under them during the year. b) Target: No court decisions against the Council on the basis that any Council bylaw is, or the Council’s enforcement of it has been, unreasonable or ultra vires.
<p>Costs and Funding – DOG CONTROL:</p> <p>The services will be provided at a cost that will be publicly consulted on annually via the LTP or Annual Plan process. 90% of the cost of this activity will be funded from dog control fees, with the balance of 10% being met from the general rate.</p>	<p><i>The cost related to this activity does not exceed the approved budget.</i></p>

<p>Costs and Funding – LIVESTOCK CONTROL:</p> <p>The services will be provided at a cost that will be publicly consulted on annually – via either the LTP or Annual Plan process.</p> <p>The activity will be funded by fines and pound charges, supplemented by an input from the general rate.</p>	<p><i>The cost related to this activity did not exceed the approved budget.</i></p>
<p>Costs and Funding – GENERAL BYLAWS:</p> <p>The services will be provided at a cost that will be publicly consulted on annually – via either the LTP or Annual Plan process.</p> <p>The activity will be funded by fines and supplemented by an input from the general rate.</p>	<p><i>The cost related to this activity did not exceed the approved budget.</i></p>
<p>Health and Safety:</p> <p>All of the above responsibilities will be carried out safely.</p>	<p>The number of reported health or safety incidents is the same or less than the previous year.</p>
<p>Customer Service:</p> <p>The Council will aim to ensure that the users of the service and the general public will be satisfied with the overall level of service that is being provided.</p>	
<p>Customer Service - DOG & LIVESTOCK CONTROL:</p> <p><i>All complaints will be responded to within the following timeframes:</i></p> <ul style="list-style-type: none"> • urgent complaints – immediately. • non-urgent verbal complaints – 1 working day. • written complaints – 3 working days. 	<p>a) Not more than the number of complaints received in the previous year – in total and by type.</p> <p>b) Not less than 95% of all complaints dealt with within the specified timeframes.</p> <p>c) Not less than 70% of the respondents rate the service as ‘fairly good or better’ in the annual public satisfaction survey.</p>
<p>Customer Service - ENFORCEMENT</p> <p><i>All complaints will be responded to within the following timeframes: -</i></p> <ul style="list-style-type: none"> • urgent complaints – 1 working day. • non-urgent verbal complaints – 1 working day. • written complaints – 10 working days. 	<p>Not less than 95% of all complaints dealt with within the specified timeframes.</p>

Activity Group Five PLANNING & REGULATORY

6. Emergency Management Civil Defence Rural Fire Hazardous Substances

What the Council does

Civil Defence

Wairoa District Council is a member of the Hawke's Bay Civil Defence Emergency Management Group, which is tasked with the co-ordination of civil defence emergency management in Hawke's Bay and the implementation, review and amendment of the Hawke's Bay Emergency Management Group Plan.

Council has a fully operational Emergency Operations Centre and an Emergency Management Officer in its employ, to assist in meeting its responsibilities in this area. Council relies largely upon volunteers to assist in meeting emergency management legislative responsibilities.

The delivery of civil defence is provided by one full-time Emergency Management Officer funded jointly by Hawke's Bay Regional Council.

The Mayor is Council's representative on the Civil Defence Emergency Management Group with Council's Chief Executive Officer being Council's representative on the Hawke's Bay Emergency Management Co-ordinating Executive Group for civil defence activities.

Community safety is the central focus of this activity and it includes the sub-activities of civil defence, rural fire and response to hazardous substance incidents.

The civil defence webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Rural Fire

To assist Council in meeting statutory requirements, volunteer rural fire forces have been established at Tuai, Ruakituri, and Māhia. One of the bylaw staff fulfils the role of Rural Fire Officer while the Principal Rural Fire Officer role is contracted out. The Principal Rural Fire Officer is responsible for the overall administrative and operational management of this activity.

The rural fire webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Hazardous Substances

While Council is no longer legislatively required to manage hazardous substances as a separate activity, the potential impact of hazardous substances on a community following accidents and spills requires Council involvement by way of response. Please refer to the environmental health activity plan.

Why the Council does this

Civil Defence

Council has a statutory responsibility to plan and provide for civil defence emergency management in the district, as prescribed by the Civil Defence Emergency Management Act 2002.

Rural Fire

Council has a statutory responsibility to promote and carry out rural fire control measures. This includes having an approved Fire Plan for the Wairoa Rural Fire Authority pursuant to the Forest and Rural Fires Act 1977, and the

Forest and Rural Fire Regulations 2005.

Council is involved in the provision of rural fire services, pursuant to its statutory obligations under the Forest and Rural Fires Act 1977, and in response to the community's expectation that Council will provide rural fire protection and prevention services.

The emergency management activity primarily contributes to the following community outcomes:

- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
Council will work with residents, tangata whenua, businesses, industry, and stakeholders to develop initiatives that promote emergency management preparedness.	<p>Warden groups are established in civil defence sectors.</p> <p>Public awareness of rural fire and civil defence through liaison with community groups, volunteers and the media is maintained.</p>
Council will ensure emergency management resources are available to all ratepayers, residents, stakeholders, and visitors to the district when required.	Rural Fire Plan maintained and meets statutory and local requirements.
<p>Readiness and Preparedness:</p> <p>Council will be prepared to respond to and manage emergency management incidents.</p>	<p>Response plans and Standard Operating Procedures (SOPs) are current and reflect perceived threats.</p> <p>Appropriate response plans and SOPs are developed and maintained.</p> <p>Council staff and volunteers are trained and exercised to the degree necessary to maintain efficient and effective rural fire and civil defence operations.</p> <p>Appropriately trained personnel are identified for the position of controller.</p>
<p>Response/Recovery:</p> <p>Council will provide resources to effectively manage emergency management incidents</p>	<p>Non-declared and declared events are responded to and recovered from efficiently and effectively in accordance with Hawke's Bay Civil Defence Emergency Management Plans.</p> <p>The procedures described in the Adverse Events Plan and the Civil Defence Emergency Management Group Plan pertaining to warning systems, co-ordination, and management, of response and recovery activities are complied with.</p> <p>Rural fire prevention and suppression activities are administered effectively and efficiently in accordance with Council's Rural Fire Plan 2014.</p>
<p>Cost and Funding:</p> <p>Council will deliver an effective, efficient and economical emergency management service, which meets the needs and expectations of our communities.</p>	<p>All preventative maintenance, renewals and other programmed works are completed on time and within budget</p> <p>90% rural firefighting costs recovered.</p> <p>100% of claims on the National Rural Firefighting Fund are successful.</p>
<p>Customer Service:</p> <p>Council will provide timely response, information, advice and support to the local community.</p>	<p>A Duty Officer is on-call 24/7 for 365 days of the year.</p> <p>Response times to customer enquiries will be as follows:</p> <ul style="list-style-type: none"> • telephone calls (1 working day). • reception (15 minutes). • letters, faxes, e-mail (8 working days).

PROSPECTIVE FUNDING IMPACT STATEMENT - PLANNING AND REGULATORY

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
374,434	General rates, uniform annual charges, rates penalties	319,133	325,530	(6,397)
368,363	Targeted rates (other than a targeted rate for water supply)	346,180	382,688	(36,508)
	- Subsidies and grants for operating purposes	-	-	-
554,462	Fees charges and targeted rates for water supply	543,760	527,547	16,213
	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
1,297,259	Total Operating Funding	1,209,073	1,235,765	(26,692)
Applications of Operating Funding				
1,054,037	Payments to staff and suppliers	1,286,838	1,378,749	(91,911)
11,180	Finance costs	900	9,803	(8,903)
354,741	Internal Charges and overheads applied	462,330	400,577	61,753
	- Other operating funding applications	-	-	-
1,419,959	Total applications of operating funding	1,750,068	1,789,129	(39,061)
(122,700)	Surplus (Deficit) of operating funding	(540,996)	(553,364)	12,369
Sources of capital funding				
	- Subsidies and grants for capital expenditure	-	-	-
	- Development and financial contributions	-	-	-
	- Increase (decrease) in debt	15,000	-	15,000
	- Gross proceeds from sale of assets	-	-	-
	- Lump sum contributions	-	-	-
	Total sources of capital funding	15,000	-	15,000
Application of capital funding				
	Capital expenditure			
	- to meet additional demand	-	-	-
8,000	- to improve the level of service	15,000	-	15,000
18,500	- to replace existing assets	93,250	10,250	83,000
(149,200)	Increase (Decrease) in reserves	(634,246)	(563,614)	(70,632)
	- Increase (Decrease) of investments	-	-	-
(122,700)	Total application of capital funding	(525,996)	(553,364)	27,368
122,700	Surplus (Deficit) of capital funding	540,996	553,364	(12,368)
	Funding Balance	-	-	-
83,800	Group depreciation and amortisation	54,644	54,644	-

PLANNING AND REGULATORY

Forecast Statement of Cost of Service for the year ending 30th June 2017

BUDGET		COSTS	REVENUE	NET COST	2015/25 Yr 2	
2015/16		2016/17	2016/17	2016/17	PER LTP	VARIANCE
493,147	Resource Planning	504,766	37,088	467,678	506,800	(39,122)
99,463	Environmental Health	111,773	13,561	98,212	101,643	(3,431)
130,822	Building Inspection	348,564	240,619	107,946	122,510	(14,564)
63,160	Liquor Licensing	78,861	13,838	65,024	65,220	(196)
142,099	Bylaw Control	412,050	222,255	189,795	153,475	36,320
116,320	Civil Defence	129,417	35,875	93,542	116,945	(23,404)
272,489	Rural Fire	255,156	16,400	238,756	249,633	(10,877)
1,317,500		1,840,587	579,635	1,260,952	1,316,226	(55,273)

Funded by

958,780	Rates			665,313	708,218	(42,905)
328,300	Reserves			577,588	577,588	-
30,420	Depreciation not Funded			18,052	30,420	(12,368)
1,317,500				1,260,952	1,316,226	(55,273)

Capital Expenditure

-	Resource Planning	-	-	-	-	-
25,000	Environmental Health	10,250		10,250	10,250	-
60,000	Building Inspection	-		-	-	-
-	Liquor Licensing	-		-	-	-
61,000	Bylaw Control	75,000		75,000	-	75,000
-	Safer Communities	-		-	-	-
-	Civil Defence	11,000		11,000	-	11,000
-	Rural Fire	12,000		12,000	-	12,000
146,000		108,250		108,250	10,250	98,000

Funded by

-	Rates	-		-	-	-
-	Depreciation Reserves	93,250		93,250	10,250	83,000
-	Depreciation not Funded	-		-	-	-
-	Loans	15,000		15,000	-	15,000
-	Sale of Assets	-		-	-	-
-	Subsidies	-		-	-	-
-		108,250		108,250	10,250	98,000

Activity Group Six

LEADERSHIP & GOVERNANCE

1. Community Representation

What the Council does

The emphasis for local authorities under the Local Government Act 2002 has moved significantly towards participatory democracy, community outcomes, and consultation. As a result, community representation will play an even greater role in the governance and maintenance of Council processes, bringing all Council functions together.

As a unit of local government, Council is required to provide for the district's democratic representation, and overall governance and administration, for and on behalf of all the residents within the district.

Under community representation are the sub-activities of Council consultation and reporting, Council remuneration, and Council support. For the purpose of this plan, Council support has been expanded to include:

- elections
- governance structure
- elected members' roles and the Code of Conduct
- policies
- Official Information Act requests
- Annual Report
- Annual Plan
- Long-term Plan.

For each of these sub-activities the Council is also required, under the Local Government Act 2002, to outline any significant negative effects under its Significance and Engagement Policy.

The Wairoa district is represented, following triennial elections, by a Council of the Mayor and six representatives elected at large.

In consultation with the community, Council is required to review its representation arrangements and recommend the outcome of consultation to the Local Government Commission. Council and the community will also review the need for Māori representation, and the form of electoral system to be adopted.

Council's long-term leadership focus is to work with the community to assist them to achieve their vision for the future. Council believes the quality of representation, and the sustainability of the district, are critical outcomes to be achieved.

For detailed information on Council's roles and responsibilities and an overview, refer to the Wairoa District Council's:

- Local Governance Statement
- Code of Conduct, and
- Significance and Engagement Policy.

The above documents are available on Council's website www.wairoadc.govt.nz or on request from the Administration Offices, Queen Street, Wairoa.

Why the Council does this

Community representation activity goals are:

- To ensure participation in the provision of effective representation and governance for and on behalf of the district.
- To ensure the provision of a triennially elected Council of one Mayor and six representatives.

- To ensure people participate in the decision-making processes of the elected Council and regular opportunities are provided for community involvement and participation.
- To ensure Council and Councillor representatives' roles are effectively and efficiently performed in the best interests of the whole community.
- To ensure the effective and efficient servicing of the Council.
- To ensure the timely provision of advice and understanding on issues relevant to Māori and Tangata Whenua.
- To ensure the provision of continuing support and resources to community-specific functions and ceremonies and the encouragement of community participation.

Council manages a process for the community to identify its desired outcomes and that process is described in more detail elsewhere in this plan. Having identified the desired outcomes, Council in consultation with the community, decides how it will contribute to those outcomes. It is not all about Council, with some outcomes delivered by other organisations, however, for each outcome there will be an activity of Council that contributes in some way.

Having decided what activities it needs to be involved with, or what services it needs to provide, Council establishes the objectives it has for those activities or services.

The goals and principal objectives identified form the basis of our statements of levels of service, which are detailed below.

There is a cost associated with delivering the levels of service described and these costs are presented in the budgets below.

Council also determines who should carry the cost. The benefits for this activity accrue evenly to properties regardless of their value or size. Therefore, the activity is rated through the uniform annual general charge, which is a charge on every separately used, or inhabited, portion of a rating unit in the district.

Council achieves different aspects of the community representation activity primarily through the engagement of contracts with service providers.

The community representation activity primarily contributes to the following community outcomes:

- A strong, prosperous and thriving economy.
- A safe and integrated transport system.
- A community that values and promotes its culture and heritage.
- Safe and accessible recreational facilities.
- Supportive, caring and valued communities.
- Strong district leadership and a sense of belonging.
- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
<p>Access</p> <p>Opportunities are provided to the public to address Council on any matter through public forums and submissions.</p>	<p>Business conducted in confidence is kept to a minimum, and where decisions are deemed to not be of a sensitive nature, confidential items are released as public information.</p>
<p>Quality</p> <p>Council will promote and maintain ethical standards.</p>	<p>Council's Code of Conduct, policies, and other such documentation are available to the public on request and/or from Council's website.</p> <p>Council activities meet legislative requirements.</p>
<p>Leadership</p> <p>The services provided will include:</p> <p>Council will demonstrate leadership to the community as a whole, to its electors, stakeholders, and within the organisation.</p>	<p>Executive Officer and all other officers of the Council are clearly defined.</p> <p>Lines of accountability and delegation are defined.</p>
<p>Consultation</p> <p>Council will communicate clearly and informatively with, and on behalf of, the ratepayers, Tangata Whenua, and stakeholders of the Wairoa district. The interests of the district will be represented at all levels, including government, its agencies, and other local authorities.</p> <p>Council will make decisions openly, in a timely manner, and communicate decisions effectively.</p>	<p>No complaints are upheld against Council for not publicly consulting via the special consultative procedure when it was legally required to do so.</p> <p>Opportunities are provided for community groups, ratepayers, Tangata Whenua and stakeholders to fully participate in consultation and the development and fostering of community outcomes.</p>
<p>Costs and Funding</p> <p>Council will manage community representation activities in a financially viable manner.</p>	<p>The cost related to this activity did not exceed the approved budget.</p>
<p>Customer Service and Satisfaction</p> <p>Council will respond to all enquiries, requests, complaints, and customers are happy with the Mayor and councillors, and Council staff performance.</p>	<p>Mayor and councillors 'not very good or poor' rating in annual survey is less than 10%.</p> <p>Council staff 'not very good or poor' rating in annual survey is less than 10%.</p>

Activity Group Six LEADERSHIP & GOVERNANCE

2. Māori Relationships

What the Council does

Council employs a full-time Māori Relationships Manager, whose job exists to provide advice to, and liaison between, Council and its committees, and Council staff and the community in respect to Council activities and their relationship with, and impact on, Tangata Whenua. Council achieves this through liaison with the Wairoa District Council Māori Standing Committee and the provision of administration support to the committee.

Māori Policy

The goal of Council's Māori Policy is to maintain a high commitment to effective communication and consultation with Tangata Whenua of the Wairoa district.

The purpose of this policy is to:

- establish a relationship between Wairoa District Council and Tangata Whenua to achieve mutually beneficial outcomes for the community of Wairoa
- set up processes and procedures that facilitate effective communication between Wairoa District Council and Tangata Whenua o te Wairoa
- enable a Māori world view to be incorporated into local government decision making, policies and procedures
- improve the degree to which Māori participate in Council/community consultation.

Wairoa District Council is committed to the Māori Policy for the following reasons:

- Recognition of the principles of the Treaty of Waitangi 1840: The Treaty provided the Crown with governance/kawanatanga rights, while actively protecting the tino rangatiratanga/full sovereignty and authority of Māori, in respect of their natural physical and metaphysical resources.
- Legislative requirements of the Resource Management Act 1991: The Resource Management Act clearly expects consultation to be undertaken by those exercising responsibilities under the Act. Only with an effective process of consultation can local authorities and the Crown meet their obligations as detailed in the Act.

The Resource Management Act 1991 clearly intends that Tangata Whenua should have a significant role in resource management and enables Tangata Whenua to take steps to protect tribal interests. The Resource Management Act 1991 provides, under certain conditions, for the transfer of functions by a local authority to a recognised iwi authority as defined in Section 2 of the Resource Management Act 1991.

Council recognises the many and varied issues surrounding the ownership of Māori land, in particular the question of local authority rates. In order to address these issues, Council has developed a policy. The policy, known as the Whenua Rāhui Register, works on the principle of the recognition of occasions when it would be unfair and/or unreasonable to collect rates from owners of Māori land due to varying circumstances.

There are currently 62 known hapū and 37 marae with manawhenua responsibilities within the Wairoa local authority district. These marae cater to the needs of individual hapū, and hapū groupings when required, thereby providing a platform for iwi representation. The marae are administered by elected trustees and are registered under Section 439 of the Māori Affairs Act 1953. Consultation with marae is of vital importance when considering issues relating to a particular marae area.

The Māori Standing Committee is an appropriate mechanism for Māori participation in decision making but it doesn't preclude Māori using other avenues as appropriate to enhance that involvement. The Model Standing Orders for Meetings of Local Authorities and Community Boards are the basis of committee meeting procedures. The Māori Standing Committee can only recommend to Council particular courses of action or outcomes, except when Council has delegated the authority to the Committee to act on Council's behalf. The Māori Standing Committee's core involvement in Council decision making will be through recommendation to Council on "policy and/or issues of significance".

Section 81 of the Local Government Act 2002 outlines contributions to the decision-making process by Māori. A local authority must:

- a) establish and maintain processes to provide opportunities for Māori to contribute to the decision-making processes of the local authority
- b) consider ways in which it may foster the development of Māori capacity to contribute to the decision-making processes of the local authority
- c) provide relevant information to Māori for the purpose of paragraphs a) and b).

This very clearly places a requirement on Council to have Māori participate in the decision-making processes. Council has open to it a range of mechanisms by which participation in the decision-making processes can occur.

The Wairoa District Council Māori Standing Committee is representative of marae/hapū of the district. Whilst the Māori Standing Committee is a direct link into decision-making processes, the role of the Māori Relationships Manager is seen as being a vital link in terms of capacity building and focussing the delivery of Council services to the Māori community.

Why the Council does this

Māori are a specific community group identified in recent legislation, in particular the Local Government Act 2002 and the Resource Management Act 1991, for particular attention and involvement in public sector governance and management.

The purpose of the Māori Liaison Officer is to provide advice to, and liaison with, Council and its committees, Council staff and the community in respect to their relationship with, and impact on Tangata Whenua. The long-term aim of the Wairoa District Council in respect to this activity is to enhance the capacity of the Māori community to participate in decision making.

The Māori Standing Committee webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Council manages a process for the community to identify its desired outcomes and that process is described in more detail elsewhere in this plan. Having identified the desired outcomes, Council, in consultation with the community, decides how it will contribute to those outcomes. It is not all about Council, with some outcomes delivered by other organisations. However, for each outcome there will be an activity of Council that contributes in some way.

Having decided what activities it needs to be involved with, or what services it needs to provide, Council establishes the objectives it has for those activities or services.

The goals and principal objectives identified form the basis of our statement of levels of service, which is detailed below.

There is a cost associated with delivering the levels of service described and those costs are presented in the budgets below.

The provision of Māori Relationships activities to residents, ratepayers, and stakeholders, influences and contributes to Council's strategic goal of the provision of 'Community Development and Participation'. In particular the Māori Relationships activities are an integral part of achieving the following specified outcome: A community that values and promotes its culture and heritage.

The Māori liaison activity primarily contributes to the following community outcomes:

- A community that values and promotes its culture and heritage.
- A lifetime of good health and well-being.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
<p>Demand Council will ensure effective representation is maintained.</p>	<p>The required number of nominated representatives are received within established timeframes and appointments made to Council's Māori Standing Committee</p>
<p>Access Opportunities are provided for Māori to address Council on policy, report, submissions, and any other Council related business.</p>	<p>No less than bi-monthly meetings of the Māori Standing Committee are scheduled, advertised, and conducted on the advertised day.</p>
<p>Consultation With respect to Council's Māori Policy the Council will ensure that whenever an option relating to any proposed decision involves a significant decision in relation to land or a body of water, it will take into account the relationship of Māori and their culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga.</p>	<p>Māori Standing Committee meetings, public meetings and special consultative meetings provide opportunities for Māori to contribute to the decision-making process.</p>
<p>Costs and Funding Council will manage Māori Relationships activities in a financially viable manner</p>	<p>Agreed levels of service are achieved within budget.</p>
<p>Customer Service and Satisfaction Council will respond to all enquiries, requests, complaints, and identified issues in a timely manner</p>	<p>Council offices are open during the hours displayed. All complaints are responded to within established timeframes.</p>

Activity Group Six LEADERSHIP & GOVERNANCE

3. Economic Development

What the Council does

This activity group covers the range of activities related to economic development. These are:

- strategic planning and policy
- district promotion
- visitor information.

Strategic Planning & Policy

Economic development is seen as a top priority for Council as the Wairoa district of tomorrow will be materially affected by its current decreasing population trend. This means that for Council to continue to maintain the level of service enjoyed by the district, let alone to improve these services, population decline must be halted or reversed. Vital to this is the need for increased business and employment opportunities, a stronger and more varied local economy while promoting a vibrant living environment.

In March 2012 Council adopted an Economic Development Plan which identified seven key themes – each theme providing its own set of challenges and Council's response to these challenges as a means of influencing economic development.

District Promotion

The aim of district promotion is self-explanatory – promoting the district to potential residents and businesses as well as domestic and international tourists as an attractive place to visit, live, work, or invest in. Throughout the year Council undertakes a small amount of general promotion activities, primarily with an emphasis on tourism.

Tourism is considered a sector that has potential to provide major economic value to the district as a whole. Our tourism activity is delivered at present by the Visitor Information Centre (Wairoa i-SITE) and with regional alliances with Business Hawke's Bay and Tourism Eastland.

The district's communities also contribute to tourism at the regional level through a targeted rate to the Hawke's Bay Regional Council.

Visitor Information

Council manages the Wairoa Visitor Information Centre (Wairoa i-SITE) www.visitwairoa.co.nz which is responsible for:

- promoting the district to domestic and international tourists
- assisting in the co-ordination of events in the district that will attract additional visitors
- co-ordinating activities and promotion of the district
- operating and managing the Information Centre.

The economic development webpage can be accessed through the Wairoa District Council website www.wairoadc.govt.nz.

Why the Council does this

Economic development and district promotion are the two activities that the district's communities believe the Council should do. Communitrak surveys repeatedly indicate that this is an area where people would like Council to do more.

The economic development activity primarily contributes to the following community outcome:

- A strong, prosperous and thriving economy.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
STRATEGY PLANNING & POLICY:	Development of Economic Development Plan.
	Number of actions completed in the Economic Development Plan – Action Plan.
DISTRICT PROMOTION Promoting economic development of the district.	Number of tourism focused events
	Number of business promotion events.
	The number of businesses that have been established in the district annually.
	The number of registered unemployed in the district.
VISITOR CENTRE	The number of visitors to the Visitor Information Centre.
	Number of visitors who stay overnight in the district.
Funding of the net cost of the activity (after any financial assistance that may be available from the government or other sources) by way of the general rate.	The cost related to this activity did not exceed the approved budget.
Customer complaints will be dealt with promptly and properly.	Verbal complaints within 1 working day.
	Written complaints within 3 working days.

PROSPECTIVE FUNDING IMPACT STATEMENT - LEADERSHIP AND GOVERNANCE

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
1,539,589	General rates, uniform annual charges, rates penalties	2,221,539	2,036,057	185,482
195,490	Targeted rates (other than a targeted rate for water supply)	183,717	144,752	38,965
	- Subsidies and grants for operating purposes	-	-	-
141,900	Fees charges and targeted rates for water supply	126,536	126,536	-
	Interest and Dividends from Investments		-	-
	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
1,876,979	Total Operating Funding	2,531,792	2,307,345	224,447
Applications of Operating Funding				
899,758	Payments to staff and suppliers	1,322,330	1,132,920	189,410
	- Finance costs	12,750	10,950	1,800
974,541	Internal Charges and overheads applied	1,279,479	1,206,241	73,238
	- Other operating funding applications	-	-	-
1,874,299	Total applications of operating funding	2,614,558	2,350,111	264,448
2,680	Surplus (Deficit) of operating funding	(82,766)	(42,766)	(40,001)
Sources of capital funding				
	- Subsidies and grants for capital expenditure	-	-	-
	- Development and financial contributions	-	-	-
	- Increase (decrease) in debt	212,500	102,500	110,000
	- Gross proceeds from sale of assets	-	-	-
	- Lump sum contributions	-	-	-
	Total sources of capital funding	212,500	102,500	110,000
Application of capital funding				
	Capital expenditure			
	- to meet additional demand	-	-	-
	- to improve the level of service	212,500	102,500	110,000
	- to replace existing assets	22,000	-	22,000
2,680	Increase (Decrease) in reserves	(104,766)	(42,766)	(62,000)
	- Increase (Decrease) of investments	-	-	-
2,680	Total application of capital funding	129,734	59,734	70,000
(2,680)	Surplus (Deficit) of capital funding	82,766	42,766	40,000
	Funding Balance	-	-	-
2,680	Group depreciation and amortisation	7,200	7,200	

LEADERSHIP AND GOVERNANCE

Forecast Statement of Cost of Service for the year ending 30th June 2017

BUDGET		COSTS	REVENUE	NET COST	2015/25 Yr 2	
2015/16		2016/17	2016/17	2016/17	PER LTP	VARIANCE
1,467,710	Community Representation	1,562,591	-	1,562,591	1,561,103	1,489
179,699	Maori Liaison	182,727	-	182,727	186,561	(3,835)
320,923	Economic Development	468,063	-	468,063	338,359	129,704
140,361	Visitor Information Centre	408,378	126,536	281,841	144,752	137,090
2,108,693		2,621,758	126,536	2,495,222	2,230,775	264,447

Funded by						
1,988,473	Rates			2,405,256	2,180,809	224,447
116,720	Reserves			89,966	49,966	40,000
3,500	Depreciation not Funded			-	-	-
2,108,693				2,495,222	2,230,775	264,447

Capital Expenditure						
-	Community Representation	22,000		22,000	-	22,000
-	Maori Liaison	-		-	-	-
-	Economic Development	212,500		212,500	102,500	110,000
-	Visitor Information Centre	-		-	-	-
-		234,500		234,500	102,500	132,000

Funded by						
-	Rates	-		-	-	-
-	Depreciation Reserves	22,000		22,000	-	22,000
-	Depreciation not Funded	-		-	-	-
-	Loans	212,500		212,500	102,500	110,000
-	Sale of Assets	-		-	-	-
-	Subsidies	-		-	-	-
-		234,500		234,500	102,500	132,000

Activity Group Seven CORPORATE FUNCTIONS

1. Property

What the Council does

Council has created a Property Asset Management Plan (AMP). The intention of the AMP is to become a facilities management document that deals with the sustainability of the physical structures of Council's property assets. Section 1.

Wairoa District Council provides a range of services within the property activity:

- camp ground
- information centre
- corporate property such as the Council offices
- community halls
- pensioner and staff housing
- commercial property
- land investments (not part of the property AMP)
- Wairoa Community Centre
- Wairoa Library.

Section 4.1.

The intention is to provide our tenants/lessees with a single point of contact and communication. As such, the administration and finance managers are effectively the 'landlord' on behalf of Council, while the Engineering Manager is the property maintenance contractor.

An arrangement with Sport Hawke's Bay and Council has been developed to deliver the community centre service.

The property webpage is accessed through the Council website www.wairoadc.govt.nz.

Why the Council does this

Current legislation and regulations which set the minimum service levels that must be provided, and which affect asset operation, maintenance and development of the property activity include:

- Building Act 2004
- Fencing Act 1978
- Fencing of Swimming Pools Act 1987
- Health Act 1956
- Plumber, Gas Fitters and Drainlayers Act 1976
- Property Law Act 2007
- Residential Tenancies Act 1986.

The property activity primarily contributes to the following community outcomes:

- A strong, prosperous and thriving economy.
- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.
- Supportive, caring and valued communities.
- Safe and accessible recreation facilities.
- A community that values and promotes its culture and heritage.

For more details:

Refer to the relevant section of the Property Asset Management Plan. Alternatively contact Wairoa District Council's Asset Management Department on (06) 838 7309 or visit our offices to discuss any queries you may have.

Service Levels and Performance Measures

LEVEL OF SERVICE STATEMENT	PERFORMANCE MEASURE
Council will continue to provide property services to meet the current and foreseeable demand of the community including: <ul style="list-style-type: none"> • Commercial • Corporate • Halls • Staff & Pensioner housing • Campgrounds and • The Wairoa Community Centre 	The listed facilities will be provided and maintained to enable continued service provision
	Community's willingness to pay for the service will be considered
	The provision of the services shall be adequate for current and foreseeable demand
Council will comply with current legislation and Council bylaws	Council shall meet all legislation requirements
	Council's 'Public Safety Bylaw' shall be enforced
	Facilities shall meet all relevant safety standards
Council will maintain the facilities to ensure long term sustainability	Asset database to be maintained
Council will undertake operational, maintenance and renewals activities in a cost-effective manner	All maintenance, renewals and other programmed and reactive works are completed on time and within budget
	Operational and maintenance activities are undertaken in a safe and healthy manner
Customers will receive a prompt and efficient service	Level of customer satisfaction through annual survey indicates a 'fairly good', 'very good' or better
Council will implement systems / processes to ensure continued service delivery in emergency events	Analysis of CSR complaints to enable issues to be addressed
	Contingency plans shall be implemented for emergency events such as earthquake and flooding where services may be affected or facilities damaged

Activity Group Seven CORPORATE FUNCTIONS

2. Corporate & Funds Management

What the Council does

This activity covers the management of corporate funds derived from Council investment in the following financial assets:

- equity investments and loan advances
- property investments
- treasury investments.

These investments generate funds for Council that can be used to offset expenditure associated with day-to-day operations. When there are excess balances in Special Funds, Council may authorise an internal advance to particular Council capital projects in the form of bridging finance.

The management of Council's investment funds is conducted on behalf of Council by First NZ Capital Securities in line with Council Treasury Policy.

Why the Council does this

Council's investment portfolio provides a revenue stream that, when a surplus is generated, could be used for other Council projects and infrastructure improvements.

The corporate and funds management activity primarily contributes to the following community outcomes:

- A strong, prosperous and thriving economy.
- A safe and secure community.
- A lifetime of good health and well-being.
- An environment that is appreciated, protected and sustained for future generations.
- Supportive, caring and valued communities.
- A safe and integrated transport system.
- Strong district leadership and a sense of belonging.
- Safe and accessible recreational facilities.
- A community that values and promotes its culture and heritage.

How people can judge the Council

In its treasury investment activity, Council's primary objective when investing is the protection of its investment. Accordingly, only investments with creditworthy parties are acceptable.

Activity Group Seven

CORPORATE FUNCTIONS

3. Council-controlled Organisations

What the Council does

Council-controlled organisations (CCOs) can be an effective, efficient and financially viable way for Council to deliver services and activities.

The Local Government Act 2002 defines CCOs as entities in which Council has more than 50% shareholding, or the ability to appoint more than 50% of the directors. There are trading and non-trading CCOs. Council-controlled trading organisations (CCTOs) operate like a company undertaking trading for the purpose of making a profit.

Wairoa District Council has one CCO (which is also classified as a CCTO), Quality Rooding and Services (Wairoa) Ltd. (QRS).

Why the Council does this

Council believes that it is important to maintain expertise in construction, roading and maintenance work in the Wairoa district, and to reduce costs to the ratepayer by providing effective competition.

How people can judge the Council

CCOs are accountable to Council, which determines the objectives for each CCO and monitors its performance. Council is accountable to its ratepayers and residents for the performance of the CCOs. Each CCO is required to agree to a Statement of Intent with Council each year and to make this available to the public. The Statement of Intent sets out the CCO's nature and scope of activities, key performance targets and reporting requirements along with other matters. At the end of each financial year, each CCO must report performance against the Statement of Intent.

Section 59 of the Local Government Act 2002 states that the principal objective of a CCO is to:

- achieve the objectives of its shareholders, both commercial and non-commercial, as specified in the Statement of Intent
- be a good employer
- exhibit a sense of social and environmental responsibility by having regard to the interests of the community in which it operates and by endeavouring to accommodate or encourage these when able to do so
- conduct its affairs in accordance with sound business practice where the CCO is a CCTO.

The Local Government Act 2002 requires Council to include in the Long-term Plan information on CCOs. This section summarises information derived from QRS's Statement of Intent.

Quality Rooding and Services (Wairoa) Ltd.

QRS is a CCO that is 100% owned by the Wairoa District Council.

Further information on QRS is available from their website www.qrs.co.nz.

Nature and scope of activities

QRS is a specialist construction and maintenance provider of all types of civil construction, infrastructure and roading. The principal activities of the company are:

- roading maintenance and construction
- civil construction
- quarrying

- utility services
- reserves maintenance
- heavy transport
- other activities associated with any of the above.

Future revenues generated by QRS are provided to Council (100% shareholder) by way of dividends at 40% tax-paid profit.

Policy and objectives in relation to ownership

Council does not intend to change the ownership or control of QRS over the term of this plan.

Council’s objectives for QRS are to ensure:

- it is profitable, and that all financial targets are met
- a positive cash flow
- the effective governance of the company.

Key performance targets

The following performance targets are the measures by which the company’s performance will be judged.

	2017 Plan	2018 Plan	2019 Plan
Net profit before tax as a percentage of opening shareholder funds	7%	7%	7%
Total cost of public debt servicing not to exceed 20% of operating revenue	20%	20%	20%
Ratio of shareholder funds to total assets – not less than	45%	45%	45%
Local permanent workforce	>60	>60	>60

PROSPECTIVE FUNDING IMPACT STATEMENT - PROPERTY

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
183,688	General rates, uniform annual charges, rates penalties	132,308	255,607	(123,299)
46,424	Targeted rates (other than a targeted rate for water supply)	46,424	18,844	27,580
	- Subsidies and grants for operating purposes	-	-	-
121,180	Fees charges and targeted rates for water supply	120,272	284,973	(164,701)
	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
351,292	Total Operating Funding	299,005	559,424	(260,420)
Applications of Operating Funding				
338,921	Payments to staff and suppliers	291,201	344,965	(53,764)
84,693	Finance costs	59,940	130,773	(70,833)
(149,130)	Internal Charges and overheads applied	(128,537)	25,620	(154,157)
	- Other operating funding applications	-	-	-
274,484	Total applications of operating funding	222,605	501,358	(278,754)
76,808	Surplus (Deficit) of operating funding	76,400	58,066	18,334
Sources of capital funding				
1,000,000	Subsidies and grants for capital expenditure	-	-	-
	- Development and financial contributions	-	-	-
1,155,000	Increase (decrease) in debt	999,000	768,000	231,000
	- Gross proceeds from sale of assets	-	-	-
	- Lump sum contributions	-	-	-
2,155,000	Total sources of capital funding	999,000	768,000	231,000
Application of capital funding				
	Capital expenditure			
50,000	- to meet additional demand	-	-	-
1,779,465	- to improve the level of service	999,000	768,000	231,000
504,728	- to replace existing assets	90,736	52,736	38,000
(102,385)	Increase (Decrease) in reserves	(14,336)	5,330	(19,666)
	- Increase (Decrease) of investments	-	-	-
2,231,808	Total application of capital funding	1,075,400	826,066	249,334
(76,808)	Surplus (Deficit) of capital funding	(76,400)	(58,066)	(18,334)
-	Funding Balance	-	-	-

PROSPECTIVE FUNDING IMPACT STATEMENT - INVESTMENTS

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
(585,241)	General rates, uniform annual charges, rates penalties	(321,648)	(130,434)	(191,214)
	Targeted rates (other than a targeted rate for water supply)	-	-	-
	- Subsidies and grants for operating purposes	-	-	-
800	Fees charges and targeted rates for water supply	-	-	-
629,941	Local authorities fuel tax, fines, infringement fees, and other receipts	1,012,350	864,018	148,332
45,500	Total Operating Funding	690,702	733,584	(42,882)
Applications of Operating Funding				
40,500	Payments to staff and suppliers	702,702	733,584	(30,882)
	- Finance costs	-	-	-
	- Internal Charges and overheads applied	-	-	-
	- Other operating funding applications	-	-	-
40,500	Total applications of operating funding	702,702	733,584	(30,882)
5,000	Surplus (Deficit) of operating funding	(12,000)	-	(12,000)
Sources of capital funding				
	- Subsidies and grants for capital expenditure	-	-	-
	- Development and financial contributions	-	-	-
	- Increase (decrease) in debt	-	-	-
	- Gross proceeds from sale of assets	-	-	-
	- Lump sum contributions	-	-	-
-	Total sources of capital funding	-	-	-
Application of capital funding				
	Capital expenditure			
	- to meet additional demand	-	-	-
	- to improve the level of service	-	-	-
	- to replace existing assets	-	-	-
5,000	Increase (Decrease) in reserves	(12,000)	-	(12,000)
	- Increase (Decrease) of investments	-	-	-
5,000	Total application of capital funding	(12,000)	-	(12,000)
(5,000)	Surplus (Deficit) of capital funding	12,000	-	12,000
-	Funding Balance	-	-	-
	- Group depreciation and amortisation	-	-	-

PROSPECTIVE FUNDING IMPACT STATEMENT - SUPPORT SERVICES

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
8,000	General rates, uniform annual charges, rates penalties	8,000	-	8,000
-	Targeted rates (other than a targeted rate for water supply)	(82,630)	-	(82,630)
-	Subsidies and grants for operating purposes	-	-	-
25,100	Fees charges and targeted rates for water supply	8,838	15,479	(6,641)
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
33,100	Total Operating Funding	(65,792)	15,479	(81,271)
Applications of Operating Funding				
3,449,262	Payments to staff and suppliers	4,002,069	3,708,598	293,471
4,100	Finance costs	35,940	30,500	5,440
(3,252,035)	Internal Charges and overheads applied	(4,163,823)	(3,845,512)	(318,311)
-	Other operating funding applications	-	-	-
201,327	Total applications of operating funding	(125,814)	(106,414)	(19,400)
(168,227)	Surplus (Deficit) of operating funding	60,023	121,893	(61,871)
Sources of capital funding				
-	Subsidies and grants for capital expenditure	-	-	-
-	Development and financial contributions	-	-	-
318,325	Increase (decrease) in debt	599,000	410,000	189,000
-	Gross proceeds from sale of assets	20,000	10,000	10,000
-	Lump sum contributions	-	-	-
318,325	Total sources of capital funding	619,000	420,000	199,000
Application of capital funding				
28,325	Capital expenditure - to meet additional demand	-	-	(1)
534,880	- to improve the level of service	599,000	410,000	189,000
-	- to replace existing assets	187,625	51,250	136,375
(413,107)	Increase (Decrease) in reserves	(107,602)	80,643	(188,245)
-	Increase (Decrease) of investments	-	-	-
150,098	Total application of capital funding	679,023	541,893	137,129
168,227	Surplus (Deficit) of capital funding	(60,023)	(121,893)	61,871
-	Funding Balance	-	-	-
128,573	Group depreciation and amortisation	140,967	140,967	-

PROPERTY

Forecast Statement of Cost of Service for the year ending 30th June 2017

BUDGET		COSTS	REVENUE	NET COST	2015/25 Yr 2	
2015/16		2016/17	2016/17	2016/17	PER LTP	VARIANCE
12,088	Corporate Property	155,124	144,168	10,956	12,379	(1,423)
1,350	Staff Housing	12,263	28,059	(15,796)	299	(16,094)
17,788	Camping Grounds	16,600	-	16,600	16,910	(310)
(1,108)	Commercial Property	2,435	3,551	(1,116)	(1,055)	(60)
25,582	Information Centre Property	16,226	-	16,226	19,290	(3,065)
-	Library Property	-	-	-	-	-
583,865	Community Centre	550,226	-	550,226	635,944	(85,718)
29,215	Community Halls	23,267	-	23,267	24,534	(1,267)
(4,244)	Pensioner Housing	74,244	88,663	(14,419)	(8,666)	(5,753)
2,665	Sundry Property	2,658	-	2,658	2,782	(124)
9,734	Forestry	9,719	-	9,719	9,958	(238)
676,935		862,761	264,440	598,321	712,375	(114,053)
Funded by						
112,155	Rates			178,732	274,453	(95,720)
126,859	Reserves			-	-	-
437,922	Depreciation not Funded			419,589	437,922	(18,333)
676,936				598,321	712,375	(114,053)
Capital Expenditure						
-	Corporate Property	-	-	-	-	-
-	Staff Housing	-	-	-	-	-
-	Camping Grounds	3,000	-	3,000	-	3,000
-	Commercial Property	-	-	-	-	-
17,000	Information Centre Property	-	-	-	-	-
59,000	Library Property	-	-	-	-	-
1,035,000	Community Centre	1,060,080	-	1,060,080	814,080	246,000
-	Community Halls	-	-	-	-	-
25,000	Pensioner Housing	26,656	-	26,656	6,656	20,000
-	Sundry Property	-	-	-	-	-
-	Forestry	-	-	-	-	-
1,136,000		1,089,736		1,089,736	820,736	269,000
Funded by						
-	Rates	-	-	-	-	-
-	Depreciation Reserves	90,736	-	90,736	52,736	38,000
-	Depreciation not Funded	-	-	-	-	-
-	Loans	999,000	-	999,000	768,000	231,000
-	Sale of Assets	-	-	-	-	-
-	Subsidies	-	-	-	-	-
-		1,089,736		1,089,736	820,736	269,000

INVESTMENTS

Forecast Statement of Cost of Service for the year ending 30th June 2017

BUDGET	COSTS	REVENUE	NET COST	2015/25 Yr 2	
2015/16	2016/17	2016/17	2016/17	PER LTP	VARIANCE
(716,936) Funds Management	702,702	794,905	(92,203)	87,011	(179,214)
(150,000) Dividends	-	150,000	(150,000)	(150,000)	-
(65,800) Corporate	-	67,445	(67,445)	(67,445)	-
<u>(932,736)</u>	<u>702,702</u>	<u>1,012,350</u>	<u>(309,648)</u>	<u>(130,434)</u>	<u>(179,214)</u>
Less Internal Allocation	<u>329,612</u>	<u>329,612</u>			
	<u>373,090</u>	<u>682,738</u>			
Funded by					
(176,874) Rates			(321,648)	(130,434)	(191,214)
- Reserves			12,000	-	12,000
- Depreciation not Funded			-	-	-
<u>(176,874)</u>			<u>(309,648)</u>	<u>(130,434)</u>	<u>(179,214)</u>
Capital Expenditure					
- Funds Management	-	-	-	-	-
- Dividends	-	-	-	-	-
- Corporate	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Funded by					
- Rates	-	-	-	-	-
- Depreciation Reserves	-	-	-	-	-
- Depreciation not Funded	-	-	-	-	-
- Loans	-	-	-	-	-
- Sale of Assets	-	-	-	-	-
- Subsidies	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SUPPORT SERVICES

Forecast Statement of Cost of Service for the year ending 30th June 2017

BUDGET		COSTS	REVENUE	NET COST	2015/25 Yr 2	
2015/16		2016/17	2016/17	2016/17	PER LTP	VARIANCE
783,886	Chief Executive Officer	723,549	-	723,549	714,530	9,019
892,019	Administration Services	1,013,851	8,713	1,005,138	910,917	94,222
933,527	Financial Services	863,876	125	863,751	809,981	53,770
651,446	Information Services	657,332	0	657,331	668,206	(10,875)
586,267	Engineering Services	816,941	-	816,941	616,364	200,577
139,628	Regulatory Manager	174,818	-	174,818	142,553	32,266
3,986,773		4,250,367	8,838	4,241,529	3,862,550	378,979

Funded by						
-	Rates			(74,630)	(2,037)	(72,593)
403,591	Reserves			68,964	(100)	69,064
1,775	Depreciation not Funded			11,980	19,175	(7,195)
3,581,407	Overhead Allocation			4,235,214	3,845,512	389,702
3,986,773				4,241,529	3,862,550	378,979

Capital Expenditure						
-	Management	38,000		38,000	-	38,000
55,000	Administration Services	622,000		622,000	410,000	212,000
-	Financial Services	-		-	-	-
70,800	Information Services	86,625		86,625	25,625	61,000
-	Engineering Services	40,000		40,000	-	40,000
-	Regulatory Manager	-		-	-	-
125,800		786,625		786,625	435,625	351,000

Funded by						
-	Rates	-		-	-	-
-	Depreciation Reserves	167,625		167,625	25,625	142,000
-	Depreciation not Funded	-		-	-	-
-	Loans	599,000		599,000	410,000	189,000
-	Sale of Assets	20,000		20,000	-	20,000
-	Subsidies	-		-	-	-
-		786,625		786,625	435,625	351,000

PROSPECTIVE FINANCIAL STATEMENTS

Prospective Statement of Comprehensive Revenue and Expense

Prospective Statement of Financial Position (Estimated)

Prospective Statement of Changes in Equity

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Prospective Statement Concerning Balanced Budget

Proposed Project Expenditure

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PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
REVENUES				
10,572,205	Rates	10,756,570	11,023,996	(267,426)
935,285	Targeted Rate for Water Supply	929,558	1,054,413	(124,855)
10,884,159	Subsidies	9,656,420	10,711,409	(1,054,989)
65,000	Petrol Tax	66,625	66,625	-
3,049,066	Fees and Charges	3,063,850	3,181,814	(117,964)
885,736	Investment Income	945,725	797,393	148,332
<u>26,391,451</u>		<u>25,418,748</u>	<u>26,835,650</u>	<u>(1,416,902)</u>
EXPENDITURE				
4,302,793	Water Services	4,434,543	4,508,638	(74,095)
1,129,697	Solid Waste	1,143,609	1,182,120	(38,511)
11,051,568	Transport	10,490,508	11,168,982	(678,474)
1,830,410	Community Facilities	2,069,531	1,920,325	149,206
1,819,512	Planning and Regulatory	1,804,412	1,831,105	(26,693)
2,220,643	Leadership and Governance	2,603,908	2,347,261	256,647
408,170	Investments	373,090	400,980	(27,890)
723,474	Property	590,863	735,861	(144,998)
410,900	Corporate (Support Services)	3,173	15,378	(12,205)
<u>23,897,167</u>		<u>23,513,637</u>	<u>24,110,650</u>	<u>(597,013)</u>
2,494,284	Net Surplus (Deficit) on Operations Plus Profit on Sale of Fixed Assets Revaluation Increases	1,905,111	2,725,000	(819,889)
2,494,284	Net Surplus (Deficit) after taxation	1,905,111	2,725,000	(819,889)
OTHER COMPREHENSIVE REVENUE				
	Gains (Loss) on property revaluation	42,254,057	42,254,057	-
<u>2,494,284</u>	TOTAL COMPREHENSIVE REVENUE	<u>44,159,168</u>	<u>44,979,057</u>	<u>(819,889)</u>

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
CURRENT ASSETS				
140,775	Cash and Cash Equivalents	20,579	129,283	(108,704)
38,291	Inventories	3,921	38,291	(34,370)
5,984,868	Trade and other receivables	2,063,069	6,010,632	(3,947,563)
13,320,660	Financial assets at fair value through profit and loss	14,949,821	10,770,660	4,179,161
<u>19,484,594</u>		<u>17,037,390</u>	<u>16,948,866</u>	<u>88,525</u>
LESS CURRENT LIABILITIES				
3,822,346	Trade and other payables	4,584,114	3,845,647	738,467
<u>3,822,346</u>		<u>4,584,114</u>	<u>3,845,647</u>	<u>738,467</u>
15,662,248	Working Capital	12,453,276	13,103,219	(649,943)
NON CURRENT ASSETS				
246,756,156	Property Plant and Equipment	299,789,849	295,865,382	3,924,467
-	Loans and other receivables	60,247	-	60,247
1,250,000	Investments in Subsidiary	1,250,000	1,250,000	-
277,000	Investment in Property	277,000	277,000	-
69,946	Biological Asset - Forestry	150,380	69,946	80,434
143,277	Intangible Assets	147,109	143,277	3,832
22,992	Available for sale financial assets	22,992	22,992	-
<u>264,181,619</u>		<u>314,150,853</u>	<u>310,731,816</u>	<u>3,419,037</u>
NON CURRENT LIABILITIES				
5,550,000	Term Debt	5,000,000	7,121,140	(2,121,140)
147,883	Employee Entitlements	121,063	147,883	(26,820)
859,562	Landfill Aftercare	478,126	859,562	(381,436)
<u>6,557,445</u>		<u>5,599,189</u>	<u>8,128,585</u>	<u>(2,529,396)</u>
<u>257,624,174</u>	NET ASSETS	<u>308,551,665</u>	<u>302,603,231</u>	<u>5,948,433</u>
EQUITY				
20,391,739	Reserves	20,132,078	18,176,663	1,955,415
237,232,435	Retained Earnings	288,419,587	284,426,568	3,993,019
<u>257,624,174</u>		<u>308,551,665</u>	<u>302,603,231</u>	<u>5,948,434</u>

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
255,129,890	Public Equity Opening Balance	264,392,497	257,624,174	6,768,324
2,494,284	Total Comprehensive Revenue for year	44,159,168	44,979,057	(819,889)
<u>257,624,174</u>	Closing Balance	<u>308,551,665</u>	<u>302,603,231</u>	<u>5,948,435</u>

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PROSPECTIVE STATEMENT OF CASH FLOWS

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
	OPERATING ACTIVITIES			
	Cash will be provided from:			
10,066,118	Rates	10,756,302	12,038,435	(1,282,133)
20,273,865	Other Revenue	16,072,387	14,771,440	1,300,947
30,339,983		26,828,689	26,809,876	18,813
	Cash will be applied to:			
22,832,403	Operations Expenditure	24,583,970	24,204,925	379,045
5,552,905	Less Depreciation	4,732,153	4,903,410	(171,257)
440,077	Less Interest	493,300	566,926	(73,626)
16,839,421	Payments to Suppliers and Employees	19,358,517	18,734,589	623,928
440,078	Interest Paid	493,300	566,926	(73,626)
17,279,499		19,851,817	19,301,515	550,302
13,060,484	Net Cash Flow from Operations	6,976,872	7,508,361	(531,489)
	INVESTING ACTIVITIES			
	Cash will be provided from:			
-	Sale of Assets	20,000	30,000	(10,000)
	Sale of Short term Investments	3,971,672	2,550,000	1,421,672
-		3,991,672	2,580,000	1,411,672
	Cash will be applied to:			
11,965,414	Asset purchases and formation	11,114,989	11,670,992	(556,003)
	Increase in Loans and Advances			
-	Investments purchased	-	-	-
11,965,414		11,114,989	11,670,992	(556,003)
(11,965,414)	Net Cash Flows from Investing	(7,123,317)	(9,090,992)	1,967,675
	FINANCING ACTIVITIES			
	Cash will be provided from:			
2,334,615	Loans raised	-	1,571,140	(1,571,140)
	Cash will be applied to:			
-	Loans repaid	-	-	-
2,334,615	Net Cash Flow from Financing	-	1,571,140	(1,571,140)
3,429,685	Net Increase/(Decrease)	(146,445)	(11,492)	(134,953)
3,497,607	Plus Opening Bank Balance	167,025	140,775	26,250
6,927,292	Bank Balance at end of year	20,580	129,283	(108,703)

PROSPECTIVE MOVEMENT IN RESERVES STATEMENT

For the year ending 30th June 2017

Budget 2015/16		Budget 2016/17	Per LTP 2016/17	VARIANCE
Reserves held for Emergency Purposes				
655,849	Opening Balance	677,082	677,082	(0)
21,233	Transfers to Reserves	36,354	21,469	14,885
-	Transfers from Reserves	-	-	-
<u>677,082</u>	Closing balance	<u>713,435</u>	<u>698,551</u>	<u>14,884</u>
Reserves held for future Asset Purchases				
18,646,301	Opening Balance	16,872,871	16,872,871	0
2,812,677	Transfers to Reserves	4,958,670	2,672,755	2,285,915
(4,586,107)	Transfers from Reserves	(5,844,052)	(4,688,366)	(1,155,686)
<u>16,872,871</u>	Closing balance	<u>15,987,489</u>	<u>14,857,260</u>	<u>1,130,229</u>
Reserves held for future Operational Costs				
3,191,677	Opening Balance	2,402,507	2,402,507	0
103,330	Transfers to Reserves	723,089	76,177	646,912
(892,500)	Transfers from Reserves	(113,000)	(575,078)	462,078
<u>2,402,507</u>	Closing balance	<u>3,012,596</u>	<u>1,903,606</u>	<u>1,108,990</u>
Reserves held for repayment of maturing debt				
206,711	Opening Balance	439,279	439,279	-
232,568	Transfers to Reserves	214,025	277,967	(63,942)
-	Transfers from Reserves	(234,747)	-	(234,747)
<u>439,279</u>	Closing balance	<u>418,557</u>	<u>717,246</u>	<u>(298,689)</u>
<u>20,391,739</u>	Total Reserve Funds	<u>20,132,078</u>	<u>18,176,663</u>	<u>1,955,415</u>

Emergency funds include:

Disaster Recovery Reserve to fund Council's share of any natural disaster or costs of an unforeseen event.

Reserves held toward future asset purchases

These include proceeds from the sale of Council-owned infrastructure and land and buildings that are held in the District Development Reserve and may be used towards the cost of purchasing or constructing new assets. A number of Depreciation Reserves are held to fund the renewal of infrastructure and other assets.

Reserves held to meet future operational costs

These reserves include:

- administration reserves – funds carried over from one financial year to the next to match related expenditure.
- retirement and restructuring reserves – to fund future retirement, redundancy, long-service gratuities and costs associated with Council reorganisations.

Reserves held against repayment of maturing debt

Reserves are held for the purpose of repaying debt as it matures.

PROSPECTIVE STATEMENT CONCERNING BALANCED BUDGET

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Non-Funded Depreciation				
5,690	Community Halls	5,690	5,690	-
31,514	Parks & Reserves	29,080	31,514	(2,434)
2,300	Cemeteries	160	2,300	(2,140)
400,820	Community Centre	400,820	400,820	-
18,333	Community Property	-	18,333	(18,333)
200	Library	5,000	200	4,800
10,000	Building Inspection	-	10,000	(10,000)
17,752	Rural Fire Service	17,752	17,752	-
2,668	Bylaw Enforcement	300	2,668	(2,368)
1,591,857	LTNZ Portion Subsidised Roothing	1,695,458	1,713,467	(18,009)
1,667	Parking	-	1,667	(1,667)
39,129	Stormwater And Drainage	-	41,205	(41,205)
22,250	Water Reticulation	-	22,250	(22,250)
-	Water Production	2,076	2,076	-
453,333	Mahia/Opoutama Sewerage Scheme	453,333	453,333	-
10,122	Waste Management	1,000	10,122	(9,122)
3,500	Council	-	-	-
9,200	Administration	11,920	17,400	(5,480)
1,775	Information Services	60	1,775	(1,715)
4,421	Staff Housing	4,421	4,421	-
8,658	Camping Ground	8,658	8,658	-
2,635,189		2,635,728	2,765,651	(129,923)
Reconciliation of Surplus (Deficit)				
BUDGET 2015/16		BUDGET 2016/17	Per LTP 2016/17	VARIANCE
2,494,284	Surplus (Deficit) on Operations	1,905,111	2,725,000	(819,889)
Non -Funded Depreciation				
5,690	Community Halls	5,690	5,690	-
31,514	Parks & Reserves	29,080	31,514	(2,434)
2,300	Cemeteries	160	2,300	(2,140)
400,820	Community Centre	400,820	400,820	-
18,333	Community Property	-	18,333	(18,333)
200	Library	5,000	200	4,800
10,000	Building Inspection	-	10,000	(10,000)
17,752	Rural Fire Service	17,752	17,752	-
2,668	Bylaw Enforcement	300	2,668	(2,368)
1,591,857	LTNZ Portion Subsidised Roothing	1,695,458	1,713,467	(18,009)
1,667	Parking	-	1,667	(1,667)
39,129	Stormwater And Drainage	-	41,205	(41,205)
22,250	Water Reticulation	-	22,250	(22,250)
-	Water Production	2,076	2,076	-
453,333	Mahia/Opoutama Sewerage Scheme	453,333	453,333	-
10,122	Waste Management	1,000	10,122	(9,122)
3,500	Council	-	-	-
9,200	Administration	11,920	17,400	(5,480)
1,775	Information Services	60	1,775	(1,715)
4,421	Staff Housing	4,421	4,421	-
8,658	Camping Ground	8,658	8,658	-
2,635,189		2,635,728	2,765,651	(129,923)
824,400	Reserves Transfer	906,591	500,316	406,275
(5,953,873)	Capital Subsidy	(5,447,431)	(5,990,967)	543,537
-	Rate Funding Projects	-	-	-
-	Surplus (Deficit)	-	-	-

PROPOSED PROJECT EXPENDITURE

The following projects/initiatives have been considered by Council as priority projects and are included in the 2014/15 Annual Plan.

FUNDING	SCHEME	BUDGET 2015/16	BUDGET 2016/17	LTP PER LTP	Var
	Water Reticulation - Ren Ex				
Depreciation Reserves	WAIROA PIPELINES RENEWALS	150,000	155,700	155,700	-
Depreciation Reserves	VALVE REPLACEMENTS	10,000	10,380	10,380	-
Depreciation Reserves	Renewals modelling	25,000	25,950	25,950	-
Depreciation Reserves	Condition reporting	20,000	20,760	20,760	-
Depreciation Reserves	Replacement Reservoir- professional services	100,000	100,000	100,000	-
Depreciation Reserves	Replacement reservoir -construction	50,000	750,000	1,200,000	(450,000)
Depreciation Reserves	Mahanga retic	5,000	5,190	5,190	-
Depreciation Reserves	Tuaiti retic	10,000	10,380	10,380	-
	Water Reticulation - Ren Ex Carried Forward From 2014/15				
Depreciation Reserves	Asset Management Modelling Design	20,000	20,000	-	20,000
	Water Production - Ren Ex				
Depreciation Reserves	Renewal expenditure - Water Treatment	35,000	36,330	36,330	-
Depreciation Reserves	Vehicle	-	25,950	25,950	-
Depreciation Reserves	Intake VSD	25,000	-	-	-
Depreciation Reserves	Boundary Valves - Reservoir	20,000	-	-	-
Depreciation Reserves	Scada System	-	5,000	-	5,000
Depreciation Reserves	Boundary Valves - Pump Station	10,000	10,380	10,380	-
Depreciation Reserves	Safety Improvement	-	16,015	12,015	4,000
Depreciation Reserves	Replacement of Intake Valves	-	13,000	-	13,000
Depreciation Reserves	UV Lamp	20,000	-	-	-
Depreciation Reserves	Flood control protection at intake	50,000	-	-	-
Depreciation Reserves	Mahanga tank and pump repairs	50,000	-	-	-
Depreciation Reserves	Intake Pumps	25,000	-	-	-
Depreciation Reserves	Pipemain Condition Sampling	15,000	10,380	10,380	-
Depreciation Reserves	Mower	2,000	2,076	2,076	-
Depreciation Reserves	Paint Building	25,000	-	-	-
Depreciation Reserves	WTP Pumps	-	25,950	25,950	-
Depreciation Reserves	Boundary VSD	-	-	20,760	(20,760)
Depreciation Reserves	Chlorine Analyser	-	18,023	18,023	-
Depreciation Reserves	Gravelectric Cones	-	7,209	7,209	-
Depreciation Reserves	Sheetpile protection of intake	-	103,800	103,800	-
	Water Production - Ren Ex Carried Forward From 2014/15				
Depreciation Reserves	Cleaning Inspection Reservoir	-	15,000	-	15,000
Depreciation Reserves	Purchase Computer	-	3,000	-	3,000
Depreciation Reserves	Clarifiers	-	20,000	-	20,000
Depreciation Reserves	Resilience Earthquake Valves and Bore Investigations	-	50,000	-	50,000
	Water Production - Cap Ex				
Loans	Mahanga treatment upgrade	-	51,900	51,900	-
Loans	Mahanga telemetry installation	-	51,900	51,900	-
	Stormwater and Drainage - Ren Ex				
Depreciation Reserves	Wairoa Pipeline Renewals	250,000	259,500	259,500	-
Depreciation Reserves	Mahia Bch Pipelines Renewals	-	51,900	51,900	-
Depreciation Reserves	Deterioration modelling	25,000	5,190	5,190	-
Depreciation Reserves	CCTV	50,000	51,900	51,900	-
Depreciation Reserves	Discharge consent	25,000	51,900	51,900	-
Depreciation Reserves	Condition reporting	-	51,900	51,900	-
	Stormwater and Drainage - Cap Ex				
Depreciation Reserves	PIPING OPEN DRAINS - WAIROA	100,000	103,800	103,800	-
	Sewerage - Ren Ex/Cap Ex				
Depreciation Reserves	Desludge Oxidation Ponds	-	60,076	60,076	-
Depreciation Reserves	Wairoa Stations Flow Meters	50,000	-	-	-
Depreciation Reserves	CCTV Infiltration Investigation	100,000	155,700	155,700	-
Depreciation Reserves	WWTP Solids Filter	-	120,000	-	120,000
Depreciation Reserves	Infiltration Study - Night Time Flow	50,000	51,900	51,900	-
Depreciation Reserves	Flow Meters	20,000	10,380	10,380	-
Depreciation Reserves	Fitzroy Plant	50,000	-	-	-
Depreciation Reserves	Mahia/Opoutama ww scheme renewals	30,000	31,140	31,140	-
Depreciation Reserves	Wairoa Consent application-Consultation and legal costs	50,000	51,900	51,900	-
Depreciation Reserves	Step Filter	-	30,038	30,038	-
Depreciation Reserves	WAIROA RETICULATION - RENEWALS	250,000	259,500	259,500	-
Depreciation Reserves	Consultancy for Wairoa ww consent	75,000	77,850	77,850	-
Depreciation Reserves	Data verification/condition reporting	75,000	103,800	103,800	-
Depreciation Reserves	Pump station renewals	-	51,900	51,900	-
Loans	Construction of Plant for new Wairoa consent	50,000	103,800	103,800	-
	Sewerage - Ren Ex/Cap Ex - Carried Forward From 2014/15				
Depreciation Reserves	Magnaflux Transducers	-	40,000	-	40,000
Depreciation Reserves	Larger Pumps North Clyde	-	30,000	-	30,000
Depreciation Reserves	Replace Kopu Road Line	-	177,000	-	177,000
Depreciation Reserves	Infiltration Tests	-	20,000	-	20,000
Depreciation Reserves	Tuaiti Sand Filters	-	80,000	-	80,000

FUNDING	SCHEME	BUDGET 2015/16	BUDGET 2016/17	LTP 2016/17	Var
	Waste Management - RenEx				-
Depreciation Reserves	Effluent system	10,000	10,250	10,250	-
Depreciation Reserves	Hardstand area	30,000	-	-	-
Depreciation Reserves	Diversion Infrastructure renewals	-	-	-	-
Depreciation Reserves	Recycling Centre renewals	50,000	-	-	-
Depreciation Reserves	RTS Landscaping/Trees	5,000	-	-	-
	Waste Management - RenEx Carried Forward from 2014/15				-
Depreciation Reserves	Construction - New Cell	-	15,000	-	15,000
Depreciation Reserves	Cover Wairoa Landfill	30,000	30,000	-	30,000
	Waste Management - RenEx				-
Loans	Set up recycling centre Mahia	-	50,000	-	50,000
	Airport - RenEx				-
Depreciation Reserves	RenEx - Runway Lighting	35,000	50,000	-	50,000
Depreciation Reserves	RenEx - Runway Resurfacing	-	205,000	205,000	-
Depreciation Reserves	Investigate Upgrade Runway Lighting	-	10,000	-	10,000
Depreciation Reserves	Remove Lichen from Runway	-	-	-	-
Depreciation Reserves	Building renewals	10,000	30,000	-	30,000
Depreciation Reserves	Certification	20,000	20,000	-	20,000
	Airport - CapEx				-
Loans	Runway Safety Margins	-	20,000	-	20,000
	Roading Subsidised				-
Depreciation Reserves/Subsidy	Expenditure District Roads - Emergency	1,400,000	1,521,000	1,521,000	-
Depreciation Reserves/Subsidy	Expenditure District Roads - Physical Works	2,975,000	2,808,640	2,823,990	(15,350)
Depreciation Reserves/Subsidy	Renewal Expenditure - Physical Works	1,285,000	464,826	1,424,670	(959,844)
Loan/Subsidy	Cycleway/Walkway Wairoa Township Loop (concrete Kitchener)	-	319,410	319,410	-
	Roading - WDC				-
Depreciation Reserves	Footpath Renewals	80,000	82,000	82,000	-
Depreciation Reserves	New Streetlights	10,000	20,250	10,250	10,000
Depreciation Reserves	Upgrade Crossings	2,500	2,563	2,563	-
Depreciation Reserves	Upgrade Road Stormwater Outlets	32,500	35,875	35,875	-
Depreciation Reserves	Newcastle St Walkway/Cycle	8,000	16,200	8,200	8,000
Depreciation Reserves	Tuairua Footpath Upgrade (Ddf)	25,000	25,625	25,625	-
Depreciation Reserves	Walkway James Carroll Expenses	5,000	3,075	3,075	-
	Roading - WDC - Carried Forward From 2014/15				-
Depreciation Reserves	New Footpath	-	44,000	-	44,000
Depreciation Reserves	Marine Parade Upgrade	-	13,000	-	13,000
Depreciation Reserves	C/Way Lighting - Replace/New	-	15,000	-	15,000
	Roading - WDC - CapEx				-
Loans	New Footpaths	110,000	133,572	133,572	-
Loans	Urewera Rainforest Route Upgrade Feasibility	20,000	40,500	20,500	20,000
Loans	Walkway/Cycleway Loop Design	20,000	40,500	20,500	20,000
Loans	Non-Subsidised Roothing Projects	-	-	-	-
Loans	Mahia Beach Drainage – Pipi Cresand Tamure Cres Run-Off	35,000	35,000	-	35,000
Loans	Mahanga Beach – Village Drainage Outlet Through Happy Jack	-	41,000	41,000	-
Loans	New: Rowing/Ski Club Loop Road	-	50,000	-	50,000
	Car Parking				-
Depreciation Reserves	Renewals of Carparks (Resealing)	-	40,000	-	40,000
Depreciation Reserves	Reseal Wairoa Power	-	121,155	121,155	-
	Infrastructure Business Unit				-
Depreciation Reserves	Computer Equipment	10,000	-	-	-
Depreciation Reserves	Vehicles	30,000	30,750	30,750	-
Depreciation Reserves	Office Furniture	5,000	-	-	-
Depreciation Reserves	Software Licences	10,000	-	-	-
Depreciation Reserves	Condition Rating Equipment	-	20,000	-	20,000
	Parks and Reserves - RenEx				-
Depreciation Reserves	Playground equipment	20,000	10,250	10,250	-
Depreciation Reserves	Clyde domain pavilion renewals	10,000	-	-	-
Depreciation Reserves	Lambton square buildings	5,000	-	-	-
Depreciation Reserves	Wairoa Boat Ramp improvements	15,000	-	-	-
Depreciation Reserves	Oraka toilets renewals	25,000	50,000	-	50,000
Depreciation Reserves	Picnic Tables	15,000	-	-	-
Depreciation Reserves	Nuhaka toilets	-	50,000	-	50,000
Depreciation Reserves	Lighthouse retrofit	-	35,000	-	35,000
Depreciation Reserves	Blacks Beach Toilets	-	20,000	-	20,000

FUNDING	SCHEME	BUDGET 2015/16	BUDGET 2016/17	LTP 2016/17	Var
Depreciation Reserves	Parks and Reserves - RenEx - Carried Forward From 2014/15				-
Depreciation Reserves	New Public Toilets Raupunga	-	5,000	-	5,000
Depreciation Reserves	Improve Boat Ramp	-	5,000	-	5,000
Depreciation Reserves	Develop Boat Park	-	5,000	-	5,000
Depreciation Reserves	Traffic Control structures	-	10,000	-	10,000
					-
	Parks and Reserves - CapEx				-
Loans	New Playground Equipment	100,000	100,000	-	100,000
Loans	Camera Installation	25,000	-	-	-
Loans	Implement Rangihoua Reserve Management Plan	50,000	50,000	-	50,000
Loans	Solar Power Panel Emergency Landing Lights	-	21,000	-	21,000
					-
	Parks and Reserves - CapEx - Carried Forward From 2014/15				-
Loans	LED lighting	-	25,000	-	25,000
Loans	Blacks Beach Platform, Toilets - New	-	100,000	-	100,000
Loans	Whakamahi Beach Project	-	199,000	-	199,000
Loans	Main Street Toilets Project	-	250,000	-	250,000
					-
	Cemetery				-
Depreciation Reserves	Building renewals	20,000	-	-	-
Depreciation Reserves	Cemetery Database	-	5,000	-	5,000
Depreciation Reserves	New Beams	15,000	-	-	-
Depreciation Reserves	Drainage system- New Cemetery	50,000	-	-	-
Loans	CapEx - Stormwater	-	8,000	-	8,000
					-
	Library				-
Depreciation Reserves	Exterior Repaint	-	6,000	-	6,000
Depreciation Reserves	Book purchases	40,000	39,975	39,975	-
Depreciation Reserves	ebook purchases	4,000	5,125	5,125	-
Loans	Library Management System	-	25,000	-	25,000
					-
	Environmental Health				-
Depreciation Reserves	Purchase New Vehicle	25,000	-	-	-
Depreciation Reserves	Replacement of sound level meter	-	10,250	10,250	-
					-
	Building Control				-
Depreciation Reserves	Replacement of vehicle- 4x4 ute	25,000	-	-	-
Depreciation Reserves	Replacement of vehicle-	35,000	-	-	-
					-
	Bylaw Control				-
Depreciation Reserves	Replace Stock Yards And Race	-	60,000	-	60,000
Depreciation Reserves	Replacement of 2 vehicles - 2x4 utes	46,000	-	-	-
Loans	Extension to dog pound	15,000	15,000	-	15,000
					-
	Civil Defence - Carried Forward From 2014/15				-
Depreciation Reserves	Civil Defence Signage	-	2,000	-	2,000
Depreciation Reserves	Welfare Registration Kits	-	1,000	-	1,000
Depreciation Reserves	PC's for EOC Civil Defence	-	5,000	-	5,000
Depreciation Reserves	Tsunami Signs	-	3,000	-	3,000
					-
	Rural Fire - Carried Forward From 2014/15				-
Depreciation Reserves	Rural Fire Signage	7,000	5,000	-	5,000
Depreciation Reserves	Fire Equipment Forestry Packs	7,500	7,000	-	7,000
					-
	Pensioner Housing - RenEx				-
Depreciation Reserves	Painting exterior block of Outram flats	-	6,656	6,656	-
Depreciation Reserves	Painting exterior block of Lambert flats	25,000	20,000	-	20,000
Depreciation Reserves	Painting exterior block of Livingstone flats	11,000	-	-	-
Depreciation Reserves	Livingstone flat roofing	11,000	-	-	-
Depreciation Reserves	Livingstone flat stoves(4)	4,000	-	-	-
					-
	Camping Grounds				-
Depreciation Reserves	Repaint TV Room	-	3,000	-	3,000
					-
	Enterprise Building - VIC				-
Depreciation Reserves	Paint Exterior	15,000	-	-	-
Depreciation Reserves	Lighting Renewal	2,000	-	-	-
					-
	Community Centre - RenEx				-
Depreciation Reserves	Community Center Remedial Works	25,000	40,960	40,960	-
Depreciation Reserves	Renewals pool	10,000	5,120	5,120	-
					-
	Community Centre - RenEx - Carried Forward From 2014/15				-
Depreciation Reserves	Renew Pool Heat Pump	-	15,000	-	15,000
					-
	Community Centre - CapEx				-
Loans	LTS pool	1,000,000	768,000	768,000	-
Loans	Centre Remedial Works	-	191,000	-	191,000
Loans	Relocate Gym Upstairs	-	40,000	-	40,000
					-

FUNDING	SCHEME	BUDGET 2015/16	BUDGET 2016/17	LTP 2016/17	Var
	Council				-
Depreciation Reserves	Installation of Infocouncil System	-	22,000	-	22,000
					-
	Chief Executive Officer				-
Depn Reserves/Asset Sale	New Vehicle	-	38,000	-	38,000
					-
	Administration				-
Depreciation Reserves	Purchase Vehicle 2013 Toyota 1.8 Hatch	25,000	-	-	-
Depreciation Reserves	Upgrade of WAIROAWIFI Hardware	-	20,000	-	20,000
Depreciation Reserves	Student Computers	-	6,000	-	6,000
Loans	Archives Building	30,000	410,000	410,000	-
Loans	Future Office Accommodation	-	146,000	-	146,000
Loans	Fitting out I site	-	40,000	-	40,000
					-
	Economic Development				-
Loans	Enhancement of River Use	-	102,500	102,500	-
Loans	Tourism Manager's Vehicle	-	30,000	-	30,000
Loans	Signage	-	80,000	-	80,000
					-
	Information Services				-
Depreciation Reserves	Replacement physical servers DL380G9 x 2	22,000	20,000	-	20,000
Depreciation Reserves	Servers RAMS	4,400	-	-	-
Depreciation Reserves	12 x 900 Drives	12,000	-	-	-
Depreciation Reserves	Cables	2,400	-	-	-
Depreciation Reserves	Replacement laptops	15,000	15,375	15,375	-
Depreciation Reserves	Context A1 Scanner	15,000	-	-	-
Depreciation Reserves	Replacement Tower PCs	-	10,250	10,250	-
Depreciation Reserves	NCS Upgrades - Project & Ent / BR 4 etc.	-	30,000	-	30,000
Depreciation Reserves	Purchase Record Management Software	-	8,000	-	8,000
Loans	Fibre Optic Cable Library	-	3,000	-	3,000
					-
	Engineering				-
Depreciation Reserves	Utilities - Vehicles	-	40,000	-	40,000
					-
		9,953,300	13,202,999	11,732,953	1,470,046
	TOTAL CAPITAL PROJECTS FOR THE YEAR	9,953,300	13,202,999	11,732,953	1,470,046
	FUNDED BY:				
	Rates	-	-	-	-
	Asset Sales	-	20,000	-	20,000
	Depreciation Reserves	4,238,300	6,189,639	5,287,157	902,481
	Roading Subsidies	4,260,000	3,771,688	4,742,123	(970,436)
	Other Subsidies	-	-	-	-
	Loans (Internal)	1,455,000	3,221,672	1,703,672	1,518,000
	Water Production Reserve	-	-	-	-
	District Development Reserve	-	-	-	-
	Tuai Reserve	-	-	-	-
		9,953,300	13,202,999	11,732,953	1,470,046

STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

Wairoa District Council (WDC) is a territorial local authority in New Zealand governed by the Local Government Act 2002. The Council group consists of Wairoa District Council and its 100% owned subsidiary, Quality Roading and Services (Wairoa) Ltd (QRS Ltd).

The primary objective of WDC is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly WDC has designated itself and the group as public benefit entities (PBE) for financial reporting purposes.

Basis of Preparation

The financial statements of the WDC have been prepared in accordance with the requirements of the Local Government Act 2002: which includes the requirement to comply with the New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements comply with PBE Standards.

The financial statements have been prepared in accordance with Tier 2 PBE Standards. The criteria under which WDC is eligible to report in accordance with Tier 2 PBE Standards are WDC does not have public accountability and is not large.

The financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructure assets, investment property, biological assets and financial instruments.

The financial statements have been presented in New Zealand dollars. Foreign exchange transactions are translated into New Zealand dollars using the exchange rate prevailing at the date of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the Statement of Comprehensive Revenue and Expense.

Basis of Consolidation

The consolidated financial statements include Council and its subsidiary QRS Ltd. All significant inter-entity transactions, balances and unrealised gains are eliminated on consolidation. Accounting policies of QRS Ltd have been changed to ensure consistency with the policies adopted by the group.

WDC's investment in its subsidiary is carried at cost less any impairment charges in WDC's own "parent entity" financial statements.

Revenue

Revenue comprises rates, revenue from operating activities, investment revenue, subsidies, petrol tax and fees and charges and is measured at the fair value of consideration received or receivable.

Revenue may be derived from either exchange or non-exchange transactions.

Exchange transactions

Exchange transactions are transactions where the Council receives assets (primarily cash) or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services, or use of assets) to another entity in exchange.

Non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange revenue transaction, the Council receives value from another entity without directly giving approximately equal value in exchange.

Revenue received from a non-exchange transaction cannot be deferred unless there is both a performance obligation and a return obligation attached to it. For example where grant or subsidy funding is received without performance obligation then revenue is recognised when receivable. Where a performance obligation exists revenue is recognised upon satisfactory completion of the performance.

Revenue from non-exchange transactions

Rates revenue

Rates are set annually by a resolution from 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 receivable.

Government Subsidies

WDC receives government grants from New Zealand Transport Agency, which subsidises part of WDC's costs in maintaining the local road infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Vested Assets

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as revenue. Assets vested in WDC are recognised as revenue when control over the asset is obtained.

Provision of services

Non-exchange revenue from the rendering of services consists of services in activities where Council subsidise the activity. Such revenue is recognised by reference to the stage of completion of the transaction at balance date based on the actual service provided as a percentage of the total service to be provided only when there are conditions attached that require the funds to be returned if performance does not occur. Where no conditions are attached revenue is recognised when receivable.

Construction Contracts Revenue on construction contracts is recognised progressively over the period of each contract. The amount included in the statement of financial performance, and the value of the contract work in progress are established by assessment of the individual contracts taking into account the proportion of work completed, cost analysis and estimated final results.

When the contract income cannot be reliably measured, revenue is recognised only to the extent of the expenses recognised which are recoverable.

Revenue from exchange transactions

Revenue from Water by Meter

Water billing revenue is recognised on an accrual basis. Unbilled usage as a result of unread meters at year end is accrued on an average usage basis.

Provision of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Sale of Goods

Sales of goods are recognised when a product is sold to the customer.

Income Tax

Income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the current period's taxable income. The tax rates and tax laws used to compute the amount are those that are enacted or substantially enacted by balance date.

Deferred income tax is provided on all temporary differences at the balance date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax liabilities are recognised for all taxable temporary differences except when the deferred income tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting profit nor the taxable profit or loss.

Deferred income tax assets are recognised for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and carry-forward of unused tax credits and unused tax losses can be utilised, except when the deferred tax asset relating to the deductible temporary difference arose from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor the taxable profit or loss.

Current and deferred tax is charged or credited to the Statement of Comprehensive Revenue and Expense, except when it relates to items charged or credited directly to equity, in which case the tax is charged or credited directly to equity.

Leases

Operating lease

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Cash or Cash Equivalents

Cash or cash equivalents comprise cash balances and call deposits, and other short-term, highly liquid investments with maturities of three months or less.

Trade and Other Receivables

Trade receivables are recognised initially at fair value and are subsequently measured at amortised cost using the effective interest method less an allowance for any uncollectable amounts.

An allowance for uncollectable receivables is established when there is objective evidence that WDC will not be able to collect all amounts due according to the original terms of receivables.

Inventories

Inventories are stated at the lower of cost (on a first-in-first-out basis) or net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

Financial Assets

WDC classifies its financial assets into the three categories as detailed under A, B and C below. The classification depends on the purpose for which the financial assets were acquired.

Management determines the classification of its financial assets at initial recognition and re-evaluates this classification at each reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair

value through profit and loss in which case the transaction costs are recognised in the Statement of Comprehensive Revenue and Expense.

Purchases and sales of financial assets are recognised on trade-date, the date on which WDC commits 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 WDC has transferred substantially the risks and rewards of ownership.

The fair value of financial instruments traded in active markets is based on the quoted market prices at the balance sheet date. The quoted 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. WDC uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

A. Financial assets at fair value through profit and loss

This category has two sub categories: financial assets held for trading, and those designated at fair value through profit and loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Included in this category are short-term investments, which are valued at fair value.

Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date.

After initial recognition they are measured at their fair values. Gains or losses on re-measurement are recognised in the Statement of Comprehensive Revenue and Expense.

Council has classified its investments as financial assets at fair value through profit and loss. The portfolio includes investments in local authority and Government stock, registered bank bills and bonds, and corporate stocks and bonds. The reason for the classification is that the investments were acquired for the purpose of selling and trading in the near term, and they are part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a pattern of short-term profit-taking. In addition, there is a quoted market price in an active market where fair value can be reliably measured.

B. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Included in this category are sinking funds that are valued at amortised cost. Community loans are included at amortised cost.

Gains and losses when the asset is impaired or derecognised are recognised in the Statement of Comprehensive Revenue and Expense.

C. Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated as available for sale or not designated in any of the other categories. Available-for-sale financial assets are held at fair value with gains or losses recognised directly in equity with the exception of impairment losses that are recognised in the Statement of Comprehensive Revenue and Expense. In the event of impairment, any cumulative losses previously recognised in equity, will be removed from equity and recognised in the Statement of Comprehensive Revenue and Expense, even though the asset has not been derecognised.

Impairment of Financial Assets

At each balance date WDC 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 Statement of Comprehensive Revenue and

Expense.

Loans and other receivables

Impairment of a loan or receivable is established when there is objective evidence that WDC will not be able to collect amounts due according to the original terms. Significant financial difficulties of the debtor/issuer, probability that the debtor/issuer will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For trade and other receivables, the carrying amount of the asset is reduced through the use of a doubtful debt account, and the amount of the loss is recognised in the statement of financial performance. When the receivable is uncollectible, it is written-off against the debtor account. Overdue receivables that have been renegotiated are reclassified as current (i.e. not past due). For term deposits, local authority stock, Government stock and community loans, impairment losses are recognised directly against the instruments carrying amount. Impairment is established when there is objective evidence that WDC will not be able to collect amounts due to the original terms of the instrument. Significant financial difficulties of the issuer, probability the issuer will enter into bankruptcy, and default in payments are considered indicators that the instrument is impaired.

Quoted and unquoted equity investments

A significant or prolonged decline in the fair value of the investment below its cost is considered an indicator of impairment. If such evidence exists the cumulative loss is removed from equity and recognised in the statement of financial performance. Impairment losses recognised in the statement of financial performance are not reversed through the statement of financial performance.

Interest-bearing borrowings

Interest-bearing borrowings are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost with any difference between cost and redemption value being recognised in the income statement over the period of the borrowings on an effective interest basis.

Non-current assets held for sale

Non-current assets are classified as held for sale and stated at the lower of their carrying amount and fair value less costs to sell if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

An impairment loss is recognised for any write down of the asset to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell, but not in excess of any cumulative impairment loss previously recognised.

Non-current assets held for sale are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Property, Plant & Equipment

Property, plant and equipment consists of:

Operational assets – these include land, buildings, library books, plant and equipment and motor vehicles.

Restricted assets – restricted assets are parks and reserves owned by WDC that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure assets – infrastructure assets are the fixed utility systems owned by WDC. Each asset class includes all items that are required for the network to function; for example, sewer reticulation includes reticulation piping and sewer pump stations.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

Additions

Additions of an item of property, plant and equipment are recognised at cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposal are included in the Statement of Comprehensive Revenue and Expense. When re-valued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that the future economic benefits or service potential associated with the item will flow to WDC and the cost of the item can be measured reliably.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment for WDC other than land, at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Our subsidiary company QRS Ltd. uses the diminishing value basis for depreciating plant, equipment and motor vehicles, office equipment and furniture, and computer hardware.

The useful lives and associated depreciation rates of major assets have been estimated as follows:

Property, Plant and Equipment

Estimated Life	Years
Quarries	30–40
Buildings	30–40
Other improvements	10–50
Plant, Equipment and Vehicles	4–10
Library Collection	2–10
Office Equipment, Furniture and Fittings	5–10
Computer Equipment	4–5

SEWERAGE	Life years	STORMWATER	Life years
Structures	50	Reticulation piping	50-100
Oxidation ponds	40	Culverts	50-100
Pipes	80-100	Manholes/sumps	50-100
Manholes	100	Open drains	Not depreciated
Pumps	10-15		
Plant	10-15		
Resource consents	25		
WATER SUPPLY	Life years	ROADS	Life years
Structures	50	Top surface (seal)	13
Pumps	15-20	Basecourse (sealed roads)	60
		Basecourses (unsealed roads)	Not depreciated

Reticulation piping	60-100	Formation	Not depreciated
Meters	20	Bridges	20-80
WATER SUPPLY	Life years	ROADS	Life years
Hydrants	40	Footpaths	15-40
Resource consents	20-25	Kerbs	50
Reservoirs	80	Streetlights (poles)	50

Application of the estimated useful economic lives of assets is subject to change depending on the individual circumstances of the asset, particularly when assets are revalued and the valuers provide an annual depreciation figure.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Revaluation

Those assets classes that are revalued are valued on a three-yearly valuation cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value. If there is a material difference then a revaluation is performed.

Increases in asset carrying amounts due to revaluation increase revaluation reserves in equity. Decreases in asset carrying amount decrease revaluation reserves in equity only to the extent that the class of asset has sufficient reserves to absorb the reduction. All other decreases are charged to the Statement of Comprehensive Revenue and Expense. If a revaluation increase reverses a decrease previously recognised in the Statement of Comprehensive Revenue and Expense, the increase is recognised first in the Statement of Comprehensive Revenue and Expense to reverse any previous reduction.

Operational Land and Buildings

Operational land and buildings were valued at fair value effective from 30 June 2005. WDC has elected to use the fair value of operational land and buildings as at 30 June 2005 as deemed cost. Operational land and buildings are no longer re-valued.

Restricted Land and Buildings

Restricted land and buildings were valued at fair value effective from 30 June 2005. WDC has elected to use the fair value of restricted land and buildings as at 30 June 2005 as deemed cost. Restricted land and buildings are no longer revalued.

Infrastructure Asset Classes: roads, water reticulation, sewerage reticulation and stormwater systems

Infrastructure assets are carried at fair value on a depreciated replacement cost basis as assessed by an independent valuer. At balance date WDC assesses the carrying values of its infrastructure assets to ensure that they do not differ materially from the assets' fair value. If there is a material difference, then the off-cycle asset classes are revalued. Any additions since valuation are carried at depreciated cost.

Land under Roads

Land under roads was valued on the basis of fair value of adjacent land as at 30 June 2005. WDC has elected to use the fair value of land under roads as at 30 June 2005 as deemed cost.

Intangible Assets

Software acquisition and development – acquired computer software licenses – are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by WDC are recognised as an intangible asset. Direct costs include software development employee costs and an appropriate portion of relevant overheads.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use, and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the Statement of Comprehensive Revenue and Expense.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software	3 years	33%
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Impairment of Property, Plant and Equipment and Intangible Assets

Intangible assets that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for indicators of impairment at each balance date. When there is an indicator of impairment the asset's recoverable amount is estimated. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash flows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets and cash-generating units is the present value of expected future cash flows.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For re-valued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the Statement of Comprehensive Revenue and Expense.

For assets not carried at a revalued amount, the total impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the Statement of Comprehensive Revenue and Expense, a reversal of the impairment loss is also recognised in the Statement of Comprehensive Revenue and Expense.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

Forestry Assets

Forestry assets are independently valued annually at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and taking into consideration environmental, operational and market restrictions.

Gains or losses arising on the initial recognition of biological assets at fair value less estimated point-of-sale costs and from a change in fair value less estimated point-of-sale costs are recognised in the Statement of Comprehensive Revenue and Expense. The costs to maintain forestry assets are included in the Statement of Revenue and Expense.

Investment Property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation. Investment property is measured initially at its cost including transaction costs.

After initial recognition, WDC measures all investment property at fair value as determined annually by an independent valuer. Gains or losses arising from changes in fair values of investment properties are included in the Statement of Comprehensive Revenue and Expense.

Investment properties are derecognised when they have been disposed of or when the investment property is permanently withdrawn from use and no future benefit is expected from its disposal.

Any gains or losses on derecognition of an investment property are recognised in the Statement of Comprehensive Revenue and Expense in the year of derecognition.

Impairment of Non-Financial Assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For a revalued asset, the impairment loss is recognised in the revaluation reserve for that class of asset. For an asset carried at cost, the impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

Trade and Other Payables

Trade and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Borrowings

Borrowings are initially recognised at their fair value net of transaction costs incurred. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless WDC has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Employee Benefits

Short-term benefits

Employee benefits which WDC expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned, but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months and sick leave.

WDC recognises a liability for sick leave based on entitlements accrued at balance date, which WDC expects employees to use in future periods. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that WDC anticipates it will be used by staff to cover for future absences.

Long-term employee entitlements

Entitlements that are payable beyond 12 months, such as long service leave and retiring leave, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based upon years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlement information
- the present value of the estimated future cash flows.

The discount rate is based upon the weighted average of interest rates for Government stock with terms to maturity similar to those of the relevant liabilities. The inflation factor is based upon the expected long-term increase in remuneration for employees.

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Superannuation

Defined Contribution Pension Plan obligations are recognised as an expense in the Statement of Comprehensive Revenue and Expense as incurred.

Provisions

WDC recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditure will be required to settle the obligation, and a reliable estimate can be made of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.

Borrowing Costs

Borrowing costs are recognised as an expense in the period in which they occur.

Equity

Equity is the community's interest in WDC and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves.

The components of the reserves are:

- retained earnings
- restricted reserves
- property plant and equipment reserves
- fair value through equity reserves.

Restricted & Council-created Reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by WDC.

Restricted reserves are those subject to specific conditions accepted as binding by WDC and which may not be revised by WDC without reference to the courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. Council may alter them without references to any third party or the courts. Transfers to or from these reserves are at the discretion of Council.

Goods and Services Tax (GST)

All amounts in the financial statements are exclusive of GST, with the exception of receivables and payables that are stated at GST-inclusive amounts. When GST is not recoverable as an input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to the Inland Revenue Department (IRD), is included as part of receivables or payables in the statement of financial position. The net GST paid to or received from the IRD, including the GST relating to investing and financing activities, is classified as operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Overhead Cost Allocation

WDC has derived the cost of service for each significant activity using cost allocation systems outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an economically feasible manner, with a specific activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

Critical Accounting Estimates and Assumptions

Management has exercised the following critical judgements in applying WDC's accounting policies for the period ended 30 June 2017:

Changes in Accounting Policies

The accounting policies are now in accordance with Tier 2 PBE accounting standards. Prior to 1 July 2014, Council financial statements were prepared in accordance with NZ IFRS accounting policies.

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POLICY ON REPLACEMENT OF ASSETS

Compliance with Local Government Act 2002

The following policy was consulted on in 1999 and reconfirmed on 30 August 2006.

Depreciation:

The Local Government Act 2002 requires all territorial local authorities to fund the loss of service potential (i.e. depreciation). WDC has reviewed its assets and advises that the following assets will be depreciated but not funded for replacement.

1. Community halls and buildings on reserves
2. Community Centre
3. Ruakituri and Tuai fire appliances
4. subsidised portion of roading
5. staff housing
6. camping ground
7. Loan-funded assets including the Māhia wastewater system and the Ōpoutama sewerage system.

The above assets will be maintained on an ongoing basis at a level that meets the needs of the community. Where appropriate Council will cover each asset with insurance cover for fire, earthquake and natural catastrophe.

The effects of this decision are that:

1. The current assets will be available for many years to come.
2. Once an asset reaches the point where it is considered unsafe to use then that asset will be removed. Any decision to provide a replacement service will be considered as a new service at that time and will be the subject of consultation.
3. Should any asset under this policy be the subject of an insurance claim then, prior to reinstatement, Council will decide whether reinstatement of the asset should proceed or whether the service should be discontinued at the time of loss.
4. By not funding loss of service potential (depreciation) there is a reduction in rates payable by the present ratepayers.

This reduction is as listed below.

Depreciation not funded:

Community Halls	5,690
Housing	4,421
Ruatituri and Tuai Fire Appliances	17,752
Camping Ground	8,658
LTNZ Portion Subsidised Roothing	1,695,458
Community Centre	400,820
Loan Funded Assets including the Mahia wastewater and Opoutama sewerage systems	502,929

2,635,728

Financial Prudence Benchmarks

Annual plan disclosure statement for year ending 30 June 2017

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 revenues, expenses, assets, liabilities, and general financial dealings.

The council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the **regulations**). Please refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark		Planned	Met
Rates affordability benchmark			Yes
• income	60% of total income	47%	Yes
• increases	LGCI plus 3.5%	1.6%	Yes
Debt affordability benchmark	Net debt less than 100% of total revenue	-37%	Yes
Balanced budget benchmark	100%	87%	No
Essential services benchmark	100%	256%	Yes
Debt servicing benchmark	Debt Servicing less than 10% of total revenue	3.3%	Yes

Notes:

1 Rates affordability benchmark

(1) For this benchmark,

- (a) the council's planned rates income for the year is compared with 60% of total income on rates contained in the financial strategy included in the council's long-term plan; and
- (b) the council's planned rates increases for the year are compared with LGCI plus 3.5% on rates increases for the year contained in the financial strategy included in the council's long-term plan.

(2) The council meets the rates affordability benchmark if—

- (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
- (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

2 Debt affordability benchmark

(1) For this benchmark, the council's planned borrowing is compared with net debt less than 100% of total revenue on borrowing contained in the financial strategy included in the council's long-term plan.

(2) The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

3 Balanced budget benchmark

(1) For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

(2) The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

4 Essential services benchmark

(1) For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.

(2) The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

5 Debt servicing benchmark

(1) For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

(2) Because Statistics New Zealand projects that the council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

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FUNDING IMPACT STATEMENT

Council commissioned a legal review of its Funding Impact Statement. Following receipt of this advice, Council has decided to change some aspects of the Funding Impact Statement to ensure the Funding Impact Statement, and the rates set in accordance with the Funding Impact Statement, comply with the Local Government (Rating) Act 2002 and the Local Government Act 2002.

Various sections of the Local Government (Rating) Act 2002 ("Rating Act") and the Local Government Act 2002 that the Council sets its rates under require particular information to be identified in Council's Funding Impact Statement. This includes the following:

- The basis for setting the general rate i.e. land, annual or capital value (Rating Act, section 13).
- Any category or categories that will be used for setting the general rate differentially (Rating Act, section 14).
- The activity or activities for which a targeted rate will be set (Rating Act, section 16).
- The category or categories that will be used to establish rateable land for a targeted rate (Rating Act, section 17).
- For each category, any factor that will be used to calculate liability for a targeted rate (Rating Act, section 18).
- The Council's intention to set a targeted rate for the quantity of water supplied (Rating Act, section 19).
- If the targeted rate is set differentially the total revenue sought from each category of rateable land or the relationship between the rates set on rateable land for each category (Local Government Act 2002, Sch 10, cl 20(4)(d)).
- Whether lump sum contributions will be invited in respect of the targeted rate (Local Government Act 2002, Sch 10, cl 20(4)(e)).
- Examples of the impact of the general rate and targeted rate rating proposals on the rates assessed on different categories of rateable land with a range of property values for the first year of the plan (Local Government Act 2002, Sch 10, cl 20(5)).

The total rates requirement included in the plan is \$11,357,654 (exclusive of doubtful debts and GST, and water supplied by meter), which represents an increase of \$ 185,334 from the 2015-2016 Long Term Plan.

DIFFERENTIAL RATING FACTORS

The Local Government (Rating) Act 2002 authorises the concept of rates being charged at different rates in the dollar for different categories of rateable land. The categories must be defined using the factors in Schedule 2 of the Act.

Council uses the authorisation to set rates on a differential basis to recognise the different rateable value of land, the uses of land within the district, and the differing provision and consumption of Council services relative to other categories of ratepayers in the district.

Council operates different cost centres for the urban and rural differential categories, so the base differential factor for the urban and rural differential categories may be different.

The Wairoa District Council will use the differential categories set out below in the period 1 July 2016 to 30 June 2017 for the purposes of setting the general rate and the roading, recreation and services targeted rates: -

Urban differential categories

NOTE THIS SECTION IS BEING UPDATED AND WILL BE INCLUDED ONCE COMPLETED

PROSPECTIVE FUNDING IMPACT STATEMENT

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Sources of Operating Funding				
3,392,028	General rates, uniform annual charges, rates penalties	3,864,716	3,620,798	243,918
8,115,462	Targeted rates (other than a targeted rate for water supply)	7,821,412	8,457,601	(636,189)
5,156,159	Subsidies and grants for operating purposes	4,415,942	4,984,496	(568,554)
3,221,535	Fees charges and targeted rates for water supply	3,063,850	3,362,301	(298,451)
1,251,428	Interest and Dividends from Investments	945,725	1,129,997	(184,272)
65,000	Local authorities fuel tax, fines, infringement fees, and other receipts	66,625	66,625	-
21,201,612	Total Operating Funding	20,178,270	21,621,818	(1,443,548)
Applications of Operating Funding				
19,343,937	Payments to staff and suppliers	18,495,133	19,417,453	(922,321)
473,078	Finance costs	493,304	566,926	(73,622)
2	Other operating funding applications	-	(3)	3
19,817,017	Total applications of operating funding	18,988,437	19,984,376	(995,940)
1,384,595	Surplus (Deficit) of operating funding	1,189,834	1,637,442	(447,608)
Sources of capital funding				
5,728,000	Subsidies and grants for capital expenditure	5,240,478	5,726,913	(486,435)
-	Development and financial contributions	-	-	-
550,000	Increase (decrease) in debt	3,221,672	1,571,140	1,650,532
70,000	Gross proceeds from sale of assets	20,000	30,000	(10,000)
-	Lump sum contributions	-	-	-
6,348,000	Total sources of capital funding	8,482,150	7,328,053	1,154,097
Application of capital funding				
	Capital expenditure			
-	- to meet additional demand	-	-	-
2,116,000	- to improve the level of service	4,937,366	2,171,982	2,765,384
8,520,515	- to replace existing assets	8,265,632	9,586,595	(1,320,963)
(2,903,920)	Increase (Decrease) in reserves	(3,531,015)	(2,793,082)	(737,933)
-	Increase (Decrease) of investments	-	-	-
7,732,595	Total application of capital funding	9,671,984	8,965,495	706,488
(1,384,595)	Surplus (Deficit) of capital funding	(1,189,834)	(1,637,442)	447,609
-	Funding Balance	-	-	-
4,844,184	Group depreciation and amortisation	4,732,153	4,903,410	(171,257)

PROSPECTIVE RECONCILIATION BETWEEN THE SURPLUS IN THE PROSPECTIVE REVENUE STATEMENT AND SURPLUS (DEFICIT) OF OPERATING FUNDING IN THE FUNDING IMPACT STATEMENT

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Reconciliation of Revenue				
Sources of operating funding				
21,201,609	Total operating funding as per Funding Impact Statement	20,178,271	21,621,818	(1,443,547)
Add sources of capital funding:				
5,728,000	Subsidies and grants for capital expenditure	5,240,477	5,726,913	(486,436)
-	- Development and financial contributions	-	-	-
-	- Lump sum contributions	-	-	-
(172,466)	Consolidated Internal Interest		(180,501)	180,501
(365,692)	Consolidated Internal Rents		(332,580)	332,580
<u>26,391,451</u>		<u>25,418,748</u>	<u>26,835,650</u>	<u>(1,416,902)</u>
<u>26,391,451</u>	As per Prospective Statement of Comprehensive Revenue - Total Operating Revenue	<u>25,418,748</u>	<u>26,835,650</u>	<u>(1,416,902)</u>
-		-	-	-
Reconciliation of Expenditure				
Applications of operating funding				
19,817,015	Total applications of operating funding as per Funding Impact Statement	18,988,437	19,984,364	(995,928)
4,844,184	Add depreciation and amortisation expense	4,732,153	4,903,410	(171,257)
(225,874)	Less capital funding not through Income Statement	(206,953)	(264,043)	57,090
(172,466)	Consolidated Internal Interest		(180,501)	180,501
(365,692)	Consolidated Internal Rents		(332,580)	332,580
<u>23,897,167</u>		<u>23,513,637</u>	<u>24,110,650</u>	<u>(597,014)</u>
<u>23,897,167</u>	As per Prospective Statement of Comprehensive Revenue - Total Operating Expenditure	<u>23,513,637</u>	<u>24,110,650</u>	<u>(597,013)</u>

PROSPECTIVE RECONCILIATION BETWEEN THE SURPLUS IN THE PROSPECTIVE REVENUE STATEMENT AND SURPLUS (DEFICIT) OF OPERATING FUNDING IN THE FUNDING IMPACT STATEMENT

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Reconciliation of Total Comprehensive Revenue				
1,384,594	Surplus / (Deficit) of operating funding from funding impact statement	1,189,835	1,637,442	(447,607)
5,728,000	Add subsidies and grants for capital expenditure	5,240,477	5,726,925	(486,448)
	- Add development and financial contributions	-	-	-
(4,844,184)	Add depreciation and amortisation expense	(4,732,154)	(4,903,410)	171,256
225,874	Add capital funding not through Income Statement	206,953	264,043	(57,090)
2,494,284	Net Surplus before taxation in Prospective Revenue Statement	1,905,111	2,725,000	(819,889)

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PROSPECTIVE FUNDING IMPACT STATEMENT

For the year ending 30th June 2017

BUDGET 2015/16		BUDGET 2016/17	PER LTP 2016/17	VARIANCE
Rates Revenue				
227,959	General Rate	231,572	239,269	(7,697)
2,784,071	Uniform Annual General charge	2,828,196	2,922,197	(94,001)
796,076	Uniform Annual Charge - waste management	808,693	835,572	(26,878)
3,808,106		3,868,461	3,997,037	(128,576)
Targeted Rates				
942,679	Water Supply	957,620	989,448	(31,828)
1,404,808	Sewerage	1,427,073	1,474,505	(47,432)
	- Refuse Collection	-	-	
291,875	Drainage	296,501	306,356	(9,855)
688,557	Services	699,470	722,719	(23,248)
3,555,701	Roading	3,612,056	3,732,109	(120,054)
	- Stormwater/Drainage	-	-	
815,763	Recreation	828,692	856,235	(27,543)
7,699,384		7,821,412	8,081,372	(259,960)
Other Revenue				
10,884,159	Subsidies	9,656,420	10,711,409	(1,054,989)
65,000	Petrol Tax	66,625	66,625	-
3,049,066	Fees and Charges	3,063,850	3,181,814	(117,964)
885,736	Investment Income	945,725	797,393	148,332
14,883,961		13,732,620	14,757,241	(1,024,621)
26,391,451	Total Operating Income	25,422,493	26,835,650	(1,413,157)
550,000	Loans Raised	-	1,703,672	(1,703,672)
	- Asset Sales	20,000	-	20,000
	- Sale of Investments	-	-	-
26,941,451		25,442,493	28,539,322	(3,096,829)

Note: GST Exclusive

NOTE THIS SECTION IS BEING UPDATED AND WILL BE INCLUDED ONCE COMPLETED

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OFFICIAL INFORMATION

Wairoa District Council, PO Box 54, Coronation Square, Wairoa 4160
Phone (06) 838 7309 Fax (06) 838 8874
email: info@wairoadc.govt.nz

DOCUMENTS HELD BY COUNCIL

Council holds a variety of documents spread between its departments. All requests for official information in the first instance should be addressed to:

Corporate Services Manager
Wairoa District Council
PO Box 54
Wairoa 4160

POLICY MANUALS/DOCUMENTS

The following documents contain policies, principles, rules or guidelines under which Council makes recommendations and decisions:

District Plan
Wairoa District Operative District Plan.

Local Government Act 2002 and Amendments
This Act sets out the powers and functions of regional Councils and territorial local authorities.

Local Government Official Information and Meetings Act 1987
This Act sets out the regulations relating to Official Information and Meeting Procedures for Local Bodies.

Long-term Plan 2015-2025

Wairoa District Policies

Civil Defence Plan
The Civil Defence Plan is a management plan for civil defence emergencies within the community. It is designed to minimise the effect of a major disaster on the population and to restore normal services back to the community as soon as possible.

Rural Fire Plan
The Rural Fire Plan is a management plan for rural fire emergencies within the community. It is designed to provide the necessary procedures and co-ordination to effectively respond and deal with fires in the rural area of the district.

Standing Orders (NZS 9202 - 2001)
Rules of conduct and standards for debate at meetings of Council.

Wairoa District Council Consolidated Bylaw
Asset Management Plans

COUNCIL DIRECTORY AS AT 30 JUNE 2016

EXECUTIVE STAFF

Chief Executive Officer	F. Power
Corporate Services Manager	J. Baty
Engineering Manager	J. Cox
Chief Operating Officer	H. Montgomery
Chief Financial Officer	A. Morton

POSTAL ADDRESS

PO Box 54
Wairoa 4160

LOCATION

Coronation Square
97-103 Queen Street
Wairoa 4108

TELEPHONE

(06) 838 7309

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EMAIL

info@wairoadc.govt.nz

WEBSITE

www.wairoadc.govt.nz

AUDITORS

Ernst & Young
PO Box 490, Wellington 6140
On behalf of the Auditor-
General

BANKERS

Westpac Banking Corporation
Marine Parade, Wairoa 4108

SOLICITORS

I. R. McDonald	Robinson Lawson	Simpson Grierson
Barristers & Solicitors	Barristers & Solicitors	Commercial Law
Locke Street, Wairoa 4108	PO Box 45, Napier 4140	PO Box 2402, Wellington 6140

INSURANCE BROKERS

Jardine Lloyd Thompson Ltd
PO Box 11-145, Wellington
6142

FEES & CHARGES AS AT 30 JUNE 2016

CHARGE DESCRIPTION	Incl GST
CORPORATE SERVICES	
Corporate Services Charges	
Motor Vehicle Use Charge (Per KM) Across All Council Activities	\$0.80
Provision Of Information (First Hour No Charge) For Each Half Hour Or Part Thereof (Deposit May Be Required)	\$38.00
Access To Archives (First Hour No Charge) For Each Half Hour Or Part Thereof (Deposit May Be Required)	\$38.00
Photocopying (Black & White) A4 Single Sided	\$0.20
Photocopying (Black & White) A4 Double Sided	\$0.40
Photocopying (Black & White) A3 Single Sided	\$0.30
Photocopying (Black & White) A3 Double Sided	\$0.60
Photocopying (Colour) A4 Single Sided	\$0.50
Photocopying (Colour) A4 Double Sided	\$1.00
Photocopying (Colour) A3 Single Sided	\$1.00
Photocopying (Colour) A3 Double Sided	\$2.00
Corporate Services Staff Labour	
Senior Corporate Services Staff (Per Hour)	\$130.00
Other Corporate Services Staff (Per Hour)	\$90.00
Community Halls	
Wairoa Memorial Hall - Refer Combined Services Clubs Inc	
Tuai Hall - Refer Tuai Hall Committee	
Library	
Lost Book	
Charges As Per Purchase Cost Of Item Plus \$5.00 Administration Fee	
Sundry Income	
Lost Cards (Per Replacement)	\$2.00
Overdues	

CHARGE DESCRIPTION**Incl GST**

Administration Fee Per Letter Sent	\$2.00
Phone Message/Text Message/Email Message	\$0.50
Per Day Per Book For Adult Books	\$0.10
Per Day Per Book For Children's Books	\$0.10
Photocopy	
Photocopying (Black & White) A4 Single Sided	\$0.20
Photocopying (Black & White) A4 Double Sided	\$0.40
Photocopying (Black & White) A3 Single Sided	\$0.30
Photocopying (Black & White) A3 Double Sided	\$0.60
Photocopying (Colour) A4 Single Sided	\$0.50
Photocopying (Colour) A4 Double Sided	\$1.00
Photocopying (Colour) A3 Single Sided	\$1.00
Photocopying (Colour) A3 Double Sided	\$2.00
User Charges	
Bestseller Collection (Charge Varies Depending On Book)	
Per 10 Days For Books - A Format	\$3.00
Per 10 Days For Books - B Format	\$4.00
Per Week For Magazines	\$1.00
Per Day For Overdue Books	\$1.00
Per Day For Overdue Magazines	\$0.50
Reserve System	
Per General Collection Reserve	\$1.00
Per Reserve On A Bestseller	\$2.00
Council Property	
Commercial Property – All Rentals/Leases Determined By Market Valuation	
Housing – Staff – Rentals Determined By Market Valuation	
Housing Community Category 1 – Bedsit (Per Week)	\$45.00
Housing Community Category 2 – Single Unit (Per Week)	\$60.00
Housing Community Category 3 – Double Unit (Per Week)	\$80.00

CHARGE DESCRIPTION**Incl GST****FINANCE****Rating Information**

Title Search	\$30.00
Copies Of Roll (Per 1000)	\$125.00

Geographic Information Services**Plotter Printing Costs**

Basic Cover Prints (Text Or Line Drawings) Normal Weight Paper A1	\$23.00
Basic Cover Prints (Text Or Line Drawings) Normal Weight Paper A2	\$15.30
Basic Cover Prints (Text Or Line Drawings) Normal Weight Paper A3	\$11.80
Basic Cover Prints (Text Or Line Drawings) Normal Weight Paper A4	\$7.70
Basic Cover Prints (Text Or Line Drawings) Heavy Weight Paper A1	\$25.90
Basic Cover Prints (Text Or Line Drawings) Heavy Weight Paper A2	\$23.00
Basic Cover Prints (Text Or Line Drawings) Heavy Weight Paper A3	\$15.30
Basic Cover Prints (Text Or Line Drawings) Heavy Weight Paper A4	\$11.80
Basic Cover Prints (Text Or Line Drawings) Photo Quality Paper A1	\$46.00
Basic Cover Prints (Text Or Line Drawings) Photo Quality Paper A2	\$30.70
Basic Cover Prints (Text Or Line Drawings) Photo Quality Paper A3	\$23.00
Basic Cover Prints (Text Or Line Drawings) Photo Quality Paper A4	\$13.80
Full Cover Prints (Photography Or Graphics) Normal Weight Paper A1	\$30.70
Full Cover Prints (Photography Or Graphics) Normal Weight Paper A2	\$23.00
Full Cover Prints (Photography Or Graphics) Normal Weight Paper A3	\$15.30
Full Cover Prints (Photography Or Graphics) Normal Weight Paper A4	\$11.80
Full Cover Prints (Photography Or Graphics) Heavy Weight Paper A1	\$46.00
Full Cover Prints (Photography Or Graphics) Heavy Weight Paper A2	\$30.70
Full Cover Prints (Photography Or Graphics) Heavy Weight Paper A3	\$23.00
Full Cover Prints (Photography Or Graphics) Heavy Weight Paper A4	\$13.80
Full Cover Prints (Photography Or Graphics) Photo Quality Paper A1	\$61.30
Full Cover Prints (Photography Or Graphics) Photo Quality Paper A2	\$46.00

CHARGE DESCRIPTION**Incl GST**

Full Cover Prints (Photography Or Graphics) Photo Quality Paper A3

\$30.70

Full Cover Prints (Photography Or Graphics) Photo Quality Paper A4

\$23.00

Geographic Information Service Staff Labour

GIS Staff (Per Hour) (First ¼ Hour No Charge)

\$86.90

Special Map Request Charges

Specialised maps are those which require new layers to be added to the GIS, analysis work and/or specialised printing techniques to be used.

In addition to printing charges outlined above, charges are based on actual time to the nearest ½ hour plus any actual packaging or postage costs incurred.

ENGINEERING**General Engineering Charges**

Tender Documents

\$50.00

Engineering Staff Labour

Senior Engineering Staff (Per Hour)

\$150.00

Other Engineering Staff (Per Hour)

\$105.00

Trainee/Cadets (Per Hour)

\$60.00

Traffic Management Plan - permit application - minimum charge

\$150.00

Consultants

Consultancy costs are on-charged at cost. Council may charge an administration cost of up to 5%.

Consultancy costs may be incurred for the following activities:

- Permits for working in the road reserve
- Subdivisions – general inspections as work progress. Normally 1 -2 visits per month.
- Subdivisions – specific visits for testing of infrastructure – e.g. pressure test watermains or pre-seal inspections of road surface.
- Advice on fence encroachments.
- Enforcement of bylaws such as for fencing, cattlestops etc
- Visits required where conditions of consent or other district plan rules are breached.

CHARGE DESCRIPTION**Incl GST**

- New access ways.

Water Treatment Plant**Laboratory Analyses Of Water Samples**

Bacteriological (Presence/Absence) (Per Sample)

\$35.00

Chemical Analysis (Chlorine, PH, Turbity) (Per Sample)

\$35.00

Water Supply Connections

Administration Charge

\$100.00

Connection Costs (On Charged At Cost – Refer Note Below Regarding Contractor Costs)

Water Supply Reconnections, Disconnections & Re-check Of Meter Readings

Administration Charge

\$25.00

Connection Costs (On Charged At Cost – Refer Note Below Regarding Contractor Costs)

Sewerage Connections (excludes Mahia/Opoutama)

Administration Charge

\$100.00

Connection Costs (On Charged At Cost – Refer Note Below Regarding Contractor Costs)

Stormwater Connections – To Piped Stormwater System

This Applies To Connections To Council's Piped Stormwater System

Administration Charge

\$100.00

Connection Costs (On Charged At Cost – Refer Note Below Regarding Contractor Costs)

Stormwater Connections – To Open Drain Or Kerbside

Administration Charge

\$25.00

Connection Costs (On Charged At Cost – Refer Note Below Regarding Contractor Costs)

NB: Contractor Costs for Services Connections

Except as otherwise approved (at the discretion of the Engineering Manager) connections to Council's services (Stormwater, Sewer & Water Reticulation) may only be carried out by Council's maintenance Contractor. All costs incurred in making the connection will be

CHARGE DESCRIPTION**Incl GST**

on-charged to the applicant. Council may charge an administration cost of up to 5% of the value of the work.

Waste Management**Weighbridge Rates (Minimum weight 20kg)****Direct User Charges – Non Recyclables****Wairoa Landfill – Weighbridge**

Green Waste (Per Tonne)	\$60.00
Other Waste (Per Tonne)	\$185.00

NB: If the weighbridge computer is not working, the Non-weighed Rates are to be applied and the transactions manually carried out – with handwritten receipts being given for cash received.

Non-Weighed Rates**Clean Green Waste**

Clean Green Waste (Per 40 Litre Bag)	\$1.20
Clean Green Waste (Car)	\$6.00
Clean Green Waste (Small Van Or Trailer)	\$9.00
Clean Green Waste (Car & Trailer)	\$12.00
Commercial Vehicles (Trucks) - As Assessed By Attendant	

Unsorted Waste

Unsorted Waste (Per 40 Litre Bag)	\$3.70
Unsorted Waste (Car)	\$10.00
Unsorted Waste (Small Van Or Trailer)	\$20.00
Unsorted Waste (Car & Trailer)	\$25.00
Commercial Vehicles (Trucks) - As Assessed By Attendant	

NB: 1 x 40 Litre refuse bag = 2 x Supermarket plastic shopping bags.

Vehicles & Tyres

A \$10 petrol voucher will be given for all vehicles accepted at the landfill. Vehicles must be presented with fluids removed and must not be filled with refuse or other debris.

Tyres are accepted at the following rates to cover the cost of shredding:

Car Tyres	\$7.00
Truck Tyres	\$17.00

CHARGE DESCRIPTION**Incl GST****Burial Of Asbestos**

Administration Fee (all Asbestos transactions)	\$50.00
Weighbridge Charges for Out of District Asbestos Waste (per tonne)	\$450.00
Note: Asbestos from sites within Wairoa District charged Admin Fee plus prevailing weighbridge rate for general refuse	

Airport**Landing Fees**

Light Aircraft	\$12.00
Heavy Aircraft	\$15.50
Casual Landings Where Account Required To Be Sent	\$18.50

Facility Fees – Parking Of Aircraft

Topdressing Aircraft (Per Annum)	\$1,610.00
Private Aircraft (Per Annum)	\$690.00
Wairoa Aero Club (Single Engine) (Per Annum)	\$345.00
Privately Owned Aircraft (Operated/Leased By Wairoa Aero Club)	\$355.00
Wairoa Aero Club Leased Planes (For Periods Of Less Than Six Months) (Per Month)	\$20.00
Cookson Air Facilities Lease (Ground Rental) (Per Month)	\$230.00
Hire Of Airport For Driving Schools (Per Day)	\$350.00
Storage Of Microlight Aircraft (Per Annum)	\$57.50
Hireage of aeroclub building (per day or night)	\$200.00

Cemeteries**Plot Charges**

Ashes	\$155.00
Child	\$305.00
Standard	\$615.00

Interments

Ashes	\$115.00
Still Born	\$70.00

CHARGE DESCRIPTION**Incl GST**

Under 13 Years	\$480.00
Standard Single	\$615.00
Standard Double	\$665.00

Disinterment/Reinterment

Contractor actual costs will be on-charged to the applicant. Council may charge an administration cost of up to 5% of the value of the work.

Sundry Charges

Monumental Work Permit	\$20.00
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Parks & Reserves**Rural Domains** (Nuhaka, Frasertown, Otoi and Kotemaori)

One off cases per day. User charges for rural domains determined by local Domain committees on a case by case basis.

Urban Parks

Clyde Domain Per Day	\$50.00
Alexandra Park Per Day	\$50.00
Ski Club Reserve (Lockwood Point) Per Day	\$50.00
Lighthouse Reserve Per Day	\$50.00

Bonds

Casual daily hirers will be required to pay a refundable bond of \$300 provided facilities left in acceptable state.

REGULATORY**Building Control****Building Control Staff**

Building Control Officer (Per Hour)	\$135.00
Regulatory Administration Officer (Per Hour)	\$100.00

Building/Drainage Consents

Consent Applications Based On Time Occupied

DBH Levy: the Building Act 2004 requires council to collect a levy of \$2.01 per \$1000 value of building work valued \$20,000 & over

CHARGE DESCRIPTION**Incl GST**

BRANZ Levy: Building Research Levy Act 1969 requires Council to collect a levy of 0.1% (\$1.00 per \$1000 value) Of Building work valued \$20,000 & over

Value of Building Work: This is based on the Dept of Building and Housing costs and Rawlinson's New Zealand Construction Handbook set costs

NB: Some of the fees are determined by statute/regulation and Council is not able to change them. They are subject to change without notice.

Central Govt accreditation Audit Fee - under \$20,000	\$25.00
Central Govt accreditation Audit Fee - under \$100,000	\$60.00
Central Govt accreditation Audit Fee - over \$100,000	\$115.00
Central Govt accreditation Audit Fee - Commercial	\$170.00
Residential Consent Deposits - Building Work <\$100,000 <u>deposit</u>	\$400 (dep)
Residential Consent Deposits - Building Work >\$100,000 <u>deposit</u>	\$1,000.00 (dep)
Commercial Consent Deposit <u>deposit</u>	\$1,000.00 (dep)
Manual Lodgement Fee	\$125.00
Online Lodgement Fee	\$75.00
Solid Fuel Heaters – Free Standing within 20km of Wairoa Township (Includes Accreditation Fee) Note additional inspections at cost	\$265.00
Solid Fuel Heaters – Free Standing further than 20km from Wairoa Township (Includes Accreditation Fee). Note additional inspections at cost	\$325.00
Solid Fuel Heaters – In Built Heater within 20km of Wairoa Township (Includes Accreditation Fee). Note additional inspections at cost	\$325.00
Solid Fuel Heaters – In Built Heater further than 20km from the Wairoa Township (Includes Accreditation Fee). Note additional inspections at cost	\$365.00
Marquees (Includes One Inspection - Additional Inspections At Cost)	\$155.00
Demolition Consent (Includes One Inspection - Additional Inspections At Cost)	\$225.00
Code Compliance Certificate - project up to \$19,999	\$60.00
Code Compliance Certificate - project value over \$20,000	\$130.00
Code Compliance Certificate - For consents granted under Building Act 1991 (lodged prior to 30 November 2004)	\$130.00
Building Property Files Search	\$30.00
Building Consent Amendment	\$50.00
Building Consent Cancellation, Lapsing Fee & Refused Fee	\$70.00
Swimming Pool Fence Inspection (Plus Mileage & Time)	\$50.00

CHARGE DESCRIPTION**Incl GST**

Certificate Of Acceptance (Plus Normal Inspection & Mileage)	\$515.00
Certificate Of Public Use (Plus Mileage & Time)	\$255.00
Notice To Fix	\$95.00
Building Relocation Report Request By Territorial Authority/Customer (Plus Mileage & Time)	\$155.00
Administration Fee - Maori Land Court Letter	\$50.00
Administration Fee - Road/footpath damage Bond	\$50.00
Issue of Consent reports - Monthly (Annual subscription)	\$50.00
Issue Of Compliance Schedule	\$255.00
Amendments To Certificate Of Compliance Schedule	\$115.00
Building Warrant Of Fitness Administration	\$100.00
Building Warrant Of Fitness Audit fee	\$150.00
Certificate Of Title Registration Of S73 & 74 Notice (Plus Any Inspection Costs)	\$250.00
Certificate Of Title Registration Of S77 & 78 Notice (Plus Any Inspection Costs)	\$250.00
Application for Building Consent Exemption Fee	\$180.00
Entry of Building Report On To Property File	\$65.00
Photocopy Charges (Refer To Administration Photocopying Charges)	
Scanning Building Consent Plans – Standard Fee A4 Sheets & Application Form	\$15.00
Scanning – A3 (Per Sheet)	\$2.00
Scanning – A2 & A1 (Per Sheet)	\$5.00
NB: The above are not applicable to fixed fee consents.	
Copy Of Certificate Of Title	\$30.00
Property Information	
Land Information Memorandum - 10 working days (Residential/Rural Property)	\$250.00
Property Information Memorandum	\$130.00
Engineering & Planning Fee	\$130.00
Environmental Health	
Registration Of Premises (annual fee) And/Or Approval Of Plan - Fee	
Apiaries	\$200.00

CHARGE DESCRIPTION**Incl GST**

Ancillary Food Premises	\$200.00
Dairy/Grocery	\$200.00
Butchery/Bakery	\$300.00
Takeaways	\$320.00
Eating Houses	\$330.00
Fruit & Vegetables	\$200.00
Other Food Premises	\$200.00
Occasional Food Premises – Per Day	\$100.00
Temporary Food Stands	\$50.00
Market Stall	\$50.00
Boarding Houses Etc	\$250.00
Hairdressers	\$170.00
Funeral Directors	\$175.00
Offensive Trades	\$175.00
Motels	\$175.00
Camping Grounds With Shop	\$290.00
Camping Grounds Without Shop	\$190.00
Hawkers	\$165.00
Itinerant Traders	\$165.00
Mobile Shops	\$200.00
Inspections – Client Requested	\$210.00
Local Trade Permit	\$150.00
Registration of Food Control Plan	\$330.00
Annual Food Control Plan Audit	\$190.00
Environmental Health Officer (Per Hour) - charged when extended time required to resolve issues	\$105.00

Liquor Control

Fees Set By Statute (Sale and Supply of Alcohol Act 2012 (Fees Regulations))

On / Off / Club Licences and Renewal

Risk

Application

Annual Fee

CHARGE DESCRIPTION**Incl GST**

Very Low	\$368.00	\$161.00
Low	\$609.50	\$391.00
Medium	\$816.50	\$632.50
High	\$1023.50	\$1,035.00
Very High	\$1207.50	\$1,437.50
Special Licences		
Class 1		\$575.00
Class 2		\$207.00
Class 3		\$63.25
Temporary Licence		\$296.70
Permanent Club Charter		\$632.50
Extract From Register		\$57.50
Appeals to ARLA		\$517.50
Extract Of Records		\$25.00
Managers Certificate and Renewals		\$316.25
Temporary Authority		\$296.70
Fees for Hearings are a Full Cost Recovery		
Liquor Licencing Officer (Per Hour)		\$105.00
Regulatory Administration Officer (Per Hour)		\$100.00
Dog Control		
Class D – Dogs classified Dangerous (\$10.00 discount if registered before 31 July)		\$120.00
Class M – Dogs classified Menacing (\$10.00 discount if registered before 31 July)		\$120.00
Class S – being all other dogs, including working dogs (\$10.00 discount if registered before 31 July)		\$75.00
Replace Tag		\$8.00
Micro Chipping		\$30.00
Dog Control Officers Time Where Rechargeable (Per Hour)		\$100.00
Impounding Fees		
First Impounding		\$45.00
Second Impounding		\$70.00

CHARGE DESCRIPTION**Incl GST**

Third and Subsequent Impounding	\$100.00
Dogs Impounded After 6pm and Before 6am	\$105.00
Daily Sustenance Charge	\$12.00
Livestock Control	
Stock Impounding	
Horses & Cows (Per Head For First Day)	\$35.00
Horses & Cows (Per Head Per Day Thereafter)	\$20.00
Sheep (Per Head For First Day)	\$20.00
Sheep (Per Head Per Day Thereafter)	\$5.00
Driving Charges (Fee Based Upon Cost Of Shifting Stock To Pound (Minimum Charge \$10.00)	
Sustenance Charges (Based On Cost Of Stock Food)	
Stock Droving	
Droving Permit	\$75.00
Holding Paddock (Per Hundred Per Day)	\$20.00
Livestock Control Staff	
Council Supervision (Staff Time Charged At Appropriate Rate)	
Impounding Officer (Per Hour) Where Rechargeable	\$100.00
Resource Planning	
Deposit Payable With Full Cost Recovery:	
Deposit Land Use Consent Non Notified	\$450.00
Deposit Subdivision Consent Non Notified	\$800.00
Deposit Land Use & Subdivision Consent Limited Notified	\$2,000.00
Deposit Land Use & Subdivision Consent Notified	\$4,000.00
Deposit Change of Conditions	\$200.00
Deposit Designation & Notice Of Requirements	\$800.00
Deposit Heritage Orders	\$150.00
Deposit Private Plan Change	\$6,000.00
Deposit Overseas Investment Certificate /Crown Land Disposal Certificate	\$200.00
Deposit for Certificate Of Compliance	\$250.00

CHARGE DESCRIPTION**Incl GST**

*Administration Fee	\$100.00
*Monitoring Fee	\$100.00
*Bond Administration Fee	\$50.00
Minimum Fee With Full Cost Recovery	
* Review & Signature Survey Plan - S223	\$200.00
* Review & Signature Survey Plan - S224	\$200.00
* Review & Signature Survey Plan - S226	\$200.00
* Outline Plan & Review – S176A	\$250.00
Waiver to Outline Plan	\$100.00
* Right Of Way Application – S348	\$300.00
NB: * = Minimum fee, additional fees may be charged.	
Resource Planning Staff	
District Planner (Per Hour)	\$135.00
Regulatory Administration Officer (Per Hour)	\$100.00
Chief Operating Officer (Per Hour)	\$180.00
Engineering Staff at rates determined by the Engineering Manager but not less than \$100.00 per hour	
External Costs e.g. Consultants Are Recovered From Applicant At Cost	
Emergency Management	
Fire Permits (No Cost)	
Fire Fighting Costs (Full Cost Recovery)	
Emergency Management Staff	
Inspections For Fire Plans (Per Hour)	\$100.00
Fire Officer (Per Hour)	\$100.00
Board (TAB) Venue Consent Application	
Application Fee	\$300.00
License Inspection Fee (Per Inspection, Following Successful Application)	\$100.00
Consultation & Hearing Costs Are Recovered From Applicant	

CHARGE DESCRIPTION

Incl GST

Noise Control

First Call to Excessive Noise	\$40.00
Second Call to Excessive Noise	\$50.00
Third and Subsequent Calls to Excessive Noise	\$60.00
Recovery of Impounded Equipment = Actual Cost + 10%	
Noise Control Officer (Per Hour)	\$105.00
Regulatory Administration Officer (Per Hour)	\$100.00
Continuous excessive noise will result in further charges up to \$1000.00	

DRAFT

Infringement Fees - Dog Control Act 1996

<i>Section</i>	<i>Description of offence</i>	<i>Fee (\$)</i>
18	Wilful obstruction of dog control officer or ranger	\$1,000.00
19(2)	Failure or refusal to supply information or wilfully providing false particulars	\$1,000.00
19A(2)	Failure to supply information or wilfully providing false particulars about dog	\$1,000.00
20(5)	Failure to comply with any bylaw authorised by the section	\$500.00
23A(2)	Failure to undertake dog owner education programme or dog obedience course (or both)	\$300.00
24	Failure to comply with obligations of probationary owner	\$750.00
28(5)	Failure to comply with effects of disqualification	\$1,000.00
32(2)	Failure to comply with effects of classification of dog as dangerous dog	\$300.00
32(4)	Fraudulent sale or transfer of dangerous dog	\$1,000.00
33EC(1)	Failure to comply with effects of classification of dog as menacing dog	\$300.00
33F(3)	Failure to advise person of muzzle and leashing requirements	\$100.00
36A(6)	Failure to implant microchip transponder in dog	\$500.00
41	False statement relating to dog registration	\$1,000.00
41A	Falsely notifying death of dog	\$750.00
42	Failure to register dog	\$300.00
46(4)	Fraudulent procurement or attempt to procure replacement dog registration label or disc	\$1,000.00
48(3)	Failure to advise change of dog ownership	\$100.00
49(4)	Failure to advise change of address	\$100.00
51(1)	Removal, swapping, or counterfeiting of registration label or disc	\$1,000.00
52A	Failure to keep dog controlled or confined	\$300.00
53(1)	Failure to keep dog under control	\$300.00
54(2)	Failure to provide proper care and attention, to supply proper and sufficient food, water, and shelter, and to provide adequate exercise	\$300.00
54A	Failure to carry leash in public	\$100.00
55(7)	Failure to comply with barking dog abatement notice	\$200.00
62(4)	Allowing dog known to be dangerous to be at large unmuzzled or unleashed	\$1,000.00
62(5)	Failure to advise of muzzle and leashing requirements	\$100.00
72(2)	Releasing dog from custody	\$750.00

Infringement Fees - Building Act 2004

<i>Section</i>	<i>Description of offence</i>	<i>Fee (\$)</i>
s 40	Failing to comply with the requirement that building work must be carried out in accordance with a building consent	\$750.00
s 42	Failing to apply for a certificate of acceptance for urgent building work as soon as practicable after completion of building work	\$500.00
s 85(1)	Person who is not licensed building practitioner carrying out restricted building work without supervision of licensed building practitioner with appropriate licence	\$750.00
s 85(2)(a)	Licensed building practitioner carrying out restricted building work without appropriate licence	\$500.00
s 85(2)(b)	Licensed building practitioner supervising restricted building work without appropriate licence	\$500.00
s 101	Failing to comply with the requirement to obtain a compliance schedule	\$250.00
s 108(5)(a)	Failing to display a building warrant of fitness required to be displayed	\$250.00
s 108(5)(b)	Displaying a false or misleading building warrant of fitness	\$1,000.00
s 108(5)(c)	Displaying a building warrant of fitness other than in accordance with section 108	\$1,000.00
s 116B(1)(a)	Using, or knowingly permitting the use of, a building for a use for which it is not safe or not sanitary	\$1,500.00
s 116B(1)(b)	Using, or knowingly permitting the use of, a building that has inadequate means of escape from fire	\$2,000.00
s 124	Failing to comply with a notice, within the time stated in the notice, requiring work to be carried out on a dangerous, earthquake-prone, or insanitary building	\$1,000.00
s 128	Using or occupying a building, or permitting another person to do so, contrary to a territorial authority's hoarding, fence, or notice	\$2,000.00
s 168	Failing to comply with a notice to fix	\$1,000.00
s 314(1)	Person holding himself or herself out as being licensed to do or supervise building work or building inspection work while not being so licensed	\$500.00
s 363	Using, or permitting use of building having no consent or code compliance certificate or certificate for public use for premises for public use	\$1,500.00
s 367	Wilfully obstructing, hindering, or resisting a person executing powers conferred under the Act or its regulations	\$500.00
s 368	Wilfully removing or defacing a notice published under the Act or inciting another person to do so	\$500.00
	<i>Dam safety offences</i>	
s 134(1)	Improper Representation as Licenced Inspector	\$500.00
s 140	Dam owner failing to prepare, or arrange the preparation of, a dam safety assurance programme and submit it for audit	\$500.00

Infringement Fees - Building Act 2004

<i>Section</i>	<i>Description of offence</i>	<i>Fee (\$)</i>
s 145	Dam owner failing to comply with a direction from a regional authority to have a dam safety assurance programme re-audited and submitted	\$250.00
s 150(4)(a)	Dam owner knowingly failing to display a dam compliance certificate required to be displayed	\$250.00
s 150(4)(b)	Dam owner displaying a false or misleading dam compliance certificate	\$1,000.00
s 150(4)(c)	Dam owner displaying a dam compliance certificate other than in accordance with section 150	\$1,000.00
s 154	Dam owner failing to comply with a notice, within the time stated in the notice, requiring work to be carried out on a dangerous dam	\$2,000.00
s 134	Dam owner failing to classify a dam	\$500.00
s 138	Dam owner failing to comply with a direction from a regional authority to have a classification re-audited and submitted	\$250.00

Council

22nd June 2016



Resolution to set Rates for the year commencing 1st July 2016 to 30th June 2017

Department	Finance
Author	A Morton – Chief Financial Officer
1. Purpose	1.1 To set the rates for the year commencing 1 July 2016.
Recommendation	<i>The Chief Financial Officer RECOMMENDS that Council set the following rates under the Local Government (Rating) Act 2002 for the financial year commencing 1st July 2016 to 30th June 2017. As detailed in the attached Resolution to set rates for the year commencing 1 July 2016. (Attached as Appendix 1).</i>
2. Background	<p>2.1 Having adopted the Annual Plan for 2016/2017, Council is required to implement the individual rates included in the Funding Impact Statement of that Plan. This report discloses the individual rates required to implement decisions made in the Annual Plan. The individual rates shown in the attached Resolution to set rates for the year commencing 1 July 2016. (Attached as Appendix 1) are inclusive of Goods and Services Tax (GST).</p> <p>2.2 A resolution is required under Section 23 of the Local Government (Rating) Act 2002 to set the rates for the year.</p>
3. Options	<p>3.1 The options identified are:</p> <ul style="list-style-type: none">a. The Wairoa District Council set rates as recommended in the attached Resolution to set rates for the year commencing 1 July 2016. (Attached as Appendix 1) under the Local Government (Rating) Act 2002 for the financial year commencing 1st July 2016 to 30th June 2017.b. The Wairoa District Council do not set rates as recommended in the attached Resolution to set rates for the year commencing 1 July 2016. (Attached as Appendix 1) under the Local Government (Rating) Act 2002 for the financial year commencing 1st July 2016 to 30th June 2017. <p>3.2 The Wairoa District Council are unable to charge ratepayers the proposed rates for the period 1st July 2016 to 30th June 2017 unless they resolve to do so.</p> <p>3.3 Failure to set rates for the period 1st July 2016 to 30th June 2017 will result in existing rates (for the period 1st July 2015 to 30th June 2016) continuing to be charged until a new resolution is passed.</p>

4. Corporate Considerations
What is the change?
Compliance with legislation and Council Policy
Maori Standing Committee
5. Risk Management

3.4 The preferred option is Option a, this meets the purpose of local government as it will help meet the current and future needs of communities for good-quality infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.

4.1 This will not trigger a s17a review?

4.2 A resolution is required under Section 23 of the Local Government (Rating) Act 2002 to set the rates for the year.

4.3 This matter has not been referred to the Maori Standing Committee.

5.1 There is reputational risk associated with not setting a rate for the year commencing 1st July 2016. There is financial risk associated with not setting a rate for the year commencing 1st July 2016 in that existing rates revenue will be insufficient to fully fund the implementation of the policies, strategies and projects for the 2016/2017 financial year as outlined within the Annual Plan 2016/2017.

Further Information
Appendices

None.

Resolution to set rates for the year commencing 1 July 2016. (Attached as Appendix 1).

Background Papers

None.

References (to or from other Committees)

None.

Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:
a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

Signatories

Author: A Morton

Approved by: F Power

