



TASMAN DISTRICT COUNCIL

ANNUAL PLAN Mahere o te Tau 2020/2021

DRAFT FOR ADOPTION





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MEMBERSHIP OF COUNCIL

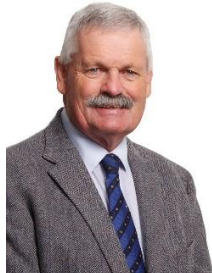
Tasman Mayor



Mayor, Tim King
Richmond Ward



Cr Mark Greening
Motueka Ward



Cr Kit Maling



Cr Trevor Tuffnell



Cr Dana Wensley



Cr Barry Dowler
Moutere/Waimea Ward



Cr David Ogilvie



Cr Trindi Walker



Cr Christeen Mackenzie
Golden Bay Ward



Cr Dean McNamara



Cr Anne Turley

Lakes/Murchison Ward



Cr Celia Butler



Cr Chris Hill



Cr Stuart Bryant



MAYOR AND CEO'S MESSAGE

Welcome to Council's Annual Plan for the 2020/2021 year

Over the last few months we have all faced unprecedented challenges as a result of the Covid-19 pandemic and Alert Level restrictions. The Tasman community has once again shown its resilience and community spirit. People have connected with their neighbours, supported those in need and celebrated our essential workers. With ongoing impacts and a high level of uncertainty for individuals, families and businesses, we will need to continue to pull together.

It has been a challenge for the Council too and we are pleased that we have been able to maintain essential infrastructure and community services, while adjusting to having most of our staff working from home. We have had to adapt quickly and will want to ensure that we keep doing so. We've learned that we can work remotely with the aid of technology. That will help us to be more responsive to our community, allow more flexible working arrangements and to better manage our office space.

The pandemic has also created significant economic and social pressures on our communities; pressures that are affecting the ability of an increasing number of residents and businesses to pay their rates and charges. To reflect the challenges faced by our residents and ratepayers, the Council made the decision to move from the proposed 2.97 percent to a zero percent rates revenue increase for this year. However we will need to find savings over the coming year to offset the decrease in rates income. Compounding this reduction, we also expect lower income from our other revenue sources, including our commercial income and dividends from Nelson Airport and Port Nelson.

Although most economists agree New Zealand will experience a more severe downturn in 2021 than experienced in the Global Financial Crisis, there is a high level of uncertainty as to what will eventuate. Tasman is well placed for recovery. The primary industries which dominate our District will be critical to our recovery. For those tourism and related industries dealing with a massive downturn, we can all play our part in supporting them by buying and recreating in our beautiful District. As a great place to live with a stunning natural environment, growth is expected to continue - bringing with it homes and jobs.

Let's support Tasman!

Although the pandemic is causing enormous disruption, it will force us to think innovatively, be more agile and to find and embrace opportunities. History reminds us that every great challenge presents opportunity. To that end the Council has submitted several projects to central government to create shovel-ready jobs in the region. Projects such as new major infrastructure and upgrades to our water, wastewater and stormwater networks, active transport improvement, and roading upgrades. We have also applied to central government's billion dollar environmental recovery package for projects covering biodiversity and water quality improvements, responding to a changing climate, promoting sustainable land management practices. These projects will help create employment opportunities that enhance our Districts social and economic wellbeing. While we are still waiting to hear if our applications are successful, the early indications are positive for some of them.



While you will not see extensive changes in this Annual Plan as it aligns with Year 3 of our Long Term Plan 2018-2028, we will be asking some challenging questions over the coming months. Where can we make savings? How can we do things better? What are the outcomes our community wants us to strive for? What part can and should we play in our District's recovery from this globally disruptive event?

The answers will help shape our vision and define our ambition for the future. This will require us to take a long-term view and make some difficult decisions over the coming year as we develop our Long Term Plan 2021-2031. With a new Mayor and new faces at the Council table, you have a strong team who will strive to make those decisions in the best interests of our community.

“People make history and not the other way around. In periods when there is no leadership, society stands still. Progress occurs when courageous skilful leaders seize the opportunity to change things for the better”. Harry S Truman.

This quote above speaks of people and place. The expectations we have of ourselves as a community must be greater post COVID than they were before. We have seen kindness, courage, grace, trust and consideration amongst the community more than ever. Laying the groundwork for recovery by working together is crucial and the Council has an important leadership role to play.

We wish you all the best for the year and thank you for taking the time to read through our Annual Plan.

“E hara taku toa, i te toa takitahi, engari ko taku toa, he toa takitini e”

“I come not with my own strengths but bring with me the gifts, talents and strengths of my family, colleagues and connections”.

Tim King
Mayor

Janine Dowding
Chief Executive Officer



PART 1 - INTRODUCTION AND OVERVIEW



HOW TO FIND YOUR WAY AROUND THE ANNUAL PLAN

This section provides a short guide to what is in the Annual Plan and where to find it.

Part 1: The introductory part of this document outlines the main ‘headlines’ and includes an explanation about what the Annual Plan is all about.

Part 2: Sets out the highlights of Council’s Annual Plan for 2020/2021. It describes the changes Council has made from its plans for 2020/2021 in the Long Term Plan 2018-2028, including a zero percent increase in rates revenue (after growth and water rates changes¹) to respond to the financial hardship many households are likely to experience as a result of the Covid-19 pandemic. It also provides a summary of financial information including rating information, and an outline of where rates and other Council income will be spent.

Part 3: Here you will find all of Council’s financial information in more detail, including Accounting Information, the Prospective Funding Impact Statement, and Funding Impact Statements for rates, Reserve Funds and Financial Regulation Benchmarks.

All budget figures in this Annual Plan contain an allowance for inflation, and all figures are GST exclusive. This is with the exception of rates, which are GST inclusive. Any exceptions are expressly stated.

Jargon and abbreviations have been kept to a minimum. However, there are some words that are used because of legislation or the specialised activities that Council carries out. A glossary of terms used is provided at the back of the document for your reference.

If you are unable to find the information you are looking for in this document, it may be contained in the Long Term Plan 2018 - 2028.

You can find more information on Council’s activities and services in Volume 1 of the Long Term Plan. Further details on activities and specific planned projects are contained in the Activity Management Plans. These are available for most activities Council undertakes. The Long Term Plan and Activity Management Plans are available on Council’s website www.tasman.govt.nz.

This Annual Plan is supported by policies that Council adopted as part of the development of the Long Term Plan. Please refer to Council’s website www.tasman.govt.nz or Volume 2 of the Long Term Plan for Council’s Revenue and Financing Policy, Rates Remission Policy, Policy on Remission and Postponement of Rates on Māori Freehold Land, Significance and Engagement Policy, and a Statement on Fostering Māori Participation in Council Decision Making.

¹ The growth and water rates changes applies to all subsequent references to all rates revenue increases. The water rates refers to the reclassification of water charges to water rates for large industrial users.



INTRODUCTION

This Annual Plan outlines the changes to the information included in Year Three of the Long Term Plan 2018 - 2028.

Under the Local Government Act 2002, the Council is required to produce an Annual Plan in each year between the three-yearly reviews of the Long Term Plan.

In December 2019, Council anticipated an Annual Plan for 2020/2021 similar to what was planned in year three in the Long Term Plan 2018-2028. No material or significant changes were planned, hence Council decided that public consultation was not required.

Since that time our communities (like the rest of NZ and the World) have been affected by the Covid-19 pandemic. We have all had our lives influenced by restrictions to our normal movements and interactions to help contain the spread of the virus. Whilst necessary, these restrictions have had major social, economic and employment impacts.

Council has responded to the immediate effects of the pandemic and also started planning for the District's recovery. On 9 April 2020, the Council resolved to implement a zero percent increase in rates revenue in the 2020/2021 year.

Council is also expecting reductions in other sources of revenue, for example lower dividends from Port Nelson and Nelson Airport, a decrease in income from commercial leases and campgrounds and lower commercial forestry income. These likely revenue reductions have not been incorporated into this Annual Plan because their scale is difficult to estimate at this stage.

Council will carry out a review of the budgets and projects in the Annual Plan 2020/2021 to determine how to make the savings necessary to accommodate the reduced rates income and other revenue. This could be through actions such as not adjusting salaries for market increases, reviewing the inflation allowance on operational budgets, reducing travel, conferences and accommodation, and using existing activity balances as at 30 June 2020.

Forecast capital expenditure is expected to be \$63.7 million which is \$17.9 million higher than planned for 2020/2021 in the Long Term Plan. Council anticipates that some funding for capital expenditure will be received from Central Government.

Council invited public submissions on its Schedule of Fees and Charges for 2020/2021 in March and April 2020. No submissions were received. The Schedule of Fees and Charges sets out the fees Council intends to charge for a range of the services. Details of Council's fees and charges are available on our website.

Council has taken the approach of only including information in this document that is not already contained within the Long Term Plan. You can view Council's Long Term Plan 2018 - 2028 on Council's website www.tasman.govt.nz.



The financial projections in this document are based on current information. The economic environment is uncertain and evolving as a result of the Covid-19 pandemic. This makes future forecasting difficult. The financial information contained in this Annual Plan is forecast information based on assumptions, which Council reasonably expects to occur. Actual results achieved are likely to vary from the information presented. Council will report actual performance through the Annual Report at the end of 2020/2021.



PART 2 – HIGHLIGHTS



CONTINUING TO ADDRESS THE LONG TERM PLAN KEY ISSUES IN 2020/2021

The following are the key issues for Tasman as set out in Council's Long Term Plan 2018-2028.

1. Provide land and infrastructure to support Tasman's growth, and selectively upgrade and improve some assets.
2. Enhance drinking water security and supply.
3. Upgrade water treatment to achieve drinking water standards.
4. Funding Motueka's Water Supply – a new fixed service charge plus volumetric water charging.
5. Development and Financial Contributions Policy.

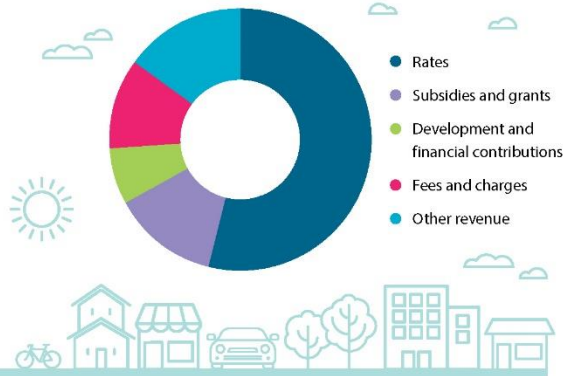
Addressing these issues is important to the long-term well-being of the Tasman communities. Council will continue to address these issues as proposed through this Annual Plan.



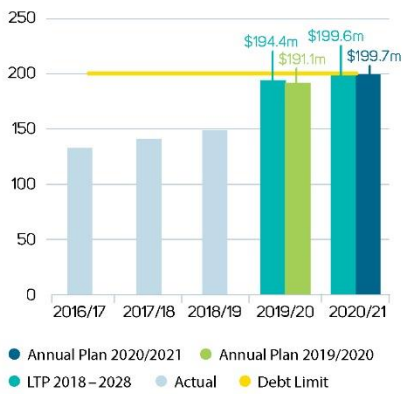
FINANCE SUMMARY

2020/2021 Prospective Financial Overview

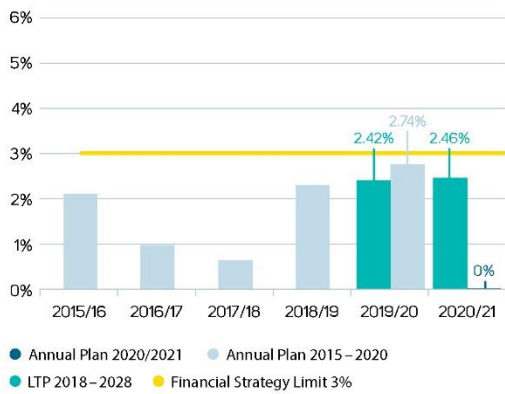
WHERE THE MONEY COMES FROM*



TOTAL NET DEBT (\$M)



RATES INCREASE (excludes growth)



WHERE THE MONEY GOES

CAPITAL EXPENDITURE (to purchase or create assets) – \$64 MILLION



OPERATIONAL EXPENDITURE** (the costs of providing ongoing services) – \$99 MILLION



*Excluding joint ventures and associates. **Excludes depreciation.



HOW WILL RATES BE AFFECTED?

There will be no increase in the overall rates revenue in 2020/2021 (excluding growth and water users moving from fees and charges to rates) in recognition of the financial hardship many households are likely to experience as a result of the Covid-19 pandemic.

A zero percent increase in rates revenue does not translate to no rates increase for all residents. The actual increase will vary based on the mix of services and rates for each household.

Council's rates modelling indicates that approximately 80% of residents will have either no rates increase or a reduction compared with the previous year. About 20% will have an increase in rates of \$200 or less, and for about 1% the rates increase will be higher than \$200 compared with the level in 2019/2020. These figures exclude volumetric water charges as these vary depending on how much water each rateable property uses.

Those residents whose rates will still increase are largely those on rural water schemes, (i.e. the Eighty Eight Valley, Redwood and Dovedale schemes) or on the Motueka water system. In Motueka, the fixed charge has increased, but this will be offset to some extent by the reduced cost per litre of water.



CHANGES FROM THE LONG TERM PLAN 2018 - 2028

The main changes from that planned for 2020/2021 in the Long Term Plan include the following.

Lower Rates Revenue

Council has resolved to adopt a zero percent increase in rates revenue for 2020/2021 in recognition of the financial hardship many households are likely to experience as a result of the Covid-19 pandemic. This is compared with the 2.46% increase in rates revenue for 2020/2021 which was planned in the Long Term Plan.

Rates revenue is now expected to be \$77.7 million in 2020/2021 rather than the \$78.9 million forecast in the Long Term Plan (excluding rates remissions and penalties).

Council has committed to find the shortfall in rates funding and a number of potential areas where savings could be made have been identified. These include for example not adjusting salaries for market increases, reviewing the inflation allowance on operational budgets, reducing travel, conferences and accommodation, and using existing activity balances as at 30 June 2020.

Increased Capital Expenditure

Council is planning to spend \$63.7 million on capital projects in 2020/2021, compared with the \$45.8 million stated in the Long Term Plan. The total change in capital budget is \$17.9 million and Council anticipates receiving some funding from Central Government to contribute to this.

The main changes to the planned capital projects for 2020/2021 are as follows:

1. Port Tarakohe upgrade. Following the development of the Port Tarakohe Business Case, \$10.2 million more is required in 2020/2021 to upgrade the Port. The majority of the funds required are anticipated to come from Government funding. Whether this project proceeds is dependent on the Central Government funding and a further Council decision.
2. Transportation. Transportation projects are forecast to be \$1.9 million higher. The majority (\$1 million) of this increase is for the Brightwater Town Centre upgrade.
3. NZTA Subsidy. \$0.6 million more is expected from NZTA subsidies across the transportation programme as a whole.
4. Water Supply. Due to project timing changes, Council expects to spend an additional \$3.9 million on improving drinking water supply systems. This expenditure mostly relates to the upgrade of the Motueka Water Treatment Plant, Mapua water trunk main and the Wakefield Water Treatment Plant.



5. Council Office Buildings Improvement – Council office buildings are currently not fit for purpose. \$2.1 million has been included in 2020/2021 to address the immediate issues, for example air conditioning. This project is currently being reassessed following changing working practices as a result to the Covid-19 event.
6. Wastewater. The budget for wastewater has been reduced by \$1.4 million due to project timing changes. In particular this relates to the Wakefield to Three Brothers corner trunk main upgrade - where the scope is still being considered.
7. Other. An additional \$1.2m of capital expenditure is spread across a range of projects in the Stormwater, Community Development, and the Environment and Planning activities.

No material change in forecast debt level

We anticipate that Council's debt level will be \$199.7 million at the end of June 2021. This is not materially different to the \$199.6 million forecast in the Long Term Plan. We are forecasting a lower opening debt position for 2020/2021 than forecast in the Long Term Plan, however the increase in capital expenditure for 2020/2021 brings the resulting debt level in line with the Long Term Plan. The effect of the Covid-19 pandemic on a number of Council's revenue sources is not yet clear and depending on the level of impact this may affect Council's debt level.



PART 3 - ACCOUNTING INFORMATION



ACCOUNTING INFORMATION OVERVIEW

REPORTING ENTITIES

Tasman District Council is a unitary local authority governed by the Local Government Act 2002 (LGA) and the Local Government (Rating) Act 2002. The purpose of the Council is to promote the social, economic, environmental and cultural well-being of communities and enable democratic local decision making. Council does not operate to make a financial return.

Financial information within this Annual Plan covers the Council operations plus its controlled and jointly controlled entities.

Council is designated as a Public Benefit Entity (PBE) for financial reporting and applies New Zealand Tier 1 PBE accounting standards.

STATEMENT OF COMPLIANCE

The forecast information has been prepared and complies with Section 111 of the Local Government Act 2002, the Financial Reporting Act 1993, Generally Accepted Accounting Practice in New Zealand (GAAP) and the pronouncements of Chartered Accountants Australia New Zealand (CAANZ). The financial statements have been prepared in accordance with Tier 1 PBE accounting standards. In particular, these prospective financial statements have been prepared in accordance with PBE Financial Reporting Standard No. 42.

A CAUTIONARY NOTE

The prospective financial information has been prepared for the purposes of meeting Council's requirements under the LGA 2002. This information may not be suitable for use in any other context.

The forecast information prepared is to enable the public to participate in the decision-making processes as to the services to be provided by Council to the Tasman communities over the 2020/2021 financial year. The main purpose of prospective financial statements in the Annual Plan is to provide users with information about the core services that Council intends to provide to ratepayers, the expected cost of those services and, as a consequence, how much Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of Council.

The actual results achieved for any given financial year are likely to vary from the information presented and may vary materially depending upon the circumstances that arise during the period. Council does not intend to update the prospective financial statements after publication.



BASIS OF PREPARATION

The financial statements have been prepared on a historical cost basis with the exception of certain items identified in specific accounting policies below. They are presented in New Zealand dollars (NZD), which is the functional currency of each of the Council's entities, and are rounded to the nearest thousand dollars (\$000), unless otherwise stated. All items in the financial statements are stated exclusive of Goods and Services Tax (GST), except for receivables and payables, which include GST invoiced. The financial statements have been prepared on an ongoing concern basis and the accounting policies have been applied consistently throughout the planned period.

Council has a balance date of 30 June and these prospective financial statements are for the period from 1 July 2020 to 30 June 2021.

Financial information from the Long Term Plan 2018 - 2028 has been provided to better compare against the Annual Plan financial information.

The accounting policies set out below will be applied consistently to all periods presented in the prospective financial statements.

SIGNIFICANT JUDGEMENTS AND ESTIMATES

The preparation of financial statements, in conformity with PBE standards, is issued by the External Reporting Board. The External Reporting Board requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Significant judgments, estimates and assumptions have been applied in measuring certain provisions and property, plant and equipment revaluations.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period or in the period of the revision and future periods or if the revision affects both current and future periods.

JOINT ARRANGEMENTS

Joint arrangements are arrangements where two or more parties have joint control. Joint control is the agreed sharing of control of an arrangement by way of a binding arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. The accounting treatment can vary according to the structure of the arrangement. There are two types of joint arrangements either a joint operation or a joint venture:



- A joint venture is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement. Council's share of the assets, liabilities, revenue and expenditure of joint ventures is included on an equity accounting basis as a single line.
- A joint operation is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the assets, and obligations for the liabilities, relating to the arrangement. Joint operations also include operations where there activities primarily aim to provide the joint arrangement parties with an output (i.e., the parties have rights to substantially all of the service potential or economic benefits of the assets. For a joint operation the Council has a liability in respect of its share of joint ventures' operational deficits and liabilities, and shares in any operational surpluses and assets. The Council's proportionate interest in the assets, liabilities, revenue and expenditure of joint operations is included in the financial statements of the Council and Group on a line-by-line basis.

The Councils' jointly controlled operations are:

- Nelson Regional Sewerage Business Unit. Council has a 50% interest in this entity
- Nelson Tasman Combined Civil Defence Organisation. Council has a 50% interest in this entity
- Nelson Tasman Regional Landfill Business Unit. Council has a 50% interest in this entity
- Waimea Water Limited. Council's has a minimum 51% shareholding in this entity

The Councils' joint ventures are:

- Port Nelson Ltd. Council has a 50% shareholding
- Nelson Airport Ltd. Council has a 50% shareholding
- Tasman Bays Heritage Trust. Council has a 50% interest in this Trust

COUNCIL CONTROLLED ORGANISATIONS

As defined by section 6 of the Local Government Act 2002, a Council-Controlled Organisation is a company under the control of local authorities through their:

- Shareholding of 50 percent or more.
- Voting rights of 50 percent or more; or
- Right to appoint 50 percent or more of the directors.

Waimea Water Ltd, Port Nelson Ltd, Nelson Airport Ltd and Tasman Bays Heritage Trust are Council Controlled Organisations.



REVENUE RECOGNITION

Rates Recognition

Rates income is measured at fair value. The following particular policies apply:

1. General rates, targeted rates (excluding water-by-meter) and uniform annual general charges are recognised at the start of the financial year, to which the rates resolution relates. They are recognised at the amounts due. Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
2. Rates arising from late payment penalties are recognised as revenue when rates become overdue.
3. Rates remissions are recognised as a reduction of rates revenue when Council has received an application that satisfies its Rates Remission Policy.
4. Water billing revenue is recognised on an accrual basis with unread meters at year end accrued on an average usage basis.

Other Revenue Recognition

Revenue is measured at fair value. The following particular policies apply:

1. Development contributions and reserve financial contributions are recognised as revenue when Council provides, or is able to provide, the service that gave rise to the charging of the contribution. Otherwise, development contributions and financial contributions are recognised as liabilities until such time as Council provides, or is able to provide, the service.
2. Interest is recognised using the effective interest method.
3. Dividends are recognised when the right to receive payment has been established.
4. 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 Council are recognised as revenue when control over the asset is obtained. The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided from the most recent revaluation.
5. Infringements are recognised when the fine is issued.
6. Council receives government grants from the New Zealand Transport Agency (NZTA), which subsidises part of Council's costs in maintaining the local roading infrastructure. NZTA revenue is recognised on entitlement when conditions pertaining to eligible expenditure is fulfilled.
7. Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If



there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

8. Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash-in-hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown in current liabilities in the statement of financial position.

TRADE AND OTHER RECEIVABLES

Trade and other receivables are initially measured at fair value. They are subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

WORK IN PROGRESS

Work in progress is valued at the lower estimate of cost and net realisable value.

EXPENDITURE

Expenditure is recognised when the service has been provided, goods have been received, or when it has been established that rewards of ownership have been transferred from the seller/provider to Council and when it is certain the obligation to pay arises.

GRANT EXPENDITURE

Non-discretionary grants are awarded if the grant application meets the specified criteria and recognised as expenditure when an application meets the specified criteria.

Discretionary grants are where Council has no obligation to award on receipt of the grant application. Council recognises these grants as expenditure when a successful applicant has been notified.

PAYABLES

Short-term payables are recorded at their face value.

LEASES

Finance leases transfer to the lessee substantially all of the risks and rewards of ownership. At inception, finance leases are recognised as assets and liabilities on the Balance Sheet at the lower of the fair value of the leased property and the present value of the minimum lease payments. Any additional direct costs of the lessee are added to the amount recognised as an asset. Assets leased under a finance lease are depreciated as if the assets are owned.

Operating leases, where the lessor substantially retains the risks and rewards of ownership,



are recognised in the surplus or deficit in a systematic manner over the term of the lease. Lease incentives are recognised in the surplus or deficit as a reduction in rental expense.

BORROWING COSTS

Borrowing costs are recognised as an expense in the period in which they are incurred. Borrowings are initially recognised at their fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

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

TAXATION

Council is exempt from income tax under the Income Tax Act 2007, except for certain income received from Council Controlled Organisations (CCOs) and port-related earnings. Income tax comprises current tax and deferred tax, which is calculated using the tax rate that has been enacted, or substantively enacted, by the reporting date. Income tax is charged or credited to the surplus or deficit, except when it relates to items that are recognised in other comprehensive revenue and expenditure or directly in equity. In which case, the current and deferred tax are also recognised in other comprehensive revenue and expenditure or directly in equity. Current tax is the amount of income tax payable in the current period, plus any adjustments to income tax payable in respect of prior periods. Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses.

FINANCIAL ASSETS

Financial Assets at Fair Value through Surplus or Deficit

This category has two sub-categories: financial assets held for trading, and those designated at fair value through surplus or deficit 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. After initial recognition they are measured at fair value. Gains or losses on measurement are recognised in the surplus or deficit.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition they are measured at amortised cost using the effective interest method. Gain or loss on impairment or de-recognition are recognised in the surplus or deficit.

Held-to-maturity Investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that management has the positive intention and ability to hold to maturity. After initial recognition they are measured at amortised cost using the



effective interest method. Gain or loss on impairment or de-recognition are recognised in the surplus or deficit. Community loans are held-to-maturity assets and are stated at fair value.

Financial Assets at Fair Value through Comprehensive Income

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every balance date.

Impairment of Financial Assets

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

ACCOUNTING FOR DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGING ACTIVITIES

The Group uses derivative financial instruments to hedge exposure to interest rate risks arising from financing activities. In accordance with its Treasury Policy, Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and if so, the nature of the item being hedged.

The associated gains or losses of derivatives that are not hedge-accounted are recognised in the surplus or deficit.

Council has elected not to hedge account for its interest rate swaps.

INTANGIBLE ASSETS

Acquired computer software licences are capitalised on the basis of costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives.

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 Council, are recognised as an intangible asset. Direct costs include the software



development employee costs and an appropriate portion of relevant overheads.

Carbon Credits – Purchased carbon credits are recognised at cost on acquisition. They have an indefinite useful life and are not amortised, but are instead tested for impairment annually. They are de-recognised when they are used to satisfy carbon emission obligations.

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 de-recognised. The amortisation charge for each period is recognised in the surplus or deficit.

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

- Computer software five years, 20%

There are no restrictions over the title of intangible assets. No intangible assets are pledged as security for liabilities.

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consist of:

Operational assets – These include land, buildings, computers and office equipment, building improvements, library books, plant, equipment, wharves and motor vehicles.

Restricted assets – Assets owned or vested in Council which cannot easily be disposed of because of legal or other restrictions and provide a benefit or service to the community.

Infrastructural assets – Infrastructural assets are the fixed utility systems owned by Council. Each asset type includes all items that are required for the network to function, e.g. 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 – The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated. In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Disposals – Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset



revaluation reserves in respect of those assets are transferred to accumulated funds.

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

Values included in respect of assets are as follows:

- **Vested assets** – Certain infrastructural assets and land have been vested in Council as part of the subdivision consent process. Vested infrastructural assets have been valued by calculating the cost of providing identical quantities of infrastructural components. Vested assets are recognised as revenue when control over the asset is obtained.
- **Depreciation** is provided on a straight line basis on all assets at rates which will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.



These assets have component lives that have been estimated as follows:

- Land Not depreciated
- Buildings (including fit out) 10 - 100 years
- Plant and equipment 5 – 10 years
- Motor vehicles 5 – 10 years
- Library books 2 – 10 years

Infrastructure Assets

- Bridges 100 years
- Roads 4 – 80 years
- Formation Not depreciated
- Sub-base (sealed) Not depreciated
- Basecourse (sealed) 65 – 75 years
- Surfaces 2 – 50 years
- Car parks – formation Not depreciated
- Car parks – components 8 – 45 years
- Footpaths 5 – 50 years
- Pavement base (unsealed) Not depreciated
- Drainage 15 – 80 years

Wastewater

- Oxidation ponds Not depreciated
- Treatment 9 – 100 years
- Pipe 50 – 80 years
- Pump stations 20 – 80 years

Water

- Wells and pumps 10 – 80 years
- Pipes/valves/meters 15 – 80 years

Stormwater

- Channel/detention dams Not depreciated
- Pipe/manhole/sumps 80 – 120 years
- Ports and wharves 7 – 100 years
- Airfields 10 – 80 years
- Refuse 15 – 100 years

Rivers

- Stopbanks Not depreciated
- Rock protection Not depreciated
- Willow plantings Not depreciated
- Gabion baskets 30 years
- Railway irons 50 years
- Outfalls 60 years



Revaluation

With the exception of vested assets at the initial point of recognition, all valuations are carried out or reviewed by the Council's Engineering Services Manager, or by independent qualified valuers, and it is intended that valuations are carried out on a three-yearly cycle. The carrying values of revalued items are reviewed at each balance date to ensure that these values are not materially different to fair value. Where materially different, Council will revalue at an earlier point. Revaluations are carried out on an asset class basis. Forestry valuations are carried out annually.

The net revaluation results are credited or debited to other comprehensive revenue and expenses and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expenses, but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expenses.

The following assets will be revalued on a three-yearly basis:

- Roading
- Stormwater
- Solid Waste
- Water Supply
- Wastewater
- Rivers
- Coastal Structures
- Land and Buildings

The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

The anticipated results of the revaluations have been included in the Annual Plan.



Impairment

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.

Property, plant and equipment that have a finite useful life are reviewed for impairment at each balance date and 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 its value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. For revalued 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 surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense. This increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the surplus or deficit.

Value in use for Non-Cash-Generating Assets

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash-generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

Value in use for Cash-Generating Assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return.

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



FORESTRY ASSETS

Standing forestry assets are independently revalued 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 the current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling and silviculture costs, and takes into consideration environmental, operational, and market restrictions.

Gains or losses arising on initial recognition of forestry 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 surplus or deficit.

The costs to maintain the forestry assets are included in the surplus or deficit when incurred.

CONTRACT RETENTIONS

Certain contracts entitle Council to retain amounts to ensure the performance of contract obligations. These retentions are recognised as a liability and are then used to remedy contract performance or paid to the contractor at the end of the retention period.

OVERHEADS

Indirect overheads have been apportioned on an activity basis, using the labour cost of full-time staff employed in those specific output areas.

Indirect costs not directly charged to activities are allocated as overheads using appropriate cost drivers such as actual usage, staff numbers and floor area.

INVESTMENT PROPERTIES

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 rent or for capital appreciation. Investment property is measured initially at its cost, including transaction costs. After initial recognition, Council measures all investment property at fair value as determined annually by an independent valuer. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

PROPERTIES INTENDED FOR RESALE

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value, less costs to sell. Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are



recognised up to the level of any impairment losses that have been previously recognised. Non-current assets (including those that are part of a disposal group) 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.

PROVISIONS

Council recognises a provision for future expenditure of an 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 expenditures will be required to settle the obligation and a reliable estimate can be made of the amount 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 and is included in “finance costs”.

EMPLOYEE ENTITLEMENTS

Short-Term Benefits

Employee benefits that Council 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 to, but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

Council recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that Council anticipates it will be used by staff to cover those future absences.

Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

Long-Term Benefits

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

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information;



- the present value of the estimated future cash flows [Note: Retirement leave has not been discounted to present value]; and
- presentation of employee entitlements

Sick leave, annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation Schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit as incurred.

Key Assumptions in Measuring Retirement and Long Service Leave Obligations

The present value of long service leave obligations depend on a number of factors that are determined on an actuarial basis. Two key assumptions used in calculating this liability include the discount rate and the salary inflation factor. Any changes in these assumptions will affect the carrying amount of the liability.

The expected future payments are discounted using forward discount rates derived from the yield curve of New Zealand government bonds. The discount rates used have maturities that match, as closely as possible, the estimated future cash outflows. The salary inflation factor is based on the treasury inflation rate.

The retirement obligations have not been discounted to present value.

LANDFILL AFTER-CARE COSTS

Landfills in the region are now provided regionally, through the Nelson-Tasman Regional Landfill Business Unit, which is a joint committee of the Nelson City Council and Tasman District Council. This business unit commenced operations on 1 July 2017. From this date, the Eves Valley Landfill, which Council previously managed, stopped receiving waste and all waste is now directed to the York Valley Landfill (located in Nelson City).

As the landfills in the District are now a 50% Joint Venture, Tasman District Council recognise 50% of the post-care provisions for both Eves Valley and York Valley landfills, our legal obligation is to provide ongoing maintenance and monitoring services at the landfill sites after closure. The landfill post-closure provision is recognised in accordance with PBE IPSAS Reporting Standard 19 Provisions, Contingent Liabilities and Contingent Assets. This provision is calculated on the basis of discounting closure and post-closure costs into present day value.

The calculations assume no change in the legislative requirements for closure and post closure treatment.



ACCUMULATED EQUITY

Equity is the community's interest as measured by total assets less total liabilities. Public equity is disaggregated and classified into a number of reserves. The components of equity are:

- Accumulated funds
- Restricted reserves and Council-created reserves
- Asset revaluation reserve

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 Council.

RESTRICTED AND COUNCIL CREATED RESERVES

Restricted reserves are those reserves subject to specific conditions accepted as binding by Council and which may not be revised without reference to the Courts or third party.

Council created reserves are reserves established by a Council decision. Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of Council.

FUNDING IMPACT STATEMENTS

The Funding Impact Statements (FIS) have been prepared in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014. This is a reporting requirement unique to local government and the disclosures contained within. The presentation of these statements is not prepared in accordance with generally accepted accounting practices (GAAP).

The purpose of these statements is to report the net cost of services for significant Groups of Activities (GOA) of Council, and are represented by the revenue that can be allocated to these activities, less the costs of providing the service. They contain all funding sources for these activities and all applications of this funding by these activities. The GOA FIS include internal transactions between activities such as internal overheads and charges applied, and/or recovered. A FIS is also prepared at the whole-of-Council level, summarising the transactions contained within the GOA FIS, eliminating internal transactions and adding in other transactions not reported in the GOA statements.

These statements are based on cash transactions prepared on an accrual basis, and as such, do not include non-cash/accounting transactions that are included within the Comprehensive Revenue and Expense Statement, as required under GAAP. These items include, but are not limited to, Council's depreciation, gain and/or losses on revaluation and vested assets.

They also depart from GAAP as funding sources are disclosed within the FIS as being either for operational or capital purposes. Revenue, such as subsidies received for capital projects,



development and financial contributions and gains on sale of assets are recorded as capital funding sources. Under GAAP these are treated as revenue in the Comprehensive Revenue and Expense Statement.

Funding in Accordance with the Local Government Act 2002

Section 100(1) of the Local Government Act 2002 requires local authorities to set operating revenues at a level to cover all operating expenses, except as provided in S100(2). Operating expenses include an allowance for debt servicing and for the decline in service potential of assets (depreciation). Council has complied with S100(1) in the preparation of this Annual Plan.

CHANGES IN ACCOUNTING POLICIES

There are no changes to accounting policies.

CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

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

Infrastructural Assets

Infrastructural asset valuations are carried out on a three-yearly cycle, on a depreciated replacement cost basis. The carrying values of revalued items are reviewed at each balance date to ensure that these values are not materially different to fair value. The most recent revaluation was performed as at 31 March 2017. Where materially different, Council will revalue at an earlier point. There are a number of assumptions and estimates used when performing depreciated replacement cost basis valuations over infrastructural assets. These include:

- the physical deterioration and condition of an asset, for example, Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example, stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- estimating any obsolescence or surplus capacity of an asset; and
- estimates are made when determining the remaining useful lives over which the



asset will be depreciated. These estimates can be impacted by the local conditions, for example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the surplus or deficit. To minimise this risk, our infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group. We then adjust for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of the Council's asset management planning activities, which gives us further assurance over its useful life estimates.

Valuations are carried out by Council management and reviewed by independent qualified valuers.

Operational Assets

Specialised buildings are valued at fair value using depreciated replacement cost because no reliable market data is available for such buildings. Significant assumptions include:

- The replacement asset is based on the reproduction cost of the specific assets with adjustments where appropriate for obsolescence due to over-design or surplus capacity.
- The replacement cost is derived from recent construction contracts of similar assets and Property Institute of New Zealand cost information.
- The remaining useful life of assets is estimated.
- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (for example, residential buildings) are valued at fair value using market-based evidence. Market rents and capitalisation rates were applied to reflect market value. GR Butterworth SPINZ, ANZIV of QV Valuations Limited performed the most recent valuation. This valuation is effective as at 30 June 2018.

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Adjustments have been made to the "unencumbered" land value where there is a designation against the land or the use of the land is restricted because of reserve or endowment status. These adjustments are intended to reflect the negative effect on the value of the land where an owner is unable to use the land more intensely.



Classification of Property

Council owns a number of properties which are maintained primarily to provide community housing. The receipt of lower than market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives. These properties are accounted for as property, plant and equipment.

INFLATION ADJUSTED ACCOUNTS

The PBE Financial Reporting Standard 42 – ‘Prospective Financial Information’, requires councils to incorporate the effects of inflation into their financial forecasts.

This means that all financial figures shown in this document incorporate inflation adjustments.

Business and Economic Research Ltd (BERL) provides inflation data for the local government sector. The data is prepared to assist councils with planning models, particularly their Long Term Plans.

Council considered the BERL figures along with other economic factors like forecast labour costs and the economic conditions currently being experienced.

Council has used the data from BERL to derive our inflation-adjusted financial projections. Since the preparation of the Long Term Plan economic conditions have changed and accordingly, Council has adjusted the expected inflation rates in this Plan.



PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE
for the Annual Plan 2020/2021

2019/20 BUDGET \$'000		2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	INCOME		
40,071	General rates	41,437	40,287
31,284	Targeted rates (other than for water supply)	32,142	31,851
4,471	Targeted rates for a water supply	4,924	5,289
10,135	Development and financial contributions	10,235	10,310
3,643	Operating subsidies and grants	3,718	3,848
7,585	Capital subsidies	3,852	14,629
15,305	Fees and charges	16,624	15,652
19,119	Other revenue	21,983	21,413
621	Fair value movement on revaluation	164	-
62	Other gains	62	62
253	Finance income	432	446
7,398	Revenue of joint operations	7,419	7,658
-	Share of joint ventures surplus/(deficit)	-	-
139,947	Total income	142,992	151,445



PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE (CONT.)
for the Annual Plan 2020/2021

2019/20 BUDGET \$'000		2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	EXPENSE		
8,137	Finance expense	9,476	8,558
26,286	Employee related expense	26,834	27,276
32,153	Other expenses	29,966	37,642
25,305	Maintenance	27,636	21,704
26,925	Depreciation and amortisation	30,287	29,984
3,889	Expenditure of joint operations	3,946	3,921
122,695	Total expense	128,145	129,085
17,252	Surplus/(deficit) before taxation	14,847	22,360
-	Income tax expense	-	-
17,252	Net surplus for the year	14,847	22,360
	OTHER COMPREHENSIVE INCOME		
-	Gain on asset revaluations	-	-
-	Deferred tax on asset revaluations	-	-
-	Movement in NZLG shares value	-	-
-	Asset impairment loss	-	-
-	Share of joint ventures other comprehensive income	-	-
-	Total other comprehensive income	-	-
17,252	Total comprehensive surplus/(deficit)	14,847	22,360
17,252	Total operating surplus (as above)	14,847	22,360
	LESS NON-CONTROLLABLE ACTIVITIES		
7,585	Capital subsidies	3,852	14,629
4,352	Vested assets	4,448	4,452
621	Fair value movement on revaluation	164	-
3,509	Share of JV & JO surplus/(deficit)	3,473	3,737
16,067	Total non-controllable activities	11,937	22,818
1,185	Total controllable surplus/(deficit)	2,910	(458)



PROSPECTIVE STATEMENT OF FINANCIAL POSITION for the Annual Plan 2020/2021

2019/20 BUDGET \$'000		2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	CURRENT ASSETS		
7,263	Cash and cash equivalents	3,257	10,128
16,074	Trade and other receivables	21,798	16,434
1,700	Other financial assets	1,833	1,371
-	Non current assets held for resale	560	-
25,037	Total current assets	27,448	27,933
	CURRENT LIABILITIES		
19,488	Trade and other payables	18,625	20,429
1,987	Employee benefit liabilities	2,305	2,219
16,116	Current portion of borrowings	16,228	16,636
90	Current portion of derivative financial instruments	818	3,625
37,681	Total current liabilities	37,976	42,909
(12,644)	Working capital	(10,528)	(14,976)
	NON-CURRENT ASSETS		
134,405	Investments in joint ventures	123,311	137,599
41,206	Other financial assets	38,400	22,296
1,193	Intangible assets	1,622	2,376
2,055	Trade and other receivables	-	-
42,293	Forestry assets	37,508	44,722
5,006	Investment property	4,700	5,279
1,535,980	Property, plant and equipment	1,557,932	1,625,736
1,762,138	Total non-current assets	1,763,473	1,838,008
	NON-CURRENT LIABILITIES		
184,302	Term borrowings	188,413	191,409
12,611	Derivative financial instruments	11,582	15,511
480	Employee benefit liabilities	594	406
3,224	Provisions	3,178	2,296
200,617	Total non-current liabilities	203,767	209,622
1,548,877	Total net assets	1,549,178	1,613,410
	EQUITY		
631,118	Accumulated equity	656,356	670,121
15,061	Restricted reserves	11,969	24,272
902,698	Revaluation reserves	880,853	919,017
1,548,877	Total equity	1,549,178	1,613,410



PROSPECTIVE STATEMENT OF CASHFLOWS for the Annual Plan 2020/2021

2019/20 BUDGET \$'000		2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	CASHFLOW FROM OPERATING ACTIVITIES		
	Cash was provided from:		
54,841	Fees and charges	55,447	65,580
75,861	Rates	78,476	77,486
2,955	Dividends received	2,955	2,955
253	Interest received	432	446
-	Net GST received	-	-
133,910		137,310	146,467
	Cash was disbursed to:		
(87,030)	Payments to staff and suppliers	(87,810)	(90,542)
(8,137)	Interest paid	(9,476)	(8,558)
(95,167)		(97,286)	(99,100)
38,743	Net cash from operating activities	40,024	47,367
	CASHFLOW FROM INVESTING ACTIVITIES		
	Cash was provided from:		
62	Proceeds from sale of assets	62	62
45	Proceeds from sale of investments	22	25
107		84	87
	Cash was disbursed to:		
(24)	Purchase of investments	(22)	(24)
(39,994)	Purchase of property, plant and equipment	(45,199)	(64,142)
(40,018)		(45,221)	(64,166)
(39,911)	Net cash from investing activities	(45,137)	(64,079)
	CASHFLOW FROM FINANCING ACTIVITIES		
	Cash was provided from:		
19,438	Proceeds from loans	22,997	33,435
	Cash was disbursed to:		
(16,116)	Repayment of borrowings	(18,254)	(16,636)
3,322	Net cash from financing activities	4,743	16,799
2,154	Total net cashflows	(370)	87
5,109	Opening cash held	3,627	10,041
7,263	Closing cash balance	3,257	10,128
	Represented by:		
7,263	Cash and cash equivalents	3,257	10,128
7,263	Cash and cash equivalents	3,257	10,128



PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY
for the Annual Plan 2020/2021

2019/20 BUDGET \$000		2020/21 LTP BUDGET \$000	2020/21 BUDGET \$000
1,531,625	Equity at the start of the year	1,534,331	1,591,050
17,252	Total comprehensive revenue and expenses	14,847	22,360
1,548,877	Equity at the end of the year	1,549,178	1,613,410



PROSPECTIVE CASHFLOW RECONCILIATION for the Annual Plan 2020/2021

2019/20 BUDGET \$'000		2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
17,252	Surplus/(deficit) from prospective income statement	14,847	22,360
	ADD NON CASH ITEMS		
26,925	Depreciation	30,287	29,984
(621)	Fair value movement on revaluation	(164)	-
-	Share of joint ventures surplus/(deficit)	-	-
(4,352)	Vested assets	(4,448)	(4,452)
21,952		25,675	25,532
	MOVEMENTS IN WORKING CAPITAL		
(488)	Decrease/(increase) in accounts receivable	(490)	(464)
124	Increase/(decrease) in accounts payable	220	(56)
45	Increase/(decrease) in employee entitlements	66	40
(319)		(204)	(480)
	OTHER		
-	Decrease/(increase) in term receivables	-	-
(54)	Increase/(decrease) in term provisions	(55)	(54)
16	Increase/(decrease) in term employee entitlements	20	17
(38)		(35)	(37)
	ADD/(DEDUCT) ITEMS CLASSIFIED AS INVESTING OR FINANCING ACTIVITIES		
(62)	Gain on sale of assets	(62)	(62)
(42)	Capital creditors	(197)	54
(104)		(259)	(8)
38,743	Net cash flow from operating activities	40,024	47,367



DEPRECIATION AND AMORTISATION EXPENSE BY GROUPS OF ACTIVITIES

for the Annual Plan 2020/2021

2019/20 BUDGET \$000		2020/21 LTP BUDGET \$000	2020/21 BUDGET \$000
178	Environmental Management	302	233
92	Public Health and Safety	88	93
10,894	Transportation, Roads and Footpaths	12,897	11,605
87	Coastal Structures	101	48
480	Solid Waste	538	654
3,608	Wastewater	4,438	4,285
1,567	Stormwater	1,859	1,756
39	Flood Protection and River Control Works	62	39
3,606	Water Supply	3,930	3,794
4,150	Community Development	3,489	4,465
698	Council Enterprises	741	1,224
11	Governance	12	11

This table has been included in accordance with section 4 of the Local Government (Financial Reporting) Regulations 2011, and will constitute part of the notes to the financial statements in Council's Annual Reports.

The purpose of this table is to specify in relation to each group of activities, the combined depreciation and amortisation expense for assets used directly in providing the group of activities.



PROSPECTIVE FUNDING IMPACT STATEMENT

The following is an explanation of the relationship between this Funding Impact Statement and the Prospective Income Statement (pursuant to FRS-42 paragraph 40).

This Funding Impact Statement has been prepared in accordance with the Local Government (Financial Reporting) Regulations 2011. This is a reporting requirement unique to local government and the disclosures contained within. The presentation of this statement is not prepared in accordance with GAAP.

This statement is based on cash transactions prepared on an accrual basis, and as such does not include non-cash/accounting transactions that are included within the Prospective Comprehensive Income Statement, as required under GAAP. These items include, but are not limited to, Council's depreciation, gain and/or losses on revaluation and vested assets.

It also departs from GAAP as funding sources are disclosed based on whether they are deemed for operational or capital purposes. Income such as subsidies for capital projects, for example, NZTA subsidies projected to be received for road renewal works, development and reserve financial contributions and gains on sale of assets are recorded as capital funding sources. Under GAAP these are treated as income in the Prospective Comprehensive Income Statement.



PROSPECTIVE FUNDING IMPACT STATEMENT for the Annual Plan 2020/2021

2019/20 BUDGET \$'000		2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
40,602	General rates, uniform annual general charges, rates penalties	41,973	40,825
35,936	Targeted rates	37,296	37,324
3,664	Subsidies and grants for operating purposes	3,739	5,383
15,284	Fees and charges	16,603	18,029
3,208	Interest and dividends from investments	3,387	3,452
18,999	Local authorities fuel tax, fines, infringement fees, and other receipts	22,734	18,862
117,693	Total operating funding	125,732	123,875
	APPLICATIONS OF OPERATING FUNDING		
88,135	Payments to staff and suppliers	87,404	90,912
8,137	Finance costs	9,477	8,558
-	Other operating funding applications	-	-
96,272	Total applications of operating funding	96,881	99,470
21,421	Surplus/(deficit) of operating funding	28,851	24,405
	SOURCES OF CAPITAL FUNDING		
7,585	Subsidies and grants for capital expenditure	3,852	13,115
10,135	Development and financial contributions	10,235	10,310
11,322	Increase/(decrease) in debt	4,743	16,799
62	Gross proceeds from sale of assets	62	62
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
29,104	Total sources of capital funding	18,892	40,286
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
1,556	• To meet additional demand	5,965	4,648
15,351	• To improve the level of service	16,217	16,682
22,758	• To replace existing assets	23,626	42,366
(915)	Increase/(decrease) in reserves	1,963	(842)
11,775	Increase/(decrease) in investments	(28)	1,837
50,525	Total applications of capital funding	47,743	64,691
(21,421)	Surplus/(deficit) of capital funding	(28,851)	(24,405)
-	Funding balance	-	-



ENVIRONMENTAL MANAGEMENT for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
9,080	General rates, uniform annual general charges, rates penalties	9,304	10,501
164	Targeted rates	162	149
21	Subsidies and grants for operating purposes	21	311
2,607	Fees and charges	2,611	2,560
-	Internal charges and overheads recovered	-	-
462	Local authorities fuel tax, fines, infringement fees, and other receipts	416	461
12,334	Total operating funding	12,514	13,982
	APPLICATIONS OF OPERATING FUNDING		
7,276	Payments to staff and suppliers	7,350	8,343
24	Finance costs	26	19
4,611	Internal charges and overheads applied	4,654	5,351
-	Other operating funding applications	-	-
11,911	Total applications of operating funding	12,030	13,713
423	Surplus/(deficit) of operating funding	484	269
	SOURCES OF CAPITAL FUNDING		
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
(84)	Increase/(decrease) in debt	(84)	(84)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
(84)	Total sources of capital funding	(84)	(84)
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
-	• To meet additional demand	-	-
212	• To improve the level of service	246	174
133	• To replace existing assets	121	64
(6)	Increase/(decrease) in reserves	33	(53)
-	Increase/(decrease) in investments	-	-
339	Total applications of capital funding	400	185
(423)	Surplus/(deficit) of capital funding	(484)	(269)
-	Funding balance	-	-



PUBLIC HEALTH AND SAFETY for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
2,093	General rates, uniform annual general charges, rates penalties	1,575	2,091
-	Targeted rates	-	-
-	Subsidies and grants for operating purposes	-	-
4,481	Fees and charges	4,721	4,731
-	Internal charges and overheads recovered	-	-
350	Local authorities fuel tax, fines, infringement fees, and other receipts	356	613
6,924	Total operating funding	6,652	7,435
	APPLICATIONS OF OPERATING FUNDING		
4,183	Payments to staff and suppliers	4,045	4,586
11	Finance costs	12	9
2,680	Internal charges and overheads applied	2,550	2,823
-	Other operating funding applications	-	-
6,874	Total applications of operating funding	6,607	7,418
50	Surplus/(deficit) of operating funding	45	17
	SOURCES OF CAPITAL FUNDING		
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
(28)	Increase/(decrease) in debt	(29)	(24)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
(28)	Total sources of capital funding	(29)	(24)
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
-	• To meet additional demand	-	-
-	• To improve the level of service	-	-
3	• To replace existing assets	-	-
19	Increase/(decrease) in reserves	16	(7)
-	Increase/(decrease) in investments	-	-
22	Total applications of capital funding	16	(7)
(50)	Surplus/(deficit) of capital funding	(45)	(17)
-	Funding balance	-	-



TRANSPORTATION, ROADS AND FOOTPATHS for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
12,312	General rates, uniform annual general charges, rates penalties	13,342	12,100
-	Targeted rates	-	-
3,602	Subsidies and grants for operating purposes	3,675	3,803
161	Fees and charges	165	165
-	Internal charges and overheads recovered	-	-
1,015	Local authorities fuel tax, fines, infringement fees, and other receipts	1,032	1,044
17,090	Total operating funding	18,214	17,112
	APPLICATIONS OF OPERATING FUNDING		
7,702	Payments to staff and suppliers	7,644	6,899
1,530	Finance costs	1,787	1,387
2,204	Internal charges and overheads applied	2,317	2,517
-	Other operating funding applications	-	-
11,436	Total applications of operating funding	11,748	10,803
5,654	Surplus/(deficit) of operating funding	6,466	6,309
	SOURCES OF CAPITAL FUNDING		
7,585	Subsidies and grants for capital expenditure	3,852	4,287
433	Development and financial contributions	433	477
2,164	Increase/(decrease) in debt	(1,167)	58
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
10,182	Total sources of capital funding	3,118	4,822
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
-	• To meet additional demand	-	-
4,484	• To improve the level of service	2,170	3,346
10,319	• To replace existing assets	6,073	6,777
1,033	Increase/(decrease) in reserves	1,341	1,008
-	Increase/(decrease) in investments	-	-
15,836	Total applications of capital funding	9,584	11,131
(5,654)	Surplus/(deficit) of capital funding	(6,466)	(6,309)
-	Funding balance	-	-



COASTAL STRUCTURES for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
517	General rates, uniform annual general charges, rates penalties	460	339
85	Targeted rates	86	82
-	Subsidies and grants for operating purposes	-	-
-	Fees and charges	-	-
-	Internal charges and overheads recovered	-	-
15	Local authorities fuel tax, fines, infringement fees, and other receipts	15	15
617	Total operating funding	561	436
	APPLICATIONS OF OPERATING FUNDING		
407	Payments to staff and suppliers	423	314
22	Finance costs	25	19
65	Internal charges and overheads applied	68	83
-	Other operating funding applications	-	-
494	Total applications of operating funding	516	416
123	Surplus/(deficit) of operating funding	45	20
	SOURCES OF CAPITAL FUNDING		
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
(81)	Increase/(decrease) in debt	(107)	(85)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
(81)	Total sources of capital funding	(107)	(85)
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
-	• To meet additional demand	-	-
-	• To improve the level of service	-	-
-	• To replace existing assets	-	-
42	Increase/(decrease) in reserves	(62)	(65)
-	Increase/(decrease) in investments	-	-
42	Total applications of capital funding	(62)	(65)
(123)	Surplus/(deficit) of capital funding	(45)	(20)
-	Funding balance	-	-



WATER SUPPLY for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
56	General rates, uniform annual general charges, rates penalties	56	56
10,284	Targeted rates	11,539	11,463
-	Subsidies and grants for operating purposes	-	-
1,553	Fees and charges	1,986	1,134
-	Internal charges and overheads recovered	-	-
334	Local authorities fuel tax, fines, infringement fees, and other receipts	334	673
12,227	Total operating funding	13,915	13,326
	APPLICATIONS OF OPERATING FUNDING		
5,506	Payments to staff and suppliers	5,777	5,640
2,193	Finance costs	2,712	2,592
1,720	Internal charges and overheads applied	1,852	1,696
-	Other operating funding applications	-	-
9,419	Total applications of operating funding	10,341	9,928
2,808	Surplus/(deficit) of operating funding	3,574	3,398
	SOURCES OF CAPITAL FUNDING		
-	Subsidies and grants for capital expenditure	-	-
1,697	Development and financial contributions	1,697	1,866
15,019	Increase/(decrease) in debt	6,547	8,935
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
16,716	Total sources of capital funding	8,244	10,801
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
737	• To meet additional demand	1,432	1,459
2,635	• To improve the level of service	4,862	7,352
3,261	• To replace existing assets	6,596	7,927
991	Increase/(decrease) in reserves	(1,072)	(4,481)
11,900	Increase/(decrease) in investments	-	1,942
19,524	Total applications of capital funding	11,818	14,199
(2,808)	Surplus/(deficit) of capital funding	(3,574)	(3,398)
-	Funding balance	-	-



WASTEWATER for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
–	General rates, uniform annual general charges, rates penalties	–	–
10,557	Targeted rates	10,913	10,103
–	Subsidies and grants for operating purposes	–	–
230	Fees and charges	236	236
–	Internal charges and overheads recovered	–	–
3,423	Local authorities fuel tax, fines, infringement fees, and other receipts	3,738	3,316
14,210	Total operating funding	14,887	13,655
	APPLICATIONS OF OPERATING FUNDING		
7,019	Payments to staff and suppliers	6,876	6,278
1,362	Finance costs	1,789	1,419
1,421	Internal charges and overheads applied	1,357	1,241
–	Other operating funding applications	–	–
9,802	Total applications of operating funding	10,022	8,938
4,408	Surplus/(deficit) of operating funding	4,865	4,717
	SOURCES OF CAPITAL FUNDING		
–	Subsidies and grants for capital expenditure	–	–
2,322	Development and financial contributions	2,322	2,554
889	Increase/(decrease) in debt	634	831
–	Gross proceeds from sale of assets	–	–
–	Lump sum contributions	–	–
–	Other dedicated capital funding	–	–
3,211	Total sources of capital funding	2,956	3,385
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
792	• To meet additional demand	4,370	3,010
2,886	• To improve the level of service	5,278	4,228
2,885	• To replace existing assets	1,077	2,106
1,056	Increase/(decrease) in reserves	(2,904)	(1,242)
–	Increase/(decrease) in investments	–	–
7,619	Total applications of capital funding	7,821	8,102
(4,408)	Surplus/(deficit) of capital funding	(4,865)	(4,717)
–	Funding balance	–	–



STORMWATER for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
–	General rates, uniform annual general charges, rates penalties	–	–
4,698	Targeted rates	4,725	5,050
–	Subsidies and grants for operating purposes	–	–
–	Fees and charges	–	–
–	Internal charges and overheads recovered	–	–
178	Local authorities fuel tax, fines, infringement fees, and other receipts	184	185
4,876	Total operating funding	4,909	5,235
	APPLICATIONS OF OPERATING FUNDING		
1,408	Payments to staff and suppliers	1,352	1,504
852	Finance costs	938	869
634	Internal charges and overheads applied	731	715
–	Other operating funding applications	–	–
2,894	Total applications of operating funding	3,021	3,088
1,982	Surplus/(deficit) of operating funding	1,888	2,147
	SOURCES OF CAPITAL FUNDING		
–	Subsidies and grants for capital expenditure	–	–
1,525	Development and financial contributions	1,525	1,677
744	Increase/(decrease) in debt	(656)	123
–	Gross proceeds from sale of assets	–	–
–	Lump sum contributions	–	–
–	Other dedicated capital funding	–	–
2,269	Total sources of capital funding	869	1,800
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
26	• To meet additional demand	163	179
3,307	• To improve the level of service	1,531	199
(199)	• To replace existing assets	28	1,927
1,117	Increase/(decrease) in reserves	1,035	1,642
–	Increase/(decrease) in investments	–	–
4,251	Total applications of capital funding	2,757	3,947
(1,982)	Surplus/(deficit) of capital funding	(1,888)	(2,147)
–	Funding balance	–	–



SOLID WASTE for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
1,000	General rates, uniform annual general charges, rates penalties	1,342	1,041
2,371	Targeted rates	2,137	2,484
-	Subsidies and grants for operating purposes	-	-
4,644	Fees and charges	4,808	7,317
-	Internal charges and overheads recovered	-	-
5,071	Local authorities fuel tax, fines, infringement fees, and other receipts	4,958	2,779
13,086	Total operating funding	13,245	13,621
	APPLICATIONS OF OPERATING FUNDING		
10,520	Payments to staff and suppliers	10,691	10,973
321	Finance costs	378	293
899	Internal charges and overheads applied	866	1,052
-	Other operating funding applications	-	-
11,740	Total applications of operating funding	11,935	12,318
1,346	Surplus/(deficit) of operating funding	1,310	1,303
	SOURCES OF CAPITAL FUNDING		
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
(599)	Increase/(decrease) in debt	(1,048)	(1,070)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
(599)	Total sources of capital funding	(1,048)	(1,070)
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
-	• To meet additional demand	-	-
414	• To improve the level of service	74	74
288	• To replace existing assets	129	101
21	Increase/(decrease) in reserves	37	34
24	Increase/(decrease) in investments	22	24
747	Total applications of capital funding	262	233
(1,346)	Surplus/(deficit) of capital funding	(1,310)	(1,303)
-	Funding balance	-	-



FLOOD PROTECTION AND RIVER CONTROL WORKS for the Annual Plan 2020/2021

2019/20 BUDGET \$000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$000	2020/21 BUDGET \$000
	SOURCES OF OPERATING FUNDING		
27	General rates, uniform annual general charges, rates penalties	-	-
2,973	Targeted rates	2,561	3,022
-	Subsidies and grants for operating purposes	-	-
21	Fees and charges	22	124
-	Internal charges and overheads recovered	-	-
530	Local authorities fuel tax, fines, infringement fees, and other receipts	542	616
3,551	Total operating funding	3,125	3,762
	APPLICATIONS OF OPERATING FUNDING		
1,958	Payments to staff and suppliers	1,674	2,049
2	Finance costs	-	-
563	Internal charges and overheads applied	500	690
-	Other operating funding applications	-	-
2,523	Total applications of operating funding	2,174	2,739
1,028	Surplus/(deficit) of operating funding	951	1,023
	SOURCES OF CAPITAL FUNDING		
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
(89)	Increase/(decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
(89)	Total sources of capital funding	-	-
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
-	• To meet additional demand	-	-
839	• To improve the level of service	922	922
-	• To replace existing assets	-	-
100	Increase/(decrease) in reserves	29	101
-	Increase/(decrease) in investments	-	-
939	Total applications of capital funding	951	1,023
(1,028)	Surplus/(deficit) of capital funding	(951)	(1,023)
-	Funding balance	-	-



COMMUNITY DEVELOPMENT for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
11,181	General rates, uniform annual general charges, rates penalties	11,366	11,664
4,486	Targeted rates	4,848	4,644
42	Subsidies and grants for operating purposes	43	971
545	Fees and charges	555	552
515	Internal charges and overheads recovered	518	518
1,558	Local authorities fuel tax, fines, infringement fees, and other receipts	1,582	1,589
18,327	Total operating funding	18,912	19,938
	APPLICATIONS OF OPERATING FUNDING		
11,899	Payments to staff and suppliers	11,651	12,097
960	Finance costs	1,238	957
4,238	Internal charges and overheads applied	4,173	4,682
-	Other operating funding applications	-	-
17,097	Total applications of operating funding	17,062	17,736
1,230	Surplus/(deficit) of operating funding	1,850	2,202
	SOURCES OF CAPITAL FUNDING		
-	Subsidies and grants for capital expenditure	-	-
4,159	Development and financial contributions	4,258	3,736
319	Increase/(decrease) in debt	2,959	3,380
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
4,478	Total sources of capital funding	7,217	7,116
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
-	• To meet additional demand	-	-
407	• To improve the level of service	1,180	336
4,094	• To replace existing assets	6,994	9,176
1,315	Increase/(decrease) in reserves	926	(86)
(108)	Increase/(decrease) in investments	(33)	(108)
5,708	Total applications of capital funding	9,067	9,318
(1,230)	Surplus/(deficit) of capital funding	(1,850)	(2,202)
-	Funding balance	-	-



GOVERNANCE for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
3,328	General rates, uniform annual general charges, rates penalties	3,402	1,940
320	Targeted rates	325	326
-	Subsidies and grants for operating purposes	-	-
8	Fees and charges	8	8
-	Internal charges and overheads recovered	-	-
181	Local authorities fuel tax, fines, infringement fees, and other receipts	124	121
3,837	Total operating funding	3,859	2,395
	APPLICATIONS OF OPERATING FUNDING		
2,258	Payments to staff and suppliers	2,193	846
-	Finance costs	-	-
1,008	Internal charges and overheads applied	1,049	1,031
-	Other operating funding applications	-	-
3,266	Total applications of operating funding	3,242	1,877
571	Surplus/(deficit) of operating funding	617	518
	SOURCES OF CAPITAL FUNDING		
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
(11)	Increase/(decrease) in debt	(11)	(11)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
(11)	Total sources of capital funding	(11)	(11)
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
-	• To meet additional demand	-	-
-	• To improve the level of service	-	-
-	• To replace existing assets	-	-
560	Increase/(decrease) in reserves	606	507
-	Increase/(decrease) in investments	-	-
560	Total applications of capital funding	606	507
(571)	Surplus/(deficit) of capital funding	(617)	(518)
-	Funding balance	-	-



COUNCIL ENTERPRISES for the Annual Plan 2020/2021

2019/20 BUDGET \$'000	FUNDING IMPACT STATEMENT	2020/21 LTP BUDGET \$'000	2020/21 BUDGET \$'000
	SOURCES OF OPERATING FUNDING		
(215)	General rates, uniform annual general charges, rates penalties	(143)	(151)
-	Targeted rates	-	-
-	Subsidies and grants for operating purposes	-	-
1,015	Fees and charges	1,473	1,133
-	Internal charges and overheads recovered	-	-
8,903	Local authorities fuel tax, fines, infringement fees, and other receipts	11,303	10,688
9,703	Total operating funding	12,633	11,670
	APPLICATIONS OF OPERATING FUNDING		
6,511	Payments to staff and suppliers	7,829	8,229
349	Finance costs	457	358
944	Internal charges and overheads applied	889	1,011
-	Other operating funding applications	-	-
7,804	Total applications of operating funding	9,175	9,598
1,899	Surplus/(deficit) of operating funding	3,458	2,072
	SOURCES OF CAPITAL FUNDING		
-	Subsidies and grants for capital expenditure	-	8,828
-	Development and financial contributions	-	-
(31)	Increase/(decrease) in debt	361	950
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
(31)	Total sources of capital funding	361	9,778
	APPLICATIONS OF CAPITAL FUNDING		
	Capital expenditure		
-	• To meet additional demand	-	-
167	• To improve the level of service	-	51
621	• To replace existing assets	1,316	10,811
1,080	Increase/(decrease) in reserves	2,503	988
-	Increase/(decrease) in investments	-	-
1,868	Total applications of capital funding	3,819	11,850
(1,899)	Surplus/(deficit) of capital funding	(3,458)	(2,072)
-	Funding balance	-	-



FINANCIAL REGULATIONS BENCHMARKS

Annual Plan disclosure statement for year ending 30 June 2021

WHAT IS THE PURPOSE OF THIS STATEMENT?

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

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). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

BENCHMARK		PLANNED	MET
Rates affordability benchmark			
• General rates revenue	\$65m	\$40m	Yes
• Targeted rates revenue	\$60m	\$37m	Yes
• Rates increases	3%	0%	Yes
Debt affordability benchmark			
• Net debt limit	\$200m	\$69m*	Yes
• Net debt to equity	20%	4%	Yes
• Net debt to operating revenue	225%	51%	Yes
• Net interest to operating revenue	15%	6%	Yes
• Net interest to rates revenue	25%	10%	Yes
Balanced budget benchmark	100%	106%	Yes
Essential services benchmark	100%	184%	Yes
Debt servicing benchmark	15%	6%	Yes

*The \$69m net debt figure is calculated using the formula prescribed in the Local Government (Financial Reporting and Prudence Regulations) 2014. Council's internal method to calculate the net debt figure only allows liquid financial assets to be deducted from debt.

NOTES

Rates Affordability Benchmark

1. For this benchmark —

- a. Council's planned rates income for the year is compared with quantified limits on rates contained in the financial strategy, included in Council's Long Term Plan; and
- b. Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy, included in Council's Long Term Plan.



2. 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 are equal or less than the quantified limit on rates increases.

Debt Affordability Benchmark

1. For this benchmark, Council's planned borrowing is compared with quantified limits on borrowing contained in the financial strategy, included in Council's Long Term Plan.
2. Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

Balanced Budget Benchmark

1. For this benchmark, Council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant and equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant and equipment).
2. Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

Essential Services Benchmark

1. For this benchmark, Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
2. Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

Debt Servicing Benchmark

1. For this benchmark, 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 and equipment).
2. Because Statistics New Zealand projects that Council's population will grow faster than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 15% of its planned revenue.



Additional Information or Comment

Debt Affordability Benchmark

The definitions contained in the regulations differ from those used in Council's Treasury Risk Management Policy and Financial Strategy. The quantified limits on borrowing contained in the Financial Strategy are taken from Council's Treasury Policy.

The planned result reported in this disclosure statement is determined based on the prescribed definitions contained in the regulations. The main departure between these two documents relates to the definition of net debt in the regulations compared to net external debt in the Treasury Policy.

Net debt is defined in the regulations as financial liabilities, less financial assets (excluding trade and other receivables).

Financial liabilities as defined by GAAP include, gross external debt (aggregate borrowing of Council, excluding debt of Council's associate organisations, including any capitalised finance leases, and financial guaranteed provided to third parties), plus trade payables and derivative financial instruments (interest rate swaps).

Financial assets as defined by GAAP include cash, or near cash treasury investment, held from time to time, and equity instruments of other entities e.g. investments in Council Controlled Organisations (CCOs).

Net external debt is defined in the Treasury Policy as total external debt, less liquid financial assets and investments.



RESERVE FUNDS

The Local Government Act 2002 requires councils to provide a summary of the reserve funds that it holds.

Background

These changes placed more focus on the accounting for, and disclosure of reserves. The Act defines reserve funds as “money set aside by a local authority for a specific purpose”.

Reserves are part of equity which may or may not be physically backed by cash/investments.

Reserves are often used to separate a funding surplus of an activity. The Act requires Council to specify the amount expected to be deposited in the fund, and the amount expected to be withdrawn from the fund over the period that the Plan covers. Council does not transfer money from one reserve to fund another without a Council resolution. Council charges/pays ‘internal’ interest on any surplus or deficit balances that each individual reserve may have. Opening balance surpluses are usually due to approved committed projects not yet being undertaken or completed.



RESERVES

RESERVE REPORTING	ACTIVITY TO WHICH THE FUND RELATES	OPENING BALANCE 1 JULY 2020 \$000	TRANSFER INTO FUND \$000	TRANSFERS OUT OF FUND \$000	CLOSING BALANCE 30 JUNE 2021 \$000
Reserve Financial Contributions Reserve	Community Facilities and Parks	11,843	3,842	(3,560)	12,125
Rivers Disaster Fund	Rivers and Flood Protection	97	101	–	198
Rivers Reserve	Rivers and Flood Protection	4	3,763	(3,763)	4
Water Reserve	Water	(216)	28,152	(28,349)	(413)
Wastewater Reserve	Wastewater	548	17,343	(17,365)	526
Self Insurance Fund	Overall Council	1,108	11	–	1,119
Stormwater Reserve	Stormwater	797	6,791	(6,772)	816
Solid Waste Reserve	Solid Waste	554	14,284	(14,390)	448
Dog Control Reserve	Public Health and Safety	69	439	(449)	59
Community Facilities Rate Reserve	Community Facilities and Parks	414	5,012	(5,012)	414
Camping Ground Reserve	Council Enterprises and Property	507	1,092	(1,029)	570
Community Housing Reserve	Community Facilities and Parks	22	776	(743)	55
Development Contribution Reserve	Roading and Footpaths, Water, Wastewater, Stormwater	5,817	6,768	(8,674)	3,911
General Disaster Fund	Governance	3,932	508	–	4,440
Total		25,496	88,882	(90,106)	24,272

Dog Control Reserve

The dog control reserve is used to separate all funding and expenditure for the dog control activity. Each year Council sets the proposed income, expenditure and funding budgets for this activity. Any variations from these budgets, for example timing of projects or unplanned expenditure, are recorded in the dog control reserve to keep any surpluses/(deficits) separate from other activities.

Development Contribution Reserves

It is Tasman District Council's intention that developers should bear the cost of the increased demand that development places on the District's infrastructure.

Population growth in the District places a strain on network and community infrastructure meaning infrastructure will need to expand and be further developed in order to cope with those demands.



This includes additional demand on services such as roading, water supply, wastewater and stormwater management. All development contributions must be separately accountable and Council keeps development contributions received separate for each catchment area and in four distinct accounts for roading, wastewater, stormwater and water. Strict criteria apply to the use of these funds.

Any budgeted surpluses (deficits) for these funds in any given year are funded through borrowing or repaying development contribution loans.

Water Reserve

The water reserve is used to separate all funding and expenditure for the water activity, excluding development contributions income and projects. Each year Council sets the proposed income, expenditure and funding budgets for this activity. Any variation from these budgets, as a result of timing of projects and/or unplanned expenditure are recorded in the water reserve to keep any surpluses/(deficits) separate from other activities.

Wastewater Reserve

The wastewater reserve is used to separate all funding and expenditure for the wastewater activity, excluding development contributions income and projects. Each year Council sets the proposed income, expenditure and funding budgets for this activity. Any variations from these budgets, as a result of timing of projects and/or unplanned expenditure are recorded in the wastewater reserve to keep any surpluses/(deficits) separate from other activities.

Stormwater Reserve

The stormwater reserve is used to separate all funding and expenditure for the stormwater activity, excluding development contributions income and projects. Each year Council sets the proposed income, expenditure and funding budgets for this activity. Any variations from these budgets for example as a result of timing of projects or unplanned expenditure are recorded in the stormwater reserve to keep any surpluses/(deficits) separate from other activities.

Solid Waste Reserve

The solid waste reserve is used to separate all funding and expenditure for the solid waste activity. Each year Council sets the proposed income, expenditure and funding budgets set for this activity. Any variations from these budgets for example timing of projects or unplanned expenditure are recorded in the solid waste reserve to keep any surpluses/(deficits) separate from other activities.



Rivers Disaster Fund

The Rivers Disaster Fund (The Classified Rivers Protection Fund) covers the excess for river protection assets insured under the Local Authority Protection Programme (LAPP). No allowance has been made in this Annual Plan for any withdrawals on this disaster fund as the timing of any disasters cannot be predicted.

Rivers Reserve

The rivers reserve is used to enable separate accounting for the funding and expenditure for the rivers activity. Each year Council sets the proposed income, expenditure and funding budgets. Any variations from these budgets, as a result of timing of projects or unplanned expenditure are recorded in the rivers fund to keep any surpluses/(deficits) separate from other activities.

Reserve Financial Contributions Reserve

Reserve financial contributions are paid as a percentage of the land value of new allotments, and are applied to the development of reserves and other community facilities. All reserve financial contributions must be separately accountable and Council keeps reserve financial contributions received in four separate accounts (Golden Bay Ward, Motueka Ward, Moutere-Waimea/Lakes-Murchison Wards and the Richmond Ward).

Strict criteria apply to the use of these funds.

General Disaster Fund

The General Disaster Fund is to cover uninsurable assets. Council usually receives a subsidy from the NZ Transport Agency to cover part of the costs of any roads and bridges damaged in a disaster. However Council must fund any remaining costs. No allowance has been made in this Annual Plan for any withdrawals on this disaster fund as disasters are impossible to predict. This Plan includes provision to increase the Disaster Fund to \$6.5 million adjusted for inflation over the next 10 years.

Self-Insurance Fund

The purpose of this fund is to provide cover for assets that are medium to low risk, but are uneconomic to insure.



FUNDING IMPACT STATEMENT

FUNDING IMPACT STATEMENT

This Funding Impact Statement should be read in conjunction with the Council's Revenue and Financing Policy.

Rates are set under the Local Government (Rating) Act 2002 ("the Act") as at 1 July each year.

The rates in this Funding Impact Statement are GST inclusive (unless otherwise stated.)

RATING AREA MAPS

The targeted rates which are set based on where the land is situated, other than districtwide rates, have unique rating area maps which are included in this document. Rating units that fall fully or partially in the map area of a rate will be charged the applicable rate.

RATING UNIT: DEFINITION

The Rating Unit is determined by the Valuer General. It is generally a property which has one Record of Title but can include two or more Records of Titles or part Records of Title, for example, dependant on whether the land is owned by the same person or persons and are used jointly as a single unit and are adjacent.

RATING DIVISIONS

The Council will consider applications from ratepayers to apply rating divisions to a rating unit as per Section 27(5) of the Act when the parts of a rating unit have different rateability treatment as per Part 1 or Part 2 of Schedule 1 of the Act or different differential categories under Section 27 subsection (4)(b)(i) or (ii) of the Act or when one of the proposed parts may qualify for a rates remission under the Council's Rates Remission Policy. If a rating division of a rating unit is approved, the Council's Policy is that each part of the rating unit will be separately valued by the Council's registered valuer.

RATING BASE INFORMATION

Clause 20A of Schedule 10 of the Local Government Act 2002 requires the Council to disclose its projected number of rating units within the District at the end of the preceeding financial year, as well as the projected total capital value and land value of these rating units.

STATISTICS	PROJECTED FIGURES FIGURES AT 1 JULY 2020		
	RATEABLE	NON RATEABLE	TOTAL RATING UNITS
Capital value (note last general revaluation was in late 2017)	\$17,600,321,377	\$823,882,650	18,424,204,027
Land value (note last general revaluation was in late 2017)	\$8,996,722,763	\$557,988,150	9,554,710,913
Rating Units	24,402	1,280	25,682

Funds raised by uniform charges, which include the UAGC and any targeted rate set as a uniform fixed amount per rating unit (excluding water and wastewater) cannot exceed 30% of the total rates revenue. The Council is projecting to set its uniform charges at 18%, which is below the maximum allowed level.



DESCRIPTION OF EACH RATE

GENERAL RATE

DIFFERENTIAL CATEGORY
GENERAL RATE
<p>The General rate funds activities which are deemed to provide a general benefit across the entire District or which are not economic to fund separately. These activities include: environmental management, public health and safety, transportation, roads and footpaths, coastal structures, water supply, solid waste, flood protection and river control works, community development, governance, and council enterprises.</p> <p><i>A portion of the general rate is used to replenish the Council's General Disaster Fund.</i></p> <p><i>The capital values are assessed by independent valuers. Their results are audited by the Office of the Valuer General.</i></p>
UNIFORM ANNUAL GENERAL CHARGE (UAGC)
<p>Funding the same activities as the general rate.</p> <p><i>The Council has determined a portion of the general rate is to be assessed as a UAGC.</i></p> <p><i>The purpose of setting the UAGC is to ensure that every ratepayer makes a minimum contribution to the Council's activities.</i></p>

TARGETED RATES

The Council will not accept lump sum contributions (as defined by Section 117A of the Act) in respect of any targeted rate.

DIFFERENTIAL CATEGORY	
1 STORMWATER RATE	
<p>(Funding the Stormwater activities including operating, maintaining and improving the stormwater infrastructure assets.)</p> <p><i>Ratepayers in the Urban Drainage Rating Area receive greater benefits from stormwater infrastructure. For this reason the Council has determined that a differential charge will be applied as follows:</i></p>	
<p><i>*Urban Drainage Area – Stormwater Differential – A differential of 1 will apply.</i></p>	<p>Urban Drainage Area – Stormwater Differential</p>
<p><i>*Balance of the District – General Drainage Stormwater Differential – A differential of 0.105 will apply.</i></p>	<p>Balance of the District – General Drainage Stormwater Differential</p>



DESCRIPTION OF EACH RATE (CONT.)

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020-2021 RATE (GST INC)	2020-2021 TOTAL RATE (\$'000, GST INC)
Every rateable rating unit in the District		Rate in the \$ of Capital Value	0.2245 cents	39,518
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$290.00	6,967

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020-2021 RATE (GST INC)	2020-2021 TOTAL RATE (\$'000, GST INC)
Every rateable rating unit in the District which has a land value				
Where the land is situated being rateable rating units in the Stormwater Urban Drainage Rating Area	A1 – A15	Rate in the \$ of Capital Value	0.0595 cents	5,291
Where the land is situated being rateable rating units with land value, that are not in the Stormwater Urban Drainage Rating Area	Balance of District	Rate in the \$ of Capital Value	0.0062 cents	517



DESCRIPTION OF EACH RATE (CONT.)

TARGETED RATES (CONT.)

	DIFFERENTIAL CATEGORY
2 WATER SUPPLY RATES	
2.1 WATER SUPPLY RATES- URBAN WATER SUPPLY METERED CONNECTIONS AND RURAL WATER EXTENSIONS TO URBAN WATER SCHEMES ("THE CLUB")	
<i>Ratepayers on the Urban Water Supply with a metered connection pay both the volumetric charge and the service charge. The portion of revenue allocated to the service charge for rates is determined by taking 36% of the total revenue required for the urban water supply including the portion billed to other users as charges but excluding the rural water extensions to urban water scheme revenue, and then deducting the portion recovered through charges.</i>	
<i>Ratepayers on the Urban Water Supply with a water restrictor pay the Rural Water Extensions to Urban Water Schemes rate.</i>	
2.1 (a) Water Supply – Urban Water Supply Metered Connections (excluding Motueka Water Supply): Volumetric charge	
(Funding the urban water supply (not including Motueka) including operating, maintaining and improving the infrastructure assets relating to water supply.)	
<i>This water rate will be billed separately from the rates invoice.</i>	
2.1 (b) Water Supply – Urban Water Supply Metered Connections (excluding Motueka Water Supply): Service Charge	
(Funding the urban water supply (not including Motueka) including operating, maintaining and improving the infrastructure assets relating to water supply.)	
2.1 (c) Water Supply – Rural Water Extensions to Urban Water Schemes	
(Funding the urban water supply (not including Motueka) including operating, maintaining and improving the infrastructure assets relating to water supply.)	
<i>The 1m³ base rate is set at 80% of the Urban Metered Connections volumetric rate multiplied by 365.</i>	
<i>The extensions that will be charged this rate are: Best Island Water Supply, Māpua/Ruby Bay Water Supply, Brightwater/Hope Water Supply, Richmond Water Supply, Wakefield Water Supply, and any others which are referred to as the Other Rural Water Supply Extensions.</i>	



DESCRIPTION OF EACH RATE (CONT.)

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020-2021 RATE (GST INC)	2020-2021 TOTAL RATE (\$'000, GST INC)
Provision of service being the supply of metered water to those rating units in the District, which have metered water connections, excluding those connected to the Motueka Water Supply because they have a different targeted rate		Per m ³ of water supplied	\$2.22	5,624
Provision of a service being a connection to a metered water supply by rating units in the District, excluding those connected to the Motueka Water Supply		Fixed amount \$ per connection (meter)	\$349.20	3,578
Provision of a service being a connection to a supply of water via a rural extension to urban schemes through a lowflow restricted water connection		Extent of provision of service: 1m ³ /day (based on size of water restrictor volume) e.g. 2m ³ /day restrictor volume will be charged at two times the listed annual rate	\$649.41	771



DESCRIPTION OF EACH RATE (CONT.)

TARGETED RATES (CONT.)

DIFFERENTIAL CATEGORY	
<p>2.2 WATER SUPPLY RATES – MOTUEKA WATER SUPPLY METERED CONNECTIONS</p> <p><i>Ratepayers on the Motueka Water Supply with a metered connection pay both a volumetric water supply charge and a service charge. The portion of revenue allocated to the service charge is determined by taking 36% of the total revenue required for the Motueka water supply and the Motueka firefighting water supply less the rates recovered by the Motueka firefighting water supply rate.</i></p> <p><i>The existing Motueka Water Supply account will continue to operate separately to the Urban Water Supply – Club account. This means that the water charges for the existing connected Motueka water users will have a different cost structure. As renewals and capital upgrades are required, these will be reflected in the water supply charges.</i></p>	
<p>2.2 (a) Water Supply – Motueka Water Supply Metered Connections: Volumetric Charge (Funding the Motueka Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)</p> <p><i>This water rate will be billed separately from the rates invoice.</i></p>	
<p>2.2 (b) Water Supply – Motueka Water Supply Metered Connections: Service Charge (Funding the Motueka Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)</p>	
<p>2.3 WATER SUPPLY – RURAL CONNECTIONS</p>	
<p>2.3 (a) Water Supply – Dovedale Rural Water Supply (Funding the Dovedale Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)</p> <p><i>The Council has determined that a differential charge will be applied:</i></p>	
<p><i>*Dovedale Differential A – includes the supply of water for up to and including the first 2m³ per day. This rate is charged based on the extent of provision of service using the size of restrictor volume, with a base of 1m³ per day. A differential of 1 per 1m³ per day will apply.</i></p> <p><i>For example, users with a 2m³ per day restrictor volume will be billed two of the Differential A charge.</i></p>	Dovedale Differential A
<p><i>*Dovedale Differential B – includes the supply of water greater than 2m³ per day. This rate is charged based on the extent of provision of service based using the size of restrictor volume, with a base of 1m³ per day. A differential of 0.77 per 1m³ per day will apply.</i></p> <p><i>For example, users with a 3m³ per day restrictor volume will be billed two of the Differential A charge and one of the Differential B charge.</i></p>	Dovedale Differential B



DESCRIPTION OF EACH RATE (CONT.)

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020-2021 RATE (GST INC)	2020-2021 TOTAL RATE (\$000, GST INC)
Provision of service being the supply of metered water to rating units connected to the Motueka Water Supply		Per m ³ of water supplied	\$2.06	536
Provision of service being a connection to the Motueka Water Supply		Fixed amount \$ per connection (meter)	\$174.43	240
Provision of a service being a connection to the Dovedale Rural Water Supply through a lowflow restricted water connection				
		Extent of provision of service: 1m ³ /day (based on size of water restrictor volume).	\$745.45	365
		Extent of provision of service: 1m ³ /day (based on size of water restrictor volume).	\$574.00	246



DESCRIPTION OF EACH RATE (CONT.)

TARGETED RATES (CONT.)

	DIFFERENTIAL CATEGORY
<p>2.3 (b) Water Supply – Redwood Valley Rural Water Supply (Funding the Redwood Valley Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)</p>	
<p>2.3 (c) Water Supply – Eighty Eight Valley Rural Water Supply – Variable Charge (Funding the Eighty Eight Valley Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)</p>	
<p>2.3 (d) Water Supply – Eighty Eight Valley Rural Water Supply – Service Charge (Funding the Eighty Eight Valley Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)</p>	
<p>2.3 (e) Water Supply – Hamama Rural Water Supply – Variable Charge (Funding the Hamama Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)</p>	
<p>2.3 (f) Water Supply – Hamama Rural Water Supply – Service Charge (Funding the Hamama Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)</p>	
<p>2.3 (g) Water Supply – Hamama Rural Water Supply – Fixed Charge based on set land value (Funding the Hamama Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)</p>	



DESCRIPTION OF EACH RATE (CONT.)

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020-2021 RATE (GST INC)	2020-2021 TOTAL RATE (\$'000, GST INC)
Provision of a service being a connection to the Redwood Valley Rural Water Supply through a lowflow restricted water connection		Extent of provision of service: 1m ³ /day (based on size of water restrictor volume) e.g. 2m ³ /day restrictor volume will be charged at two times the listed annual rate	\$493.68	518
Provision of a service being a connection to the Eighty Eight Valley Rural Water Supply through a lowflow restricted water connection		Extent of provision of service: 1m ³ /day (based on size of water restrictor volume) e.g. 2m ³ /day restrictor volume will be charged at two times the listed annual rate	\$314.35	152
Provision of a service being a connection to the Eighty Eight Valley Rural Water Supply through a lowflow restricted water connection		Fixed amount \$ per rating unit	\$336.19	54
Provision of a service being a connection to the Hamama Rural Water Supply		Rate in the \$ of Land Value	0.045 cents	9
Provision of a service being a connection to the Hamama Rural Water Supply		Fixed amount \$ per rating unit	\$244.18	7
Where the land is situated being rating units in the Hamama Rural Water Supply Rating Area	B1	Rate in the \$ of set land value (which is the land value at the time capital works were completed in 2005)	0.165 cents	9



DESCRIPTION OF EACH RATE (CONT.)

TARGETED RATES (CONT.)

	DIFFERENTIAL CATEGORY
2.4 WATER SUPPLY FIREFIGHTING	
2.4 (a) Water Supply: Motueka Firefighting (Funding the Motueka Township firefighting water supply.)	
2.4 (b) Water Supply: Takaka Firefighting – Capital (Funding the Takaka CBD firefighting water supply capital costs.) <i>The amount of revenue planned to be raised by each of the differentials is shown.</i>	
	Takaka CBD Differential
	Takaka Residential Differential
	Takaka Balance of Golden Bay Ward Differential
2.4 (c) Water Supply: Takaka Firefighting – Operating (Funding the Takaka CBD firefighting water supply operating costs.)	
2.5 WATER SUPPLY – DAMS	
2.5 (a) Water Supply – Dams: Wai-iti Valley Community Dam (Funding the costs of the Wai-iti Valley Community Dam.) <i>Water is only released from the dam when low flows are reached.</i>	



DESCRIPTION OF EACH RATE (CONT.)

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020 – 2021 RATE (GST INC)	2020 – 2021 TOTAL RATE (\$'000, GST INC)
Where the land is situated being rating units in the Motueka Firefighting Water Supply Rating Area	C1	Fixed amount \$ per Rating Unit	\$17.88	62
Every Rating Unit in the Golden Bay Ward	D1 – D3			
Where the land is situated being rating units in the Takaka Firefighting Water Supply Commercial CBD Rating Area	D1	Rate in the \$ of Capital Value	0.093 cents	54
Where the land is situated being rating units in the Takaka Firefighting Water Supply Residential Rating Area	D2	Fixed amount \$ per Rating Unit	\$52.13	23
Where the land is situated being rating units in the Takaka Firefighting Water Supply Rest of Golden Bay Rating Area	D3	Fixed amount \$ per Rating Unit	\$15.33	44
Where the land is situated being those in the Takaka Firefighting Water Supply Commercial CBD Rating Area and Takaka Firefighting Water Supply Residential Rating Area	D1, D2	Fixed amount \$ per Rating Unit	\$46.00	25
Where land is situated and the provision of service and the activities controlled under the Tasman Resource Management Plan under the Resource Management Act 1991. This rate will apply to those rating units in the Wai-iti Dam Rating Area that are permit holders under the Resource Management Act 1991 because they are able to use the amount of augmented water as permitted by their resource consent and apply it to the land in accordance with the amount and rate specified in the resource consent	E1	Extent of provision of service: charged at \$ per hectare as authorised by water permits granted under the Resource Management Act 1991	\$294.61	260



DESCRIPTION OF EACH RATE (CONT.)

TARGETED RATES (CONT.)

DIFFERENTIAL CATEGORY	
3 WASTEWATER RATE	
<p>(Funding the Wastewater activities including providing and managing wastewater treatment facilities and sewage collection and disposal.)</p> <p><i>In respect of rating units used primarily as a residence for one household, the rating unit will be treated as having no more than one toilet.</i></p> <p><i>The costs associated with wastewater are lower per pan the more pans that are present. For this reason the Council has determined that a differential charge will be applied as follows:</i></p>	
*One toilet or urinal. A differential of 1 is set.	First toilet or urinal ("pan")
*2 – 10 toilets or urinals. A differential of 0.75 is set.	2 – 10 toilets or urinals ("pans")
*11 or more toilets or urinals. A differential of 0.5 is set.	11 or more toilets or urinals ("pans")
<p><i>For example, a non-residential property with 12 pans would pay one of the first pan charge, nine of the 2 – 10 pans charge, and two of the 11 or more pans charge.</i></p>	
4 REGIONAL RIVER WORKS RATE	
<p>(Funding Flood Protection and River Control Works activities- river works including maintaining rivers in order to promote soil conservation and mitigate damage caused by floods and riverbank erosion and to maintain quality river control and flood protection schemes.)</p> <p><i>The river works benefits are not equal throughout the District. For this reason the Council has determined that a differential charge will be applied.</i></p> <p><i>The differentials are planned so that the Area X Differential and Area Y Differential will be charged at the same rate, and the total amount of rates planned to be generated by the combined Area X Differential and Area Y Differential is the same as the planned rates generated for the Area Z Differential.</i></p>	
	River Rating Area X Differential
	River Rating Area Y Differential
	River Rating Area Z Differential



DESCRIPTION OF EACH RATE (CONT.)

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020-2021 RATE (GST INC)	2020-2021 TOTAL RATE (\$'000, GST INC)
<p>Provision of a service. The provision of service is measured by the number of toilets and/or urinals ("pans") connected either directly or by private drain to a public wastewater system with a minimum of one pan being charged per connected rating unit.</p>				
		Uniform charge in the \$ for each toilet or urinal (pan)	\$670.15	9,475
		Uniform charge in the \$ for each toilet or urinal (pan)	\$502.61	1,512
		Uniform charge in the \$ for each toilet or urinal (pan)	\$335.07	632
<p>Every rateable rating unit in the District</p>				
Where the land is situated being rateable rating units in the River Rating Area X	F1, F2	Rate in the \$ of Land Value	0.1051 cents	986
Where the land is situated being rateable rating units in the River Rating Area Y	F1, F2	Rate in the \$ of Land Value	0.1051 cents	752
Where the land is situated being rateable rating units in the River Rating Area Z	F2	Rate in the \$ of Land Value	0.0237 cents	1,738



DESCRIPTION OF EACH RATE (CONT.)

TARGETED RATES (CONT.)

	DIFFERENTIAL CATEGORY
5 MOTUEKA BUSINESS RATE	
<p>(Funding Governance activities – providing a grant to Our Town Motueka to fund promotion of the Motueka business area and covering administration and other associated costs.)</p> <p><i>The promotion of the Motueka business area has a greater benefit for those businesses that are closer to the CBD. For this reason the Council has determined that a differential charge will be applied.</i></p> <p><i>The differentials are planned to generate two times the total amount of rates from the Area A Differential than the Area B Differential.</i></p>	
	Motueka Business Area A Differential
	Motueka Business Area B Differential

6 RICHMOND BUSINESS RATE	
<p>(Funding Governance activities – providing a grant to Richmond Unlimited to fund promotion of the Richmond business area and covering administration and other associated costs.)</p>	



DESCRIPTION OF EACH RATE (CONT.)

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020-2021 RATE (GST INC)	2020-2021 TOTAL RATE (\$000, GST INC)
Where the land is situated being rateable rating units in the Motueka Business Rating Area A and B and the use to which the land is put. The land usage categories as set out in the Rating Valuations Rules 2008 for actual property use that will be charged for this rate include: Commercial, Industrial, Multi use commercial/ industrial, Residential-public communal/ multi use, Lifestyle- multi-use, Transport, Utility services- communications, Community services- Medical and allied, and Recreational	G1, G2			
This will apply to properties with land use categories as listed above for rateable rating units in Motueka Business Rating Area A	G1, G2	Rate in the \$ of Capital Value	0.0430 cents	43
This will apply to properties with land use categories as listed above for rateable rating units in Motueka Business Rating Area B	G1	Rate in the \$ of Capital Value	0.0268 cents	21
Where the land is situated being rateable rating units in the Richmond Business Rating Area and the use to which the land is put. The land usage categories as set out in the Rating Valuations Rules 2008 for actual property use that will be charged for this rate include: Commercial, Industrial, Multi use commercial/ industrial, Residential- public communal/ multi use, Lifestyle- multi-use, Transport, Utility services- communications, Community services- Medical and allied, and Recreational	H1	Rate in the \$ of Capital Value	0.0472 cents	130



DESCRIPTION OF EACH RATE (CONT.)

TARGETED RATES (CONT.)

		DIFFERENTIAL CATEGORY
7 RUBY BAY STOPBANK RATE		
(Funding the costs of Coastal Structure activities – the capital costs of the Ruby Bay Stop Bank.)		
8 MĀPUA STOPBANK RATE		
(Funding the costs of Coastal Structure activities – the capital costs of the Māpua Stop Bank and the operating and other costs of the Ruby Bay and Māpua Stop Banks and coastal studies.)		
9 TORRENT BAY REPLENISHMENT RATE		
(Funding the costs of Coastal Structure Activities – reinstating and maintaining the beach at Torrent Bay.)		
<i>The replenishment has a benefit to the rating units in the Torrent Bay area, with a higher degree of benefits for those that are closer to the foreshore. For this reason the Council has determined that a differential charge will be applied.</i>		
<i>The differentials are set to generate the same amount of planned rates from Torrent Bay Area A Differential and Torrent Bay Area B Differential. There are significantly more rating units in Area B than in Area A which means those individual rating units in Area A will be contributing more for the higher degree of benefits they receive.</i>		
		Torrent Bay Area A Differential
		Torrent Bay Area B Differential
10 DISTRICT FACILITIES RATE		
(Funding Community Development activities including part of the costs of capital funding for new, large, community, recreational, sporting or cultural district projects which have met defined criteria, and will provide benefit to the residents of Tasman District.)		
11 SHARED FACILITIES RATE		
(Funding Community Development activities including part of the costs of capital funding for new, large, community, recreational, sporting or cultural regional projects which have met defined criteria, and will provide benefit to the residents of Tasman District and Nelson City.)		
12 FACILITIES OPERATIONS RATE		
(Funding Community Development activities including the operating costs of various community facilities within the District.)		



DESCRIPTION OF EACH RATE (CONT.)

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020-2021 RATE (GST INC)	2020-2021 TOTAL RATE (\$'000, GST INC)
Where the land is situated being rateable rating units in the Ruby Bay Stopbank Rating Area	I1	Fixed amount \$ per Rating Unit	\$1,072.38	11
Where the land is situated being rateable rating units in the Māpua Stopbank Rating Area	J1	Fixed amount \$ per Rating Unit	\$53.64	63
Where the land is situated being rateable rating units in the Torrent Bay Rating Area A and B	K1 – K2			
Where the land is situated being rateable rating units in the Torrent Bay Rating Area A	K1	Fixed amount \$ per Rating Unit	\$857.52	10
Where the land is situated being rateable rating units in the Torrent Bay Rating Area B	K2	Fixed amount \$ per Rating Unit	\$270.79	10
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$44.41	1,067
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$61.43	1,476
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$57.97	1,393



DESCRIPTION OF EACH RATE (CONT.)

TARGETED RATES (CONT.)

	DIFFERENTIAL CATEGORY
13 MUSEUMS FACILITIES RATE	
(Funding Community Development museum activities including contributing to the capital and operating costs of the Regional Museum, and the Council's District museums.)	
14 REFUSE/RECYCLING RATE	
(Funding Solid Waste activities including kerbside recycling, rubbish collection and other waste related activities.)	
15 MĀPUA REHABILITATION RATE	
(Funding costs of Environmental Management activities – interest and loans and holding costs associated with the former Fruit Grower Chemical Company site.)	
16 GOLDEN BAY COMMUNITY BOARD RATE	
(Funding Governance activities – the costs of the Golden Bay Community Board and specific projects that the Board wishes to undertake in the Golden Bay Ward.)	
17 MOTUEKA COMMUNITY BOARD RATE	
(Funding Governance activities – the costs of the Motueka Community Board and specific projects that the Board wishes to undertake in the Motueka Ward.)	
18 WARM TASMAN RATE	
(Funding the costs of Environmental Management activities – the Warm Tasman Scheme.)	



DESCRIPTION OF EACH RATE (CONT.)

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020-2021 RATE (GST INC)	2020-2021 TOTAL RATE (\$'000, GST INC)
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$58.48	1,405
Where the land is situated being rating units in the Refuse-Recycling Rating Area	L1 – 16	Fixed amount \$ per Rating Unit	\$140.40	2,856
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$5.64	135
Where the land is situated being rateable rating units in the Golden Bay Community Board Rating Area, which is the Golden Bay Ward	M1	Fixed amount \$ per Rating Unit	\$19.79	67
Where the land is situated being rateable rating units in the Motueka Community Board Rating Area, which is the Motueka Ward	N1	Fixed amount \$ per Rating Unit	\$19.48	113
Provision of service which occurs when homeowners apply and are approved into the scheme which results in the installation of a wood burner and/or insulation into their property		Extent of provision of service: calculated per \$ of the total cost of the installed works and the administration fee charged over a 9 year period including GST and interest	\$0.1510	36



DESCRIPTION OF EACH RATE (CONT.)

TARGETED RATES (CONT.)

DIFFERENTIAL CATEGORY
19 WAIMEA COMMUNITY DAM: ENVIRONMENTAL AND COMMUNITY BENEFITS RATES
<i>The Council utilises two targeted rates to fund the Council's rates contribution for environmental and community benefits associated with the Waimea Community Dam. The Districtwide rate is set to fund 70% of the environmental and community benefit cost to be funded through rates less the amount recovered through charges. In addition those rating units within the Zone of Benefit (ZOB) will fund the remaining 30% of the revenue less the amount recovered through charges because properties with a closer proximity to the water supplied by the dam will have a greater benefit than those farther away.</i>
19.1 WAIMEA COMMUNITY DAM – ENVIRONMENTAL AND COMMUNITY BENEFITS DISTRICTWIDE RATE
(Funding the costs of the water supply activity – Council's contribution for the environmental and community benefits associated with the Waimea Community Dam.)
19.2 WAIMEA COMMUNITY DAM – ENVIRONMENTAL AND COMMUNITY BENEFITS ZOB RATE
(Funding the costs of the water supply activity – Council's contribution for the environmental and community benefits associated with the Waimea Community Dam)
TOTAL INCLUDING GST
TOTAL EXCLUDING GST
Plus: Rates penalties
TOTAL RATES INCLUDING RATES PENALTIES INCLUDING GST
TOTAL RATES INCLUDING RATES PENALTIES EXCLUDING GST



DESCRIPTION OF EACH RATE (CONT.)

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2020-2021 RATE (GST INC)	2020-2021 TOTAL RATE (\$000, GST INC)
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$17.75	427
Where the land is situated being rateable rating units in the Waimea Community Dam Zone of Benefit Rating Area	O1	Rate in the \$ of Capital Value	0.0025 cents	180
				89,408
				77,746
				403
				89,811
				78,149



ASSESSMENT AND INVOICING

For rates other than volumetric metered water rates, rates are set as at 1 July each year and the Council invoices rates quarterly, with the instalment invoice dates being 1 August, 1 November, 1 February and 1 May. Each instalment is one quarter of the total annual rates payable for the year. Rates are due and payable to the Tasman District Council. The 2020/2021 rates instalments due dates for payment are:

INSTALMENT 1 DUE DATE	20 AUG 2020
INSTALMENT 2 DUE DATE	20 NOV 2020
INSTALMENT 3 DUE DATE	22 FEB 2021
INSTALMENT 4 DUE DATE	20 MAY 2021

Volumetric metered water rates are invoiced separately from other rates. Invoices for the majority of users are issued six monthly and invoices for larger industrial users are issued monthly. The 2020/2021 due dates for payment are as follows:

METERS INVOICED IN JUNE: 20 JUL 2020
(may include but is not limited to meters in Murchison, Upper Takaka, Pōhara, Collingwood and meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN JULY: 20 AUG 2020
(may include but is not limited to meters in Hope, Brightwater, Wakefield, Tapawera, meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN AUGUST: 21 SEP 2020
(may include but is not limited to meters in Māpua, meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN SEPTEMBER: 20 OCT 2020
(may include but is not limited to meters in Motueka, Kaiteriteri, Riwaka, meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN OCTOBER: 20 NOV 2020
(may include but is not limited to meters in Richmond, meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN NOVEMBER: 21 DEC 2020
(may include but is not limited to meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN DECEMBER: 20 JAN 2021
(may include but is not limited to meters in Murchison, Upper Takaka, Pōhara, Collingwood and meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN JANUARY: 22 FEB 2021
(may include but is not limited to meters in Hope, Brightwater, Wakefield, Tapawera, meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN FEBRUARY: 22 MAR 2021
(may include but is not limited to meters in Māpua, meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN MARCH: 20 APR 2021
(may include but is not limited to meters in Motueka, Kaiteriteri, Riwaka, meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN APRIL: 20 MAY 2021
(may include but is not limited to meters in Richmond, meters W00898, W00897, W00906, W45268, W00910, W00899)

METERS INVOICED IN MAY: 21 JUN 2021
(may include but is not limited to meters W00898, W00897, W00906, W45268, W00910, W00899)

Payments received will be applied to the oldest outstanding amounts first.



ASSESSMENT AND INVOICING (CONT.)

PENALTIES

For rates other than volumetric metered water rates, under Section 57 and 58 of the Local Government (Rating) Act 2002, the Council prescribes a penalty of five percent (5%) of the amount of rate instalments remaining unpaid after the due date to be added on the following dates:

INSTALMENT 1 PENALTY DATE	21 AUG 2020
INSTALMENT 2 PENALTY DATE	23 NOV 2020
INSTALMENT 3 PENALTY DATE	23 FEB 2021
INSTALMENT 4 PENALTY DATE	21 MAY 2021

For volumetric metered water rates, a penalty of five percent (5%) will be added to the amount of metered water rates remaining unpaid after the due date to be added on the following dates:

METERS INVOICED IN JUNE: 21 JUL 2020

METERS INVOICED IN JULY: 21 AUG 2020

METERS INVOICED IN AUGUST: 22 SEP 2020

METERS INVOICED IN SEPTEMBER: 21 OCT 2020

METERS INVOICED IN OCTOBER: 23 NOV 2020

METERS INVOICED IN NOVEMBER: 22 DEC 2020

METERS INVOICED IN DECEMBER: 21 JAN 2021

METERS INVOICED IN JANUARY: 23 FEB 2021

METERS INVOICED IN FEBRUARY: 23 MAR 2021

METERS INVOICED IN MARCH: 21 APR 2021

METERS INVOICED IN APRIL: 21 MAY 2021

METERS INVOICED IN MAY: 22 JUN 2021

On 3 July 2020, a further penalty of five percent (5%) will be added to rates (including previously applied penalties) that remain unpaid from previous years on 2 July 2020. On 5 January 2021, a further penalty of five percent (5%) will be added to any portion of previous years rates (including previously applied penalties) still remaining unpaid on 3 January 2021.

The above penalties will not be charged on a rating unit where Council has agreed to a programme for payment of rate arrears or where a direct debit programme is in place and payments are being honoured in accordance with the Council's Rates Remission Policy.



RATES IMPACT ON EXAMPLE PROPERTIES

The Council uses example properties with different rating mixes and a range of property values to illustrate the impact of its rating policies.

The General Rate applies to every rateable rating unit in the District. Targeted rates are applied to rating units depending on how each targeted rate is set, as detailed in the Council's Funding Impact Statement.

To demonstrate rates changes between the 2019/2020 year and the rates for the 2020/2021 year, a selection of 26 properties from the District have been set out below.

These properties are examples and do not cover all situations for all of the rateable properties in the District.

More information on the proposed rates for a particular property can be found on the Council's website www.tasman.govt.nz.

The following table is GST inclusive. It covers the total rates increases including both the increases in the general and targeted rates. Metered water has been included using the actual volumes for the example properties in the previous year.

Depending on particular circumstances and the effect of specific targeted rates, individual circumstances will vary from these examples.

The overall rates change for these properties range from -3.9% to 2.9%.

Residential – Takaka	
Residential – Murchison, with 101m ³ of water, Urban Water Supply Metered Connections	
Residential – Māpua (no wastewater/metered water)	
Residential – Māpua, with 146 m ³ of water, Urban Metered Water Supply	
Residential – Kaiteriteri, with 279m ³ of water, Urban Water Supply Metered Connections	
Residential – Brightwater, with 129m ³ of water, Urban Water Supply Metered Connections	
Residential – Wakefield, with 176m ³ of water, Urban Water Supply Metered Connections	
Residential – Motueka, with 94m ³ of water, Motueka Water Supply Metered Connections	
Residential – Richmond (Waimea Village,) with 24m ³ of water, Urban Water Supply Metered Connections	
Residential – Richmond, with 89m ³ of water, Urban Water Supply Metered Connections	
Residential – Richmond, with 210m ³ of water, Urban Water Supply Metered Connections	
Dairy Farm – Collingwood-Bainham	
Forestry – Motueka	
Horticultural – Hope	
Horticultural – Ngatimoti	



RATES IMPACT ON EXAMPLE PROPERTIES (CONT.)

CAPITAL VALUE (2017 DISTRICT WIDE REVALUATION)	2019/2020 RATES	2020/2021 RATES	% CHANGE FROM 2019/2020	\$ CHANGE FROM 2019/2020
\$350,000	\$2,587	\$2,560	-1.0%	-\$27
\$190,000	\$2,348	\$2,331	-0.7%	-\$17
\$645,000	\$2,346	\$2,335	-0.5%	-\$11
\$495,000	\$3,580	\$3,568	-0.3%	-\$12
\$790,000	\$4,658	\$4,647	-0.2%	-\$11
\$500,000	\$3,662	\$3,656	-0.2%	-\$6
\$455,000	\$3,436	\$3,428	-0.2%	-\$8
\$490,000	\$3,168	\$3,205	1.2%	\$37
\$280,000	\$2,604	\$2,588	-0.6%	-\$16
\$670,000	\$3,903	\$3,890	-0.3%	-\$13
\$1,210,000	\$5,739	\$5,731	-0.1%	-\$8
\$7,800,000	\$21,087	\$20,932	-0.7%	-\$155
\$3,830,000	\$10,360	\$10,239	-1.2%	-\$121
\$1,555,000	\$4,580	\$4,549	-0.7%	-\$31
\$905,000	\$2,785	\$2,757	-1.0%	-\$28



RATES IMPACT ON EXAMPLE PROPERTIES (CONT.)

Horticultural – Waimea West, with 9 hectares, with Water Supply Dams – Wai-iti Valley Community Dam	
Pastoral Farming (Fattening) – Upper Moutere	
Lifestyle – Wakefield, with 3m ³ /day restrictor, Eighty Eight Valley Rural Water Supply	
Lifestyle – East Takaka	
Lifestyle – Neudorf, with 2m ³ /day restrictor, Dovedale Rural Water Supply	
Lifestyle – Tasman, with 2m ³ /day restrictor, Rural Water Extension to Urban Water Scheme	
Lifestyle – Bronte, with 3m ³ /day restrictor, Redwood Valley Rural Water Supply	
Commercial – Queen Street, Richmond, with 284m ³ of water, Urban Water Supply Metered Connections	
Commercial – High Street, Motueka	
Industrial – Cargill Place, Richmond, with 51m ³ of water, Urban Water Supply Metered Connections	
Utility	

The following table shows the breakdown of the rates for the example properties for 2020/21:

	GENERAL RATES	DISTRICT-WIDE TARGETED RATES (1)	STORMWATER RATE	WASTEWATER RATE	REGIONAL RIVER WORKS RATE	REFUSE/ RECYCLING RATE
Residential – Takaka	\$1,076	\$246	\$208	\$670	\$102	\$140
Residential – Murchison, with 101m ³ of water, Urban Water Supply Metered Connections	\$716	\$246	\$113	\$670	\$12	–
Residential – Māpua (no wastewater/ metered water)	\$1,738	\$246	\$40	–	\$101	\$140
Residential – Māpua, with 146m ³ of water, Urban Metered Water Supply	\$1,401	\$246	\$295	\$670	\$76	\$140



RATES IMPACT ON EXAMPLE PROPERTIES (CONT.)

CAPITAL VALUE (2017 DISTRICT WIDE REVALUATION)	2019/2020 RATES	2020/2021 RATES	% CHANGE FROM 2019/2020	\$ CHANGE FROM 2019/2020
\$1,515,000	\$8,062	\$7,748	-3.9%	-\$314
\$1,090,000	\$3,251	\$3,228	-0.7%	-\$23
\$2,000,000	\$6,507	\$6,624	1.8%	\$117
\$570,000	\$1,962	\$1,951	-0.6%	-\$11
\$430,000	\$3,013	\$3,083	2.3%	\$70
\$825,000	\$4,008	\$4,024	0.4%	\$16
\$1,390,000	\$5,435	\$5,591	2.9%	\$156
\$1,370,000	\$9,226	\$9,117	-1.2%	-\$109
\$1,460,000	\$7,165	\$7,113	-0.7%	-\$52
\$660,000	\$3,780	\$3,765	-0.4%	-\$15
\$77,210,000	\$176,339	\$173,872	-1.4%	-\$2,467

COMMUNITY BOARD RATES (2)	WATER SUPPLY FIRE- FIGHTING RATES (3)	MĀPUA STOPBANK RATE	BUSINESS RATES (4)	WATER SUPPLY – DAMS: WAI-ITI VALLEY COMMUNITY DAM RATE	WATER SUPPLY RATES (5)	WAIMEA COMMUNITY DAM – ENVIRONMENTAL AND COMMUNITY BENEFITS ZOB RATE	TOTAL RATES
\$20	\$98	-	-	-	-	-	\$2,560
-	-	-	-	-	\$574	-	\$2,331
-	-	\$54	-	-	-	\$16	\$2,335
-	-	\$54	-	-	\$674	\$12	\$3,568



RATES IMPACT ON EXAMPLE PROPERTIES (CONT.)

	GENERAL RATES	DISTRICT-WIDE TARGETED RATES (1)	STORMWATER RATE	WASTEWATER RATE	REGIONAL RIVER WORKS RATE	REFUSE/ RECYCLING RATE
Residential – Kaiteriteri, with 279m ³ of water, Urban Water Supply Metered Connections	\$2,065	\$246	\$470	\$670	\$67	\$140
Residential – Brightwater, with 129m ³ of water, Urban Water Supply Metered Connections	\$1,412	\$246	\$298	\$670	\$242	\$140
Residential – Wakefield, with 176m ³ of water, Urban Water Supply Metered Connections	\$1,311	\$246	\$271	\$670	\$49	\$140
Residential – Motueka, with 94m ³ of water, Motueka Water Supply Metered Connections	\$1,390	\$246	\$292	\$670	\$62	\$140
Residential – Richmond (Waimea Village,) with 24m ³ of water, Urban Water Supply Metered Connections	\$918	\$246	\$167	\$670	\$37	\$140
Residential – Richmond, with 89m ³ of water, Urban Water Supply Metered Connections	\$1,794	\$246	\$399	\$670	\$77	\$140
Residential – Richmond, with 210m ³ of water, Urban Water Supply Metered Connections	\$3,007	\$246	\$720	\$670	\$102	\$140
Dairy Farm – Collingwood – Bainham	\$17,801	\$246	\$487	–	\$2,363	–
Forestry – Motueka	\$8,890	\$246	\$239	–	\$705	\$140



RATES IMPACT ON EXAMPLE PROPERTIES (CONT.)

COMMUNITY BOARD RATES (2)	WATER SUPPLY FIRE-FIGHTING RATES (3)	MĀPUA STOPBANK RATE	BUSINESS RATES (4)	WATER SUPPLY – DAMS: WAI-ITI VALLEY COMMUNITY DAM RATE	WATER SUPPLY RATES (5)	WAIMEA COMMUNITY DAM – ENVIRONMENTAL AND COMMUNITY BENEFITS ZOB RATE	TOTAL RATES
\$19	-	-	-	-	\$970	-	\$4,647
-	-	-	-	-	\$636	\$12	\$3,656
-	-	-	-	-	\$741	-	\$3,428
\$19	\$18	-	-	-	\$368	-	\$3,205
-	-	-	-	-	\$403	\$7	\$2,588
-	-	-	-	-	\$547	\$17	\$3,890
-	-	-	-	-	\$816	\$30	\$5,731
\$20	\$15	-	-	-	-	-	\$20,932
\$19	-	-	-	-	-	-	\$10,239



RATES IMPACT ON EXAMPLE PROPERTIES (CONT.)

	GENERAL RATES	DISTRICT-WIDE TARGETED RATES (1)	STORMWATER RATE	WASTEWATER RATE	REGIONAL RIVER WORKS RATE	REFUSE/ RECYCLING RATE
Horticultural – Hope	\$3,782	\$246	\$97	–	\$246	\$140
Horticultural – Ngatimoti	\$2,321	\$246	\$57	–	\$114	–
Horticultural – Waimea West, with 9 hectares, with Water Supply Dams – Wai-iti Valley Community Dam	\$3,690	\$246	\$95	–	\$925	\$140
Pastoral Farming (Fattening) – Upper Moutere	\$2,737	\$246	\$68	–	\$177	–
Lifestyle – Wakefield, with 3m ³ /day restrictor, Eighty Eight Valley Rural Water Supply	\$4,780	\$246	\$125	–	\$194	–
Lifestyle – East Takaka	\$1,569	\$246	\$36	–	\$65	–
Lifestyle – Neudorf, with 2m ³ /day restrictor, Dovedale Rural Water Supply	\$1,255	\$246	\$27	–	\$64	–
Lifestyle – Tasman, with 2m ³ /day restrictor, Rural Water Extension to Urban Water Scheme	\$2,142	\$246	\$52	–	\$125	\$140
Lifestyle – Bronte, with 3m ³ /day restrictor, Redwood Valley Rural Water Supply	\$3,411	\$246	\$87	–	\$192	\$140
Commercial – Queen Street, Richmond, with 284m ³ of water, Urban Water Supply Metered Connections	\$3,365	\$246	\$815	\$2,681	\$208	\$140



RATES IMPACT ON EXAMPLE PROPERTIES (CONT.)

COMMUNITY BOARD RATES (2)	WATER SUPPLY FIRE-FIGHTING RATES (3)	MĀPUA STOPBANK RATE	BUSINESS RATES (4)	WATER SUPPLY – DAMS: WAI-ITI VALLEY COMMUNITY DAM RATE	WATER SUPPLY RATES (5)	WAIMEA COMMUNITY DAM – ENVIRONMENTAL AND COMMUNITY BENEFITS ZOB RATE	TOTAL RATES
-	-	-	-	-	-	\$38	\$4,549
\$19	-	-	-	-	-	-	\$2,757
-	-	-	-	\$2,652	-	-	\$7,748
-	-	-	-	-	-	-	\$3,228
-	-	-	-	-	\$1,279	-	\$6,624
\$20	\$15	-	-	-	-	-	\$1,951
-	-	-	-	-	\$1,491	-	\$3,083
-	-	-	-	-	\$1,299	\$20	\$4,024
-	-	-	-	-	\$1,481	\$34	\$5,591
-	-	-	\$647	-	\$981	\$34	\$9,117



RATES IMPACT ON EXAMPLE PROPERTIES (CONT.)

	GENERAL RATES	DISTRICT-WIDE TARGETED RATES (1)	STORMWATER RATE	WASTEWATER RATE	REGIONAL RIVER WORKS RATE	REFUSE/ RECYCLING RATE
Commercial – High Street, Motueka	\$3,568	\$246	\$869	\$1,173	\$452	\$140
Industrial – Cargill Place, Richmond, with 51m ³ of water, Urban Water Supply Metered Connections	\$1,772	\$246	\$393	\$670	\$65	\$140
Utility	\$173,626	\$246	–	–	–	–

(1) Includes District Facilities Rate, Shared Facilities Rate, Facilities Operations Rate, Museums Facilities Rate, Māpua Rehabilitation Rate, and Waimea Community Dam – Environmental and Community Benefits Districtwide Rate

(2) Includes Golden Bay Community Board Rate and Motueka Community Board Rate

(3) Includes Water Supply: Motueka Firefighting, Water Supply: Takaka Firefighting – Capital, and Water Supply: Takaka Firefighting – Operating

(4) Includes Motueka Business Rate and Richmond Business Rate

(5) Includes Water Supply – Urban Water Supply Metered Connections: Volumetric Charge, Water Supply- Urban Water Supply Metered Connections: Service Charge, Water Supply – Rural Water Extensions to Urban Water Schemes, Water Supply – Motueka Water Supply Metered Connections: Volumetric Charge, Water Supply – Motueka Water Supply Metered Connections: Service Charge, Water Supply – Dovedale Rural Water Supply, Water Supply – Redwood Valley Rural Water Supply, Water Supply – Eighty Eight Valley Rural Water Supply – Variable Charge, Water Supply – Eighty Eight Valley Rural Water Supply – Service Charge

The following rates are not presented in the above examples:

- Water Supply – Hamama Rural Water Supply – Variable Charge
- Water Supply – Hamama Rural Water Supply – Service Charge
- Water Supply – Hamama Rural Water Supply – Fixed Charge based on set land value
- Ruby Bay Stopbank Rate
- Torrent Bay Replenishment Rate
- Warm Tasman Rate



RATES IMPACT ON EXAMPLE PROPERTIES (CONT.)

COMMUNITY BOARD RATES (2)	WATER SUPPLY FIRE-FIGHTING RATES (3)	MĀPUA STOPBANK RATE	BUSINESS RATES (4)	WATER SUPPLY – DAMS: WAI-ITI VALLEY COMMUNITY DAM RATE	WATER SUPPLY RATES (5)	WAIMEA COMMUNITY DAM – ENVIRONMENTAL AND COMMUNITY BENEFITS ZOB RATE	TOTAL RATES
\$19	\$18	–	\$628	–	–	–	\$7,113
–	–	–	–	–	\$463	\$16	\$3,765
–	–	–	–	–	–	–	\$173,872



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Ligar Bay – Tata Beach	A4 (page x)
Māpua – Ruby Bay	A5 (page x)
Motueka	A6 (page x)
Murchison	A7 (page x)
Patons Rock	A8 (page x)
Pōhara	A9 (page x)
Richmond	A10 (page x)
St Arnaud	A11 (page x)
Takaka	A12 (page x)
Tapawera	A13 (page x)
Tasman	A14 (page x)
Wakefield	A15 (page x)
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TAKAKA FIREFIGHTING WATER SUPPLY COMMERCIAL CBD RATING AREA	D1 (page)
TAKAKA FIREFIGHTING WATER SUPPLY RESIDENTIAL RATING AREA	D2 (page x)
TAKAKA FIREFIGHTING WATER SUPPLY REST OF GOLDEN BAY RATING AREA	D3 (page x)
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RIVER RATING AREA X AND Y	F1 (page x)
RIVER RATING AREA X, Y, AND Z	F2 (page x)
MOTUEKA BUSINESS RATING AREA A AND B	G1 (page x)
MOTUEKA BUSINESS RATING AREA A AND B – DETAIL MAP	G2 (page x)

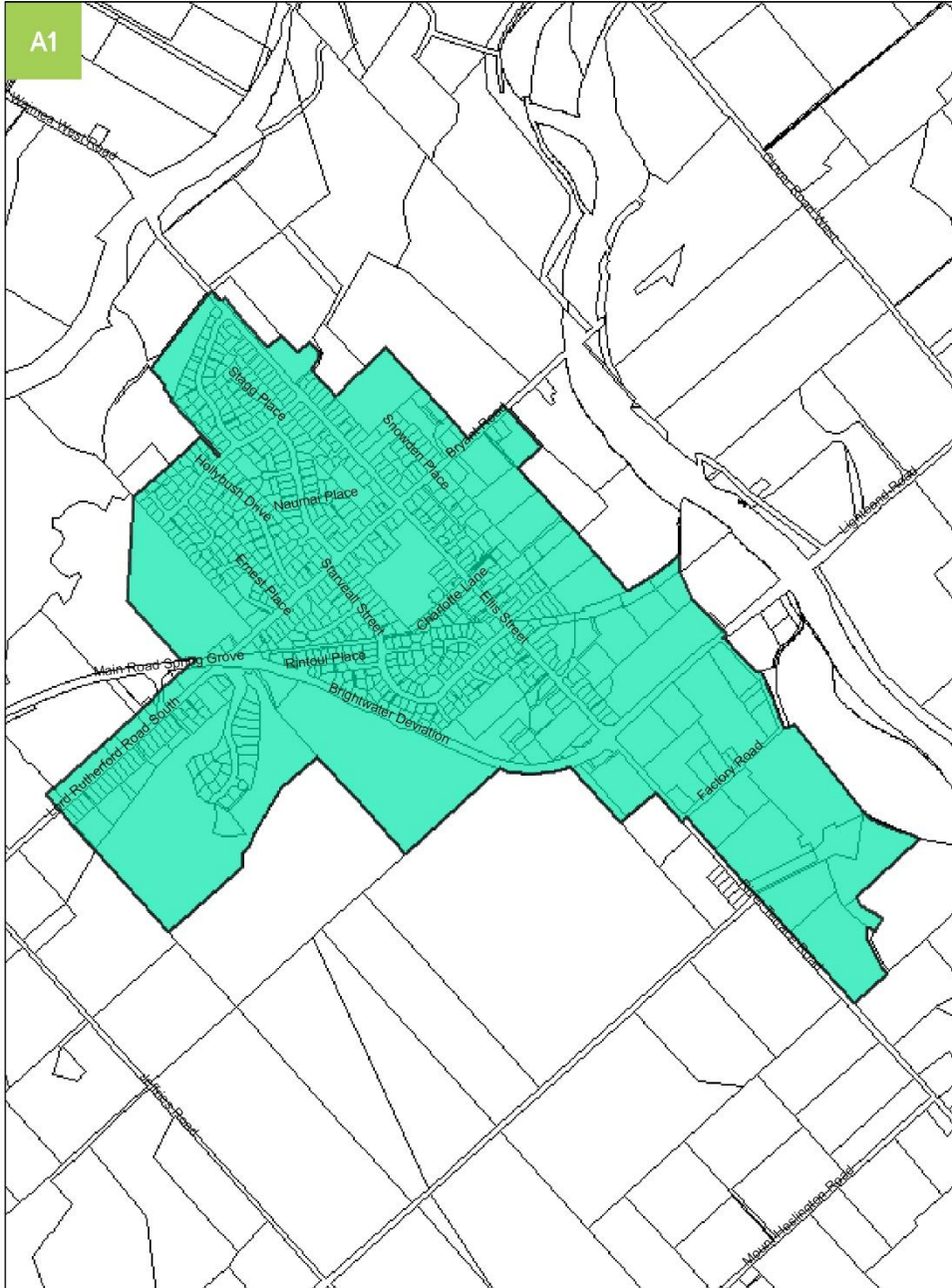


RATING MAPS INDEX (CONT.)

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RUBY BAY STOPBANK RATING AREA	I1 (page x)
MĀPUA STOPBANK RATING AREA	J1 (page x)
TORRENT BAY RATING AREA A	K1 (page x)
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Brightwater – Waimea	L1 (page x)
Collingwood	L2 (page x)
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MOTUEKA COMMUNITY BOARD RATING AREA	N1 (page x)
WAIMEA COMMUNITY DAM ZONE OF BENEFIT RATING AREA	O1 (page x)



RATING MAPS



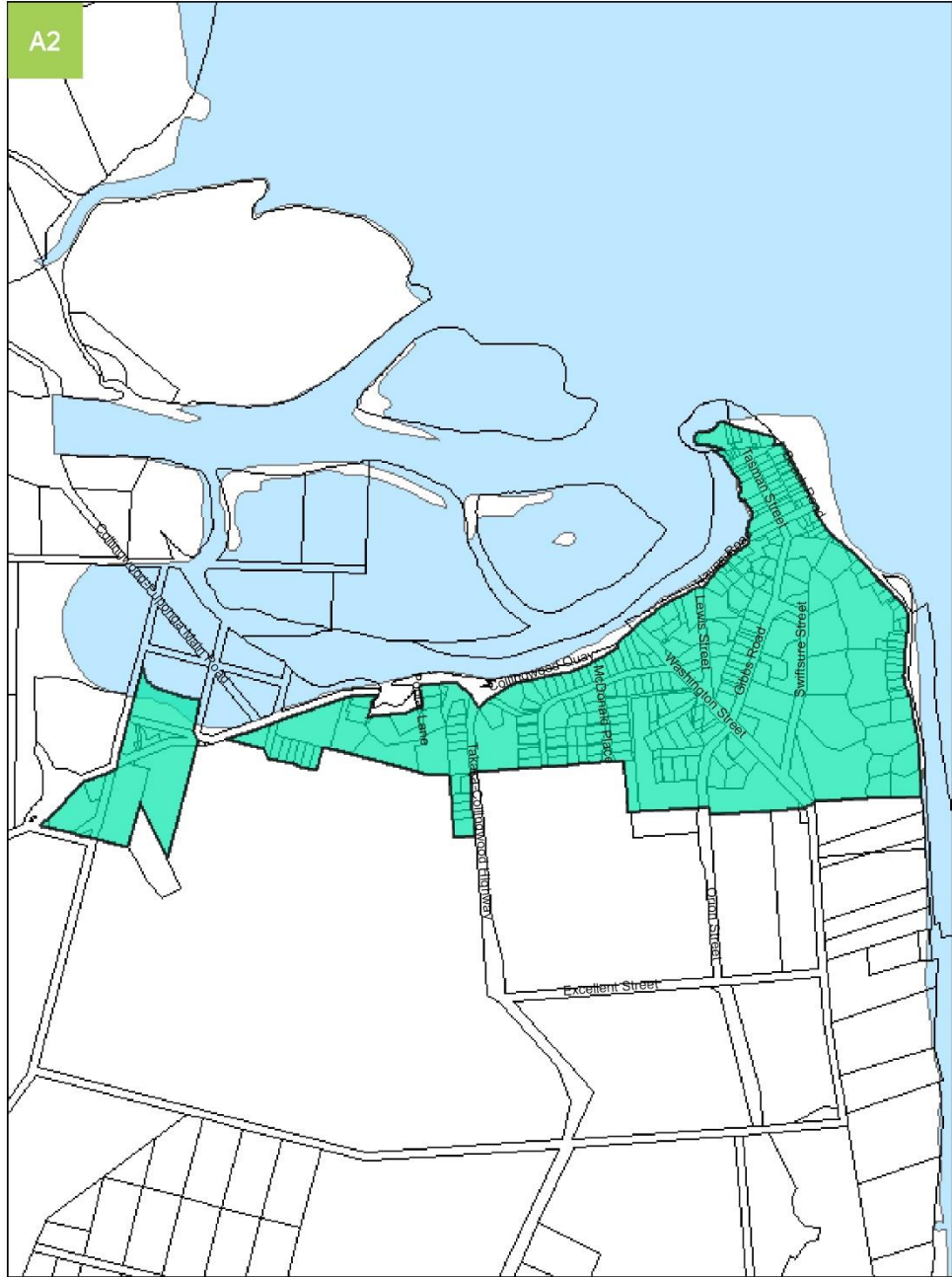
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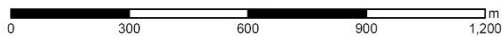
Stormwater Urban Drainage Rating Area
Brightwater



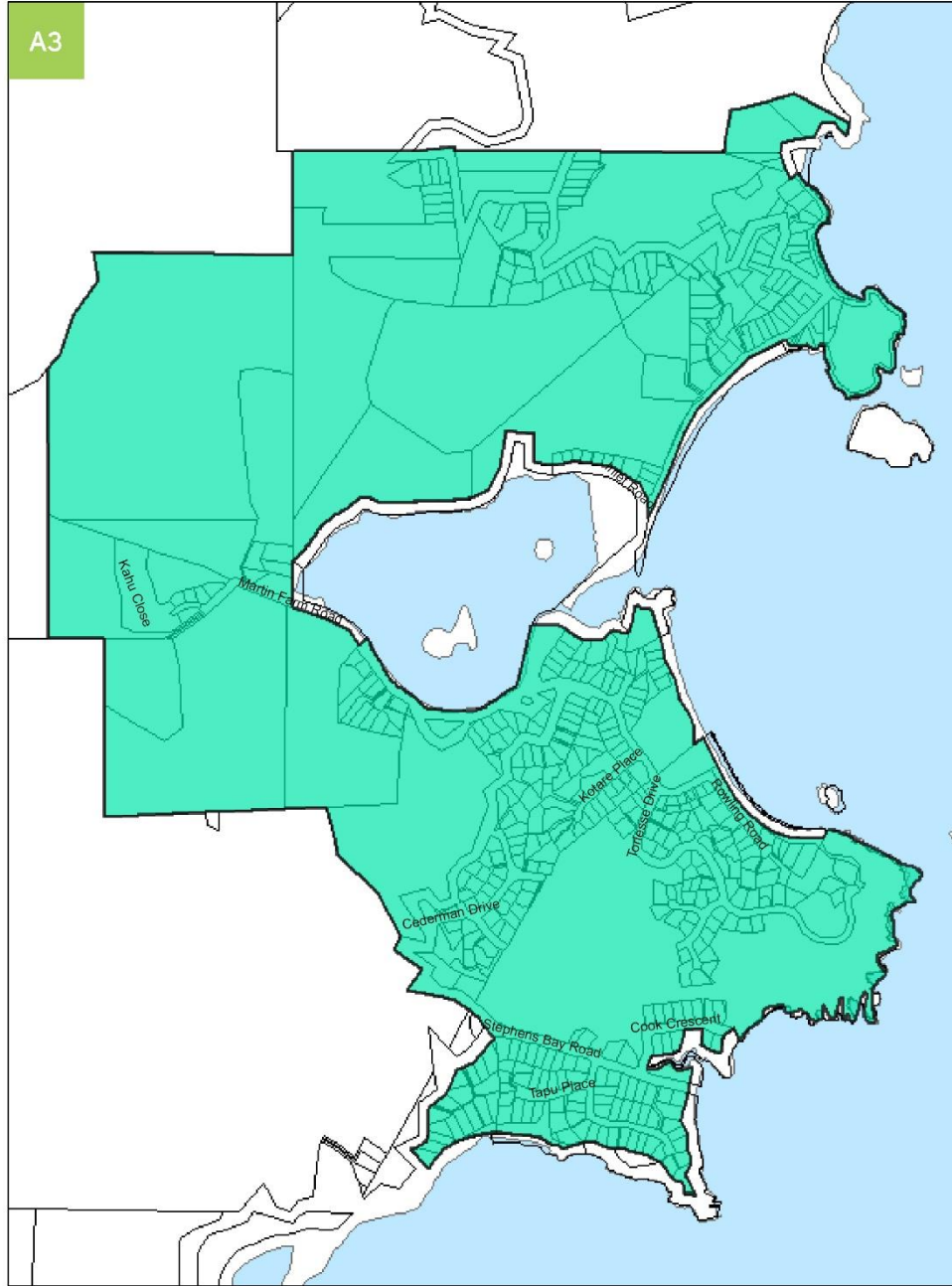
RATING MAPS



Stormwater Urban Drainage Rating Area
Collingwood



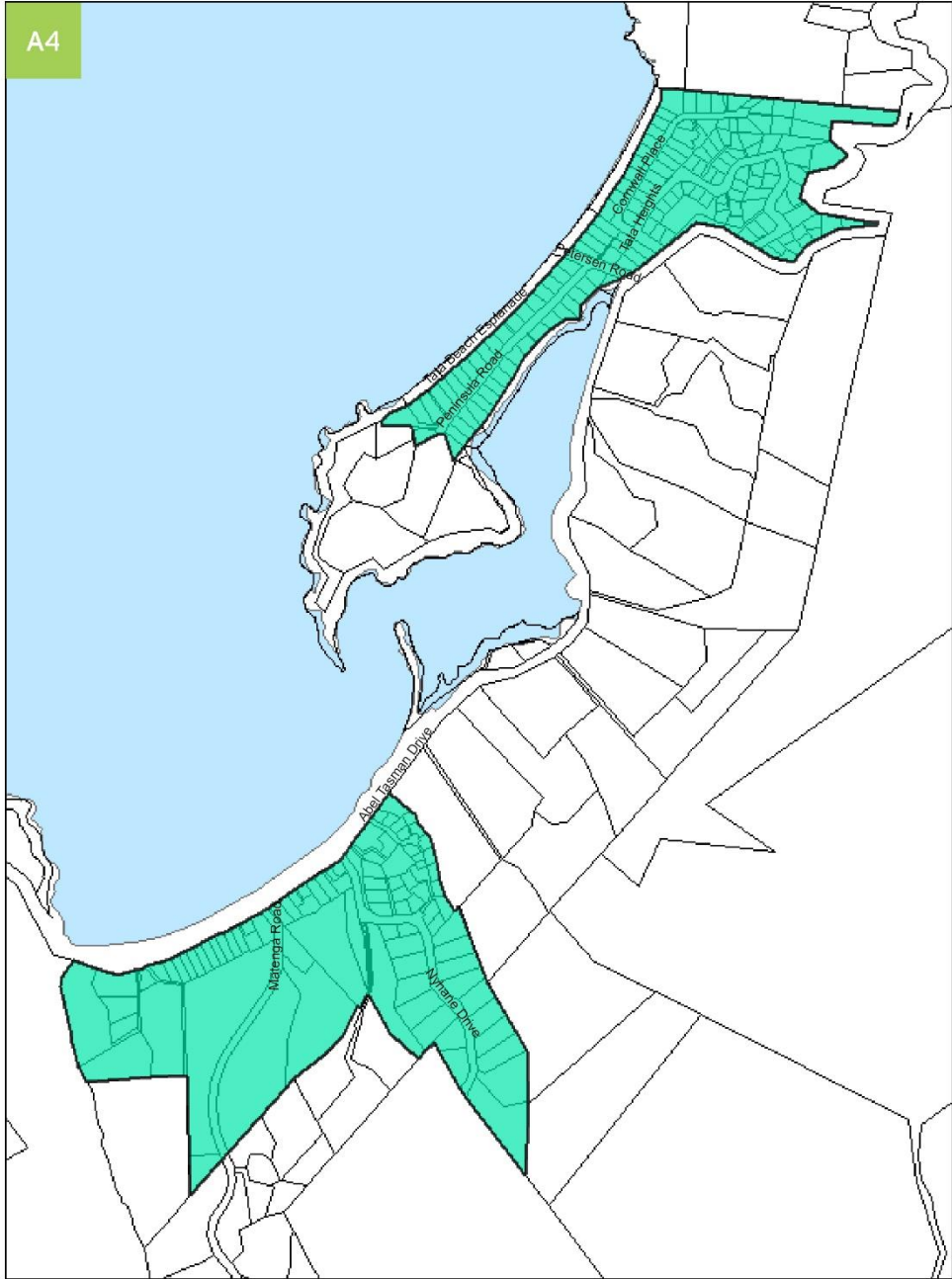
RATING MAPS



Stormwater Urban Drainage Rating Area
Kaiteriteri



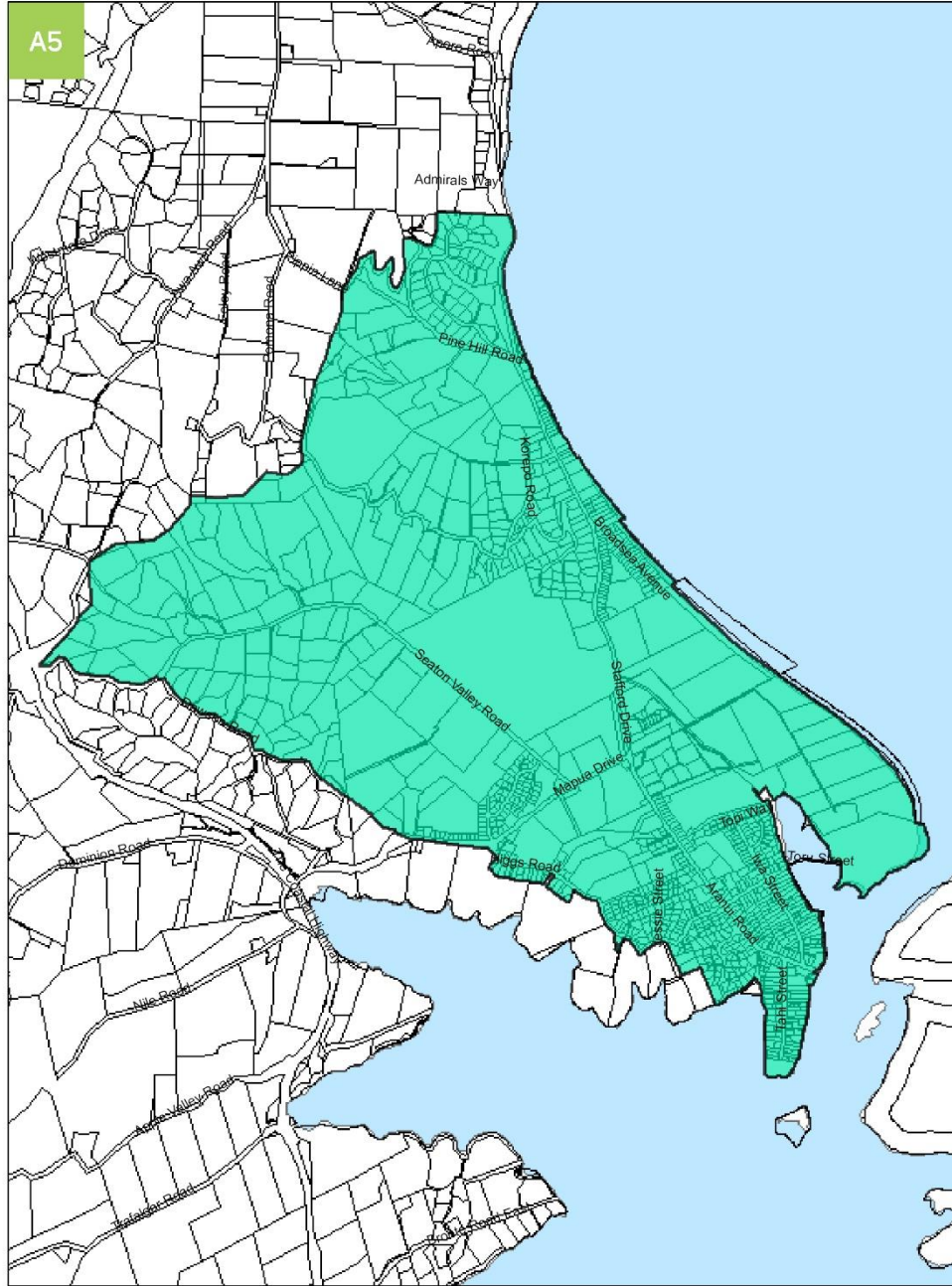
RATING MAPS



Stormwater Urban Drainage Rating Area
Ligar Bay - Tata Beach



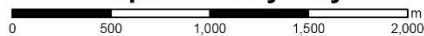
RATING MAPS



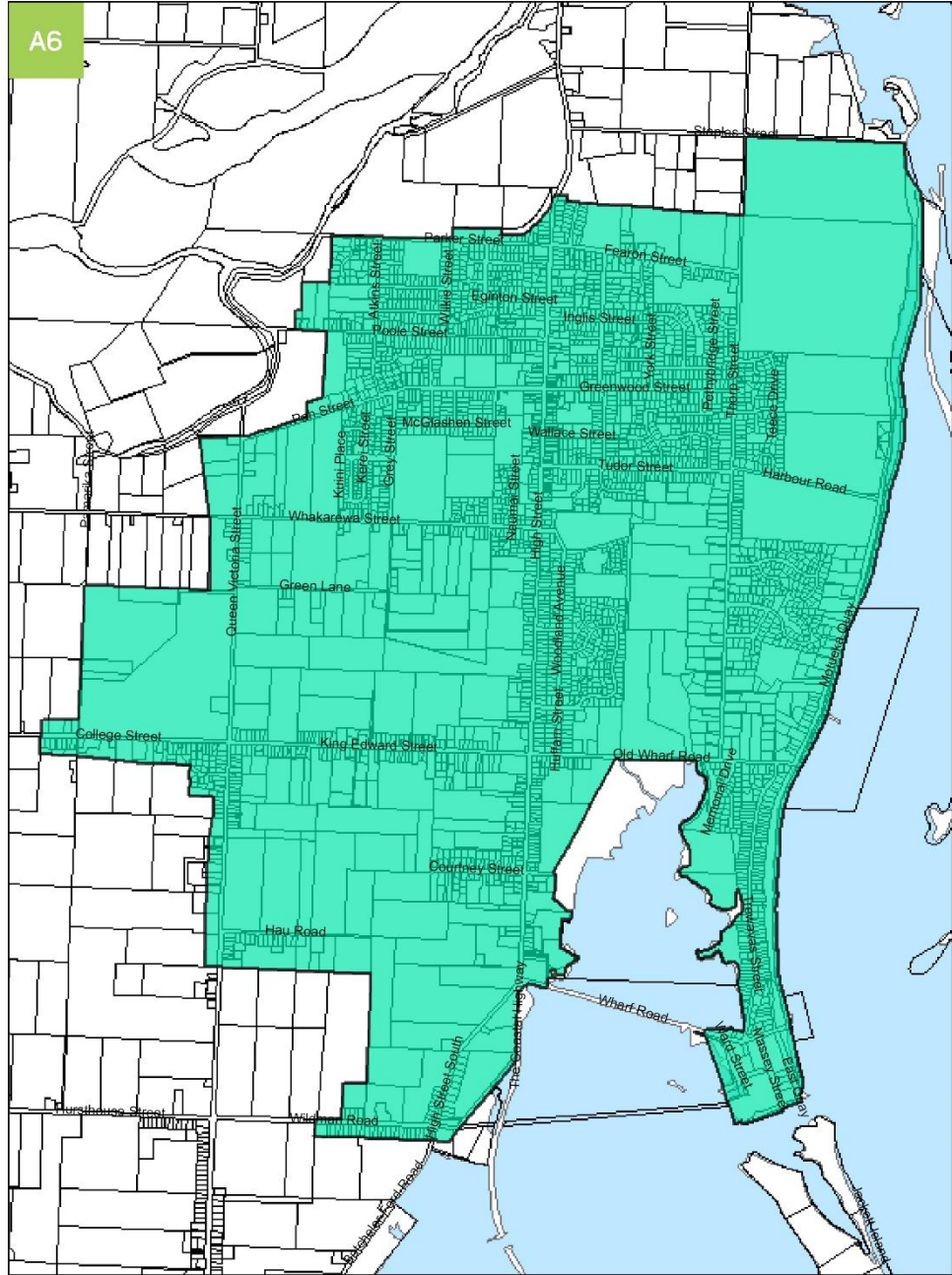
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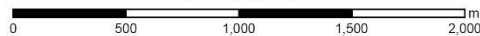
Stormwater Urban Drainage Rating Area
Māpua - Ruby Bay



RATING MAPS



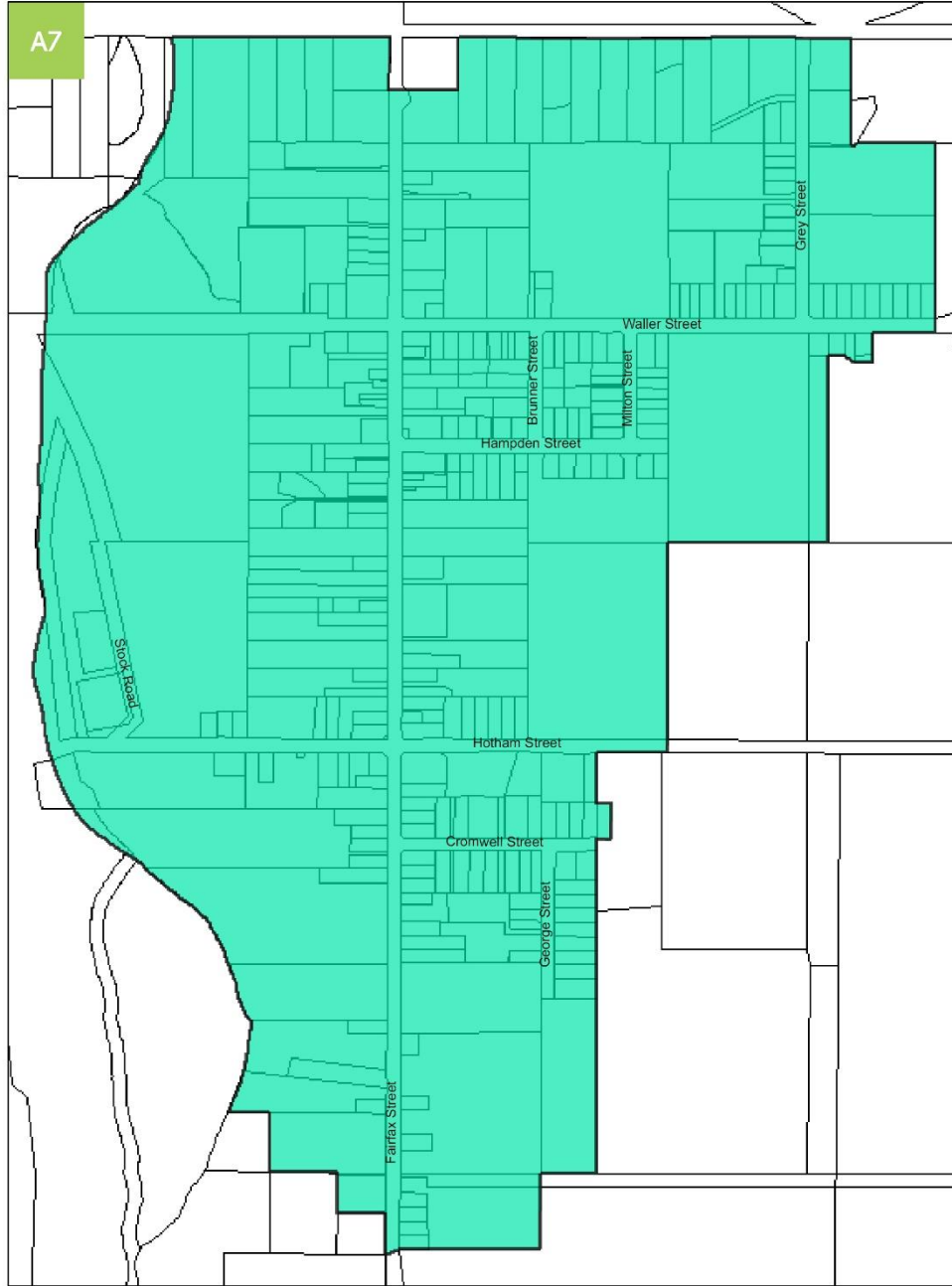
Stormwater Urban Drainage Rating Area
Motueka



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RATING MAPS



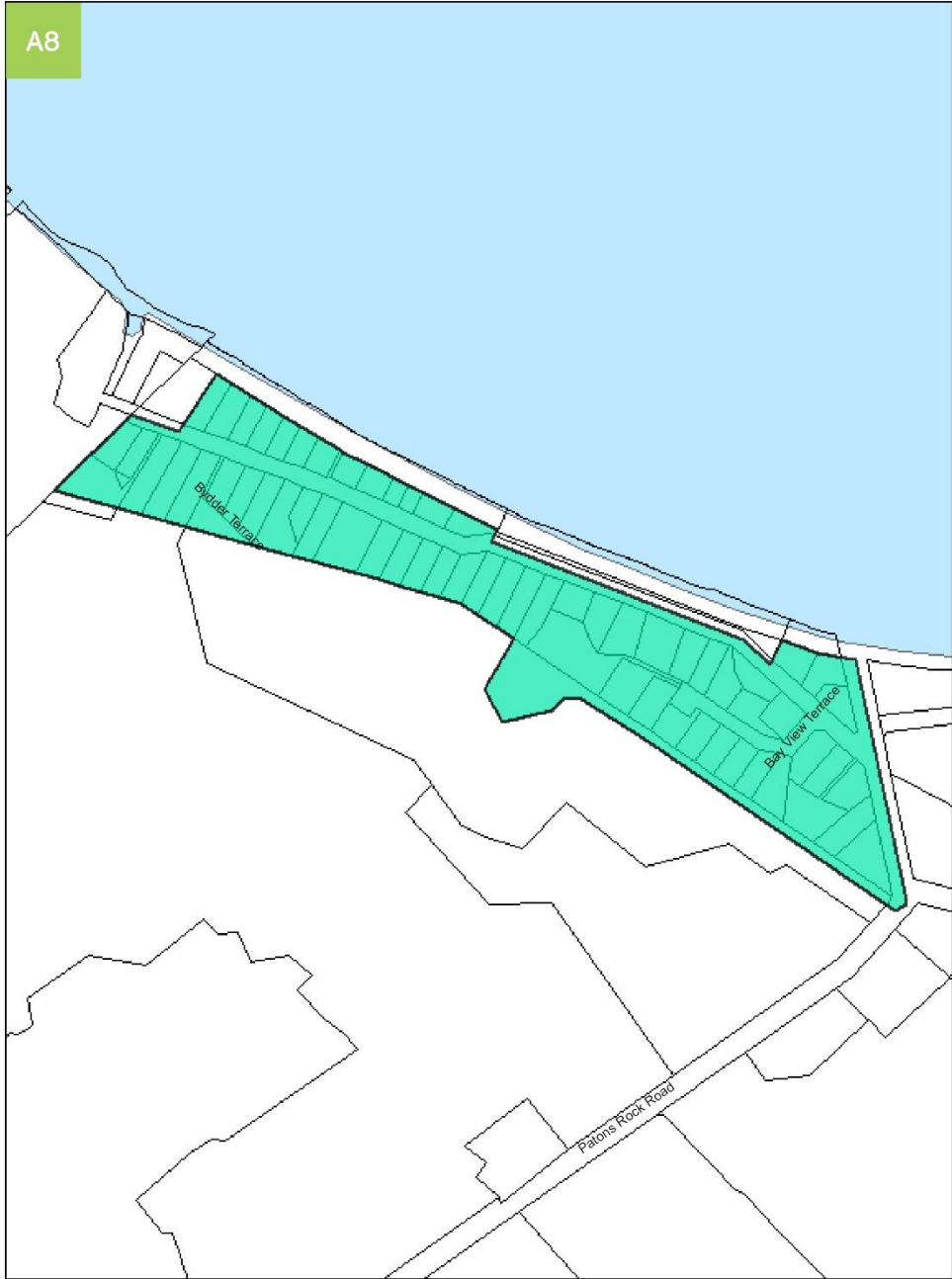
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Stormwater Urban Drainage Rating Area
Murchison



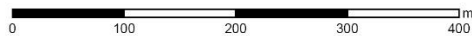
RATING MAPS



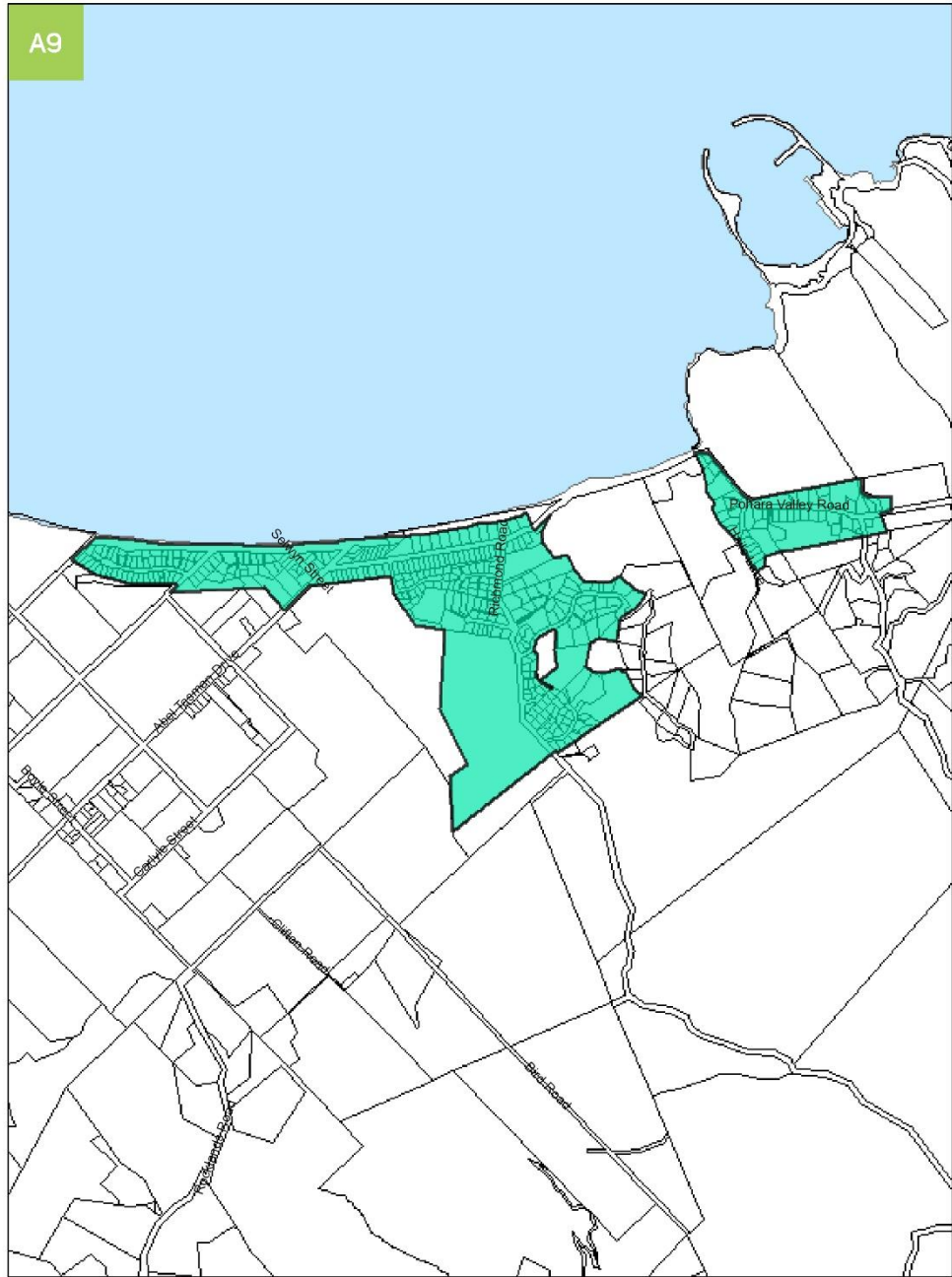
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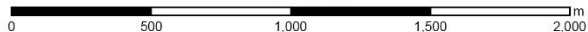
Stormwater Urban Drainage Rating Area
Patons Rock



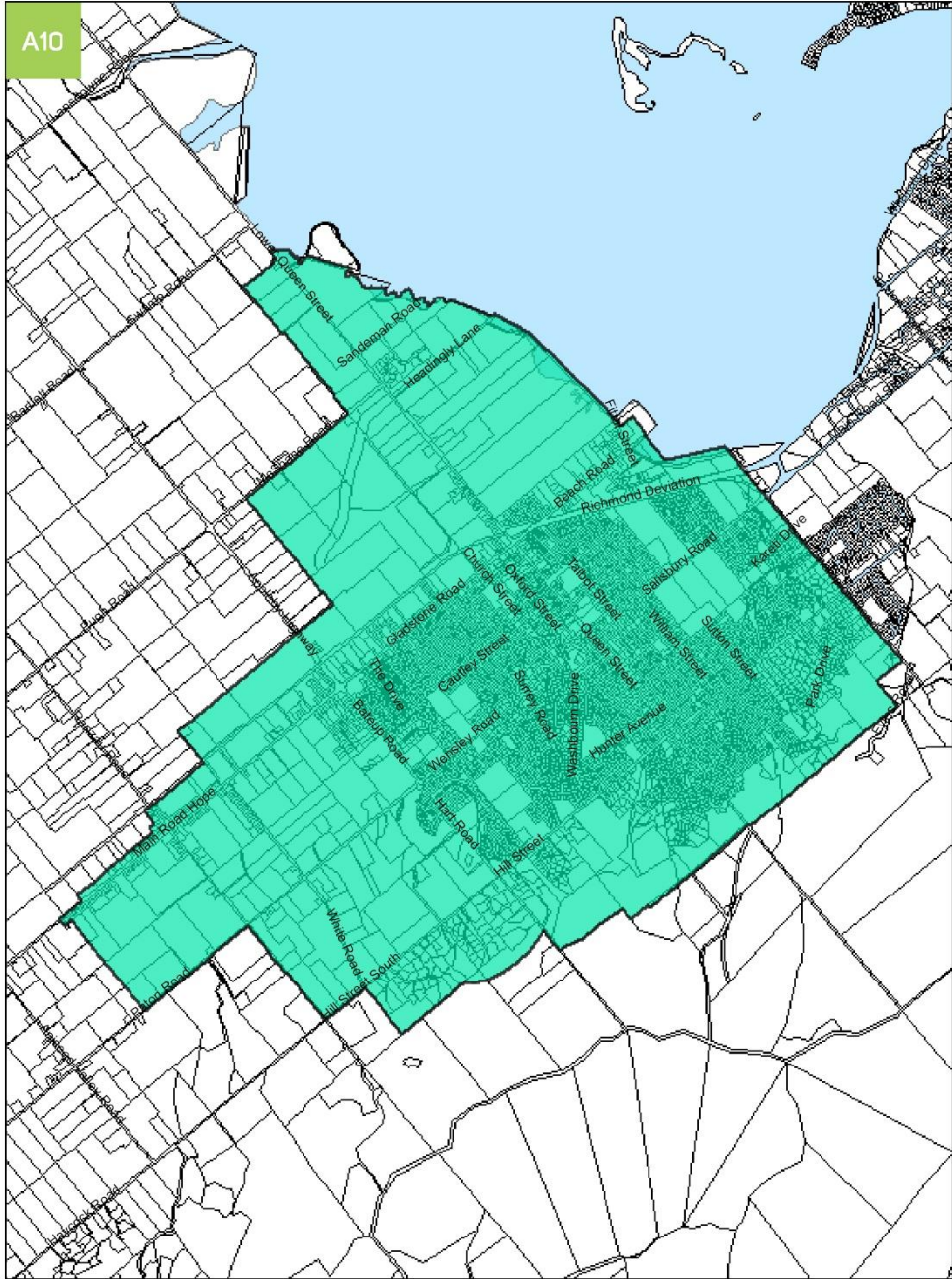
RATING MAPS



Stormwater Urban Drainage Rating Area
Pohara



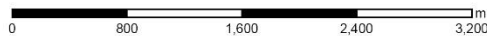
RATING MAPS



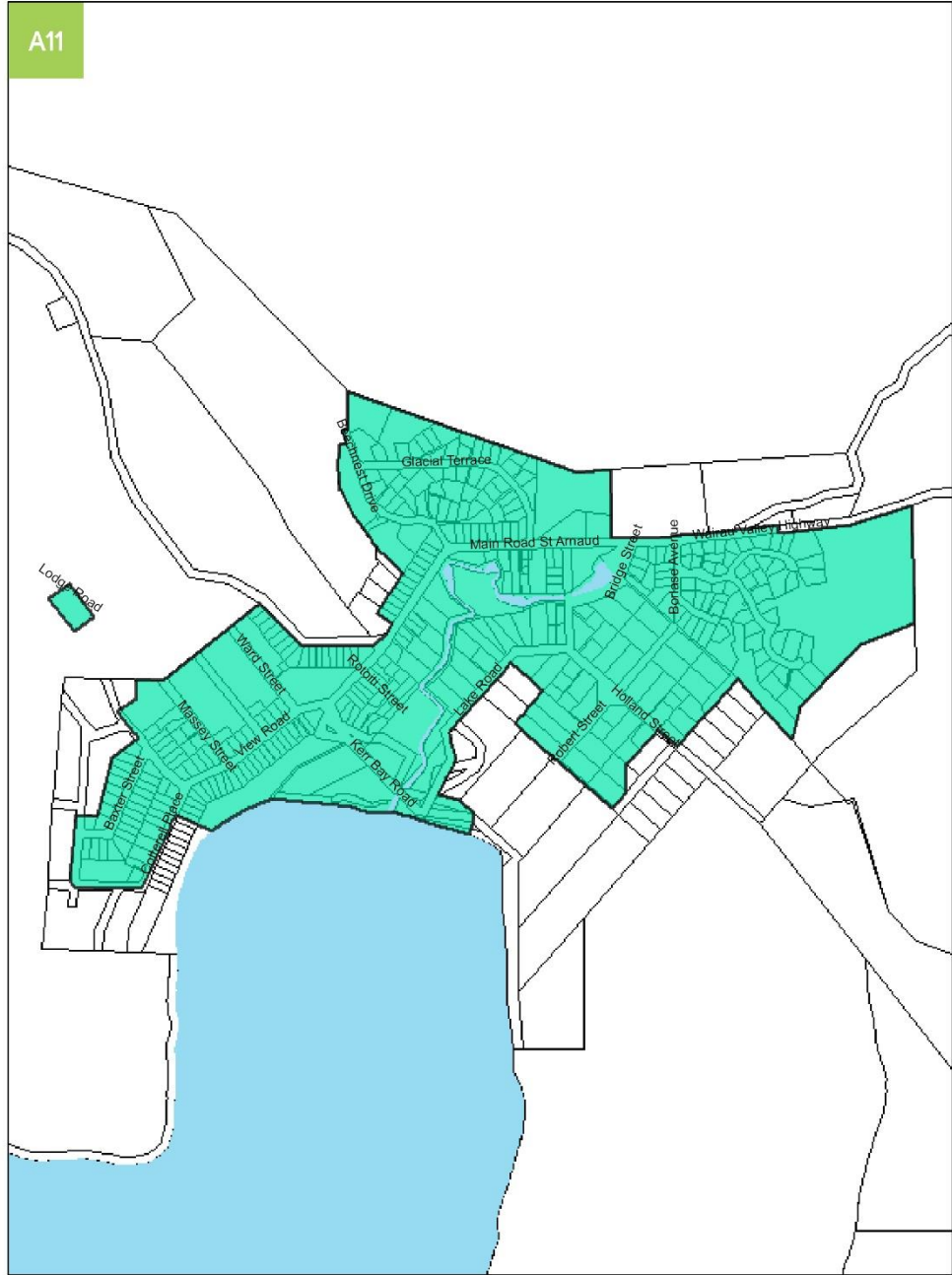
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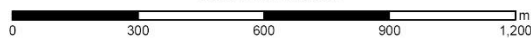
Stormwater Urban Drainage Rating Area
Richmond



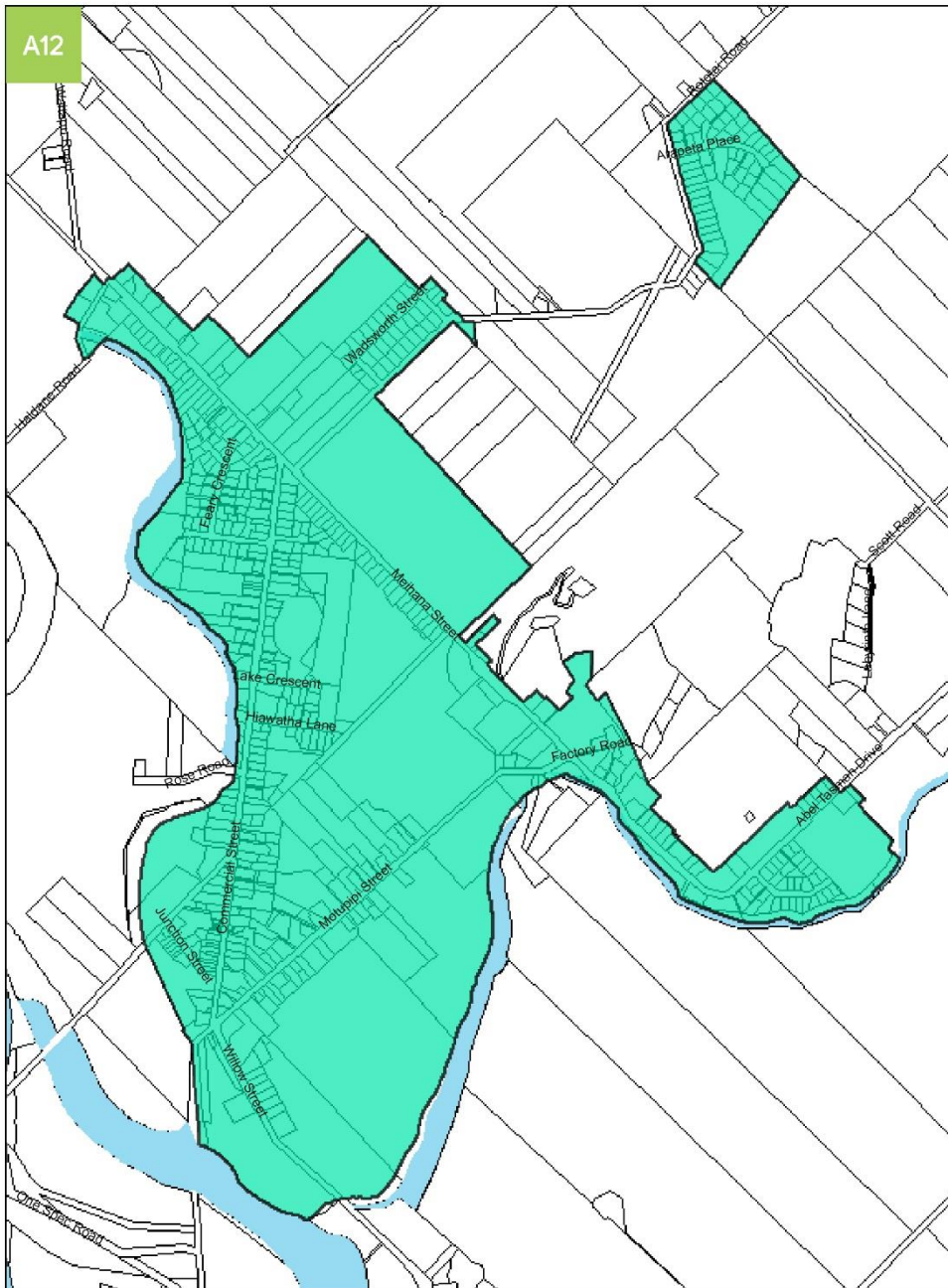
RATING MAPS



Stormwater Urban Drainage Rating Area
St Arnaud



RATING MAPS



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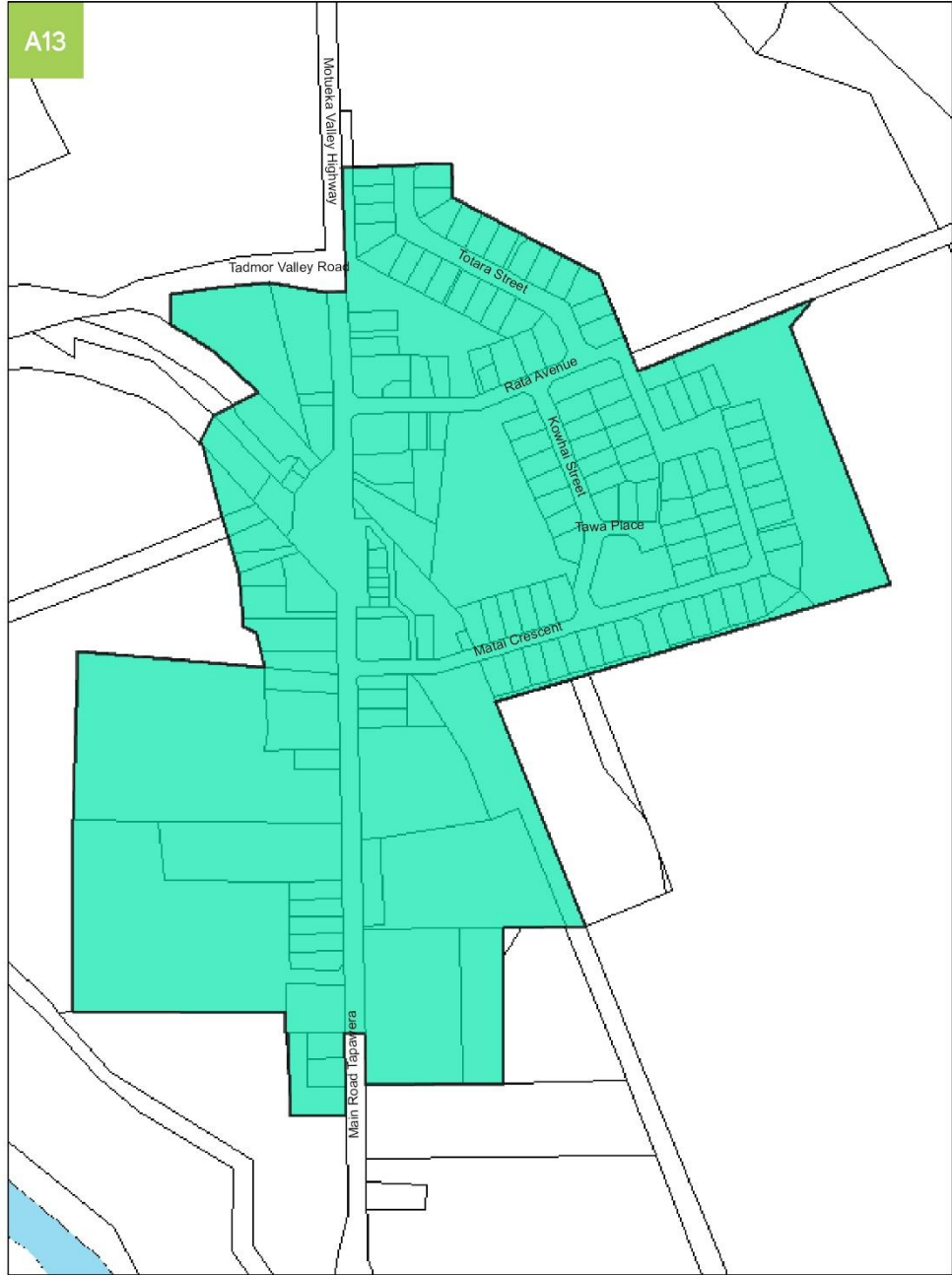
**Stormwater Urban Drainage Rating Area
Takaka**



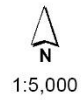
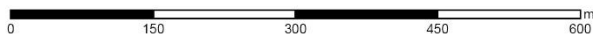
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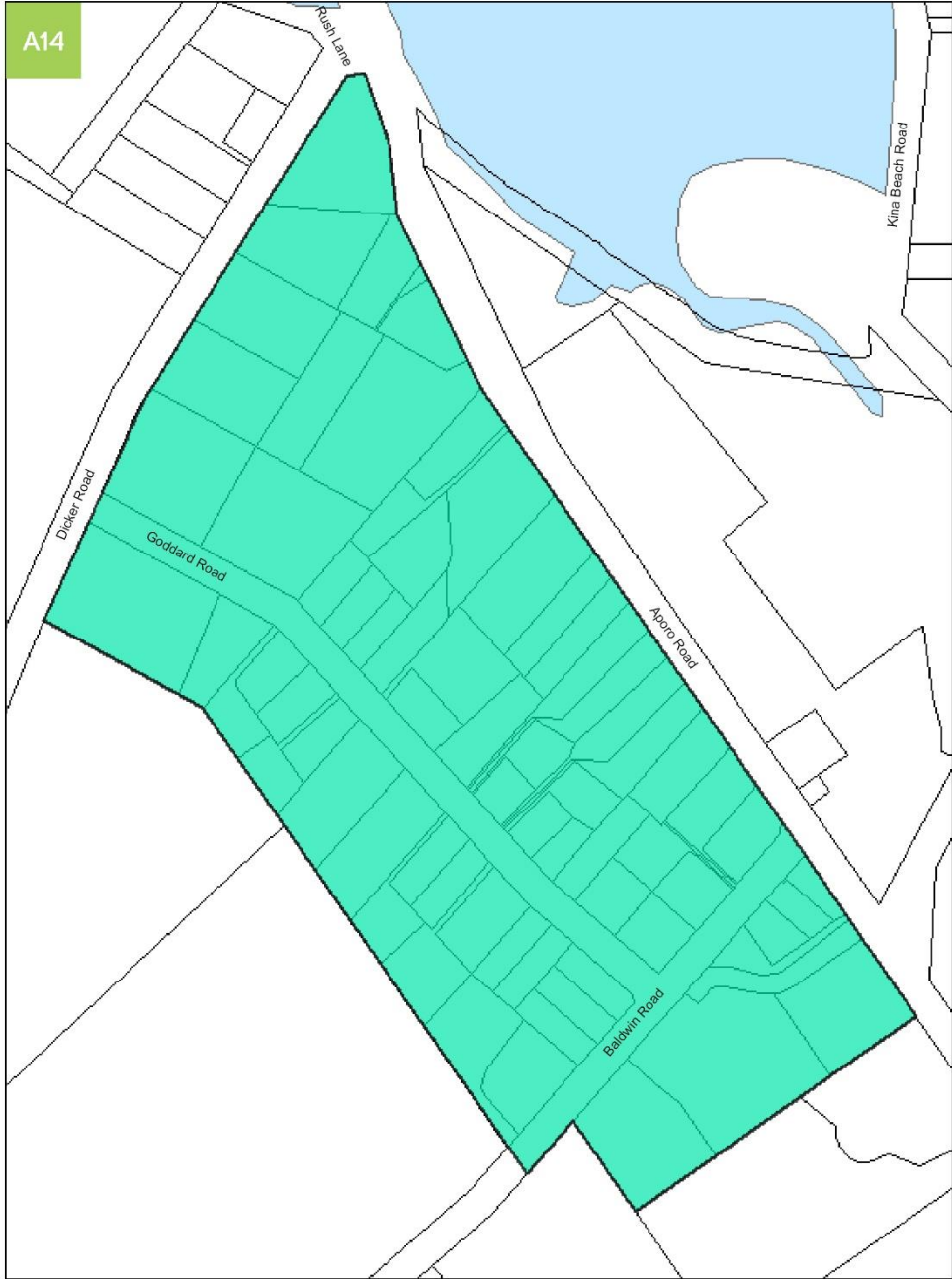
RATING MAPS



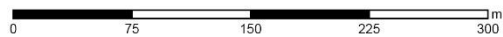
Stormwater Urban Drainage Rating Area
Tapawera



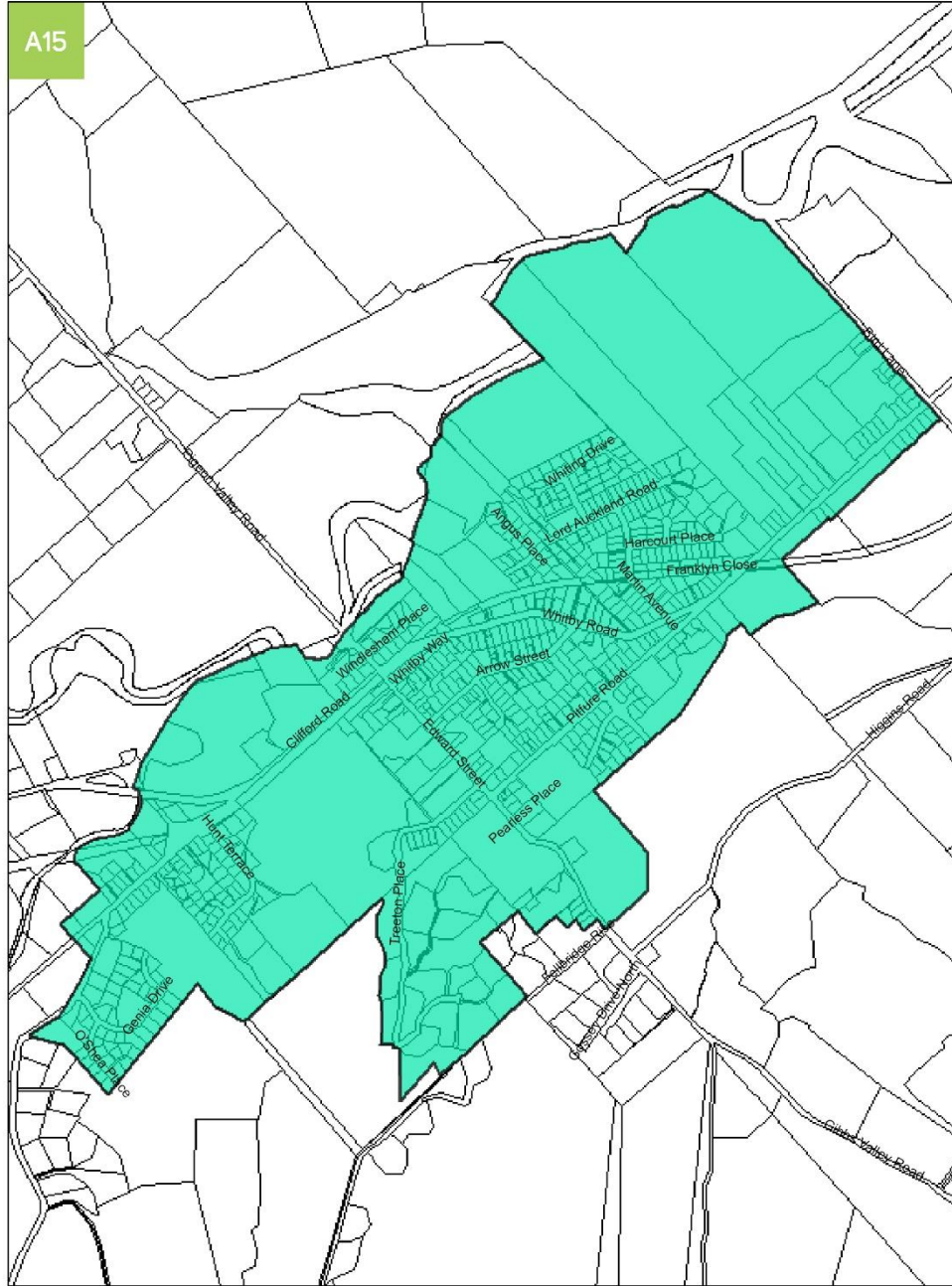
RATING MAPS



Stormwater Urban Drainage Rating Area
Tasman



RATING MAPS



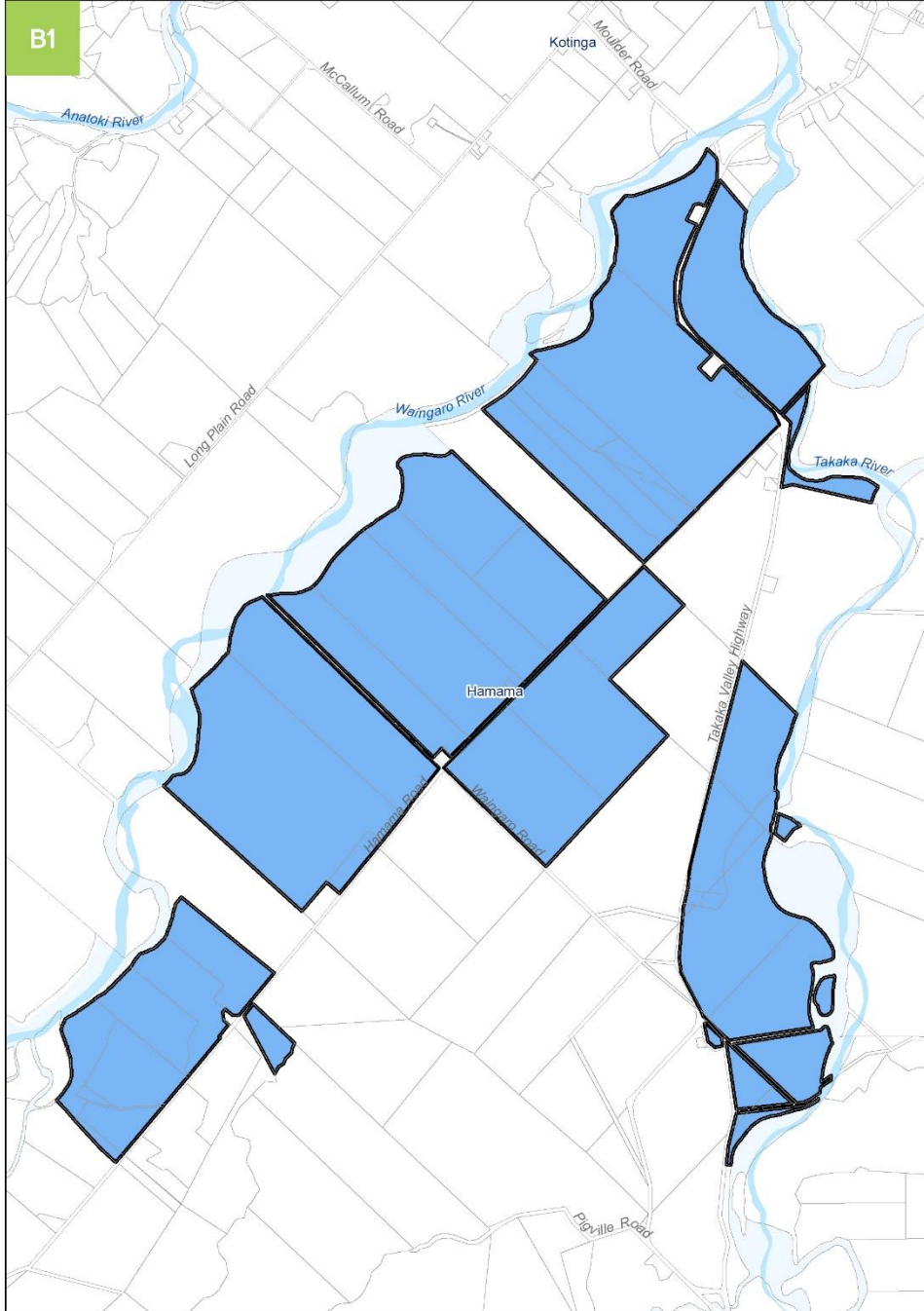
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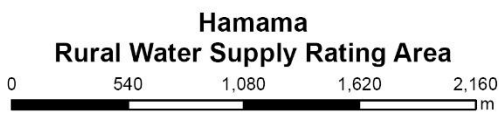
Stormwater Urban Drainage Rating Area
Wakefield



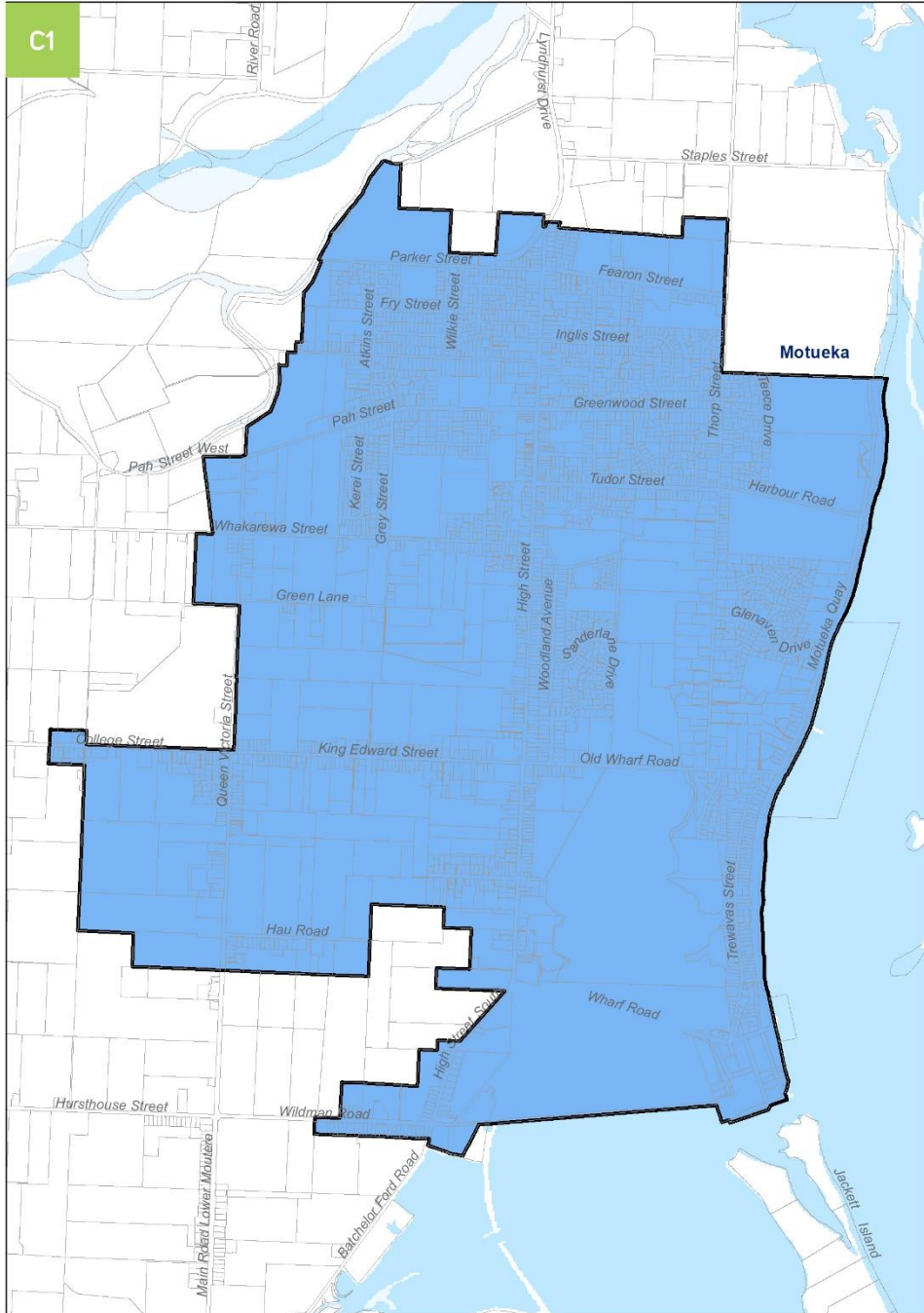
RATING MAPS



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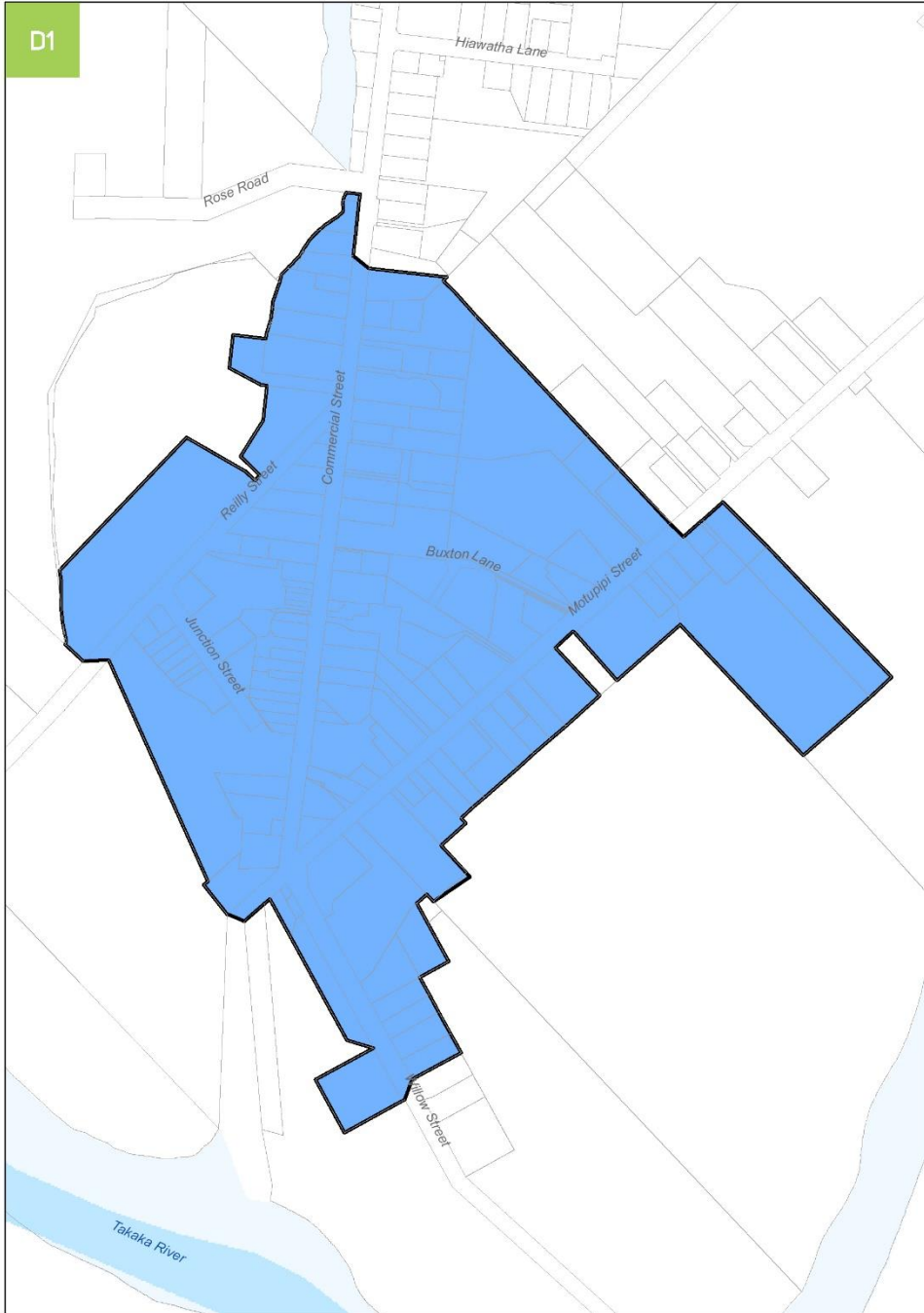
RATING MAPS



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RATING MAPS



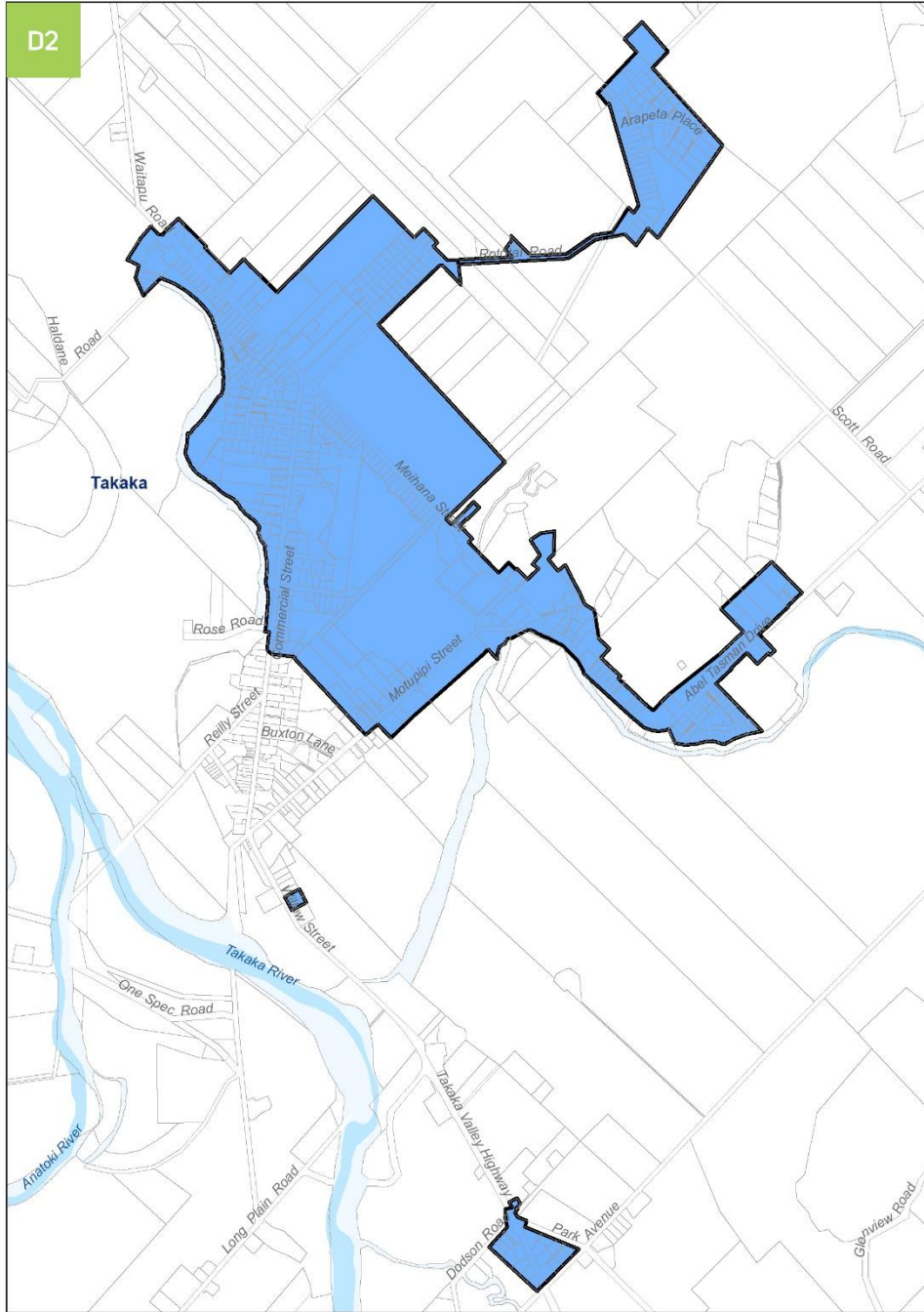
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Takaka Firefighting Water Supply
Commercial CBD Rating Area



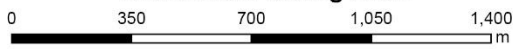
RATING MAPS



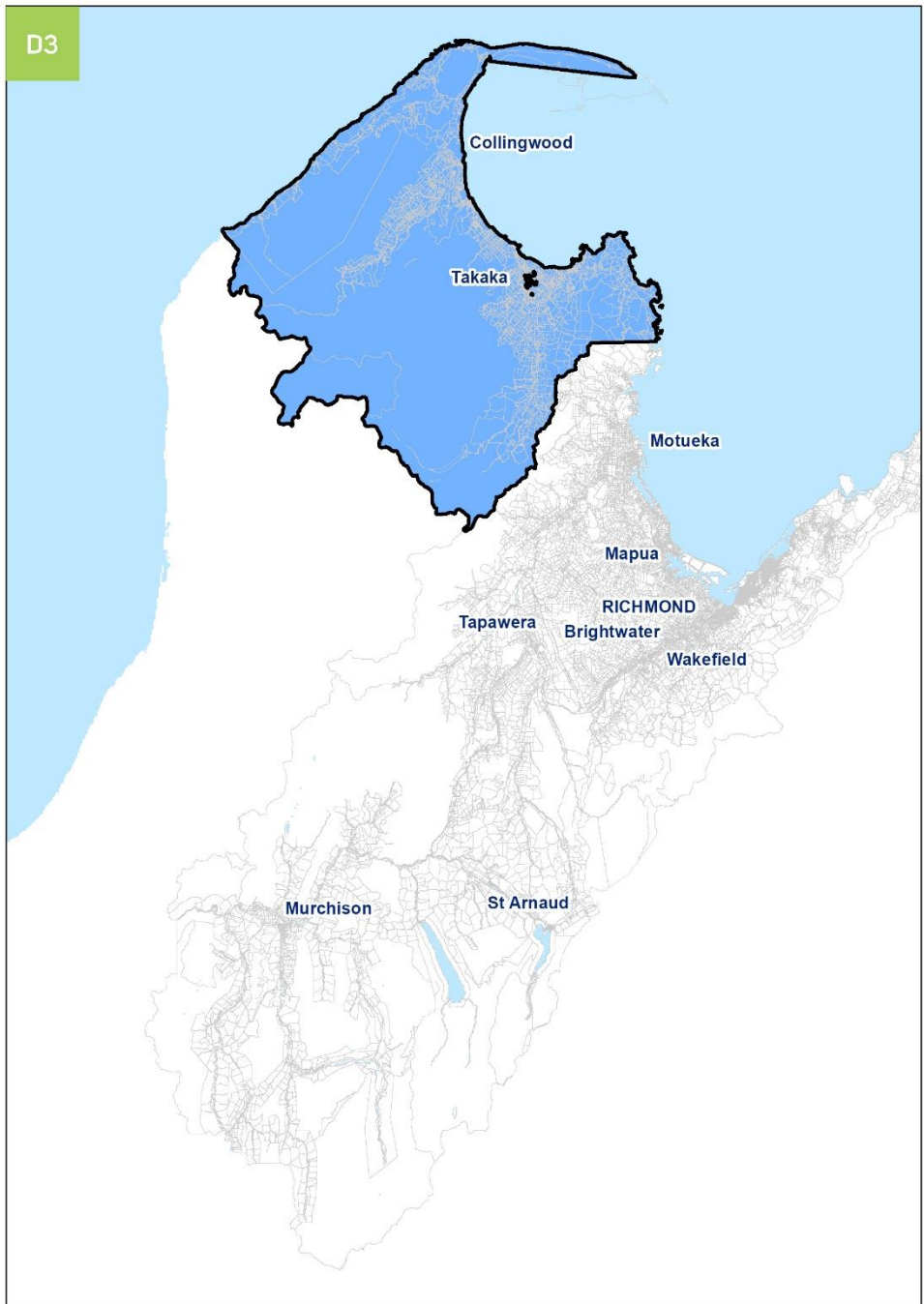
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Takaka Firefighting Water Supply Residential Rating Area



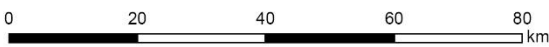
RATING MAPS



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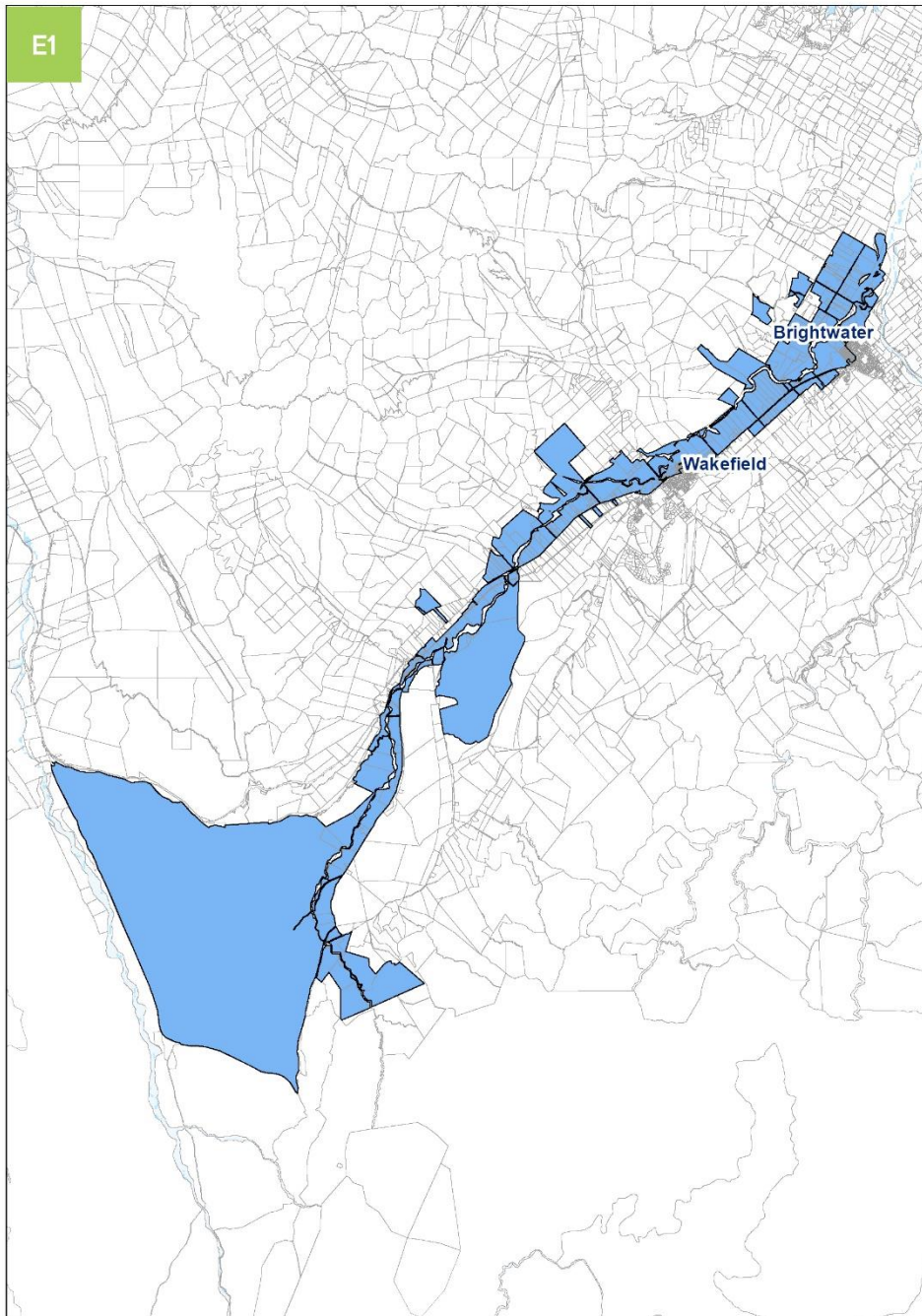
Takaka Firefighting Water Supply
Rest of Golden Bay Rating Area



1:800,000



RATING MAPS



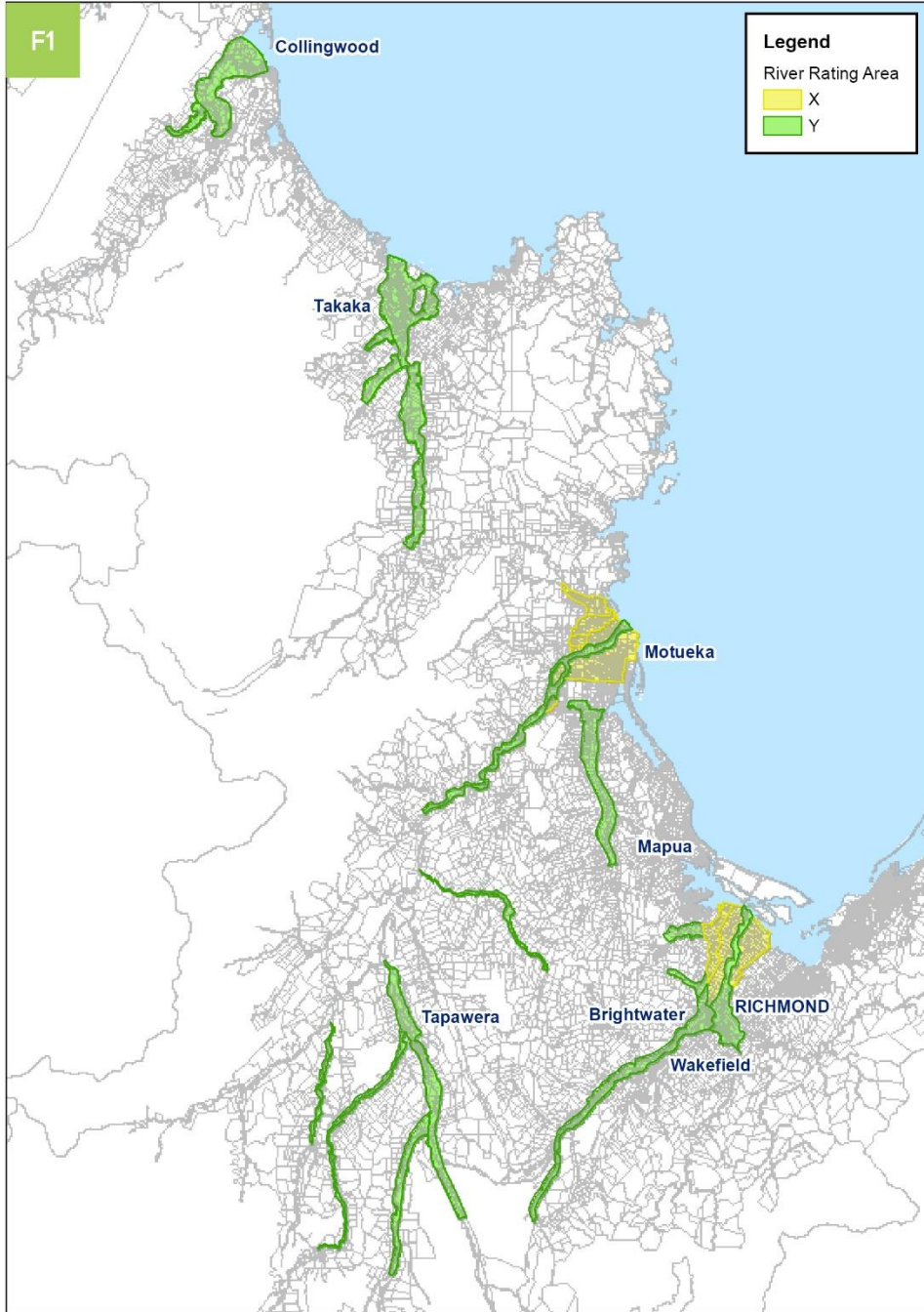
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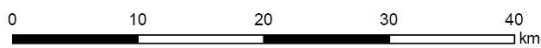
Wai-iti Dam Rating Area



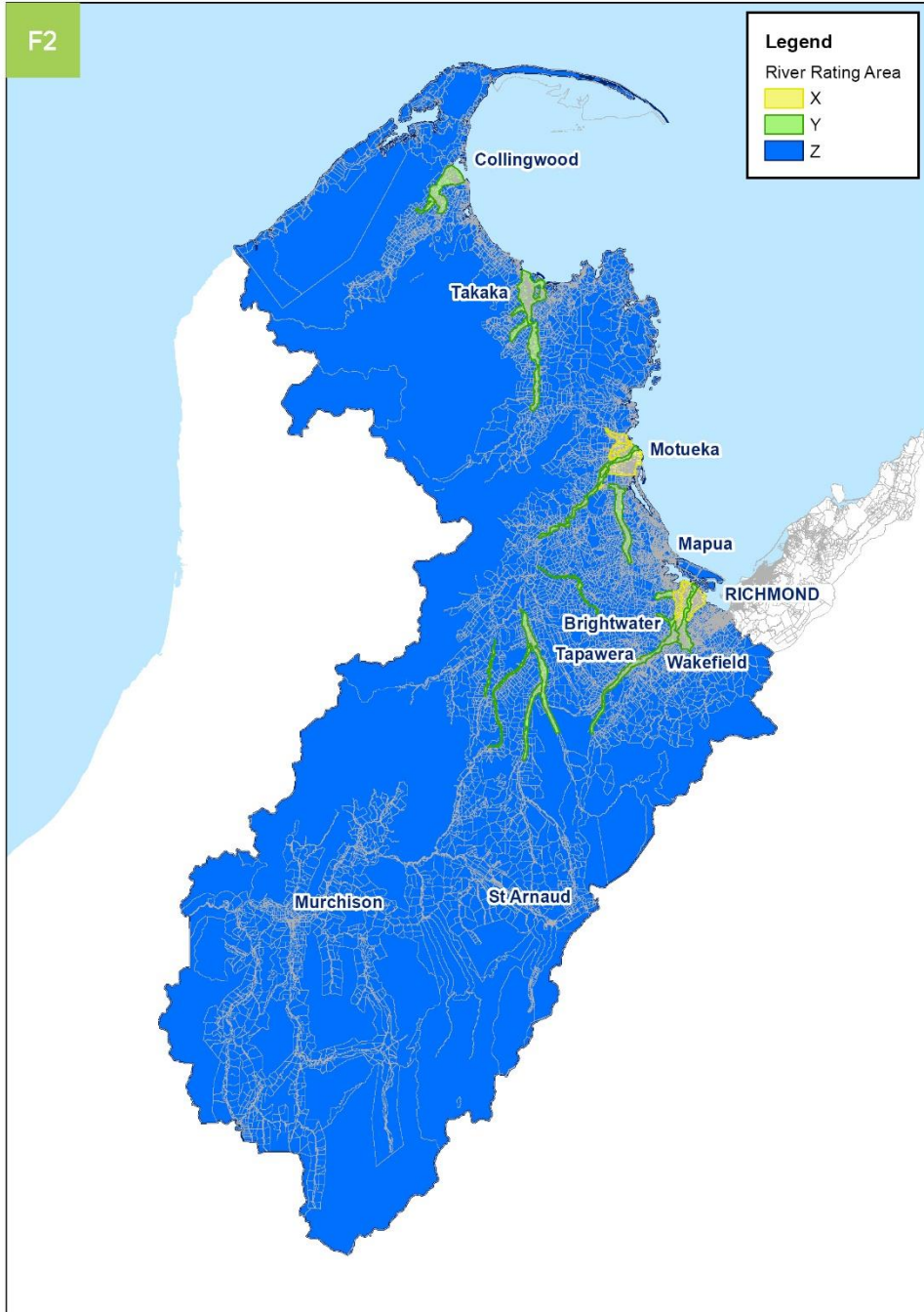
RATING MAPS



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RATING MAPS



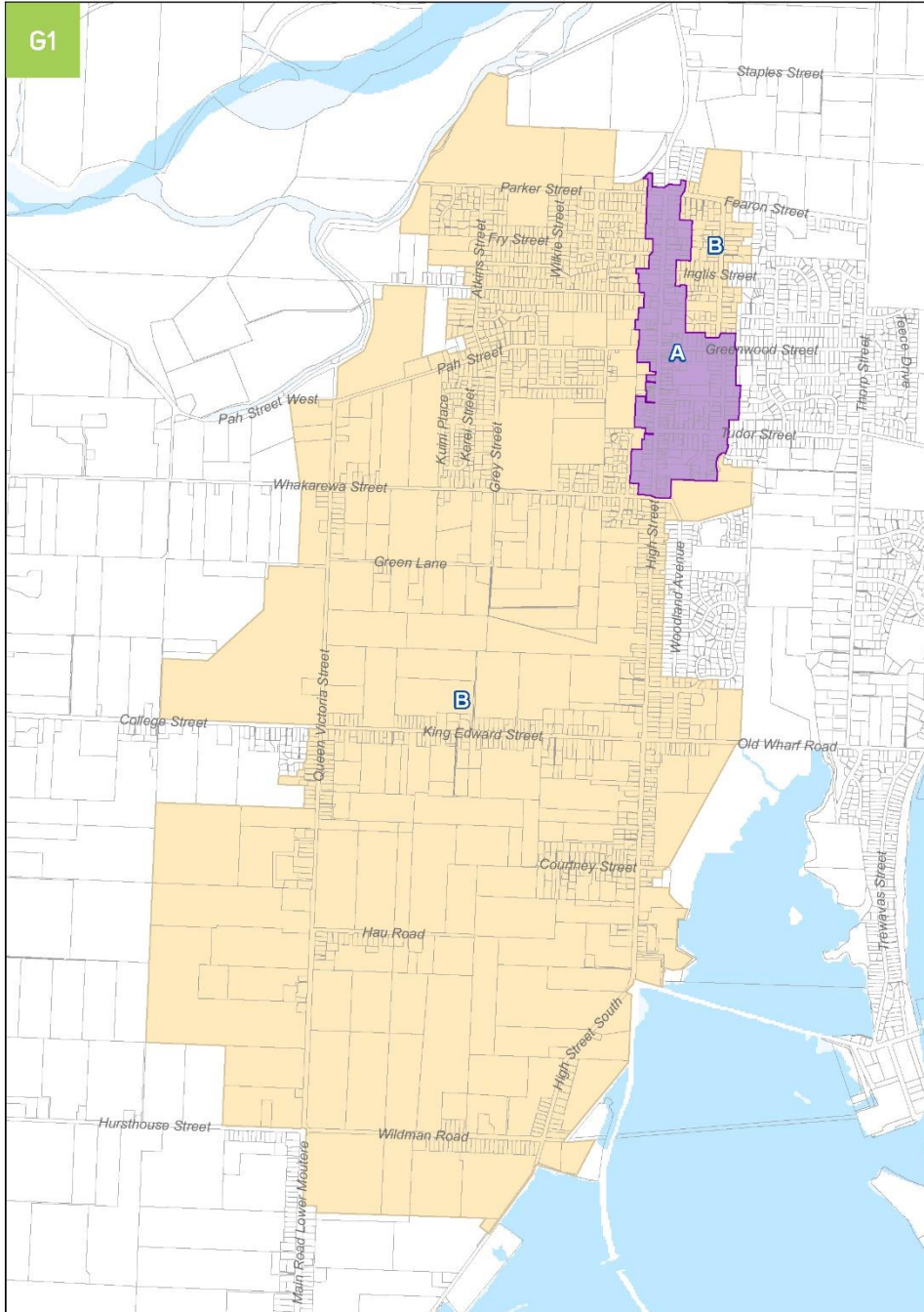
River Rating Area X, Y & Z



1:831,93'



RATING MAPS



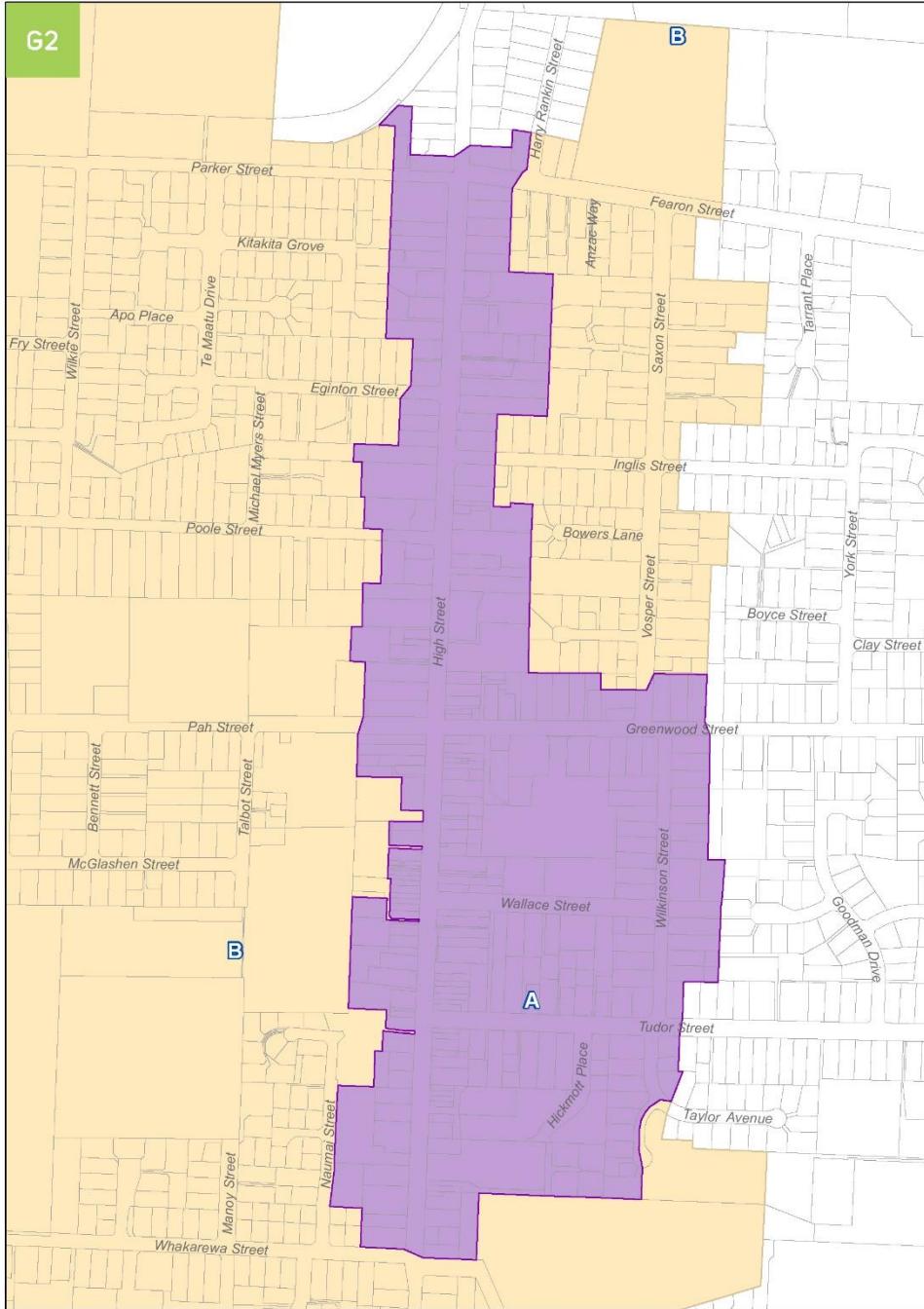
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Motueka Business Rating Area A & B



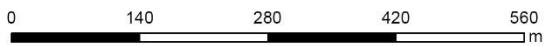
RATING MAPS



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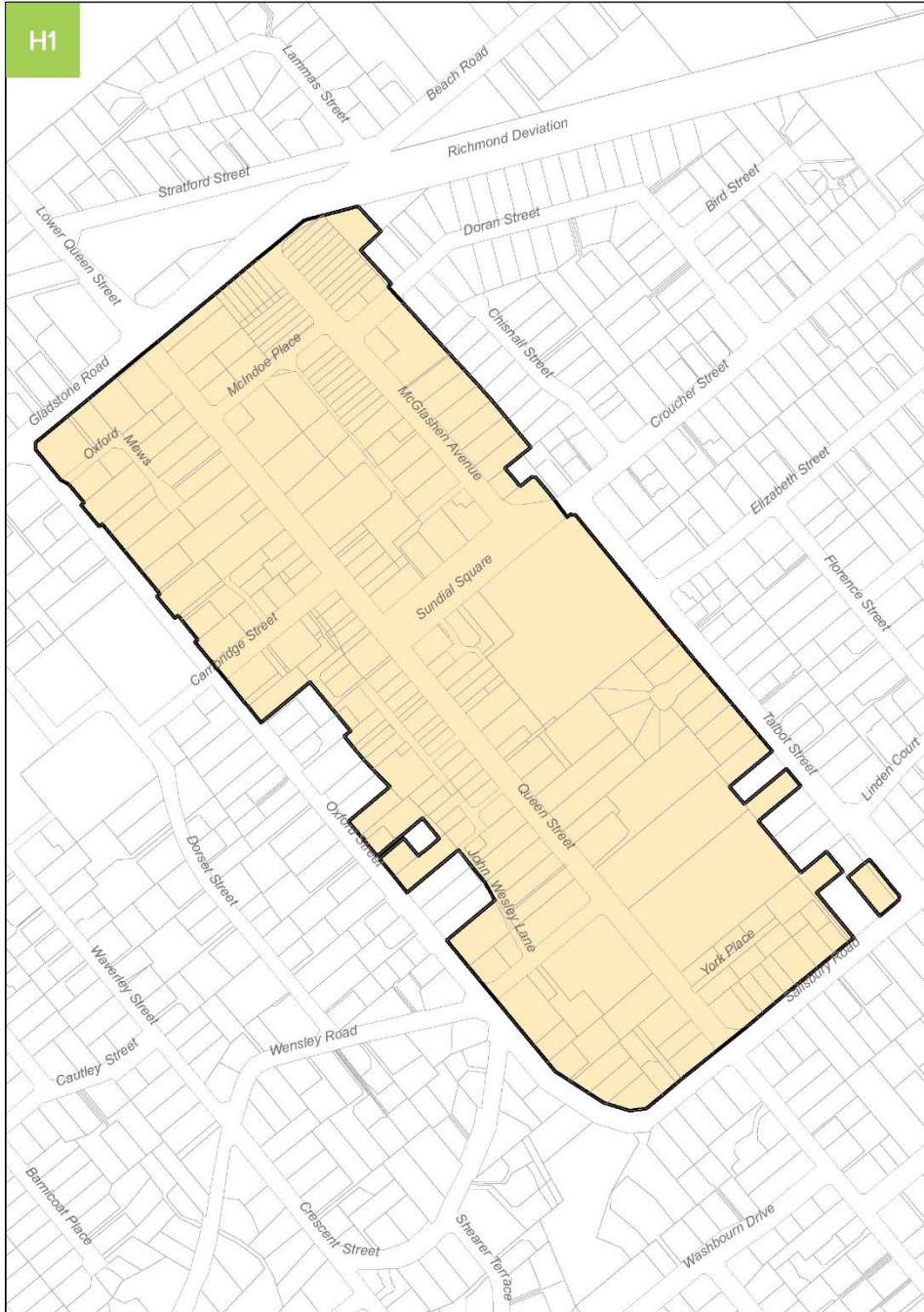
Motueka Business Rating Area A & B - Detail Map



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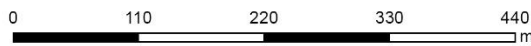
RATING MAPS



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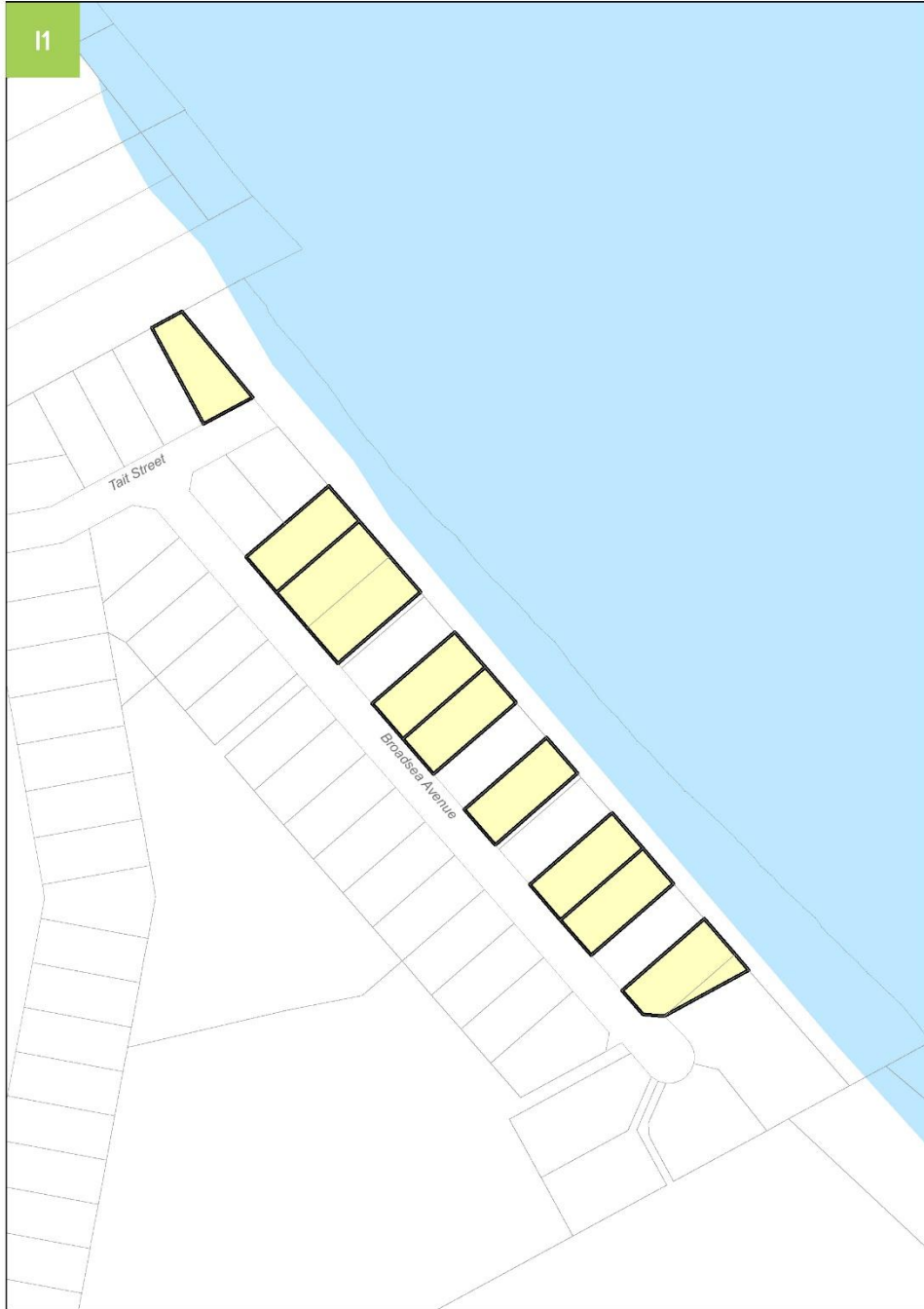
Richmond Business Rating Area



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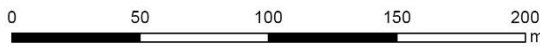
RATING MAPS



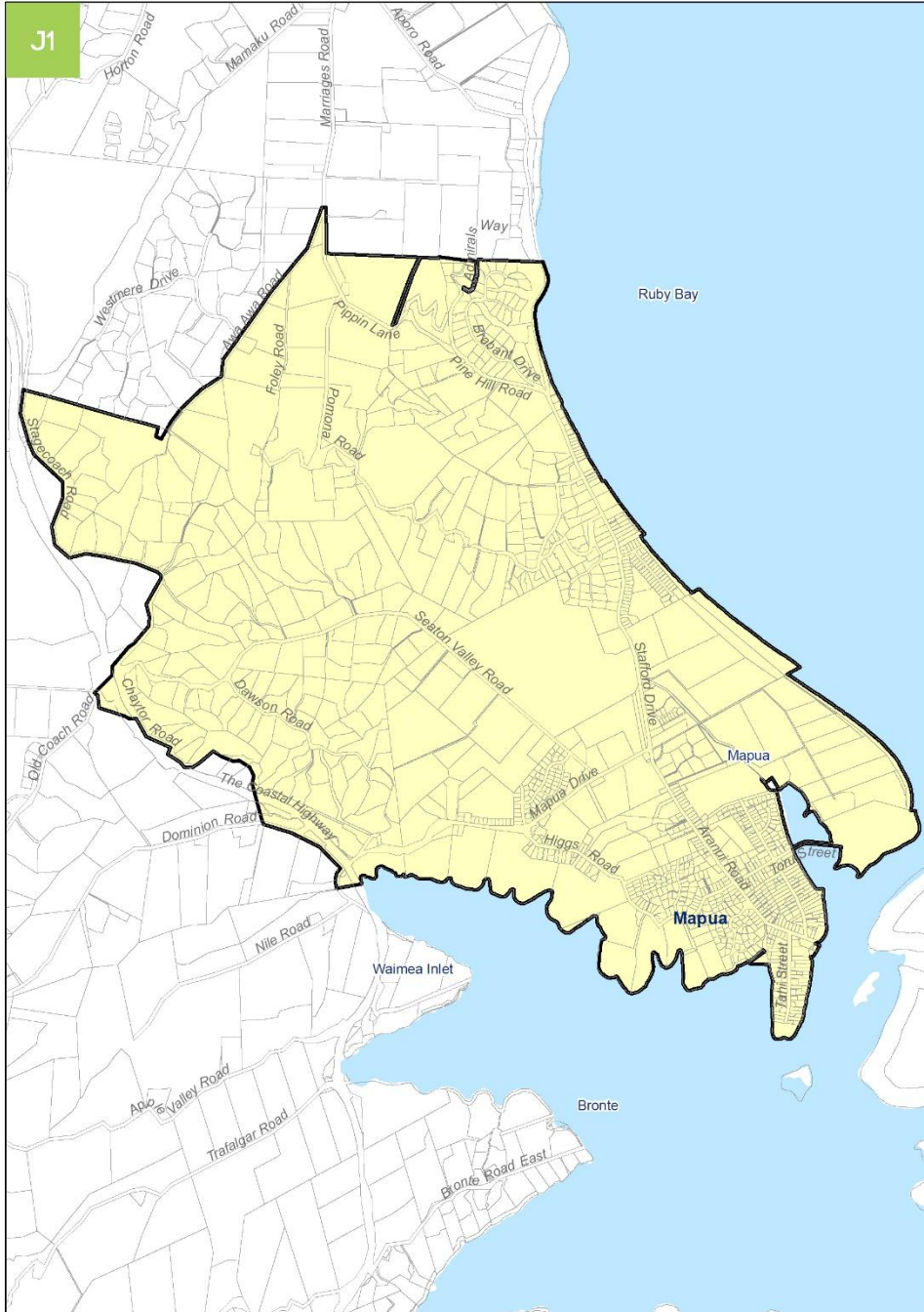
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Ruby Bay Stopbank Rating Area



RATING MAPS



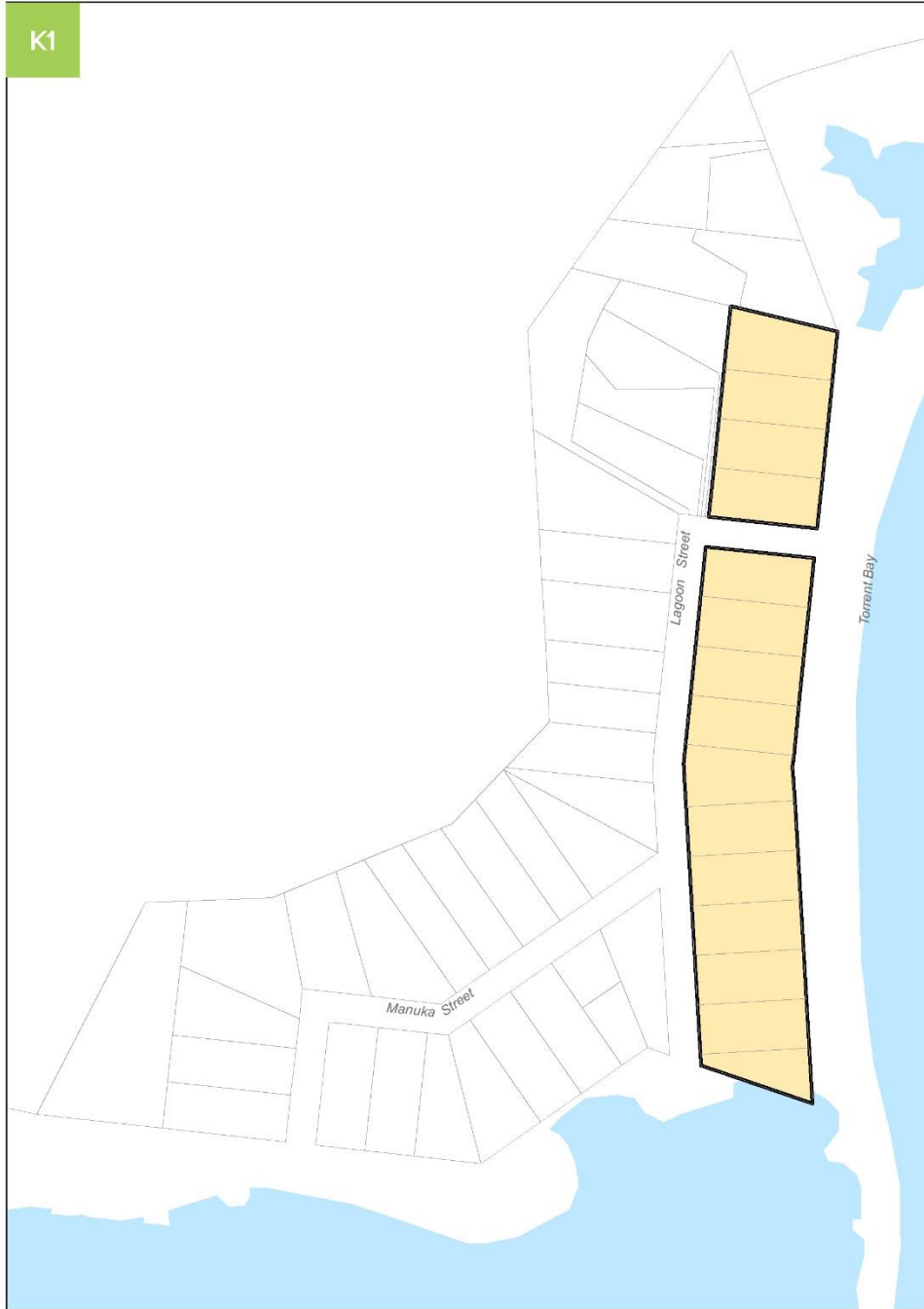
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Māpua Stopbank Rating Area



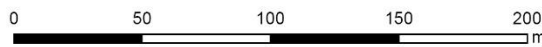
RATING MAPS



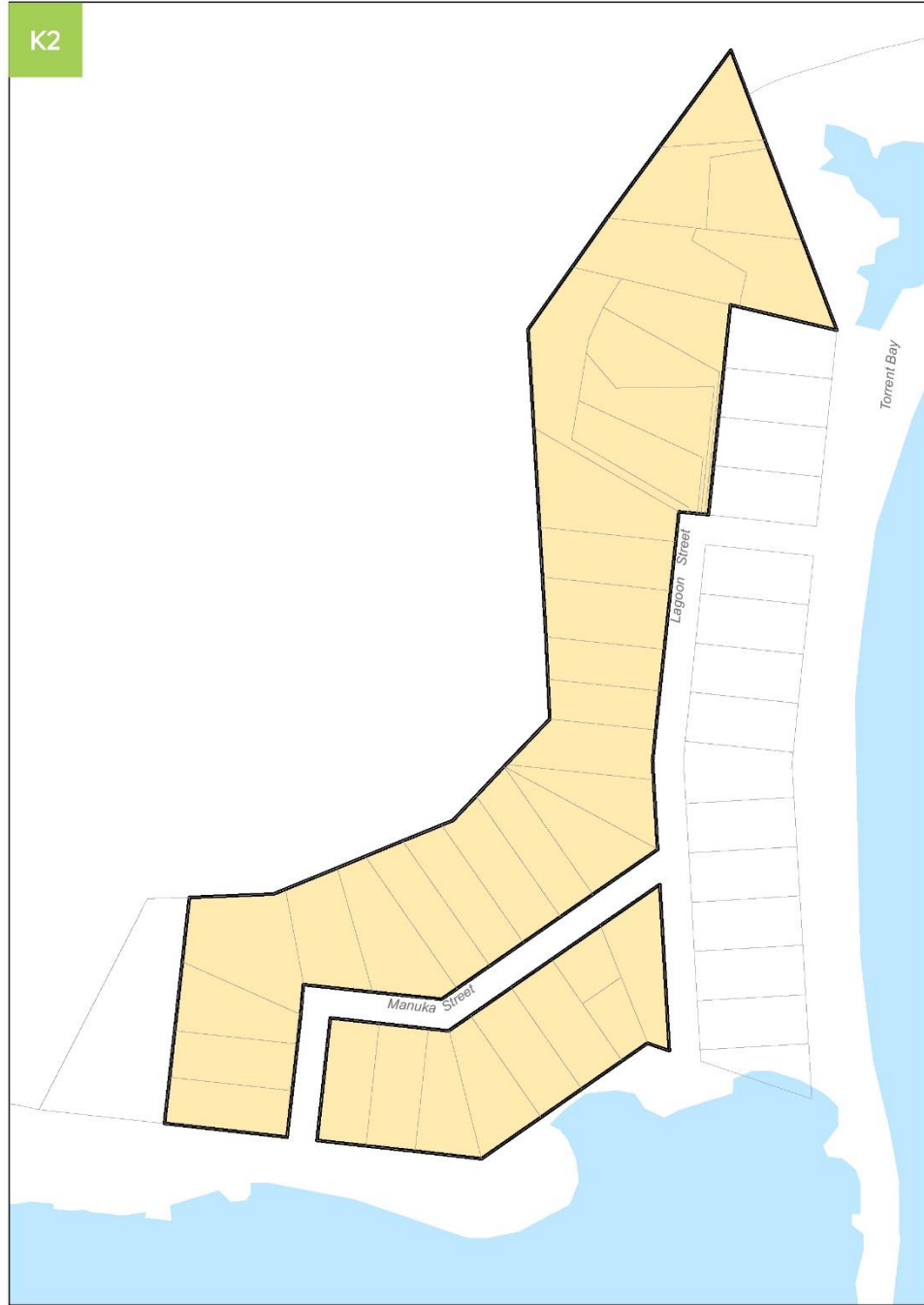
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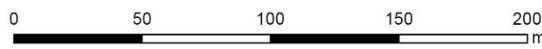
Torrent Bay Rating Area A



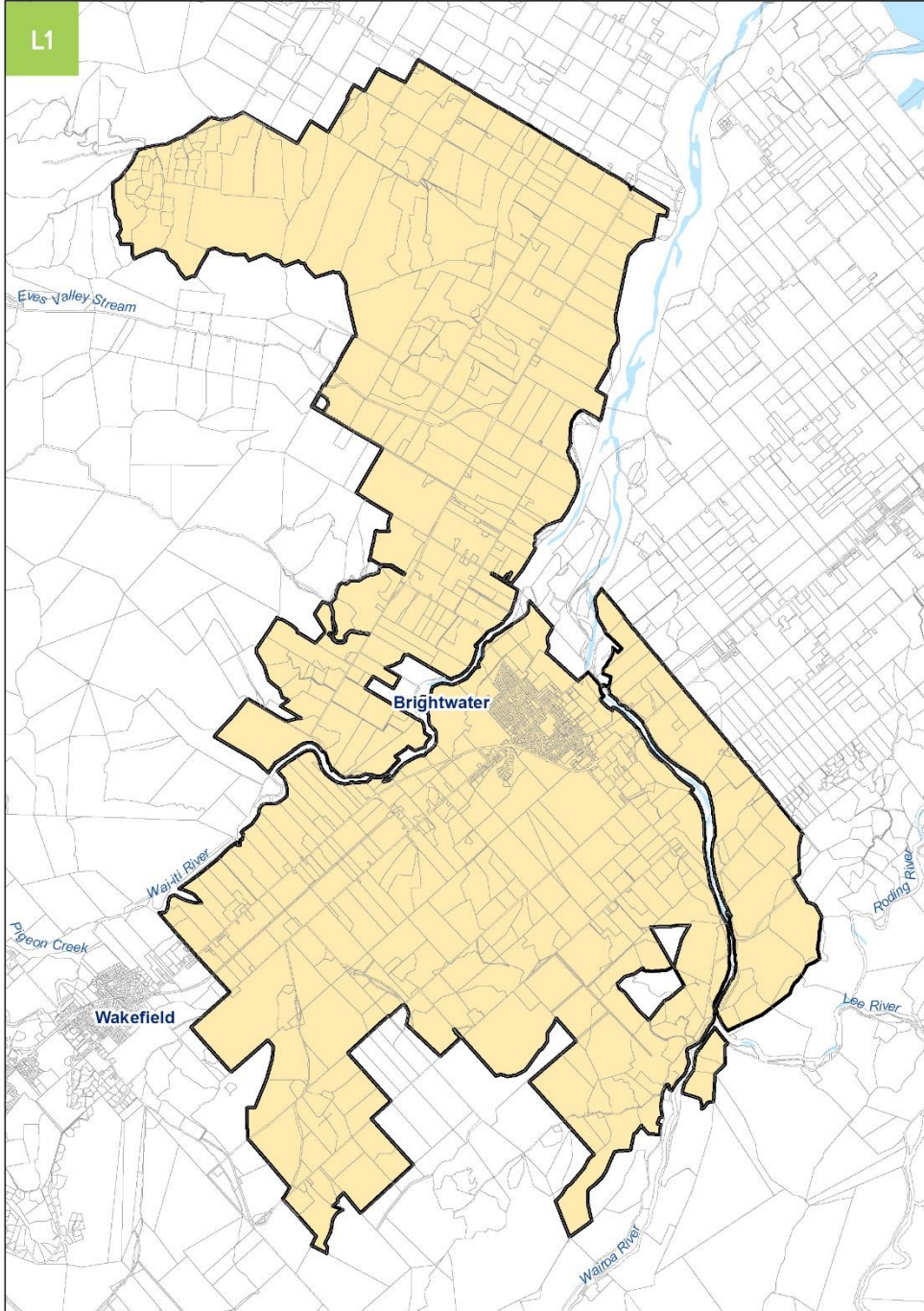
RATING MAPS



Torrent Bay Rating Area B



RATING MAPS



Date Exported: 6/06/2018 | Document Path: V:\Projects\LT\2018_Maps\Maps\LT\2018\FundingImpactStatement\RecyclingMaps\LT\2018_RecyclingRatingArea_Brightwater.mxd



Refuse - Recycling Rating Area
Brightwater - Waimea



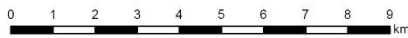
RATING MAPS



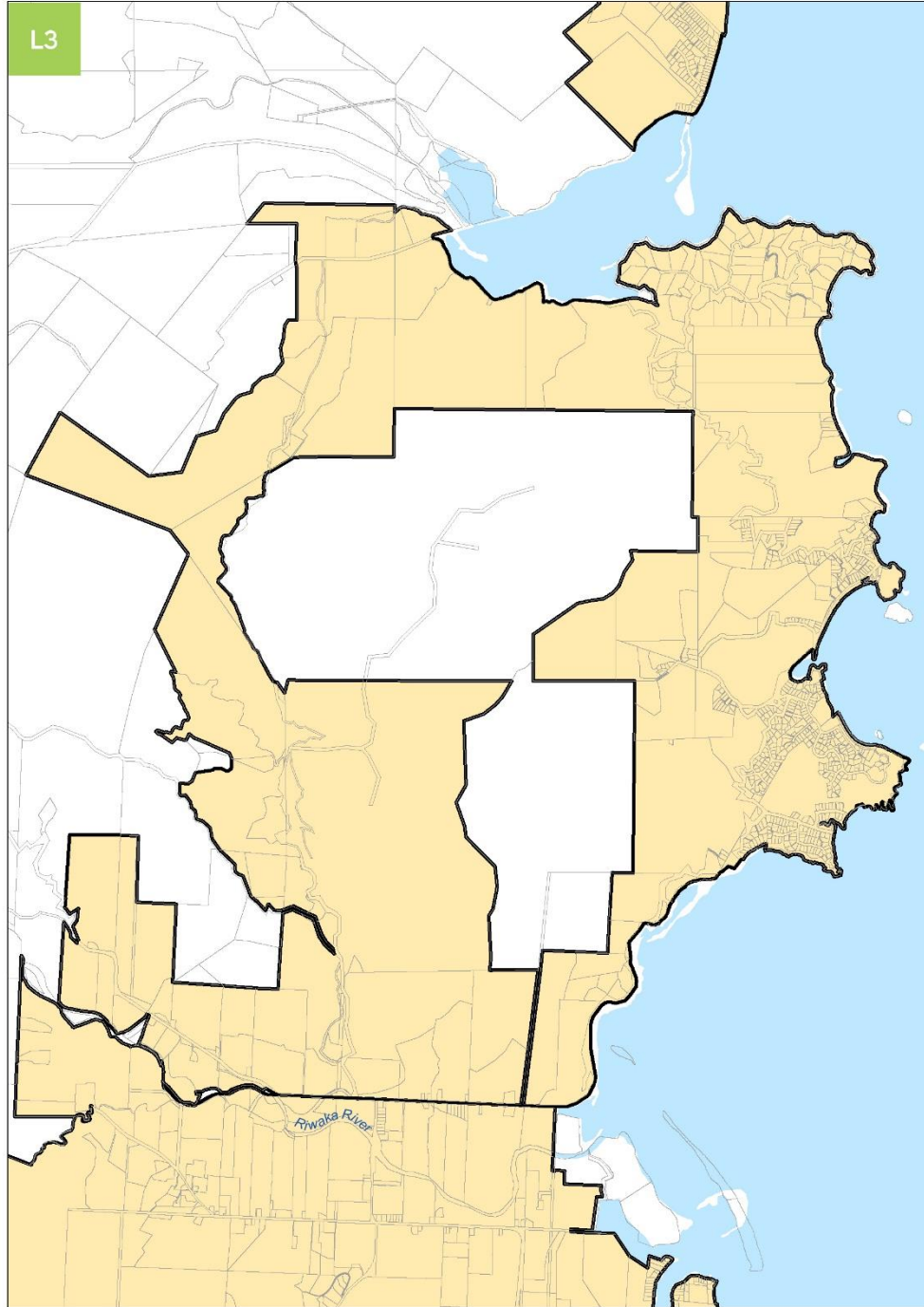
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Refuse - Recycling Rating Area
Collingwood



RATING MAPS



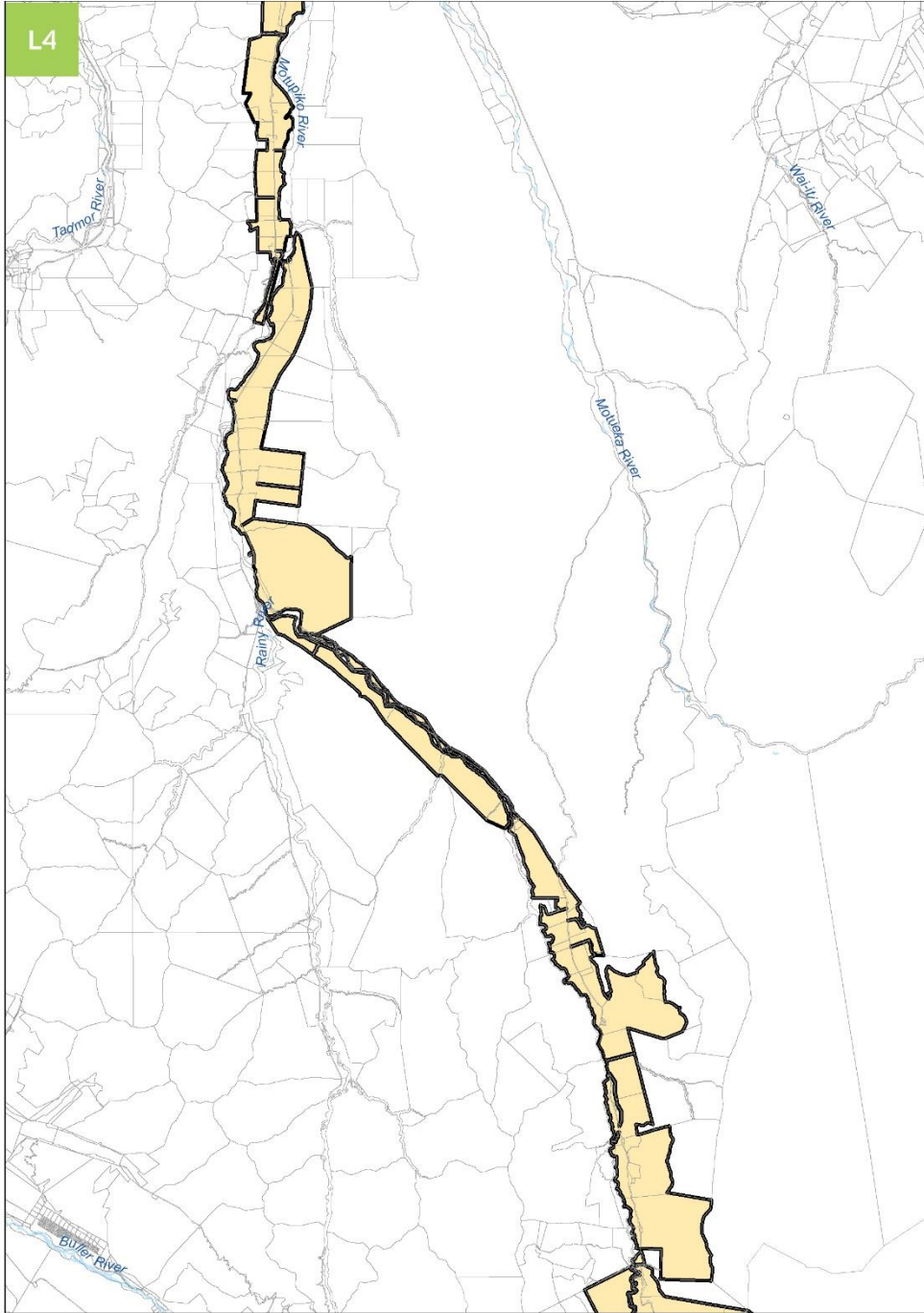
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Refuse - Recycling Rating Area
Kaiteriteri



RATING MAPS

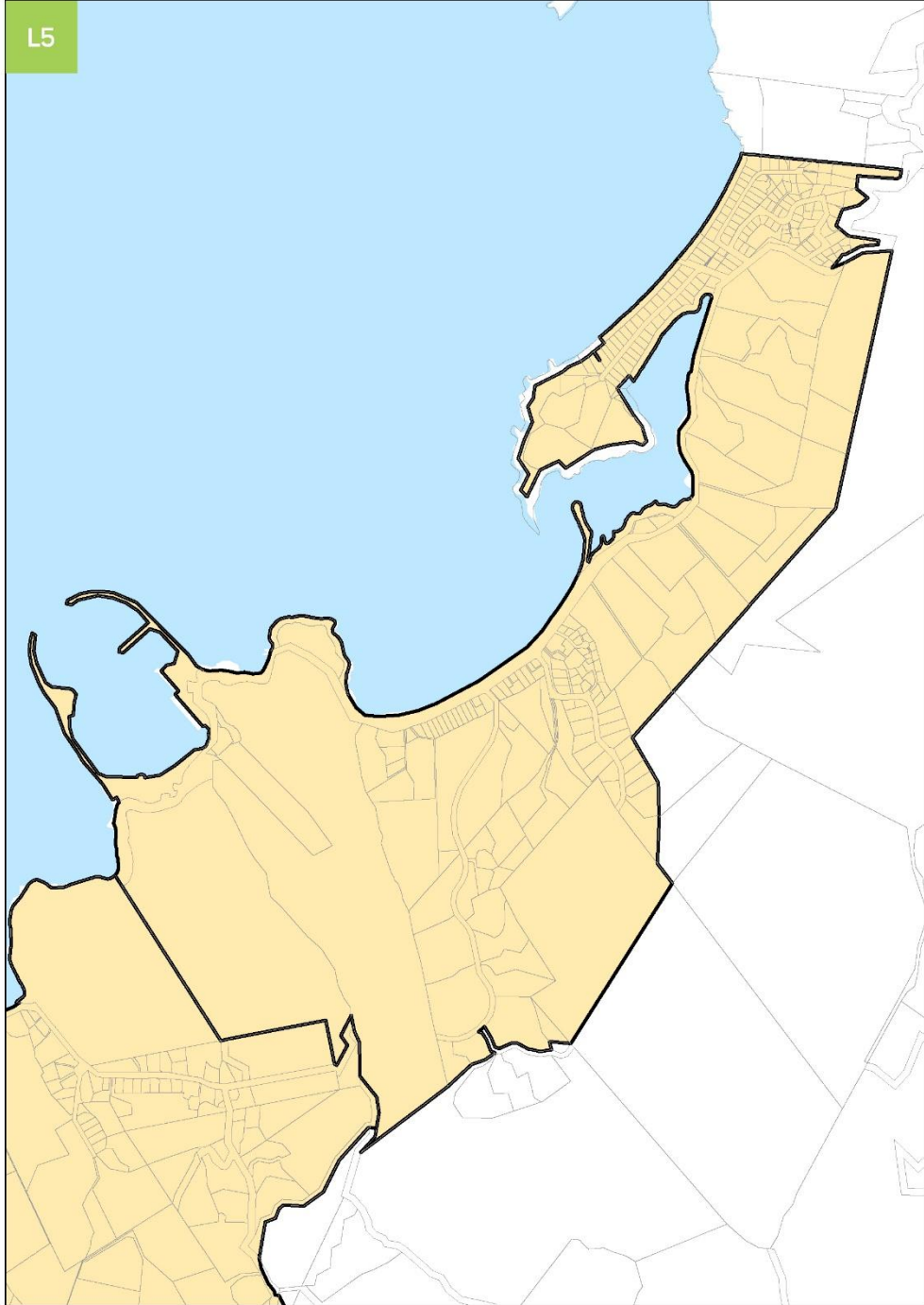


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Refuse - Recycling Rating Area
Korere Tophouse



RATING MAPS



Date Exported: 25/05/2018 | Document Path: \\sr\files\GIS\Projects\LTP2018_Maps\Maps\LTP 2018\UndingImpactStatement\RecyclingMaps\LTP2018_RecyclingRatingArea_LigarTata.mxd

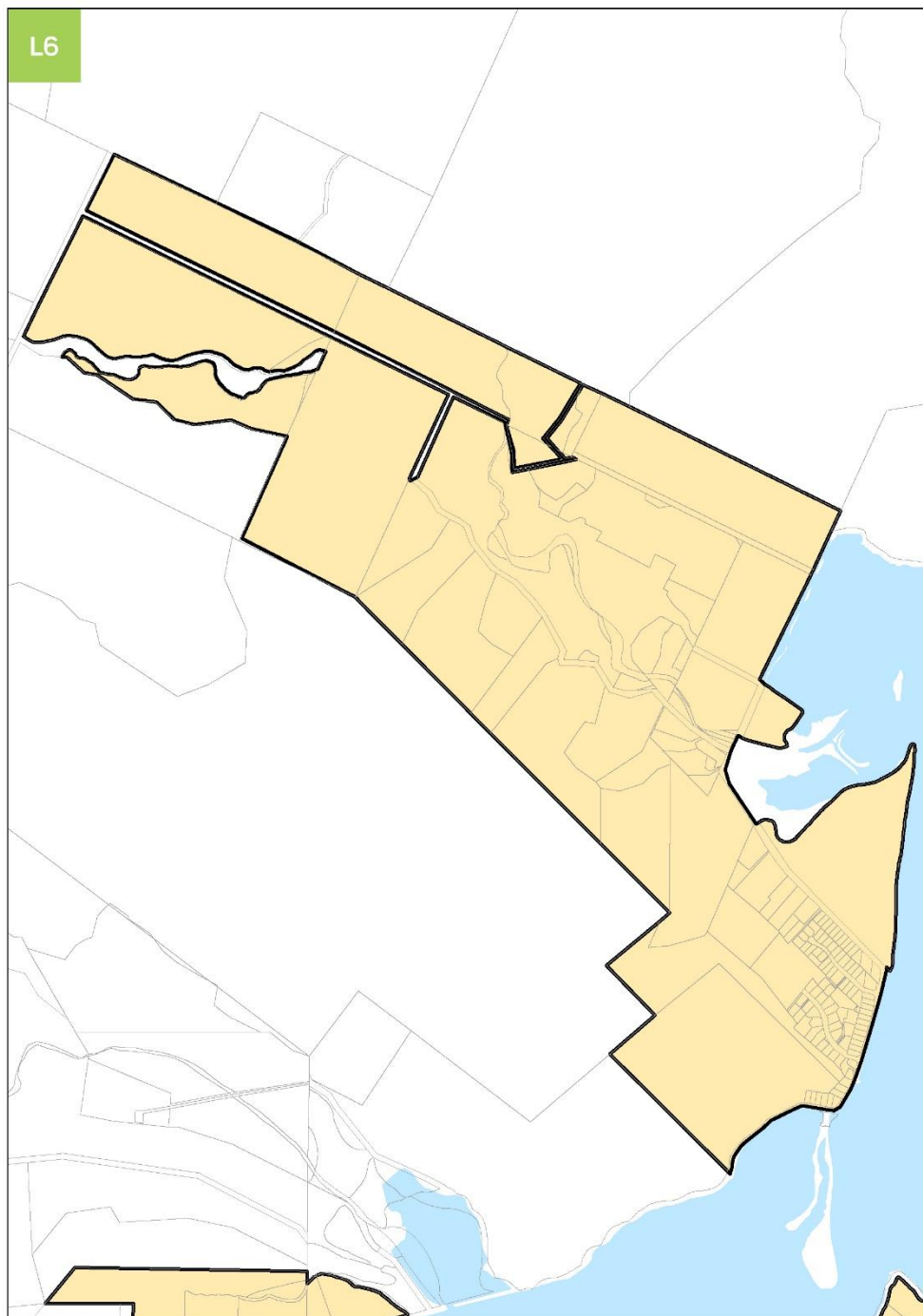


Refuse - Recycling Rating Area
Ligar Bay - Tata Beach

0 1 km



RATING MAPS



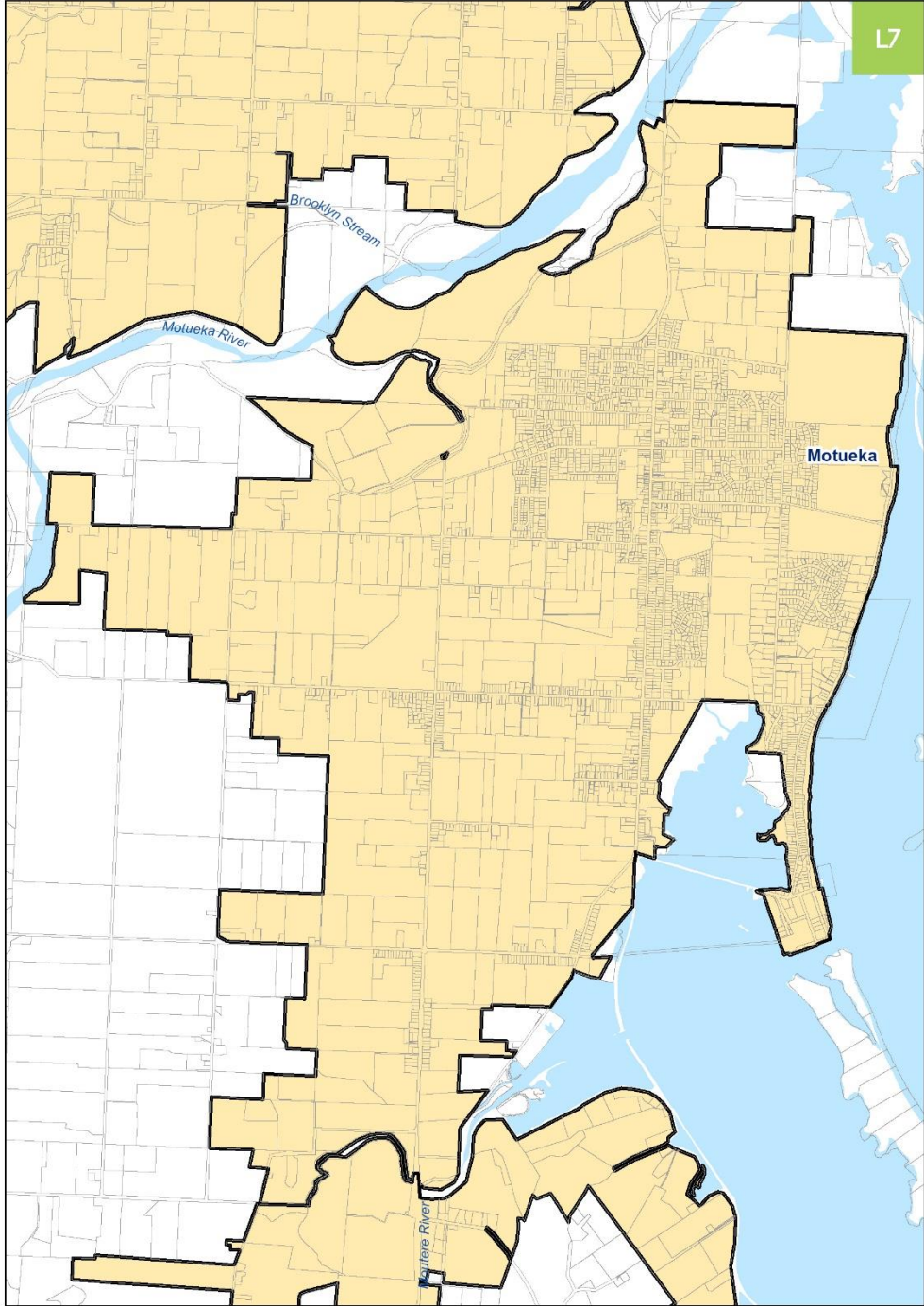
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Refuse - Recycling Rating Area
Marahau



RATING MAPS



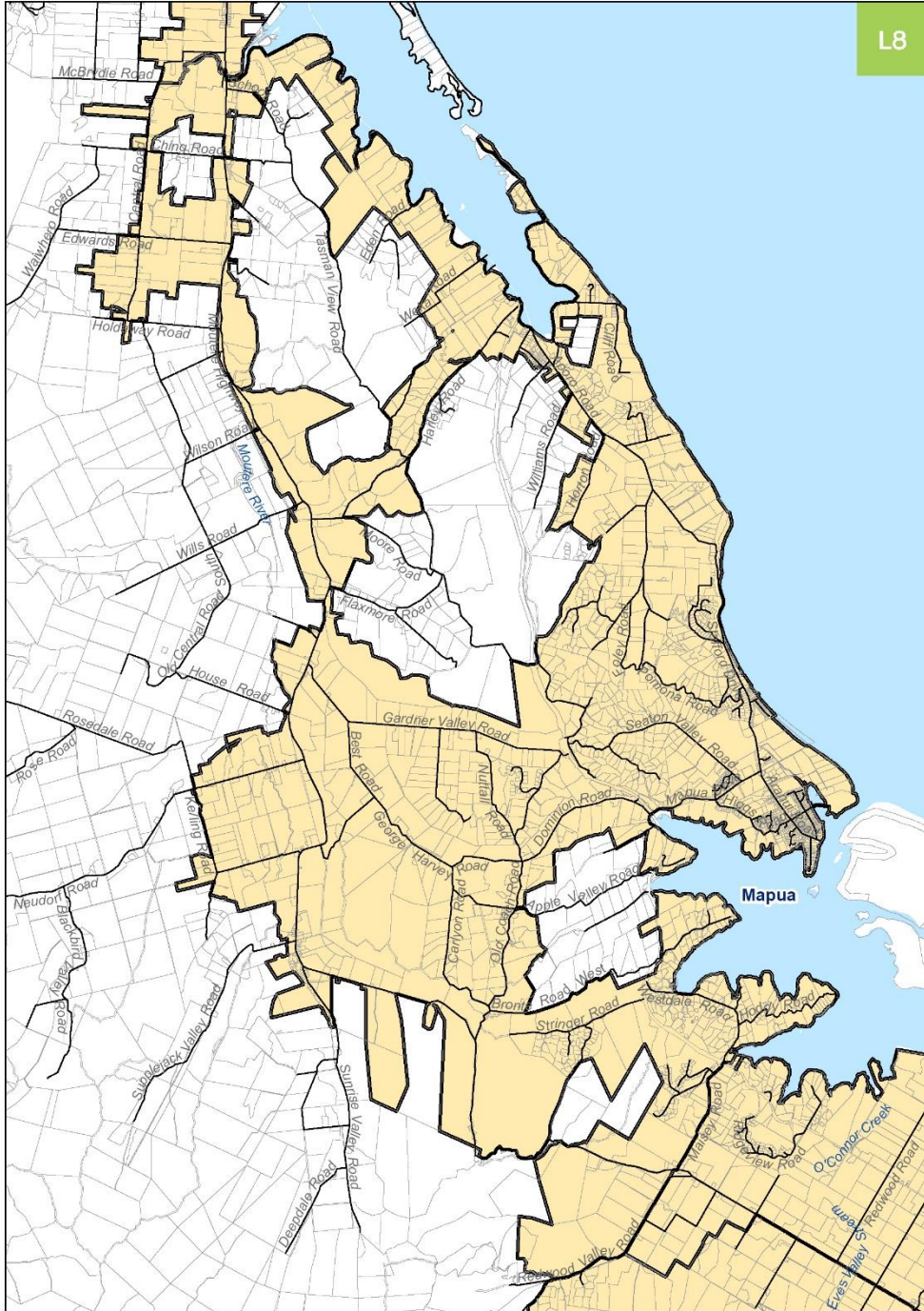
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Refuse - Recycling Rating Area
Motueka



RATING MAPS



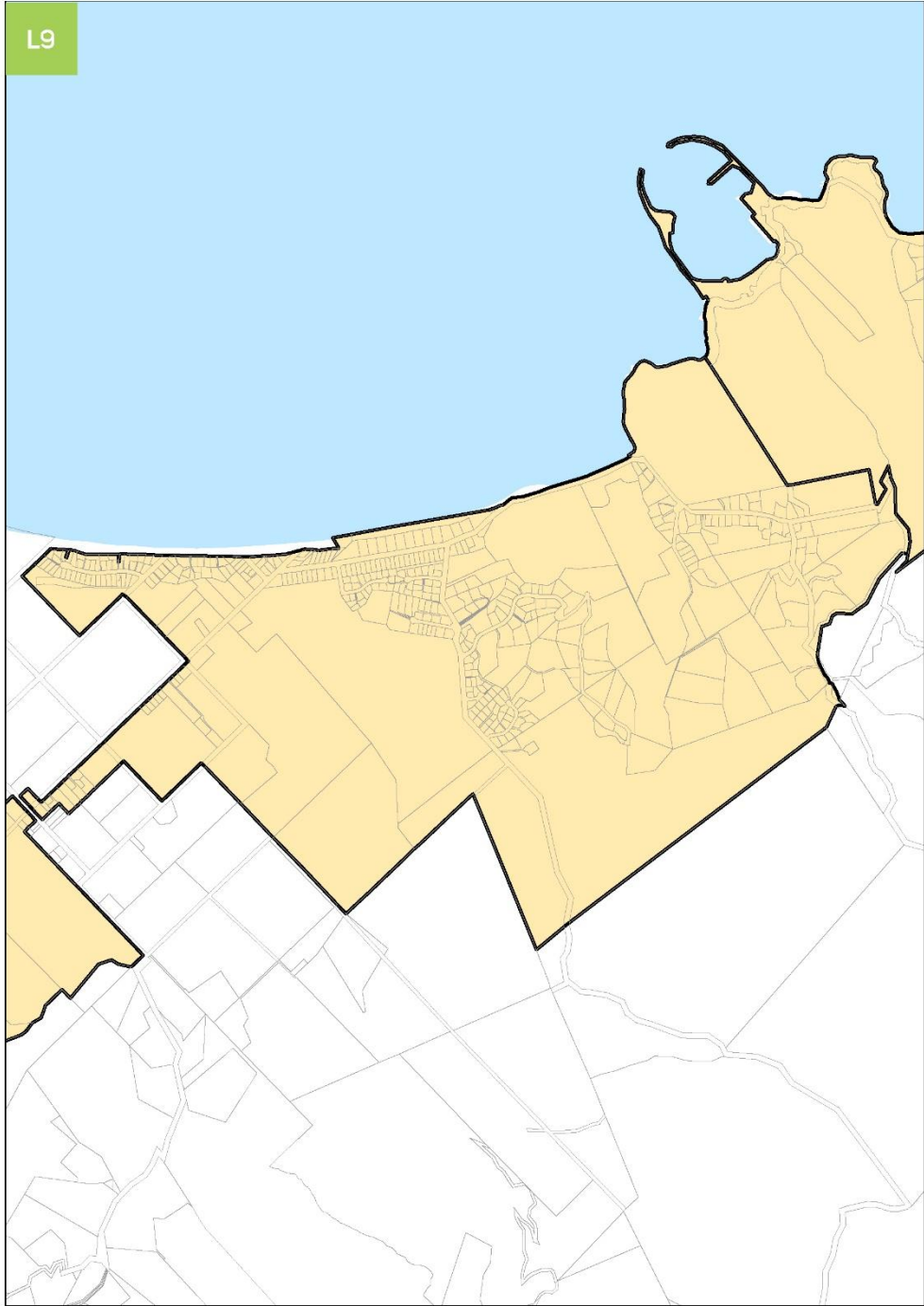
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Refuse - Recycling Rating Area
Moutere



RATING MAPS



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Refuse - Recycling Rating Area
Pohara



RATING MAPS



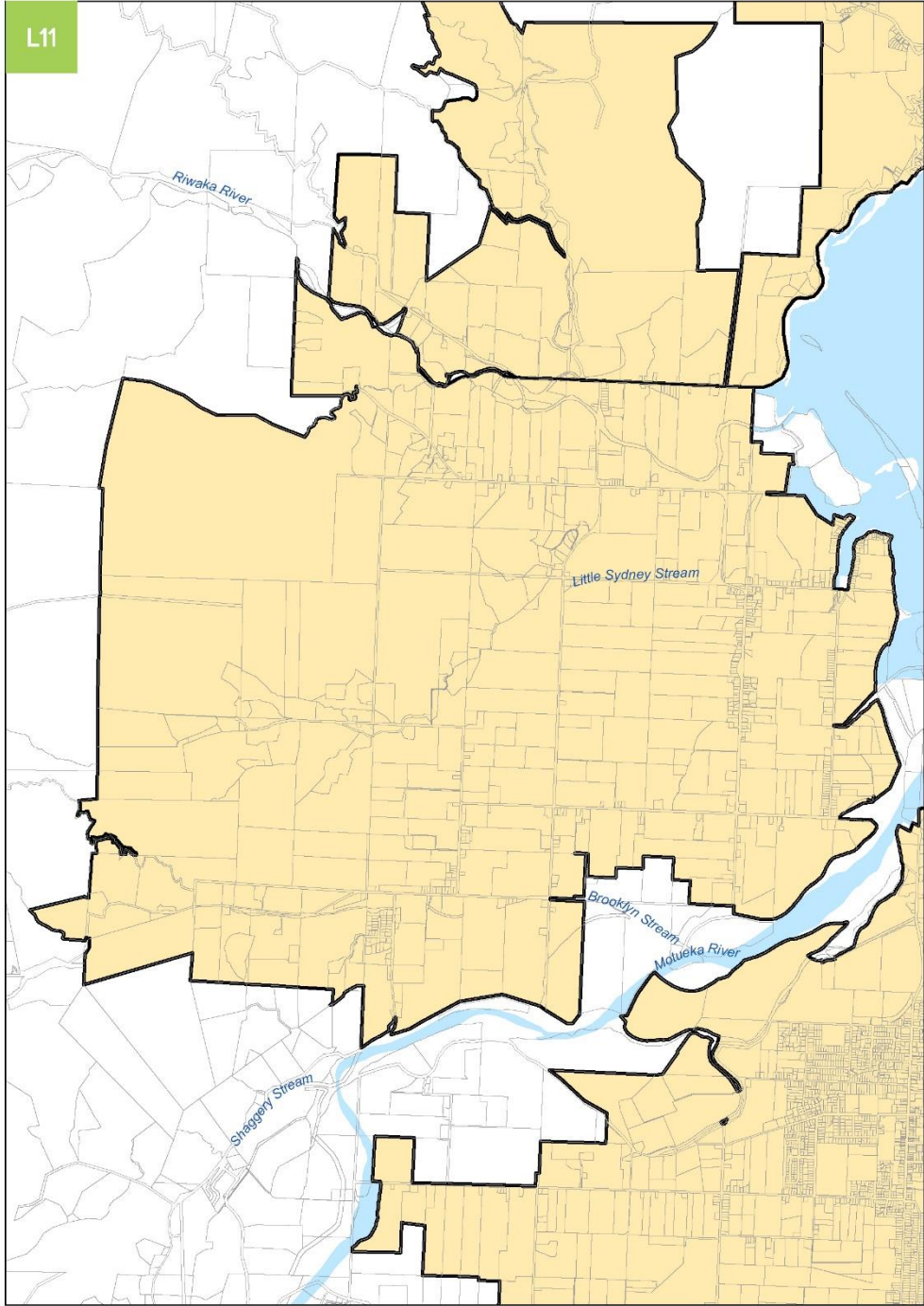
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Refuse - Recycling Rating Area
Richmond



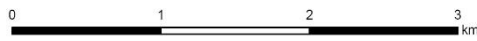
RATING MAPS



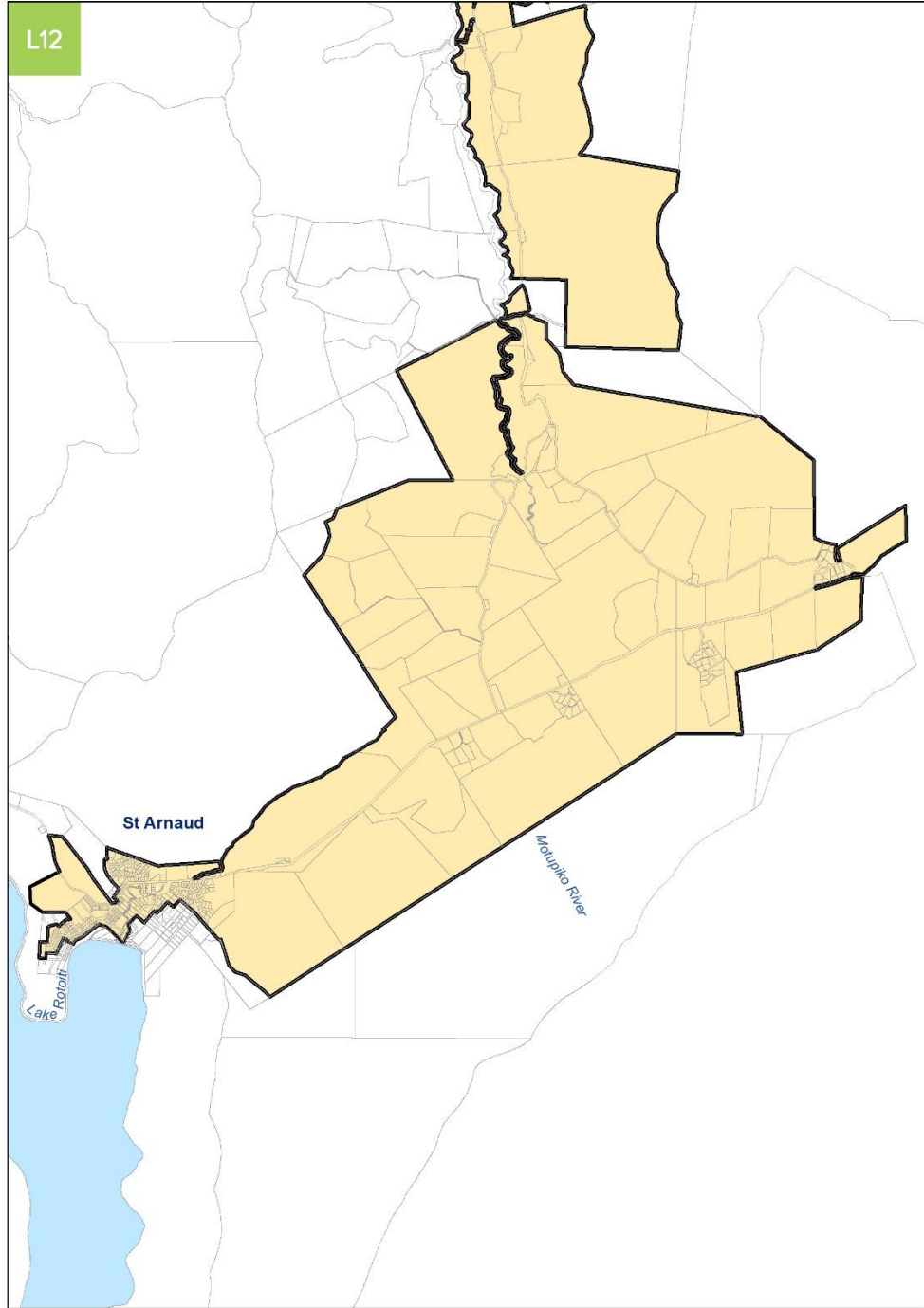
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Refuse - Recycling Rating Area
Riwaka



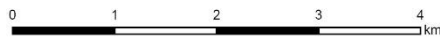
RATING MAPS



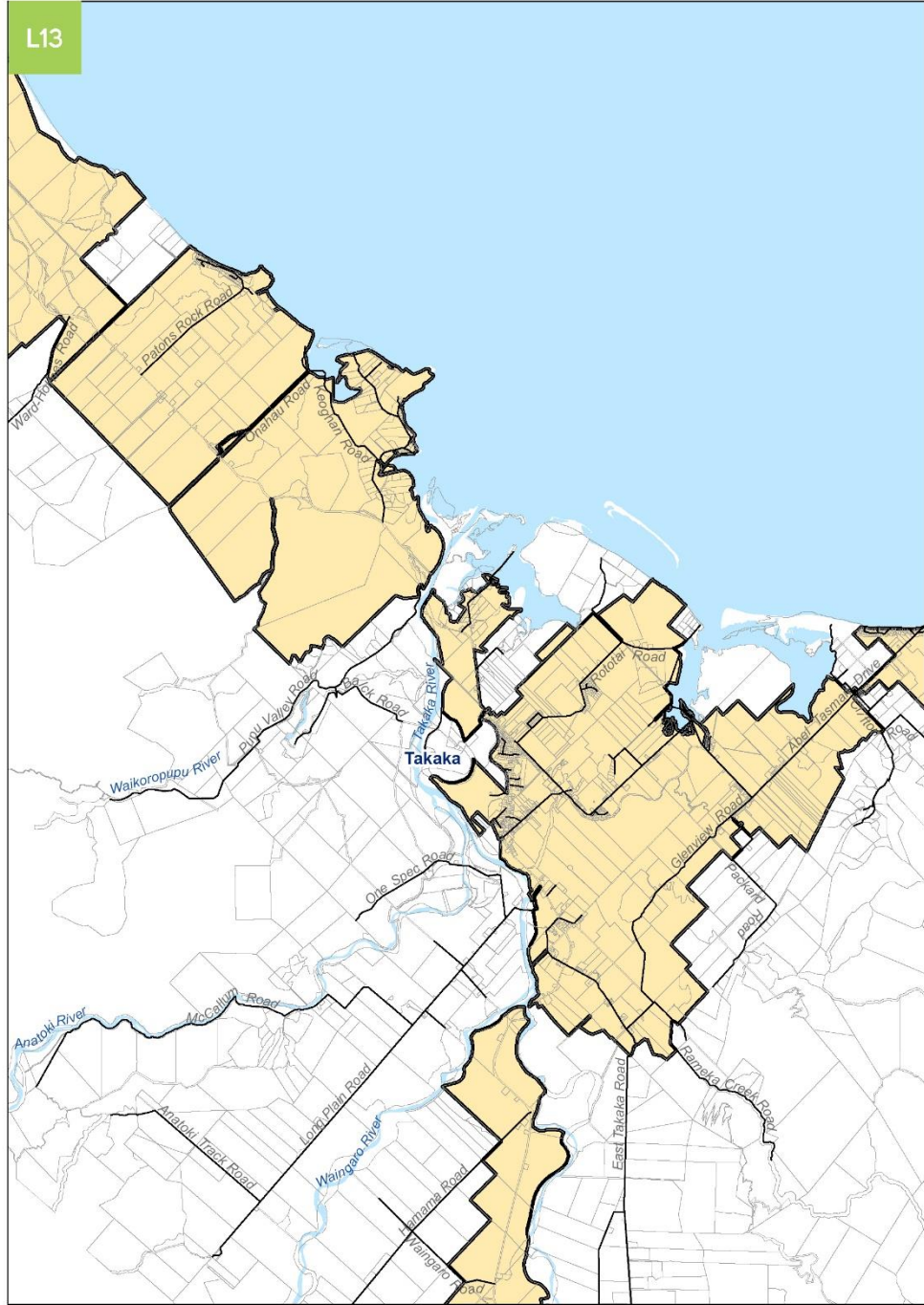
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Refuse - Recycling Rating Area
St Arnaud



RATING MAPS



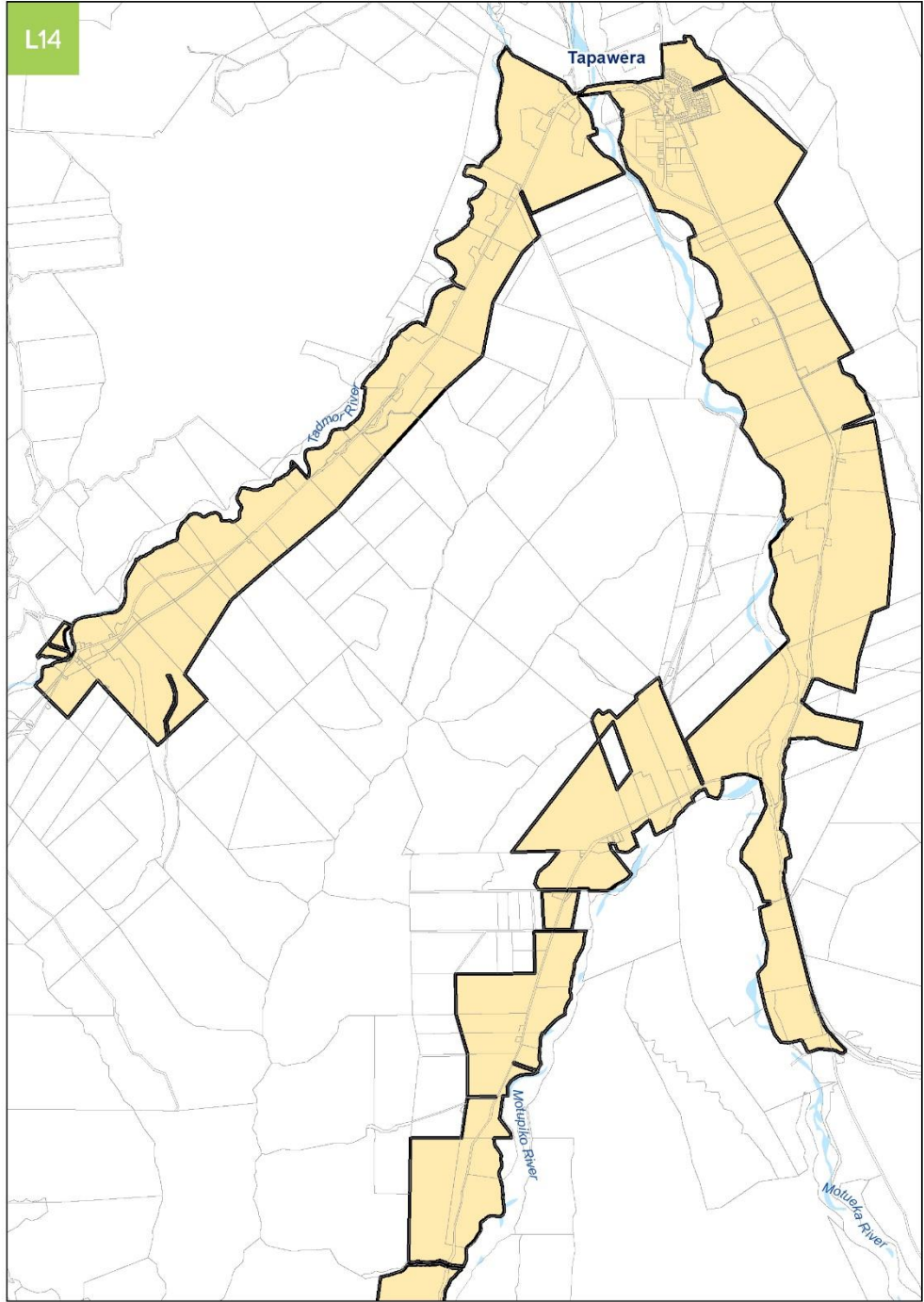
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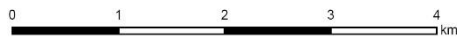
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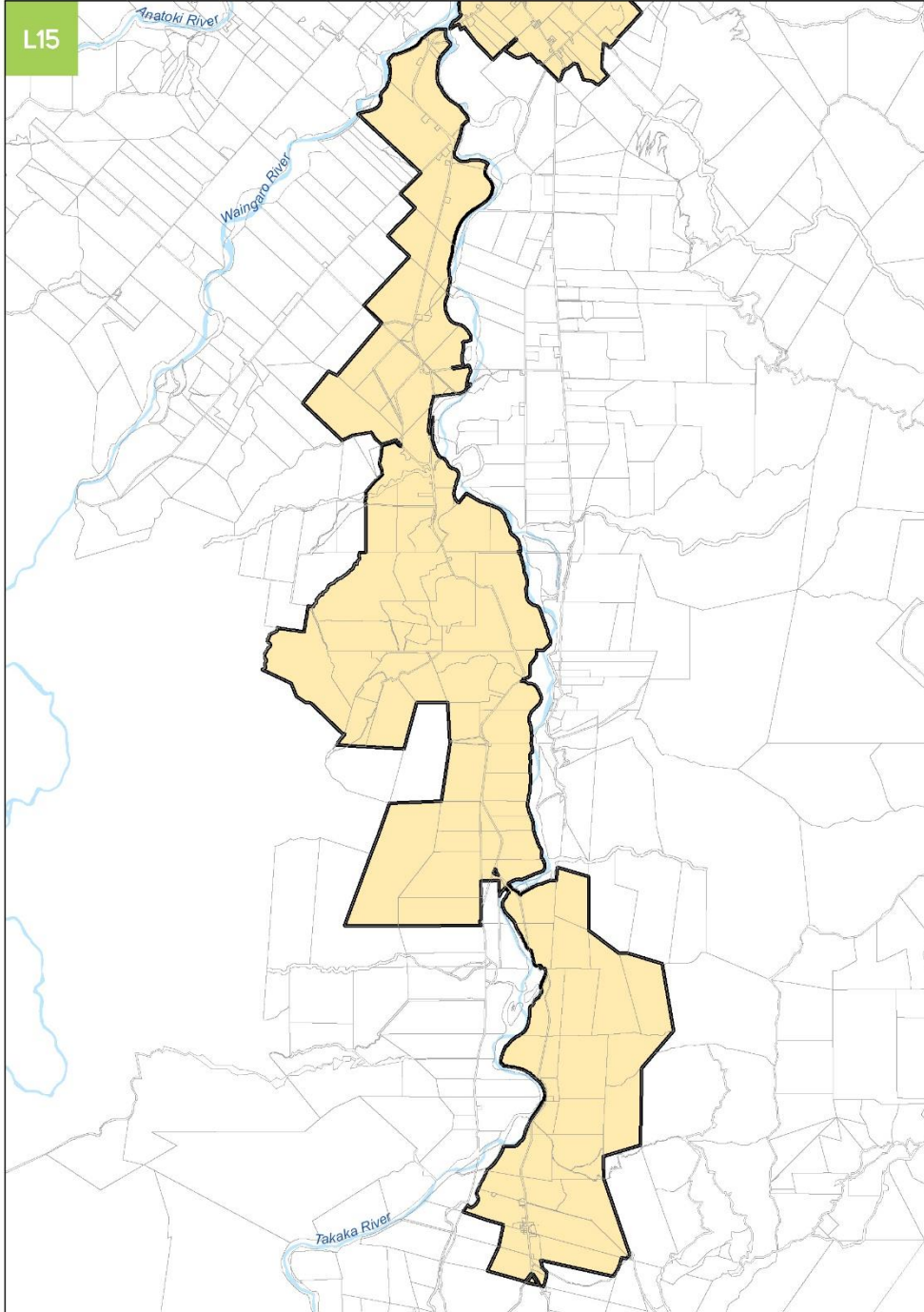
RATING MAPS



Refuse - Recycling Rating Area
Tapawera



RATING MAPS



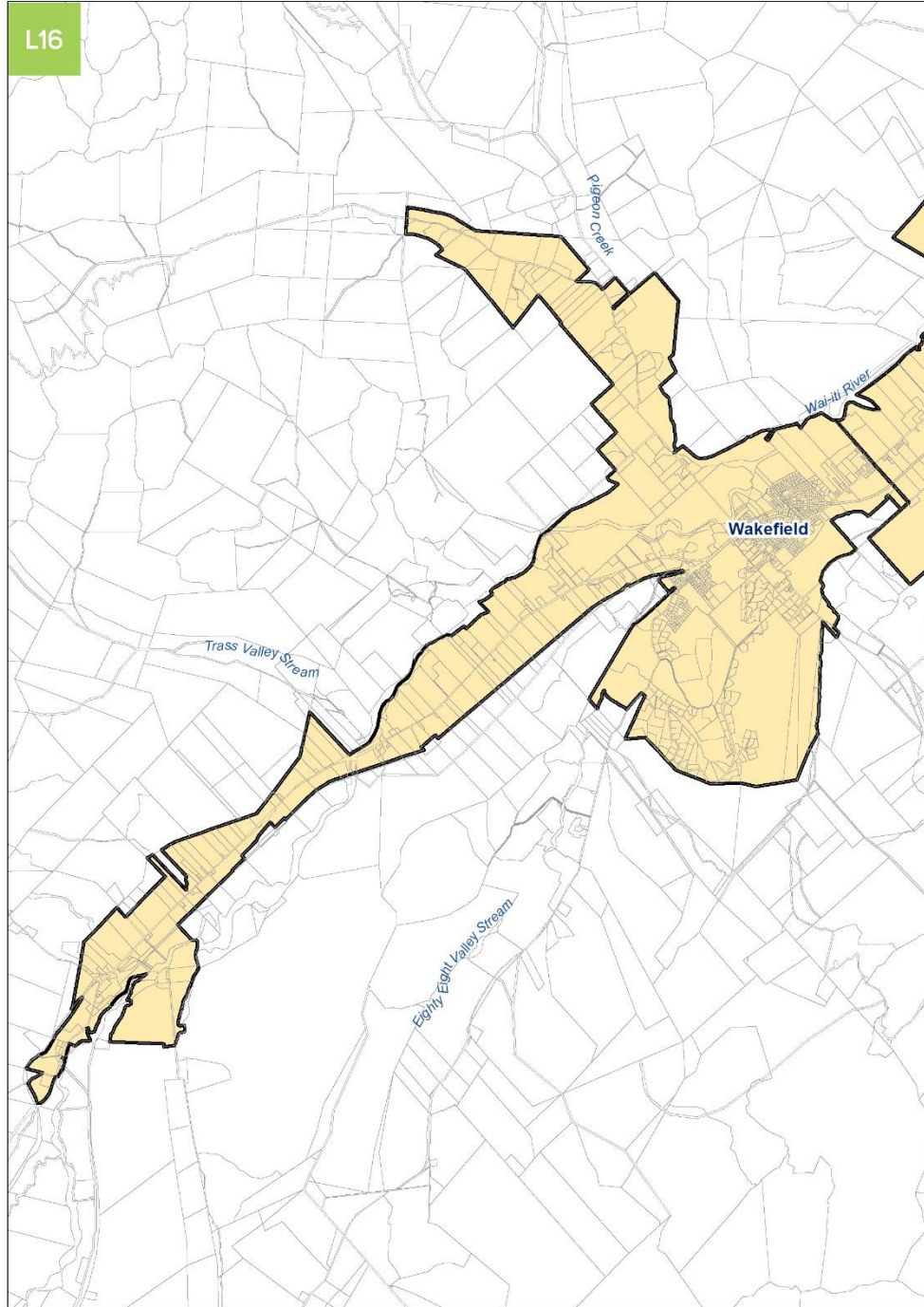
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Refuse - Recycling Rating Area
Upper Takaka



RATING MAPS



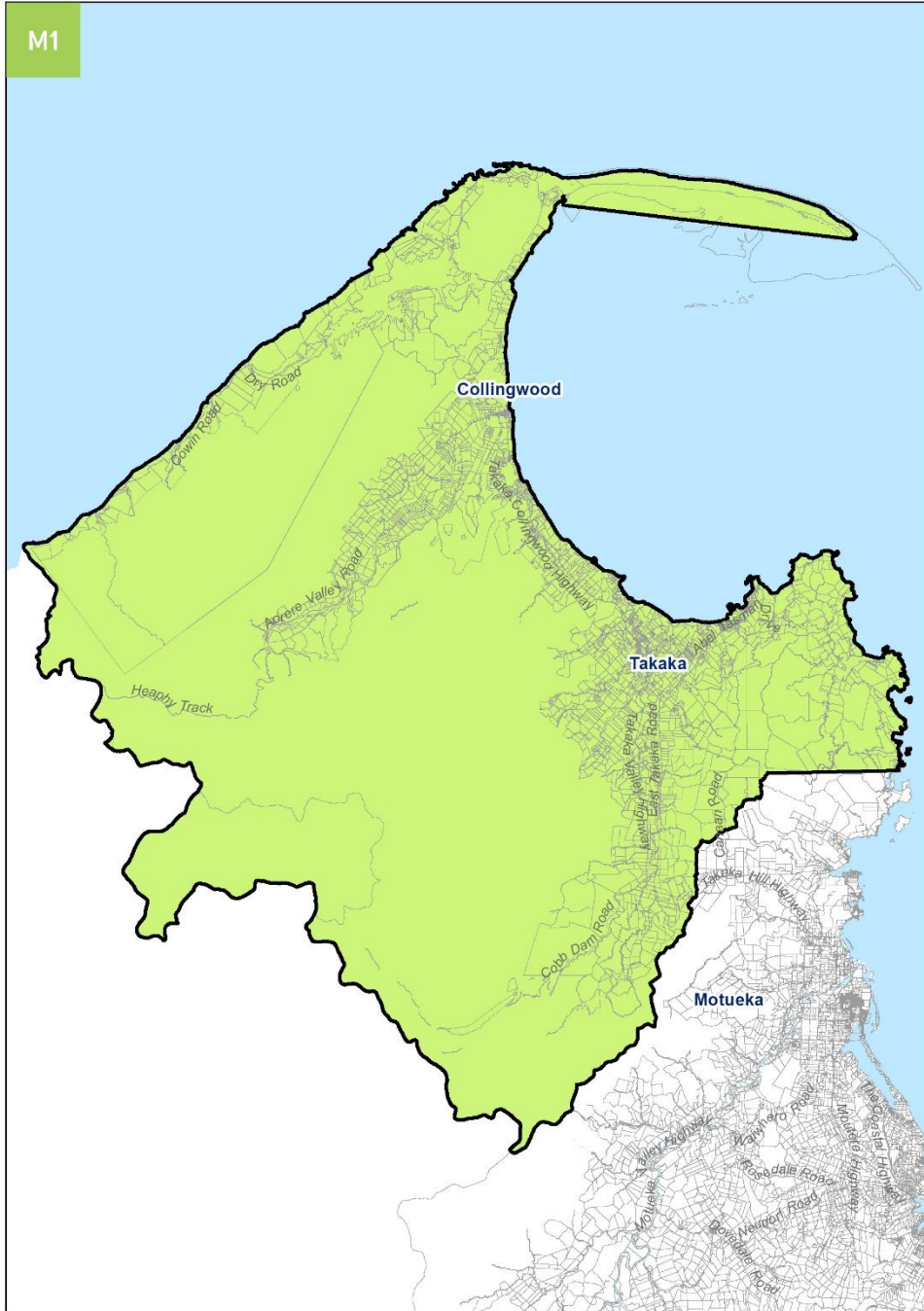
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Refuse - Recycling Rating Area
Wakefield



RATING MAPS



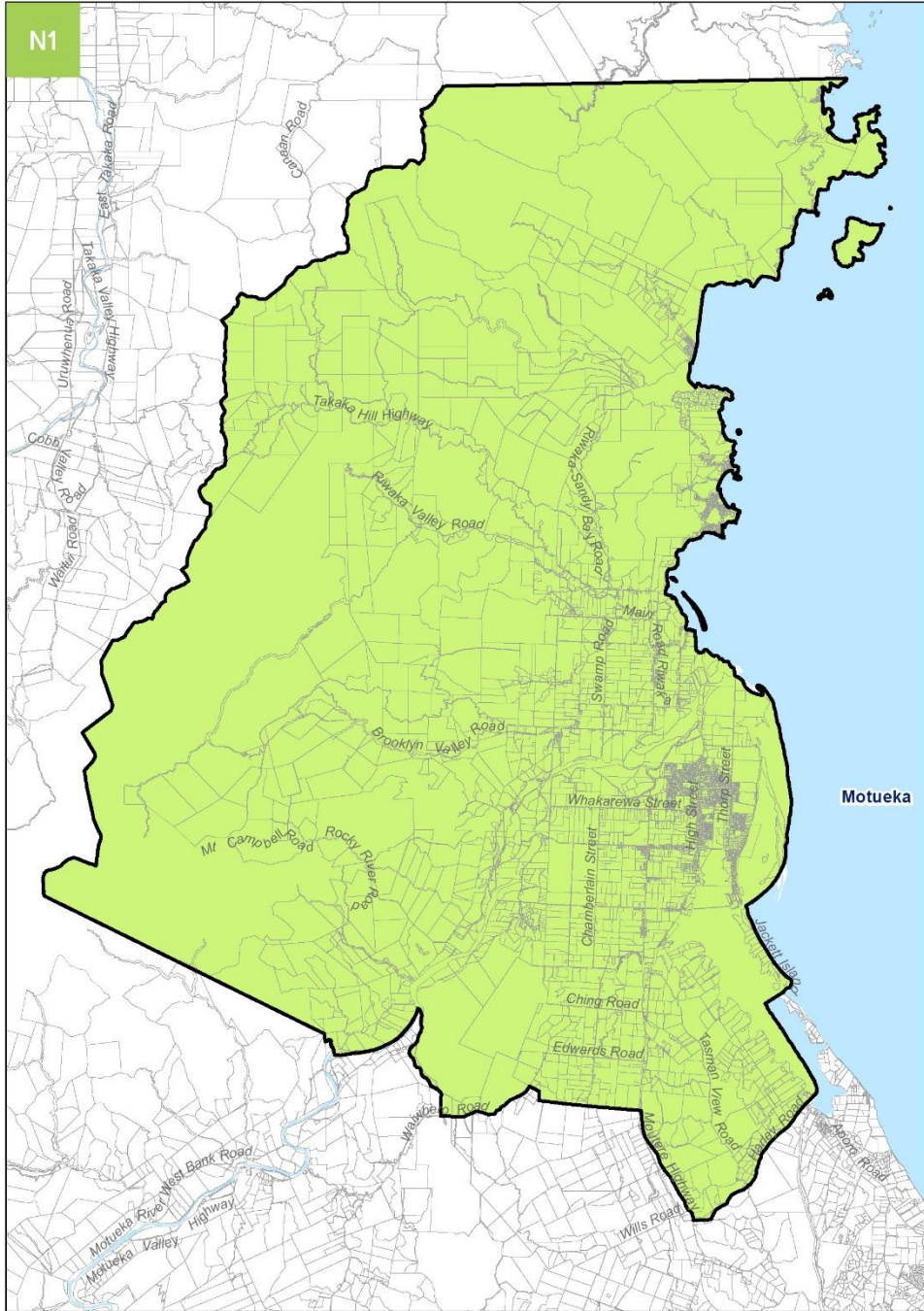
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Golden Bay Community Board Rating Area



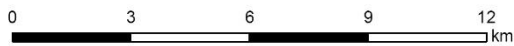
RATING MAPS



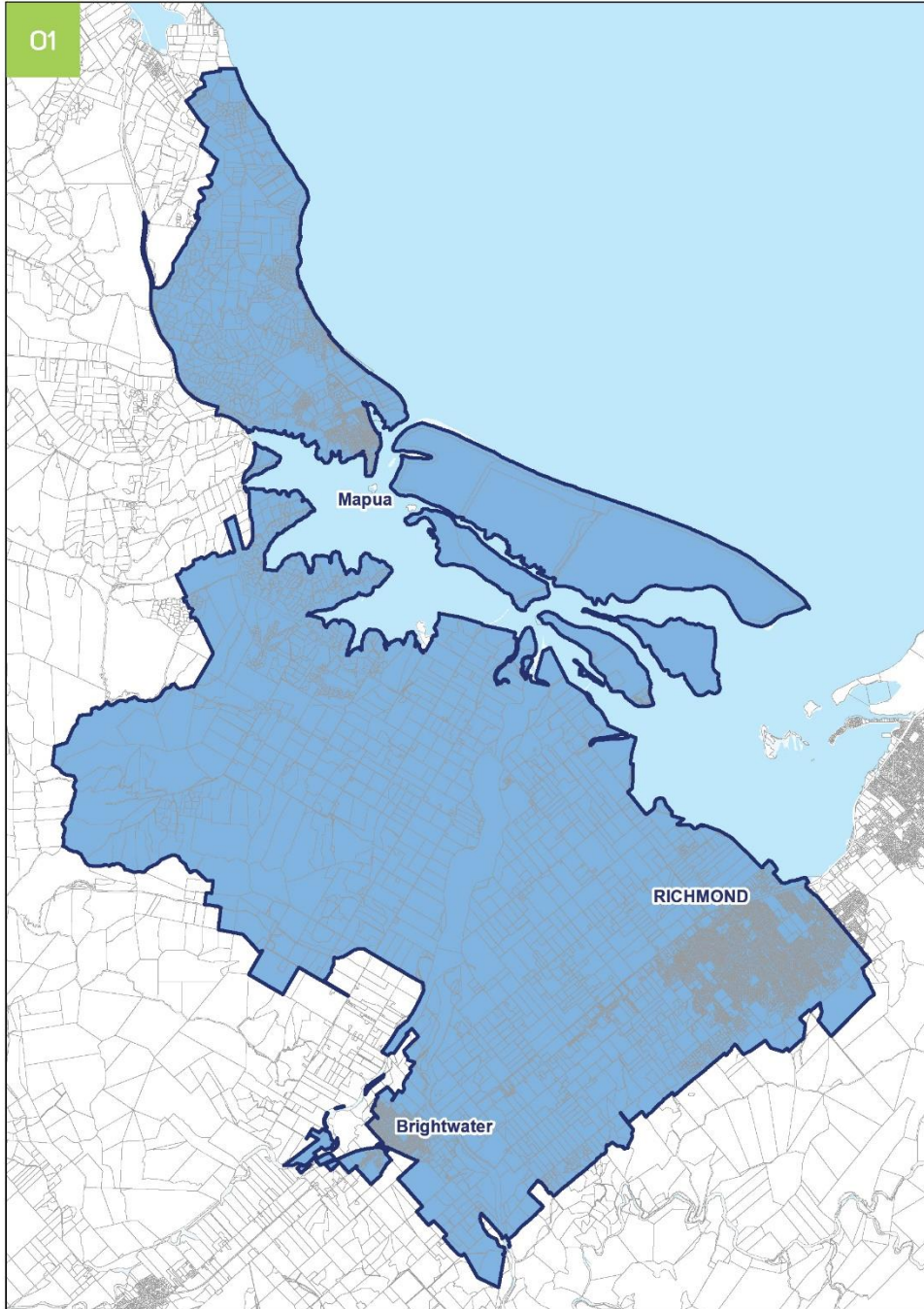
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Motueka Community Board Rating Area



RATING MAPS



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Waimea Community Dam Zone of Benefit
Rating Area



APPENDIX ONE – GLOSSARY OF TERMS

To further assist readers of these financial statements, the following definitions of terms used in the document are set out below:

Annual Plan

A plan required by the Local Government Act 2002 to be produced by Council in the two intervening years between each three-yearly Long Term Plan (LTP). The main purpose of the Annual Plan is to identify any amendments and variations to the specific year of the base Long Term Plan.

Annual Report

Annual Reports are published following the end of each financial year, which ends on 30 June. It is an audited account of whether Council completed its planned work programme. Any work not completed as planned is explained. The Annual Report is a key method for Council to be accountable to the community for its performance.

Activity Management Plans

Activity Management Plans (which are the ‘new generation’ of Asset Management Plans) describe the infrastructural assets and the activities undertaken by Council and outline the financial, management and technical practices to ensure the assets are maintained and developed to meet the requirements of the community over the long term. Activity Management Plans focus on the service that is delivered as well as the planned maintenance and replacement of physical assets.

Assumptions

Assumptions are the underlying premises made by Council that affect its financial planning for a specific activity, or for all Council activities. These are made clear so everyone can understand the basis for Council’s financial planning, and form an opinion about how reasonable those assumptions are.

Capital Expenditure

This expenditure relates to the purchase or creation of assets that are necessary to assist in the provision of services. They have useful lives in excess of one year and are therefore included in the Statement of Financial Position. Capital expenditure includes the creation of assets that did not previously exist or the improvement or enlargement of assets beyond their original size and capacity.

Community

Community means everyone in the Tasman District: individuals, businesses, local and central government, groups and organisations, iwi, Māori, disabled, young, old, families, recent migrants and refugees, rural and urban residents.



Consultation

Consultation is the dialogue that comes before decision-making. Consultation is an exchange of information, points of view and options for decisions between affected and interested people and the decision makers.

Cost of Services

The cost of services relate to the activity, not the organisational departments. The Local Government Act 2002 requires the Long Term Plan and Annual Plan to be expressed by the activity. The cost of the activity includes the direct and the indirect costs that have been allocated to the activity. Indirect costs include interest on public debt, cost of support services and depreciation allowances.

Council-Controlled Organisation

As defined by section 6 of the Local Government Act 2002, a Council-Controlled Organisation is a company under the control of local authorities through their:

- Shareholding of 50 percent or more.
- Voting rights of 50 percent or more; or
- Right to appoint 50 percent or more of the directors.

Depreciation

Depreciation is the wearing out, consumption or loss of value of an asset over time.

Financial Year

Council's financial year runs from 1 July to 30 June the following year.

General Rate

A general rate is a District wide rate through which all ratepayers contribute to a range of Council activities and is based on the capital value of ratepayers' properties.

Groups of Activities

Groups of Activities are the services, projects or goods produced by Council. These are 13 broad groups of all of Council's services and facilities, each with common elements. For example, Community Development is a group of activities and includes services such as reserves, libraries and community halls.

Income

This includes fees and licences charged for Council's services and contributions towards services by outside parties.

Infrastructure

Networks that are essential to running a District, including the roading network, water supply and wastewater and stormwater networks.

Infrastructure Assets

These are assets required to provide essential services like water, stormwater, wastewater and roading. They also include associated assets such as pump stations, treatment plants,



street lighting and bridges.

Levels of Services

The standard to which services are provided, such as speed of response times to information requests or the standard of the stormwater drainage system that prevent incidents of surface water flooding. It is what Council will provide.

Long Term Plan

The Local Government Act 2002 requires Council to adopt a Long Term Plan (LTP). The Long Term Plan outlines Council's intentions over a 10 year period. The Long Term Plan requires extensive community consultation, the identification of community outcomes and priorities, and the establishment of monitoring and review mechanisms.

Solid Waste

Waste products of non-liquid or gaseous nature (for example, building materials, used-packaging, household rubbish).

Stormwater

Water that is discharged during rain and run-off from hard surfaces such as roads.

Targeted Rate

A targeted rate is designed to fund a specific function or activity. It can be levied on specific categories of property (e.g. determined by a particular use or location) and it can be calculated in a variety of ways. It may also cover a distinct area of beneficiaries.

Uniform Annual General Charge (UAGC)

The UAGC is a portion of the general rate collected as a fixed charge per rateable property. It is deemed that the properties receive equal benefit for services charged regardless of the rateable value of the properties, e.g. use of parks, reserves and libraries.

Unitary Authority

Tasman District Council is a unitary authority, which means we carry out the functions of both a regional council and a territorial authority.

Wastewater

Wastewater is the liquid waste from homes (including toilet, bathroom and kitchen wastewater products) and businesses.

