

TASMAN DISTRICT COUNCIL

ANNUAL PLAN 2016/2017

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MAYOR'S AND CHIEF EXECUTIVE OFFICER'S MESSAGE

Welcome to Council's Annual Plan for the 2016/2017 year.

In this year's Annual Plan you'll see that we're sticking strongly to the programmes and budgets set out in the Long Term Plan 2015-2025. The key issues that we signalled are still the key issues. Water challenges us on two counts – its frequent scarcity and occasional overabundance; Natural disasters need to be planned for and the recovery funded; Rates need to be more affordable and debt well managed; Sustained population growth needed to be well planned; and Regional opportunities to improve services across the wider region need to be taken especially with Nelson City.

There have been some changes to the capital works programme but nothing that is material. You can read about those changes in the section of the Annual Plan that deals with variances. We are forecasting that we will deliver a \$32 million capital work programme, the same as 2015/2016. This shows our commitment to continue to invest in the future of the District.

The changes needed to reflect Council's new financial position are all positive. That is thanks to strong population growth, lower debt, lower costs of borrowing and some operational savings.

In the Annual Plan 2016/2017 Council's total rates income is only increasing by 1%*, which is well below the Long Term Plan 2015-2025 forecast of 2.96%* (*both figures exclude an allowance for growth). We capped debt at a maximum of \$200 million in the Long Term Plan 2015-2025 and this Annual Plan sees us about \$12 million under budget at \$166.4 million. We're achieving this without reducing the services we provide across our region.

Having said that, we got the message at the community meetings that we still have to perform in other ways. The issue wasn't so much the big ticket items. Those we spoke to pointed out that our commitment to delivering core services needs to be more consistently demonstrated. That means ensuring the roadside grass is cut at the right times and the gravel roads adequately maintained among many other things.

Thank you again to everyone who provided feedback to this Annual Plan. It was reassuring to have most people endorse the prudent financial strategies Council is following. That was quickly followed by a firm reminder not to forget to do the small stuff well and to remember the commitment Council has made to priority projects like the Motueka library in future years and some asking for projects to be completed earlier.

The feedback has been considered. It has assisted Council with this Annual Plan and will also assist develop our work programmes for subsequent annual and long term plans.



Richard Kempthorne
Mayor

Lindsay McKenzie
Chief Executive Officer



PART 1

AN INTRODUCTION TO THE ANNUAL PLAN

INTRODUCTION TO THE ANNUAL PLAN 2016/2017

Our Annual Plan outlines the activities and the services we plan to provide over 2016/2017, being Year 2 of the Long Term Plan 2015-2025. This year's Annual Plan represents a change from previous years, as it is now an 'exceptions' document. This means it only contains changes or differences to the information included in the Long Term Plan 2015-2025.

Tasman's Long Term Plan 2015-2025 contains the vision for the District, the outcomes sought by the community, and the services and activities we plan to undertake to contribute to those outcomes. It also contains the Financial and Infrastructures Strategies, policies such as the Rates Remission Policy and budgets for providing public services and activities over a 10-year period.

Public feedback about this Annual Plan was sought during March and April 2016. This provided an opportunity to indicate support or otherwise for the planned programmes of works and identify other projects and priorities for future plans. In addition, a formal submission process was run concurrently on the Schedule of Charges. When the public engagement and consultation phases were completed, decisions were finalised for Annual Plan 2016/2017.

Under the Local Government Act 2002, Tasman District Council is required to produce an Annual Plan. An Annual Plan is produced each year between the three yearly reviews of the Long Term Plan (refer to the 'Planning Cycle' diagram on page 6).

In this Annual Plan we have taken a minimalistic approach and have not included information that is already contained within the Long Term Plan 2015-2025, or otherwise justifiably necessary. For further details on the activities, Council policies etc. please refer to the Long Term Plan 2015-2025.

It is important to note that the financial information contained in this Annual Plan is forecast information based on the assumptions which Council reasonably expects to occur. Actual results achieved are likely to vary from the information presented and these variations may at times be significant. That said, we have endeavoured to make sure that our financial forecasts are as accurate as possible based on the information we currently have.

THE PLANNING CYCLE



HOW TO FIND YOUR WAY AROUND THE ANNUAL PLAN

This section provides a beginners' guide to the Annual Plan. For those who are more familiar with our documents, reading this section will enable you to find the information you need more quickly. If you are unable to find the information you are looking for in this document, we encourage you to look in the Long Term Plan 2015-2025.

THE PLAN

Part 1: The introductory part of this document provides an overview of the District, and introduction to the Annual Plan, Council Activities and Community Outcomes.

Part 2: Outlines the issues we are facing and how we are progressing. It also provides a summary of the financial information, an explanation of the main changes from the Long Term Plan 2015-2025, a summary of the rating information, and an outline of where rates and other Council income will be spent, including major capital projects.

Part 3: Sets out the financial information in more detail including Accounting Information, the Prospective Funding Impact Statement, and Funding Impact Statements for rates, the Schedule of Charges, Reserve Funds and Financial Regulation Benchmarks.

Please note that all the budget figures in this Plan contain an allowance for inflation. All figures in this document are GST exclusive, except for rates which are GST inclusive. Any exceptions are expressly stated.

More information on our activities and services can be found in Volume I of the Long Term Plan 2015-2025. Further details on activities and when specific projects are planned to occur is contained in the Activity Management Plans, which are available for most of the activities Council undertakes. These Activity Management Plans are useful supplementary information as they provide the foundation for the preparation of the Long Term Plan, and therefore underpin this Annual Plan. The Activity Management Plans are available on our website (www.tasman.govt.nz).

SUPPORTING POLICIES

This Annual Plan is supported by policies that were adopted as part of the development of the Long Term Plan 2015-2025. Please refer to our website:

www.tasman.govt.nz or Volume 2 of the Long Term Plan 2015-2025 for Council's Revenue and Financing Policy, Development Contributions Policy, Rates Remission Policy, Policy for Early Payment of Rates in the Current Financial Year, Policy on Rate Relief for Maori Freehold Land, Significance and Engagement Policy, and Statement on Fostering Māori Participation in Council Decision Making.

The Development Contributions Policy is programmed for a review during 2016/2017. Any changes to the policy will be available on our website.

UPDATES AND CHANGES TO POLICIES

This Plan contains updates and changes to:

- The Funding Impact Statement (the rates paid by properties) – pages 86-165.
- Schedule of Charges – pages 166-197.

We have done our best to keep jargon and abbreviations to a minimum, but there are some words that have been used because of legislation or the specialised activities that Council carries out. Please refer to the glossary in the appendices to this document, or page 154 in Volume II of the Long Term Plan 2015-2025, or Council's website for an explanation of unfamiliar terms.

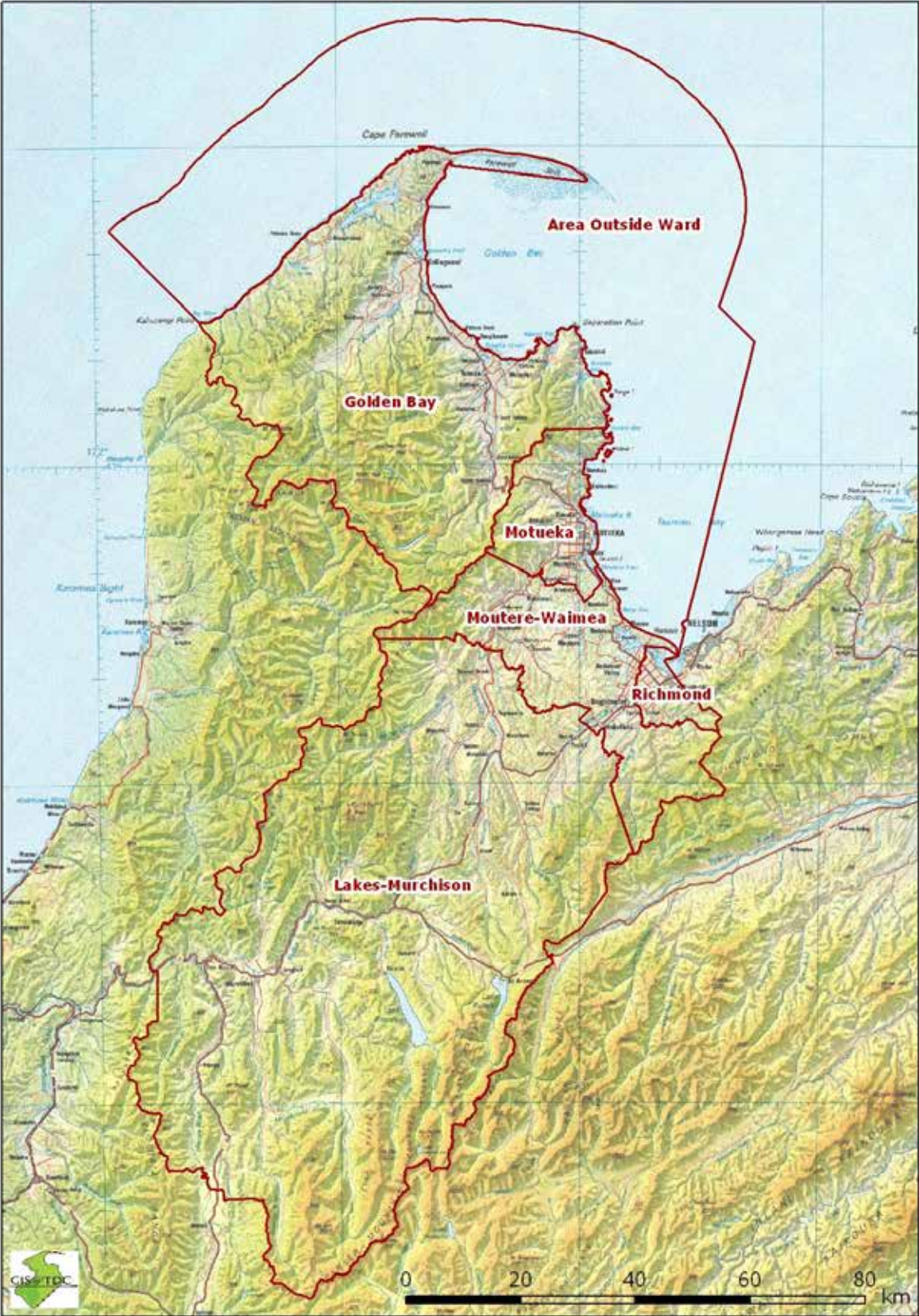
TASMAN DISTRICT

Tasman District is located in the north-west of the South Island. It covers the area from the boundary of Nelson City in the east, to Murchison in the south and Golden Bay in the north-west. Tasman Bay is located to the north. Tasman District covers 14,812 square kilometres of mountains, parks, waterways, territorial sea, and includes 812km of coastline.

Statistics NZ predicts Tasman District to have a normally resident population of 48,292 in 2016, rising to 48,680 in 2017 (under a 'medium growth' scenario). The main population of the Tasman District is centred in Richmond which is the largest and fastest growing town in the District. Motueka is the next largest town. There are many other communities in the District and Council produces a separate 'Settlements document' with information on each settlement.

PHOTO TO COME...

MAP OF TASMAN DISTRICT



COUNCIL ACTIVITIES

Our activities are listed under five core work areas:

- Environment and Planning
- Engineering
- Community Development
- Governance
- Council Enterprises

Each of these areas of work is broken down into groups of related activities. In the Long Term Plan 2015-2025 we have provided the overall budget for each section and for each group of activities we have identified:

- What we plan to do.
- Why we do it.
- How the group of activities contribute to the community outcomes.
- The goal and any key issues for the activity.
- The service levels (what we are planning to provide), how we are going to measure whether we are

achieving the service levels and the targets we are planning to achieve in years 1–3 and the target to be reached by year 10.

- The major activities we plan to undertake and any proposed major capital works projects.
- The key assumptions we have used and any significant effects from the activities.
- The cost of providing the service and how we intend funding the service.

Within each group of activities there may be a number of smaller activities, for example Public Health and Safety includes Building Control, Environmental Health, Animal Control, Civil Defence Emergency Management, Rural Fire Support Services, Maritime Safety and Parking Control. Support services are also described in the Long Term Plan (page 226, Vol 1), but we do not report on these as a separate group of activities.

If you require more detailed information on each group of activities please refer to the pages referenced in the table below for the Long Term Plan 2015-2025. We have also prepared Activity Management Plans for most of our groups of activities, which can be downloaded from our website www.tasman.govt.nz

CORE WORK AREA	GROUP OF ACTIVITIES	LONG TERM PLAN 2015-2025 PAGE REFERENCE
Environment and Planning	Environmental Management	51
	Public Health and Safety	66
Engineering	Transportation, Roads and Footpaths*	79
	Coastal Structures	100
	Water Supply*	108
	Wastewater*	124
	Stormwater*	136
	Solid Waste	150
	Flood protection and River Control Works*	160
Community Development	Community Facilities and Parks, Library Services	169
	Community Relations	188
Governance	Governance	200
Council Enterprises	Council Enterprises and Property	208

* denotes mandatory activities we are required to have in our Long Term Plan and Annual Plan

COMMUNITY OUTCOMES

The purpose of this section is to outline the Vision, Mission and Community Outcomes that Tasman District Council aims to achieve in order to promote the social, economic and cultural interests of Tasman's current and future communities; together with maintaining and enhancing the quality of our environment.

COUNCIL VISION

TASMAN DISTRICT COUNCIL'S VISION IS:

THRIVING COMMUNITIES ENJOYING THE TASMAN LIFESTYLE

COUNCIL MISSION

TASMAN DISTRICT COUNCIL'S MISSION STATEMENT IS:

TO ENHANCE COMMUNITY WELL-BEING AND QUALITY OF LIFE

Council has retained the same Vision and Mission that was included in the Long Term Plan 2012-2022. The vision recognises that there are many different communities within our District, not just geographic communities, but non-profit organisations, environmental communities, art communities, church communities, sporting communities, to name just a few. We would like all these communities to succeed and to benefit from the many opportunities that our District provides. It fits well with the purpose of Local Government, which is to:

“(a) to enable democratic local decision-making and action by, and on behalf of, communities; and

(b) to meet the current and future needs of communities for good quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.”

The activities and proposed expenditure in this Annual Plan and the Long Term Plan 2015-2025 supports Council's Vision, Mission and Community Outcomes.

COMMUNITY OUTCOMES

BACKGROUND

Community Outcomes are the outcomes we are working towards in order to promote community well-being. They reflect what we see as important for community well-being and they help to build up a picture of the collective vision for the District's future – how we would like Tasman District to look and feel in 10 years and beyond. They also inform our decision-making and setting of priorities.

We believe that the Community Outcomes can only be achieved through working in partnership with the whole community, including individuals, businesses, government agencies and community organisations.

OUTCOME 1:

OUR UNIQUE NATURAL ENVIRONMENT IS HEALTHY AND PROTECTED.

OUTCOME 2:

OUR URBAN AND RURAL ENVIRONMENTS ARE PEOPLE-FRIENDLY, WELL PLANNED AND SUSTAINABLY MANAGED.

OUTCOME 3:

OUR INFRASTRUCTURE IS EFFICIENT, COST EFFECTIVE AND MEETS CURRENT AND FUTURE NEEDS.

OUTCOME 4:

OUR COMMUNITIES ARE HEALTHY, SAFE, INCLUSIVE AND RESILIENT.

OUTCOME 5:

OUR COMMUNITIES HAVE OPPORTUNITIES TO CELEBRATE AND EXPLORE THEIR HERITAGE, IDENTITY AND CREATIVITY.

OUTCOME 6:

OUR COMMUNITIES HAVE ACCESS TO A RANGE OF SOCIAL, EDUCATIONAL AND RECREATIONAL FACILITIES AND ACTIVITIES.

OUTCOME 7:

OUR COUNCIL PROVIDES LEADERSHIP AND FOSTERS PARTNERSHIPS, A REGIONAL PERSPECTIVE, AND COMMUNITY ENGAGEMENT.

OUTCOME 8:

OUR REGION IS SUPPORTED BY AN INNOVATIVE AND SUSTAINABLE ECONOMY.

Please refer to the Long Term Plan 2015-2025, pages 45-46, for the full explanation of these Community Outcomes.

A large teal graphic on the right side of the page, consisting of several concentric, thick circular rings that are partially cut off by the edge of the page. The rings are set against a light blue background.

PART 2 HIGHLIGHTS FOR 2016/2017

HIGHLIGHTS FOR 2016/2017

In 2016/2017 we expect to make significant positive progress towards our goals for rates affordability and debt. We anticipate bringing debt down even further than earlier forecasts – without any loss to the quality of services and activities we provide.

We're able to make these financial gains through a major reduction in the starting debt position. This has arisen not only as a result of favourable financial conditions, such as low interest rates, but also operational cost savings, higher than anticipated population growth, increased dividends, early debt repayment and careful asset management.

We know we have some challenges to face, particularly in providing new infrastructure to cope with rising population numbers in dispersed settlements, as well as looking after the assets we already have across the District. Our plan is to provide the services and infrastructure our communities need, but without creating unsustainable financial outcomes for our District. This involves setting priorities; staying on course with our planned expenditure in the Long Term Plan 2015-2025; and staying within our financial limits.

SOME OF WHAT YOU WILL SEE OVER 2016/2017



DEBT

Projected net debt for the 2016/2017 financial year will be over \$12 million lower than projected in the Long Term Plan, at \$166 million. We're concentrating on repaying loans faster and carefully planning the timing of capital expenditure so we don't breach our debt limits. Changes to how we fund depreciation have also resulted in a reduced debt forecast.



RATES

Our rates income increase this year will be 0.97% (plus growth) – that is 2% less than forecast in the Long Term Plan 2015-2025. Starting the year with lower debt and interest rates means we can afford to reduce the amount of rates needed to cover all of the activities and services planned in the Long Term Plan 2015-2025.



LEVELS OF SERVICE

Levels of service will either remain the same as planned in the Long Term Plan 2015-2025 or improve for some residents. Improvements for water quality and stormwater can be expected, as can an extension of Tasman's Great Taste Trail; and on-going investment in making our roads safer through the 'minor roading improvements' budget.



MAJOR INFRASTRUCTURE PROJECTS

Capital expenditure is projected to be \$32.6 million, in line with the Long Term Plan 2015-2025 forecast. Major projects include:

- New Wakefield water supply to improve drinking water quality
- Completion of Motueka Wastewater Plant upgrades
- Stormwater management works in Richmond to reduce flood risks, and associated utility network upgrades along Queen Street to minimise disruptions and reduce future costs.
- Kaiteriteri wastewater pressure pipe replacement.



PROGRESS ON REGIONAL PROJECTS

Waimea Dam: continued efforts to find an acceptable funding solution for the construction and operation of the Waimea Community Dam.

Solid Waste: continued work to prepare a joint venture to manage solid waste at York Valley and Eves Valley landfills.

We will formally consult with our communities before making a final decision on both of these projects.



COMMUNITY FACILITIES

Completion of the Golden Bay Community Recreation Facility.

Completion of the Velodrome at Saxton Field.



ENVIRONMENT

Preparation of a Regional Pest Management; Plan Decisions on the Rural Land and Subdivision plan change; Proposals for water (catchment management) in Takaka; Proposals from the Golden Bay Landscape project.

ADDRESSING THE MAJOR ISSUES

The Long Term Plan 2015-2025 sets out the major issues affecting the District. We consulted on these issues, and the options and implications for addressing them during early 2015. A range of goals and actions were then set up through the Long Term Plan 2015-2025.

This Annual Plan 2016/2017 continues to implement the strategies and plans put in place. Sorting out our long-term financial position, rates affordability and managing population growth remain priority focus areas for us in this Annual Plan.

More information on the issues and the options are contained in the Long Term Plan 2015-2025 and associated documents, including the Consultation Document (2015).

MAJOR ISSUES



ADDRESSING RATES AFFORDABILITY

With a very low rates income increase, this Annual Plan delivers a positive step forward for managing rates affordability. The increase is well below the 3% annual rates income rise limit in the Financial Strategy, and below the 2.96% forecast in the Long Term Plan 2015-2025 for the 2016/2017 year.



DEVELOPING RESILIENT COMMUNITIES

PART A – PROVIDING A SECURE WATER SUPPLY

We're continuing work on the proposed Waimea Community Dam project which is designed to create a secure water supply for Waimea water users. \$25 million was allocated over 10 years towards the project in the Long Term Plan 2015-2025. This Annual Plan contains \$1.9 million. We are investigating funding options as well as other alternative urban water supply options.

Further funding and governance decisions have yet to be made on the Waimea Community Dam.

PART B – HAZARD PLANNING AND PROVISIONS TO RECOVER FROM DISASTER EVENTS

Hazard planning is contained in our work programme for the 2016/2017 year. The most significant programme of work surrounds the Richmond Stormwater Catchment Management Plan, with Motueka's stormwater management following. Council has allocated \$1.7 million in the 2016/2017 budget towards the Disaster Recovery Fund. The target for this fund is \$6.5 million. At the end of 2016/2017 the fund will reach \$4.7 million (this assumes no significant adverse events occur).



MANAGING THE COUNCIL'S DEBT

Forecast debt levels in this Annual Plan budget are \$166 million – \$12.2 million below the projected debt of \$178.9 million for 2016/2017 in the Long Term Plan 2015-2025. This follows on from a substantial reduction in 2014/2015, where debt was projected to reach \$172 million but came in at \$145 million.

Debt continues to be below the \$200 million limit set in the Financial Strategy. We have been able to achieve these results by continuing to focus on tightly managing our capital and operational budgets, favourable interest and lending conditions, higher than anticipated income due to more population growth than expected, and increased dividends.



RESPONDING TO POPULATION GROWTH

PART A – PROVIDING SUFFICIENT LAND AND SERVICES

Tasman's population is projected to rise from 47,898 in 2015, to 48,292 in 2016. Growth is not occurring evenly across the District. The areas in and around Richmond, Brightwater, Wakefield, Mapua and Motueka are experiencing the highest levels of growth.

A number of projects are planned to continue into 2016/2017 to enable growth to be accommodated. Logical extensions of infrastructure are planned for Richmond South, Richmond West, Motueka and consolidation of development around existing settlements of Mapua and Wakefield.

Additional investigations and consultation on potential intensification of central parts of Richmond are currently underway.

PART B – DEVELOPMENT CONTRIBUTIONS POLICY CHANGES

The Development Contributions Policy was amended through the Long Term Plan 2015-2025 to incorporate legislative changes and increase charges by 18% overall. Estimates for future development contributions are incorporated in this Annual Plan under the new charge, and are projected to provide \$3.9 million income to Council. It is likely that we will need to review the Development Contributions Policy prior to the development of the next Long Term Plan.



MAXIMISING REGIONAL OPPORTUNITIES

Council is seeking to maximise regional opportunities and benefits from its investments to ensure efficient delivery of services through collaboration with Nelson City Council.

In this Annual Plan, Council will continue to pursue efficiencies in the range of shared services already in place. A focus for the coming year will be on developing the details of a joint regional solid waste arrangement with Nelson City Council. A final decision to proceed has not yet been made, but can be expected during 2016/2017.

We are also working with Nelson City Council and Marlborough District Council on a Digital Enablement Plan (DEP). The DEP aims to achieve enhanced high-speed broadband and internet connectivity across the top of the South.

Council remains committed to progress a memorandum of understanding with each or all iwi in Te Tau Ihu (top of the South).

ENGAGEMENT WITH THE PUBLIC ON THIS ANNUAL PLAN

We would like to thank all of the groups and individuals who provided feedback on this Annual Plan. Your input will help inform us as we make plans for the coming years.

Because we have not planned to do anything significantly different to what is in our Long Term Plan 2015-2025, a formal public consultation process was not required (except in relation to the Schedule of Charges which required a Special Consultative Procedure). Changes to legislation meant Council could rely on the community views given to us last year during consultation on the Long Term Plan 2015-2025.

But that did not mean residents or ratepayers were excluded from the process. Councillors and staff visited Tasman's communities during March and April 2016 to talk about the Annual Plan and new process. The engagement process involved media releases and web-based information, as well as attending:

- 'In Your Neighbourhood' sessions at Richmond Mall, Motueka Market, Mapua Wharf, Takaka Village Green and Wakefield Market;
- Brightwater, Wakefield, Mapua, Tapawera, Murchison and Moutere Hills resident's association meetings;
- Golden Bay and Motueka community board meetings; and
- the Positive Ageing Expo.

Feedback and comments were invited to inform future annual and long term plans.

FEEDBACK RECEIVED ON THE ANNUAL PLAN

We received written and verbal feedback on the Annual Plan from a range of people and organisations, including the Community Boards, various community associations and interest groups, schools and community groups. The feedback was considered prior to the adoption of this final Annual Plan.

Overall the feedback was largely positive around the financial position and rates. Larger issues like the Waimea Community Dam also attracted feedback. Many who provided feedback were looking for us to take action on smaller, isolated matters – nine of these have been put into our 'service request' system for attention by the operational and maintenance teams.

As discussed with the community, we are committed to the programmes outlined in the Long Term Plan 2015-2025. This Annual Plan largely reflects what was set out in that document. The feedback received provided us with valuable information on what our residents and ratepayers would like to see in the future. Where relevant, the feedback will be used to help develop the Annual Plan 2017/2018 and Long Term Plan 2018-2028.

The table below provides a summary of the key topics raised in the feedback, along with the approximate number of people who raised the matter:

TOPIC	NUMBER
Library in Motueka	2
Freedom Camping	4
Waimea Dam	2
Southern Link	1
New Wakefield Village Hall	1
Redevelopment of Queen Street	1
Roadmarking Reinstatement	1
Gravel Road maintenance	4
Annual Plan Consultation Process	3
Tasman's Great Taste Trail	4
Mountainbiking Trails/Cycle Lanes	2
Enviroschools	1
Planning for infrastructure growth	4
Requests for funding of activities	3
Rates and debt	3

FINANCIAL HIGHLIGHTS FOR 2016/2017

As part of the process of developing this Plan, we have reviewed all activities, services and projects proposed for 2016/2017 to confirm that the costs and timing are on-track.

The 2016/2017 financial forecast indicates that our income and expenditure are likely to be similar to the Long Term Plan 2015-2025 forecasts. However, debt is tracking below forecast and we can concentrate on paying off loans sooner than planned.

Lower interest rates mean we don't have to collect as much money from rates to pay for loan interest, and we retain more flexibility with borrowing.

The rates income increase for the year will be 0.97% (excluding growth allowance). This means the majority of rate-payers will see an increase of less than \$1 per week. Increased rates for some urban properties will occur as a result of increased costs associated with managing flood risks through our stormwater network. Golden Bay residents will see a higher than average rate increase associated with the Facilities Operations Rate. This additional rate is being charged to cover the cost of the new community recreation facility in Takaka.

KEY FINANCIAL INDICATORS	2015/2016 BUDGET \$ (\$000S)	2016/2017 LTP \$ (\$000S)	2016/2017 BUDGET \$ (\$000S)	2016/2017 VAR (\$000S)
Income	107,302	113,091	111,602	-1,489
Expenditure	100,911	106,298	105,943	-355
Net Debt	173,267	178,953	166,405	-12,548
Capital Expenditure	34,301	32,524	32,550	26

Readers who are interested in reviewing the full proposed Financial Statements, including Council's full prospective statement of comprehensive income and revenue, prospective statement of financial position, prospective cash flow statement, prospective statement of changes in net assets/equity, prospective cash flow reconciliation and summary funding impact statement, can find these in Part 3 of this Annual Plan.

ASSUMPTIONS

In preparing the financial information contained in this Plan, we have had to make a number of assumptions. Most of these assumptions are the same as those contained in the Long Term Plan 2015-2025. The main change for this Annual Plan is the average interest rate on debt. The average interest rate is 5.45%, compared to 5.75% in the Long Term Plan 2015-2025. More information on interest rates can be found on page 27.

TOTAL INCOME

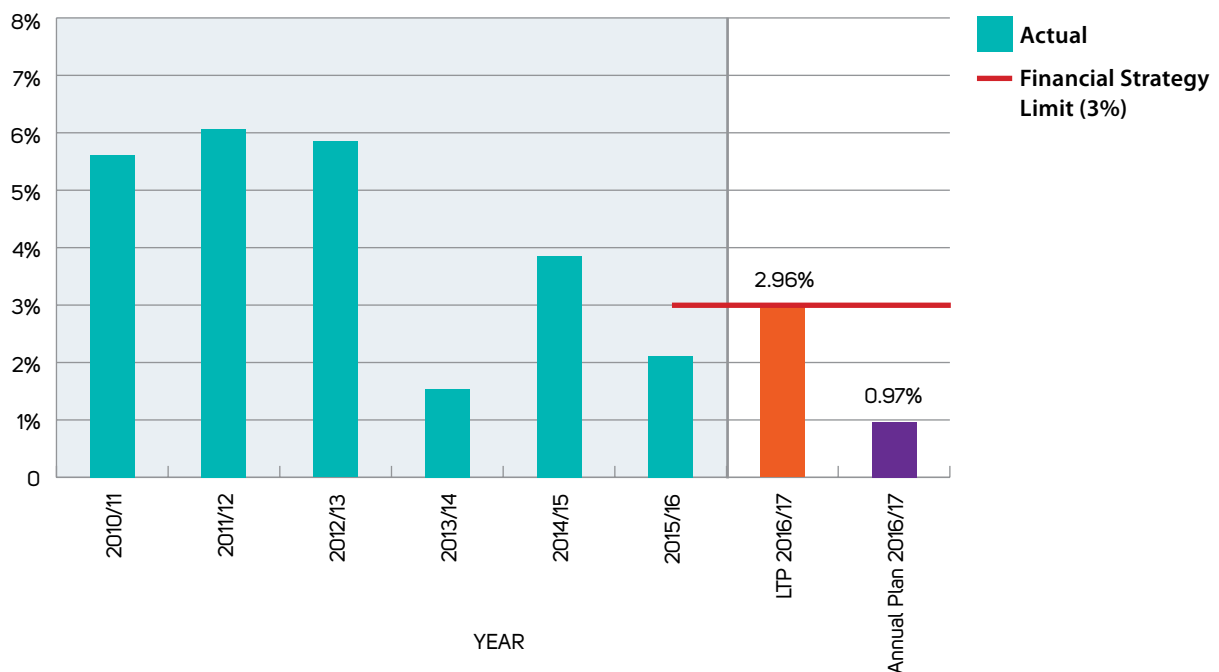
Council has a total income of \$111 million for 2016/2017. The major source of income is from rates (including water) at 62%. The following table shows a breakdown of income sources.

SOURCES OF INCOME	PERCENTAGE
Rates	62.11%
Fees and Recoveries	19.57%
Development and Financial Contributions	5.20%
NZTA Subsidy	6.45%
Dividends Received	2.51%
Vested Asset Income	2.69%
Other	1.47%
TOTAL	100.00%

Rates are set annually and are guided by the Long Term Plan, particularly the Financial Strategy (2015). Through those documents, we set a 3% limit* on the amount rates income could increase each year. The graph below shows we planned a rates income increase for the second year of the Long Term Plan 2015-2025 at 2.96%. The actual figure has reduced to 0.97%.

*These figures exclude the growth component, which is calculated at 1.17% for 2016/2017.

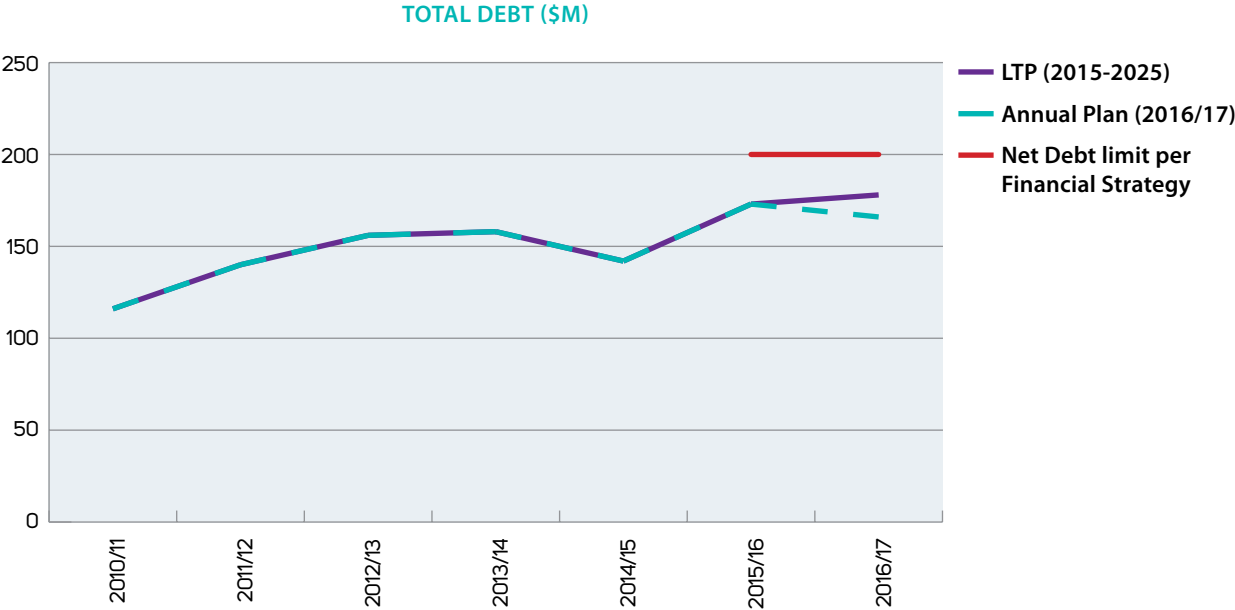
RATES INCOME INCREASE LIMIT (EXCLUDES GROWTH)



* Within the overall rates limit specific rates may change to a greater or lesser extent depending on the services available to the property and the changes to the relative property value.

TOTAL NET DEBT

Our net debt position is expected to be \$166.4 million at the end of the 2016/2017 year, a decrease from the \$178.9 million forecast in the Long Term Plan 2015-2025. The primary driver for the reduction in forecast debt is a lower than anticipated starting position for debt as at July 2016. We also made changes through the Long Term Plan 2015-2025 to how we fund depreciation of assets, which means we now don't need to borrow as much to fund our activities.



TOTAL OPERATIONAL EXPENDITURE

We have a budget of \$80.7 million for operational expenditure in 2016/2017. Operational expenditure is funded from a variety of sources including, but not limited to, general rates, targeted rates, user charges, subsidies, and investment income. The following table shows the breakdown of operation expenditure, excluding depreciation.

OPERATING EXPENDITURE	PERCENTAGE
Wage Related Expenses	26.07%
Maintenance	28.54%
General Operating Costs	14.24%
Professional Fees	7.20%
Operations	11.58%
Loan Interest	11.66%
Other	0.71%
TOTAL	100.00%

OPERATIONAL EXPENDITURE BY ACTIVITY

ACTIVITY	2016/2017
Environment & Planning	14%
Transportation	22%
Water Supply	10%
Wastewater	14%
Stormwater	4%
Solid Waste	8%
Flood Protection and River Control Works	2%
Community Development	17%
Council Enterprises and Property	4%
Governance	3%
Other*	2%
TOTAL	100%

*'Other' includes Corporate overhead areas like Information Services.

TOTAL CAPITAL EXPENDITURE

The total Capital Expenditure budget remains largely unchanged at \$32.6 million from the planned \$32.5 million contained in the Long Term Plan 2015-2025.

Capital Expenditure is funded from a mix of general and targeted rates.

Our planned capital expenditure for 2016/2017 of 82% is spent by the Engineering activities of Transportation, Wastewater, Stormwater and Water Supply. Activities such as Environment and Planning, which are mainly operational in nature, require little capital expenditure.

Within these budgets some capital project costs have been altered in scope and timing from that set out in the Long Term Plan 2015-2025. This Annual Plan contains more information about these changes on pages 26-27 – 'Key Variances from the Long Term Plan'.

CAPITAL EXPENDITURE BY ACTIVITY GROUP

ACTIVITY	2016/2017
Transportation	32%
Water Supply	21%
Wastewater	9%
Stormwater	20%
Solid Waste	1%
Flood Protection and River Control Works	3%
Community Development	6%
Other*	8%
TOTAL	100%

*'Other' includes Corporate overhead areas like Information Services.

THE MAJOR CAPITAL PROJECTS WE HAVE PLANNED IN 2016/2017

We plan to spend \$32 million on capital works during the next year. This is approximately the same as what was forecast in the Long Term Plan 2015-2025.

Despite the total capital expenditure figure remaining constant, some individual projects have been delayed or moved forward to respond to development pressure, or project constraints (e.g. compliance with resource consent conditions). Pages 26-27 include details on the changes to the 2016/2017 year.

Key projects are outlined in the following tables. A number of these projects are to replace or renew our existing assets, rather than creating new assets.

TRANSPORTATION, ROADS AND FOOTPATHS	2016/2017
ROADING AND FOOTPATHS	
– Footpath Repairs	104,244
– Bateup Road Widening	260,610
– Pavement Repairs	364,853
– Bridge Repairs	394,500
– Sign and road marking replacements	484,969
– Tasman's Great Taste Trail Construction	625,462
– Unsealed Road Metalling	858,447
– Drainage Renewals	958,679
– Minor Improvements	983,936
– Sealed Road Resurfacing	1,772,143
– Richmond Central Improvements – Queen Street Town Centre Reinstatement	2,886,581

WASTEWATER, STORMWATER AND WATER SUPPLY	2016/2017
WATER SUPPLY	
– Richmond – Pipeline Renewals	156,366
– Richmond – Water Pressure Zone Change	327,815
– Wakefield New Water Treatment Plant and Pipe Construction	416,974
– Collingwood Water Supply Treatment Upgrade	492,656
– Motueka – Relocate Fearons Bush Water Treatment Plant to Parkers Street	658,690
– Kaiteriteri Water Supply Treatment Upgrade	665,706
– Richmond Water Meter Renewals	728,403
– Richmond – Fauchelle Avenue, Darcy Street and Florence Street Pipeline Replacement	753,151
– Richmond – Lower Queen Street Pipeline Replacement	1,811,010

WASTEWATER, STORMWATER AND WATER SUPPLY	2016/2017
WASTEWATER	
– Richmond Central Wastewater Pipeline Replacement on Queen Street	221,507
– New Telemetry for Wastewater Facilities	234,549
– Pump Station Plan Replacement	333,143
– Wensley Road Wastewater Pipeline Upgrade	349,508
– Kaiteriteri Pressure Pipe Replacement	1,574,146
STORMWATER	
– Richmond Pipe Replacement	156,366
– Richmond Park Drive – Increase Pipe Size	996,156
– Lower Queen Street Stormwater Pipework Upgrade	1,042,437
– Richmond Central Improvements – Replacing Stormwater Pipe	3,909,139
SOLID WASTE	
– Rock Revetment at Richmond Resource Recovery Centre	198,635
FLOOD PROTECTION AND RIVER CONTROL WORKS	
– Aorere Asset Repairs	114,668
– Takaka Asset Repairs	203,276
– Lower Motueka Asset Repairs Catchment X	244,973
– Upper Motueka Asset Repairs	281,458

COMMUNITY DEVELOPMENT	2016/2017
COMMUNITY FACILITIES AND PARKS	
– Richmond Aquatic Centre Pool Plant Renewals	125,092
– District Libraries Collection	296,466
– Waimea New Reserves Land	260,609
– Saxton Field Development	324,198
– Sportsfields General	130,305
– Richmond New Reserves	104,244
– Toilets Ben Cooper Park	114,668

COUNCIL ENTERPRISES	2016/2017
– Wharf Mounted Crane (Tarakohe)	166,790
– Mapua wharf streetscaping	209,920
– Pohara Campground Reinvestment	521,219

Note: Each year some capital project are carried over as a result of land issues, resource consent conditions or for other reasons normally outside our control. Due to reforecasting late in the 2015/2016 financial year, we now expect the following projects to have unspent funds carried over to 2016/2017:

- Motueka Wastewater Treatment Plant (\$2.1 million)
- Richmond Water Meter Renewals (\$723,000)
- Fauchelle Avenue (\$1 million).
- Golden Bay Community Recreation Facility (\$812,000)

KEY VARIANCES FROM THE LONG TERM PLAN

The key variances section is an important part of this document. It shows how this Annual Plan varies from the Long Term Plan 2015-2025.

In this Annual Plan we've not made significant or material changes from the Long Term Plan 2015-2025. Levels of service to residents, operational budgets and the capital works programme remain largely on track.

The cost saving exercises set up through the Long Term Plan 2015-2025 are being continued through this Annual Plan, including finding opportunities for efficiencies in asset replacement or improvements. For example, parts of the Richmond Central budget have been amended to enable concurrent works to be undertaken.

We've also re-allocated some budgets within activities, or where projects have been delayed we've 'carried over' money from the previous year to complete the project. Things such as weather conditions, consent requirements, and re-design have affected the timing of some projects. Other areas of change include the annual amendments to the Schedule of Charges and interest rates.

Broader variances from the Long Term Plan 2015-2025 include lower rate increases and reduced debt. Both these figures are lower than anticipated in the Long Term Plan 2015-2025, but are positive outcomes for residents and ratepayers.

1. CAPITAL EXPENDITURE

The following key changes have been made to the capital expenditure programme for the 2016/2017 year, as compared to Year 2 of the Long Term Plan 2015-2025.

TRANSPORTATION

- Motueka High Street undergrounding – The Motueka underground project has been absorbed into the minor improvement programme to enable us to access subsidises from the New Zealand Transport Agency. This reduces capital expenditure in 2016/2017 by \$178,432. The change to the minor improvements programme has a knock-on effect to the timing of other minor improvements.

- Oxford Street widening (\$426,662) – This work was programmed for 2016/2017 to coincide with expected work in Oxford Street to improve stormwater in central Richmond. However, the pressure pipe solution option identified does not require work along the length of Oxford Street, as originally envisaged. Consequently, the street widening works can be deferred as traffic growth at present does not yet warrant this work.
- Richmond Central – Queen Street reinstatement work (\$517,000). Provision has been made in 2016/2017 to continue work not completed in 2015/2016. This is essentially a "carry over" of funds.

UTILITIES

- Headingly Lane (Richmond) wastewater main (\$200,000) – This project will allow us to bring wastewater services all the way up Headingly Lane to the intersection of Lower Queen Street. This will then serve as the main junction for all wastewater in the wider Richmond West area. The project will be funded by savings in the 2015/2016 and 2016/2017 capital works programme.
- Richmond water main renewals (Fauchelle Avenue, Darcy Street, and Florence Avenue) / Lower Queen Street replacement – The Richmond water main renewals work was budgeted in 2015/2016, while the Lower Queen Street work was budgeted for 2016/2017. Both projects have a similar cost – approximately \$750,000. We intend to swap the timing of these works so that we undertake the Lower Queen Street replacement work at the same time as other works in the same location being undertaken by developers. There is no additional cost incurred by changing the timing of these works, although there is scope to potentially reduce the cost of the Lower Queen Street work by undertaking it concurrently with the work being undertaken by developers.
- Kaiteriteri water treatment upgrade – Approximately \$125,000 was brought forward in 2015/2016 from 2016/2017 to undertake investigation and design on the Kaiteriteri treatment upgrade project in the current year. Consequently, the 2016/2017 budget has been reduced by a similar amount to account for this.
- Church Street Watermain Renewal – approximately \$168,000 has been provided to enable the renewal of the watermain in Church Street concurrently with the construction of the Richmond central pressure stormwater pipe.

2. SCHEDULE OF CHARGES

The full Schedule of Charges is set out in Part 3 of this document. For 2016/2017, Council has increased most charges by 2%. Some fees are prescribed by Government regulation and cannot be altered by us, such as the Sale of Liquor fees. Fees that remain unchanged include:

- selected corporate charges,
- solid waste charges,
- library borrowing charges, and
- dog registration charges.

There are no major changes made to Schedule of Charges. Only one submission was received regarding the introduction of a solid waste scrap metal fee. As the submission provided no supporting document for the introduction of a fee and the submitter did not wish to be heard, this matter will be addressed through a separate process.

3. INTEREST RATES

The Reserve Bank has indicated that interest rates are likely to drop further in the short term. The average interest cost of loans for 2016/2017 is expected to be 5.45%, which is lower than the 5.75% that was originally forecast for 2016/2017 in the Long Term Plan 2015-2025. Council's Liability Management Policy provides for the use of interest rate hedging instruments to smooth out the highs and lows of interest rate movements. Using interest rate hedging has enabled us to have more certainty and less volatility around the interest rates we have to pay.

4. DEBT LEVELS

Forecast debt levels in this Annual Plan budget are \$12.2 million below the projected debt of \$178.9 million for 2016/2017 in the Long Term Plan 2015-2025. This follows on from a substantial reduction in 2014/2015, where debt was projected to reach \$172 million but came in at \$145 million.

Debt continues to be below the \$200 million limit set in the Financial Strategy.

We have been able to achieve these results by continuing to focus on tightly managing our capital and operational budgets, favourable interest and lending conditions, higher than anticipated income due to more population growth than expected, and increased dividends.

5. RATES INCOME INCREASES

Our rates income increase for year two of the Long Term Plan 2015-2025 was forecast at 2.96%*. Now this has reduced to 0.97%* (refer to the previous Financial Highlights and Rating Information sections for an explanation of these changes).

* These figures exclude a growth allowance.

RATING INFORMATION

The planned rates increase for the year is 0.97% plus an allowance for growth. This is lower than the forecast rates increase of 2.96% included for this year in the Long Term Plan 2015-2025.

The uniform annual general charge in 2016/2017 is \$290 per rating unit. A total of \$6,602,140 including GST is planned to be collected from the uniform annual general charge in 2016/2017.

We have not introduced any new targeted rates in 2016/2017, although the Golden Bay Ward is now paying the facilities operations rate.

If you want to know what will be happening to your rates, please give us a call or go to our website (www.tasman.govt.nz) to find out. The Rates Rebate Scheme is also available to help people on lower incomes (www.ratesrebates.govt.nz).

RATES IMPACT ON EXAMPLE PROPERTIES

We use example properties with different rating mixes and a range of property values to illustrate the impact of rating policies.

To demonstrate rates changes between the 2015/2016 year and the 2016/2017 year, a selection of 26 properties from throughout the District have been set out below.

These properties are a sample of the properties and do not cover all situations for the 22,766 rateable properties in the District.

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 increase for these properties range from -0.2% to 2.4%.

	CAPITAL VALUE	2015/2016 ACTUAL RATES	2016/2017 RATES	% INCREASE FROM 2015/2016	\$ INCREASE FROM 2015/2016
Residential – Takaka	\$270,000	\$2,459	\$2,515	2.3%	\$57
Residential – Murchison with 58m ³ of water, Urban Water Supply Metered Connections	\$160,000	\$2,241	\$2,242	0.1%	\$1
Residential – Mapua (no wastewater/ metered water)	\$495,000	\$2,144	\$2,139	-0.2%	-\$4
Residential – Mapua with 156m ³ of water, Urban Water Supply Metered Connections	\$380,000	\$3,424	\$3,445	0.6%	\$21
Residential – Kaiteriteri with 73m ³ of water, Urban Water Supply Metered Connections	\$660,000	\$4,123	\$4,173	1.2%	\$50
Residential – Brightwater with 174m ³ of water, Urban Water Supply Metered Connections	\$385,000	\$3,536	\$3,563	0.8%	\$27
Residential – Wakefield with 220m ³ of water, Urban Water Supply Metered Connections	\$350,000	\$3,353	\$3,379	0.8%	\$26
Residential – Motueka with 116m ³ of water, Motueka Urban Water Supply Metered Connections	\$380,000	\$2,948	\$2,962	0.5%	\$14
Residential – Richmond (Waimea Village) with 36m ³ of water, Urban Water Supply Metered Connections	\$200,000	\$2,474	\$2,482	0.3%	\$7
Residential – Richmond with 138m ³ of water, Urban Water Supply Metered Connections	\$510,000	\$3,714	\$3,752	1.0%	\$39
Residential – Richmond with 191m ³ of water, Urban Water Supply Metered Connections	\$1,020,000	\$5,481	\$5,568	1.6%	\$87
Dairy Farm – Collingwood-Bainham	\$7,450,000	\$22,604	\$22,811	0.9%	\$206
Forestry – Motueka	\$3,480,000	\$10,572	\$10,641	0.6%	\$68
Horticultural – Hope	\$1,210,000	\$4,037	\$4,056	0.5%	\$19
Horticultural – Ngatimoti	\$660,000	\$2,398	\$2,399	0.1%	\$2
Horticultural – Waimea West with 9 hectares with Water Supply Dams-Wai-iti Valley Community Dam	\$1,150,000	\$7,627	\$7,625	-0.0%	-\$2
Pastoral Farming (Fattening) – Upper Moutere	\$940,000	\$3,171	\$3,181	0.3%	\$10
Lifestyle – Wakefield with 3m ³ /day restrictor, Eighty-Eight Valley Rural Water Supply	\$1,600,000	\$5,494	\$5,599	1.9%	\$105
Lifestyle – East Takaka	\$495,000	\$1,890	\$1,936	2.4%	\$46

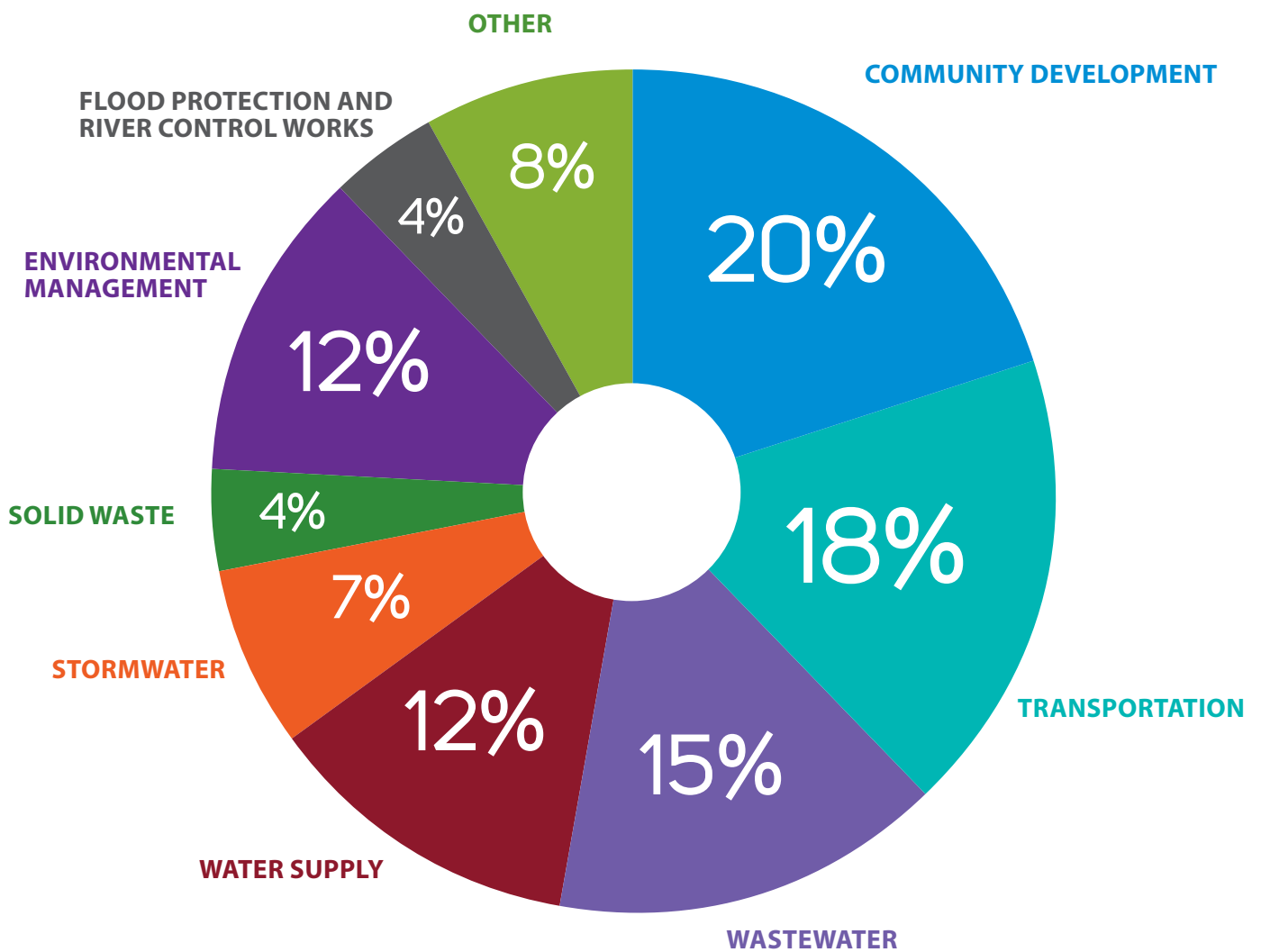
	CAPITAL VALUE	2015/2016 ACTUAL RATES	2016/2017 RATES	% INCREASE FROM 2015/2016	\$ INCREASE FROM 2015/2016
Lifestyle – Neudorf with 3m ³ /day restrictor, Dovedale Rural Water supply	\$550,000	\$3,545	\$3,622	2.2%	\$77
Lifestyle – Tasman with 2m ³ /day restrictor, Rural Water Extension to Urban Water Scheme	\$680,000	\$3,807	\$3,829	0.6%	\$22
Lifestyle – Bronte with 3m ³ /day restrictor, Redwood Valley Rural Water Supply	\$1,070,000	\$4,626	\$4,689	1.4%	\$63
Commercial – Queen Street, Richmond with 277m ³ of water Urban Water Supply Metered Connections	\$1,310,000	\$9,562	\$9,686	1.3%	\$124
Commercial – High Street, Motueka	\$1,300,000	\$7,258	\$7,359	1.4%	\$101
Industrial – Cargill Place, Richmond with 36m ³ of water – Urban Water Supply Metered Connections	\$620,000	\$3,852	\$3,898	1.2%	\$46
Utility	\$69,960,000	\$179,498	\$180,464	0.5%	\$966

GENERAL RATE AND TARGETED RATE LIMITS

We are within the Financial Strategy limits of \$51 million per annum for general rates and \$46 million per annum for targeted rates over the 10 years.

WHERE YOUR RATES GO

We provide a wide range of services to the District's residents, businesses, and also visitors to Tasman. The graph shows the percentage of rates spent on each major activity, with more detailed information about these services and activities listed on page 32.



Note: These figures differ from those on page 23, as those figures are total expenditure including fees, charges, etc, whereas these figures relate just to the rates proportion of the total expenditure.

ENVIRONMENT AND PLANNING

- Resource Policy.
- Resource and Environmental Information.
- Resource Consents.
- Environmental Monitoring.
- Regulatory Services – animal control, building consents, health and liquor licensing and inspections, noise control, parking control.
- Land Information.
- Civil Defence Emergency Management.
- Rural Fire.
- Biosecurity – pest, plant, and animal management.

TRANSPORTATION

- Roading – 1,741km of roads (955km sealed, 786km unsealed), 483 bridges and footbridges, 282km footpaths, walkways and cycleways, 22 off street car park areas, on street car parking, streetlights, traffic signs, culverts and Tasman's Great Taste Trail.
- Coastal Structures – Provision and management of coastal structures (wharves, jetties, boat ramps, associated buildings and foreshore protection walls) owned by Council, along with provision of navigational aids to help safe use of the coastal waters.

STORMWATER, WASTEWATER, WATER SUPPLY AND SOLID WASTE

- Water – 15 water supply areas, 807km pipelines, 36 pumping stations, 11,600 domestic connections, 110 reservoirs and break pressure tanks, Wai-iti water storage dam.
- Wastewater – 14 Urban Drainage Areas, 396km pipeline, 3,670 manholes, 77 sewerage pumping stations, 7 wastewater treatment plants.
- Stormwater – 15 Urban stormwater drainage areas and 1 general district area, assets used include drainage channels, piped reticulation networks, tide gates, detention or ponding areas, inlet structures, discharge structures.
- Solid Waste – 1 operational landfill and 22 closed landfills, 5 resource recovery centres.
- Rivers – Council maintains 285km of X and Y classified rivers, assets include river protection works such as stopbanks, rock protection and willow plantings.


COMMUNITY DEVELOPMENT (COMMUNITY FACILITIES AND PARKS, LIBRARY SERVICES, AND COMMUNITY RELATIONS GROUPS OF ACTIVITIES)

- Parks and reserves – 804ha of reserve land and 52 playgrounds.
- Community recreation.
- 20 Community halls.
- 5 multi-use community recreation centres
- Other community facilities and buildings.
- Cultural services and Community Grants.
- 4 Public libraries.
- 3 Museums
- 1 Indoor swimming pool (Aquatic Centre) and 3 outdoor swimming pools.
- 12 Cemeteries.
- 91 Public toilets.
- 8 Community housing complexes – (101 separate units in total).

OTHER

- Forestry (approximately 2,800 ha).
- 4 commercially operated Camping Grounds.
- Property.
- Motueka and Takaka Aerodromes.
- Council Controlled and Council Controlled Trading Organisations.
- Council Support.
- Elections.
- Representation reviews.
- Strategic Planning.
- Communication.
- Elected Representatives.

Note: The services and activities listed are the same as set out in the Long Term Plan 2015-2025.



PART 3
ACCOUNTING
INFORMATION

ACCOUNTING INFORMATION

REPORTING ENTITY

The financial forecasts reflect the operations of the Tasman District Council.

Tasman District Council was formed in 1989 as a result of the Local Government Commission's Final Re-organisational Scheme. The resultant Tasman District Council is an amalgamation of the former Waimea County Council, Richmond Borough Council, Motueka Borough Council and Golden Bay County Council.

In 1992 Council assumed the responsibilities of the former Nelson Marlborough and West Coast Regional Councils within its boundaries to become a Unitary Authority.

STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

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 (NZ GAAP) and the pronouncements of the New Zealand Institute of Chartered Accountants.

The Tasman District Council is a Public Benefit Entity (PBE) whose primary objective is to provide goods and services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for a financial return. All available reporting exemptions allowed under the framework for Public Benefit Entities have been adopted.

The financial statements are presented in New Zealand Dollars (NZD) and all values are rounded to the nearest thousand dollars (\$000). The functional currency of Council is New Zealand dollars.

MEASUREMENT BASE

The measurement base adopted is that of historical cost, modified by the revaluation of land and buildings, certain infrastructure assets, investment property, forestry assets and certain financial instruments.

STATEMENT OF PROSPECTIVE FINANCIAL INFORMATION

The financial information contained within this document is prospective financial information in terms of Public Benefit Entity Standard 42. The purpose for which it has been prepared is to enable the public to participate in the decision-making processes as to the services to be provided by the Tasman District Council to the Tasman communities over the 2016/2017 financial year.

The assumptions underlying the preparation of this prospective financial information are based upon June 2015 financial statements adjusted to incorporate significant known variances as at December 2015.

No actual results have been incorporated in this prospective financial information.

BASIS OF FINANCIAL STATEMENT PREPARATION

The financial statements are prepared under the historical cost convention, as modified by the revaluation of available-for-sale financial assets, financial assets and liabilities (including derivative instruments) at fair value through surplus or deficit, certain classes of property, plant and equipment and investment property. These financial statements have been prepared in accordance with Tier 1 PBE accounting standards

The preparation of financial statements in conformity with PBE accounting standards requires management to make judgements, 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 judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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 if the revision affects both current and future periods.

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

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.

A CAUTIONARY NOTE

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. The prospective financial information is prepared in accordance with Section 93 of the Local Government Act 2002. The information may not be suitable for use in any other capacity.

REVENUE RECOGNITION

Revenue is recognised on an accrual basis and is measured at the fair value of consideration received or receivable. The following particular policies apply:

- Rates are recognised on instalment notice.
- Water billing revenue is recognised on an accrual basis with unread meters at year end accrued on an average usage basis.
- New Zealand Transport Agency revenue is recognised on entitlement when conditions pertaining to eligible expenditure are fulfilled.
- Rental income from investment property is recognised in the surplus or deficit on a straight line basis over the terms of the lease. Lease incentives granted are recognised as an integral part of the total rental income.
- Grants from the Government are recognised at their fair value where there is reasonable assurance that the grant will be received.
- Development and 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 and financial contributions are recognised as liabilities until such time as Council provides, or is able to provide, the service.

- Interest is recognised using the effective interest method.
- 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.
- Dividends are recognised when the right to receive payment has been established.
- 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.
- Infringements are recognised when the fine is issued.

The Tasman District Council collects monies for many organisations. Where collections are processed through the Tasman District Council's books, any monies held are shown as liabilities in the Statement of Financial Position. Amounts collected on behalf of third parties are not recognised as revenue, but commissions earned from acting as agent are recognised in revenue.

EXPENDITURE

Expenditure is recognised when the service has been provided or the goods 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.

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 Statement of Financial Position 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.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes 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 recorded at their face value, less any provision for impairment.

TAXATION

Council's income tax expense comprises the total amount included in the determination of surplus or deficit for the period in respect of current and deferred tax.

Current tax is the expected tax payable on the taxable income for the year (using tax rates enacted or substantially enacted at balance sheet date) together with any adjustment of tax payable in respect of previous years.

Deferred tax is provided using the balance sheet liability method and applied on temporary differences arising between the carrying amounts of assets and liabilities for financial reporting purposes and the tax base of the assets and liabilities.

The enactment of tax rates and legislation at balance sheet date determine the application of deferred tax and applies when the related deferred tax asset is realised or when deferred tax liability is settled.

Deferred tax is not accounted for if an asset or liability of a non-business transaction does not affect either

accounting profit or taxable profit. Similarly, deferred tax is not accounted for on temporary differences associated with investments in subsidiaries, branches, associates and joint ventures where the reversal of the temporary difference is controlled by Council, and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognised to the extent that it is probable future taxable profit will be available against which deductible temporary differences can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

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 REVENUE AND EXPENSE

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.

INTANGIBLE ASSETS

COMPUTER SOFTWARE

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.

Costs associated with maintaining computer software (including the annualised licence) programmes are recognised as an expense as incurred.

Costs that are directly associated with the production of identifiable and unique software products controlled by the Tasman District Council, and that will probably generate economic benefits exceeding costs beyond one year, are recognised as intangible assets. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Computer software development costs recognised as assets are amortised over their estimated useful lives. The useful lives and associated amortisation rates of computer software have been estimated at three years (33 percent).

SUBSEQUENT EXPENDITURE

Subsequent expenditure on capitalised intangible assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates, and it meets the definition of, and recognition criteria for, an intangible asset. All other expenditure is expensed as incurred.

An intangible asset with an indefinite useful life is not amortised, but is tested for impairment annually, and is carried at cost less accumulated impairment losses.

NEW ZEALAND UNITS

The New Zealand Emissions Trading Scheme is the system in which New Zealand Units (NZUs) are traded. NZUs are recognised at cost.

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 and equipment, forestry and motor vehicles.

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

Infrastructural Assets – are the fixed utility systems owned by Council.

REVALUATION

It is Council's intention to revalue all property plant and equipment with the exception of vehicles, computers, plant, library books and office equipment, no more than every three years.

Revaluation increases and decreases relating to individual assets within a class are offset. Revaluation increases and decreases in respect of different classes are not offset.

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

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

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

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. sewerage reticulation includes reticulation piping and sewerage pump stations.

Costs incurred in obtaining any resource consents are capitalised as part of the asset to which they relate. If a resource consent application is declined then all capitalised costs are written off in the current period.

DEPRECIATION

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	5-10 years

INFRASTRUCTURE ASSETS

TRANSPORTATION	
Bridges	100 years
Roads	4-80 years
Formation	Not Depreciated
Sub-base (sealed)	Not Depreciated
Basecourse (sealed)	65-75 years
Surfaces	2-50 years
Carparks – components	8-45 years
Footpaths	5-50 years
Pavement base (unsealed)	Not Depreciated
Drainage	15-80 years
WASTEWATER	
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
Aerodromes	10-80 years
Solid waste	15-100 years
RIVERS	
Stop Banks	Not Depreciated
Rock Protection	Not Depreciated
Willow Plantings	Not Depreciated
Gabion Baskets/Outfalls	30-60 years
Railway Irons	50 years

LIBRARY BOOKS

Adult and Technical Books	10 years
Children's Books	5 years
CDs and talking books	2 years

IMPAIRMENT

The carrying amounts of Council's assets, other than investment property, inventories and deferred tax assets, are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the income statement. Impairment losses on re-valued assets offset any balance in the asset revaluation reserve, with any remaining impairment loss being posted to the surplus or deficit.

An impairment loss in respect of a held-to-maturity security or receivable carried at amortised cost is reversed if the subsequent increase in recoverable amount can be related objectively to an event occurring after the impairment loss was recognised.

In respect of other assets, an impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount.

An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss has been recognised.

VESTED ASSETS

Vested assets are assets vested in Council as a result of subdivision activity. Council has made an estimate of the likely value of assets that will be vested in any one year. This estimate is based upon an assessment of typical vested assets underpinned by Council's future growth study.

FOREST ASSETS

Forest assets are predominantly standing trees which are managed on a sustainable yield basis. These are shown in the Statement of Financial Position at fair value less estimated point of sale costs at harvest. The costs to establish and maintain the forest assets are included in the surplus or deficit together with the change in fair value for each accounting period.

The valuation of the Tasman District Council's forests is based on the present value of expected discounted cash flow models where the fair value is calculated using cash flows from continued operations, based on sustainable forest management plans taking into account growth potential. Forest assets are valued separately from the underlying freehold land.

GST

All figures are GST exclusive except receivables and payables which are stated with GST included, or where otherwise stated.

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 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 that fall within the accounting definition of investment properties are revalued annually at fair value by an independent registered valuer. The result of the revaluation is credited or debited to the surplus or deficit. There is no depreciation on investment properties.

PROPERTIES INTENDED FOR RESALE

In circumstances where the use of the property changes to being property held for resale, the property would be reclassified as held for sale and stated at the lower of their carrying amount and fair value less costs to sell if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

Non-current assets would not be depreciated or amortised while they are classified as held for sale.

PROVISIONS

A provision is recognised in the Statement of Financial Position when Council has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits, the amount of which can be reliably estimated, will be required to settle the obligation.

EMPLOYEE ENTITLEMENTS

Provision is made in respect of Tasman District Council's liability for retiring gratuity allowances, annual and long service leave and sick leave.

The retiring gratuity liability is assessed on an actuarial basis using current rates of pay taking into account years of service, years to entitlement and the likelihood staff will reach the point of entitlement. These estimated amounts are discounted to their present value using an interpolated 10 year government bond rate.

Liabilities for accumulating short-term compensated absences (e.g. annual and sick leave) are measured as the amount of unused entitlement accumulated at the balance sheet date that the entity anticipates employees will use in future periods in excess of the days that they will be entitled to in each of those periods.

LANDFILL AFTER CARE COSTS

As operator of the Eves Valley landfill (and owner of a number of closed landfills), Council has a legal obligation 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 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.

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

Council created reserves are reserves established by 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.

STATEMENT OF CASH FLOWS

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

Operating activities include cash received from all income sources and record the cash payments made for the supply of goods and services.

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

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

FUNDING IMPACT STATEMENTS

The Funding Impact Statements ("FIS") have 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 and 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 , 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 and internal borrowing. 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 Prospective 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. Income 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 income in the Prospective Comprehensive Revenue and Expense Statement.

CHANGES IN ACCOUNTING POLICIES

There are no changes to accounting policies.

INFLATION ADJUSTED ACCOUNTS

The 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.

Inflation data for the local government sector is provided by Business and Economic Research Ltd, (BERL). 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 slower economic conditions currently being experienced.

In deriving our inflation-adjusted financial projections in this Plan we have used the data from BERL. Since the preparation of the Long Term Plan 2015-2025 economic conditions have changed and accordingly Council has subsequently reduced the expected inflation rates in this Plan.

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
INCOME			
Revenue from Rates			
General rates	35,039	35,727	35,614
Targeted rates	32,817	34,931	33,697
Operating Activities			
Development and financial contributions	5,267	5,824	5,807
Operating subsidies and grants	4,661	4,607	4,604
Capital subsidies	3,404	3,372	3,349
Other revenue	25,015	27,345	27,228
TOTAL REVENUE	106,203	111,806	110,299
Fair value movement on revaluation	476	653	653
Other gains	87	93	93
Finance income	536	539	557
TOTAL INCOME	107,302	113,091	111,602

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
EXPENSE			
Finance expense	9,864	10,336	9,409
Employee related expense	19,905	20,222	21,037
Expenditure on operating activities	28,656	31,523	31,600
Maintenance	18,603	18,834	18,662
Depreciation and amortisation	23,883	25,383	25,235
TOTAL EXPENSE	100,911	106,298	105,943
TOTAL ACCOUNTING SURPLUS	6,391	6,793	5,659
Share of joint ventures	1,142	1,166	1,166
Share of associates surplus/deficit	0	0	0
NET SURPLUS BEFORE TAXATION	7,533	7,959	6,825
Income tax expense	0	0	0
NET SURPLUS FOR THE YEAR	7,533	7,959	6,825
OTHER COMPREHENSIVE INCOME			
Gain on asset revaluations	47,585	0	0
Asset impairment Loss	0	0	0
Share of associate other comprehensive income	0	0	0
TOTAL OTHER COMPREHENSIVE INCOME	47,585	0	0
TOTAL COMPREHENSIVE SURPLUS/DEFICIT	55,118	7,959	6,825
TOTAL OPERATING SURPLUS (AS ABOVE)	6,391	6,793	5,659
LESS NON-CONTROLLABLE ACTIVITIES			
Capital subsidies	3,404	3,372	3,349
Vested assets	2,966	3,022	3,007
Fair value movement on revaluation	476	653	653
TOTAL NON-CONTROLLABLE ACTIVITIES	6,846	7,047	7,009
TOTAL CONTROLLABLE SURPLUS/DEFICIT	(455)	(254)	(1,350)

PROSPECTIVE STATEMENT OF FINANCIAL POSITION FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
CURRENT ASSETS			
Cash and cash equivalents	1,769	1,319	7,364
Trade and other receivables	11,934	12,740	15,389
Other financial assets	1,715	1,738	1,537
Non current assets held for resale	1,864	1,864	288
TOTAL CURRENT ASSETS	17,282	17,661	24,578
CURRENT LIABILITIES			
Trade and other payables	12,329	12,681	17,143
Employee benefit liabilities	1,722	1,749	2,216
Current portion of borrowings	16,564	17,247	16,047
Current portion of derivative financial instruments	0	0	53
TOTAL CURRENT LIABILITIES	30,615	31,677	35,459
WORKING CAPITAL	(13,333)	(14,016)	(10,881)
NON CURRENT ASSETS			
Investments in associates	88,098	88,098	92,212
Other financial assets	6,574	8,468	8,454
Intangible assets	859	926	1,147
Trade & other receivables	32	34	0
Forestry assets	22,009	22,662	21,227
Investment property	1,869	1,887	1,323
Property, plant and equipment	1,355,265	1,365,346	1,368,139
TOTAL NON CURRENT ASSETS	1,474,706	1,487,421	1,492,502

PROSPECTIVE STATEMENT OF FINANCIAL POSITION FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
NON CURRENT LIABILITIES			
Term borrowings	160,187	164,403	159,259
Derivative Financial Instruments	3,197	3,197	8,075
Employee benefit liabilities	562	571	577
Provisions	1,041	889	1,053
TOTAL NON CURRENT LIABILITIES	164,987	169,060	168,964
TOTAL NET ASSETS	1,296,386	1,304,345	1,312,657
EQUITY			
Accumulated equity	528,482	535,776	543,522
Reserve funds	17,405	18,070	18,610
Revaluation reserves	750,499	750,499	750,525
TOTAL EQUITY	1,296,386	1,304,345	1,312,657

PROSPECTIVE STATEMENT OF CASHFLOWS FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
CASHFLOW FROM OPERATING ACTIVITIES			
CASH WAS PROVIDED FROM:			
Fees and charges	36,191	38,475	37,973
Rates	67,794	70,605	69,288
Dividends received	2,502	2,502	2,802
Interest received	536	539	557
Net GST received	0	0	0
	107,023	112,121	110,620
CASH WAS DISBURSED TO:			
Payments to staff and suppliers	(69,121)	(72,603)	(73,402)
Interest paid	(9,864)	(10,336)	(9,409)
	(78,985)	(82,939)	(82,811)
NET CASH FROM OPERATING ACTIVITIES	28,038	29,182	27,809
CASHFLOW FROM INVESTING ACTIVITIES			
CASH WAS PROVIDED FROM:			
Proceeds from sale of assets	87	93	93
Proceeds from sale of investments	0	0	0
	87	93	93
CASH WAS DISBURSED TO:			
Purchase of investments	(1,482)	(1,917)	(1,916)
Purchase of property, plant and equipment	(33,984)	(32,706)	(33,976)
	(35,466)	(34,623)	(35,892)
NET CASH FROM INVESTING ACTIVITIES	(35,379)	(34,530)	(35,799)

PROSPECTIVE STATEMENT OF CASHFLOWS FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
CASHFLOW FROM FINANCING ACTIVITIES			
CASH WAS PROVIDED FROM:			
Proceeds from loans	24,252	22,145	22,234
CASH WAS DISBURSED TO:			
Repayment of borrowings	(16,564)	(17,247)	(16,045)
NET CASH FROM FINANCING ACTIVITIES	7,688	4,898	6,189
TOTAL NET CASHFLOWS	347	(450)	(1,801)
Opening cash held	1,422	1,769	9,165
CLOSING CASH BALANCE	1,769	1,319	7,364
Represented by:			
Cash and cash equivalents	1,769	1,319	7,364
CASH AND CASH EQUIVALENTS	1,769	1,319	7,364

PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
EQUITY AT THE START OF THE YEAR	1,241,268	1,296,386	1,305,832
Total Comprehensive Revenue and Expenses	55,118	7,959	6,825
EQUITY AT THE END OF THE YEAR	1,296,386	1,304,345	1,312,657
COMPONENTS OF EQUITY			
Accumulated general equity at beginning of year	524,228	528,482	538,534
Net surplus/(deficit) for the year	7,533	7,959	6,825
Net transfers (to)/from reserves	(3,279)	(665)	(1,837)
ACCUMULATED GENERAL EQUITY AT END OF YEAR	528,482	535,776	543,522
Accumulated reserve funds at beginning of year	14,126	17,405	16,773
Net transfers to/(from) reserves	3,279	665	1,837
ACCUMULATED RESERVE FUNDS AT END OF YEAR	17,405	18,070	18,610
Accumulated revaluation reserves at beginning of year	702,914	750,499	750,525
Revaluation surplus/(deficit)	47,585	0	0
ACCUMULATED REVALUATION RESERVES AT END OF YEAR	750,499	750,499	750,525
EQUITY AT THE END OF THE YEAR	1,296,386	1,304,345	1,312,657

PROSPECTIVE CASHFLOW RECONCILIATION FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SURPLUS(DEFICIT) FROM PROSPECTIVE INCOME STATEMENT	7,533	7,959	6,825
ADD NON CASH ITEMS			
Depreciation	23,883	25,383	25,235
Fair value movement on revaluation	(476)	(653)	(653)
Share of associates surplus/deficit	0	0	0
Vested assets	(2,966)	(3,022)	(3,007)
	20,441	21,708	21,575
MOVEMENTS IN WORKING CAPITAL			
Decrease (increase) in accounts receivable	(341)	(806)	(836)
Increase (decrease) in accounts payable	740	352	(1,046)
Increase (decrease) in employee entitlements	51	27	88
	450	(427)	(1,794)
OTHER			
Decrease (increase) in term receivables	(1)	(2)	0
Increase (decrease) in term provisions	0	(152)	(151)
Increase (decrease) in term employee entitlements	17	9	23
	16	(145)	(128)
ADD(DEDUCT) ITEMS CLASSIFIED AS INVESTING OR FINANCING ACTIVITIES			
Gain on sale of assets	(87)	(93)	(93)
Capital creditors	(315)	180	1,424
	(402)	87	1,331
NET CASH FLOW FROM OPERATING ACTIVITIES	28,038	29,182	27,809

PROSPECTIVE FUNDING IMPACT STATEMENT

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

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 and the presentation of this statement are not prepared in accordance with generally accepted accounting practices ("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 New Zealand Transport Agency 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 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	35,365	36,062	36,017
Targeted rates	32,816	34,931	33,697
Subsidies and grants for operating purposes	4,661	4,607	4,604
Fees and charges	15,754	16,637	16,419
Interest and dividends from investments	3,508	3,519	3,836
Local authorities fuel tax, fines, infringement fees, and other receipts	8,284	8,453	8,202
TOTAL OPERATING FUNDING	100,388	104,209	102,775

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	71,328	73,539	74,258
Finance costs	9,844	10,293	9,367
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	81,172	83,832	83,625
SURPLUS (DEFICIT) OF OPERATING FUNDING	19,216	20,377	19,150
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	3,404	3,372	3,349
Development and financial contributions	5,267	5,824	5,807
Increase (decrease) in debt	7,689	4,899	6,189
Gross proceeds from sale of assets	87	93	93
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	16,447	14,188	15,438
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
– to meet additional demand	2,316	1,239	1,366
– to improve the level of service	14,718	17,063	16,743
– to replace existing assets	17,267	14,223	14,441
Increase (decrease) in reserves	(97)	146	144
Increase (decrease) in investments	1,459	1,894	1,894
TOTAL APPLICATIONS OF CAPITAL FUNDING	35,663	34,565	34,588
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(19,216)	(20,377)	(19,150)
FUNDING BALANCE	0	0	0

ENVIRONMENT AND PLANNING

FUNDING IMPACT STATEMENT – ENVIRONMENTAL MANAGEMENT FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	6,618	6,585	6,547
Targeted rates	281	274	200
Subsidies and grants for operating purposes	123	126	125
Fees and charges	2,341	2,413	2,392
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	49	51	50
TOTAL OPERATING FUNDING	9,412	9,449	9,314
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	5,555	5,443	5,495
Finance costs	105	97	56
Internal charges and overheads applied	3,411	3,494	3,401
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	9,071	9,034	8,952
SURPLUS (DEFICIT) OF OPERATING FUNDING	341	415	362
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(146)	(146)	(89)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	(146)	(146)	(89)

FUNDING IMPACT STATEMENT – ENVIRONMENTAL MANAGEMENT FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	185	259	257
Increase (decrease) in reserves	10	10	16
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	195	269	273
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(341)	(415)	(362)
FUNDING BALANCE	0	0	0

ENVIRONMENT AND PLANNING (CONTINUED)

FUNDING IMPACT STATEMENT – PUBLIC HEALTH AND SAFETY FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	1,576	1,615	1,708
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	3,298	3,393	3,477
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	95	97	96
TOTAL OPERATING FUNDING	4,969	5,105	5,281
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	3,127	3,196	3,358
Finance costs	21	32	27
Internal charges and overheads applied	1,736	1,772	1,795
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	4,884	5,000	5,180
SURPLUS (DEFICIT) OF OPERATING FUNDING	85	105	101
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	42	42
Development and financial contributions	0	0	0
Increase (decrease) in debt	339	23	26
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	339	65	68

FUNDING IMPACT STATEMENT – PUBLIC HEALTH AND SAFETY FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	410	152	151
Increase (decrease) in reserves	14	18	18
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	424	170	169
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(85)	(105)	(101)
FUNDING BALANCE	0	0	0

ENGINEERING

FUNDING IMPACT STATEMENT – TRANSPORTATION, ROADS AND FOOTPATHS FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	11,461	11,643	11,598
Targeted rates	0	0	0
Subsidies and grants for operating purposes	4,344	4,281	4,281
Fees and charges	139	143	141
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	358	368	365
TOTAL OPERATING FUNDING	16,302	16,435	16,385
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	8,552	8,671	8,742
Finance costs	1,801	1,856	1,994
Internal charges and overheads applied	1,177	1,150	912
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	11,530	11,677	11,648
SURPLUS (DEFICIT) OF OPERATING FUNDING	4,772	4,758	4,737
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	3,404	3,330	3,307
Development and financial contributions	134	150	150
Increase (decrease) in debt	(922)	2,267	2,152
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0

FUNDING IMPACT STATEMENT – TRANSPORTATION, ROADS AND FOOTPATHS FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
TOTAL SOURCES OF CAPITAL FUNDING	2,616	5,747	5,609
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	2,377	5,477	5,352
- to replace existing assets	5,011	5,028	4,994
Increase (decrease) in reserves	0	0	0
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	7,388	10,505	10,346
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(4,772)	(4,758)	(4,737)
FUNDING BALANCE	0	0	0

COASTAL STRUCTURES

FUNDING IMPACT STATEMENT – COASTAL STRUCTURES FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	608	462	435
Targeted rates	105	102	101
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
TOTAL OPERATING FUNDING	713	564	536
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	464	316	308
Finance costs	95	92	80
Internal charges and overheads applied	43	42	33
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	602	450	421
SURPLUS (DEFICIT) OF OPERATING FUNDING	111	114	115
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(23)	(107)	(101)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	(23)	(107)	(101)

FUNDING IMPACT STATEMENT – COASTAL STRUCTURES FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	82	0	0
- to replace existing assets	0	0	0
Increase (decrease) in reserves	6	7	14
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	88	7	14
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(111)	(114)	(115)
FUNDING BALANCE	0	0	0

WATER SUPPLY

FUNDING IMPACT STATEMENT – WATER SUPPLY FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	159	171	172
Targeted rates	8,423	8,946	8,559
Subsidies and grants for operating purposes	0	0	0
Fees and charges	1,363	1,500	1,406
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
TOTAL OPERATING FUNDING	9,945	10,617	10,137
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	4,771	4,864	4,833
Finance costs	2,034	2,431	2,070
Internal charges and overheads applied	828	780	993
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	7,633	8,075	7,896
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,312	2,542	2,241
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	582	652	651
Increase (decrease) in debt	4,712	5,433	5,772
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	5,294	6,085	6,423

FUNDING IMPACT STATEMENT – WATER SUPPLY FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	317	0	0
- to improve the level of service	1,723	2,914	2,778
- to replace existing assets	3,982	3,840	3,983
Increase (decrease) in reserves	125	(21)	9
Increase (decrease) in investments	1,459	1,894	1,894
TOTAL APPLICATIONS OF CAPITAL FUNDING	7,606	8,627	8,664
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,312)	(2,542)	(2,241)
FUNDING BALANCE	0	0	0

WASTEWATER

FUNDING IMPACT STATEMENT – WASTEWATER FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	10,408	11,035	10,475
Subsidies and grants for operating purposes	0	0	0
Fees and charges	170	270	268
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	4,520	4,543	4,519
TOTAL OPERATING FUNDING	15,098	15,848	15,262
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	8,516	9,053	9,006
Finance costs	2,526	2,487	1,852
Internal charges and overheads applied	618	673	957
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	11,660	12,213	11,815
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,438	3,635	3,447
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	1,412	1,601	1,601
Increase (decrease) in debt	210	(2,262)	(2,057)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	1,622	(661)	(456)

FUNDING IMPACT STATEMENT – WASTEWATER FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	0	63	0
- to improve the level of service	3,992	2,449	2,432
- to replace existing assets	1,068	462	559
Increase (decrease) in reserves	0	0	0
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	5,060	2,974	2,991
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,438)	(3,635)	(3,447)
FUNDING BALANCE	0	0	0

STORMWATER

FUNDING IMPACT STATEMENT – STORMWATER FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	3,885	4,510	4,518
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
TOTAL OPERATING FUNDING	3,885	4,510	4,518
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,198	1,443	1,483
Finance costs	1,027	1,195	1,103
Internal charges and overheads applied	424	458	525
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	2,649	3,096	3,111
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,236	1,414	1,407
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	1,305	1,486	1,486
Increase (decrease) in debt	1,830	3,529	3,492
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	3,135	5,015	4,978

FUNDING IMPACT STATEMENT – STORMWATER FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	1,981	1,139	1,131
- to improve the level of service	1,932	5,112	5,077
- to replace existing assets	458	178	177
Increase (decrease) in reserves	0	0	0
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	4,371	6,429	6,385
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,236)	(1,414)	(1,407)
FUNDING BALANCE	0	0	0

SOLID WASTE

FUNDING IMPACT STATEMENT – SOLID WASTE FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	287	322	333
Targeted rates	2,201	2,301	2,277
Subsidies and grants for operating purposes	0	0	0
Fees and charges	5,275	5,623	5,587
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	156	171	170
TOTAL OPERATING FUNDING	7,919	8,417	8,367
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	6,167	6,818	6,804
Finance costs	400	356	348
Internal charges and overheads applied	446	471	403
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	7,013	7,645	7,555
SURPLUS (DEFICIT) OF OPERATING FUNDING	906	772	812
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(166)	(682)	(529)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	(166)	(682)	(529)

FUNDING IMPACT STATEMENT – SOLID WASTE FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	18	37	235
- to improve the level of service	567	52	52
- to replace existing assets	256	0	0
Increase (decrease) in reserves	(101)	1	(4)
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	740	90	283
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(906)	(772)	(812)
FUNDING BALANCE	(0)	0	0

FLOOD PROTECTION AND RIVER CONTROL WORKS

FUNDING IMPACT STATEMENT – FLOOD PROTECTION AND RIVER CONTROL WORKS FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	35	34	33
Targeted rates	2,691	2,759	2,720
Subsidies and grants for operating purposes	0	0	0
Fees and charges	42	43	43
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	218	224	222
TOTAL OPERATING FUNDING	2,986	3,060	3,018
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,519	1,561	1,554
Finance costs	38	32	18
Internal charges and overheads applied	264	274	264
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	1,821	1,867	1,836
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,165	1,193	1,182
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(105)	(105)	(93)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	(105)	(105)	(93)

FUNDING IMPACT STATEMENT – FLOOD PROTECTION AND RIVER CONTROL WORKS FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	1,032	1,059	1,052
- to replace existing assets	0	0	0
Increase (decrease) in reserves	28	29	37
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,060	1,088	1,089
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,165)	(1,193)	(1,182)
FUNDING BALANCE	0	0	0

COMMUNITY DEVELOPMENT

FUNDING IMPACT STATEMENT – COMMUNITY FACILITIES AND PARKS FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	8,472	8,755	8,719
Targeted rates	3,329	3,498	3,347
Subsidies and grants for operating purposes	116	119	118
Fees and charges	1,284	1,339	1,334
Internal charges and overheads recovered	471	477	477
Local authorities fuel tax, fines, infringement fees, and other receipts	28	24	23
TOTAL OPERATING FUNDING	13,700	14,212	14,018
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	8,065	8,272	8,291
Finance costs	1,641	1,632	1,521
Internal charges and overheads applied	2,578	2,711	2,653
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	12,284	12,615	12,465
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,416	1,597	1,553
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	1,834	1,936	1,919
Increase (decrease) in debt	254	(1,051)	(1,074)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	2,088	885	845

FUNDING IMPACT STATEMENT – COMMUNITY FACILITIES AND PARKS FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	4,021	1,966	1,965
Increase (decrease) in reserves	(517)	516	433
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	3,504	2,482	2,398
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,416)	(1,597)	(1,553)
FUNDING BALANCE	0	0	0

COMMUNITY RELATIONS

FUNDING IMPACT STATEMENT – COMMUNITY RELATIONS FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	1,184	1,199	1,182
Targeted rates	1,205	1,209	1,205
Subsidies and grants for operating purposes	78	80	80
Fees and charges	174	176	175
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	5	5	5
TOTAL OPERATING FUNDING	2,646	2,669	2,647
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	2,029	2,051	2,045
Finance costs	107	99	92
Internal charges and overheads applied	359	368	359
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	2,495	2,518	2,496
SURPLUS (DEFICIT) OF OPERATING FUNDING	151	151	151
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(151)	(151)	(151)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	(151)	(151)	(151)

FUNDING IMPACT STATEMENT – COMMUNITY RELATIONS FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	0	0	0
Increase (decrease) in reserves	0	0	0
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	0	0	0
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(151)	(151)	(151)
FUNDING BALANCE	0	0	0

GOVERNANCE

FUNDING IMPACT STATEMENT – GOVERNANCE FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	2,946	3,010	3,025
Targeted rates	289	296	295
Subsidies and grants for operating purposes	0	0	0
Fees and charges	25	89	88
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
TOTAL OPERATING FUNDING	3,260	3,395	3,408
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,928	2,062	2,089
Finance costs	0	0	0
Internal charges and overheads applied	844	817	782
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	2,772	2,879	2,871
SURPLUS (DEFICIT) OF OPERATING FUNDING	488	516	537
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	0	0	0
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	0	0	0

FUNDING IMPACT STATEMENT – GOVERNANCE FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	2	2	2
Increase (decrease) in reserves	486	514	535
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	488	516	537
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(488)	(516)	(537)
FUNDING BALANCE	0	0	0

COUNCIL ENTERPRISES

FUNDING IMPACT STATEMENT – COUNCIL ENTERPRISES FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	(4)	46	28
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	1,344	1,422	1,269
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	3,785	3,913	3,666
TOTAL OPERATING FUNDING	5,125	5,381	4,963
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	2,815	2,867	2,944
Finance costs	451	536	501
Internal charges and overheads applied	511	473	521
Other operating funding applications	0	0	0
TOTAL APPLICATIONS OF OPERATING FUNDING	3,777	3,876	3,966
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,348	1,505	997
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	2,533	181	205
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
TOTAL SOURCES OF CAPITAL FUNDING	2,533	181	205

FUNDING IMPACT STATEMENT – COUNCIL ENTERPRISES FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
– to meet additional demand	0	0	0
– to improve the level of service	3,013	0	0
– to replace existing assets	180	1,113	1,105
Increase (decrease) in reserves	688	573	97
Increase (decrease) in investments	0	0	0
TOTAL APPLICATIONS OF CAPITAL FUNDING	3,881	1,686	1,202
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,348)	(1,505)	(997)
FUNDING BALANCE	0	0	0

* The Long Term Plan 2015-2025 erroneously included in the description of this activity Property Services (i.e. residential tenancies, Council offices and libraries and provision of leasing and property management services). It does include Council's Commercial Activities (i.e. forestry, aerodromes, ports, commercial campgrounds and commercial property), as per the remainder of the description.

DEPRECIATION AND AMORTISATION EXPENSE BY GROUPS OF ACTIVITIES

GROUP OF ACTIVITY	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
Environmental Management	204	243	143
Public Health and Safety	7	8	140
Roading and Footpaths	10,606	11,708	11,074
Coastal Assets	71	71	65
Solid Waste	279	306	448
Wastewater and Sewage Control	2,620	2,729	2,708
Stormwater	1,548	1,627	1,466
Flood Protection and River Control Works	39	59	395
Water	3,480	3,670	2,985
Community Relations	40	40	40
Community Facilities and Parks	2,979	2,606	3,417
Council Enterprises and Property	1,054	1,276	799
Governance	1	1	1

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.

This information was previously included within Council's Cost of Service Statements, however, under the new financial reporting regulations the funding impact statements exclude non-cash/accounting transactions such as depreciation.

PROSPECTIVE BALANCED BUDGET STATEMENT

PROSPECTIVE BALANCED BUDGET STATEMENT FOR THE ANNUAL PLAN 2016/2017	2015/2016 LTP BUDGET \$000	2016/2017 LTP BUDGET \$000	2016/2017 BUDGET \$000
Total income	107,302	113,091	111,602
Total expenditure	100,911	106,298	105,943
TOTAL ACCOUNTING SURPLUS	6,391	6,793	5,659
LESS			
Vested assets	2,966	3,022	3,007
Other gains/losses	476	653	653
Development and financial contributions	5,267	5,824	5,807
Capital rates income	3,119	3,142	2,789
Capital grants and subsidies	3,404	3,372	3,349
Loan principal repaid from rates income	942	975	965
	16,174	16,988	16,570
PLUS			
Depreciation not funded	10,653	11,234	11,693
Operations funded from reserve funds	827	615	911
	11,480	11,849	12,604
UNDERLYING OPERATING SURPLUS/(DEFICIT)	1,697	1,654	1,693
Net transfers to reserves and equity	(1,697)	(1,654)	(1,693)
BALANCED BUDGET	0	0	0

FINANCIAL REGULATIONS BENCHMARKS

ANNUAL PLAN DISCLOSURE STATEMENT FOR YEAR ENDING 30 JUNE 2017

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	\$51m	\$36m	Yes
• Target rates revenue	\$46m	\$34m	Yes
• Rates increases	3%	0.94%	Yes
Debt affordability benchmark			
• Net debt limit	\$200m	\$93m	Yes
• Net debt to equity	20%	7%	Yes
• Net debt to operating revenue	225%	87%	Yes
• Net interest to operating revenue	15%	8%	Yes
• Net interest to rate revenue	25%	13%	Yes
Balanced budget benchmark	100%	98%	No
Essential services benchmark	100%	148%	Yes
Debt servicing benchmark	15%	9%	Yes

NOTES

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

2 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.

3 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, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment)
- (2) Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

4 ESSENTIAL SERVICES BENCHMARK

- (1) For this benchmark, 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.

5 DEBT SERVICING BENCHMARK

- (1) For the 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, or 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.

BALANCED BUDGET BENCHMARK

This benchmark result is based on the prescribed definitions of the regulations (outlined above). The Financial Strategy outlines a fundamental change in direction for Council in progressively funding depreciation from 2015/16. Given the full depreciation charge is included in the operating expenses used to determine the above result; this produces an operating deficit as defined by the regulations that does not reflect the cash operating position of Council. A more detailed balanced budget is contained in the financial statements above. This shows Council runs a cash operating surplus over the same period; we considered this a better measure of Council's operating performance.

RESERVE FUNDS

Changes to the Local Government Act 2002 now require 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. Council also does not charge/pay ‘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.

RESERVE REPORTING	ACTIVITY TO WHICH THE FUND RELATES	OPENING BALANCE 1 JULY 2016 \$ (000'S)	TRANSFER INTO FUND \$ (000'S)	TRANSFERS OUT OF FUND \$ (000'S)	CLOSING BALANCE 30 JUNE 2017 \$ (000'S)
Reserve Financial Contributions Reserve	Community Facilities & Parks	3,259	2,034	(1,621)	3,672
Rivers Disaster Fund	Rivers & Flood Protection	780	37	-	817
Rivers Reserve	Rivers & Flood Protection	730	3,053	(3,053)	730
Water Reserve	Water	3,004	18,649	(18,639)	3,014
Wastewater Reserve	Wastewater	5,496	16,377	(16,377)	5,496
Self Insurance Fund	Overall Council	961	-	-	961
Stormwater Reserve	Stormwater	539	9,574	(9,574)	539
Solid Waste Reserve	Solid Waste	1,167	8,918	(9,073)	1,012
Dog Control Reserve	Public Health & Safety	29	451	(434)	46
Community Facilities Rate Reserve	Community Facilities & Parks	552	3,926	(3,926)	552
Camping Ground Reserve	Council Enterprises & Property	(31)	1,525	(1,756)	(262)
Community Housing Reserve	Community Facilities & Parks	114	731	(710)	135

RESERVE REPORTING	ACTIVITY TO WHICH THE FUND RELATES	OPENING BALANCE 1 JULY 2016 \$ (000'S)	TRANSFER INTO FUND \$ (000'S)	TRANSFERS OUT OF FUND \$ (000'S)	CLOSING BALANCE 30 JUNE 2017 \$ (000'S)
Development Contribution Reserve	Roading & Footpaths, Water, Wastewater, Stormwater	(2,126)	3,888	(2,698)	(936)
General Disaster Fund	Governance	2,299	535	-	2,834
TOTAL		16,773	69,698	(67,861)	18,610

RESERVES

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.

ABEL TASMAN FORESHORE RESERVE

The Abel Tasman Foreshore Scenic Reserve was gazetted as a scenic reserve in January 2007. It is managed under delegated authority from the Minister of Conservation and the Director-General of Conservation by an Administration Committee, which consists of the Chief Executive Officer of Tasman District Council and the Conservator of the Nelson/Marlborough Conservancy of the Department of Conservation. Council collects the funds on behalf of the Administration Committee and these funds are used for Council or Department of Conservation projects in the scenic reserve. The Abel Tasman Foreshore reserve is used to separate all funding and expenditure on this activity. Any income received during a year is expected to be matched by expenditure.

DEVELOPMENT CONTRIBUTION RESERVE

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. That infrastructure will need to expand and be further developed in order to cope with the demands of population growth. 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 in four separate accounts; 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. The opening balance of development contributions loans are \$5,773,000.

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. Variations 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. 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. 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 acquisition and development of land for reserves, and to the development and upgrading of community services. 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, Richmond ward). Strict criteria apply to the use of these funds.

PINEGROVE TRUST RESERVE

Council administers these funds on behalf of the Pinegrove Trust. The trustees of the Pinegrove Trust decide who receives grants each year. Grants paid are roughly equivalent to the interest received on the funds for the year so as to not deplete the fund.

GENERAL DISASTER FUND

The General Disaster Fund is to cover uninsurable assets like roads and bridges. Council usually receives a subsidy from NZ Transport Agency to cover part of the costs of any roads and bridges damaged in a disaster but Council needs to 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 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.

RATES: FUNDING IMPACT STATEMENT

The Local Government (Rating) Act 2002 sets out the methods by which local authorities can rate and details criteria around the use of those rates. The Local Government Act 2002 sets out those processes and policies that must be applied in the establishment of rating systems including the provision of information to communities.

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 district wide 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 Certificate of Title but can include two or more Certificate of Titles or part Certificates 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 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 preceding financial year, as well as the projected total capital value and land value of these rating units.

STATISTICS	PROJECTED FIGURES AT 1 JULY 2016		
	RATEABLE	NON RATEABLE	TOTAL RATING UNITS
Capital value	\$13,354,773,819	\$730,140,150	\$14,084,913,969
Land value	\$7,262,682,330	\$494,692,150	\$7,757,374,480
Rating Units	22,766	1324	24,090

Funds raised by uniform charges, which include the UAGC and any targeted rate set as a fixed amount per rating unit (excluding water and wastewater) cannot exceed 30% of the total rates revenue. The Council is projecting its uniform charges at 19%, which is below the maximum allowed level.

	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 facilities and parks, community relations, governance, and council enterprises and property.</p> <p><i>A portion of the general rate is used to fund 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 activities.</i></p>		

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2016-2017 RATE (GST INC)	2016-2017 TOTAL RATE (\$ '000S, GST INC)
Every rateable rating unit in the District		Rate in the \$ of Capital Value	0.2572 cents	34,354
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$290.00	6,602

	DIFFERENTIAL CATEGORY
TARGETED RATES	
The Council will not accept lump sum contributions (as defined by Section 117A of the Act) in respect of any targeted rate.	
1. STORMWATER RATE	
(Funding the Stormwater activities including operating, maintaining and improving the stormwater infrastructure assets.) <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> <i>*Urban Drainage Area – Stormwater Differential – A differential of 1 will apply.</i> <i>*Balance of the District – General Drainage Stormwater Differential – A differential of 0.105 will apply.</i>	Urban Drainage Area – Stormwater Differential Balance of the District – General Drainage Stormwater Differential
2. WATER SUPPLY RATES	
2.1 Water Supply Rates – Urban Water Supply Metered Connections and Rural Water Extensions to Urban Water Schemes <i>Ratepayers on the Urban Water Supply with a metered connection pay both a volumetric water supply rate and a service charge water supply rate. The portion of revenue allocated to the service charge 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.</i>	
2.1(a) Water Supply – Urban Water Supply Metered Connections (excluding Motueka Urban Water Supply & Industrial Water Supply Agreement Holders): 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 Urban Water Supply & Industrial Water Supply Agreement Holders): Service Charge (Funding the urban water supply (not including Motueka) including operating, maintaining and improving the infrastructure assets relating to water supply.)	

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2016-2017 RATE (GST INC)	2016-2017 TOTAL RATE (\$ '000S, 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	0.0719 cents	4,714
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	0.0075 cents	478
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 Urban Water Supply because they have a different targeted rate, and excluding the industrial water supply users who have a commercial water supply agreement with the Council that will be charged for via charges		Per m ³ of water supplied	\$2.14	4,227
Provision of a service being a connection to a metered water supply by rating units in the District, excluding those connected to the Motueka Urban Water Supply, and excluding the industrial water supply users who have a commercial water supply agreement with the Council		Fixed amount \$ per connection (meter)	\$314.87	3,002

	DIFFERENTIAL CATEGORY
<p>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, Mapua/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></p>	
<p>2.2 Water Supply – Motueka Urban Water Supply Metered Connections (Funding the Motueka Urban Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.) <i>The existing Motueka Urban Water Supply account will continue to operate separately to the Water Supply – Urban Metered Connections account. This means that the water charges for the existing connected Motueka water users will have a different cost structure. As significant renewals and capital upgrades are required, these will be reflected in the water supply charges.</i> <i>In the event that full reticulation of the whole Motueka Township proceeds then it is intended that the existing Motueka Urban Water Supply account will become part of the Water Supply- Urban Metered Connections account.</i> <i>This water rate will be billed separately from the rates invoice.</i></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.) <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> <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 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> <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

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2016-2017 RATE (GST INC)	2016-2017 TOTAL RATE (\$ '000S, GST INC)
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	\$623.97	705
Provision of service being a connection to the Motueka Urban Water Supply		Per m ³ of water supplied	\$1.82	392
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).	\$560.32	289
		Extent of provision of service: 1m ³ /day (based on size of water restrictor volume).	\$431.44	195

	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>	

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2016-2017 RATE (GST INC)	2016-2017 TOTAL RATE (\$ '000S, 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	\$337.98	360
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	\$159.47	85
Provision of a service being a connection to the Eighty-Eight Valley Rural Water Supply through a lowflow restricted water connection		Fixed amount \$ per connected rating unit	\$177.46	30
Provision of a service being a connection to the Hamama Rural Water Supply		Rate in the \$ of Land Value	0.038 cents	7
Provision of a service being a connection to the Hamama Rural Water Supply		Fixed amount \$ per connected rating unit	\$191.79	5
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

	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>	

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2016-2017 RATE (GST INC)	2016-2017 TOTAL RATE (\$ '000S, GST INC)
Where the land is situated being rating units in the Motueka Firefighting Water Supply Rating Area	C1	Fixed amount \$ per Rating Unit	\$23.92	79
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	0.1037 cents	51
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	42
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	\$355.00	316

	DIFFERENTIAL CATEGORY	
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3. WASTEWATER RATE

<p>(Funding the Wastewater and Sewage Disposal 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, no more than one toilet will be liable for the wastewater rate.</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> <p><i>*One toilet or urinal. A differential of 1 is set.</i></p> <p><i>*2-10 toilets or urinals. A differential of 0.75 is set.</i></p> <p><i>*11 or more toilets or urinals. A differential of 0.5 is set.</i></p> <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>		
	First toilet or urinal ("pan")	
	2-10 toilets or urinals ("pans")	
	11 or more toilets or urinals ("pans")	

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	

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2016-2017 RATE (GST INC)	2016-2017 TOTAL RATE (\$ '000S, GST INC)
Provision or availability 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. The availability of a service is considered to be present when a building consent has been issued meaning the number of toilets and/or urinals authorised has been determined.				
		Uniform charge in the \$ for each toilet or urinal (pan)	\$737.74	9,792
		Uniform charge in the \$ for each toilet or urinal (pan)	\$553.30	1,640
		Uniform charge in the \$ for each toilet or urinal (pan)	\$368.87	614
Every rateable rating unit in the District.				
Where the land is situated being rateable rating units in the River Rating Area X	F1,F2	Rate in the \$ of Land Value	0.1184 cents	816
Where the land is situated being rateable rating units in the River Rating Area Y	F1,F2	Rate in the \$ of Land Value	0.1184 cents	704
Where the land is situated being rateable rating units in the River Rating Area Z	F2	Rate in the \$ of Land Value	0.0255 cents	1,522

	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>	<div data-bbox="948 331 1442 853" style="background-color: #cccccc; height: 233px;"></div> <div data-bbox="948 853 1442 996" style="background-color: #cccccc; padding: 5px;">Motueka Business Area A Differential</div> <div data-bbox="948 996 1442 1144" style="background-color: #cccccc; padding: 5px;">Motueka Business Area B Differential</div>	
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>		
7. RUBY BAY STOPBANK RATE		
<p>(Funding the costs of Coastal Structure activities – the capital costs of the Ruby Bay Stop Bank.)</p>		

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2016-2017 RATE (GST INC)	2016-2017 TOTAL RATE (\$ '000S, 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	0.0476 cents	40
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	0.0315 cents	20
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	0.0478 cents	120
Where the land is situated being rateable rating units in the Ruby Bay Stopbank Rating Area	I1	Fixed amount \$ per Rating Unit	\$1,072.31	11

	DIFFERENTIAL CATEGORY
8. MAPUA STOPBANK RATE	
(Funding the costs of Coastal Structure activities – the capital costs of the Mapua Stop Bank and the operating and other costs of the Ruby Bay & Mapua Stop Banks and coastal studies.)	
9. MOTUEKA FLOOD CONTROL RATE	
(Funding Flood Protection and River Control Works – the costs of the Motueka Flood Control Project, including project investigation design and feasibility study.)	
<i>The flood control was intended to benefit the rating units in the Motueka Flood Control Rating areas, with a higher degree of benefits for those that are closer to the river. For this reason the Council has determined that a differential charge will be applied.</i>	Motueka Flood Control Area A Differential
<i>The differentials are set so that the A Differential contributes 57% of the planned targeted rate revenue and the B Differential contributes 43% of the planned targeted rate revenue.</i>	Motueka Flood Control Area B Differential
10. 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>	Torrent Bay Area A Differential
<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 B Differential
11. DISTRICT FACILITIES RATE	
(Funding Community Facilities and Parks 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.)	
12. SHARED FACILITIES RATE	
(Funding Community Facilities and Parks 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.)	
13. FACILITIES OPERATIONS RATE	
(Funding Community Facilities and Parks activities including the operating costs of various community facilities within the District.)	

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2016-2017 RATE (GST INC)	2016-2017 TOTAL RATE (\$ '000S, GST INC)
Where the land is situated being rateable rating units in the Mapua Stopbank Rating Area	J1	Fixed amount \$ per Rating Unit	\$82.12	84
Where the land is situated being rateable rating units in the Motueka Flood Control Rating Area A and B	K1-K2			
Where the land is situated being rateable rating units in the Motueka Flood Control Rating Area A	K1	Rate in the \$ of Capital Value	0.0121 cents	51
Where the land is situated being rateable rating units in the Motueka Flood Control Rating Area B	K2	Rate in the \$ of Capital Value	0.0016 cents	38
Where the land is situated being rateable rating units in the Torrent Bay Rating Area A and B	L1-L2			
Where the land is situated being rateable rating units in the Torrent Bay Rating Area A	L1	Fixed amount \$ per Rating Unit	\$935.46	10
Where the land is situated being rateable rating units in the Torrent Bay Rating Area B	L2	Fixed amount \$ per Rating Unit	\$263.85	10
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$55.82	1,271
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$72.59	1,653
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$40.63	925

	DIFFERENTIAL CATEGORY	
14. MUSEUMS FACILITIES RATE		
(Funding Community Relations museum activities including contributing to the capital and operating costs of the Regional Museum, and the Council's District museums.)		
15. REFUSE/ RECYCLING RATE		
(Funding Solid Waste activities including kerbside recycling, rubbish collection and other waste related activities.)		
16. MAPUA REHABILITATION RATE		
(Funding costs of Environmental Management activities – the Mapua rehabilitation project.)		
17. 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.)		
18. 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.)		
19. WARM TASMAN RATE		
(Funding the costs of Environmental Management activities – the Warm Tasman Scheme.) <i>The rate will commence in the first rating year after the application is finalised.</i>		
TOTAL INCLUDING GST		
TOTAL EXCLUDING GST		

CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2016-2017 RATE (GST INC)	2016-2017 TOTAL RATE (\$ '000S, GST INC)
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$60.87	1,386
Where the land is situated being rating units in the Refuse-Recycling Rating Area	M1-M16	Fixed amount \$ per Rating Unit	\$136.93	2,619
Every rateable rating unit in the District		Fixed amount \$ per Rating Unit	\$7.21	164
Where the land is situated being rateable rating units in the Golden Bay Community Board Rating Area, which is the Golden Bay Ward	N1	Fixed amount \$ per Rating Unit	\$18.02	59
Where the land is situated being rateable rating units in the Motueka Community Board Rating Area, which is the Motueka Ward	O1	Fixed amount \$ per Rating Unit	\$17.67	100
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	\$0.1727	65
				79,707
				69,310

ASSESSMENT AND INVOICING

Rates are set as at 1 July each year and the Council invoices rates quarterly, with the instalment 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 assessments will be rounded down to the nearest 10 cents where applicable, will be inclusive of Goods and Services Tax and are due and payable to the Tasman District Council at the Council Offices in four instalments. The 2016/2017 rates instalments due dates are:

Instalment 1	22 August 2016
Instalment 2	21 November 2016
Instalment 3	20 February 2017
Instalment 4	22 May 2017

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. All invoices are due for payment on the 20th of the month following the month in which the invoice is issued or the next working day if the 20th is a weekend or public holiday.

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

PENALTIES

Under Section 57 and 58 of the Local Government (Rating) Act 2002 the Council prescribes a penalty of ten percent (10%) of the amount of rate instalments remaining unpaid by the due date to be added on the following dates:

Instalment 1	23 August 2016
Instalment 2	22 November 2016
Instalment 3	21 February 2017
Instalment 4	23 May 2017

A penalty of five percent (5%) will be added to rates that remain unpaid from previous years on 1 July 2016, and to any portion still remaining unpaid on 4 January 2017.

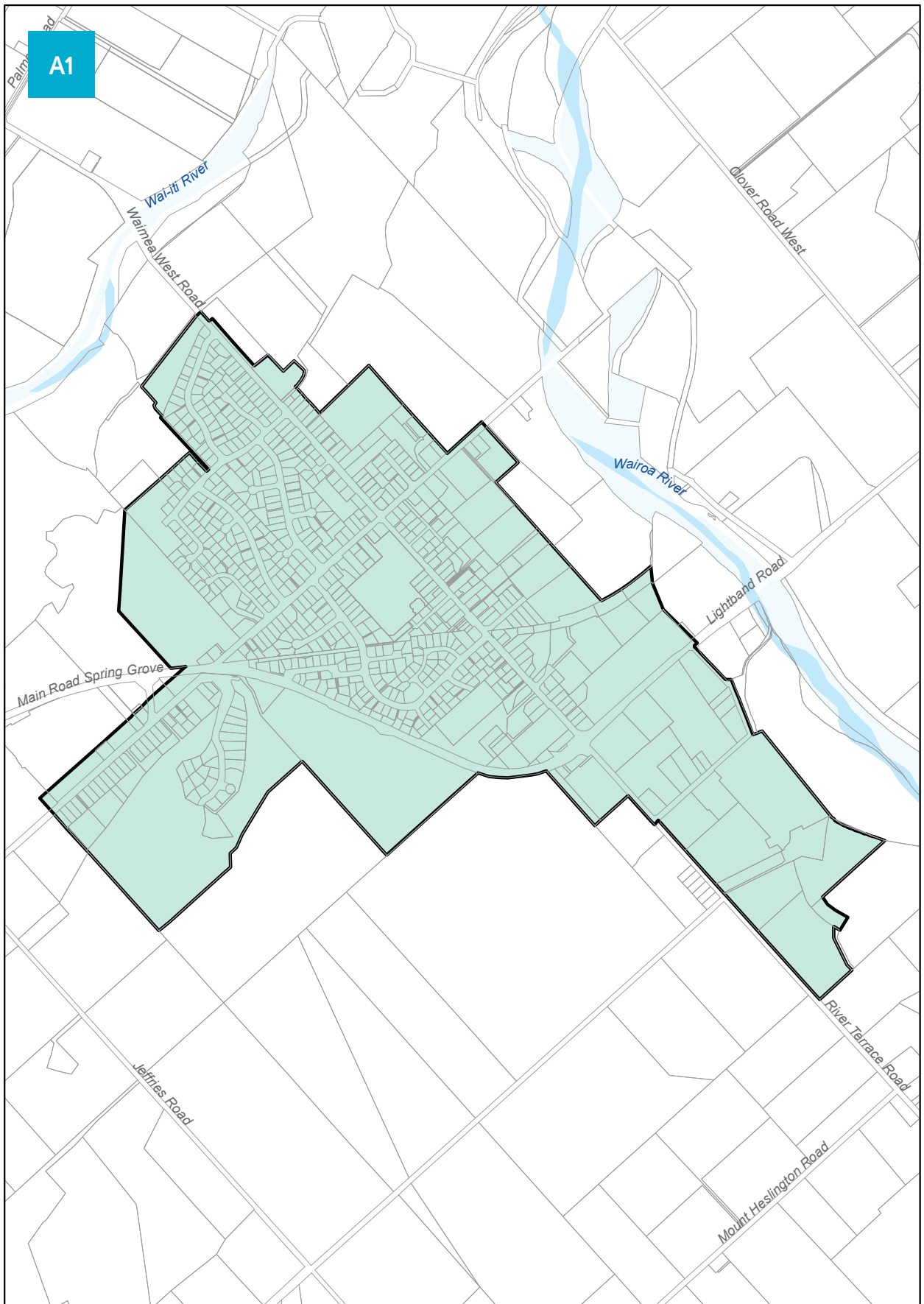
A penalty of 10 percent (10%) will be added to the amount of metered water rates remaining unpaid on the next working day after the last date for payment as shown on the metered water invoice.

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.

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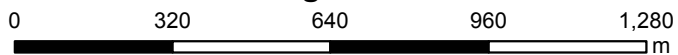
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**Stormwater Urban Drainage Rating Area
Brightwater**

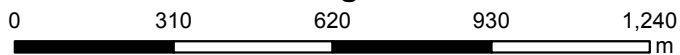


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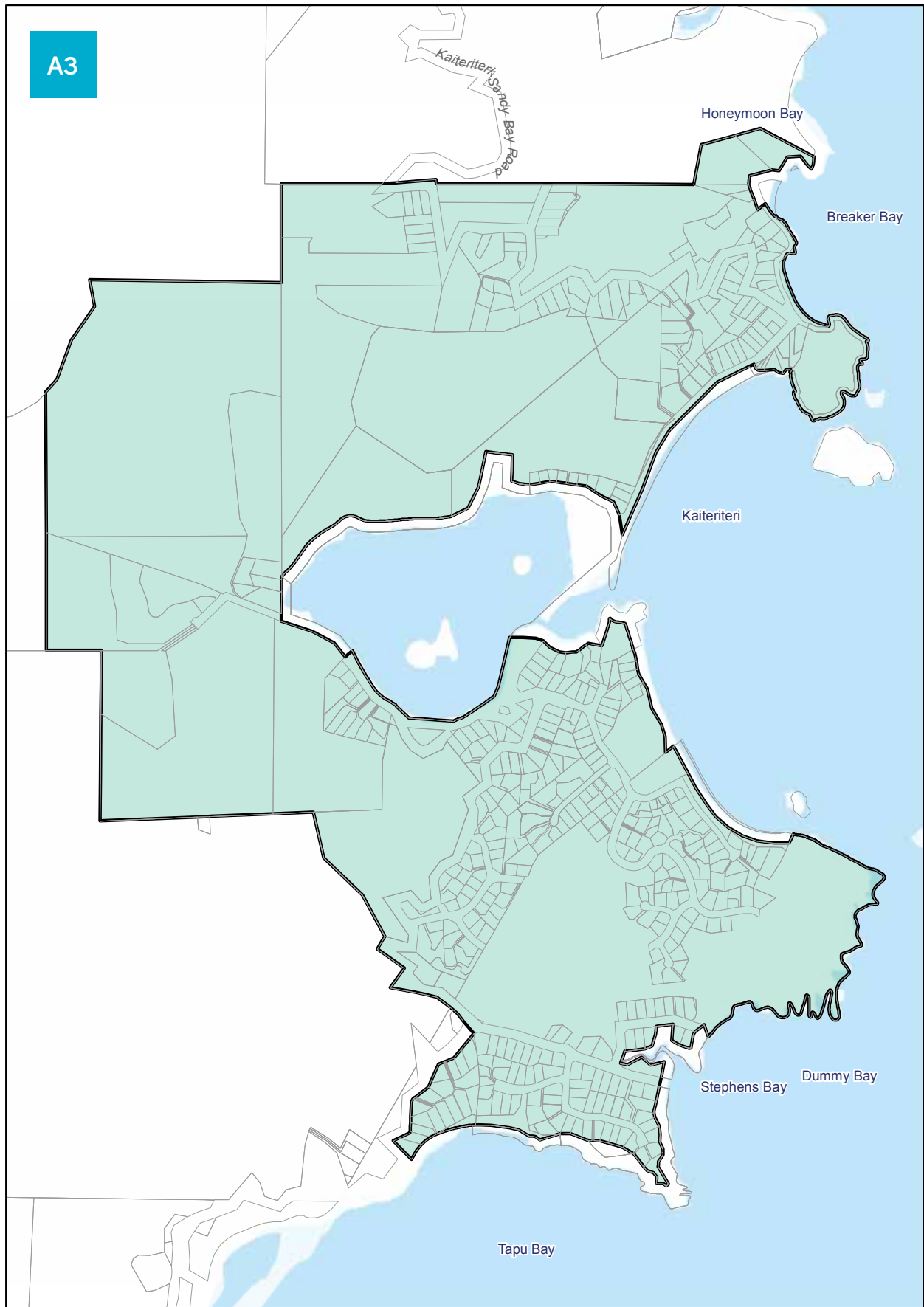


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Stormwater Urban Drainage Rating Area Collingwood



A3



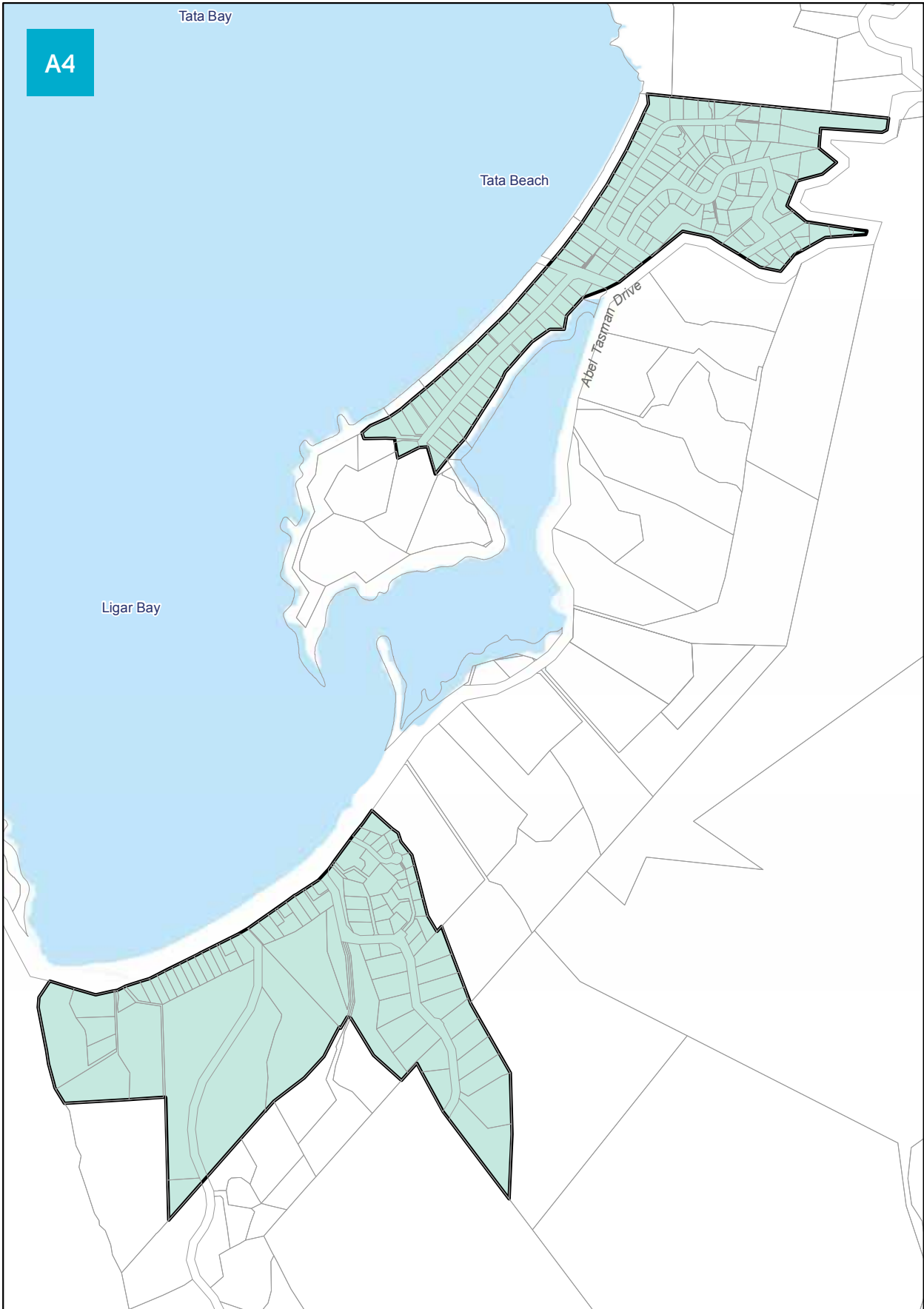
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**Stormwater Urban Drainage Rating Area
Kaiteriteri**



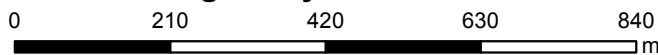
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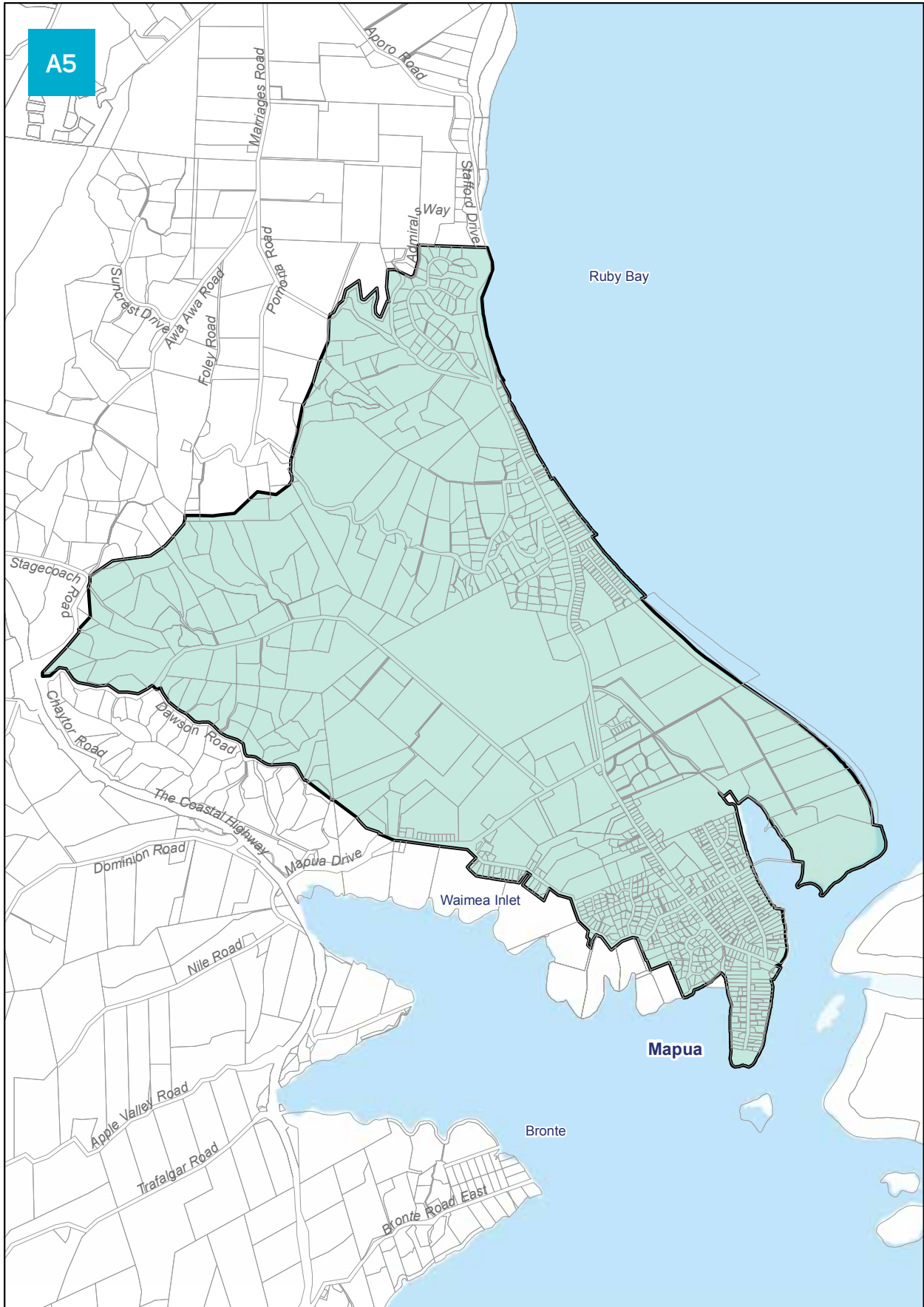




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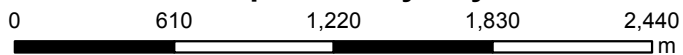
Stormwater Urban Drainage Rating Area
Ligar Bay - Tata Beach

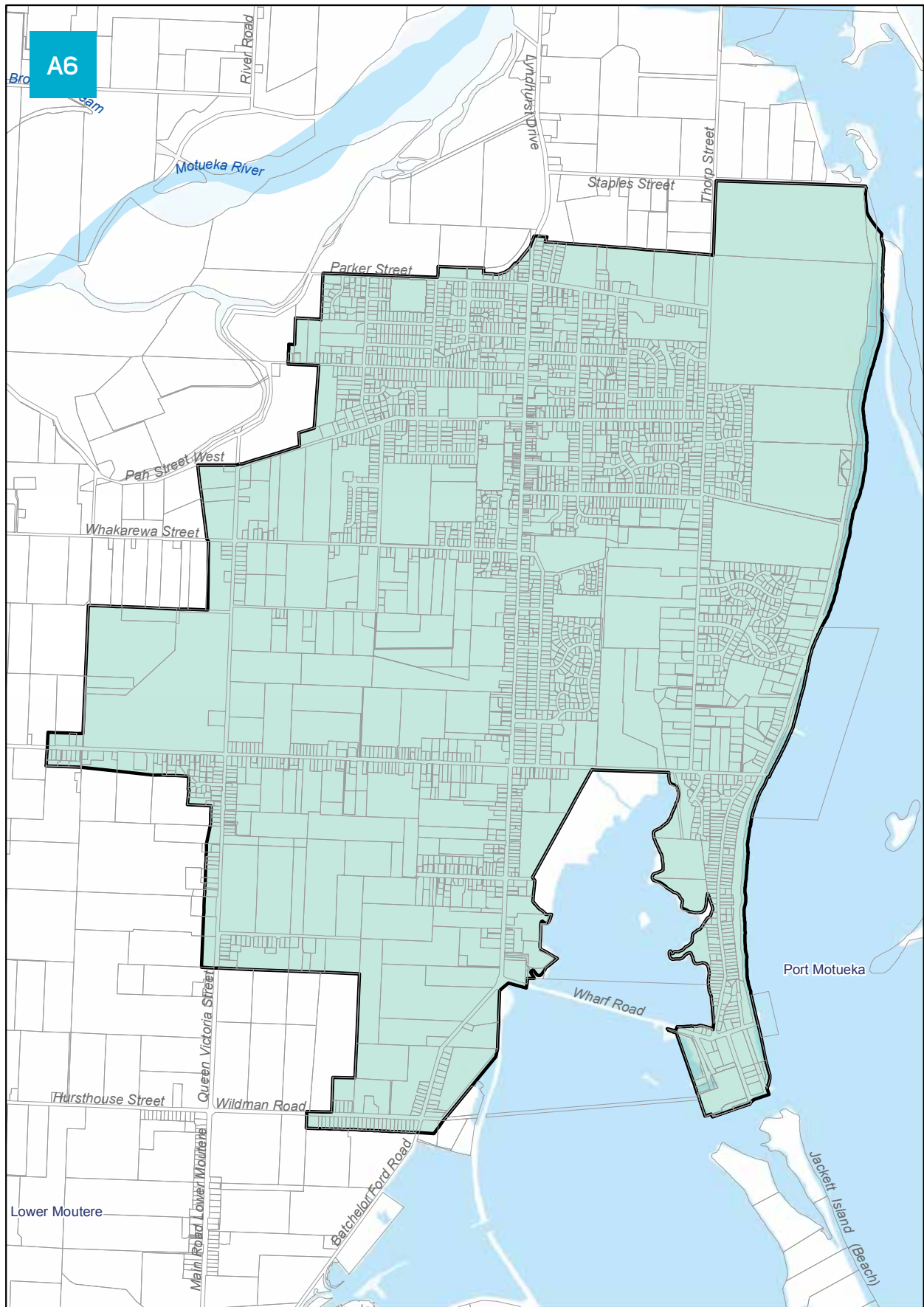




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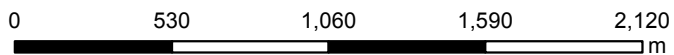
**Stormwater Urban Drainage Rating Area
Mapua - Ruby Bay**

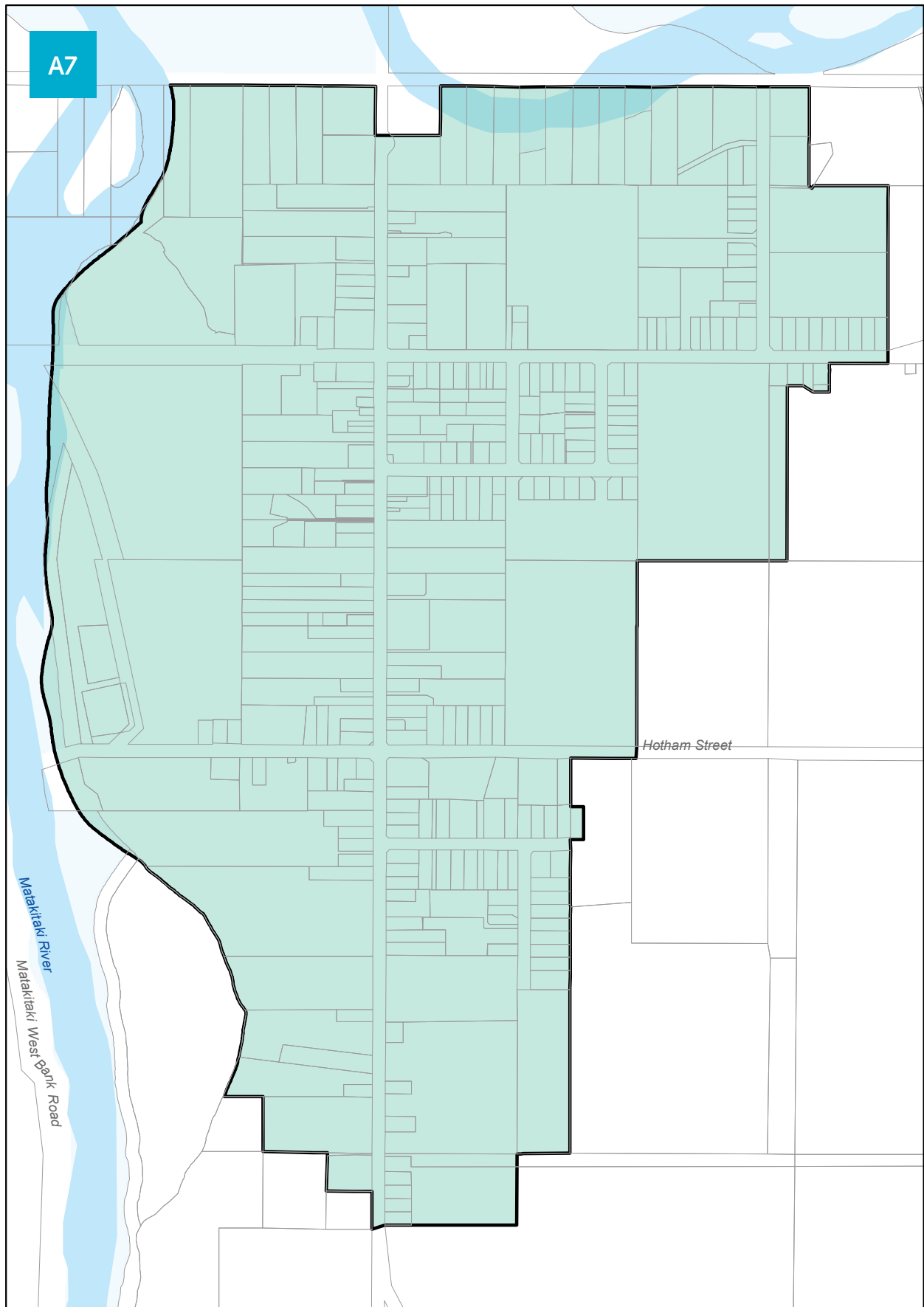




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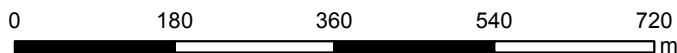
**Stormwater Urban Drainage Rating Area
Motueka**



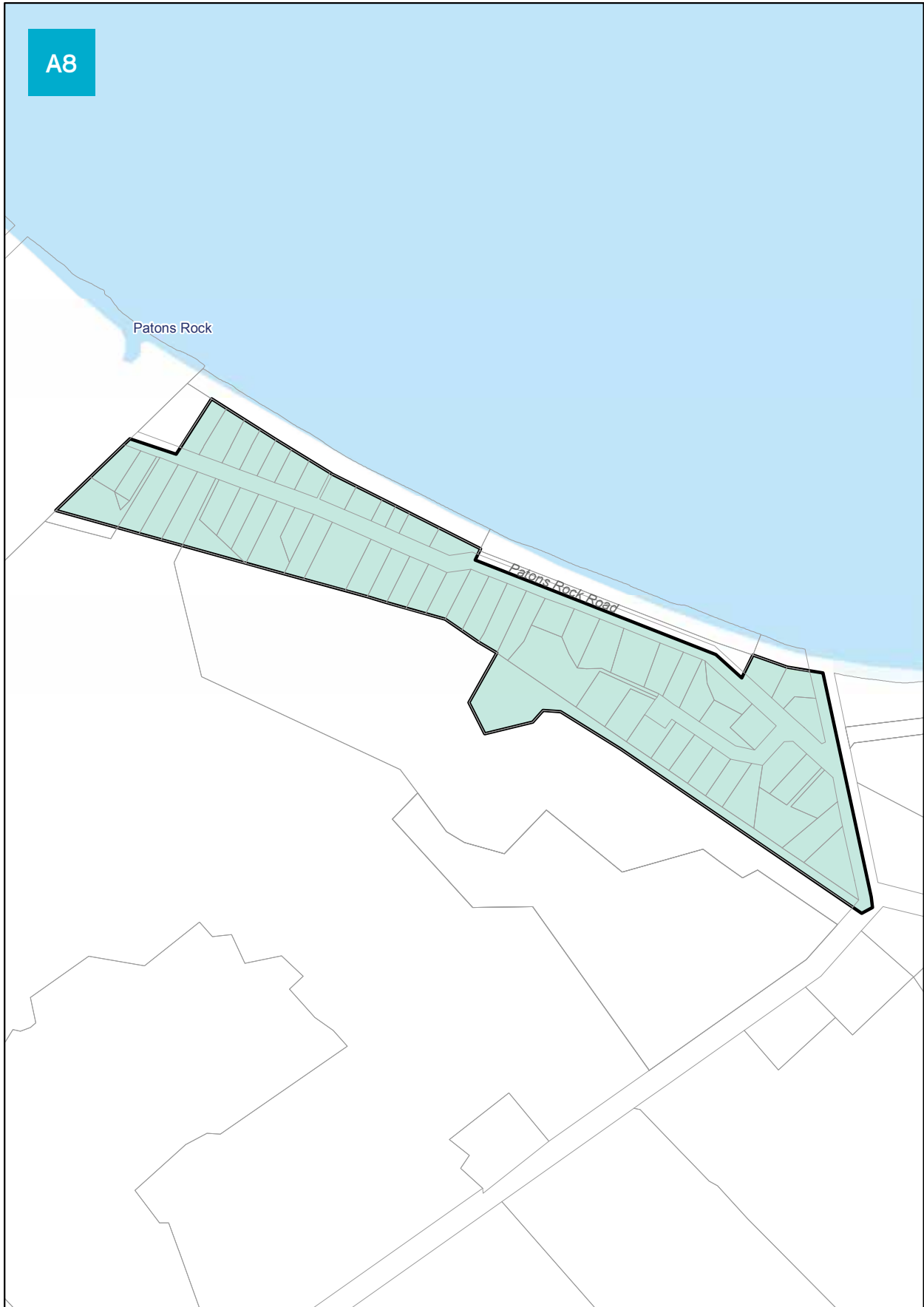


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**Stormwater Urban Drainage Rating Area
Murchison**

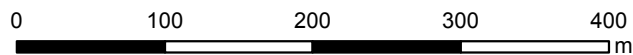


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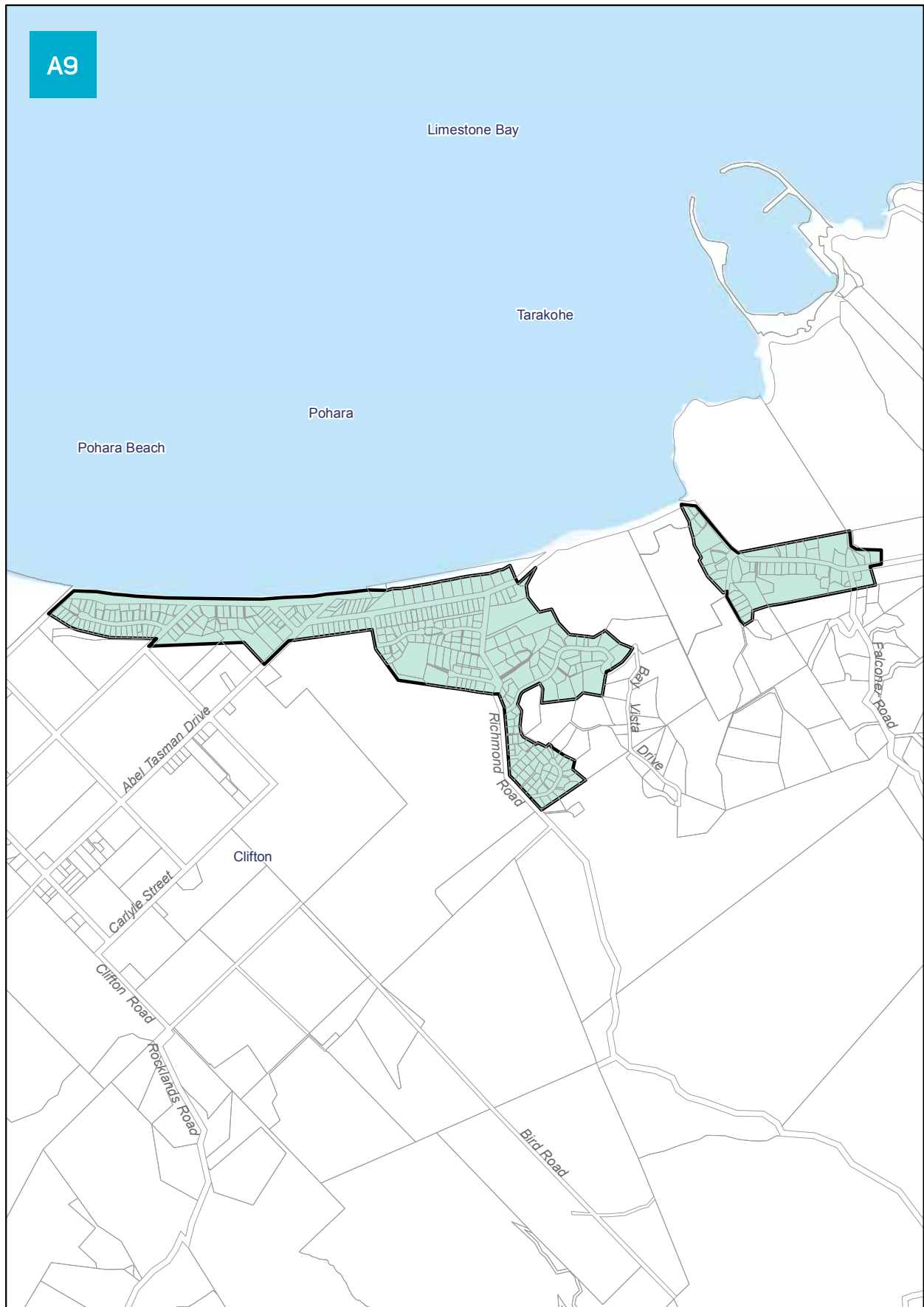


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**Stormwater Urban Drainage Rating Area
Patons Rock**

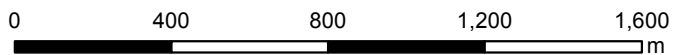


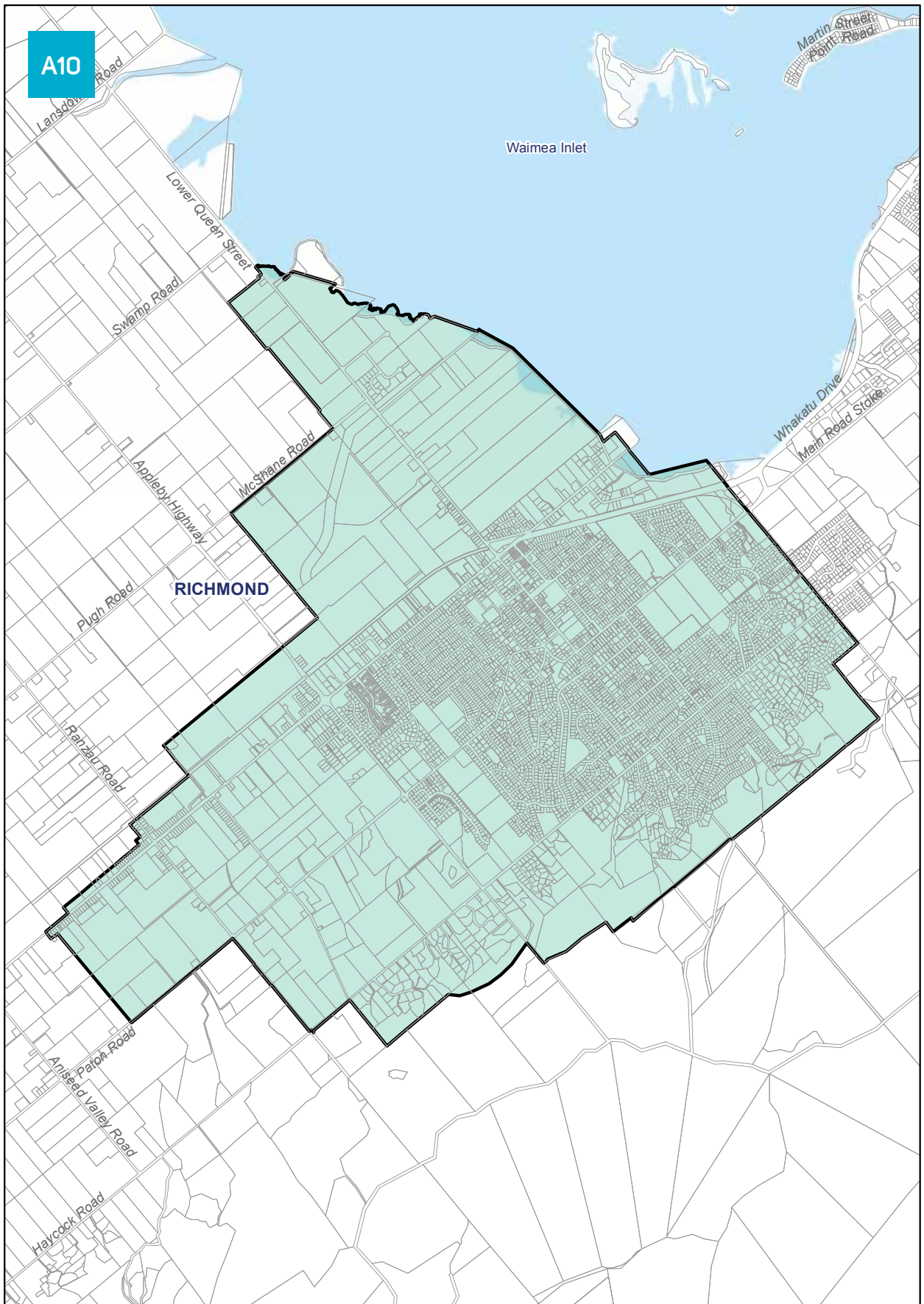
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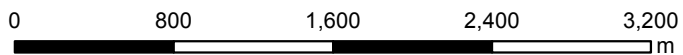
Stormwater Urban Drainage Rating Area Pohara



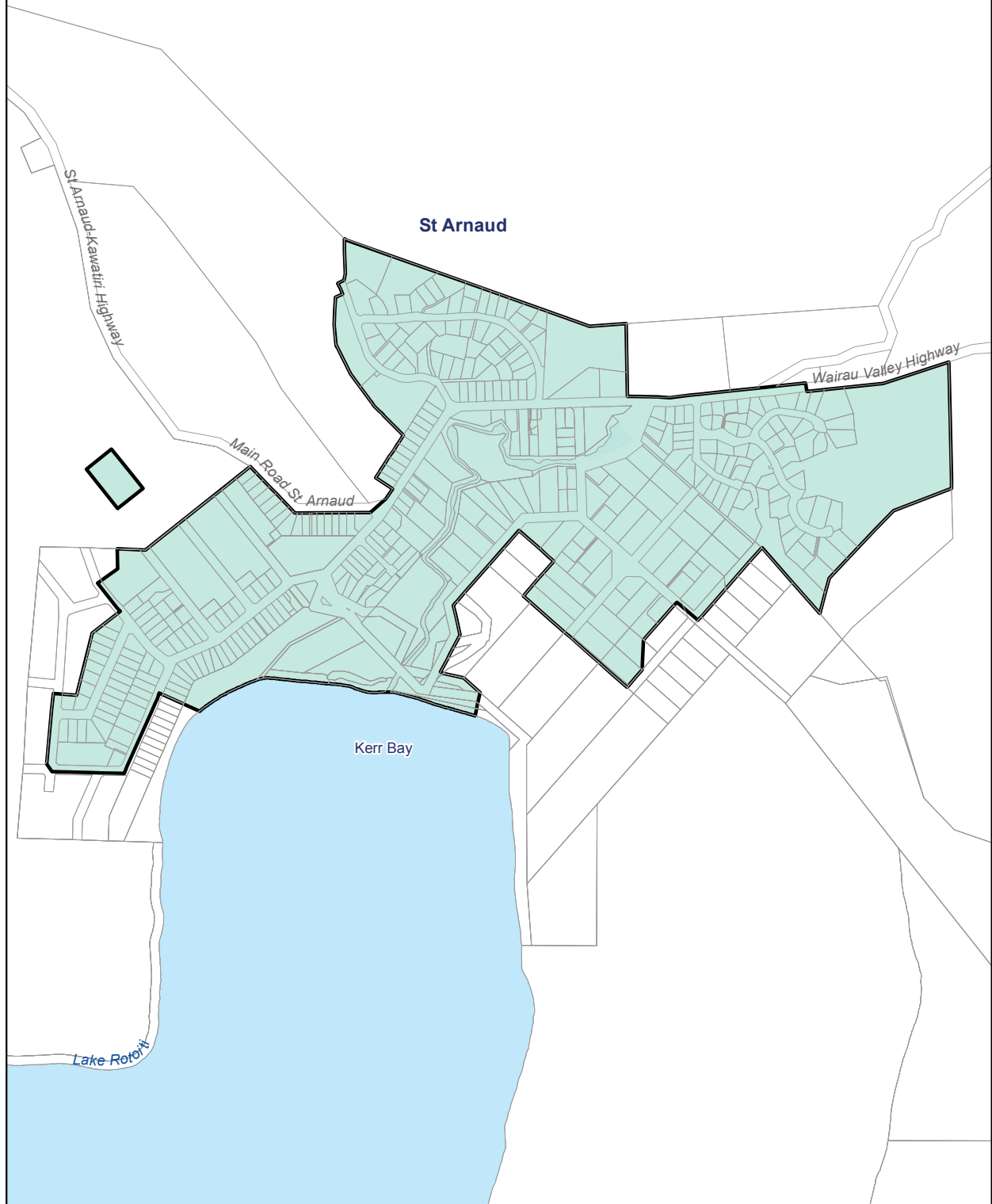


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**Stormwater Urban Drainage Rating Area
Richmond**



A11



Stormwater Urban Drainage Rating Area
St Arnaud

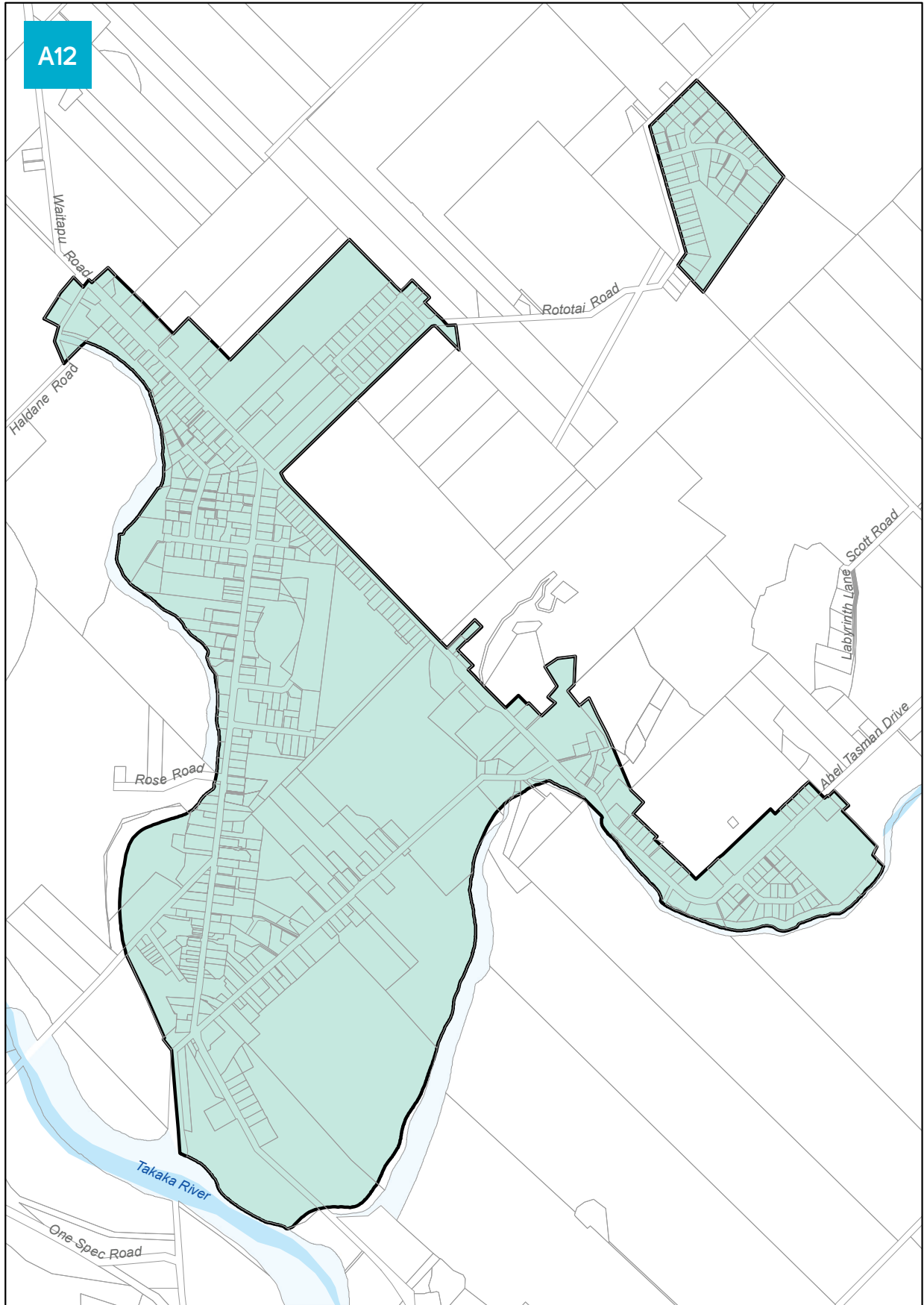
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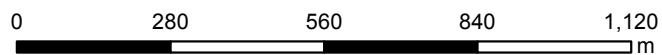
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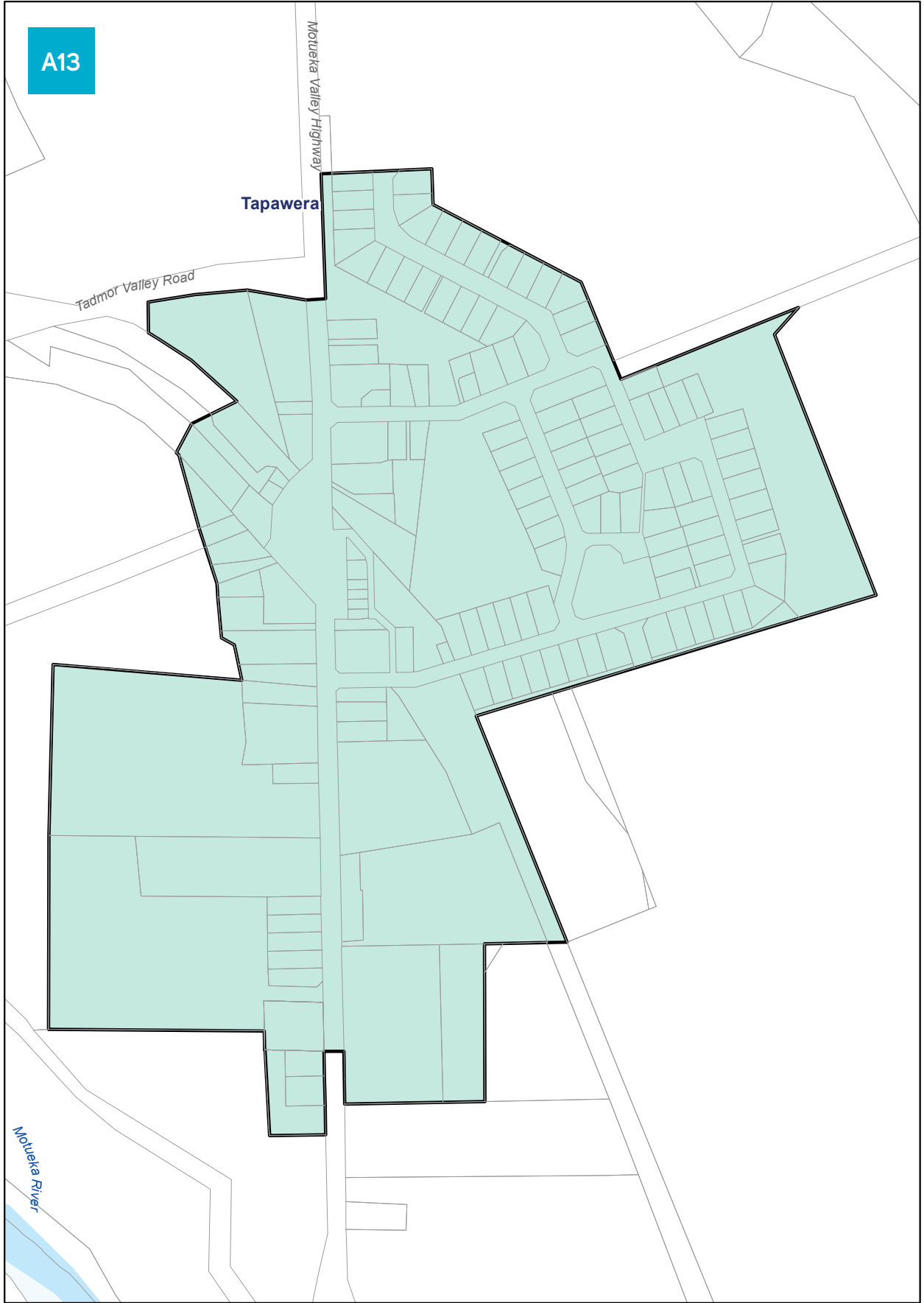
Stormwater Urban Drainage Rating Area

Takaka

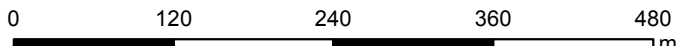


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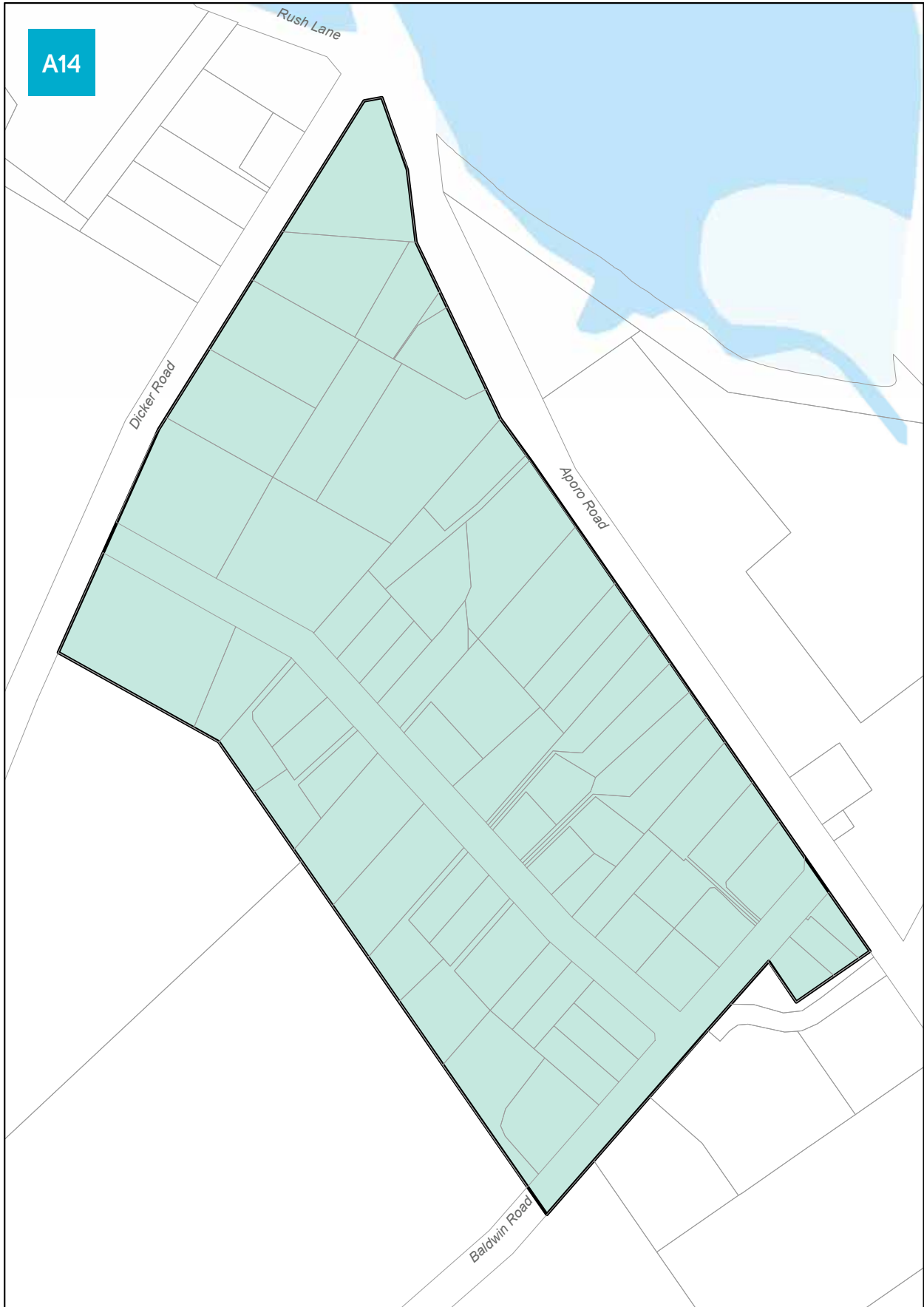
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Stormwater Urban Drainage Rating Area
Tapawera

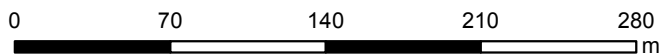


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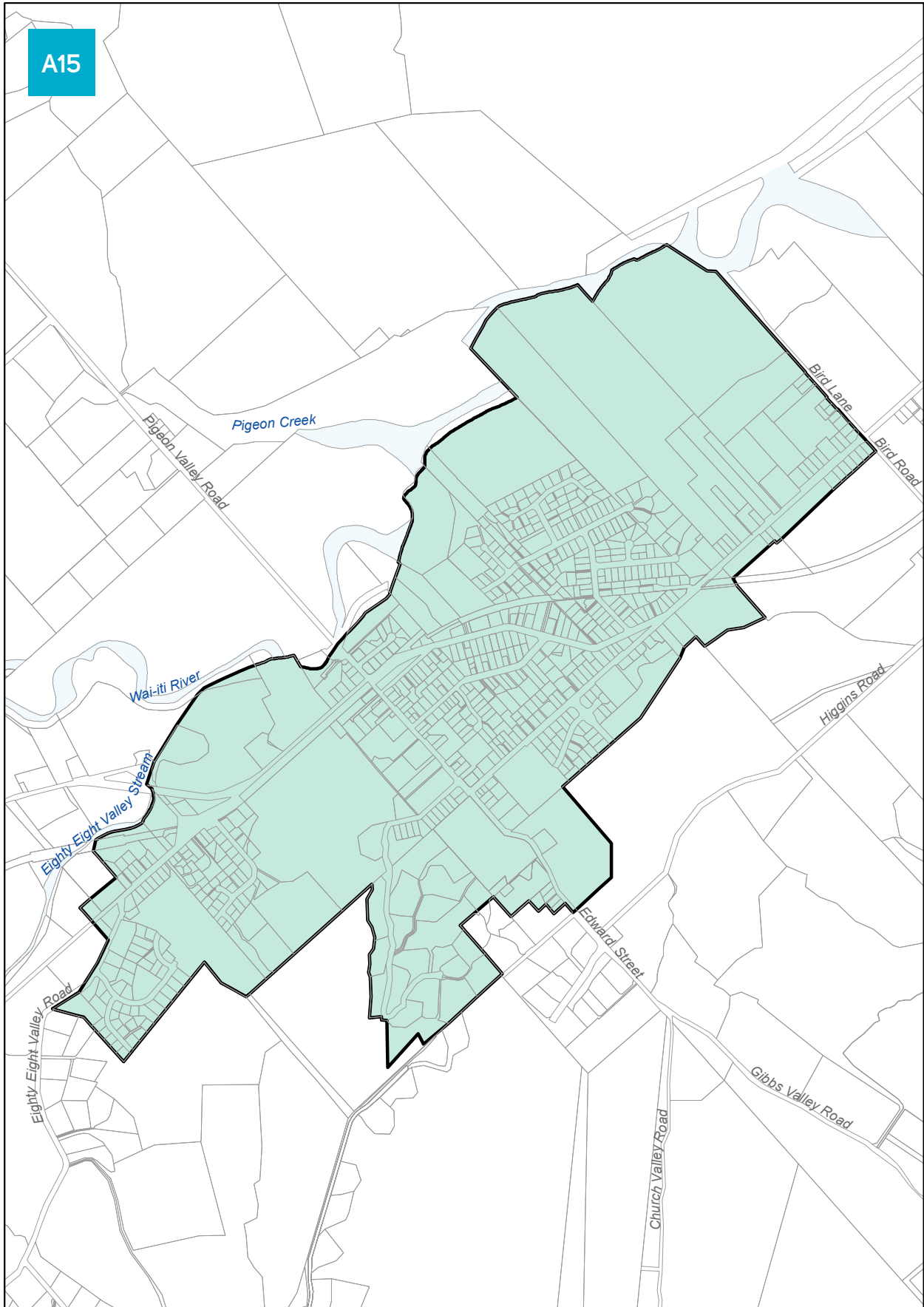


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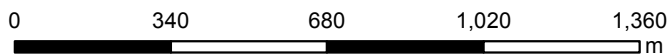
**Stormwater Urban Drainage Rating Area
Tasman**



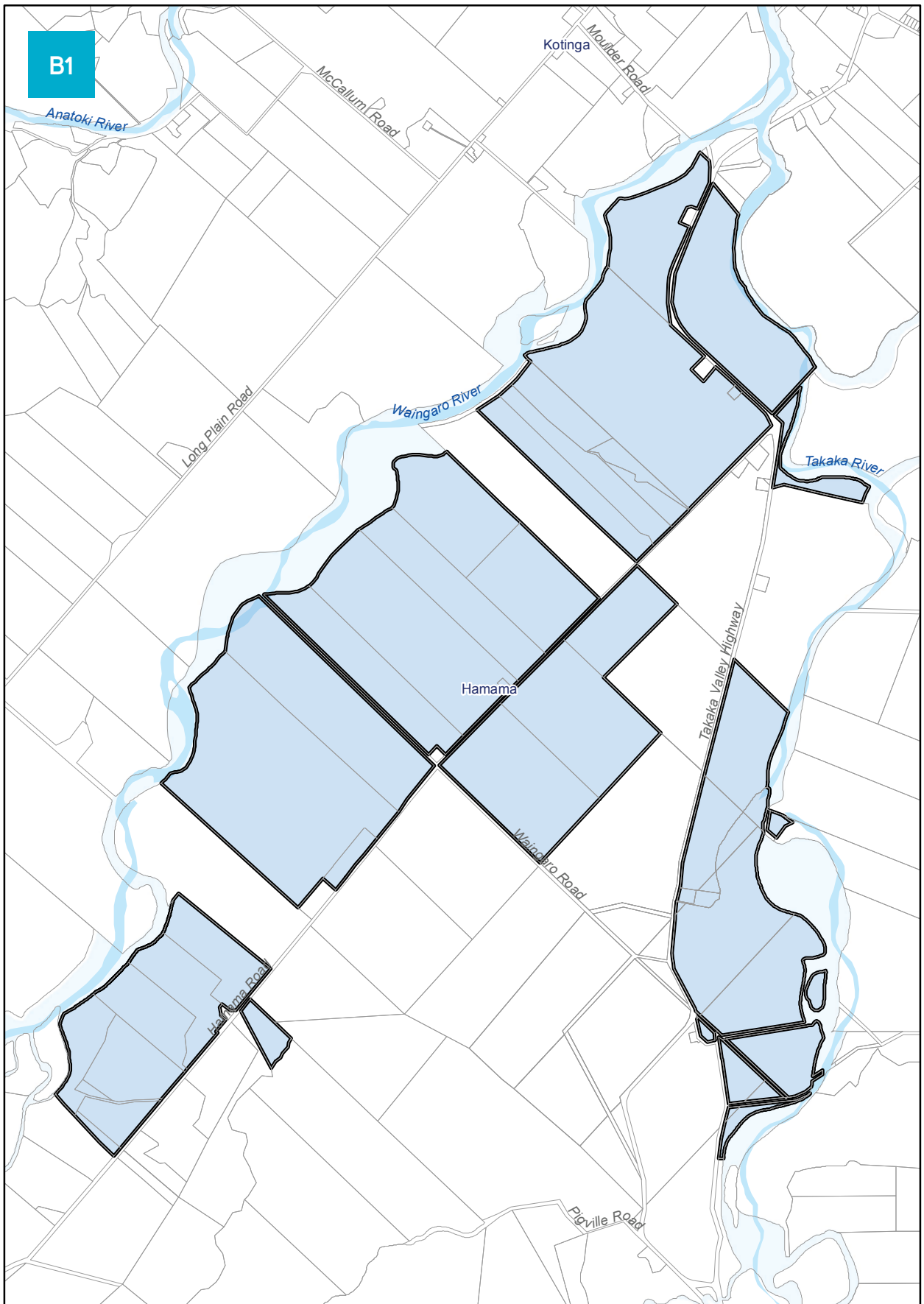
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**Stormwater Urban Drainage Rating Area
Wakefield**

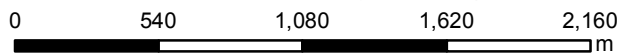


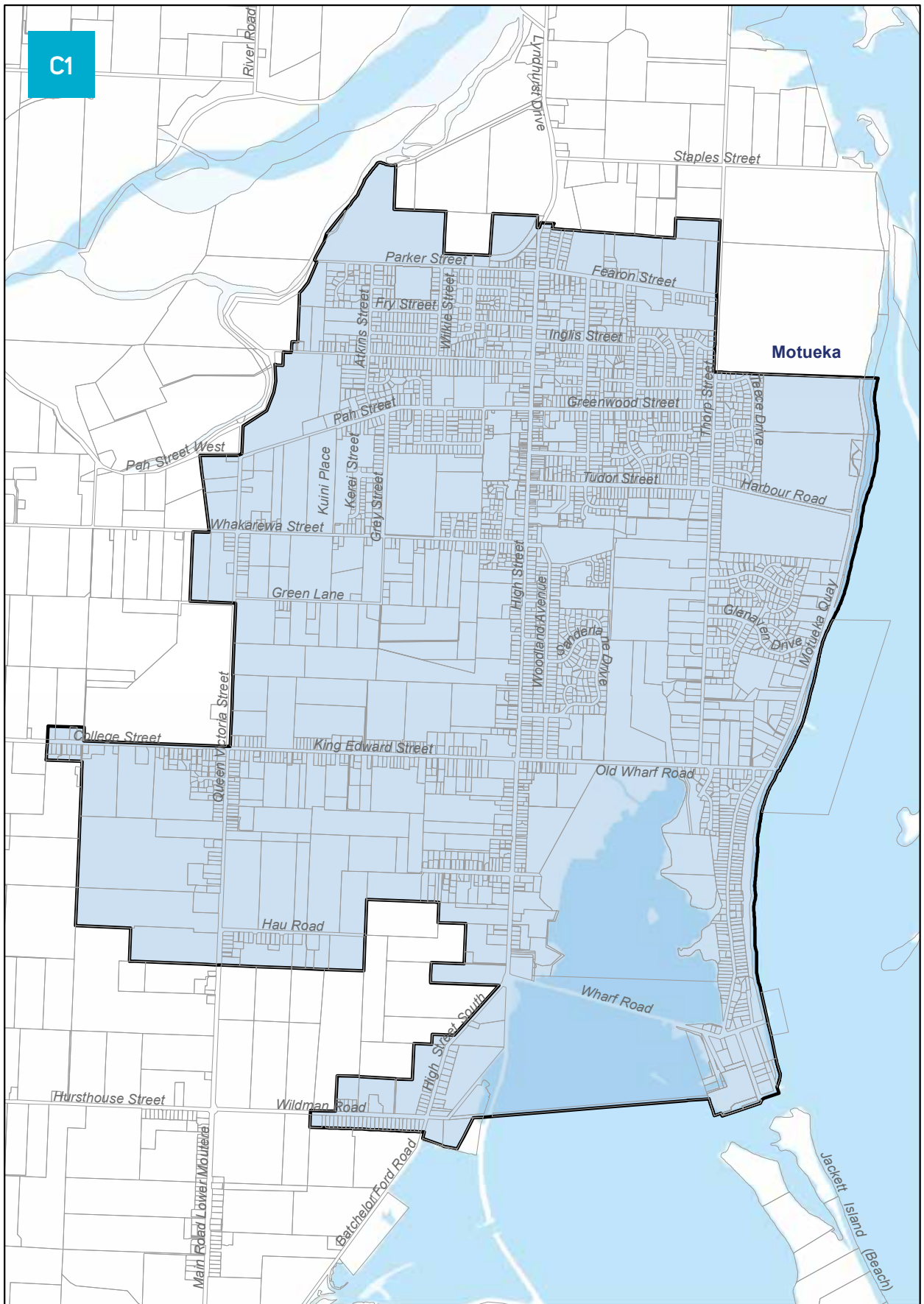
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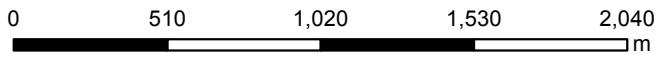
**Hamama
Rural Water Supply Rating Area**



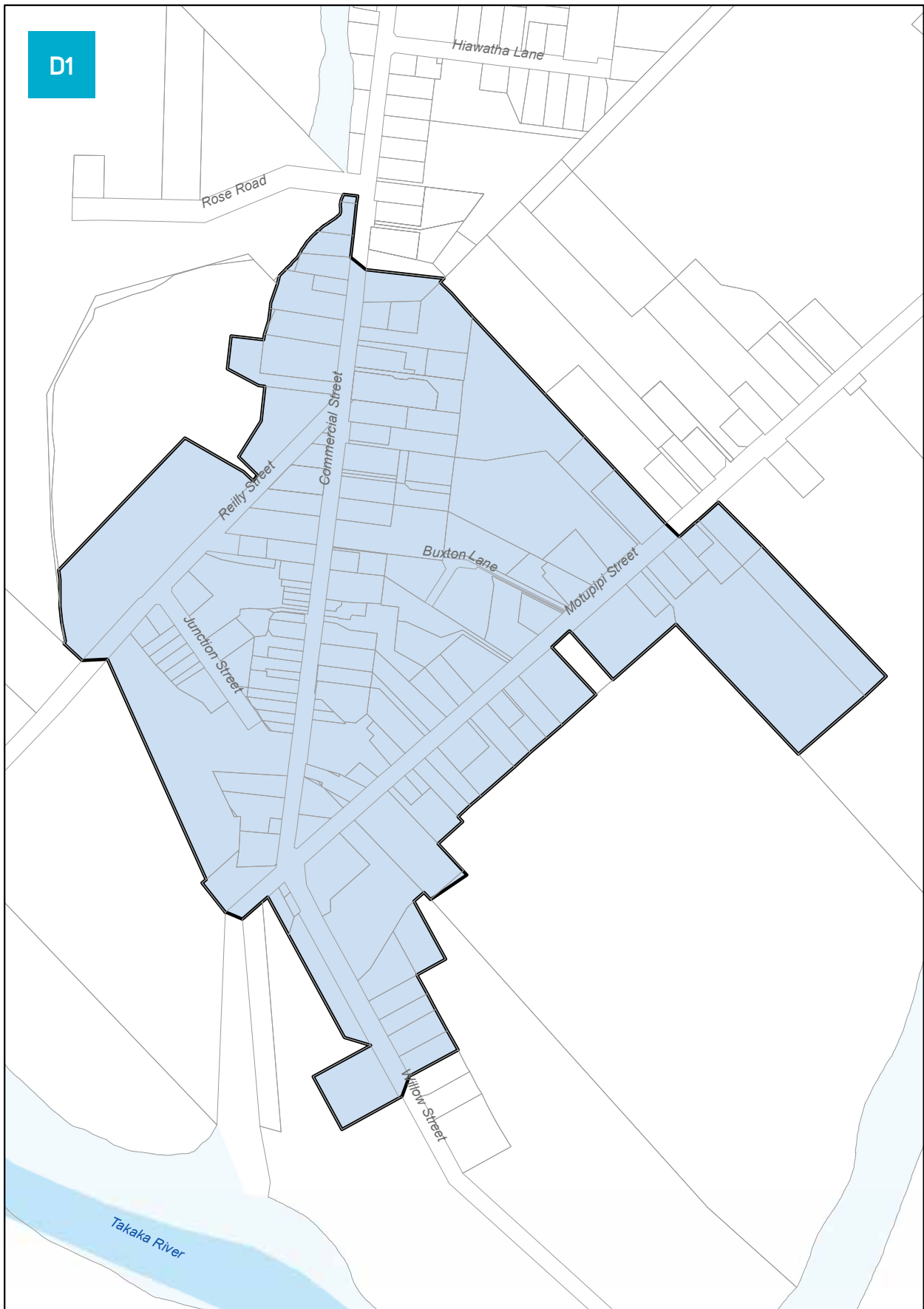


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**Motueka
Firefighting Water Supply Rating Area**



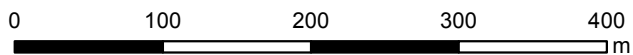
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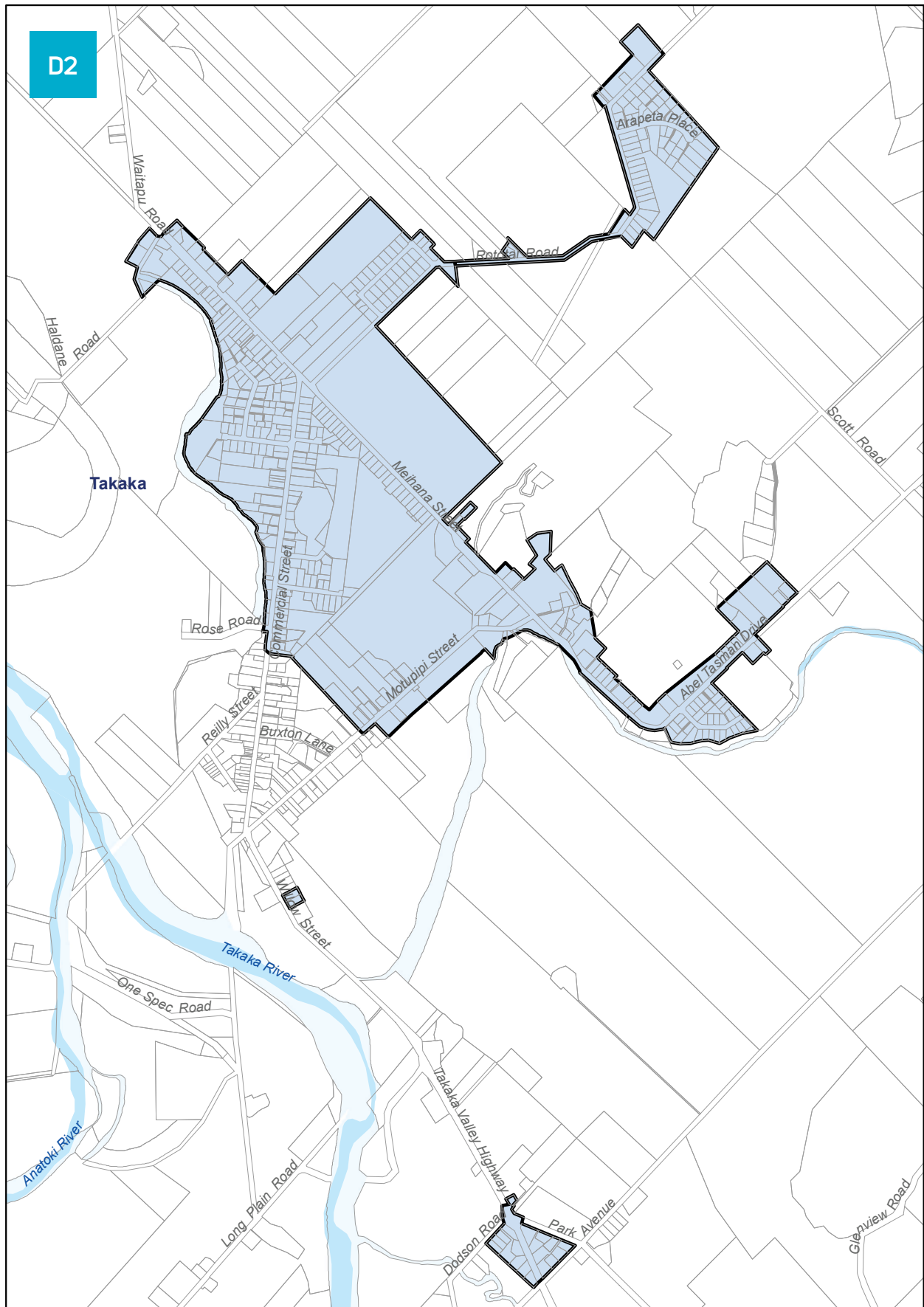


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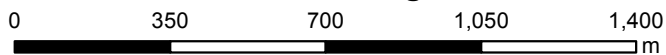
Takaka Firefighting Water Supply Commercial CBD Rating Area



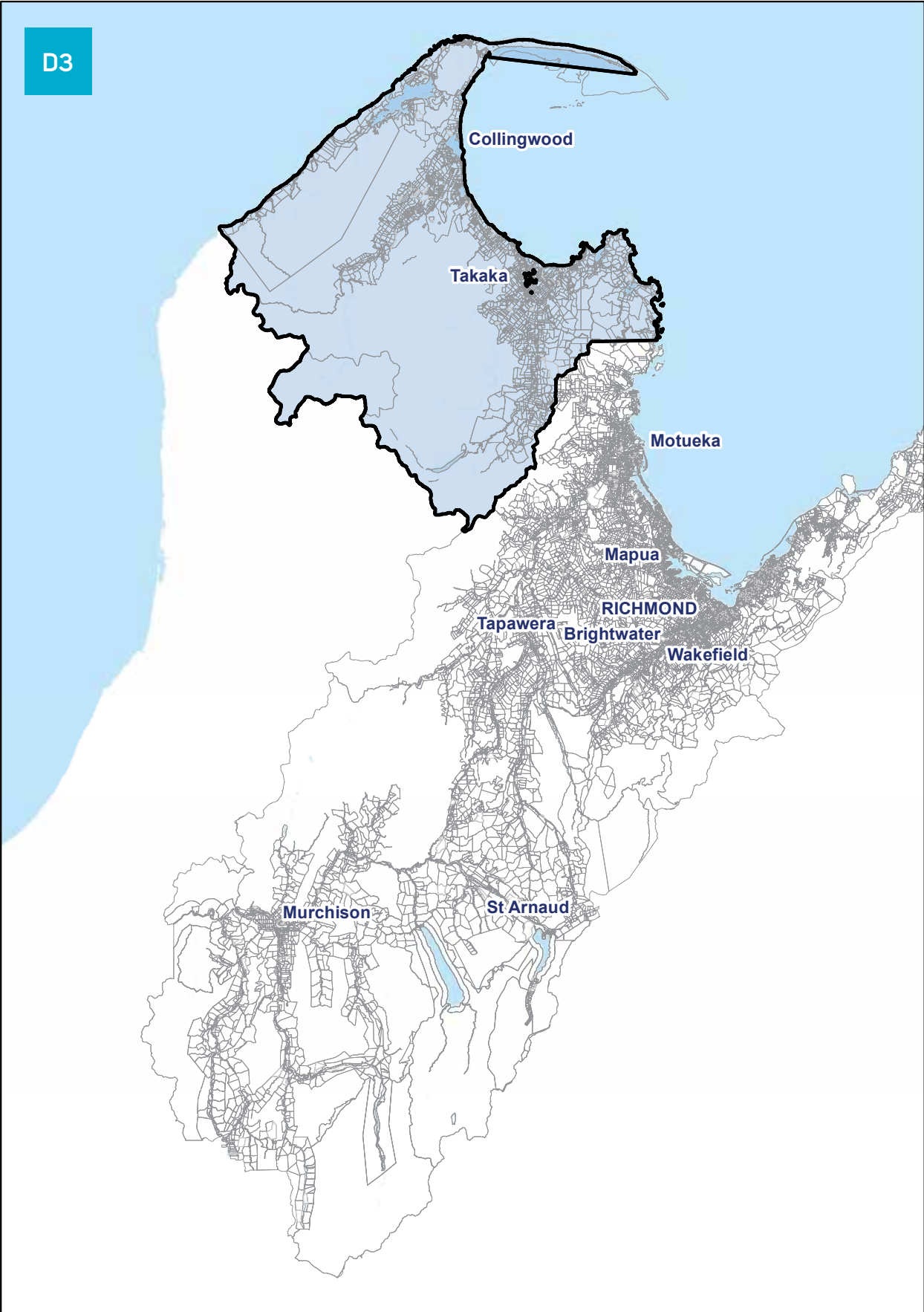


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Takaka Firefighting Water Supply Residential Rating Area

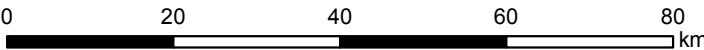


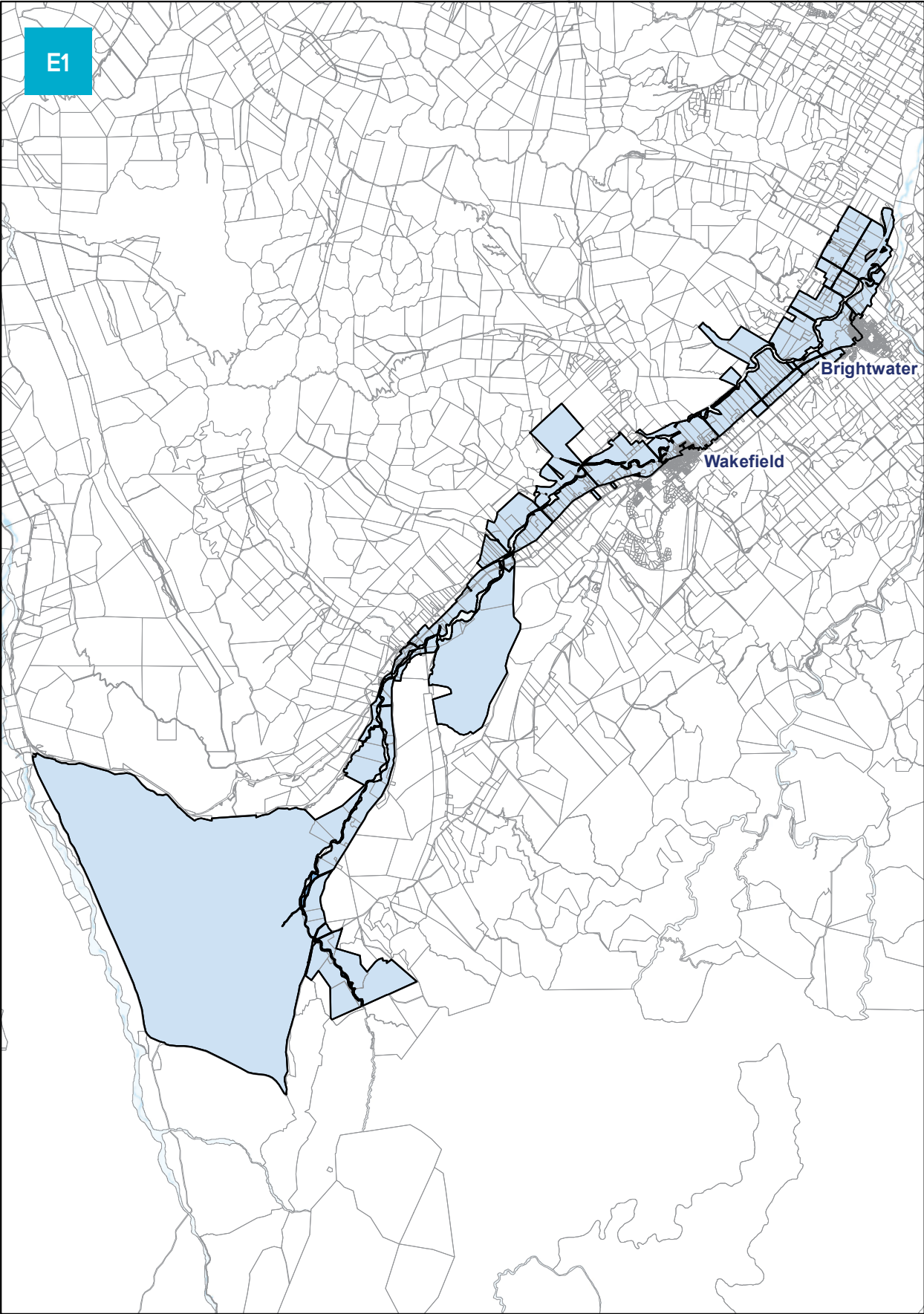
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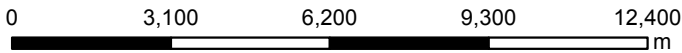
Takaka Firefighting Water Supply Rest of Golden Bay Rating Area



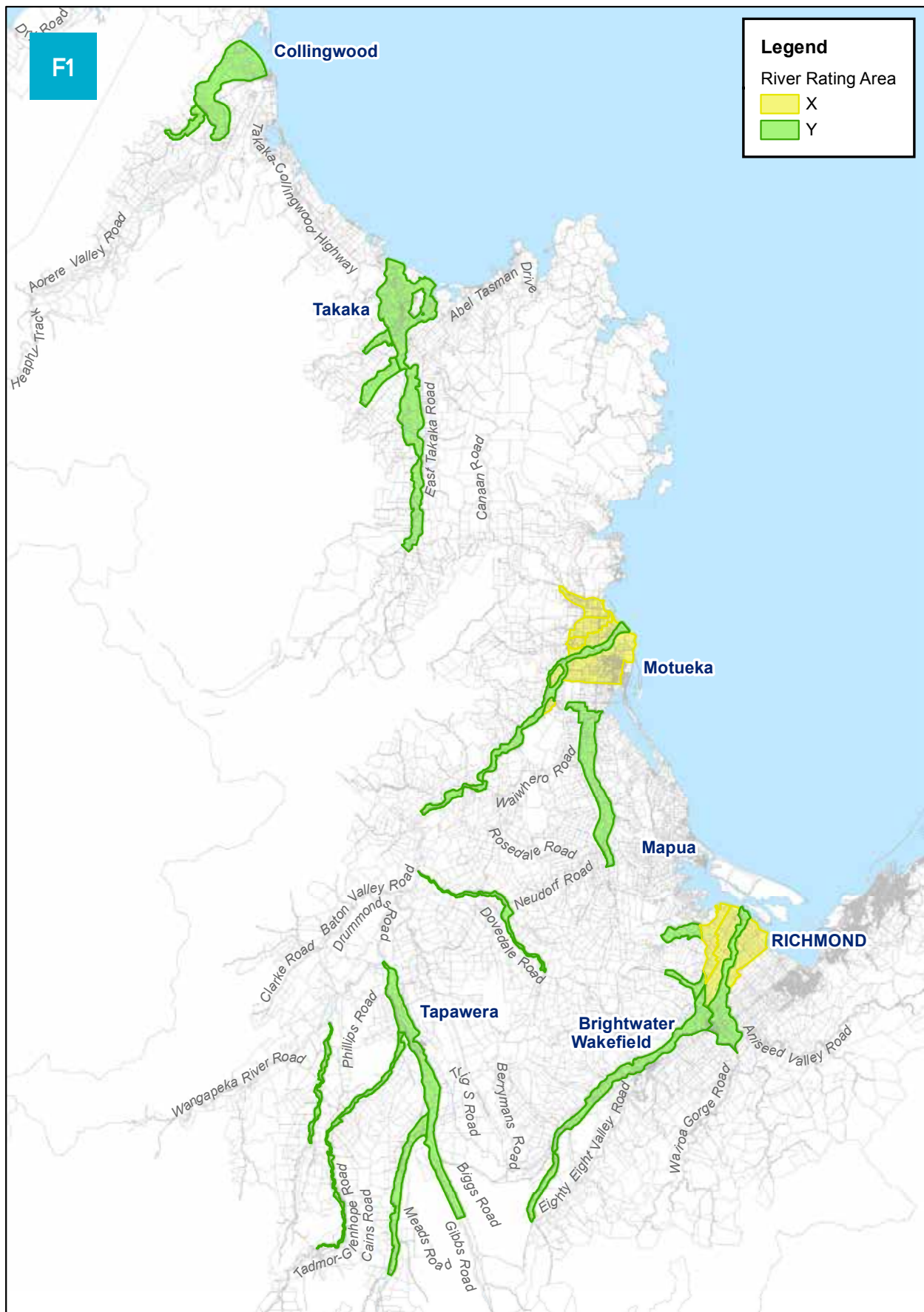


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Wai-iti Dam Rating Area

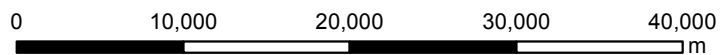


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River Rating Area X & Y



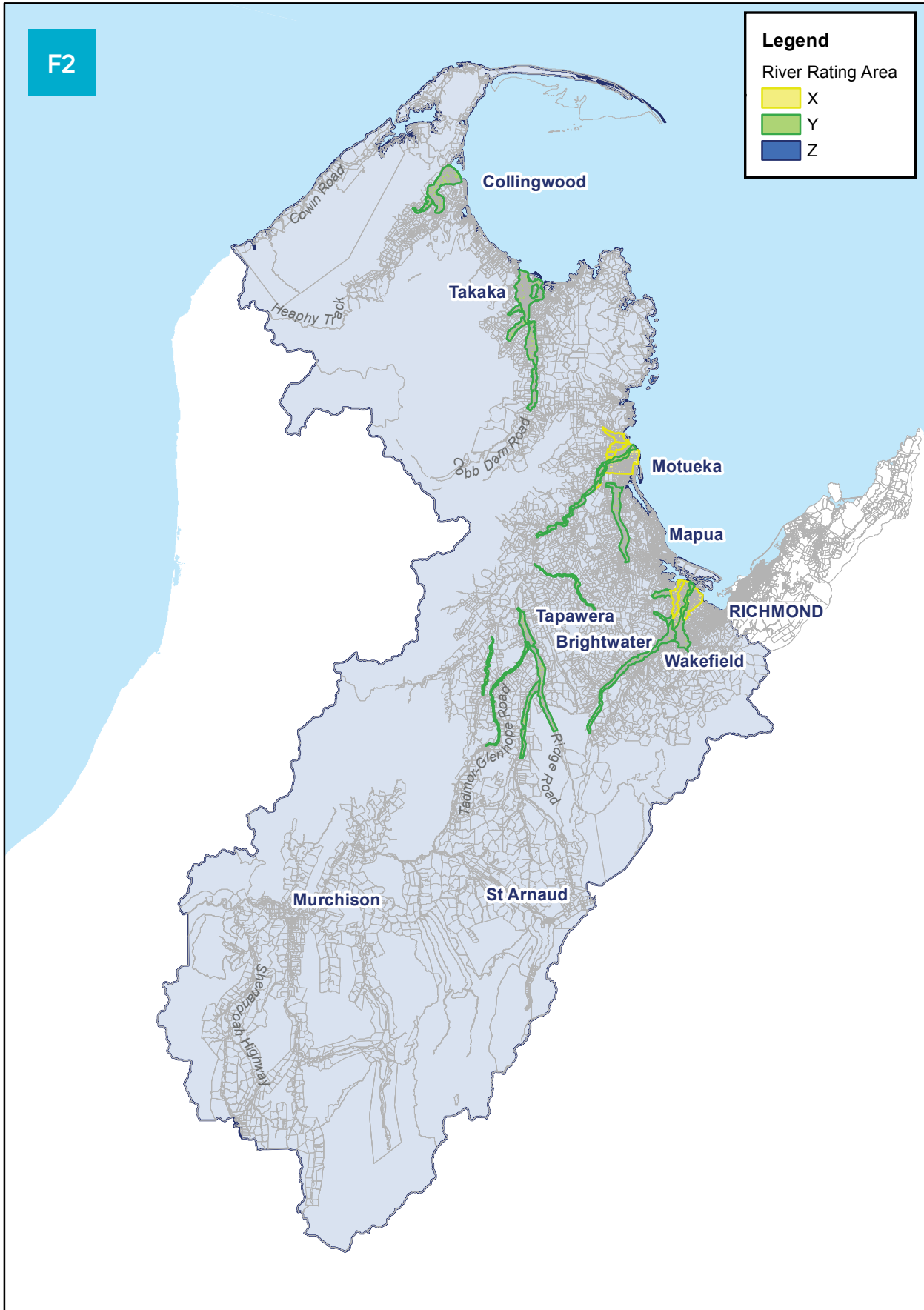
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Legend

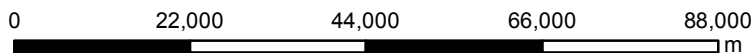
River Rating Area

- X
- Y
- Z

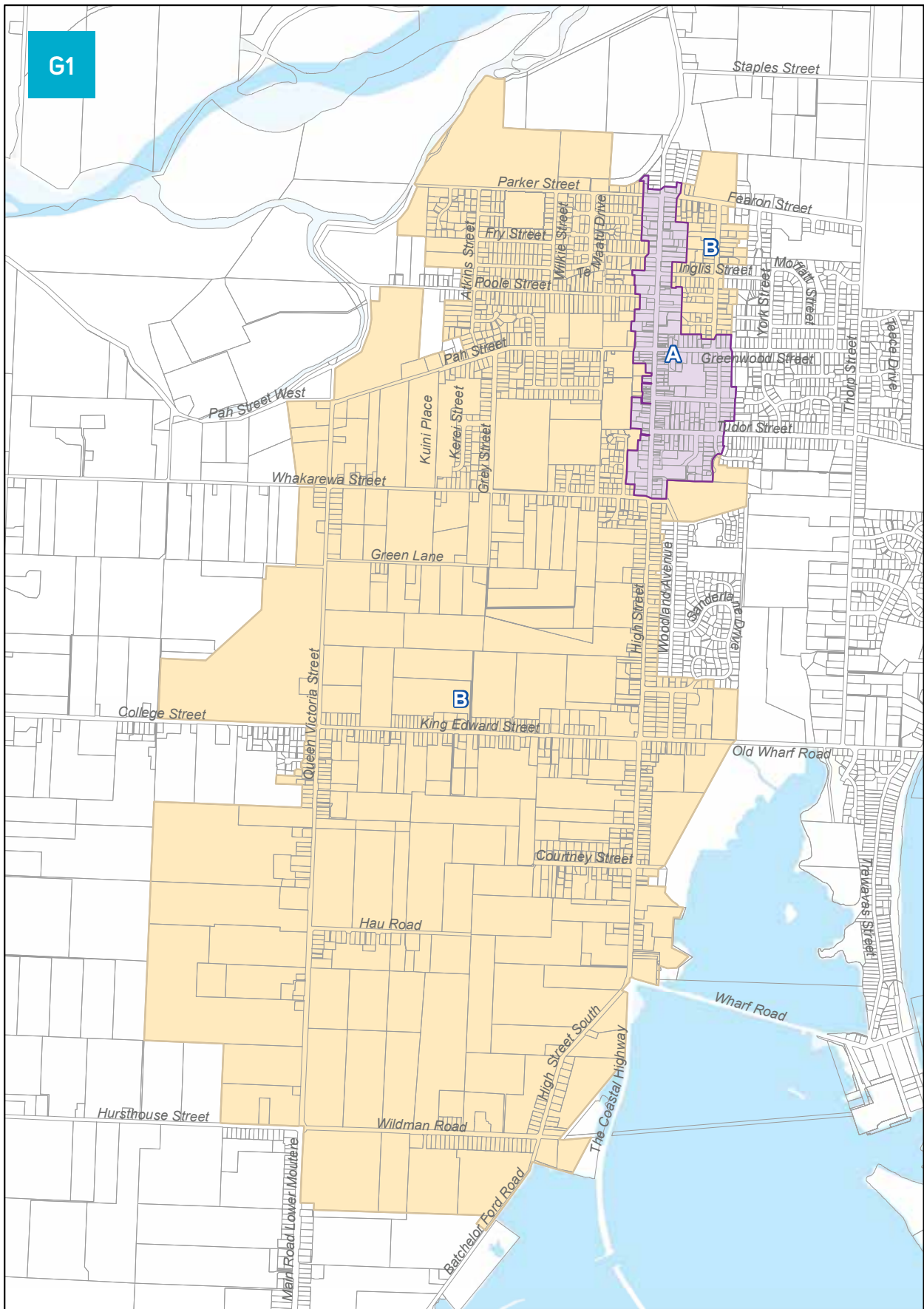


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River Rating Area X, Y & Z

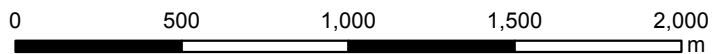


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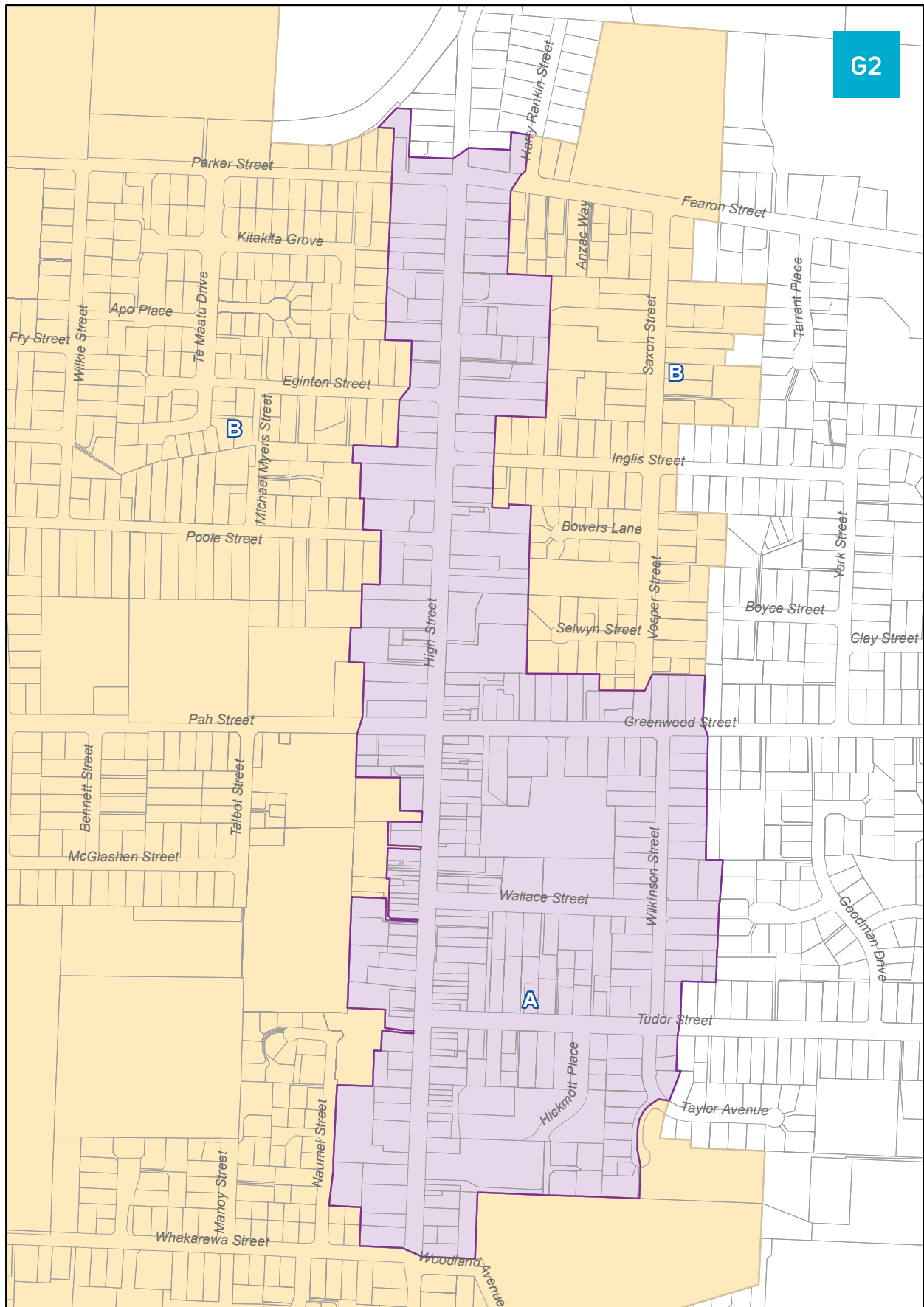


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Motueka Business Rating Area A & B

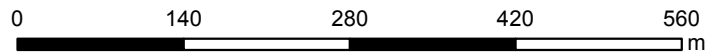


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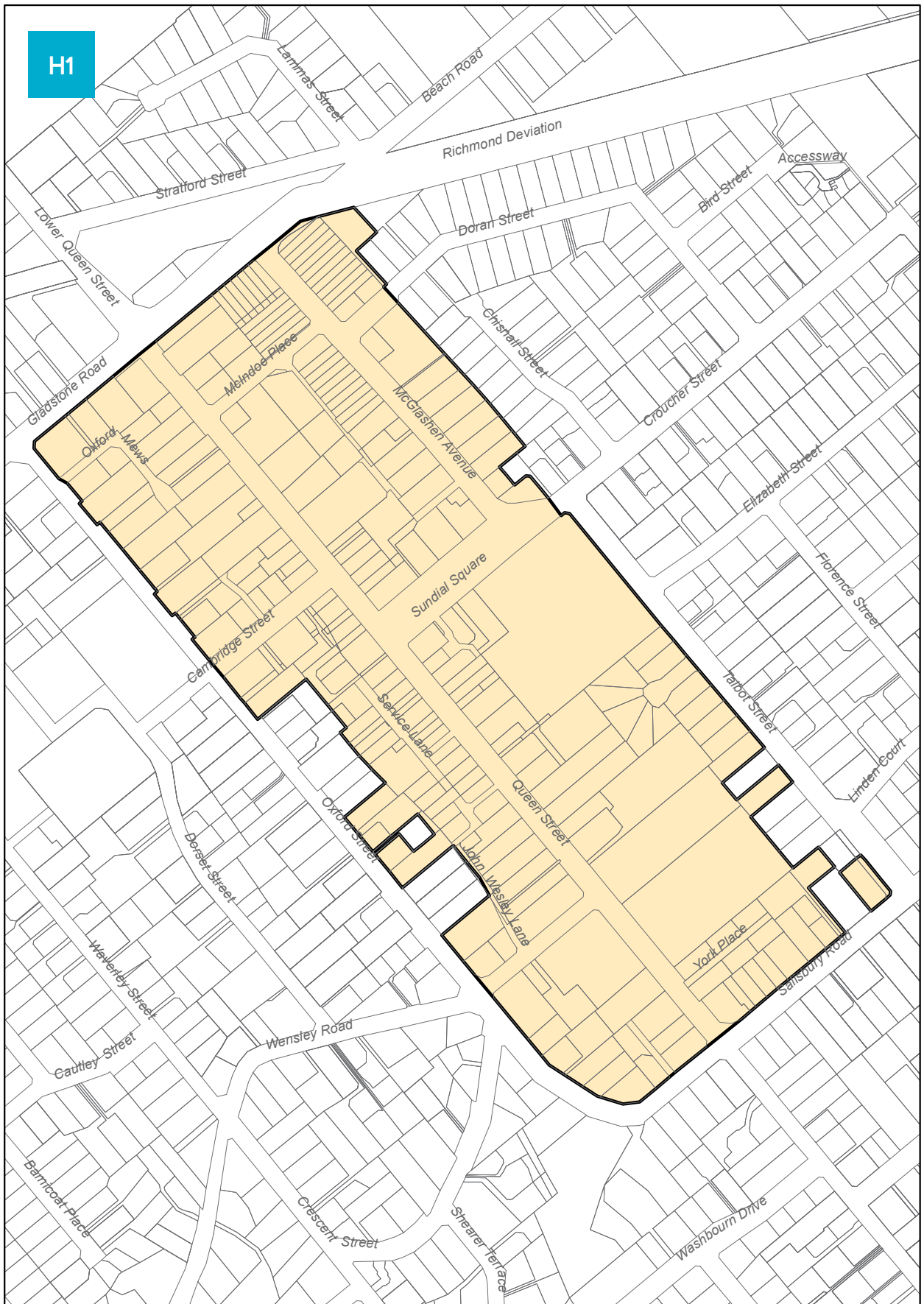
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Motueka Business Rating Area A & B - Detail Map



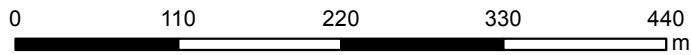
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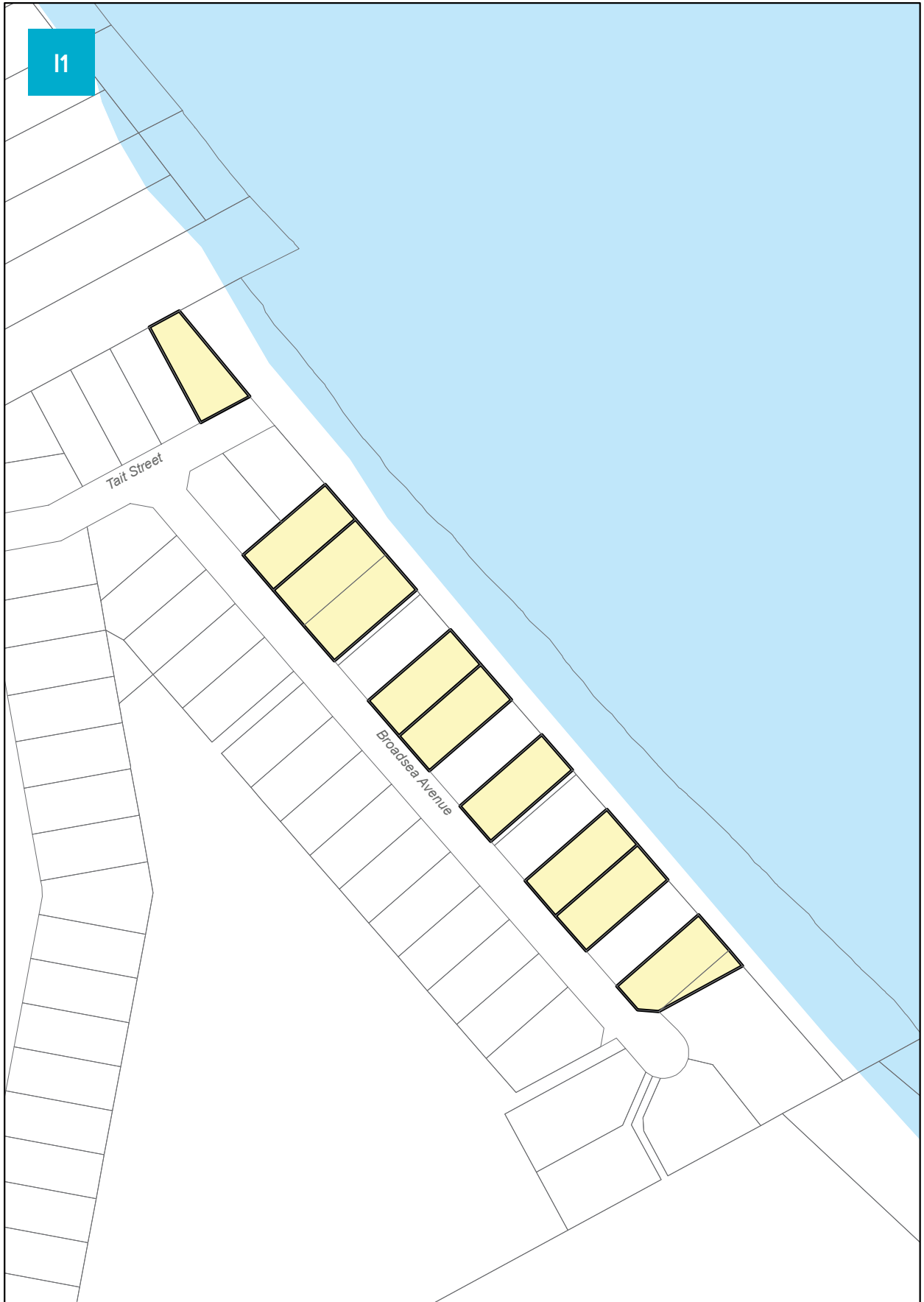


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Richmond Business Rating Area

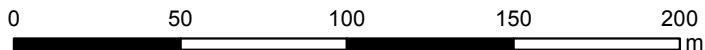


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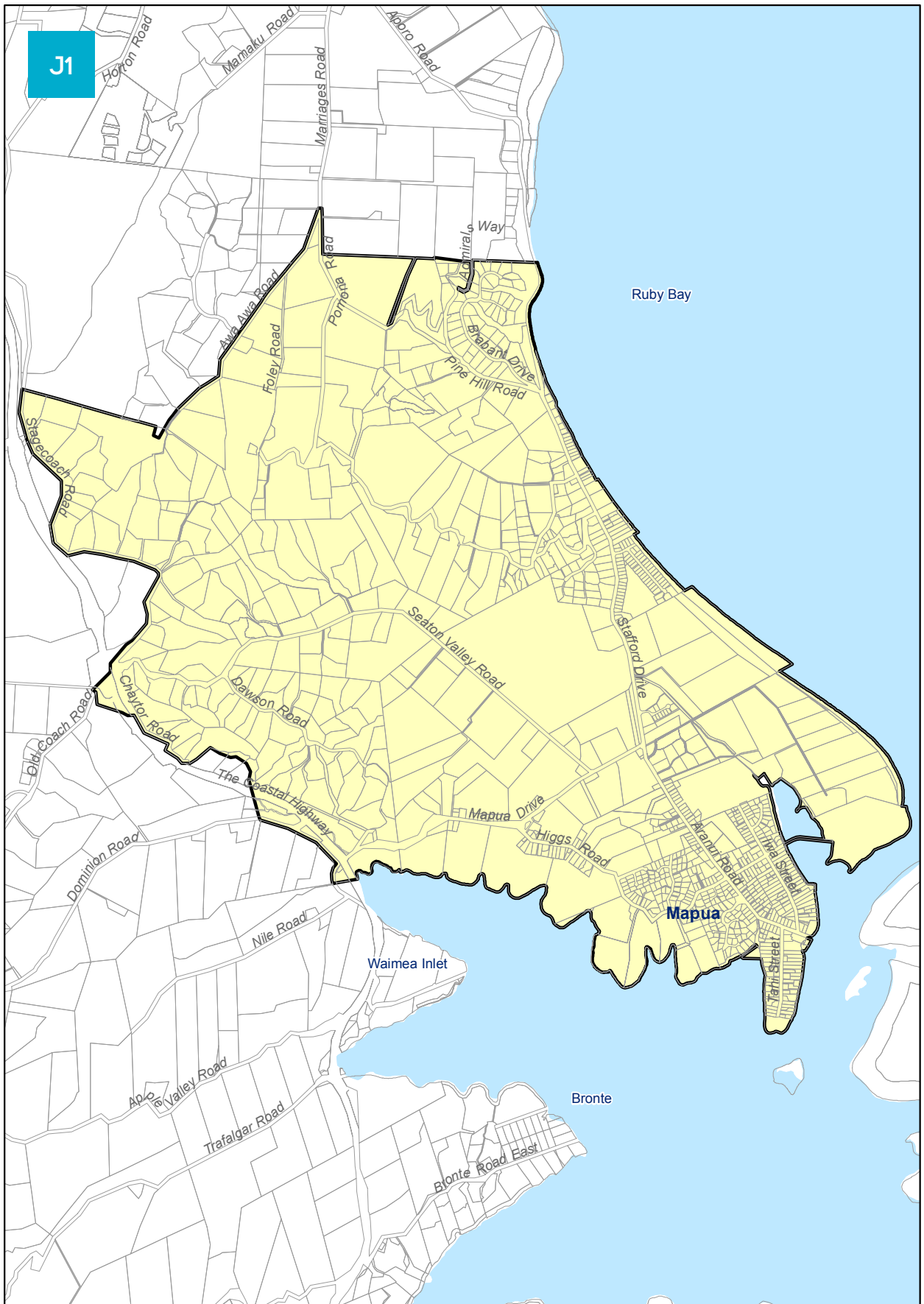


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Ruby Bay Stopbank Rating Area

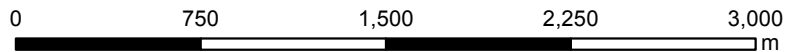


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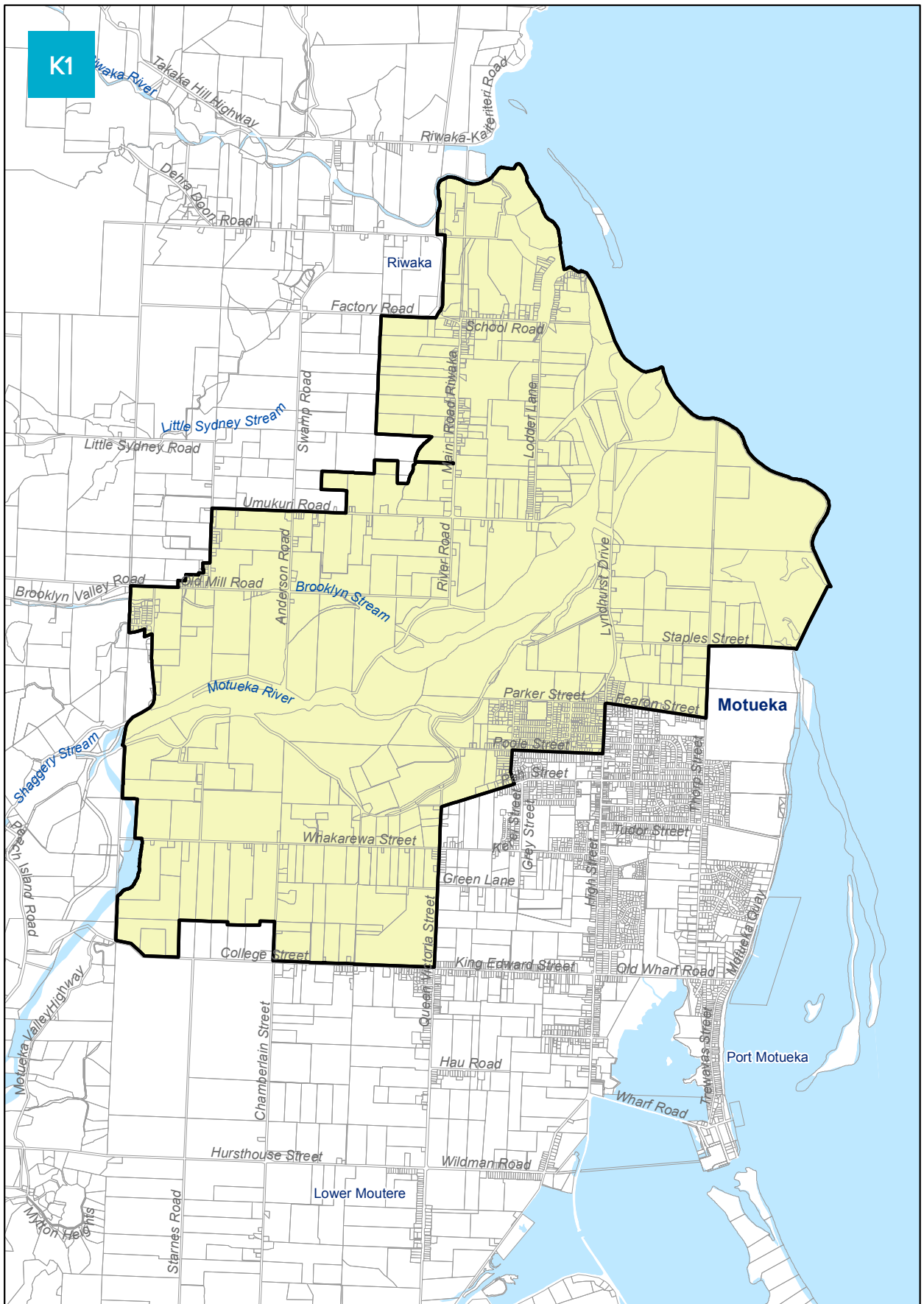


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Mapua Stopbank Rating Area

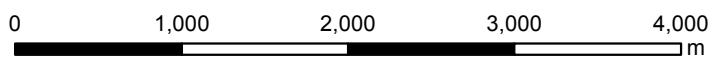


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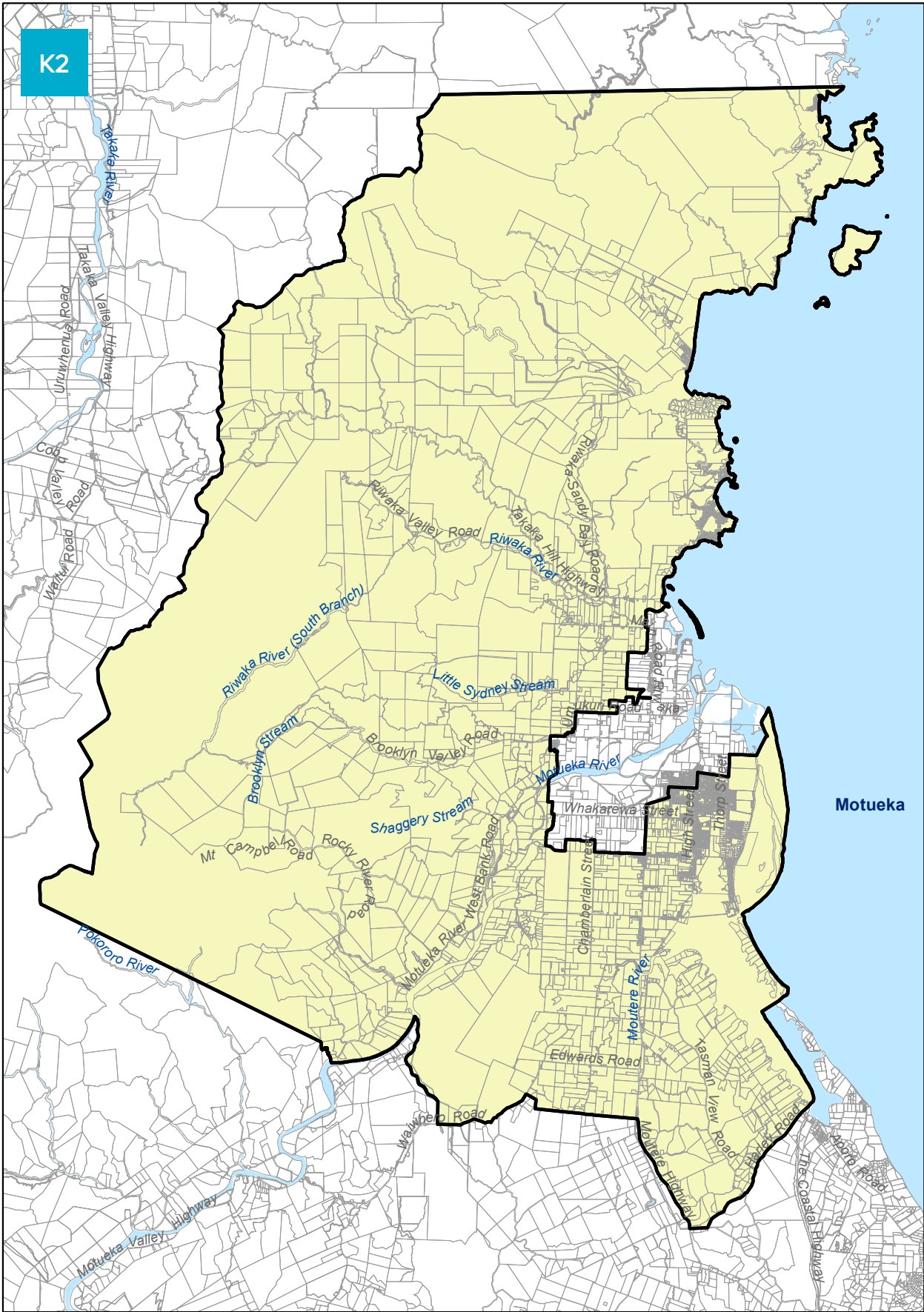


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Motueka Flood Control Rating Area A



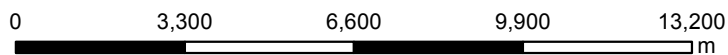
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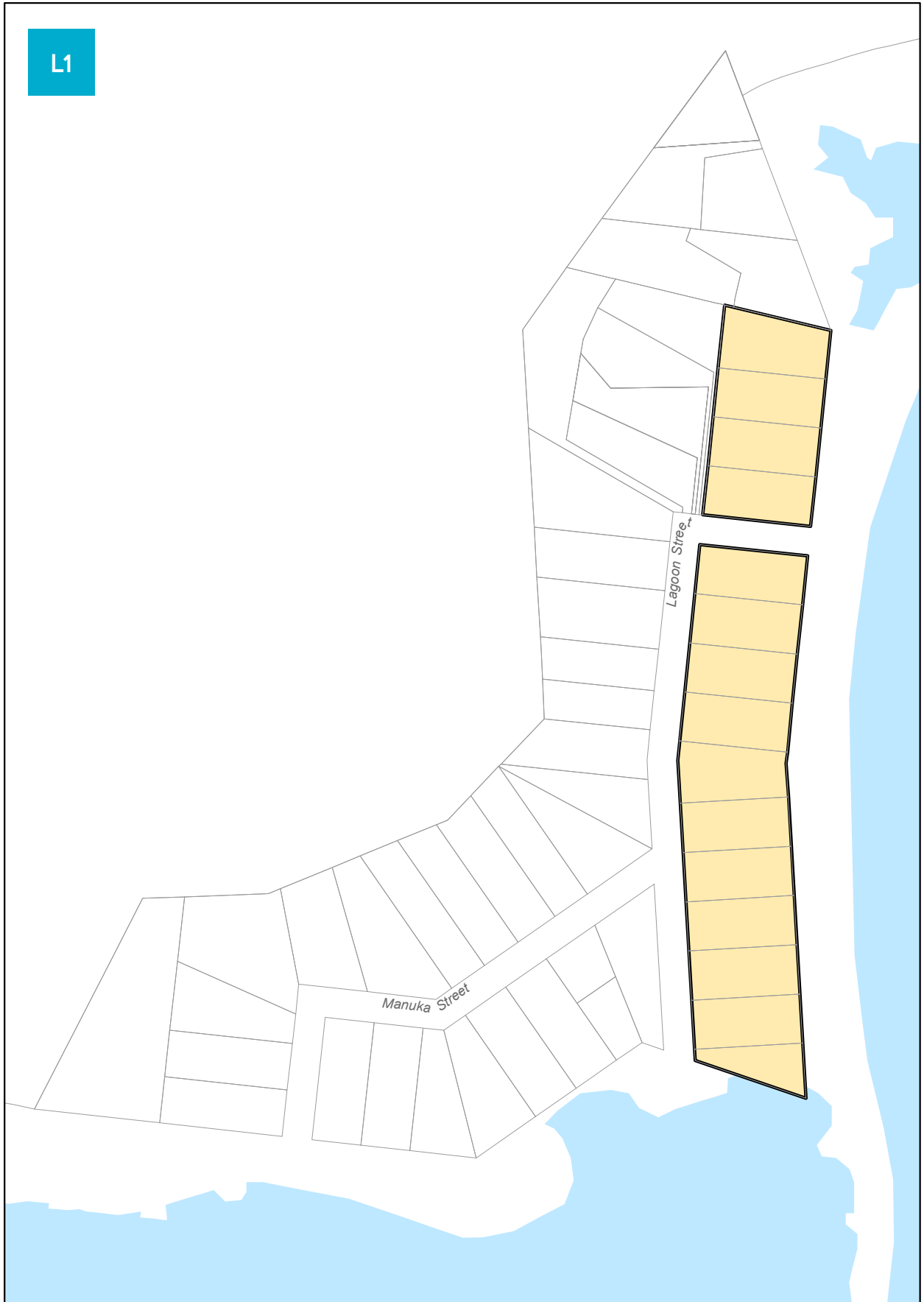
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Motueka Flood Control Rating Area B

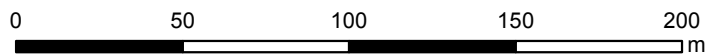


L1

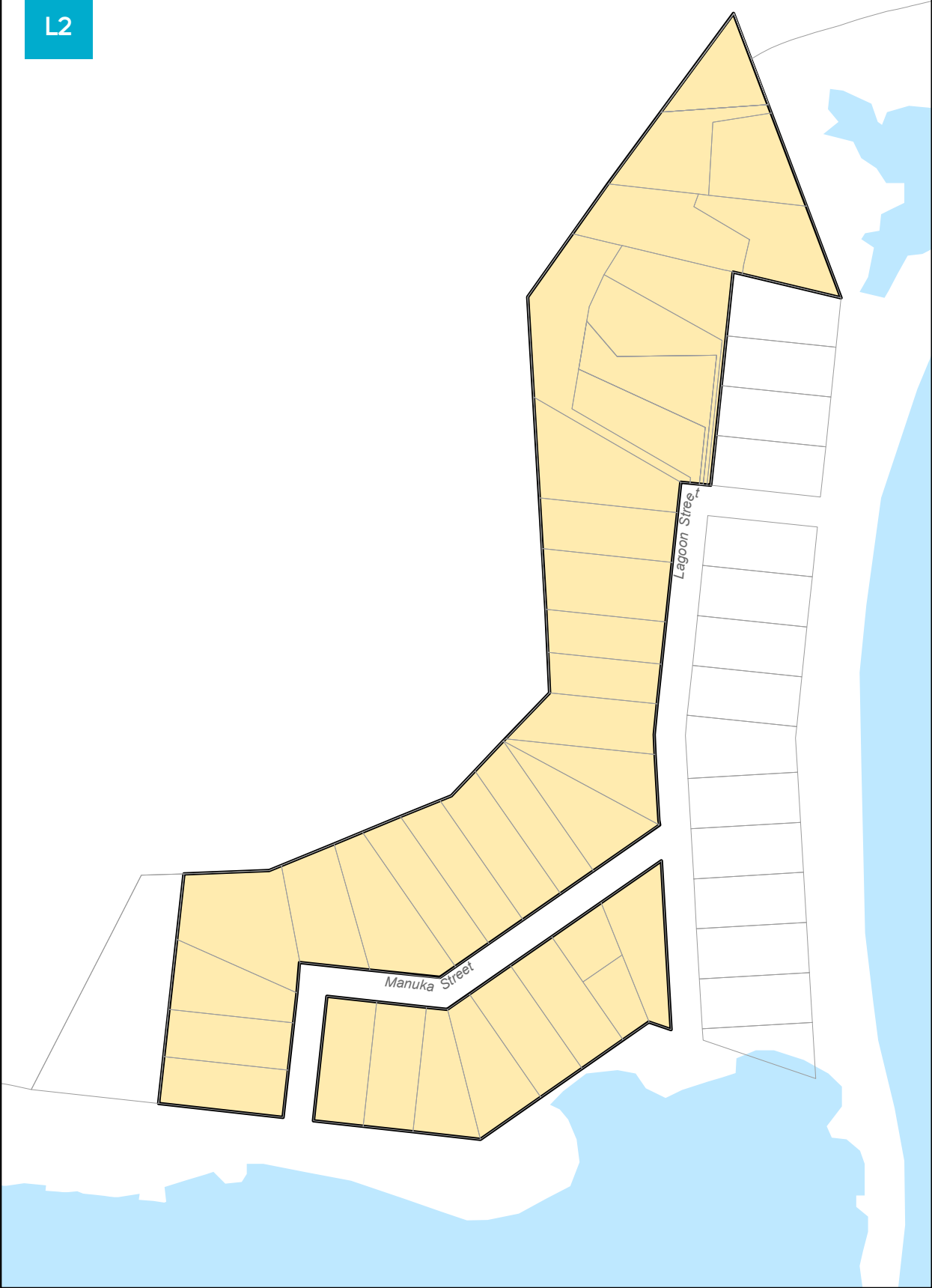


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Torrent Bay Rating Area A

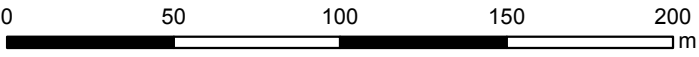


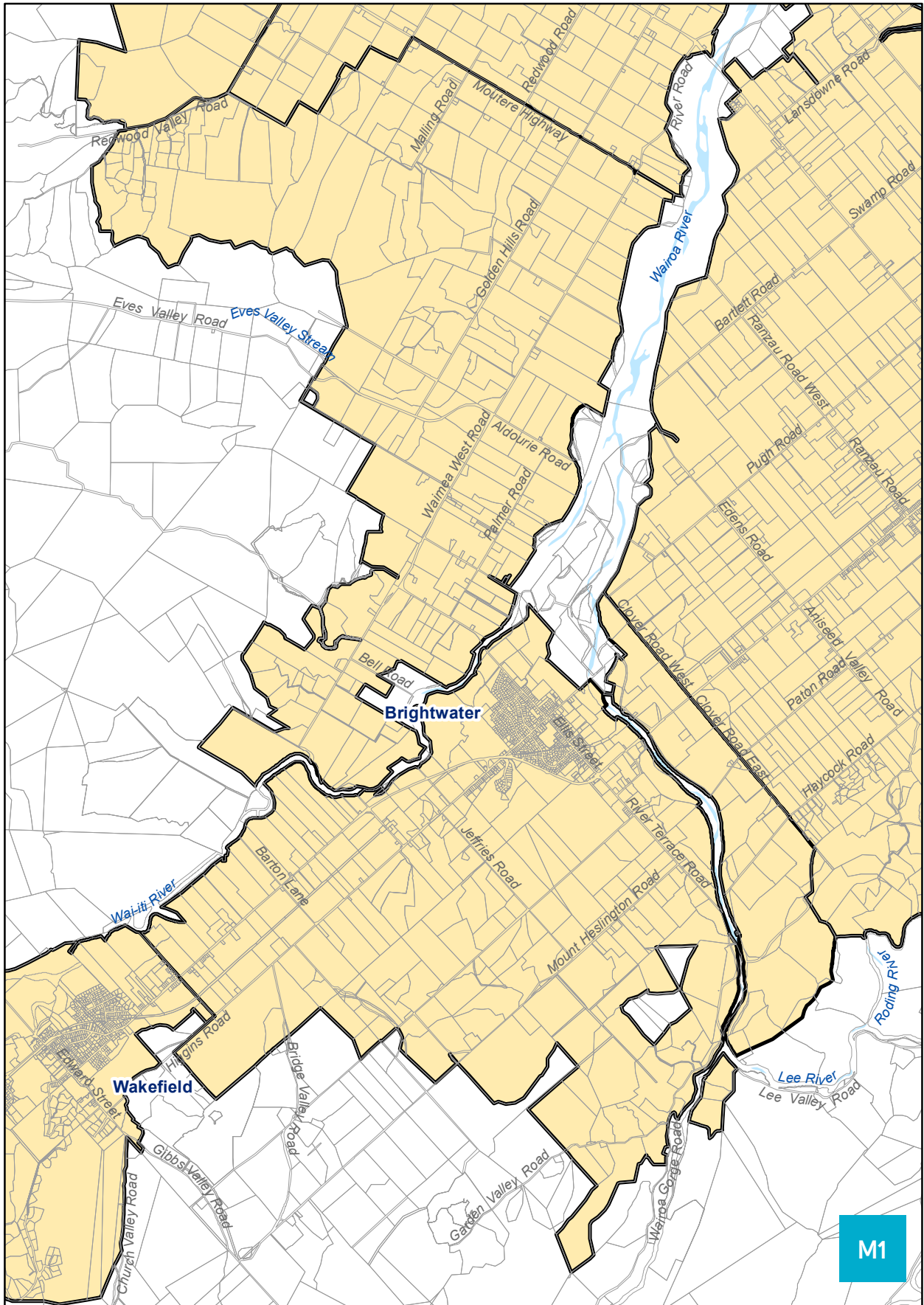
L2



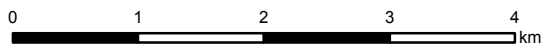
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Torrent Bay Rating Area B

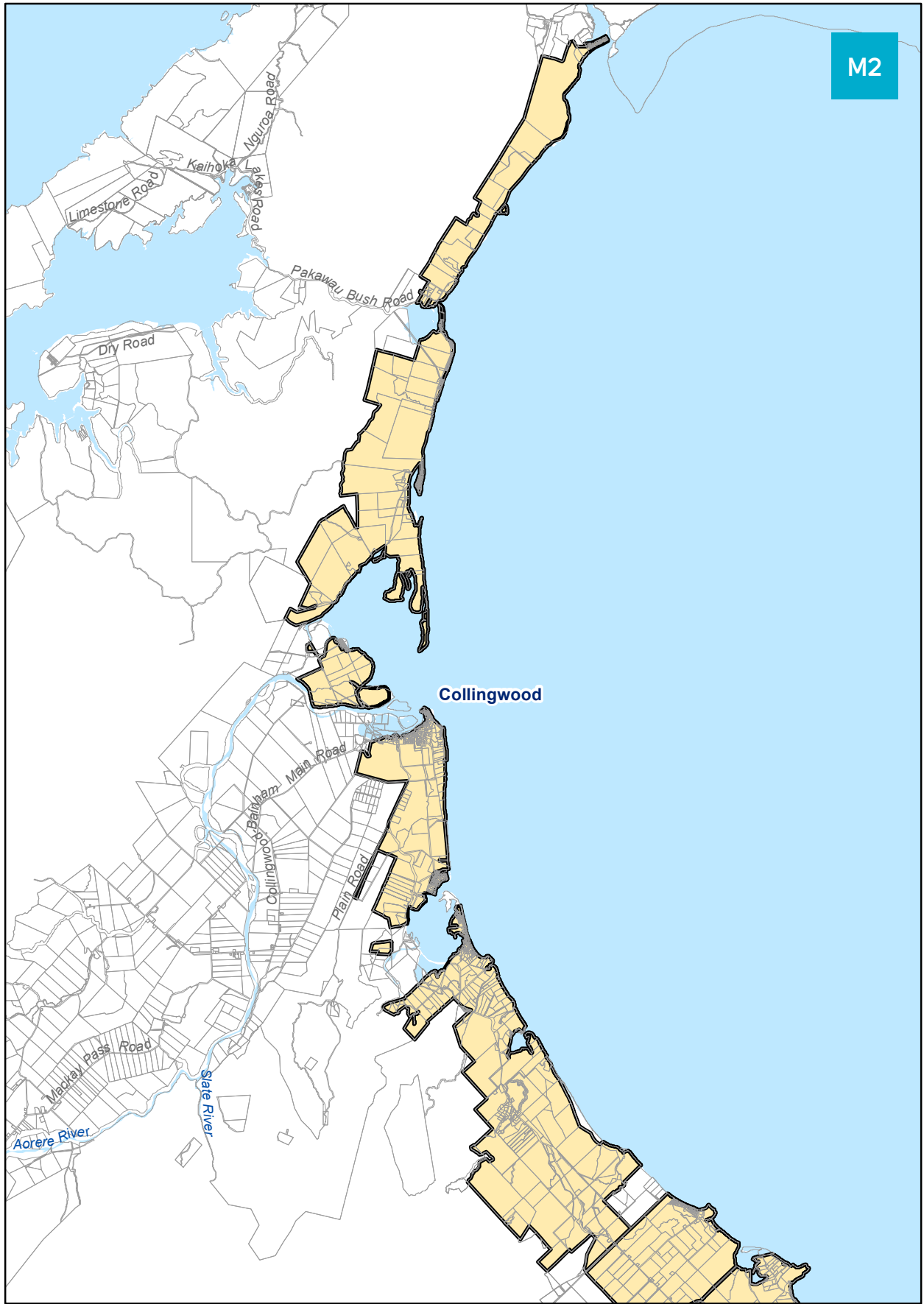




**Refuse - Recycling Rating Area
Brightwater - Waimea**

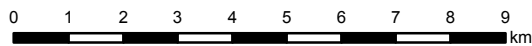


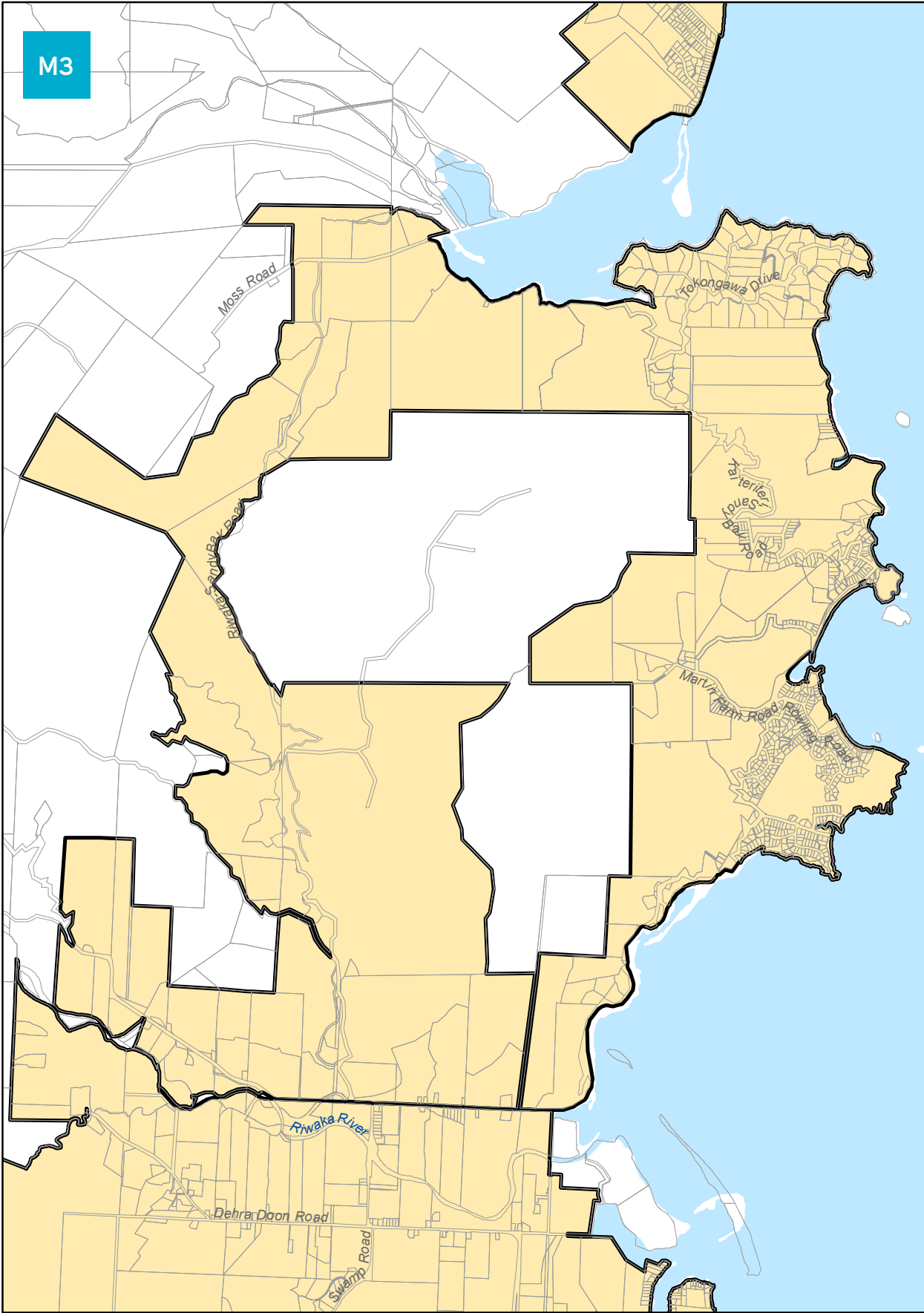
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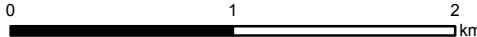
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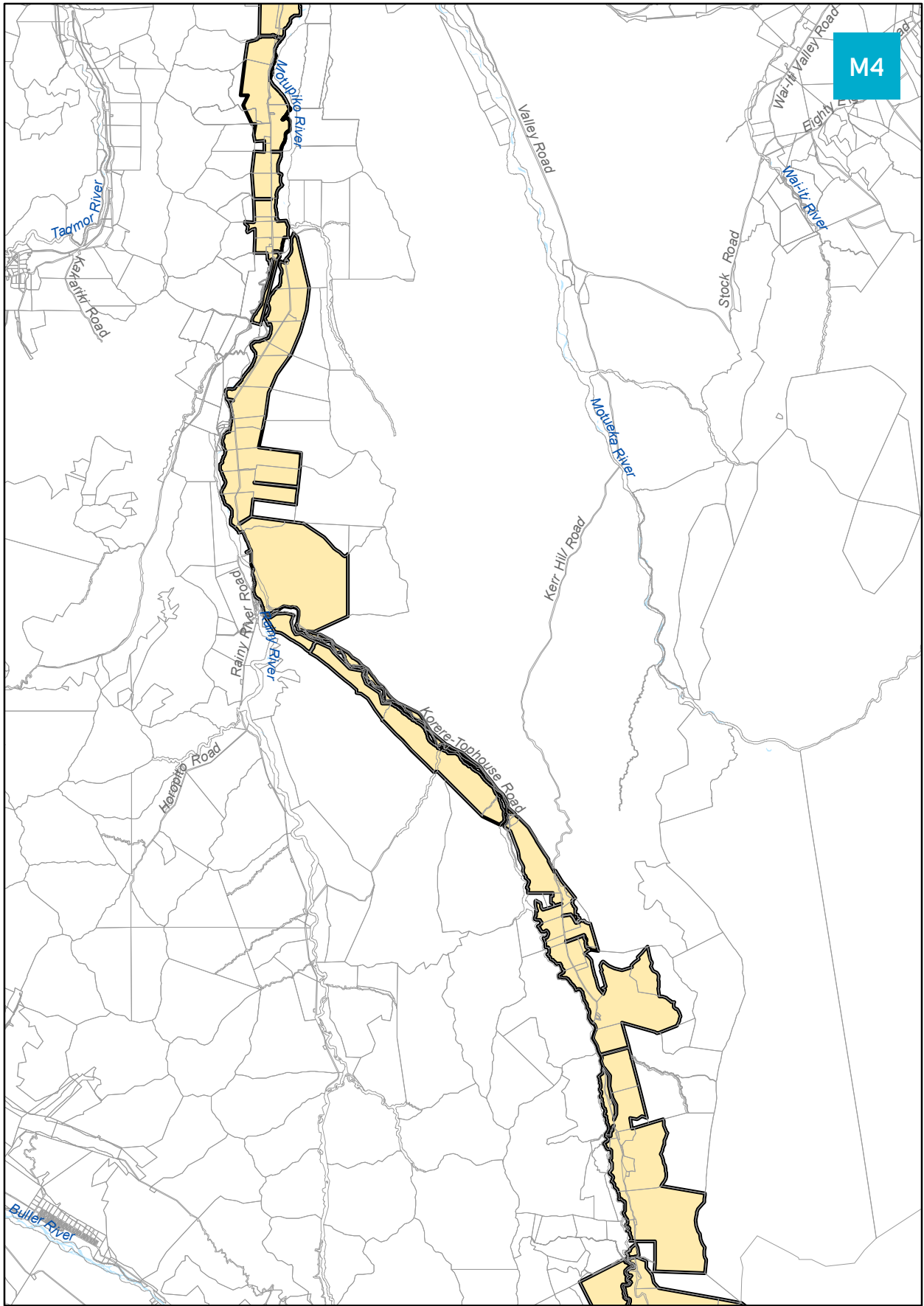




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**Refuse - Recycling Rating Area
Kaiteriteri**





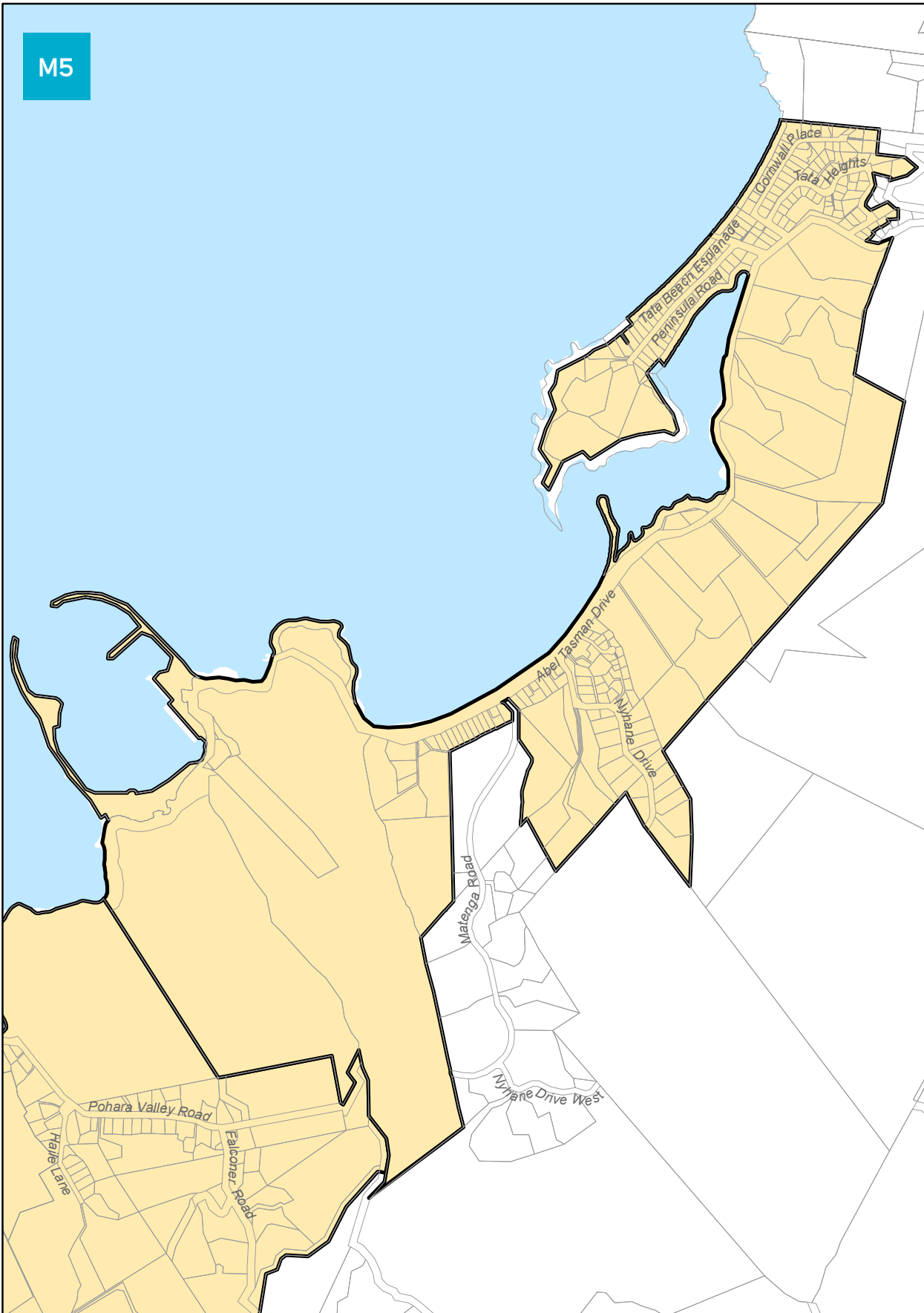
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**Refuse - Recycling Rating Area
Korere Tophouse**



1:114,000

M5

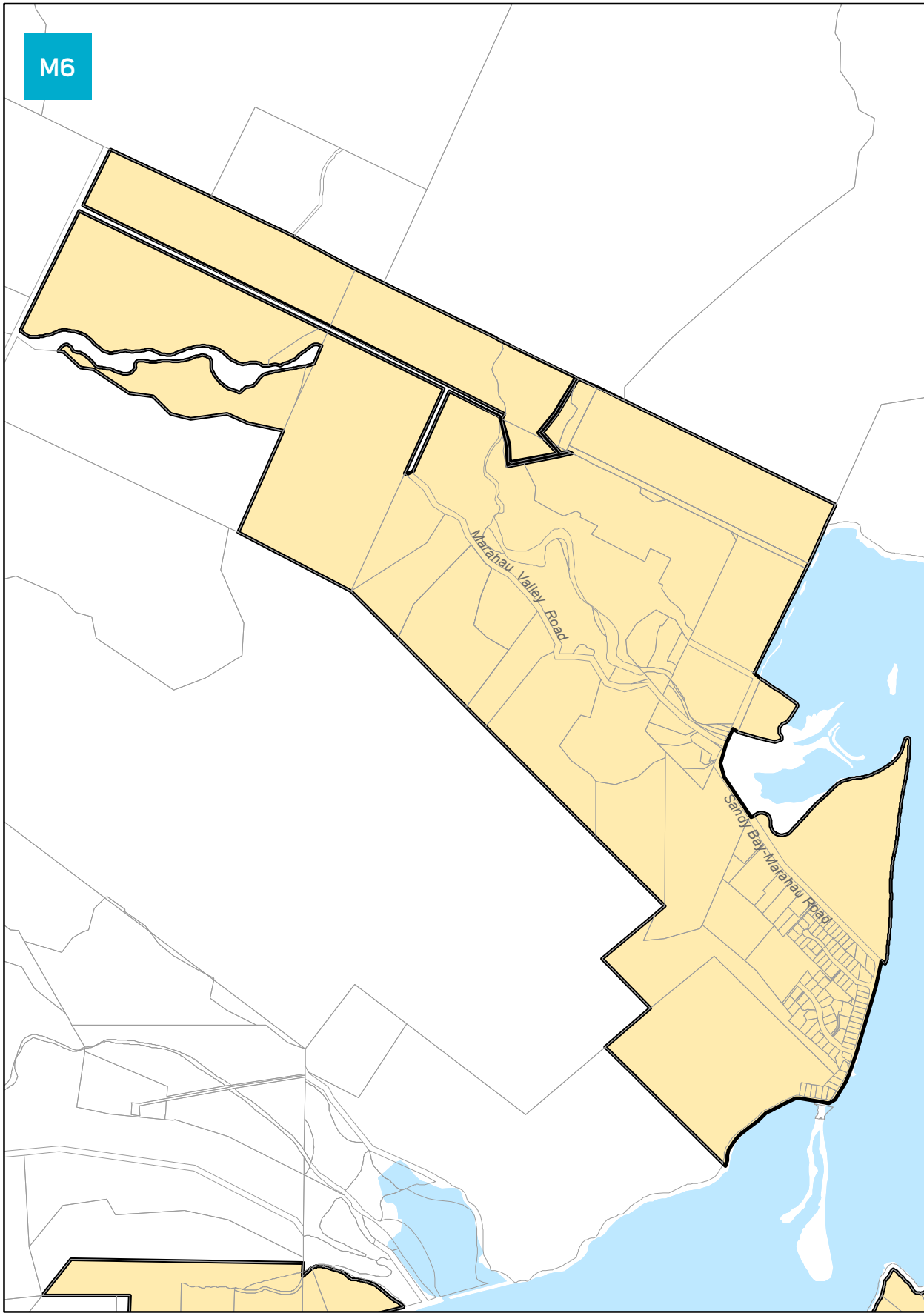


**Refuse - Recycling Rating Area
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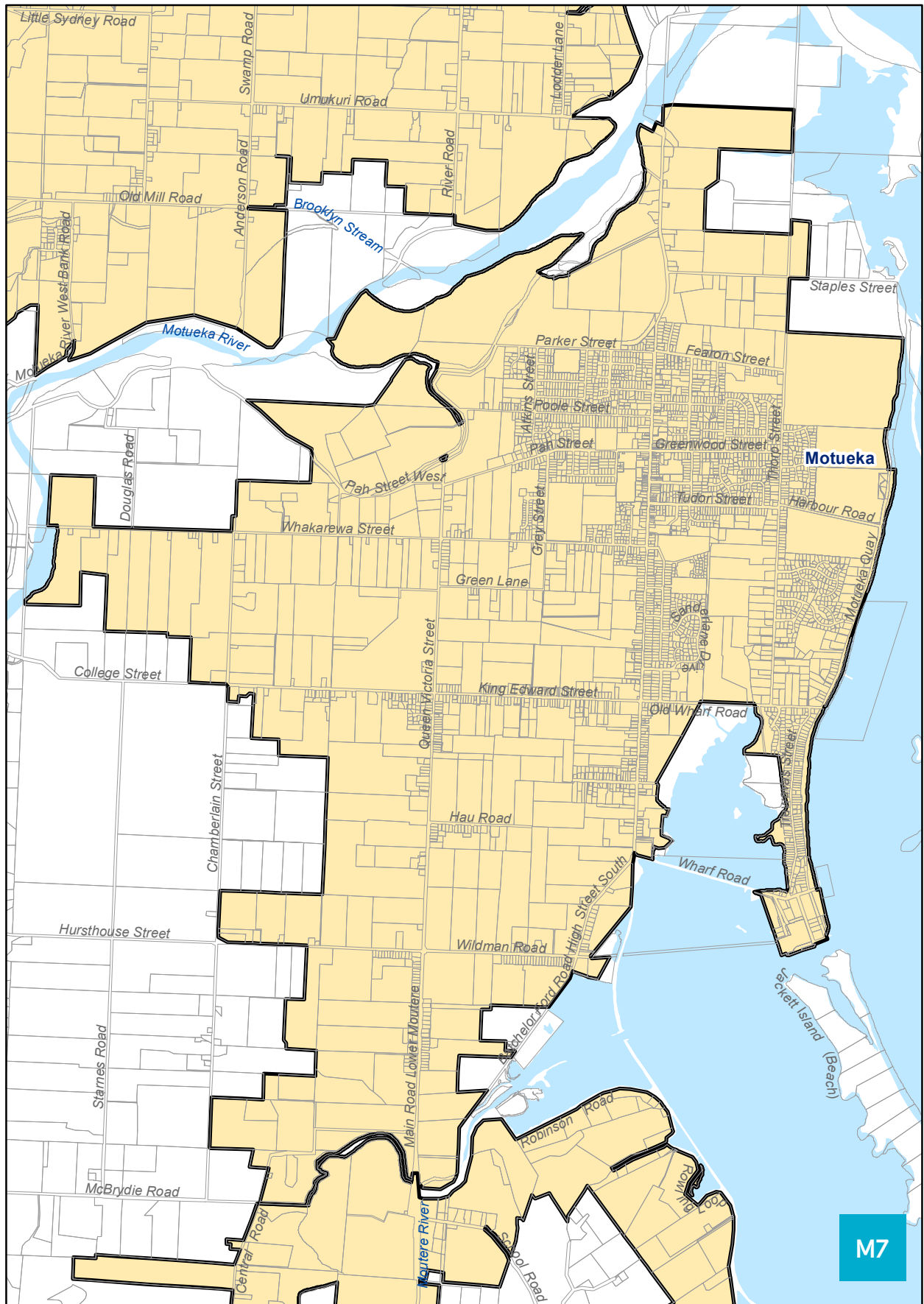
M6



**Refuse - Recycling Rating Area
Marahau**



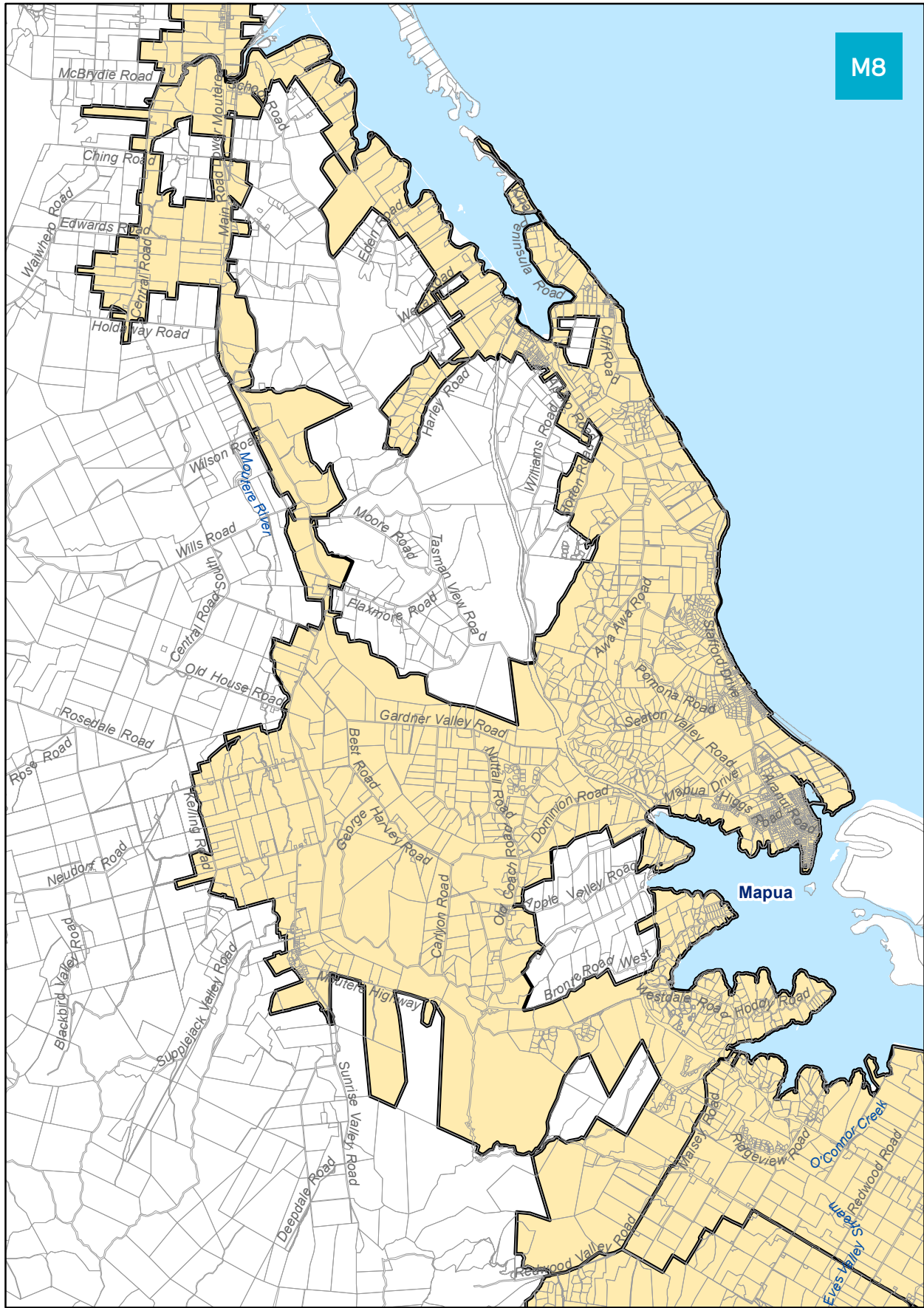
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Motueka**

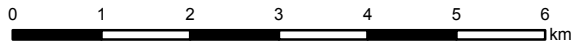


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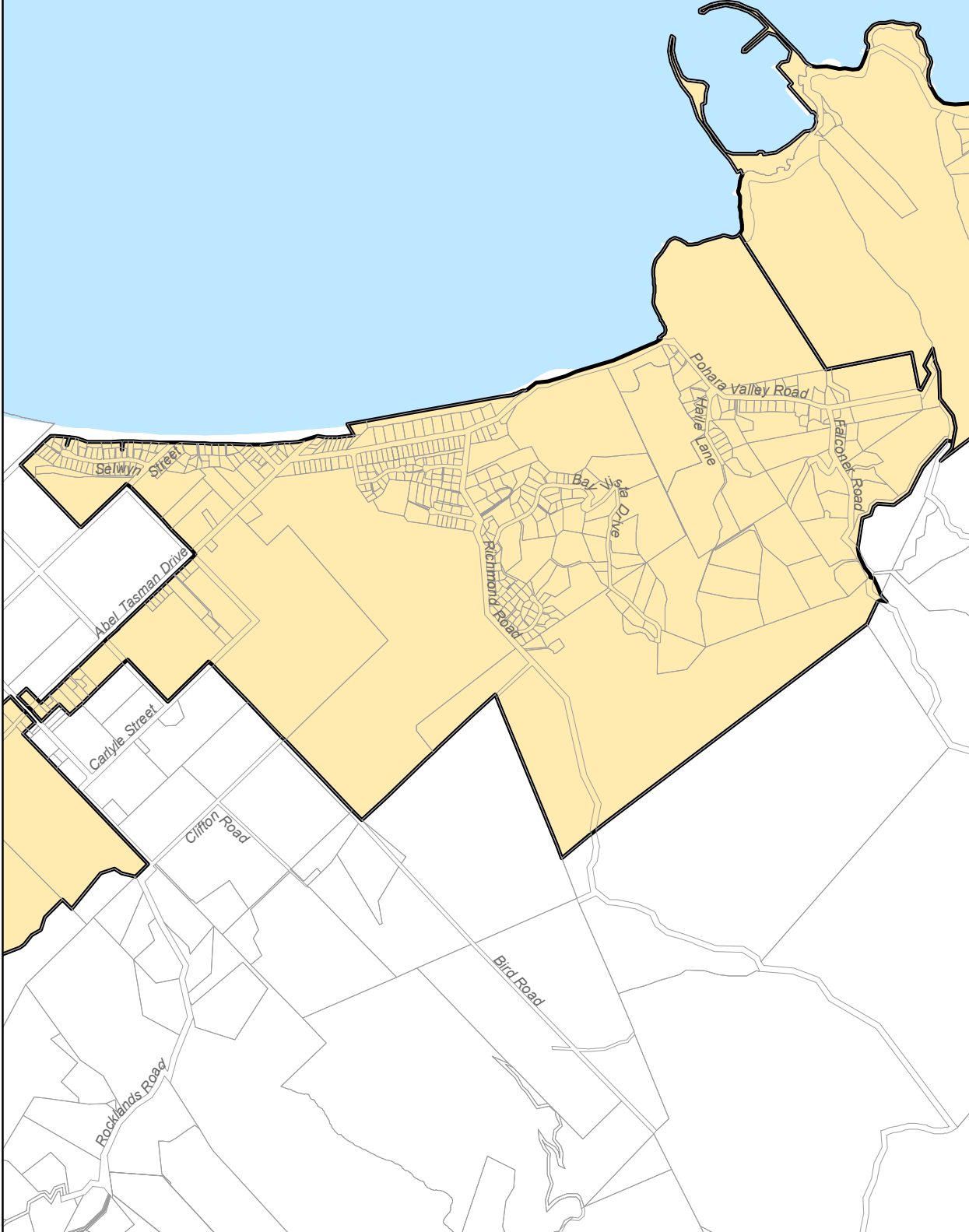
M8

**Refuse - Recycling Rating Area
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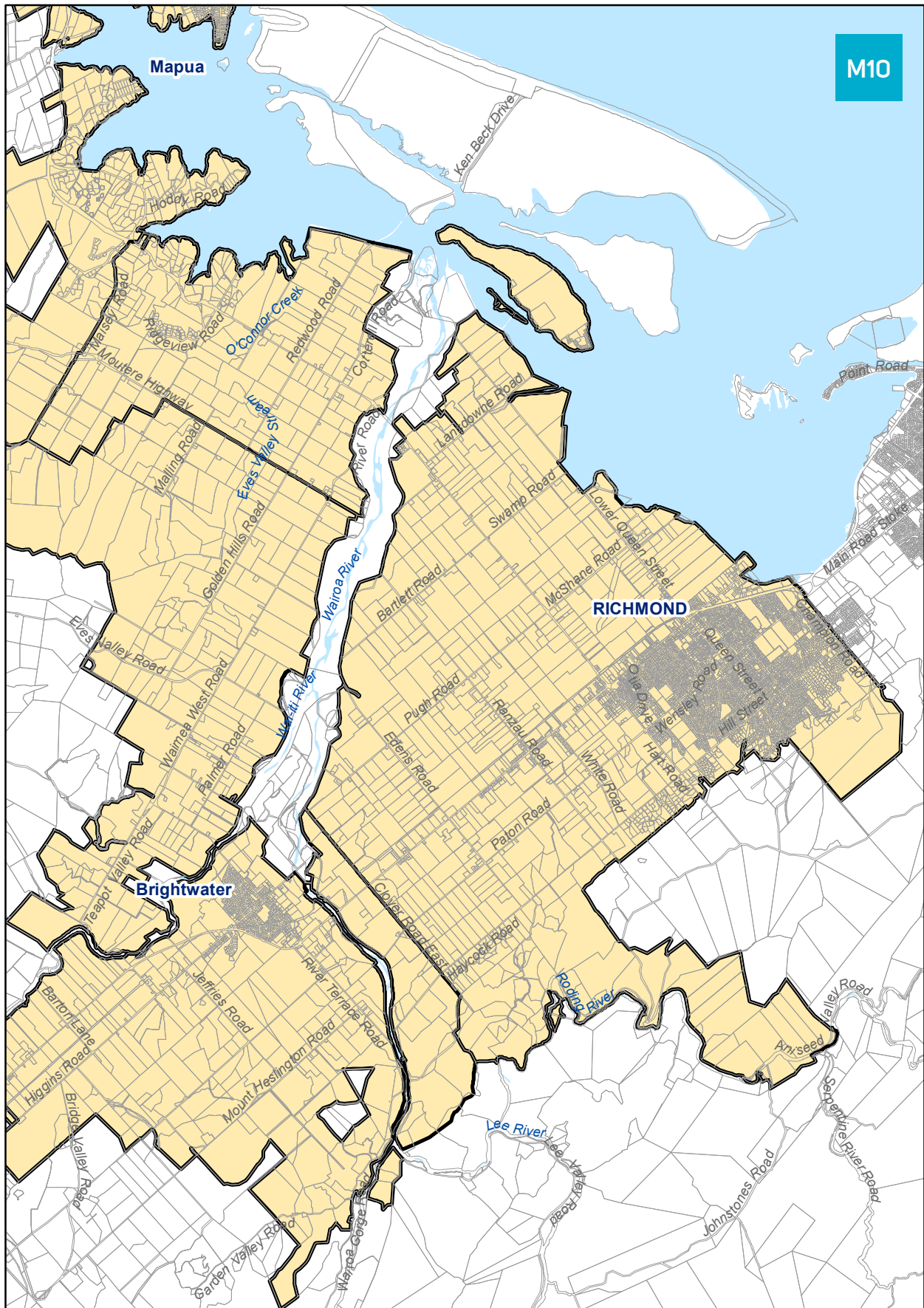
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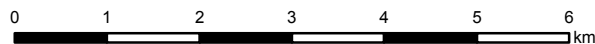
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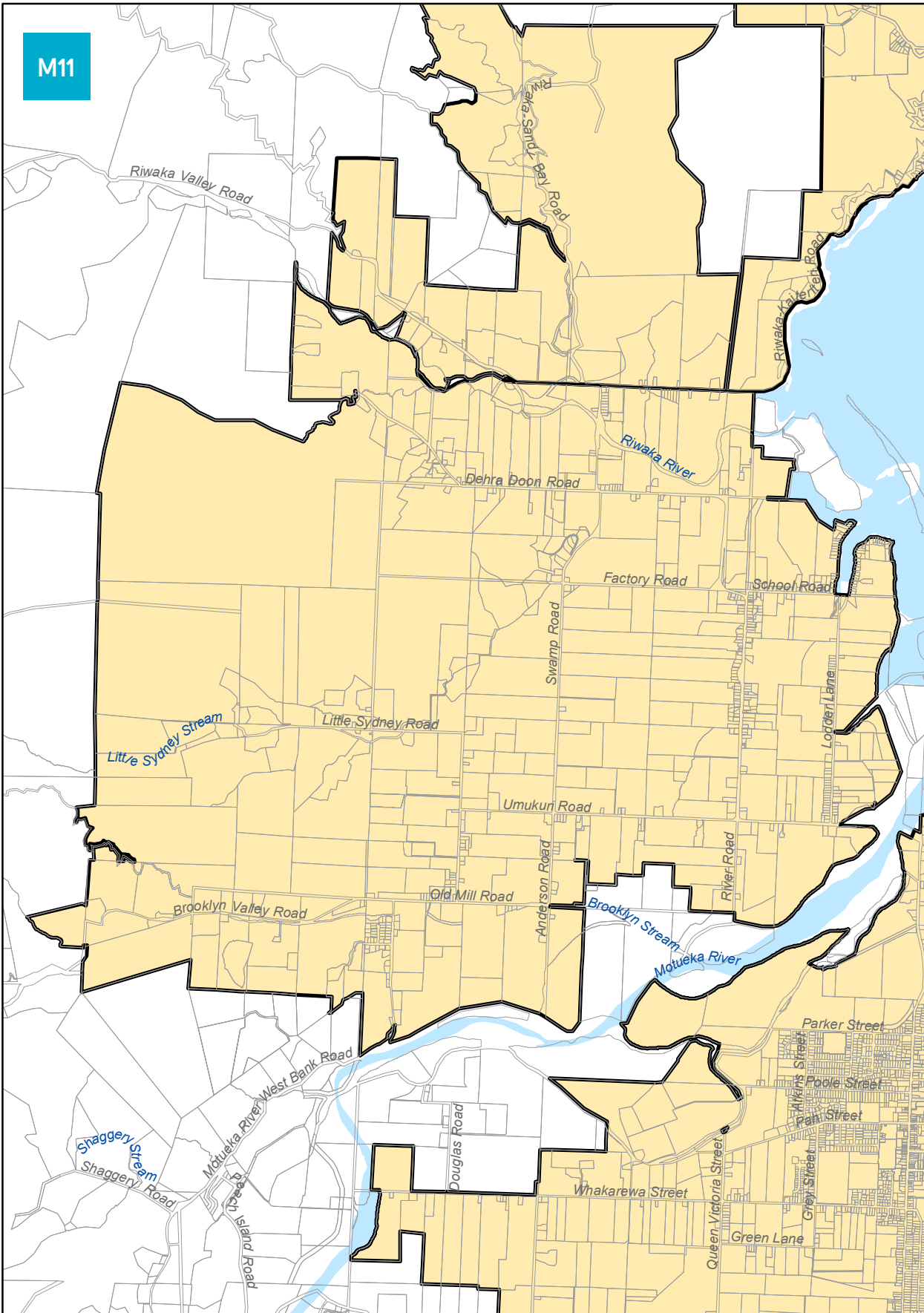
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Richmond**



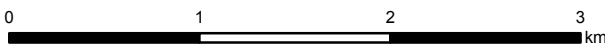
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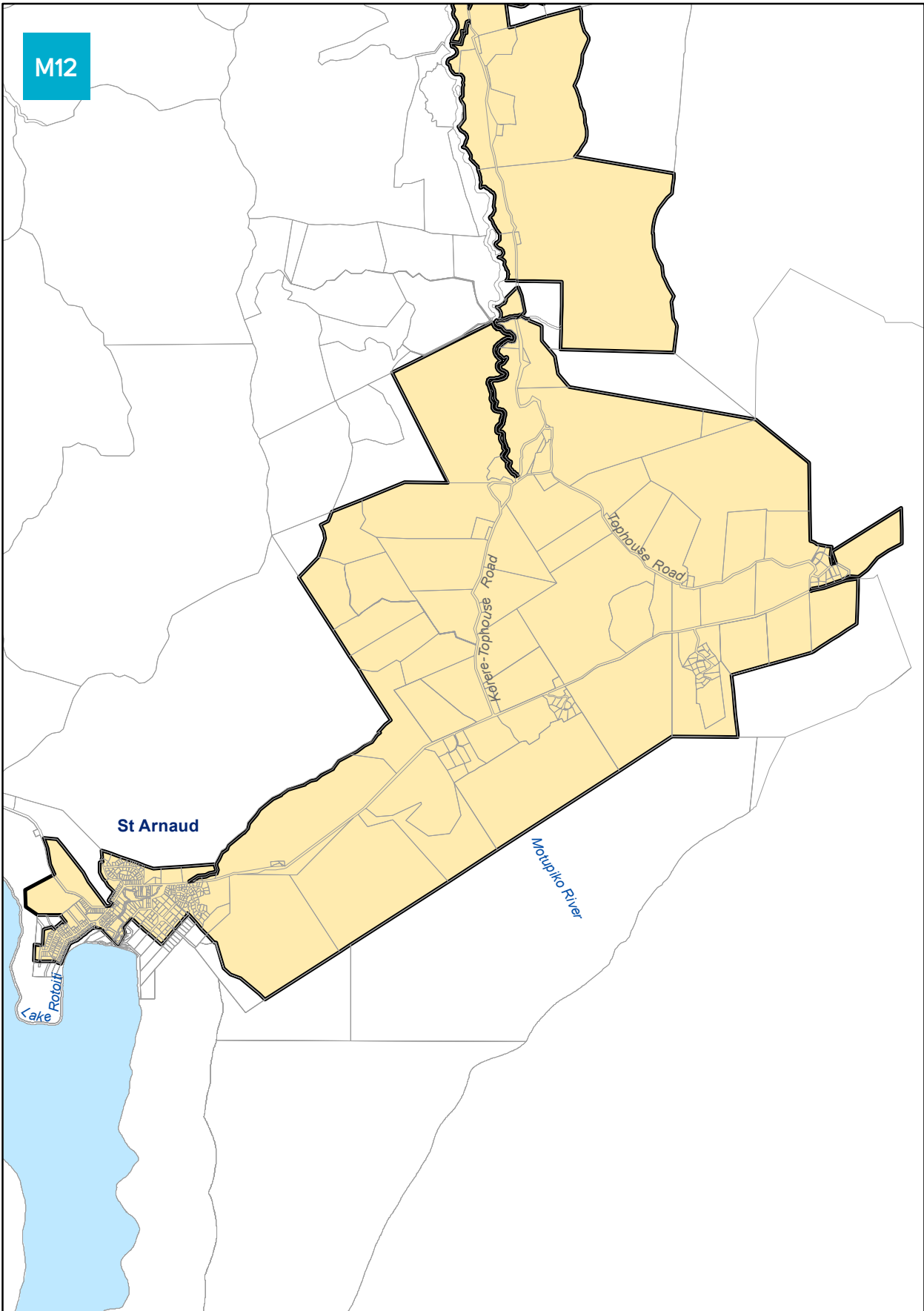
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Refuse - Recycling Rating Area
Riwaka

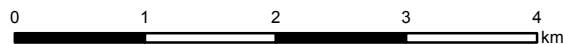


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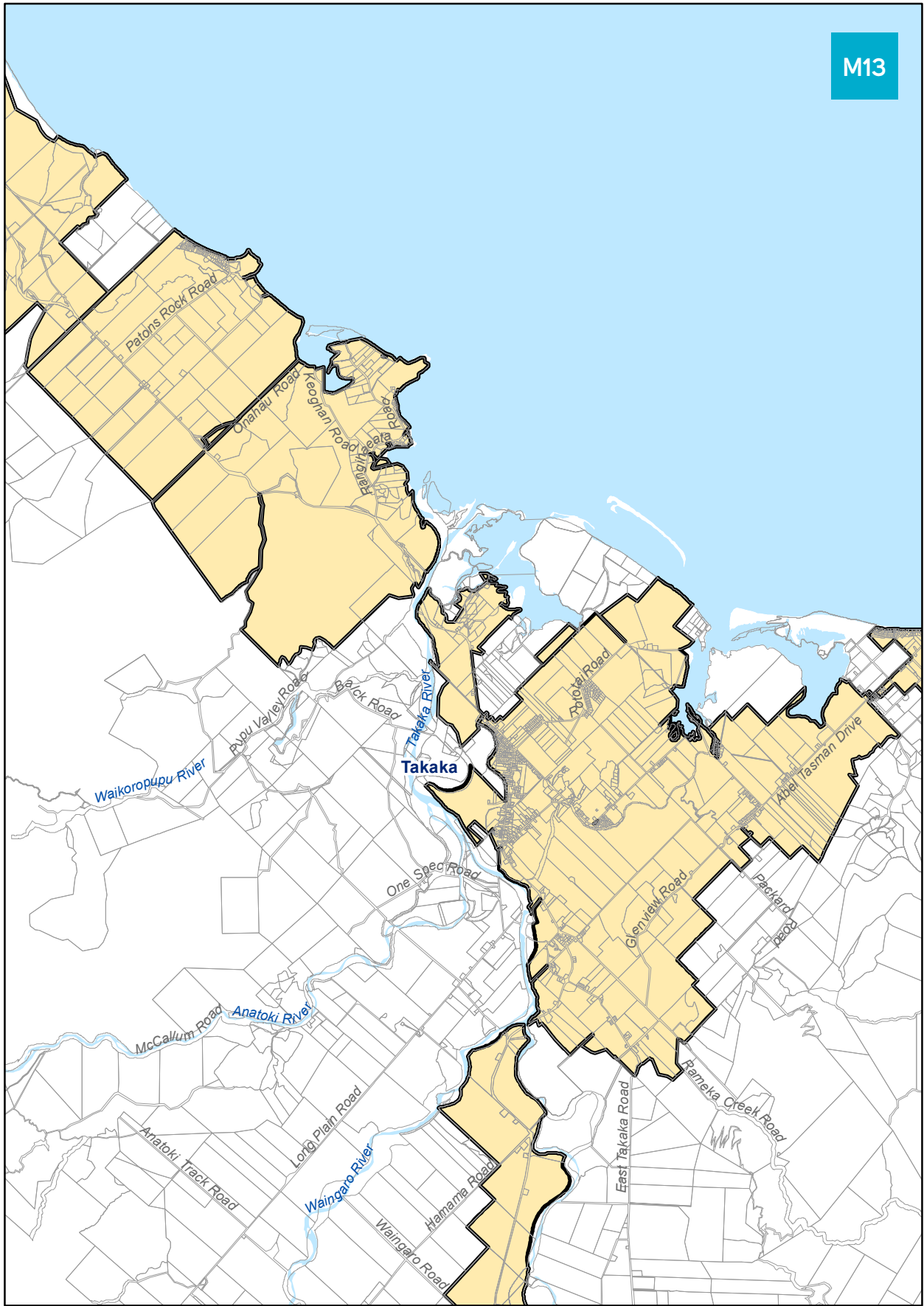


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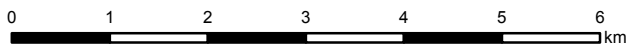
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St Arnaud**



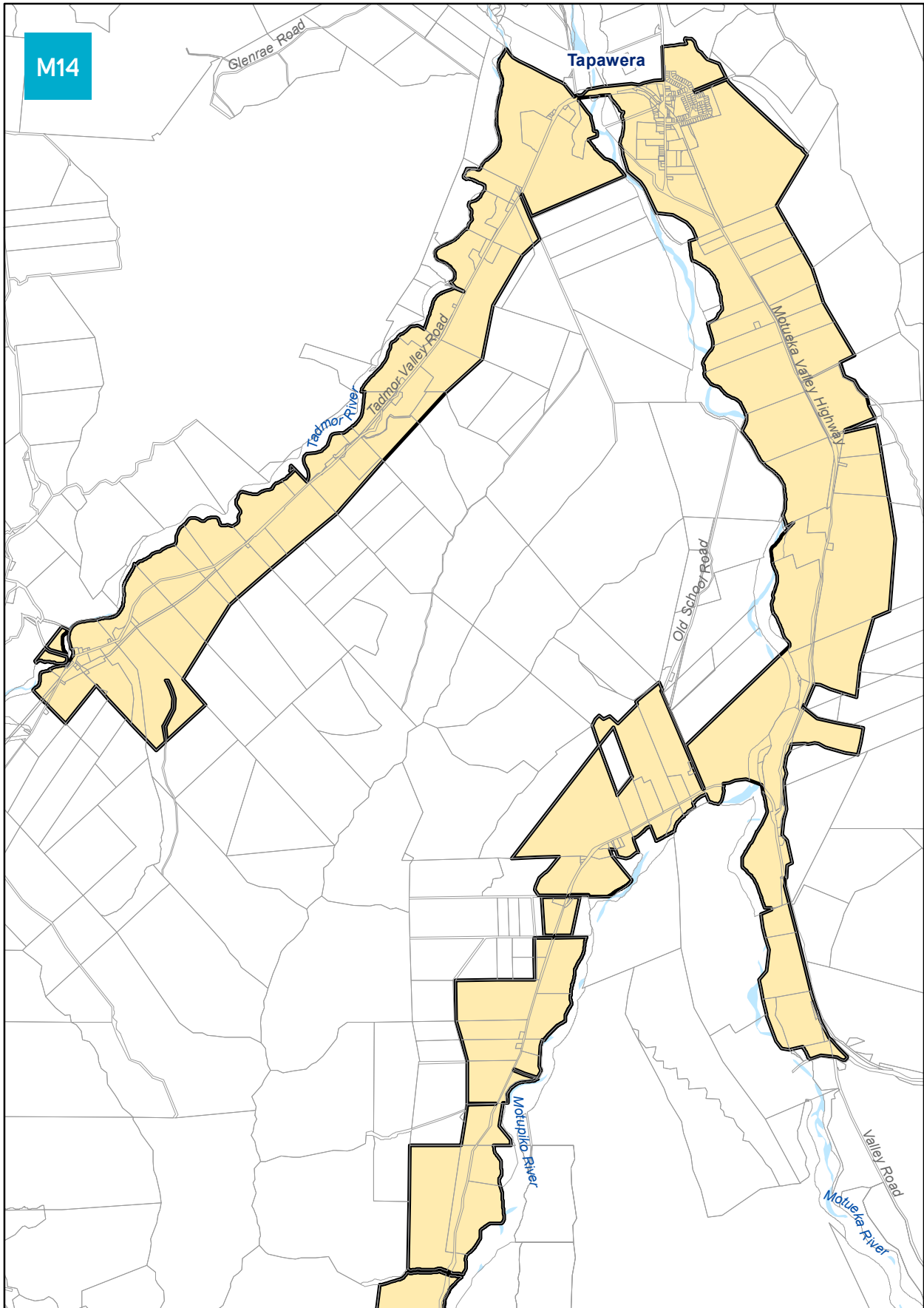
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Refuse - Recycling Rating Area
Takaka

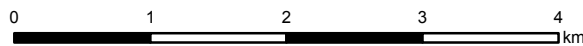


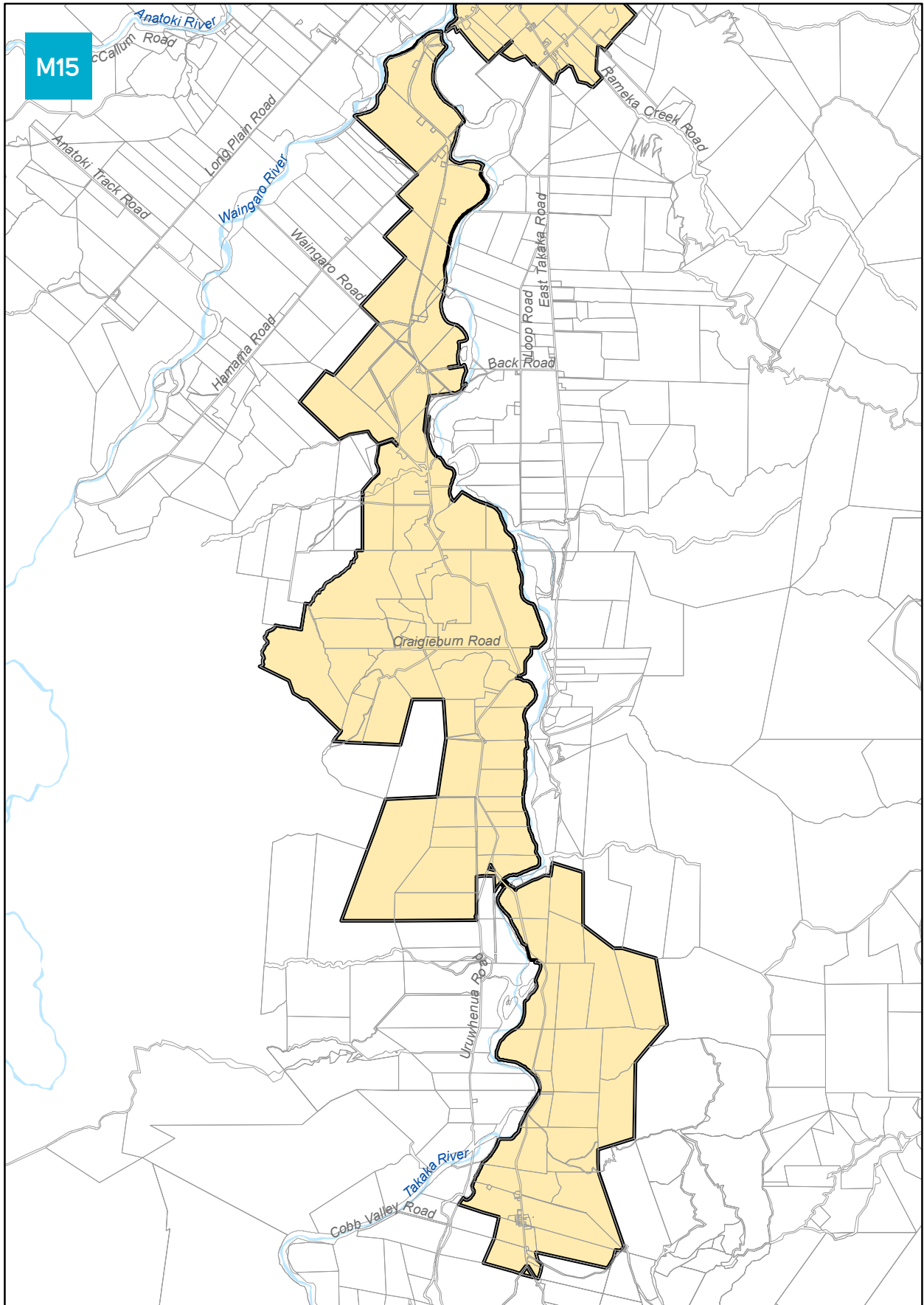
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**Refuse - Recycling Rating Area
Tapawera**

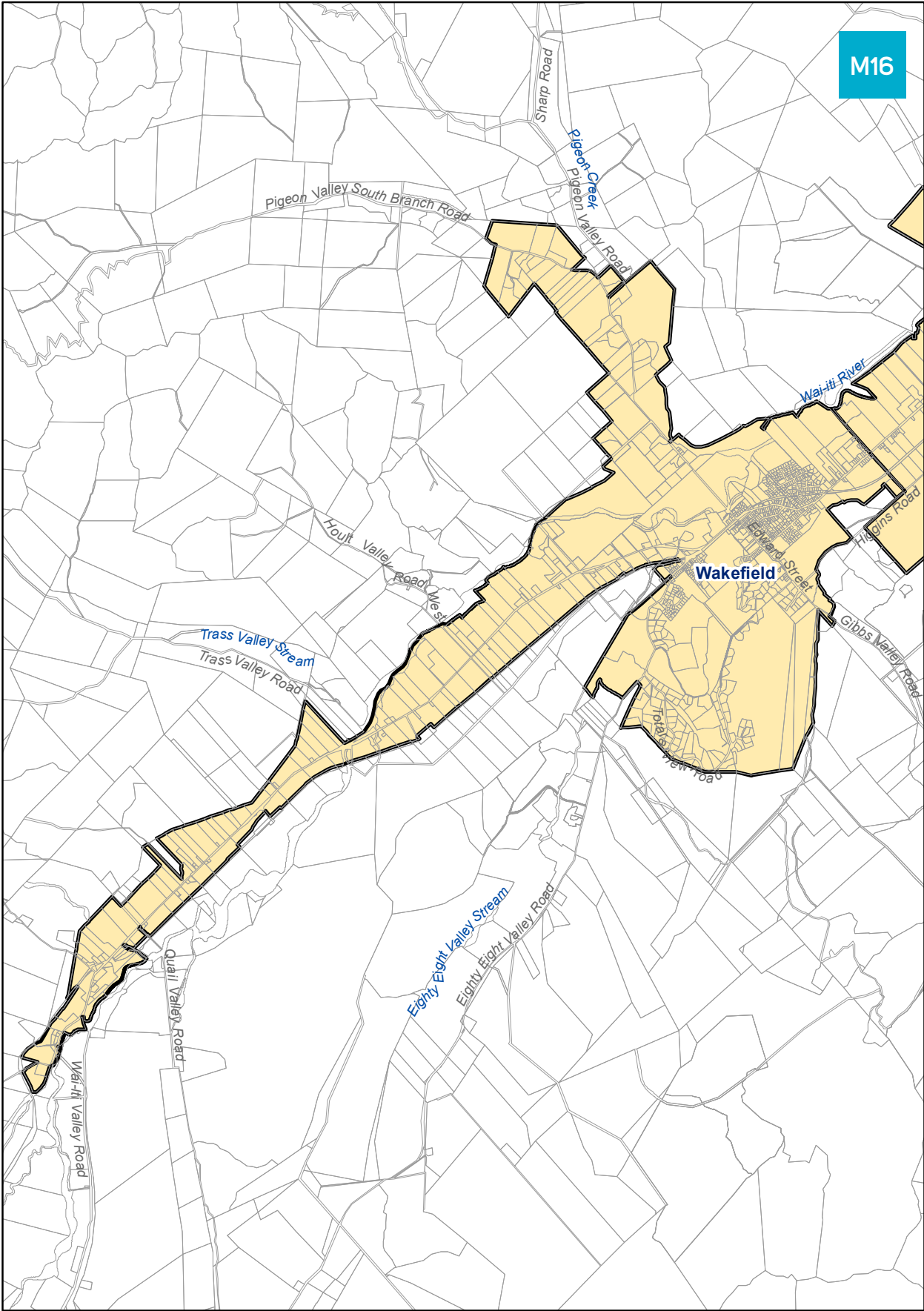




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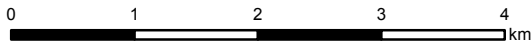
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Upper Takaka**





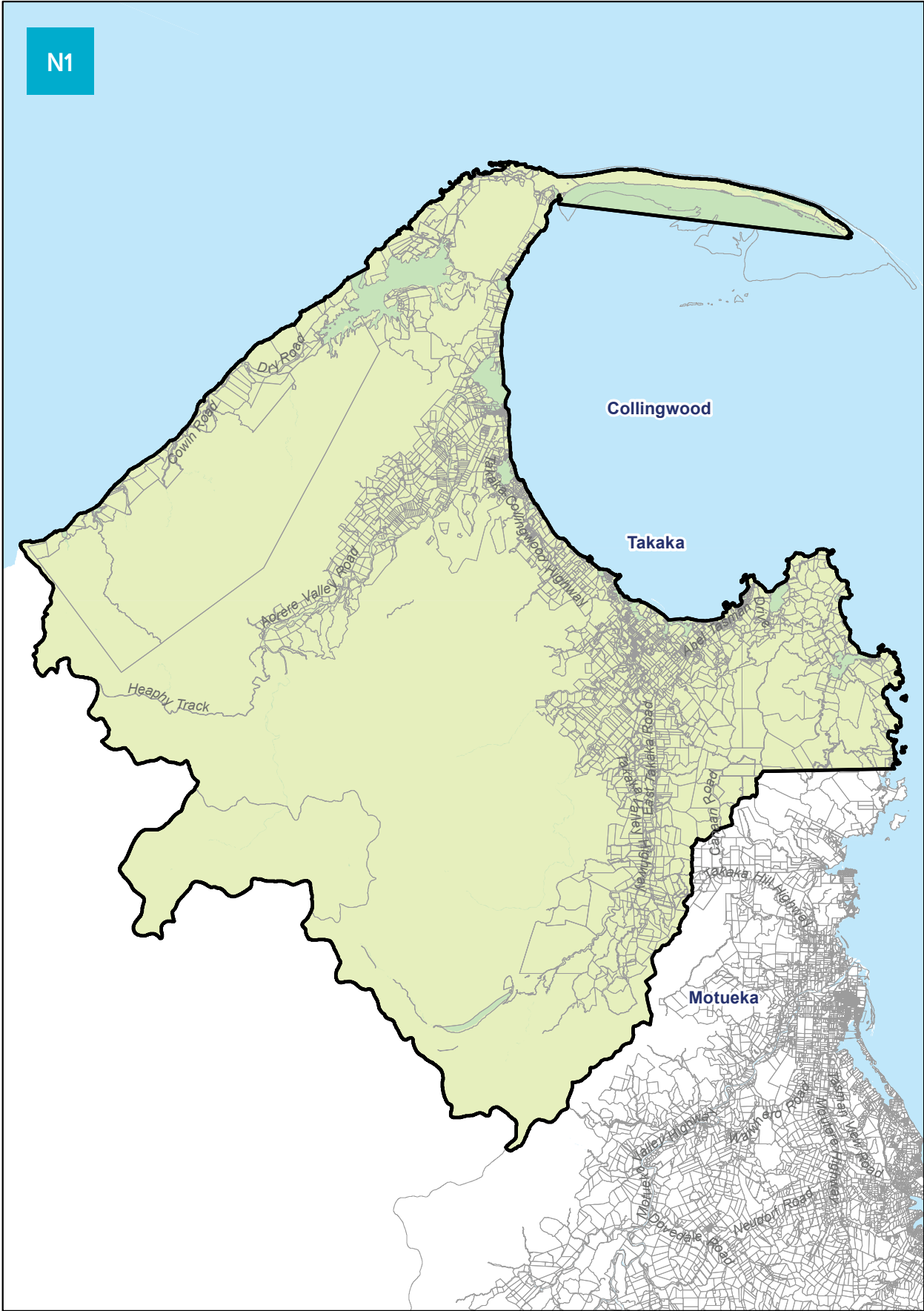
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**Refuse - Recycling Rating Area
Wakefield**



1:54,000

N1



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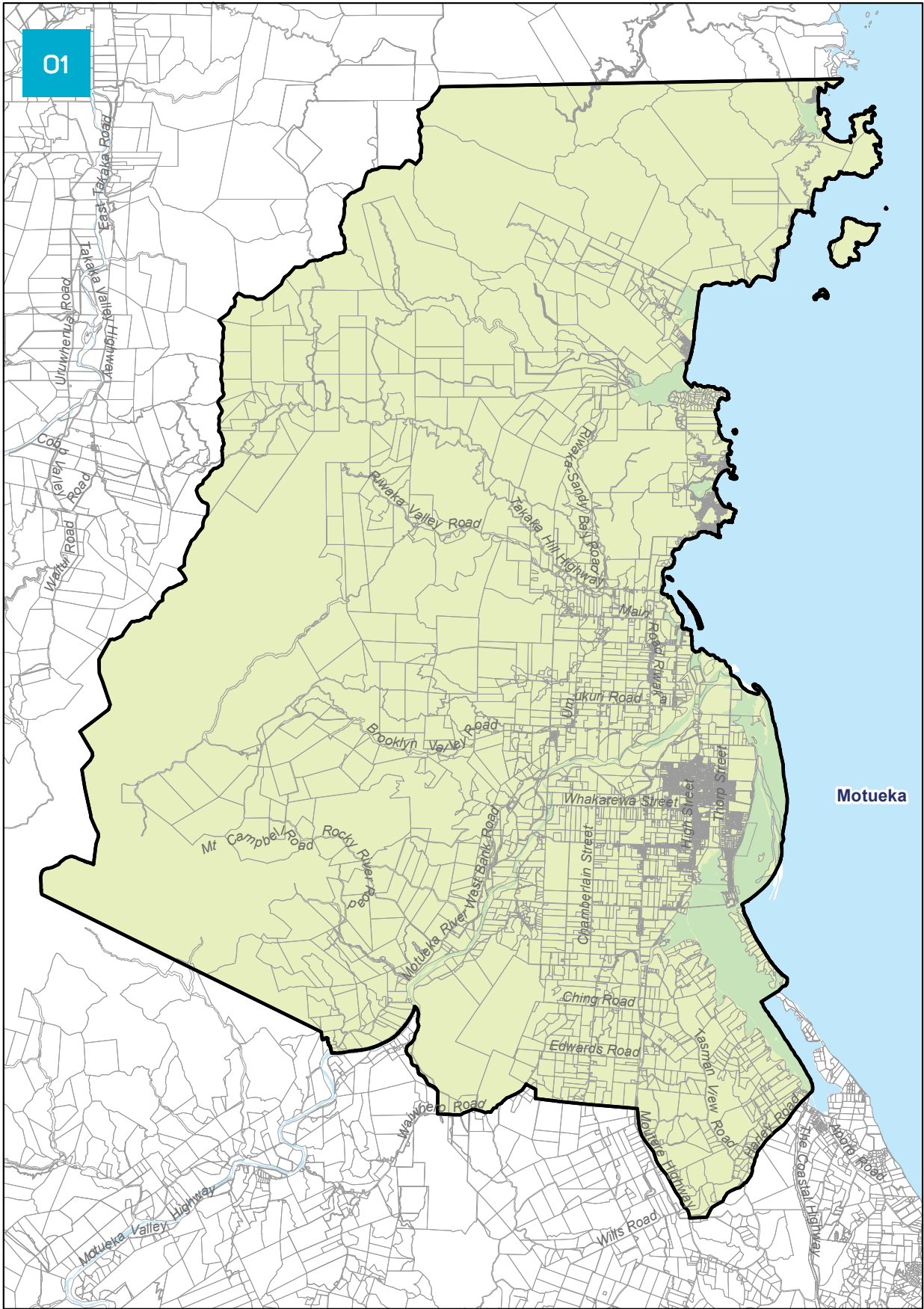
Golden Bay Community Board Rating Area



0 9,200 18,400 27,600 36,800 m



01



Date Exported: 21/05/2015 | Document Path: V:\Track\T37094_Final\TPMaps\Maps\FundingImpactStatement\TP2015_CommunityBoardRatingArea_Motueka.mxd

Motueka Community Board Rating Area



1:130,000

RATES IMPACT ON EXAMPLE PROPERTIES

We use example properties with different rating mixes and a range of property values to illustrate the impact of 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 2015/2016 year and the 2016/2017 year, a selection of 26 properties from throughout the District have been set out below.

These properties are examples of properties and do not cover all situations for the 22,766 rateable properties in the District.

More information on the rates for a particular property can be found on 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 increase for these properties range from -0.2% to 2.4%.

	CAPITAL VALUE	2015/2016 ACTUAL RATES	2016/2017 RATES	% INCREASE FROM 2015/2016	\$ INCREASE FROM 2015/2016
Residential – Takaka	\$270,000	\$2,459	\$2,515	2.3%	\$57
Residential – Murchison, with 58m ³ of water, Urban Water Supply Metered Connections	\$160,000	\$2,241	\$2,242	0.1%	\$1
Residential – Mapua (no wastewater/metered water)	\$495,000	\$2,144	\$2,139	-0.2%	-\$4
Residential – Mapua, with 156m ³ of water, Urban Water Supply Metered Connections	\$380,000	\$3,424	\$3,445	0.6%	\$21
Residential – Kaiteriteri, with 73m ³ of water, Urban Water Supply Metered Connections	\$660,000	\$4,123	\$4,173	1.2%	\$50
Residential – Brightwater, with 174m ³ of water, Urban Water Supply Metered Connections	\$385,000	\$3,536	\$3,563	0.8%	\$27
Residential – Wakefield, with 220m ³ of water, Urban Water Supply Metered Connections	\$350,000	\$3,353	\$3,379	0.8%	\$26
Residential – Motueka, with 116m ³ of water, Motueka Urban Water Supply Metered Connections	\$380,000	\$2,948	\$2,962	0.5%	\$14
Residential – Richmond (Waimea Village,) with 36m ³ of water, Urban Water Supply Metered Connections	\$200,000	\$2,474	\$2,482	0.3%	\$7

	CAPITAL VALUE	2015/2016 ACTUAL RATES	2016/2017 RATES	% INCREASE FROM 2015/2016	\$ INCREASE FROM 2015/2016
Residential – Richmond, with 138m ³ of water, Urban Water Supply Metered Connections	\$510,000	\$3,714	\$3,752	1.0%	\$39
Residential – Richmond, with 191m ³ of water, Urban Water Supply Metered Connections	\$1,020,000	\$5,481	\$5,568	1.6%	\$87
Dairy Farm – Collingwood-Bainham	\$7,450,000	\$22,604	\$22,811	0.9%	\$206
Forestry – Motueka	\$3,480,000	\$10,572	\$10,641	0.6%	\$68
Horticultural – Hope	\$1,210,000	\$4,037	\$4,056	0.5%	\$19
Horticultural – Ngatimoti	\$660,000	\$2,398	\$2,399	0.1%	\$2
Horticultural – Waimea West, with 9 hectares, with Water Supply Dams – Wai-iti Valley Community Dam	\$1,150,000	\$7,627	\$7,625	-0.0%	-\$2
Pastoral Farming (Fattening) – Upper Moutere	\$940,000	\$3,171	\$3,181	0.3%	\$10
Lifestyle – Wakefield, with 3m ³ /day restrictor, Eighty-Eight Valley Rural Water Supply	\$1,600,000	\$5,494	\$5,599	1.9%	\$105
Lifestyle – East Takaka	\$495,000	\$1,890	\$1,936	2.4%	\$46
Lifestyle – Neudorf, with 3m ³ /day restrictor, Dovedale Rural Water Supply	\$550,000	\$3,545	\$3,622	2.2%	\$77
Lifestyle – Tasman with 2m ³ /day restrictor, Rural Water Extension to Urban Water Scheme	\$680,000	\$3,807	\$3,829	0.6%	\$22
Lifestyle – Bronte, with 3m ³ /day restrictor, Redwood Valley Rural Water Supply	\$1,070,000	\$4,626	\$4,689	1.4%	\$63
Commercial – Queen St, Richmond, with 277m ³ of water, Urban Water Supply Metered Connections	\$1,310,000	\$9,562	\$9,686	1.3%	\$124
Commercial – High St, Motueka	\$1,300,000	\$7,258	\$7,359	1.4%	\$101
Industrial – Cargill Place, Richmond, with 36m ³ of water, Urban Water Supply Metered Connections	\$620,000	\$3,852	\$3,898	1.2%	\$46
Utility	\$69,960,000	\$179,498	\$180,464	0.5%	\$966

The following table shows the breakdown of the rates for the example properties for 2016/2017:

	GENERAL RATES	DISTRICT-WIDE TARGETED RATES (1)	STORM-WATER RATE	WASTE-WATER RATE	REGIONAL RIVER WORKS RATE	REFUSE/ RECYCLING RATE
Residential – Takaka	\$984	\$237	\$194	\$738	\$109	\$137
Residential – Murchison, with 58m ³ of water, Urban Water Supply Metered Connections	\$702	\$237	\$115	\$738	\$12	\$-
Residential – Mapua (no wastewater/metered water)	\$1,563	\$237	\$37	\$-	\$83	\$137
Residential – Mapua, with 156m ³ of water, Urban Water Supply Metered Connections	\$1,267	\$237	\$273	\$738	\$62	\$137
Residential – Kaiteriteri, with 73m ³ of water, Urban Water Supply Metered Connections	\$1,988	\$237	\$475	\$738	\$99	\$137
Residential – Brightwater, with 174m ³ of water, Urban Water Supply Metered Connections	\$1,280	\$237	\$277	\$738	\$207	\$137
Residential – Wakefield, with 220m ³ of water, Urban Water Supply Metered Connections	\$1,190	\$237	\$252	\$738	\$41	\$137
Residential – Motueka, with 116m ³ of water, Motueka Urban Water Supply Metered Connections	\$1,267	\$237	\$273	\$738	\$51	\$137
Residential – Richmond (Waimea Village,) with 36m ³ of water, Urban Water Supply Metered Connections	\$804	\$237	\$144	\$738	\$30	\$137
Residential – Richmond, with 138m ³ of water, Urban Water Supply Metered Connections	\$1,602	\$237	\$367	\$738	\$62	\$137
Residential – Richmond, with 191m ³ of water, Urban Water Supply Metered Connections	\$2,913	\$237	\$733	\$738	\$87	\$137
Dairy Farm – Collingwood-Bainham	\$19,451	\$237	\$559	\$-	\$2,530	\$-
Forestry – Motueka	\$9,241	\$237	\$261	\$-	\$691	\$137
Horticultural – Hope	\$3,402	\$237	\$91	\$-	\$189	\$137
Horticultural – Ngatimoti	\$1,988	\$237	\$50	\$-	\$97	\$-

	COMMUNITY BOARD RATES (2)	WATER SUPPLY FIRE-FIGHTING RATES (3)	MOTUEKA FLOOD CONTROL RATE	MAPUA STOPBANK RATE	BUSINESS RATES (4)	WATER SUPPLY-DAMS: WAI-ITI VALLEY COMMUNITY DAM RATE	WATER SUPPLY RATES (5)	TOTAL RATES
	\$18	\$98	\$-	\$-	\$-	\$-	\$-	\$2,515
	\$-	\$-	\$-	\$-	\$-	\$-	\$439	\$2,242
	\$-	\$-	\$-	\$82	\$-	\$-	\$-	\$2,139
	\$-	\$-	\$-	\$82	\$-	\$-	\$648	\$3,445
	\$18	\$-	\$11	\$-	\$-	\$-	\$471	\$4,173
	\$-	\$-	\$-	\$-	\$-	\$-	\$687	\$3,563
	\$-	\$-	\$-	\$-	\$-	\$-	\$785	\$3,379
	\$18	\$24	\$6	\$-	\$-	\$-	\$211	\$2,962
	\$-	\$-	\$-	\$-	\$-	\$-	\$392	\$2,482
	\$-	\$-	\$-	\$-	\$-	\$-	\$610	\$3,752
	\$-	\$-	\$-	\$-	\$-	\$-	\$723	\$5,568
	\$18	\$15	\$-	\$-	\$-	\$-	\$-	\$22,811
	\$18	\$-	\$56	\$-	\$-	\$-	\$-	\$10,641
	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$4,056
	\$18	\$-	\$11	\$-	\$-	\$-	\$-	\$2,399

	GENERAL RATES	DISTRICT-WIDE TARGETED RATES (1)	STORM-WATER RATE	WASTE-WATER RATE	REGIONAL RIVER WORKS RATE	REFUSE/RECYCLING RATE
Horticultural – Waimea West, with 9 hectares, with Water Supply Dams- Wai-iti Valley Community Dam	\$3,248	\$237	\$86	\$-	\$722	\$137
Pastoral Farming (Fattening) – Upper Moutere	\$2,708	\$237	\$71	\$-	\$166	\$-
Lifestyle – Wakefield, with 3m ³ /day restrictor, Eighty-Eight Valley Rural Water Supply	\$4,405	\$237	\$120	\$-	\$181	\$-
Lifestyle – East Takaka	\$1,563	\$237	\$37	\$-	\$65	\$-
Lifestyle – Neudorf, with 3m ³ /day restrictor, Dovedale Rural Water Supply	\$1,705	\$237	\$41	\$-	\$87	\$-
Lifestyle, Tasman with 2m ³ /day restrictor, Rural Water Extension to Urban Water Scheme	\$2,039	\$237	\$51	\$-	\$117	\$137
Lifestyle – Bronte, with 3m ³ /day restrictor, Redwood Valley Rural Water Supply	\$3,042	\$237	\$80	\$-	\$179	\$137
Commercial – Queen Street, Richmond, with 277m ³ of water, Urban Water Supply Metered Connections	\$3,659	\$237	\$942	\$2,951	\$227	\$137
Commercial – High Street, Motueka	\$3,634	\$237	\$935	\$1,291	\$444	\$137
Industrial – Cargill Place, Richmond, with 36m ³ of water, Urban Water Supply Metered Connections	\$1,885	\$237	\$446	\$738	\$64	\$137
Utility	\$180,227	\$237	\$-	\$-	\$-	\$-

1– includes District Facilities Rate, Shared Facilities Rate, Facilities Operations Rate, Museums Facilities Rate, and Mapua Rehabilitation 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 & 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 Urban Water Supply Metered Connections, 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.

	COMMUNITY BOARD RATES (2)	WATER SUPPLY FIRE-FIGHTING RATES (3)	MOTUEKA FLOOD CONTROL RATE	MAPUA STOPBANK RATE	BUSINESS RATES (4)	WATER SUPPLY-DAMS: WAI-ITI VALLEY COMMUNITY DAM RATE	WATER SUPPLY RATES (5)	TOTAL RATES
	\$-	\$-	\$-	\$-	\$-	\$3,195	\$-	\$7,625
	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$3,181
	\$-	\$-	\$-	\$-	\$-	\$-	\$656	\$5,599
	\$18	\$15	\$-	\$-	\$-	\$-	\$-	\$1,936
	\$-	\$-	\$-	\$-	\$-	\$-	\$1,552	\$3,622
	\$-	\$-	\$-	\$-	\$-	\$-	\$1,248	\$3,829
	\$-	\$-	\$-	\$-	\$-	\$-	\$1,014	\$4,689
	\$-	\$-	\$-	\$-	\$626	\$-	\$907	\$9,686
	\$18	\$24	\$21	\$-	\$619	\$-	\$-	\$7,359
	\$-	\$-	\$-	\$-	\$-	\$-	\$392	\$3,898
	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$180,464

SCHEDULE OF CHARGES

(Disclaimer: Note that the fees and charges contained in this Schedule may change during the year.)

The Tasman District Council, acting under the Local Government Act 2002, prescribes the following charges. The charges shall come into force on 1 July 2016. The charges shall remain in force until amended by Council resolution, which may occur during the year, except for Solid Waste charges which can be amended by the Chief Executive under delegated authority. Some charges in this schedule are set by Government regulation and cannot be changed by Council.

Unless otherwise specified, the charges set out become due and payable on the 20th day of the month after the issue of an invoice. Credit terms for commercial activities may vary from the 20th of the month following. Council reserves the right to charge for additional costs where payments are accepted by credit card.

SUMMARY OF CHANGES

- 1.1 Most charges have been inflation adjusted by 2% and, where appropriate, rounded up or down to the nearest dollar. This is in line with the assumptions included in the Long Term Plan 2015-2025. Notwithstanding this all charges have been reviewed line by line to determine whether an increase is actually required. There are some charges that have not been increased because we consider that the existing charge is reasonable for the service provided, or that budgets can be met from current fees, or in some instances Council costs have reduced.
- 1.2 The hourly charge-out rate for recovering staff costs has increased from \$148.00 to \$150.00 per hour.
- 1.3 Most of the Community Development charges have been inflation adjusted, with the exception of library charges. There are some minor changes in the library charges with regards to overdue books, and a replacement cost included in the lost and damaged book charges. Hall hire charges have been removed from the Schedule and a reference added that these charges can be found on Council's website. The responsibility for reviewing these charges will be delegated to staff in conjunction with the hall committees. Temporary seating hire charges have also been removed as the seating has been sold.
- 1.4 Most of the Engineering charges have been inflation adjusted. There have been some minor wording changes to the wastewater and trade waste charges and a new rule added for trade waste charges; water charges have a reduction in the rural extensions connection charge and rural water supply connection charge to bring them in line with urban charges; solid waste charges have a new charge for delivering a smaller or larger recycling bin; Engineering Standards are now only available on Council's website and have therefore been removed from this Schedule; under water tanker permit charges "current urban water rate per cubic metre for water consumed" followed by another charge for water tankers being "an additional permit to an existing permit holder" have been included.
- 1.5 Most of the Environment and Planning charges have been inflation adjusted. Building consent fees were increased from 1 January 2016. Sewage effluent charges have been reduced from a three tier system to a single tier based on better consenting allowing the level of treatment to accurately reflect the relative receiving environment, reduced need for additional monitoring, and desire to streamline the schedule making it simpler to read and implement; the 33% discount previously applied to the Buller and West Coast/Aorere water management zones has been removed as Council has started doing more work in both these catchments, and therefore these charges have been aligned with those for the rest of the District; new fees for services Council will provide under the Food Act 2014, including registration fees and verification fees;
- 1.6 Most Commercial charges have been inflation adjusted.

RESOURCE MANAGEMENT	CHARGES FROM 1 JULY 2016 INCLUDING GST
<p>The Council has resolved to generally fix charges in accordance with Section 36(1) of the Resource Management Act 1991 for processing applications or requests and carrying out reviews based on a formula of hourly rates multiplied by the actual and reasonable time required to carry out the activity, plus the costs of disbursements and specialised advice. For the activities to which this formula applies, Council requires payment of minimum lodgement fees (deposits) as listed below but reserves the right to require further deposits, interim payments or advance payments of amounts to be determined by the Resource Consents Manager or the Environment & Planning Manager if processing activity is protracted over time or will incur substantial costs over and above the listed lodgement fees.</p> <p>For some specific functions a standard charge applies as listed below. Refer also to the General Rules Applying in Respect of Charges set out in this Schedule (page 181).</p> <p>Where the formula or standard fee is inadequate to enable Council to recover the actual and reasonable costs that are or will be incurred to carry out an activity, or where Council considers that additional charges are warranted, they may be imposed under section 36(3) and are subject to rights of objection.</p>	
<p>Non-notified Applications</p> <p>The following Land Use Consents:</p> <ul style="list-style-type: none"> - Signs - Trimming/Pruning of protected tree(s) - Minor Repair or Addition to heritage building or structure - Bore permit - Minor building set-back or coverage breaches with affected parties approvals supplied - Three or more dogs in residential zones with affected parties approvals supplied <p>Change or Cancellation of Consent Condition(s) (S.127 Resource Management Act), excluding subdivision consents and consent notices.</p>	<p>\$500.00 Deposit</p>
<p>Non-notified Applications</p> <p>Any Land Use Consent not listed in the box above including, but not limited to, the following:</p> <ul style="list-style-type: none"> - Dwelling or building (including setback and coverage breaches) - Land Use Activities not permitted in zone - Removal of protected tree(s) - Earthworks/Land Disturbance/Vegetation Clearance - Hazardous Facilities - Dam structure - New Discharge Permit (to land, water or air) excluding dust suppression discharge permits (refer next page) - New Water Permit (to dam, divert, take or use water) - New Coastal Permit - New Notice of Requirement - Alteration of Existing Designation (Notice of Requirement S.181 Resource Management Act) - New Heritage Order - Replacement Water Permit (to dam, divert, take or use water) - Replacement Discharge Permit (to land, water or air) - Replacement Coastal Permit - Transfer of Water Permit to new site (S.136(2)(b) Resource Management Act) - Transfer of Discharge Permit to a new site (S.137(3)(b) Resource Management Act). 	<p>\$900.00 Deposit</p>

RESOURCE MANAGEMENT	CHARGES FROM 1 JULY 2016 INCLUDING GST
Non-notified Applications • Subdivision	\$1,200.00 Deposit
Non-notified Applications • Change or Cancellation of Consent Condition(s) on subdivision consents (S.127 Resource Management Act) • Change or Cancellation of Consent Notice (S.221(3)(b) Resource Management Act)	\$700 Deposit
Notified and Limited notification All applications under the Resource Management Act requiring notification, including applications requesting change or cancellation of consent conditions or notified S.128 reviews. (Additional deposits may be required)	\$5,000.00 Deposit
Non-notified Application Hearing All non-notified applications under the Resource Management Act requiring a hearing, including applications requesting change or cancellation of consent conditions or notified S.128 reviews. (Additional deposits may be required)	\$5,000.00 Deposit
Administration, Monitoring and Supervision A standard monitoring fee of \$150.00 will be applied to all land use, coastal and discharge consents where monitoring is required, except where a specific charge otherwise applies. Monitoring outside of the first review will be subject to the "Re-inspection Fee" on next page.	\$150.00
Approval of Survey Plan under S.223 Resource Management Act, Approval of Engineering Plans, and Completion Certificate under S.224 Resource Management Act. No deposit is required for any of these activities. Actual Council staff time and actual costs of consultants, including disbursements, will also be charged.	\$150.00/hr
Pre-application advice after the first hour of staff time (Deposits may be required or interim charges made prior to application lodgement)	\$150.00/hr
Dust suppression discharge permit – replacement permit	\$75.00
Dust suppression discharge permit – new permit applications	\$150.00
Outline plan consideration (S.176A Resource Management Act)	\$500.00 Deposit
Certificate of Compliance (S.139 Resource Management Act)	\$900.00 Deposit
Existing Use Certificate (S.139A Resource Management Act)	\$900.00 Deposit
Extension of lapsing period (S.125 Resource Management Act)	\$500.00 Deposit
Bond Administration Fee	\$150.00
Certificate under Overseas Investment Act 2005	\$500.00 Deposit
Certificate of Compliance for Sale of Alcohol	\$150.00
Document Execution and Use of Council Seal: Documents requiring Council resolution, Certification or Council Seal e.g. S221, 226, 241, 243, RMA S321, 327A, LGA, Covenants, Easements in Gross and Caveats. Plus actual cost (over 30 minutes)	\$185.00 \$150.00/hr

RESOURCE MANAGEMENT	CHARGES FROM 1 JULY 2016 INCLUDING GST
Lodgement fee for objections under S.357, 357A and 357B Resource Management Act 1991. Additional costs of processing objections including hearings may be charged in accordance with the general rules set out in this Schedule depending on the merits of the objection. Additional deposits may be required.	\$200.00 Deposit
Review of Consent Conditions: Request for review from consent holder	\$500 deposit
All reviews carried out under Section 128 Resource Management Act 1991	\$150.00/hr
Monitoring due to repeat non-compliance (re-inspection fee)	\$150.00/hr
Water meter reading fee (following failed water meter returns, 1.5 hour charge out rate)	\$225.00
Request for a Preparation of Plan Change	\$6,000.00 Deposit
Part transfer of coastal, water or discharge permit (S.135, S.136 and S.137 Resource Management Act) with no changes to conditions of consent	\$500.00
Full transfer of Permits (S.135(1)(a), S.136(1), S.136(2)(a), or S.137(2)(a) Resource Management Act)	\$75.00
Minor amendment to existing Water or Discharge Permit to recognise change in land description as result of subdivision or similar.	\$225.00
Return of property seized under S.232 and 328	\$95.00/item \$10.00/week storage

RIGHTS-OF-WAY, ROAD STOPPING, ROAD NAMES, RAPID NUMBERS	
Application Right-of-Way (S.348 Local Government Act)	\$900.00 Deposit
Applications for Road Stopping (S.342 Local Government Act) (S.116 Public Works Act)	\$300.00 application fee plus Actual staff costs and expenses
Application for a road name change	\$350.00
Application for a "Rapid" number (rural property number)	\$75.00

BUILDING CONTROL	CHARGES FROM 1 JULY 2016 INCLUDING GST
Building Consents	
Includes issue of consent, inspections and code compliance certificate. All applications for building consent shall be accompanied by a deposit of \$550.00 or the actual charge whichever is the lesser amount. The balance of any charge will be invoiced along with Territorial Authority Checking Fee (where PIM not applied for), government and other levies when the consent is ready for issue.	
Residential Dwellings:	
New Dwellings:	
Single Storey up to 120m ² Total Floor Area	\$2,592.00
Single Storey 121m ² – 250m ² Total Floor Area	\$3,294.00
Single Storey 251m ² + Total Floor Area *deposit	\$3,888.00
New Multi storey	\$4,104.00
Attached Dwellings, including Multi Storey	\$5,076.00
Relocated Dwelling	\$1,450.00
Multi-proof Consent	Based on applicable fee for works, less 10%
Proprietary kitset buildings involving no more than two inspections (i.e. carports, kitset garages and outbuildings)	\$1,033.00
Minor Consents involving one inspection (e.g. log burners, solar heating panels, wetback connections and building work under the value of \$5,000)	\$296.00
Additional fees (per inspection) will be charged if additional inspections are required.	\$150.00
All Other Building Work (excluding commercial)	
Value:	
\$2,001 to \$5,000	\$540.00
\$5,001 to \$10,000	\$1,080.00
\$10,001 to \$19,999	\$1,350.00
\$20,000 to \$49,999	\$1,728.00
\$50,000 to \$99,999	\$2,322.00
\$100,000 to \$249,999	\$2,970.00
\$250,000 to \$499,999	\$3,834.00
Commercial Building Work:	
(buildings requiring assessment in terms of accessibility, fire safety and those buildings accessible to the public)	
Value:	
\$2,001 to \$19,999	\$1,242.00
\$20,000 to \$49,999	\$2,106.00
\$50,000 to \$99,999	\$2,592.00
\$100,000 to \$199,999	\$3,240.00
\$200,000 to 299,999	\$3,888.00
\$300,000 to \$499,999	\$5,076.00

BUILDING CONTROL	CHARGES FROM 1 JULY 2016 INCLUDING GST
Commercial and all other building work: Value: \$500,000 to \$999,999	\$6,615.00
\$1,000,000 to \$3,999,999.	\$6,800.00 Deposit
\$4,000,000 and not elsewhere covered.	\$8,586.00 Deposit
Amended Plans after Consent granted and before Code Compliance Certificate.	\$250.00 Deposit
Plan Rechecking Fee A surcharge will be added when plans are returned for a second time, and any subsequent occasion, for rechecking.	\$150.00 Per hour
<i>* Note: It is Council policy to apply a standard charge as above, however, it reserves the right to assess individual cases as required. Additional charges may be requested by virtue of Section 219(2) of the Building Act 2004 if costs incurred exceed the standard charge. Applications that require consultation with New Zealand Fire Service or Historic Places Trust will have costs recovered. Review of engineer design buildings by consultant will be charged at cost.</i>	
On site wastewater installation only building consent	\$1,075.00
Associated Building Costs (GST inclusive): BRANZ Levy < \$20,000 assessed value > \$20,000 assessed value MBIE Levy < \$20,000 assessed value > \$20,000 assessed value	Nil \$1/\$1,000 value of project Nil \$2.01/\$1,000 value of project
Building Consent Authority Accreditation Fee (per consent)	\$10.00
Building Certificates required under other legislation (e.g. Sale & Supply of Alcohol Act 2012) Plus inspection charge (if required)	\$150.00 \$150.00
Building Warrant of Fitness Inspections Deposit if required	\$148.00 \$150.00
Compliance Schedule – new application, whether or not associated with Building Consent	\$395.00 deposit
Compliance Schedule Amendments	\$250.00 deposit plus recovery of costs at \$150.00 per hour for time spent in excess of 3 hours
Swimming Pool Building Consent Fee (no Registration Fee required) Registration of an existing swimming pool under the Fencing of Swimming Pools Act (requires inspection)	\$315.00 \$310.00
Swimming Pool Fencing Exemption Fee Deposit (plus any additional costs associated with staff time, hearings and inspections)	\$250.00
Notice to fix (each) issue and administration where building consent is held	\$160.00

BUILDING CONTROL	CHARGES FROM 1 JULY 2016 INCLUDING GST
Notice to fix (each) issue and administration where no building consent is held	\$500 plus recovery charges at \$150.00/hour for investigation and monitoring of notices under the Building Act 2004
Building Act 2004 Infringement Notice issue and administration	\$150 plus recovery charges at \$150.00/ hour for investigation and monitoring of notices under the Building Act 2004
Building Code Waivers Including Section 72, Section 75 decision, plus legal disbursements	\$250.00 Deposit
Application for Certificate of Acceptance (Section 97 of the Building Act 2004) has a \$780.00 deposit fee. Applicants will be charged a \$240.00 application fee, plus fees, charges or levies that would have been payable had building consent been applied for before carrying out the work. Any structural checks or other engineering checks, where appropriate will be charged out at cost. The deposit will be a down-payment towards these costs.	\$780.00 Deposit
Re-inspection for any purpose including Code Compliance Certificate (per inspection).	\$150.00
Marquee >100m ²	\$250.00
Lodgement of unauthorised building reports (pre Building Act work only) (pre June 1991)	\$80.00
Lodgement of Building Act Schedule 1 – Exempt work reports with owner's declarations	\$80.00
Lapse and cancellation of building consent administration	\$80.00
Work completion extension request	\$150.00
Work start extension request	\$150.00
Documents requiring Council resolution, certification or Council seal Plus actual cost (over 30 minutes) and any legal disbursements	\$192.00 \$150.00/hr
Certificate of Public Use – Section 363A Building Act 2004	\$364.00
Dam classification application plus consultant costs	\$185.00
Monthly Building Consent list	\$200.00 pa
Project Information Memoranda (PIM) – voluntary document. New construction, additions/alterations	\$290.00
Territorial Authority Checking Fee (where PIM not applied for)	\$290.00
Application fee for Alternative Solutions Assessment	\$495.00 Deposit
PIM/TAN Re-check Fee	\$170.00
Consultancy Specific design peer reviews	At cost

PROPERTY INFORMATION & DEVELOPMENT CONTRIBUTION	CHARGES FROM 1 JULY 2016 INCLUDING GST
Land Information Memorandum requested under the Local Government Official Information and Meetings Act 1987: Residential Commercial/Industrial Large properties involving more than one certificate of title will be quoted accordingly.	 \$266.00 \$400.00
<i>Note: Should a special request be made that results in a field inspection and/or substantial research, Council reserves the right to charge any additional fees that are appropriate, based on the amount of time required to provide the requested information.</i>	
Property Enquiries – Access to Council Records: File Access Files transferred to CD Property/Rates Printout	 \$10.00 \$15.00 per file \$4.00 each
<i>Note: Frequent user discount is available as follows:</i> Option 1 A lump sum of \$1,229.00 payable annually in advance for a company gives access to an unlimited number of files. Option 2 A coupon-based system. Each coupon will enable access to five site files. For residential files the cost per coupon is \$49.00 and for commercial and industrial files, the cost per coupon is \$128.00	
Development Contributions Deposit for Development Contributions Objection Hearing Application for Reconsideration Development Contribution Administration Surcharge	 \$1,200.00 \$210.00 \$37.00
Scanning of Minor Building Consent applications for electronic processing	\$2.00/page Maximum 20 pages

ENVIRONMENTAL HEALTH	CHARGES FROM 1 JULY 2016 INCLUDING GST
Food Premises	
Premises selling pre-packaged food only	\$174.00
Where gross floor area of premises is less than 50m ² *	\$371.00
Where gross floor area of premises is between 50m ² and 100m ² *	\$431.00
Where gross floor area of premises is between 100m ² and 200m ² *	\$469.00
Where gross floor area of premises exceeds 200m ² *	\$600.00
<i>* Holders of these food registration certificates are permitted to sell from stalls at remote locations after applying to Council and in compliance with any conditions which may be imposed.</i>	
New Template Food Control Plan registration	\$222.00
	+ \$150.00/hr over 60 min
Renewal of template Food Control Plan registration	\$89.00
	+ \$150.00/hr over 30 min
New National Programme registration	\$133.00
	+ \$150.00/hr over 60 min
Renewal of National Programme registration	\$89.00
	+ \$150.00/hr over 30 min
Amendment of Food Control Plan or National Programme registration	\$89.00
	+ \$150.00/hr over 30 min
Verification (audit) including site visit, correspondence, report, following up corrective actions	\$150.00/hr
	+ disbursements for boat travel
	\$155.00/notice
Compliance – development & issue of Improvement Notice	+ \$150.00/hr over 60 min
	Additional visits to check compliance charged at \$150.00/hr
Compliance – application for review of improvement notice	\$155.00/notice
	+ \$150.00/hr over 30 min
Re-inspection for non-compliance	\$150.00
Secondary Registration (Food Business operating from registered premises)	\$88.00
Food Stalls	
(a) Charity/Fundraising	No fee
(b) No Food Preparation (e.g. low risk and on selling pre-packaged food) – Annual Registration	\$55.00
(c) Food prepared in a registered kitchen (Pre-made food, muffins, preserves, includes sale of eggs) – Annual Registration	\$88.00
(d) Food Preparation/Cooking on Site (BBQs, sandwiches, hot food, coffee, ice cream etc.)	
– Annual Registration	\$168.00
– One-off or maximum of three occasions	\$88.00

ENVIRONMENTAL HEALTH	CHARGES FROM 1 JULY 2016 INCLUDING GST
Other	
New premises application fee	\$142.00
Fruit and Vege @ Occasional Markets Registration issued to market organiser only	\$84.00
Camping Ground Registration Fee – Basic Fee Plus 50c for every camp site	\$261.00
Funeral Directors Registration Fee	\$261.00
Hairdressers Registration Fee	\$168.00
Offensive Trade	\$241.00
Transfer of Registration Fee	\$88.00
Late Payment Fee	Additional 20%
Trading in Public Places Bylaw 2010	
Mobile Traders	\$88.00
Hawker's Licence	\$50.00
Commercial Services	\$50.00
Soliciting Donations, selling street raffle tickets, and buskers	No fee
Registered Premises Exemption Fee Deposit (plus any costs associated with staff time, hearings, and inspections)	\$246.00

SALE OF ALCOHOL	CHARGES FROM 1 JULY 2016 INCLUDING GST
Special Licences	
NB The definition of event size for special licences is: large event is for more than 400 people; medium event is for between 100 and 400 people; and small event is for fewer than 100 people.	
Special Licence: class 1 (1 large event: or, more than 3 medium events: or, more than 12 small events). <i>NB There is provision for applications by not-for-profit fundraising and community events to be reduced by one class depending on circumstances.</i>	\$575.00
Special Licence: class 2 (3 medium events: or, 3 to 12 small events)	\$207.00
Special Licence: class 3 (1 or 2 small events)	\$63.20
Managers Certificate - application fee or renewal fee	\$316.20
Temporary Authority application	\$296.70
Temporary Licence application	\$296.70
Extract from Register	\$57.50
The charges for sale and supply of alcohol are based on premises type, latest time the premises are open and the number of enforcement holdings in the last 18 months. The following table sets out how the fees are calculated.	

How to calculate your cost / risk rating and fees

A		B		C		TOTAL WEIGHTING						
		+			+			=				
Types of premises	Weighting	Latest time allowed by licence	Weighting	Number of enforcement holdings in last 18 months	Weighting	Total Weighting	Cost/Risk Rating	Application Fee for all renewals, new licences and variations incl GST (\$)	Annual Licence Fee incl GST (\$)			
Class 1 restaurant, night club, tavern, adult premises, supermarket, grocery store, bottle store	15	On-licences and clubs 2.00 am or earlier	0	None	0	0 – 2	Very low	368.00	161.00			
		Off-licences 10.00 pm or earlier				3 – 5	Low	609.50	391.00			
Class 2 restaurant, hotel, function centre, Class 1 Club, Off-licence in hotel or tavern	10	On-licences and clubs between 2.01 am and 3.00 am	3	1	10	6 – 15	Medium	816.50	632.50			
		Off-licences any time after 10.00 pm				16 – 25	High	1023.50	1035.00			
Class 3 restaurant, other premises, Class 2 Club, Club off-licence, remote sale off-licence, other off – licence premises	5	On-licences and clubs any time after 3.00 am	5	2 or more	20	26 plus	Very High	1207.50	1437.50			
BYO restaurants, theatres, cinemas, winery cellar doors, Class 3 Club	2											

Definitions

- **Class 1 restaurants** – restaurants with a significant separate bar area which, in the opinion of the relevant TA, operate that bar at least one night a week in the manner of a tavern.
- **Class 2 restaurants** – restaurants that have a separate bar but which, in the opinion of the relevant TA, do not operate that area in the nature of a tavern at any time.
- **Class 3 restaurants** – restaurants that only serve alcohol to the table and do not have a separate bar area.

- **Class 1 clubs** – clubs which have at least 1,000 of purchase age) and which, in the opinion of the relevant TA, operate in the nature of a tavern at any time.
- **Class 2 clubs** – clubs which are not class 1 or class 3 clubs.
- **Class 3 clubs** – clubs that have fewer than 250 members of purchase age and operates a bar for no more than 40 hours each week.
- **Enforcement Holding** – has the same meaning as a “Holding” under section 288 of the Act, or a previous offence for which a holding may have been issued if the offence had occurred before 18 December 2013.

DOG CONTROL	CHARGES FROM 1 JULY 2016 INCLUDING GST
Registration Fees:	
Urban Dogs	\$50.00
Rural	\$30.00
Disability Assist Dogs	No charge
Search and Rescue Dogs	No charge
Late payment fee – if registration paid after 1 August	Additional 50%
Impounding Fees:	
1st impounding	\$70.00
Neutered dogs	\$35.00
2nd impounding	\$90.00
Neutered dogs	\$50.00
3rd impounding or further impounding	\$110.00
Neutered dogs	\$65.00
Sustenance	\$13.50/day
Drop Off Fee (where dogs are not impounded)	\$30.00
Micro-chipping impounded dogs if required	\$25.00
Micro-chipping on request (when available)	\$15.00
Micro-chipping first registered dogs under 6 months	Free
Owners whose dog is de-sexed during the registration year following its impounding will receive a \$30 refund.	
Fee for the euthanizing of impounded dogs	\$50.00
Kennel Licence:	\$100.00
Initial Application (plus any additional costs associated with staff time, hearings and inspections)	
Replacement registration tag or disk	\$5.00

Note: a 50% surcharge is made for dangerous dogs.

RESOURCE MANAGEMENT: ADMINISTRATION, MONITORING AND SUPERVISION CHARGES OF RESOURCE CONSENTS	CHARGES FROM 1 JULY 2016 INCLUDING GST
<p>Gravel/Shingle Extraction Fees</p> <p>Waimea/Wairoa Rivers \$6.00</p> <p>Wai-iti \$6.00</p> <p>Motueka and Tributaries \$6.00</p> <p>Moutere \$6.00</p> <p>Riwaka/Marahau/Sandy Bay \$6.00</p> <p>Takaka and Tributaries \$6.00</p> <p>Aorere and Tributaries and other Golden Bay Rivers \$4.50</p> <p>Buller \$3.50</p> <p>Other Rivers, Streams and Coastal Marine Area \$4.50</p> <p>Gravel extraction outside of the above-listed areas on freehold land within the river berm area inundated by an annual flood \$3.00</p> <p>Gravel extraction on freehold land outside of the river berm area inundated by an annual flood. Actual and reasonable monitoring charges at \$150.00/hr</p>	
<p>Coastal Structures – Annual Charges</p> <p>Coastal Structures per consent: Aquaculture Activity</p> <p>0 – 10 lines \$460.00</p> <p>Each additional line \$25.00</p> <p>Other structures (excluding structures that extend landward of MHWS) \$102.00</p>	
<p>Water Permit Annual Charges</p> <p>For stock water, private domestic use, firefighting, cooling, private community water supplies, small commercial operators, recreational uses, institutions, seawater takes, frost protection when a separate irrigation consent is held, and permits to take water to or from an irrigation dam, reservoir, pond, seepage hole or embayment irrespective of the quantity authorised and hydroelectric power generation ≤ 2.5 l/s. \$138.00</p> <p>For all other permits to take water, the fee is based on the daily quantity of water authorised as set out below.</p> <p>Less than 250 m³/day \$193.00</p> <p>250 – 499 m³/day \$270.00</p> <p>500 – 999 m³/day \$377.00</p> <p>1,000 – 2,499 m³/day \$515.00</p> <p>2,500 – 4,999 m³/day \$830.00</p> <p>5,000 – 14,999 m³/day \$1,425.00</p> <p>15,000 – 49,999 m³/day \$3,125.00</p> <p>50,000 – 299,999 m³/day \$9,380.00</p> <p>300,000 m³/day or more \$25,500.00</p>	

RESOURCE MANAGEMENT: ADMINISTRATION, MONITORING AND SUPERVISION CHARGES OF RESOURCE CONSENTS	CHARGES FROM 1 JULY 2016 INCLUDING GST
Waimea Water Augmentation project – An additional monitoring surcharge for permit holders in the Delta, Waimea West, Golden Hills, Lower Confined, Reservoir, Hope and Upper Confined Water Management Zones will be as follows:	
Less than 250 m ³ /day	\$202.10
250 – 499 m ³ /day	\$234.65
500 – 999 m ³ /day	\$343.90
1,000 – 2,499 m ³ /day	\$540.75
2,500 – 4,999 m ³ /day	\$987.00
5,000 – 14,999 m ³ /day	\$1,653.75
15,000 – 49,999 m ³ /day	\$3,629.85
50,000 m ³ /day or more	\$10,467.45
Water Meter Levy (water use recording and management) on consented takes where a meter is required to be installed	\$102.00/meter
For Permits to Dam Water	
– Damming for non-water take purposes or where a take from storage or surface take consent is held.	\$51.00
– Consented damming for water take purposes	\$138.00
Discharge Permits (Water or Contaminant) Annual Charges	
Permits to discharge scour water from dams and pipelines, for water resource augmentation, spillway and compensation flows, minor cooling water discharges, minor spraying operations and flood/drainage discharges and stormwater related to commercial and industrial activities.	\$138.00
Dairy shed and piggery discharges (including laboratory costs)	\$390.00
Fish Farming	
Less than 1,000 m ³ /day authorised discharge	\$138.00
1,000 – 4,999 m ³ /day	\$260.00
5,000 – 14,999 m ³ /day	\$715.00
15,000 – 49,999 m ³ /day	\$1,455.60
50,000 – 99,999 m ³ /day	\$3,650.00
100,000 m ³ /day or more	\$4,790.00
Food Processing Industries (including by way of example, abattoirs, fish processing, vegetable processing, dairy factories, wineries)	
Food processing waste water to land	\$260.00
Semi-treated/screened waste to water	
Authorised at less than 200 m ³ /day	\$345.00
200 – 999 m ³ /day	\$1,040.40
1,000 m ³ /day or more	\$2,085.00

RESOURCE MANAGEMENT: ADMINISTRATION, MONITORING AND SUPERVISION CHARGES OF RESOURCE CONSENTS	CHARGES FROM 1 JULY 2016 INCLUDING GST
Fully treated/unpolluted waste to water:	
Authorised at less than 200 m ³ /day	\$138.00
200 – 999 m ³ /day	\$210.00
1,000 m ³ /day or more	\$420.00
Gravel Wash and Mining Discharges:	
Less than 1,000 m ³ /day authorised	\$260.00
1,000 – 2,999 m ³ /day	\$420.00
3,000 m ³ /day or more	\$715.00
Sawmills, Timber Processing Discharges to land	\$260.00
Power Generation Discharges	
Less than 1,000 m ³ /day authorised	\$138.00
1,000 – 4,999 m ³ /day	\$260.00
5,000 – 24,999 m ³ /day	\$520.00
25,000 – 299,999 m ³ /day	\$755.00
300,000 m ³ /day or more	\$4,895.00
Sewage Effluents	
Less than 50 m ³ /day authorised	310.00
50 – 99 m ³ /day	\$470.00
100 – 999 m ³ /day	\$545.00
1,000 – 9,999 m ³ /day	\$730.00
10,000 m ³ /day or more	\$1,150.00
Discharges to land under Section 15(1)(d)	\$138.00
Discharge Permits (Air) Annual Charges	
Major air discharges (former Pt A [Clean Air Act] activities)	\$1,875.00
Minor air discharges (former Pt B [Clean Air Act] activities)	\$365.00
Minor Air Discharges (former Pt C [Clean Air Act] activities)	\$138.00

COMMERCIAL OPERATOR'S LICENCE	CHARGES FROM 1 JULY 2016 INCLUDING GST
Application Fee	\$220.00
Payable on initial application and in addition to the annual fee (plus reimbursement for any reasonable and necessary additional costs incurred by Council in assessing an application, e.g. evaluation of seaworthiness, qualifications and experience).	
Annual Fee	\$285.00
For each multiple of either one power-driven vessel or up to a total of 15 kayaks, rafts, waka or similar vessels that are not power-driven with greater than 10hpw.	
Late Payment Fee	Additional 20%

GENERAL RULES APPLYING IN RESPECT OF CHARGES

Charges will include all reasonable staff time associated with processing and assessing applications, excluding staff travel time to and from the site of the application and/or consent holder. Staff time will be charged at \$150.00 per hour inclusive of overhead component and GST from 1 July 2016. Costs associated with consent processing and assessment such as use of consultants and laboratory costs, where these skills cannot be provided by in-house staff, will be recovered at actual costs. This policy also applies to the monitoring of consent conditions where an annual charge is not made or where costs exceed the payable annual charge and Council elects to recover the difference.

Annual charges shall be due on 1 October or 30 days from the date of invoicing, whichever is the later, unless otherwise agreed in writing by Council. A standard administration fee of \$100.00 will be applied when a consent is deemed by Council as not currently given effect to and the ability to give effect is not currently present. Excludes permits to take water.

Council reserves the right to require further deposits, interim payments or advance payments of amounts to be determined by the Resource Consents Manager or the Environment & Planning Manager if processing activity is protracted over time or will incur costs over and above the listed deposit or standard fees.

Where all or part of any deposit or charge is not paid, Council reserves the right not to process that application, or not to continue processing that application, in accordance with relevant statutory powers.

Reductions and waivers are generally not available. Reductions might be justified where the person liable to pay any charge reduces the costs to Council of carrying out its functions, including through self-regulation checks approved by Council.

There will be no charge on parties who choose to surrender a resource consent and provide written confirmation.

Where multiple resource consents are sought or required for related activities, the standard application lodgement fees (deposits) shall apply for each consent, except that the notification lodgement fee shall comprise one full deposit (\$5,000) plus 20 percent for each additional consent required provided that the Manager Consents or the Environment and Planning Manager have discretion to determine a lesser total lodgement fee when there are large numbers of separate consents required.

A 50% rebate applies to the annual charges for consents with consent-specific monitoring programmes where monitoring costs are being recovered separately. Specific arrangements will be made in relation to approved self-regulation inspections.

Where a consent is being renewed and the activity is continuing, the applicant shall continue to be liable to pay any annual and/or monitoring charge.

Hydroelectric power generation (≥ 2.6 l/s), suction dredging, and land based fish farming annual charges will be based on the discharge and not the take as long as the take and discharge are of equal volume. If there is a consumptive off-take then that portion of the take will attract the annual charge as for other consumptive takes. Consents to take will still attract the minimum standard water permit annual charge.

Annual charges levied on holders of resource consents will be recovered whether permits are exercised or not.

The cost of Councillor hearing panels is set by the Remuneration Authority and will be charged accordingly. Commissioner costs shall be charged at actual costs incurred. Where submitters request that a matter proceed to a hearing before independent Commissioners they shall meet the costs additional to those incurred had the matter have been heard by a panel of Councillors on the same time basis.

SOLID WASTE CHARGES	CHARGES FROM 1 JULY 2016 INCLUDING GST
RUBBISH BAGS (Tasman District Council sale price):	
Small bags (45 litres)	\$1.80 each
Big bags (60 litres)	\$2.30 each
MIXED REFUSE:	
Account customers and vehicles over 3,500kg gross, where a Council provided weighbridge is available (includes \$10 central government levy)	
Richmond Resource Recovery Centre	\$133.50/tonne
Mariri Resource Recovery Centre	\$148.05/tonne
Takaka, Murchison, and Collingwood Resource Recovery Centres	\$157.45/tonne
Other vehicles (Richmond, Mariri, Takaka, Collingwood, Murchison)	\$59.20/m ³
Light wastes (polystyrene and other similar wastes)	\$102.00/m ³
Fee to recover unacceptable and undeclared waste	\$25.00
GREENWASTE	
Minimum charge	\$5.00
Car boot	\$10.00
All other loads	\$19.20/m ³
HARDFILL (WHERE ACCEPTED):	
Where a Council provided weighbridge is available	\$20.70/tonne
At other sites	\$41.40/m ³
SCRAP METALS (WHERE ACCEPTED):	
Scrap steel (sheet)	No charge
Car bodies and other vehicles	No charge
Whiteware	\$6.00 each
RECYCLABLES (WHERE ACCEPTED)	
Domestic customers(quantities less than 1.0m³)	
Glass (bottles) – clean, colour sorted	No charge
Paper and cardboard	No charge
Clean plastic bottles and containers	No charge
Clean cans	No charge
Unsorted or contaminated materials	At mixed refuse charge
Commercial customers or domestic customers greater than 1.0m³	By arrangement
TYRES:	
Car	\$8.50ea
Car tyres on rims	\$18.80ea
Truck	\$26.00ea
Loader/Tractor or similar	By arrangement
PAINT (where accepted)	
Resene branded	No charge
Other brands: containers 4 litres or smaller	\$1.00 each
Other brands: containers greater than 4 litres	\$2.50 each

SOLID WASTE CHARGES	CHARGES FROM 1 JULY 2016 INCLUDING GST
HAZARDOUS WASTE (where accepted)	
Oils and Solvents	No charge
Gas cylinders	No charge
Batteries	No charge
Other materials	At disposal cost
EVES VALLEY LANDFILL CHARGES	
Approved special wastes	\$202.40/tonne
Immediate burial	\$95.00 each
External costs for preparation of Special Waste Documentation	At cost
Light wastes (polystyrene and similar)	\$55.00/m ³
Direct disposal of municipal waste (on special approval)	\$121.00/tonne
Direct disposal clean cover material (on special approval)	\$20.00/tonne
Other wastes	On application
KERBSIDE RECYCLING SERVICES	
Additional kerbside recycling services - Annual fee	\$134.40
Additional kerbside recycling services - Part year (per month)	\$11.20
New or Replacement Mobile Recycling Bin (delivered)	\$131.00
New or Replacement Mobile Recycling Bin (from Council or RRC)	\$66.30
New or Replacement Glass Recycling Crate (delivered)	\$25.50
New or Replacement Glass Recycling Crate (from Council or RRC)	\$20.00
Cancellation and Collection fee for Mobile Recycling Bin	\$25.00
Tow-ball hitch for recycling bin	\$15.30
Exchange fee to deliver a smaller or larger recycling bin	\$70.00

Note: Solid Waste Charges may be amended at any stage during the year by the Chief Executive Officer. Council will advise the public of any price increases by public notification at least one month prior to the new charges taking effect.

ENGINEERING CHARGES	CHARGES FROM 1 JULY 2016 INCLUDING GST
PERMIT FEES	
Vehicle Access Crossing (urban)	\$148.00
Vehicle Access Crossing (rural)	\$148.00
Corridor Access Request (CAR) – in accordance with the Utilities Access Act 2010 and as part of a Code for the Management of a Road Corridor. Additional fees (per site visit) will be charged if additional site visits are required.	\$255.00 \$150.00/hr
Water Tanker Permit (to comply with Council's Water Supply Bylaw 2009) An additional permit to an existing permit holder	\$1,255.00 pa plus the current urban water rate per cubic metre for water consumed \$500.00
Structures on road reserve (also fencing and gates)	\$347.00 plus inspection costs
Application for Licence to Occupy Road	\$204.00 plus actual staff costs and expenses
Licence to Occupy Road Annual Fee	Assessed on a case by case basis taking account of adjoining land value and scale of encroachment, minimum \$235.00 pa
Parking permit	\$41.00/day
Application for Tourist Facility Sign (\$100 refunded if consent refused)	\$204.00 plus actual sign materials and installation costs
Road Closure (events, parades)	\$367.00 application fee, plus actual staff costs and expenses \$2,000.00 refundable deposit. Insurance and public liability cover
Fencing between private and Tasman District Council reserves land (subject to a case by case basis)	Half actual cost per linear metre or \$51.00/metre whichever is the lower
Officer's inspection fee and administration fee	\$151.00/hr

WATER CONNECTION CHARGES

ALL RURAL EXTENSIONS OFF URBAN SUPPLIES

Payable by a property that connects to the low pressure supply in one of the Group Account Rural Extension areas

CONNECTION CHARGE	CHARGES FROM 1 JULY 2016 INCLUDING GST
Connection per dwelling	\$1,673.00 plus physical connection costs plus admin

ALL URBAN SUPPLIES

WATER CONNECTION FEES FOR NEW CONNECTIONS	CHARGES FROM 1 JULY 2016 INCLUDING GST
Connection fee for domestic water connection (Payable by all urban areas that form the Group Water Account).	\$1,673.00 Plus physical connection charge below
Physical connection fee for a domestic water connection	\$1,285.00
Connection fee for non-domestic water connection and/or a domestic connection outside of the urban group water supply account area (e.g. Motueka).	\$1,673.00 Plus actual physical connection costs plus administration costs
Special water reading fee	\$66.00 per reading

GENERAL RULES APPLYING IN RESPECT OF WATER CHARGES

The Brightwater, Mapua and Richmond rural extensions are closed due to Tasman Resource Management Plan Changes 45-48.

Connection charges are paid at the time of subdivision or building consent, whichever is the earlier.

The connection charge (i.e. equity component) is per connection (commercial) or dwelling (residential).

RURAL WATER SUPPLY CONNECTION CHARGES

This is the fee payable to connect to the scheme, for:

CONNECTION CHARGE	CHARGES FROM 1 JULY 2016 INCLUDING GST
Dovedale Redwood Valley Eighty-Eight Valley	Only if capacity is available
To alter the restrictor element, i.e. increase/decrease water allocation	\$224.00
To remove and/or relocate the restrictor	Physical work costs plus admin

WATER SUPPLY CHARGES

Tasman District Council charges the Nelson City Council for water supplied to Nelson City Council ratepayers that own property in the Champion Road/Hill Street North area shown on the map attached to this Schedule of Charges as Appendix I (Nelson Residential Water Supply Area). The charge for water supplied by Tasman District Council to Nelson City Council (per cubic metre supplied) for 2016/2017 will be \$3.37 (2015/2016 – \$3.33). This charge includes the cubic metre rate and the service charge.

Tasman District Council supplies water to, and charge Nelson City Council ratepayers that own property in the Wakatu Industrial Estate area shown on the plan attached to this Schedule of Charges as Appendix 2 (Nelson Industrial Water Supply Area).

The charges for water supplied by Tasman District Council to rating units in the Nelson Industrial Water Supply Area, excluding water supplied to ENZA Foods NZ Limited and Alliance Group Limited, will be at the amount (per cubic metre supplied) of \$2.14 for 2016/2017 (2015/2016 – \$2.11). In addition, each rating unit is charged a fixed daily fee of 86.27 cents per day for 2016/2017 (2015/2016 – 85.52 cents per day).

A separate agreement for water rates and charges is held with the largest industrial water users. These are Nelson Pine Industries Limited, ENZA Foods NZ Limited and Alliance Group Limited. In terms of the arbitration agreement with these users the charges for water supplied to these users in 2016/2017 will be \$1.60 per cubic metre of water supplied (2015/2016 – \$1.50).

WASTEWATER CHARGES

WASTEWATER CONNECTION FEES	CHARGES FROM 1 JULY 2016 INCLUDING GST
Fee for a new 100mm wastewater connection	\$1,663.00 Plus physical connection charge below
Physical work charge for a new 100mm wastewater connection	\$1,204.00
Fee for a new wastewater connection greater than 100mm	\$1,663.00 Plus actual physical connection cost plus administration costs

GENERAL RULES APPLYING IN RESPECT OF WASTEWATER CHARGES

Connection charges are paid at the time of subdivision or building consent, whichever is the earlier

The connection charge (i.e. equity component) is per connection (commercial) or dwelling (residential)

Council provides wastewater services to some properties within the Nelson City Council boundaries, and accordingly charges for these services are made separately, but on the same basis as for Tasman District Council ratepayers.

ADMINISTRATION CHARGE ITEMS AND TERMS

TRADE WASTE DISCHARGES	TERMS	CHARGES FROM 1 JULY 2016 INCLUDING GST
Annual (or part there-of) trade waste administration/inspection charge	Registered Discharger	\$150.00**
	Conditional Discharger (includes temporary permits)	\$413.00
Trade waste conveyance and treatment charges	Registered Discharger	Nil
	Conditional Discharger (calculated on an annual basis and includes temporary permits)	See Trade Waste Permit Charges table below

** A 50% discount of the annual trade waste charge will apply to Registered Dischargers where the business activity is subject to a separate and concurrent Council licensing process; namely food premises and hairdressers.

TRADE WASTE PERMIT CHARGES	CHARGES FROM 1 JULY 2016 INCLUDING GST
Volume	\$0.44/m ³ /pa
Five-day Biochemical Oxygen Demand (BOD5)	\$0.95/kg/pa
Chemical Oxygen Demand (COD)	\$0.12/kg/pa
Total Suspended Solids (TSS)	\$1.45/kg/pa
Total Kjeldahl Nitrogen (TKN)	\$3.76/kg/pa
Total Phosphorus (TP)	\$2.10/kg/pa

GENERAL RULES APPLYING IN RESPECT OF WASTEWATER CHARGES

Where trade waste is discharged or measured separately from domestic waste, both trade waste and wastewater charges will be applied cumulatively. Where the waste streams are combined, the wastewater charge shall apply and act as a credit against the trade waste charges, so that only the trade waste charges in excess of the pan charge shall be payable.

WASTEWATER CHARGES FOR NELSON CITY COUNCIL	CHARGES FROM 1 JULY 2016 INCLUDING GST
First water closet or urinal	\$737.74
Second to tenth water closet or urinal	\$553.30
Eleventh and subsequent water closet or urinal	\$368.87

AERODROME CHARGES

MOTUEKA AERODROME	CHARGES FROM 1 JULY 2016 INCLUDING GST	CHARGES FROM 1 JULY 2016 INCLUDING GST
AIRCRAFT TYPE	GENERAL AVIATION USER CHARGES (THROUGH HONESTY BOX)	AERODROME OPERATORS CHARGES (INVOICED MONTHLY)
Single Engine	\$8.00	\$70.00/month/aircraft
Twin Engine	\$10.00	\$95.00/month/aircraft
Helicopter	\$4.00	\$35.00/month/aircraft
Microlight / Homebuilt	\$8.00	\$50.00/month/aircraft
Glider	\$8.00	\$50.00/month/aircraft

NB: General Aviation User charges not paid through honesty box will incur a \$25.00 administration fee.

Aerodrome operators that pay their landing charges at the time they submit their record of landings for the previous month will not incur the administration fee.

AIRCRAFT PARKING CHARGES FOR VISITING AIRCRAFT USING TIE DOWNS.

AIRCRAFT TYPE	GENERAL AVIATION USER CHARGES (THROUGH HONESTY BOX)	AERODROME OPERATORS CHARGES (INVOICED MONTHLY)
Small Engine		\$6.00 per day or \$500.00 pa
Twin Engine		\$8.00 per day or \$760.00 pa
Helicopter		\$6.00 per day or \$500.00 pa
Microlight/Homebuilt		\$5.00 per day or \$400.00 pa
Glider		\$5.00 per day or \$400.00 pa

NB: parking charges not paid through honesty box will incur a \$25.00 Administration fee

SPECIAL CHARGES

Special charges will be levied on activities such as driver training, drag racing and other activities not related to aircraft movements. These will be at the discretion of the Chief Executive Officer and will be evaluated on their own merit.

Notes:

- Interest charge of 12% per annum will be applied on a daily basis on any charges that remain unpaid at the end of the month of invoicing.*
- Council is currently reviewing the charging regime for the Motueka Aerodrome and will undertake local consultation should this review recommend any changes.*

TAKAKA AERODROME	CHARGES FROM 1 JULY 2016 INCLUDING GST	CHARGES FROM 1 JULY 2016 INCLUDING GST
AIRCRAFT TYPE	GENERAL AVIATION USER CHARGES (THROUGH HONESTY BOX)	AERODROME OPERATORS CHARGES (INVOICED MONTHLY)
Single Engine/Helicopter/Glider/Microlight	\$8.00	\$8.00
Twin Engine	\$10.00	\$10.00

*Note: * Charges that have to be invoiced by the Aerodrome Management Committee will incur a \$25.00 administration fee.*

Council will be undertaking a review of its commercial activities including aerodromes. These reviews will be along the line of the review of Port Tarakohe. The emphasis will be on ensuring that these activities are financially self-sustaining. This is likely to result in an increase in fees and charges as these businesses move to funding depreciation and any rates funding is removed.

WHARFAGE AND BERTHAGE

BERTHAGE OF A VESSEL AT A COUNCIL-OWNED WHARF (PORT GOLDEN BAY – TARA KOHE HARBOUR):	CHARGES FROM 1 JULY 2016 INCLUDING GST
ALL VESSELS	
Passengers over the wharf (where no vessel berthed)	\$5.50/person, over 5 years of age
Casual (daily)	\$4.33/metre or 36 cents/gross registered tonnage, whichever is the greater, plus port charges (security, line party etc.)
Ancillary Services – includes security, line party and all other services.	\$75.00/hour

Note: the charges may be varied by the Chief Executive Officer where special circumstances exist.

BERTHAGE OF A VESSEL AT A COUNCIL-OWNED FACILITY OTHER THAN A WHARF (PORT GOLDEN BAY – TARA KOHE HARBOUR):		CHARGES FROM 1 JULY 2016 INCLUDING GST
TYPE OF BERTH AND VESSEL	MINIMUM LENGTH CHARGED	PER METRE/PER ANNUM (UNLESS OTHERWISE SPECIFIED)
Marina: recreational	8 metres	\$355.00
Piled walkway, commercial	8 metres	\$360.00
Piled walkway, recreational	8 metres	\$280.00
Floating up to 15 metres, commercial	10 metres	\$405.00
Floating over 15 metres, commercial	16 metres	\$449.00
Restricted access	8 metres	\$280.00
Recreational visitor on mooring or marina berth, vessel 15 metres or less		\$22.00/day
Recreational visitor on mooring or marina berth, vessel more than 15 metres		\$27.00/day
Commercial visitor		\$4.33/metre/day
Fore and aft mooring: outer arm		\$1,530.00 /year
Live aboard (marina)		\$97.50 per month plus marina cost
Live aboard (moorings)		\$25.00 per month plus mooring cost
Tarakohe Boat Ramp Barrier Arm		\$9.00 per use
Pohara Boat Club Members boat ramp access		\$100.00 pa Fees collected & paid by Pohara Boat Club prior to Issue of card (plus \$10 for each access card)
Non-Pohara Boat Club members boat ramp access		\$200.00 pa (plus \$10.00 for each access card)

* All lengths are based on a standard width of berth. Where a larger width is required, an increased charge will be applicable based on the loss of standard berth income.

*An administration charge of 10% (plus GST) may be added to berthage charges paid by instalments during the year.

WHARFAGE FOR PORT GOLDEN BAY (TARAKOHE HARBOUR) OR PORT MAPUA		CHARGES FROM 1 JULY 2016 INCLUDING GST
TYPE OF CARGO		
Fish and shellfish	Includes all marine animals	\$17.05/tonne
Other, including general cargo	Rates for large bulk by negotiation	\$5.68/tonne
Fuel and oil (other than use of fixed facility)	Fuel transfer only – no storage	1.5 cent/litre
Weighbridge	All truck movements >1.5 tonne	\$5/entry/exit
Hard Stand Facilities (new)	Council intends to Introduce facilities & charge during the 2016/2017 year	TBC

Note: the above charges may be varied by the Chief Executive Officer where special circumstances exist.

Conditions: No unattended berthing for longer than 30 minutes on the shore side of the jetty. The floating jetty is intended for pick-ups, drop-offs and short-stay occupations while parking or retrieving trailer, obtaining fuel and provisions or visiting the wharf precinct. Maximum vessel length at the floating jetty is ten metres overall. Any overnight berthing at the floating jetty requires prior approval of Council's duty Harbourmaster. Vessels may only be berthed in an un-seaworthy condition by prior written approval of Council's duty Harbourmaster.

COUNCIL-OWNED WHARF AT RIWAKA	CHARGES FROM 1 JULY 2016 INCLUDING GST
No berthage or wharfage charges (except for fuel transfers) apply at the Council-owned wharf at Riwaka. No demurrage/storage permitted. Maximum duration of berthage seven days. No staying aboard overnight without prior permission of Council's duty Harbourmaster.	\$5.50/person, over 5 years of age

FUEL FACILITIES	CHARGES FROM 1 JULY 2016 INCLUDING GST
Pump sited on Council wharf, or property at Tarakohe. The lump sum charge is in lieu of wharfage.	\$4,210.00/year
Elsewhere, and excluding wharfage.	\$52.00/year

Note: A fixed marine fuelling site, or any mobile fuelling where oils are transferred by way of a hose or similar between shore and ship, or ship to ship, is required to have a Tier-1 Fuel Transfer Site Oil Spill Contingency Plan approved in advance by Council's Regional On-Scene Commander. This does not apply to the transfer of self-contained fuel containers (tote tanks, sealed drums or similar) from shore to ship or ship to ship.

DEMURRAGE/STORAGE* AT PORT GOLDEN BAY (TARAKOHE HARBOUR)		CHARGES FROM 1 JULY 2016 INCLUDING GST
TYPE OF STORAGE	PERIOD FOR APPLICATION OF CHARGES	
Boat Storage Compound	Per week or part thereof	\$26.00
Boat Storage Compound	Per month	\$90.00
Boat Storage Compound	Per year	\$1,000.00
Open storage	Daily	\$1.25/m ² or per tonne whichever is the greater
Fenced storage	Daily	\$1.55/m ²
Standard rubbish skip	Annual	\$525.00
	Monthly	\$26.00
20' TEU container	Annual	\$2,100.00
	Monthly	\$210.00
40' FEU container	Annual	\$4,210.00
	Monthly	\$420.00

*No storage is permitted on wharf structures unless specifically authorised. Demurrage/storage rates apply after 36 hours of cargo/material arriving (allowance to be made for extenuating circumstances such as bad weather). Storage to be in assigned areas only. Bulk cargo in transit may have extended demurrage at Port Golden Bay with approval of the Tarakohe Harbour Manager.

Failure to comply may result in a "penalty storage charge" (PSC) of \$500.00 being issued. Failure to remove within 48 hours may incur removal charges and a further fee of \$500.00.

TRANS-SHIPPING OF CARGO AT SEA	CHARGES FROM 1 JULY 2016 INCLUDING GST
Cargo, Goods, Merchandise or other Material	\$2.50 per tonne

Note: These fees and charges are subject to Council's terms and conditions of trade for Port Tarakohe.

TASMAN DISTRICT COUNCIL CEMETERY CHARGES	CHARGES FROM 1 JULY 2016 INCLUDING GST
TYPE	
Plot – Purchase Right of Burial	
RSA in designated areas	No fee
New Plot – 12 years and over	\$1,058.00
Natural Burial – Standard Plot Size	\$1,058.00
Natural Burial – Large Plot Size	\$2,119.00
Children's Areas where set apart	
Child 5-12 years	\$558.00
Child 0-5 years	\$117.00
Stillborn	No fee
Out of District Fee on any Burial Plot – extra to above	\$1,058.00
Ashes – Purchase Right of Burial	
RSA	No fee
Rose Garden – all ages	\$463.00
Tree Shrub Garden – all ages	\$463.00
Ash Berm – all ages	\$463.00
Stillborn	
Out of District Fee on any Ash Plot – extra to above	\$463.00
Richmond Memorial Wall Plaque Space	\$176.00
Richmond Memorial Wall Plaque Space - Out of District Fee	\$294.00
Burial Interment Fees	
RSA	\$724.00
Interments – 12 years and over	\$724.00
Child – 5-12 years	\$446.00
Child – 0-5 years	\$141.00
Stillborn	No fee
Disinterment	Actual cost
Sunday & Public Holiday extra charge – all ages	\$334.00
Ash Interment Fees	
All ash plots in all cemeteries – all ages	\$141.00
Disinterment – ashes	Actual cost
Sunday and Public Holidays extra charge – all ages (if contractor attendance is required)	\$100.00
Miscellaneous	
Concrete cutting when required	Actual cost

Note: Tasman District Council Hall Hire Charges are now available on Council's website – www.tasman.govt.nz

TASMAN DISTRICT COUNCIL SPORTS GROUNDS CHARGES	CHARGES FROM 1 JULY 2016 INCLUDING GST
TYPE	
Cricket – Senior grade	\$3,233 per block per season
Cricket – Second grade	\$2,468 per block per season
Cricket – Artificial pitch	No charge
Rugby – Senior	\$306 per field per season
Football – Senior	\$306 per field per season
Rugby and Football – junior	No charge
Athletics	\$102 per track
Rugby – Touch field – summer	\$102

Note: Some Council owned Sports Grounds are run by Management Committees, who set their own charges.

Note: These fees will be inflation adjusted annually.

COLLINGWOOD CAMPGROUND CHARGES	CHARGES PER DAY FROM 1 JULY 2016 INCLUDING GST	
	PEAK	OFF PEAK
Sites (Tent/Caravan/Motorhome)		
Coastal - Powered	\$40.00	\$36.00
Non Coastal - Powered	\$36.00	\$32.00
Non Coastal - Non powered	\$16.00	\$16.00
Cabins/Bach		
Ensuite Cabin (2 people)	\$100.00	\$90.00
Kitchen Cabin (2 people)	\$80.00	\$70.00
Bach (4 People)	\$140.00	\$120.00
Backpacker/single Cabin (2 people)	\$30.00	\$25.00
Extra adults \$20.00 per night		
Extra children < 14 years \$12.00 per night		
Linen Hire		\$5.00
Internet		\$5.00
Towel Hire		\$2.00
Storage - subject to seasonal availability in designated area		\$5.00
Site Parking when absent from campground		\$20.00

Note: Peak period 1 October to 28 February

Weekly rates are available for off season by negotiation

The charges may be varied by the Chief Executive Officer where special circumstances exist.

CORPORATE CHARGES	CHARGES FROM 1 JULY 2016 INCLUDING GST
GIS Map Prices (per copy)	
A4	\$5.00
A3	\$10.00
A2	\$15.00
A1	\$20.00
A0	\$30.00
A4– Subsequent copies	\$2.50
A3– Subsequent copies	\$5.00
A2– Subsequent copies	\$7.50
A1– Subsequent copies	\$10.00
A0– Subsequent copies	\$15.00
Electronic files (e.g. Maps and GIS data in electronic format)	\$150.00 per hour
CD/DVD Media	\$5.00 1st \$1.00 thereafter
Official Information Requests Staff time will be charged out at a rate of \$150.00 per hour after the first half hour in responding to a request. Copying will be charged out at the normal rate applicable.	\$150.00 per hour

PHOTOCOPYING	CHARGES FROM 1 JULY 2016 INCLUDING GST
First 20 pages for requests under the Official Information Act	Free
Additional copies:	
A4 black and white	
Single sided	20c
Double sided	40c
A3 black and white	
Single sided	40c
Double sided	70c
Colour copies A3 and A4	\$2.00
LAMINATING	
A4 Pouches	50c
A3 Pouches	70c
BINDING	
Spiral Binding:	40c/document
Clear plastic cover	20c
Card back	20c
Plastic spiral	10c

MISCELLANEOUS CHARGES – CUSTOMER SERVICES	CHARGES FROM 1 JULY 2016 INCLUDING GST
Certificate of Titles	\$15.00
Survey Plan	\$15.00
Historic Titles	\$15.00
Scanning of Minor Building Consent applications for electronic processing	\$2.00 per page Maximum 20 pages

LIBRARY CHARGES	CHARGES FROM 1 JULY 2016 INCLUDING GST
LOANS	
New adult books – three week loan	\$1.50
All magazines in adult section – three week loan	50c
Music CDs – three week loan	\$1.00
DVDs – two week loan	\$4.00
Hot Picks Collection – two week loan	\$4.00
HOLDS AND REQUESTS	
Holds within Tasman District Libraries	\$2.00
Requests (interloan) outside Tasman District – minimum charge, see leaflet for details	\$5.00
OVERDUE ITEMS	
Adult Member	30c per day (maximum charge \$5.00)
Child Member	10c per day (maximum charge \$2.50)
Hot Picks Collection	\$1.00 per day (maximum charge \$5.00)
Replacement Membership Card	\$3.00
Lost and Damaged Books	Replacement cost + administration fee
Lost Book Administration Fee (non-refundable)	\$8.00/item
Damaged Book Administration Fee (if charged)	\$5.00/item
LIBRARY ROOM HIRE CHARGES (Meeting rooms and Learning Suite)	
Non-profit Use – 1 hour	\$10.00
Non-profit Use – half day (4 hours)	\$20.00
Commercial Use – 1 hour	\$20.00
Commercial Use – per day	\$100.00

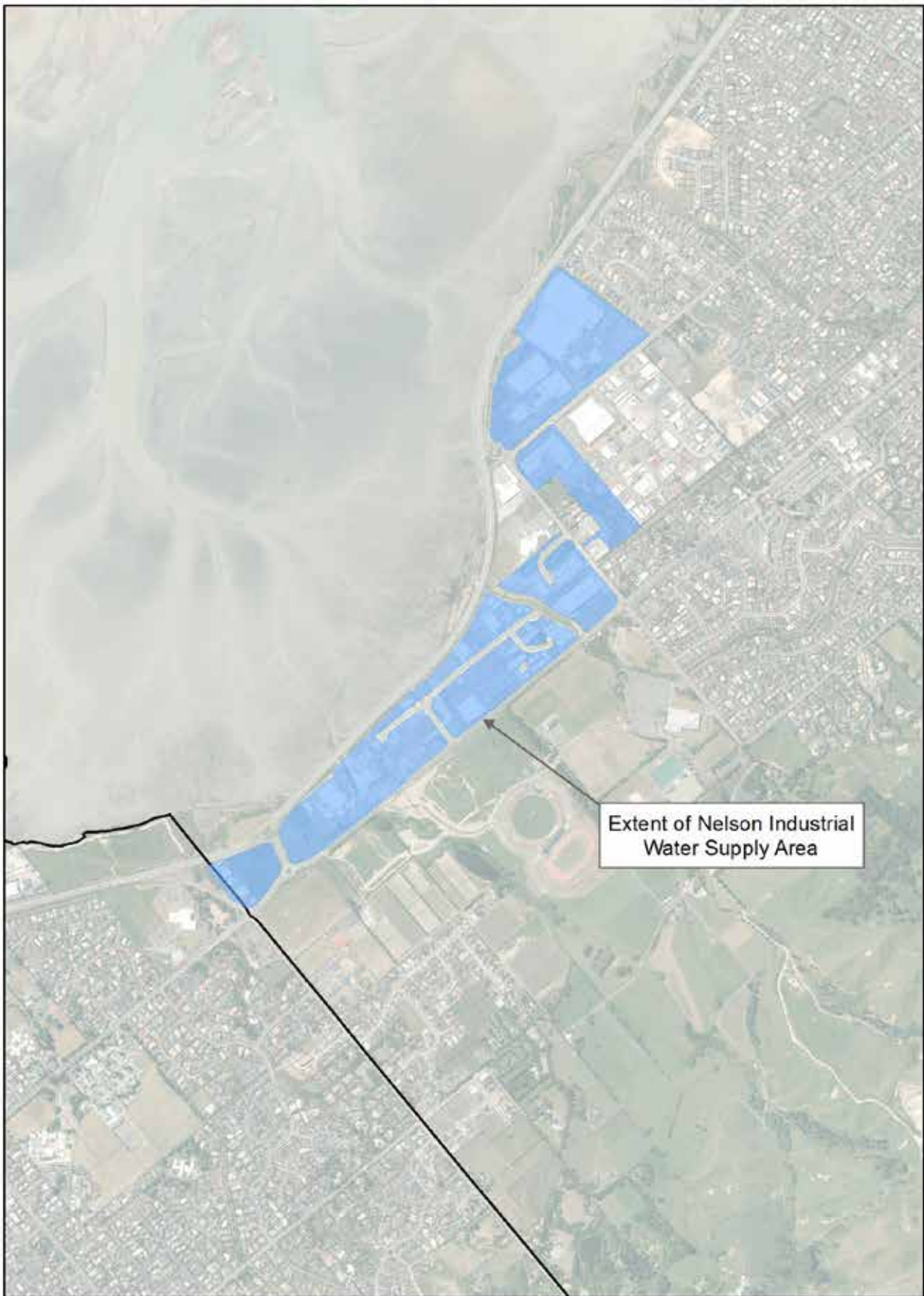


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Nelson Residential Water Supply Area



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Nelson Industrial Water Supply Area

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PART 4 APPENDICES

SUPPLEMENTARY INFORMATION

APPENDIX 1: GLOSSARY OF TERMS

To further assist readers of these financial statements, the following definitions of other 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.

ASSOCIATE

An associate is an entity over which Tasman District Council has a significant influence and that is neither a subsidiary nor an interest in a joint venture.

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.

CAPITAL VALUE

Capital value is the value of the property including both the value of the land and any improvements (e.g. buildings) on the land.

COMMUNITY

Community means everyone in 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.

COMMUNITY OUTCOMES

Community outcomes are the priorities and aspirations identified by Council that it aims to achieve in meeting the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions.

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 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 Facilities and Parks 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.

LIDAR (LIGHT DETECTION AND RANGING)

LiDAR is optical remote sensing technology that measures properties of scattered light to find range and/or other information of a distant target. The prevalent method to determine distance to an object or surface is to use laser pulses.

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. The LTP was previously called the Long Term Council Community Plan (LTCCP).

MAJOR GOALS

These highlight specific significant outcomes of the activity and what is intended to be achieved. The objectives are in some cases encompassing more than just the current financial year but are considered important enough in terms of providing an overall picture to be included in the Plan.

NETWORK INFRASTRUCTURE

See Infrastructure Assets.

OPERATING COSTS

These expenses, which are included in the Prospective Income Statement, are the regular costs of providing ongoing services and include salaries, maintaining assets, depreciation and interest. The benefit of the cost is received entirely in the year of expenditure.

PERFORMANCE TARGETS

These are the measures that will be used to assess whether the performance has been achieved.

SEPARATELY USED OR INHABITED PARTS OF A RATING UNIT

Where targeted rates are calculated on each separately used or inhabited part of a rating unit the following definition will apply:

Any portion of a rating unit used or inhabited by any person, other than the ratepayer or member of the ratepayer's household, having a right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement.

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)

A 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.

APPENDIX 2: GENERAL COUNCIL INFORMATION

WHAT DOES TASMAN DISTRICT COUNCIL DO?

Tasman District Council's purpose is to enable local decision-making and action on behalf of the Tasman community to:

- Meet the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.
- Perform the functions and responsibilities given to it through legislation.

Tasman District is one of only five councils in New Zealand which have responsibility for both regional and territorial functions. Councils with this dual role are commonly known as "Unitary Authorities".

The functions and activities Council does and the services it provides are outlined in detail in the Activities section of this document.

Tasman District Council's powers are primarily derived from the Local Government Act 2002 and many other Acts and Regulations that are referred to throughout this document.

DIRECTORY

MAIN OFFICE

Street Address: 189 Queen Street, Richmond
Postal Address: Private Bag 4, Richmond, 7050
Telephone: 03 543 8400
Fax: 03 543 9524
Email: info@tasman.govt.nz

MOTUEKA OFFICE

Street Address: 7 Hickmott Place, Motueka
Postal Address: PO Box 123, Motueka, 7143
Telephone: 03 528 2022
Fax: 03 528 9751

GOLDEN BAY OFFICE

Street Address: 14 Junction Street, Takaka
Postal Address: PO Box 74, Takaka, 7142
Telephone: 03 525 0020
Fax: 03 525 9972

MURCHISON OFFICE

Street Address: 92 Fairfax Street, Murchison
Postal Address: 92 Fairfax Street, Murchison, 7007
Telephone: 03 523 1013
Fax: 03 523 1012

