



Section 5

Financial Information and Statements

Introduction	148
Financial Assumptions.....	149
Statement of Accounting Policies	159
Balancing the Budget	170
Prospective Financial Plan	171
Prospective Financial Statements	177
Statement of Reserve Funds.....	182
Reconciliation Summary.....	184
Rating System	186
Funding Impact Statements.....	195
Schedule of Fees and Charges	230

Introduction



The Prospective Financial Plan and Prospective Financial Statements present the financial budgets of the Council only for 2015/16 to 2024/25 together with the comparative adopted Annual Plan 2014/15. In particular, the following information is presented:

- A summary of the practices and assumptions used in preparing the financial information.
- The sources of income and where it is planned to be spent.
- The effect of the planned income and expenditure on the overall net worth of the Council.
- What the Council owns and owes.
- The prospective cash payments and receipts.
- Additional supporting information.

The Prospective Financial Statements are provided for the Council only. As required by PBE FRS 42 paragraph 63, the reasons group prospective statements are not provided include:

- Non-availability of subsidiaries and joint venture Prospective Financial Statements for the plan period.
- Commercial sensitivity in respect to some subsidiaries.
- Joint Ventures proceeding through consultation processes with their partners based on their respective Statement of Intent and are unable to be incorporated until completion of those processes.

The Council's view is that the Prospective Financial Statements included in this plan are primarily targeted at those dealing directly with or impacted by the Council, particularly ratepayers (services and rates, and financial sustainability) and financiers (power to rate, lending requirements, and financial sustainability).

The Prospective Financial Statements are based upon best-estimate assumptions and information available to the Council as at March 2015. While every care has been taken in the preparation of these prospective financial statements, the actual results are likely to differ. These differences may be material.

The Prospective Financial Statements comply with the requirements of PBE FRS 42 issued by the New Zealand Accounting Standards Board of the External Reporting Board.

This information has been prepared for the Council's budgeting and financial planning purposes. It may therefore not be appropriate to be used for any other purpose.

The Annual Plan 2014/15 and this plan were the first time that the Prospective Financial Statements were prepared under the new Public Benefit Entities Accounting Standards (see Statement of Accounting Policies for details). The LTP 2012-2022 and Annual Plan 2013/14 were prepared under previous PBE NZ IFRS Accounting Standards. However, there is minimal impact to the Council's financial statements as a result of these changes.

This plan, including the Prospective Financial Plan and Prospective Financial Statements, was prepared in June 2015. The Council reserves the right to update this plan in the future.

Also included in this section is the rating system, funding impact statements and proposed schedule of fees and charges.

The **financial assumptions** set out a summary of those issues that have significant input to, or impact on, the Prospective Financial Plan and the Prospective Financial Statements; significant contingencies/commitments not included in this plan but which could impact on this plan; and likely risks that could arise. The financial assumptions are described under three headings:

1. Key assumptions – these are the major issues and assumptions applied in preparing this plan.
2. Significant contingencies/commitments – these are major issues that may happen in the future but because of the level of uncertainty have not been applied in preparing this plan.
3. Risks – these are major risks and responses that the Council has considered in preparing this plan.

Key Assumptions		
Issue	Assumption and detail	Level of uncertainty
Timing of expenditure and revenues	<p><i>Assumption:</i> Expenditure occurs, and revenues are earned, in the year budgeted.</p> <p><i>Detail:</i> No allowance for carry-forwards other than where indicated has been incorporated in the budget figures.</p>	Medium
Increasing community demand for Council services (projected growth change factors)	<p><i>Assumption</i> Unless otherwise stated in the Council Services section, service levels are generally assumed to remain the same.</p> <p><i>Detail:</i> Any changes in service levels are shown in the individual group activity sections as operating programmes and new capital programmes.</p>	Low
Inflation	<p><i>Assumption:</i> The cost of provision of the Council's services will continue to increase at approximately two to four per cent annually over time.</p> <p><i>Detail:</i> Business Economic Research Limited (BERL) provide local authorities with their view of forecast inflation on key cost drivers (October 2014). Their measure of inflation is forecast at two per cent to five per cent. The Council's approach is to adopt BERL forecasting data to the Council's mid-financial year. The rates applied are midpoint average indices between years.</p>	Low

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
LGCI - Capex	2.18%	2.52%	2.55%	2.67%	2.78%	2.88%	3.05%	3.13%	3.35%	3.63%
LGCI - Opex	1.88%	2.04%	2.38%	2.51%	2.63%	2.83%	2.92%	3.01%	3.24%	3.38%
NZTA Escalator 1 ¹	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NPDC Rates ²	6.37%	3.76%	3.56%	3.41%	2.73%	2.98%	1.66%	1.62%	4.07%	4.13%

¹ NZTA set uplift in supported budgets

² NPDC rates are a cost input to activities

Financial Assumptions



Key Assumptions		
Issue	Assumption and detail	Level of uncertainty
Revaluation of infrastructural assets	<p><i>Assumption:</i> The cost of new and replacement assets will rise in line with inflation.</p> <p><i>Detail:</i> The revaluation of infrastructure assets (required every three years and last revalued in 2013) will result in increased carrying values for these assets, and in turn the need to make increased budgetary provision for replacement by way of general funding through funded depreciation. When revaluing its assets the Council will revalue according to an “optimised replacement cost”. This means that the Council will revalue at the cost required to replace the asset using the most efficient technology that can deliver the same level of service as the existing asset. This will be the most cost-effective option for the given level of service.</p>	Low
Vesting of new assets	<p><i>Assumption:</i> Infrastructural assets arising from development and vested with the Council will have an average additive impact to the Council’s asset base.</p> <p><i>Detail:</i> Vested assets are forecasted to be approximately \$3m per annum. This assumption is a conservative long run average.</p>	Low
Depreciation expense, funding and renewals (sources of funds for future replacement of significant assets)	<p><i>Assumption:</i> The Council will ensure that there is sufficient funding to meet planned renewal requirements.</p> <p><i>Detail:</i> The Council will maintain net positive funded renewal provisions as required by the Treasury Management Policy by acknowledging depreciation expense as an operating cost, funding for renewal of infrastructure assets calculated on a moving 10-year basis using the Long Range Average Renewals Approach and not fully funding depreciation on specific assets in certain instances. See the Treasury Management Policy for more detail.</p>	Low
Exchange rate risk (including impact on the Council’s investments in foreign currency)	<p><i>Assumption:</i> The Council maintains its spend and income in New Zealand dollars. This applies to both operating and capital. Balance sheet values of assets are recorded in New Zealand dollars. The Perpetual Investment Fund (PIF) includes investments held in foreign countries which are translated to New Zealand dollars.</p> <p><i>Detail:</i> Transactions in foreign currency carry the risk that exchange rate movements may make these more expensive than anticipated. The Council adopts a conservative position and seeks currency hedges when purchasing or receipting in non-New Zealand dollars. Infrastructural assets comprise approximately 80 per cent of our assets and renewal costs may also be impacted by exchange rates on materials sourced offshore. The PIF value will fluctuate over time and may decrease in value. The aim of the PIF is to be widely diversified in respect to both types of investment and countries where the investment is to minimise the risk of decreases in its value. Where appropriate the PIF hedges its foreign currency exposure in line with its policy.</p>	Low

Key Assumptions		
Issue	Assumption and detail	Level of uncertainty
Rating base and rating remissions	<p><i>Assumption:</i> The rating base will continue to expand from new lot creations resulting in approximately \$0.16m per annum of additional rates revenue. Remissions have been estimated at \$0.76m in line with current policies.</p> <p><i>Detail:</i> Over the long-term the rate of new lots created by subdivision will continue in line with recent trends providing sites for 300 to 400 new dwellings per annum (we have assumed 350 HUE's per annum on average) and forecast low to modest population growth. The Council's future planning for growth is forecast through the Framework for Growth planning document.</p>	Low
External funding support (government subsidies and funding support, including NZTA financial assistance rates) and other external parties funding support	<p><i>Assumption:</i> External funding from New Zealand Transport Agency (NZTA) for the maintenance and renewal of roads and associated assets is likely to be lower than previous funding levels. Other government funding will remain at levels similar to those currently received. Other external parties funding support will remain at levels similar to those currently received.</p> <p><i>Detail:</i> Other government funding, e.g. community grants, will remain at levels similar to those currently received. Funding pledged for projects and activities, particularly the Len Lye Centre development and events activities, will be received. In light of the current economic situation we have taken a conservative view of funding support from external parties for both operational activities and projects. External revenue for the maintenance and renewal of roads and associated assets will remain at similar levels to those as approved by NZTA in 2014. The revised NZTA financial assistance rates will generally be at 2015/16 - 52 per cent and 2016/17 onwards - 51 per cent.</p>	Medium
Development and financial contributions	<p><i>Assumption:</i> Funding anticipated from development contributions has been conservatively budgeted at \$652,000 per annum in the prospective financial statements. The net capital funding requirement has been covered by borrowing.</p> <p><i>Detail:</i> Residential development growth is forecast at 350 new dwellings each year– we have assumed 350 HUE's per annum on average. Non-residential growth is forecast to be 40 new developments per year with an assumed nine HUE per development which equals 360 HUE per annum on average. The timing of development contribution receipts is outside the Council's control. The Council records capital expenditure as being fully funded by borrowings and applies development contributions when received. The Council initially funds capital expenditure from borrowing and offsets this with development and financial contributions when received.</p>	Medium

Financial Assumptions



Key Assumptions		
Issue	Assumption and detail	Level of uncertainty
Investment revenues and values	<p><i>Assumption:</i> The Perpetual Investment Fund (PIF) is expected to earn 6.0 per cent per annum on average over the next five years and 7.6 per cent for the following five years.</p> <p><i>Detail:</i> The Council has significant external investments in the Council's PIF under management by its 100 per cent owned company, Taranaki Investment Management Ltd (TIML). Annual releases from the PIF contribute significantly to reducing the annual rates requirement. The proposed PIF release is based on a flat 3.3 per cent of the value of the fund inflation adjusted. For the first year of this plan the release will be \$7.34m. This assumption is based on advice from TIML. It is based on a long-term view of returns so the 10 year return may differ from the average.</p>	Medium
Borrowing and interest rate risk	<p><i>Assumption:</i> Lenders will continue to provide funds to meet the Council's requirements for loan funding (redemption and new).</p> <p><i>Detail:</i> Interest on cash investments has been estimated at three per cent and on borrowing at six per cent.</p>	Low
Asset sales	<p><i>Assumption:</i> Other than for some surplus properties and operating assets, no major asset sales are proposed, but the Council will keep this option under continual review.</p> <p><i>Detail:</i> Other than for some surplus property assets and operating assets, no other major or surplus asset sales have been allowed for in the plan.</p>	Low
Capital structure	<p><i>Assumption:</i> The Council's capital structure will not change materially over the life of the plan.</p> <p><i>Detail:</i> The only planned change is for an increase in public debt commensurate with the acquisition of assets. There is no intention on the part of the Council to realise investments to repay public debt. Debt is progressively repaid over a 20 to 30-year timeframe.</p>	Low
Council policies	<p><i>Assumption:</i> The Council's policies in the LTP 2015-2025 will remain applicable over the next 10 years, particularly over the ensuing three years.</p> <p><i>Detail:</i> The Council's policies may change at any time during the next 10 years. The Council regularly reviews its policies. Many however require a special consultative process before any changes can be adopted.</p>	Low
Infrastructure asset service lives	<p><i>Assumption:</i> Asset lives are achieved.</p> <p><i>Detail:</i> Refer to the Statement of Accounting Policies for detailed asset lives.</p>	Low
Business continuity and contingency planning	<p><i>Assumption:</i> The Council has in place adequate emergency response and business continuity plans to ensure, as far as practical, business continuity.</p> <p><i>Detail:</i> Council has in place emergency response and risk cover in accordance with prudent and responsible local government business management practices. The Council has a risk management framework to manage risk across the organisation.</p>	Low

Significance contingencies/commitments		
Issue	Comment and assumption	Level of uncertainty
Emissions Trading Scheme	<p>The Emissions Trading Scheme (ETS) was passed into law by Parliament on 26 September 2008 and amended by the Government in late 2009. The ETS creates obligations to limit greenhouse gas emissions for a wide range of activities in New Zealand including some activities undertaken by local government.</p> <p>Forestry. The Council does not propose to carry out any deforestation initiatives or activities during the life of this plan. The Council does not consider it has a contingent liability under this part of the ETS.</p> <p>Solid Waste Disposal. The Council, as operator of the Colson Road landfill, is required to surrender New Zealand and compliant European carbon Units (Units) for estimated emissions under the ETS while the landfill continues to operate. The Council has purchased enough units to meet its obligations under current law for the next three to four years.</p> <p>Other Costs. The ETS is likely to have financial implications for future Council budgets as suppliers costs will include any charges made on them under the ETS. A contingency figure has not been included in the Council's forecasts as it is assumed they are incorporated in the inflation forecasts earlier.</p>	Low
Len Lye Centre development (LLC)	<p>As part of the resolution to proceed with the LLC on 28 February 2013 the Council resolved to (as a last resort) underwrite the fit out for the moveable gallery walls and specialised lighting estimated at \$750,000.</p>	Medium
Refuse Collection and Waste Management	<p>The Council resolved in June 2012 to review refuse collection services in order to increase resource recovery and encourage reduction in waste to landfill. Since then, a new refuse collection contract has been entered into with effect from 1 October 2015 and the Council is currently developing a resource recovery facility at an estimated cost of \$5.4m expected to be operational by October 2015. Funding for the purchase and development will come from the Solid Waste Development Reserve (balance of \$13.8m at 30 June 2014).</p> <p>The current estimated cost for developing the Central Landfill is in the order of \$8m to \$11m. The three Taranaki district councils are working together on options for funding the new landfill which may include each council becoming a shareholder in the landfill and contributing towards its development costs. This would ensure each council secures a disposal option for its residual solid waste. The Council's potential share of this cost will not be known until all funding options have been considered and would be funded from the Council's Solid Waste Development Fund.</p>	Medium

Financial Assumptions



Significance contingencies/commitments		
Issue	Comment and assumption	Level of uncertainty
Waitara endowment land	<p>The Council resolved on 30 March 2004 to offer the 'Waitara Leasehold Land' (as defined in the resolution) to the Crown, subject to certain conditions. Some of those conditions were that:</p> <ul style="list-style-type: none"> • The Waitara Leasehold Land be included in the Crown's offer to settle historical Treaty of Waitangi claims. • The Council receive a fair market value for the Waitara Leasehold Land. • That the rights of leaseholders under existing leases are preserved. • Settlement legislation be passed freeing the Waitara Leasehold Land from its statutory trusts and restrictions. • The sale could not take place until such legislation had been passed. <p>A sale and purchase agreement, which incorporated the conditions set out above, was entered into with the Crown in September 2010. The agreement provided that both parties could terminate the sale and purchase agreement if any of the conditions were not met or a final purchase price could not be agreed.</p> <p>The Crown, with effect from 20 June 2014, reached settlement with Te Atiawa that did not include the Waitara Leasehold Land. The Crown requested, and the Council accepted the Crown's request, to withdraw from the sale and purchase agreement and the agreement has terminated. At present, the Deed of Settlement between the Crown and Te Atiawa and draft Settlement Legislation includes provision for the Waitara Endowment Land, and income from the sale of the land, to be freed from existing statutory trusts and restrictions, if it is sold to Te Atiawa.</p> <p>To progress issues related to the Waitara Endowment Land, the Mayor and Chief Executive have been engaged in negotiations with Te Atiawa Iwi Authority and the iwi's post-settlement entity (Te Kotahitanga o Te Atiawa Trust (Trust)) regarding the issues and options surrounding the future of the Waitara Endowment Land in an effort to reach a solution for the Waitara Endowment Land that meets the aspirations of all interested and affected parties.</p> <p>On 8 August 2014 the Mayor and Chief Executive, and representatives of Te Kotahitanga o Te Atiawa Trust signed a Heads of Agreement that provides for legislation to be introduced to Parliament that addresses the following matters relating to the Waitara Endowment Land:</p> <ul style="list-style-type: none"> • Transfer of ownership of parts of the Waitara Endowment Land (open space and reserve in the vicinity of Battiscombe Terrace, East Beach, and Clifton Park) to the Trust, and the vesting of that land as reserve under the Reserves Act 1977, with management, administration, 	Medium

Significance contingencies/commitments

Issue	Comment and assumption	Level of uncertainty
	<p>and control of that land to remain with the Council, and public access and recreational use preserved.</p> <ul style="list-style-type: none"> • Ownership of part of the Waitara Endowment Land (located in the vicinity of Brown Road) to vest in the Trust. • The grant of a right of first refusal in favour of the Trust to acquire certain parts of the Waitara Endowment Land (at Ranfurly Park and Waitara Golf Club) if the Council resolves at any time to sell that land. • Removal of existing statutory trusts, restrictions, reservations and limitations affecting all of the Waitara Endowment Land and accumulated and ongoing income generated from that land. • Unrestricted ability of the Council to sell the freehold interest in the balance of the Waitara Endowment Land, including the ability for the Council to offer leaseholders the option to freehold their properties. • Provision for the application of accumulated and ongoing income (including rental and proceeds of sale) on terms agreed with Taranaki Regional Council (TRC). • Provision for a separate legal entity with representatives from the Council and the Trust to apply to Council's net share of accumulated and ongoing income and sale proceeds for the benefit of the Waitara community. <p>Negotiations with respect to the arrangements contemplated by the Heads of Agreement are progressing, subject to compliance with statutory obligations and the passing of legislation to give effect to the parties intentions.</p> <p>Most of the land that was included in the sale and purchase agreement is currently subject to the Waitara Harbour Act 1940 (WHA) and as successor to the Waitara Harbour Board, TRC has a contingent claim to the proceeds of sale of that land. The Council had previously entered into an agreement with TRC relating to funds attributable to the WHA land. As a result of the termination of the agreement for sale and purchase with the Crown, it is no longer possible to give effect to the existing agreement with TRC.</p> <p>Currently, the Council continues to own the land and administer the leases. Given the current state of negotiations and other matters necessary to finalise the objectives of the parties set out in the Heads of Agreement, the Council has in this plan assumed business as usual in respect to net operating impact and any impact on the Council's balance sheet.</p>	

Financial Assumptions



Significance contingencies/commitments		
Issue	Comment and assumption	Level of uncertainty
New Plymouth Airport loans	<p>The Council raised and on-lent loan finance during 2008/09 of \$3.4m (runway refurbishment) and intends to raise in 2014/15 \$3.3m (apron and terminal works) for the New Plymouth Airport Joint Venture. The New Plymouth Airport Joint Venture (JV) has planned new capital expenditure amounting to \$20.1m over the next 10 years that, at this stage, requires loan financing to be raised which may be required to be provided by the Council. All loan financing will be repaid from operating cashflows from the New Plymouth Airport Joint Venture. At this stage the JV is uncertain of its requirements so no borrowings are included in the Council's Prospective Financial Statements.</p> <p>These loans are included in the Council's Prospective Financial Statements in loans (new loans raised), investments and inter-entity loans (loans to the JV), other capital funding (loan repayments by the JV), loan repayments, interest income (interest payments by the JV) and interest expense. The net cashflow impact is neutral to the Council.</p>	Low
Junction Road and endowment land	<p>The Council has resolved to sell its fee simple interest in any part of the Junction Road endowment land, subject to:</p> <ul style="list-style-type: none"> • Compliance with any statutory requirements (and in particular, but not limited to, section 141 of the Local Government Act 2002 and section 40 of the Public Works Act 1981). • Compliance with the Council's Approval of Properties for Sale Policy (P05-019), where applicable. • Agreement being reached on terms acceptable to the Council's Chief Executive (including an acceptable purchase price). <p>The proceeds of any sale of any part of the Junction Road endowment land will be used by the Council for the purposes specified (maintenance of roads) in section 4 of the Taranaki County Reserves Act 1966.</p> <p>As at February 2015, \$7.7m net proceeds are held by the Council. This leaves one property with an estimated sales value of \$0.3m to sell in future years.</p>	Low
Te Henui Cemetery development	<p>A condition of sale by the Council of the former Watson Street depot requires the Council to fund carpark space in 2017 if required. This is estimated at \$70,000.</p>	Low
Local Authority Protection Programme (LAPP)	<p>In the event of a disaster Council is covered up to \$125m - \$50m (40%) of this is fully funded from the LAPP and its reinsurers.</p>	Low

Significance contingencies/commitments		
Issue	Comment and assumption	Level of uncertainty
Local Government Funding Agency (LGFA)	<p>New Plymouth District Council is a guarantor of the New Zealand Local Government Funding Agency Limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. NZLGFA has a local currency rating from Fitch Ratings and Standard and Poor's of AA+ and a foreign currency rating of AA.</p> <p>New Plymouth District Council is one of 30 local authority shareholders and 10 local authority guarantors of the NZLGFA (in that regard the Council has uncalled capital of \$100,000). When aggregated with the uncalled capital of other shareholders, \$20m is available in the event that an imminent default is identified. Also, together with the other shareholders and guarantors, New Plymouth District Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2014, NZLGFA had borrowings totalling \$3,728m (2013: \$2,475m).</p> <p>Financial reporting standards require New Plymouth District Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:</p> <ul style="list-style-type: none"> • We are not aware of any local authority debt default events in New Zealand; and • Local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required. 	Low
Weathertightness	<p>The Council is subject to two claims relating to weathertightness of buildings lodged under the Weathertight Home Resolution Service (and subject to the Financial Assistance Package Scheme with the Department of Building and Housing). The potential quantum of the Council's share of these claims is estimated at \$410,000.</p> <p>The Council also acknowledges that it may be liable for claims in the future relating to weathertightness buildings not yet identified. Information surrounding these potential claims is subject to extreme uncertainty and therefore no estimate has been made for any potential future claims.</p>	
Other	The Council is not aware of any other additional contingencies or commitments not already covered by the prospective financial statements and/or asset management plans.	

Financial Assumptions



Risks

The following are the key risks underlying the forecast financial statements.

- **Interest rates, credit exposure and renewability of external borrowings.** The Council manages these risks in accordance with the Liability Management Policy and maintains an annually reviewed rating from Standard and Poors. The level of uncertainty is considered to be low.
- **Exchange rate risk.** The Council adopts a conservative position and seeks currency hedges when purchasing or receipting in currencies other than the New Zealand dollar. Where appropriate the PIF hedges its foreign currency exposure in line with its policy. Currently due to the concentration of investment through Tasman Farms Limited the PIF is exposed to the AUD\$. The level of uncertainty is considered to be medium.
- **Business continuance and contingency planning.** An unforeseen event may cause major service level disruption and/or impact on the Council's budget and/or borrowing. The Council has certain strategies in place to manage these risks (insurance cover, self-insurance and renewal reserves, landfill aftercare reserves, credit lines, etc). In addition, the Council is a member of the Local Authorities Protection Plan (LAPP). The level of uncertainty is considered to be medium.

- **Plant, property and equipment (PPE) assets do not achieve their economic lives.** The Council has, and continues to develop, appropriate asset management plans together with regular inspection and other management practices to manage these risks. The level of uncertainty is considered to be low.
- **Investment income and values.** The Council manages these risks in accordance with the Investment Policy. The PIF and the 'release rule' are governed under contract with TIML. The Council will respond appropriately at the time. The level of uncertainty is considered to be medium.
- **External funding support.** This particularly impacts on roads activities (NZTA support), the Len Lye Centre development (funding and funding pledges held by the Council), and events activities. The Council endeavours to meet obligations associated with funding conditions and liaises with external funders. The level of uncertainty is considered to be medium.
- **Additional import of responsibilities from central government.** This may occur through changing legislation or service delivery. The level of uncertainty is considered to be medium.
- **Population factors.** These may impact the significant activities through growth, lifestyles and population movement. The level of uncertainty is considered to be low.

Technology risks/opportunities. These have the potential to influence the useful life of assets. However, as most of the value of the Council's PPE assets is in infrastructural assets, the level of uncertainty is considered to be low.

Statement of Accounting Policies

Reporting Entity

- a) New Plymouth District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 and domiciled in New Zealand.
- b) The primary objective of the Council is to provide goods or services for the community or social benefit rather than making a financial return.
- c) For the purposes of the plan, the Prospective Financial Plan and the Prospective Financial Statements (financial statements) cover all the activities of the Council as a separate legal entity. A consolidation, including the Council's beneficial interest in its Council-controlled organisations, joint ventures and associated entities, is not provided for the purposes of this plan.

The financial statements have been prepared in accordance with the requirements of Section 95 of the Local Government Act 2002 and New Zealand Generally Accepted Accounting Practice (NZ GAAP). The Council is a public benefit entity (PBE) and complies with the Accounting Standards Tier 1 issued by the New Zealand Accounting Standards Board of the External Reporting Board pursuant to section 24(1)(a) of the Financial Reporting Act 1993.

- d) The financial statements include activity Cost of Service Statements, a Statement of Comprehensive Revenue and Expense, a Statement of Changes in Net Assets/Equity,

a Statement of Financial Position and a Statement of Cash Flows.

- e) The financial statements of the Council are for the years ending 30 June. The financial statements were authorised for issue by the Council on the date the plan was adopted.
- f) Change in the Accounting Standards Framework

The Minister of Commerce has approved a new Accounting Standards Framework (incorporating a Tier Strategy) developed by the External Reporting Board (XRB). Under this Accounting Standards Framework, the Council is classified as a Tier 1 reporting entity and is required to apply full Public Benefit Entity Accounting Standards (PBE) developed by the XRB based on current International Public Sector Accounting Standards (PBE IPSAS), certain current International Accounting Standards (PBE IAS) and certain Financial Reporting Standards (PBE FRS). The effective date for the new standards for public sector entities is for reporting periods beginning on or after 1 July 2014. This means the Council is required to transition to the new standards in preparing its 30 June 2015 financial statements and for the LTP. However, there is minimal impact to the Council's financial statements as a result of this.

Measurement Base

The financial statements have been prepared on a historical cost basis, modified by revaluation of certain assets and liabilities. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars. Both the functional and presentation currency of the Council is New Zealand dollars.

Accounting Policies

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

a) Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of goods and services tax, except for debtors and other receivables and creditors and other payables, which are presented on a GST inclusive basis. GST not recoverable as input tax is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position. The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows. Commitments and contingencies are disclosed exclusive of GST.

Statement of Accounting Policies



b) Allocation of Overheads

Net overhead expenses after offset of external recoveries and appropriations have been allocated to Council services. A variety of methods have been used appropriate to the overhead concerned. Examples include space utilised, staff numbers, transaction numbers, estimate of time and expenditure and funds required from rates.

c) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the Council, are classified as finance leases. Finance leases are capitalised by recognising an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

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

d) Grants, subsidies and donations

Grant expenditure: The Council makes grants to third parties, either on behalf of Government agencies (e.g. creative arts) or to further the community's needs where the Council believes it is within its mandate to deliver on community outcomes. In all cases an operative contract is drawn up with the respective third party for accountability. Grant expenditure is recognised when the contract is signed and the monies paid.

Grants, subsidies and donation revenue: The Council receives these under agreements with other parties, or other parties give monies to the Council for a specific purpose or for general purposes. Recognition of grants and subsidies under agreement is noted under revenue following. Donations are recognised when received.

e) Revenue recognition

General Principles:

- Revenue is measured at the fair value of consideration received or receivable.
- General revenue is recognised at the time of invoicing, performance of service or receipt of application of service or licence and by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

- Assets and revenues arising from exchange and non-exchange transactions are recognised in accordance with the requirements of PBE IPSAS 9: Revenue From Exchange Transactions or PBE IPSAS 23: Revenue From Non-Exchange Transactions.

Revenue from Exchange Transactions:

- Levies are recognised when assessments are issued.
- Interest earned is recognised on an accrual basis using the effective interest rate method.
- Dividends are recognised when received or the right to receive payment has been established.
- Water billing revenue is recognised on an accrual basis. Unbilled sales, as a result of unread meters at year end, are accrued on an average usage basis.
- Revenue from the sale of goods is recognised when a product is sold to the customer.

Revenue from Non-Exchange Transactions:

- Rating revenue is recognised when assessments are issued or penalties incurred.
- Government grants are recognised when eligibility has been established by the granting agency.

Statement of Accounting Policies

- New Zealand Transport Agency roading subsidies are recognised as revenue upon entitlement, which is when conditions pertaining to eligible expenditure have been fulfilled.
- Vested assets are recognised at fair value on the vesting of the assets.
- Development and financial contributions are recognised when the service is provided or the event that gives rise to a requirement for a development or financial contribution under the legislation occurs.
- Traffic and parking infringements are recognised when the infringement is issued.
- Sponsorships and donation revenues are recognised when received.
- Animal Control revenues are recognised when invoiced.

f) Financial Assets

The Council classifies its financial assets into the following four categories:

- Financial assets at fair value through profit or loss;
- Loans and receivables;
- Held-to-maturity investments; and
- Available for sale.

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 reporting date.

The four categories of financial assets are:

1. *Financial assets at fair value through profit or loss*

A financial asset is classified in this category if acquired principally for the purpose of inclusion in the Council's Perpetual Investment Fund or if so designated by management. Assets in this category are classified as non-current assets as there is no plan to dispose of them within 12 months of the balance date unless market conditions make it profitable, or prudent, to do so.

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

Financial assets in this category include quoted shares, bonds, private equity funds and share options.

The Perpetual Investment Fund is independently valued annually.

Tasman Farms Limited is independently valued annually for all significant assets (land and buildings and livestock) on a market basis.

2. *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or de-recognised are recognised in the Statement of Comprehensive Revenue and Expense.

3. *Held-to-maturity investments*

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that the Council has the positive intention and ability to hold to maturity.

After initial recognition they are measured at historic cost. Gains and losses when the asset is impaired or de-recognised are recognised in the Statement of Comprehensive Revenue and Expense.

Investments in this category include local authority stock and interest bearing bonds.

Statement of Accounting Policies



4. Available for sale

Financial assets available for sale are those that are designated into this category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the share investment within 12 months of the balance date or if the debt instrument is not expected to be realised within 12 months of the balance date.

The Council includes in this category:

- Investments that it intends to hold long-term but which may be realised before maturity; and
- Shareholdings that it holds for strategic purposes.

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the Statement of Comprehensive Revenue and Expense. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the Statement of Comprehensive Revenue and Expense.

g) Impairment of Financial Assets

The Council assesses at each balance sheet date whether a financial asset or group of financial assets is impaired.

Financial assets carried at amortised cost

If there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition). The carrying amount of the asset is reduced either directly or through use of an allowance account. The amount of the loss is recognised in the Statement of Comprehensive Revenue and Expense.

The Council first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, and individually or collectively for financial assets that are not individually significant. If it is determined that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, the asset is included in a group of financial assets with similar credit risk characteristics and that group of financial assets is collectively assessed for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment of impairment.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed. Any subsequent reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense, to the extent that the carrying value of the asset does not exceed its amortised cost at the reversal date.

Financial assets carried at cost

If there is objective evidence that an impairment loss has been incurred on an unquoted equity instrument that is not carried at fair value (because its fair value cannot be reliably measured), or on a derivative asset that is linked to, and must be settled by delivery of such an unquoted equity instrument, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the current market rate of return for a similar financial asset.

Available-for-sale investments

If there is objective evidence that an available-for-sale investment is impaired, an amount comprising the difference between its cost (net of any principal repayment and amortisation) and its current fair value, less any impairment loss previously recognised in profit or loss, is transferred from equity to the Statement of Comprehensive Revenue and Expense. Reversals of impairment losses for

Statement of Accounting Policies

equity instruments classified as available-for-sale are not recognised in profit. Reversals of impairment losses for debt instruments are reversed through surplus or deficit if the increase in an instrument's fair value can be objectively related to an event occurring after the impairment loss was recognised in surplus or deficit.

h) Financial Instruments

Revenue and expenditure in relation to all financial instruments are recognised in the Statement of Comprehensive Revenue and Expense. All financial instruments are recognised in the Statement of Financial Position. The Council and its subsidiaries are risk averse and seek to minimise exposure arising from its Treasury activity. Except for those items covered by a separate accounting policy, all financial instruments are shown at their fair value.

i) Derivative Financial Instruments

The Council uses derivative financial instruments (interest rate swaps) to mitigate its risk associated with interest rate fluctuations. Such derivative financial instruments are initially recognised at fair value on the date on which the derivative contract is entered into and subsequently re-measured to fair value. Derivatives are carried as assets when their fair value is positive and as liabilities when their fair value is negative.

Swaps are entered into with the objective of reducing the risk of rising interest rates. Any gains or losses arising from the changes in fair value of derivatives are taken directly to surplus or deficit for the year. The fair value of interest rate swaps is determined by reference to market values for similar instruments.

The net differential paid or received on interest rate swaps is recognised as a component of interest expense or interest revenue over the period of the agreement. The Council does not hold or issue derivative financial instruments for trading purposes.

j) Inventory

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost (using the First-In First-Out (FIFO) method), adjusted, when applicable, for any loss of service potential. Where inventory is acquired at no cost or for nominal consideration, the cost is the current replacement cost at the date of acquisition.

Inventory held for use in the production of goods and services on a commercial basis is valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the FIFO method.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

k) Trade and Other Receivables

Accounts receivable are valued at expected fair value. All known bad debts have been written off during the period under review. As there are statutory remedies to recover unpaid rates, penalties and water meter charges, no provision has been made for impairment in respect of rates receivables. Provision has been made in respect of all other receivables where there is objective evidence that the Council will not be able to collect the amount in terms of the original terms of the receivable.

l) Properties Intended for Sale

Properties no longer required in the Council's operations and therefore intended for sale, have been valued at the lower of carrying amount and fair value less selling costs. These are tested for impairment on an annual basis and any write-downs are recognised in the surplus or deficit. Properties intended for sale are not depreciated or amortised.

m) Property, Plant and Equipment (PPE)

Property, Plant and Equipment are included at their valuation as at 30 June 2013 with subsequent additions recorded at cost. All PPE were valued by Council staff except where specifically identified. Independent reviews were carried out as at 30 June 2013, to confirm that the methodology used is in accordance with NZ IAS 16, and conforms to accepted valuation methods. The next planned revaluation is for 30 June 2016 and will be in accordance with PBE IPSAS 17.

Statement of Accounting Policies



All PPE (other than operational plant, vehicles, work-in-progress, furniture and fittings which are not re-valued) are re-valued at fair value by reference to their depreciated replacement cost or market value on a class basis at least every three years. The carrying value of revalued assets are reviewed at each balance date to ensure they are not materially different to fair value. Any surplus arising on revaluation is credited to a revaluation reserve for that class. Any deficit is charged against the revaluation reserve, or if not available, expensed in the Statement of Comprehensive Revenue and Expense.

Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

- Infrastructural assets are fixed utility systems providing continuing service to the community, e.g. roads, water or sewerage systems. The infrastructural assets are valued at depreciated replacement cost as at 30 June 2013 and will be revalued on the same basis three yearly thereafter. Additions in the intervening years are included at cost.

Roads include derived values for land not held on title (road reserve). The average value of the road reserve is the current average land value calculated for each government roll number. The following factors have been applied:

Unformed roads: 80 per cent of average value

Formed roads (urban): 70 per cent of average value

Formed roads (rural): 50 per cent of average value

- Operational assets are tangible assets that are used as part of the normal operations of the Council.
- Plant, vehicles, furniture and fittings were re-valued as at 30 June 1999 at fair value. The Council has, in terms of NZ IAS 16 and thus in transition to PBE IPSAS 17, ceased to revalue these assets for cost-benefit reasons. Additions to these assets since 30 June 1999 are disclosed at depreciated cost.
- Land and buildings have been valued at fair value as at 30 June 2013 and will be revalued on the same basis three yearly thereafter by a registered valuer.
- Restricted assets are assets which cannot be disposed of due to legal or other restrictions, and that provide a benefit or service to the community.

- The Puke Ariki museum collection and the Govett-Brewster Art Gallery collection have been valued at fair value as at 30 June 2014 and will be valued by suitably qualified experts on a three yearly basis thereafter.
- The Puke Ariki book collection has been valued as at 30 June 2014 and will be valued by a suitable expert on a three yearly basis thereafter. The heritage book collection has been valued at replacement cost and the general in use collection has been valued at depreciated replacement cost.
- Restricted land has been valued at fair value as at 30 June 2013 and will be valued on the same basis three yearly thereafter by a registered valuer.
- Work in progress has been valued at cost less impairment and is not depreciated.
- Tasman Farms Limited properties included in the financial statements were valued by the directors at 31 May 2014 in accordance with the accounting standards based on an independent valuation at 30 April 2013.

Additions

The cost of an item of PPE is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Statement of Accounting Policies

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

Disposals

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

Subsequent costs

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

Depreciation

– *Operational Assets* are depreciated on a straight line basis on the following rates:

Buildings: 1% to 5% (20 to 100 years).

Plant and vehicles: 5% to 33% (3 to 20 years).

Furniture, fittings and equipment: 10% to 33% (3 to 10 years).

The Puke Ariki library heritage collection is not depreciated as it is Council policy

to maintain the collection in its current state. The general in-use collection is depreciated on a straight line basis over 2-15 years.

The museum/art gallery collections are heritage assets and are not depreciated as it is Council policy to maintain the collections in its current state.

Land is not depreciated.

– *Infrastructural assets* are depreciated on a straight-line basis. The useful lives are as follows:

	(years)
Roads	
top surface	5-25
basecourse and first coat seals	15-80
water channel	40-80
culverts	40-80
footpaths/crossings	10-100
kerbs	40-80
signs	5-10
traffic signals	10-30
streetlights	30-40
road structures	40-100
Water	
pipes	50-120
pump stations	30-80
reservoirs	30-100
treatment plants - civil	30-100
treatment plants - mechanical	10-40

	(years)
Sewerage	
pipes	50-140
manholes	60-80
treatment plants - civil	30-100
treatment plants - mechanical	10-40
pumping stations - civil	30-80
pumping stations - mechanical	10-40
outfalls	60-100
Stormwater systems	
pipes	50-140
manholes	60-80
Flood Control systems	
dams	100-200
tunnels	100-200
channels	50-100
Landfill and Transfer Stations	
operating landfill sites	10-20
closed landfill sites	25-50
transfer stations	50-75
Foreshore Protection	30-100

n) Intangible Assets

Research, training, maintenance and development costs are expensed.

Computer systems where capitalised are amortised over their useful lives, generally between three to eight years on a straight line basis.

Statement of Accounting Policies



Easements are recognised at cost. They are regarded as having an indefinite useful life and are not amortised but tested annually for impairment.

Carbon credits are recorded at cost and subsequently revalued to fair value.

o) Biological Assets

Forestry is valued annually by an external forestry consultant at fair value less estimated point of sale costs in accordance with PBE IPSAS 27. Fair value is determined by reference to market value, primarily determined by export prices. Any gains or losses on revaluation, including impairment, are taken direct to the Statement of Comprehensive Revenue and Expense.

Harvested logs are treated as revenue when invoiced at contracted prices. The portion of asset value harvested is charged as a cost of sale in the Statement of Comprehensive Revenue and Expense.

p) Impairment of Property, Plant and Equipment (PPE) and Intangibles

The carrying values of PPE and intangibles are reviewed for impairment at each reporting date, with the recoverable amount being estimated when events or changes in circumstances indicate that the carrying value may be impaired. The recoverable amount of PPE is the greater of fair value less costs to sell and value in-use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market

assessments of the time value of money and the risks specific to the asset. For an asset that does not generate largely independent cash inflows, recoverable amount is determined for the cash-generating unit to which the asset belongs, unless the asset's value in use can be estimated to be close to its fair value. An impairment exists when the carrying value of an asset or cash-generating unit exceeds its estimated recoverable amount. The asset or cash generating unit is then written down to its recoverable amount through the Statement of Comprehensive Revenue and Expense.

q) Accounting for revaluations

The Council accounts for revaluations of PPE on a class of asset basis. The results of revaluating are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Statement of Comprehensive Revenue and Expense. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the Statement of Comprehensive Revenue and Expense will be recognised first in the Statement of Comprehensive Revenue and Expense up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

r) Investments in other entities

The Council invests in other entities to further its service delivery and/or to maintain an appropriate degree of independence from

political processes. These do not include investments covered under financial assets or the Council's PIF. The entities the Council invests in include:

- Taranaki Investment Management Ltd (100%): provision of investment advice to the Council and manager of the PIF.
- New Plymouth Airport joint venture with the Crown (50%): to ensure the provision of appropriate air services between the Taranaki region and the rest of New Zealand.
- Four forestry joint ventures with private parties: the Council has entered into four forestry rights agreements for the production of logs. The Council accounts for its share of net assets (54.8-60.0%) annually in accordance with financial reporting standards. In respect to the plan, these investments are included in the Council's Statement of Financial Position within biological assets, and the Council's financial support (operating costs) is included in expenditure.

Any equity investment by the Council is recorded at cost (TIML), or share of net equity based on current financial statements (joint ventures) with these investments being restated annually in accordance with financial reporting standards. In respect to the plan, these investments are stated at 30 June 2014 position.

In addition the Council is deemed to control, separately or jointly with others, Venture

Statement of Accounting Policies

Taranaki Trust (VTT). This is an independent trust set up in conjunction with the Crown and other local authorities in Taranaki for the furtherance of tourism and economic development opportunities. The Council has no equity investment in VTT but accounts for its share of net assets annually in accordance with financial reporting standards. In respect to the plan, these investments are not included in the Council's Statement of Financial Position.

s) Income Tax

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates that have been enacted or substantively enacted by balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits

will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary differences arise from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit.

Deferred tax is recognised on taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures except where the joint venture can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax is calculated as the tax rates that are expected to apply in the period when the liability is settled or the asset is realised using tax rates that have been enacted or substantively enacted by balance date.

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

t) Trade and Other Payables

Payables are valued at fair value.

u) Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, and it is probable that expenditures will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

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

v) Employee Benefits

Provision is made in respect of the Council's liability for annual leave which has been calculated on an actual entitlement basis at current rates of pay. Long-term entitlements (long service and retirement gratuities) have been calculated on present value at current rates of pay. Accumulated sick leave carried forward, which is anticipated to be taken in future periods, is not considered material for inclusion.

Statement of Accounting Policies



w) Landfill Post-closure Provision

The landfill post-closure provision is measured based on the best estimate at a discount rate in accordance with financial reporting standard PBE IPSAS 19: Provisions, Contingent Liabilities and Contingent Assets.

The on-going annual charge to the Statement of Comprehensive Revenue and Expense arising from the landfill comprises depreciation of the landfill asset, and amortisation of the post-closure liability.

x) Interest Bearing Liabilities and Borrowing Costs

All loans and borrowings are initially recognised at cost, being the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method.

Amortised cost is calculated by taking into account any issue costs and any discount or premium on settlement. Gains or losses are recognised in the Statement of Comprehensive Revenue and Expense when liabilities are derecognised as well as through the amortisation process.

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

y) Equity

Equity is the community's interest measured as the difference between total assets and total liabilities. Public equity is disaggregated and classified into a number of components to enable clearer identification of the specified uses that the Council makes of its accumulated surpluses:

- Restricted reserves:
 - Trust and bequests;
 - Special funds.
- Council-created reserves.
- Asset revaluation reserves.
- Retained Earnings.

z) Reserves

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 the Council.

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

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

These comprise:

- Operating reserves to fund some short-term operations.
- Smoothing funds to fund significant costs incurred, generally every three years. An annual charge is made to activities/rates to level out the impacts of these costs.
- Development funds include development and financial contributions held until applied against the capital works for which those contributions were charged. Other development funds include solid waste applied to Solid Waste activities and the Len Lye Centre capital grants applied to the capital construction cost under Govett-Brewster Art Gallery.
- Renewal and disaster funds to meet future replacement costs of assets.

Asset revaluation reserves. These arise on revaluation of the Council's assets and are an accounting entry only - they are not represented by funds.

Retained earnings. This is the accumulated net worth of the Council not held in reserves and represents the community's equity in the Council.

aa) Foreign Currency

Transactions in foreign currencies are initially recorded in NZ\$ by applying the exchange rates on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into NZ\$ at the rate of exchange on the Statement of Financial Position date.

Statement of Accounting Policies

ab) Cash and Cash Equivalents

Cash and cash equivalents means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with maturities of three months and less in which the Council invests as part of its day-to-day cash management.

ac) Annual Plan figures

The A/Plan 2014/15 figures are those approved by the Council on adoption of the Annual Plan 2014/15.

The plan figures have been prepared in accordance with NZ GAAP updated to new PBE IPSAS standards, using accounting policies that are or will be consistent with those adopted by the Council for the preparation of the financial statements.

ad) Superannuation schemes

Defined contribution schemes. Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Statement of Comprehensive Revenue and Expense as incurred.

Defined benefit schemes. The Council is a participating employer in the Defined Benefit Plan Contributors Scheme (the Scheme), which is a multi-employer defined benefit scheme. If the other participating employers cease to participate in the Scheme, the Council could be responsible for any deficit of the Scheme. Similarly, if a number of employers cease to participate in the

Scheme, the Council could be responsible for an increased share of any deficit.

As at 31 March 2014, the Scheme had a past service surplus of \$16.1m (exclusive of Employer Superannuation Contribution Tax). This surplus was calculated using a discount rate equal to the expected return on net assets but otherwise the assumptions and methodology were consistent with the requirements of NZ IAS 19 and PBE IPSAS 25.

ae) Emissions Trading Scheme

The Emissions Trading Scheme (ETS) was passed into law by Parliament on 26 September 2008 and amended by the Government in late 2009. The ETS creates obligations to limit greenhouse gas emissions for a wide range of activities in New Zealand including some activities undertaken by local government.

Forestry. The Council does not propose to carry out any deforestation initiatives or activities during the life of this plan. The Council does not consider it has a contingent liability under this part of the ETS.

Solid Waste Disposal. The Council, as operator of the Colson Road landfill, is required to surrender New Zealand and compliant European carbon units (Units) for estimated emissions under the ETS while the landfill continues to operate. The Council has purchased enough units to meet its obligations under current law for the next three to four years.

Other Costs. The ETS is likely to have financial implications for future Council budgets as suppliers' costs will include any charges made on them under the ETS. A contingency figure has not been included in the Council's forecasts as it is assumed they are incorporated in the inflation forecasts earlier.

af) Critical accounting estimates and assumptions

In preparing these financial statements the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. Key assumptions are noted in Financial Assumptions earlier in this section.

Changes in Accounting Policies

Other than for transition to the new Public Benefit Entity Accounting Standards (refer paragraphs (c) and (f) earlier) there has been no change in accounting policies since adoption of the Annual Report 2013/14.

Balancing the Budget

The Local Government Act 2002 requires that where the Council has resolved, under Section 100(2), not to balance its operating budget in any year covered by this plan, the Council must include a statement of the reasons for the resolution and any other matters taken into account and the implications of the decision.

Renewals/depreciation funding

Over the LTP period the budgets have been balanced, but depreciation is not fully funded on long-life assets. The fundamental purpose of accounting for depreciation is to reflect the cost of use of fixed assets in each financial year, measured by the amount of economic benefit consumed. Historically, depreciation has been used as a means by which funding is provided for the replacement of depreciating assets and, where fiscally possible, the repayment of debt.

Depreciation charges do not always provide a reasonable model for funding asset renewal. This is particularly relevant to assets which have long useful lives and are “intergenerational” in nature. Intergenerational assets are infrastructure assets with long lives (lifespan of 50 years to 200 years) and make up approximately 80% of total asset replacement cost values across the range of Council activities. A ‘whole-of-life’ (or life-cycle) approach to asset appraisal, intergenerational benefit and funding perspectives has been adopted to support fiscal policy and enable the achievement of sustainable asset investments.

For the LTP, funding for renewal of infrastructural assets has been calculated on a rolling 10-year basis using the Long Range Average Renewals Approach (LRARA), whereby forecast renewals for the next 10 years are averaged to an annual calculation. Correspondingly, the difference between depreciation expense and LRARA is regarded as unfunded depreciation.

Risks associated with the LTP and LRARA calculations are considered to be low due to a combination of mitigations, namely:

- A positive net reserve position has been adopted and maintained to ensure that sufficient resources are available for renewals over this plan period.
- Our renewal profile (excluding inflation) indicates consistent but manageable increases over the next 30 years.
- The continuation of asset inspection and ongoing maintenance programmes will enable the update and review of asset renewal profiles with confidence levels factored in. This will help to improve and support management strategies and practices associated with planning for renewals.
- While it is accepted that such forecasts have a degree of uncertainty, assumptions and analysis are based upon the best information currently available to the Council. Even with the progress made over the last few years, it is expected that the Council will improve its practice further moving forward with ongoing monitoring and asset assessments.



Depreciation on roading assets is further unfunded by \$4.19 to \$6.14m per year (\$4.19m in 2015/16) being the estimated financial assistance that is expected to be received from the New Zealand Transport Agency as contribution towards the renewal of roading assets.

The level of deferred/unfunded depreciation is shown in Section 4 Council Services.

Prospective Financial Plan

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
OPERATIONS											
Activity expenditure											
Parks	15.74	15.44	15.90	16.31	16.64	17.01	17.51	17.96	18.44	19.18	19.69
Roads and Footpaths	22.05	21.58	22.01	22.40	22.89	23.35	23.92	24.51	25.11	25.80	26.52
Stormwater Drainage	2.81	2.70	2.67	2.68	2.80	2.81	2.95	2.97	3.12	3.17	3.38
Flood Protection and Control Works	0.28	0.29	0.30	0.32	0.34	0.35	0.34	0.34	0.35	0.41	0.37
Solid Waste and Refuse	5.08	6.75	7.14	7.14	7.36	7.90	7.76	7.74	7.95	8.19	8.45
Water Supply	11.02	11.40	11.72	11.76	12.40	12.87	15.45	13.68	14.14	14.50	14.39
Wastewater Treatment	16.13	16.33	17.89	17.06	17.25	17.48	17.76	18.24	18.33	18.68	19.03
Emergency Management and Business Continuance	0.48	0.47	0.48	0.49	0.50	0.53	0.55	0.56	0.58	0.60	0.62
Community Development	4.87	3.76	3.62	3.45	3.53	3.58	3.63	3.71	3.75	3.84	3.95
Govett-Brewster Art Gallery	3.67	3.87	3.86	3.94	4.02	4.08	4.16	4.28	4.38	4.51	4.64
Puke Ariki and District Libraries	11.73	11.54	11.76	12.06	12.55	12.77	13.10	13.29	13.50	14.02	14.42
Recreation and Events	9.84	9.53	9.71	9.91	10.32	10.25	10.55	10.81	10.93	11.29	11.60
Regulatory Services	11.22	11.30	11.64	11.87	11.94	11.94	12.09	12.36	12.58	12.98	13.34
Economic Development	2.76	2.80	2.85	2.90	2.96	3.01	3.08	3.15	3.22	3.30	3.39
Civic and Democracy Services	5.96	5.75	6.19	6.04	6.11	6.43	6.26	6.41	6.85	6.75	6.94
Management of Investments:											
- External operating costs	6.06	5.56	5.65	5.15	4.87	5.17	5.15	5.30	5.84	6.13	6.26
- Net internal operating costs	0.13	0.58	(0.07)	0.17	0.65	0.04	0.22	0.29	(0.04)	0.81	0.16
Total activity expenditure	129.83	129.65	133.32	133.65	137.13	139.57	144.48	145.60	149.03	154.16	157.15

Prospective Financial Plan



	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Activity revenue											
Parks	(1.88)	(1.89)	(1.89)	(1.91)	(1.92)	(1.93)	(1.95)	(1.97)	(1.97)	(1.97)	(1.98)
Roads and Footpaths	(10.25)	(9.50)	(9.54)	(9.42)	(10.06)	(9.63)	(8.85)	(9.22)	(8.77)	(9.02)	(8.96)
Stormwater Drainage	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Flood Protection and Control Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste and Refuse	(5.36)	(5.35)	(5.50)	(5.62)	(5.74)	(1.86)	(1.89)	(1.93)	(1.96)	(2.00)	(2.04)
Water Supply	(3.95)	(4.05)	(4.11)	(4.20)	(4.30)	(4.40)	(4.52)	(4.64)	(4.77)	(4.92)	(5.08)
Wastewater Treatment	(2.14)	(1.95)	(1.97)	(2.02)	(2.07)	(2.12)	(2.18)	(2.24)	(2.31)	(2.38)	(2.46)
Emergency Management and Business Continuance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Development	(0.96)	(1.06)	(1.15)	(1.17)	(1.20)	(1.22)	(1.25)	(1.28)	(1.30)	(1.33)	(1.36)
Govett-Brewster Art Gallery	(3.89)	(0.67)	(0.72)	(0.73)	(0.73)	(0.72)	(0.73)	(0.73)	(0.74)	(0.75)	(0.76)
Puke Ariki and District Libraries	(0.99)	(0.83)	(0.80)	(0.78)	(0.78)	(0.79)	(0.79)	(0.80)	(0.68)	(0.69)	(0.70)
Recreation and Events	(3.00)	(2.82)	(2.87)	(2.92)	(2.98)	(3.03)	(3.09)	(3.15)	(3.22)	(3.30)	(3.37)
Regulatory Services	(9.48)	(10.01)	(9.89)	(9.95)	(10.31)	(10.41)	(10.46)	(10.57)	(10.69)	(10.82)	(10.95)
Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civic and Democracy Services	0.00	0.00	(0.14)	0.00	0.00	(0.15)	0.00	0.00	(0.17)	0.00	0.00
Management of Investments and Funding											
- External operating revenues	(17.76)	(14.59)	(15.09)	(14.65)	(14.99)	(15.92)	(16.33)	(17.20)	(18.19)	(19.08)	(19.42)
- Net internal external revenues	(0.39)	(0.36)	(0.36)	(0.36)	(0.36)	(0.36)	(0.36)	(0.37)	(0.37)	(0.37)	(0.38)
Total activity revenue	(60.06)	(53.09)	(54.04)	(53.74)	(55.45)	(52.55)	(52.42)	(54.12)	(55.16)	(56.65)	(57.48)
Net cost of operations	69.77	76.56	79.28	79.91	81.68	87.02	92.06	91.48	93.87	97.51	99.67
Appropriations and reserves											
Capital contributions	5.93	4.89	4.77	4.69	5.31	4.90	4.13	4.48	4.05	4.30	4.24
Depreciation deferred/unfunded	(15.69)	(12.86)	(13.12)	(13.38)	(13.75)	(14.17)	(14.56)	(15.08)	(15.58)	(15.04)	(14.45)
Transfer to reserves	9.30	5.74	6.12	6.63	7.12	5.28	5.64	6.13	6.51	6.92	7.39
Transfer from reserves	(1.01)	(4.11)	(3.07)	(1.34)	(1.65)	(2.00)	(3.67)	(1.76)	(1.94)	(2.66)	(1.93)
Total appropriations and reserves	(1.47)	(6.34)	(5.30)	(3.40)	(2.97)	(5.99)	(8.46)	(6.23)	(6.96)	(6.48)	(4.75)
RATES REQUIREMENT FOR OPERATIONS	68.30	70.22	73.98	76.51	78.71	81.03	83.60	85.25	86.91	91.03	94.92

Prospective Financial Plan

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
CAPITAL EXPENDITURE											
Renewals											
Parks	2.22	1.99	1.01	2.31	1.16	0.90	1.29	1.43	1.44	1.67	1.24
Roads and Footpaths	8.35	7.75	8.10	8.00	9.22	8.45	7.37	8.09	7.28	7.80	7.70
Stormwater Drainage	0.59	0.16	0.17	0.17	0.18	0.21	0.20	0.40	0.20	0.46	0.49
Flood Protection and Control Works	0.03	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.04
Solid Waste and Refuse	0.00	0.10	0.00	0.00	0.11	0.69	0.16	0.00	0.00	0.00	0.00
Water Supply	0.60	1.83	1.52	1.85	1.70	3.15	2.45	1.98	1.95	2.78	3.81
Wastewater Treatment	1.94	4.56	9.05	7.56	2.07	2.12	2.53	2.69	2.07	2.25	2.78
Emergency Management and Business Continuance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Development	0.06	0.11	0.09	0.12	0.11	0.12	0.12	0.13	0.12	0.13	0.13
Govett-Brewster Art Gallery	2.94	0.43	0.18	0.08	0.08	0.13	0.13	0.16	0.18	0.20	0.20
Puke Ariki and District Libraries	0.98	1.15	1.47	1.35	1.44	1.54	1.52	1.61	1.66	1.68	2.10
Recreation and Events	0.41	1.08	1.38	1.51	1.13	1.15	0.66	0.89	0.87	0.88	1.30
Regulatory Services	0.02	0.16	0.05	0.02	0.07	0.43	0.02	0.08	0.04	0.02	0.07
Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civic and Democracy Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Management of Investments and Funding	0.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net internal services	3.42	3.14	2.65	3.12	2.05	3.46	2.87	3.51	5.03	7.72	2.96
Total renewals	21.56	22.74	25.68	26.10	19.33	22.36	19.33	20.98	20.85	25.60	22.82

Prospective Financial Plan



	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Service level improvements											
Parks	0.60	0.31	0.77	0.54	0.31	0.32	0.33	0.34	0.35	0.37	0.38
Roads and Footpaths	3.31	1.65	1.65	1.79	1.72	1.72	1.17	1.18	1.20	1.22	1.24
Stormwater Drainage	0.65	0.06	0.12	0.12	0.13	0.13	0.08	0.08	0.09	0.67	0.69
Flood Protection and Control Works	0.01	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.04
Solid Waste and Refuse	3.02	3.32	0.00	0.00	2.39	0.00	0.00	0.00	0.00	0.00	0.00
Water Supply	0.77	1.30	0.09	0.18	1.13	0.29	1.91	0.11	0.24	0.12	0.22
Wastewater Treatment	1.64	1.44	1.13	0.73	0.61	0.65	0.56	0.59	0.61	0.64	0.67
Emergency Management and Business Continuance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Govett-Brewster Art Gallery	5.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Puke Ariki and District Libraries	0.53	0.32	0.33	0.34	0.35	0.36	0.37	0.38	0.39	0.41	0.42
Recreation and Events	0.08	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04
Regulatory Services	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civic and Democracy Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Management of Investments and Funding	0.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net internal services	0.60	1.09	1.12	1.15	0.09	0.10	0.10	0.10	0.11	0.11	0.12
Total service level improvements	16.85	9.80	5.25	4.89	6.77	3.61	4.56	2.82	3.03	3.59	3.82

Prospective Financial Plan

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Growth											
Parks	1.21	0.13	0.13	0.27	0.52	0.16	0.96	0.24	1.14	0.35	0.29
Roads and Footpaths	0.49	0.43	0.41	0.63	0.44	0.40	0.40	0.41	0.41	0.41	0.42
Stormwater Drainage	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Flood Protection and Control Works	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste and Refuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Supply	0.61	0.76	3.35	3.58	2.50	6.22	6.51	0.00	0.00	0.00	0.04
Wastewater Treatment	1.67	1.60	1.33	1.87	0.01	0.01	0.04	0.04	0.01	0.01	0.01
Emergency Management and Business Continuance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Govett-Brewster Art Gallery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Puke Ariki and District Libraries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recreation and Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Regulatory Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civic and Democracy Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Management of Investments and Funding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net internal services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total growth	4.07	2.92	5.22	6.35	3.47	6.79	7.91	0.69	1.56	0.77	0.76
Total investments and inter-entity loans	2.71	0.28	0.49	0.60	0.65	0.69	0.71	0.81	0.89	0.85	0.82
Total loan repayments	6.37	4.38	4.16	4.46	5.05	5.39	5.81	6.05	5.92	5.97	6.01
Total capital expenditure	51.56	40.12	40.80	42.40	35.27	38.84	38.32	31.35	32.25	36.78	34.23

Prospective Financial Plan



	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Capital funding											
Capital contributions	(5.93)	(4.89)	(4.77)	(4.69)	(5.31)	(4.90)	(4.13)	(4.48)	(4.05)	(4.30)	(4.24)
Other	(1.81)	(0.64)	(0.90)	(1.07)	(0.99)	(0.95)	(1.34)	(1.17)	(1.24)	(1.34)	(1.24)
Total capital funding	(7.74)	(5.53)	(5.67)	(5.76)	(6.30)	(5.85)	(5.47)	(5.65)	(5.29)	(5.64)	(5.48)
Net cost of capital activities	43.82	34.59	35.13	36.64	28.97	32.99	32.85	25.70	26.96	31.14	28.75
Appropriation and reserves											
Transfer to reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from renewal reserves	(18.41)	(18.34)	(21.20)	(21.60)	(14.25)	(17.17)	(15.15)	(17.16)	(17.49)	(21.87)	(19.23)
Transfer from other reserves	(10.78)	(3.20)	(0.01)	(0.01)	(2.51)	(0.69)	(0.17)	(0.01)	(0.01)	(0.01)	(0.01)
Carry-forwards	(0.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total appropriations and reserves	(30.07)	(21.54)	(21.21)	(21.61)	(16.76)	(17.86)	(15.32)	(17.17)	(17.50)	(21.88)	(19.24)
Funding requirement for capital											
From rates	3.21	4.97	4.71	5.03	5.63	5.98	6.14	6.11	5.98	6.03	6.08
From borrowing	10.54	8.08	9.21	9.96	6.55	9.08	11.41	2.46	3.52	3.27	3.47
FUNDING REQUIREMENT FOR CAPITAL	13.75	13.05	13.92	14.99	12.18	15.06	17.55	8.57	9.50	9.30	9.55

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
TOTAL RATES AND FUNDING REQUIREMENT											
Rates requirement for operations	68.30	70.21	73.98	76.54	78.73	80.97	83.50	85.18	86.84	90.94	94.91
Rates requirement for capital	3.21	4.97	4.71	5.03	5.63	5.98	6.14	6.11	5.98	6.03	6.08
Borrowing requirement for capital	10.54	8.08	9.21	9.96	6.55	9.08	11.41	2.46	3.52	3.27	3.47
TOTAL RATES AND FUNDING REQUIREMENT	82.05	83.26	87.90	91.53	90.91	96.03	101.05	93.75	96.34	100.24	104.46

Prospective Financial Statements

Prospective Statement of Comprehensive Revenue and Expense

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Revenue											
Revenue from exchange transactions:											
- Fees and charges	31.47	29.92	30.72	30.13	30.82	27.88	28.20	28.78	30.02	30.89	31.30
- Dividends	9.07	7.34	7.42	7.57	7.73	7.89	8.05	8.23	8.45	8.69	8.95
- Interest income	1.74	1.44	1.79	2.02	2.22	2.52	2.66	3.19	3.32	3.43	3.55
- Interest income - internal reserves interest	0.00	0.46	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
- Other revenue	0.14	(0.43)	(0.47)	(0.47)	(0.47)	(0.47)	(0.47)	(0.47)	(0.47)	(0.47)	(0.47)
Revenue from non-exchange transactions:											
- Rates	71.51	75.19	78.69	81.56	84.35	87.00	89.73	91.37	92.90	97.05	101.06
less rate charges for internal activities	(0.80)	(1.00)	(1.03)	(1.05)	(1.08)	(1.11)	(1.14)	(1.17)	(1.20)	(1.24)	(1.29)
- Development and financial contributions	0.70	1.02	0.97	0.99	1.01	1.04	1.07	1.09	1.12	1.16	1.19
- Fines and levies	2.10	2.93	2.93	2.93	2.93	2.93	2.93	2.93	2.93	2.93	2.93
Transfer revenue:											
- Operational subsidies and grants	5.44	5.52	5.41	5.36	5.39	5.37	5.36	5.38	5.23	5.23	5.23
- Capital subsidies and grants	9.43	4.89	4.77	4.69	5.31	4.90	4.13	4.48	4.05	4.30	4.24
Revenue and rates per prospective financial plan	130.80	127.28	131.70	134.23	138.71	138.45	141.02	144.31	146.85	152.47	157.19
Vested assets	3.00	3.02	3.09	3.17	3.25	3.35	3.44	3.55	3.66	3.78	3.90
Total operating revenue	133.80	130.30	134.79	137.40	141.96	141.80	144.46	147.86	150.51	156.25	161.09

Prospective Financial Statements



Prospective Statement of Comprehensive Revenue and Expense (continued)

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Operating expenditure											
Depreciation	32.01	31.60	32.75	33.94	35.19	36.38	37.71	39.03	40.40	41.91	43.54
Employee benefits	35.72	35.92	36.28	37.00	37.78	38.61	39.50	40.45	41.46	42.54	43.68
Other operating expenses	52.23	50.16	51.76	49.94	51.35	51.31	53.60	52.52	53.97	56.50	56.69
- less rate charges for internal activities	(0.80)	(1.00)	(1.03)	(1.05)	(1.08)	(1.11)	(1.14)	(1.17)	(1.20)	(1.24)	(1.29)
Grants and other transfer payments	1.54	4.28	4.31	4.16	4.22	4.28	4.35	4.41	4.36	4.44	4.53
Interest expense	8.33	7.57	8.10	8.48	8.46	8.86	9.18	9.05	8.70	8.62	8.56
Taxation expense	0.00	0.12	0.12	0.13	0.13	0.13	0.14	0.14	0.14	0.15	0.15
Expenditure per prospective financial plan	129.03	128.65	132.29	132.60	136.05	138.46	143.34	144.43	147.83	152.92	155.86
Other comprehensive revenue and expense											
Gains on infrastructure assets revaluation	0.00	173.40	0.00	0.00	242.77	0.00	0.00	286.27	0.00	0.00	284.44
Gain/(loss) on PIF investments	5.58	4.45	4.61	4.70	4.79	8.72	9.19	9.68	10.16	10.66	11.17
Gain/(loss) on forestry revaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total other comprehensive revenue and expense	5.58	177.85	4.61	4.70	247.56	8.72	9.19	295.95	10.16	10.66	295.61
TOTAL COMPREHENSIVE INCOME	10.35	179.50	7.11	9.50	253.47	12.06	10.31	299.38	12.84	13.99	300.84

Prospective Statement of Changes in Net Assets/Equity

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Equity at start of period	2,125.54	2,128.72	2,308.22	2,315.33	2,324.83	2,578.30	2,590.36	2,600.67	2,900.05	2,912.89	2,926.88
Total comprehensive revenue and expense	10.35	179.50	7.11	9.50	253.47	12.06	10.31	299.38	12.84	13.99	300.84
EQUITY AT END OF PERIOD	2,135.89	2,308.22	2,315.33	2,324.83	2,578.30	2,590.36	2,600.67	2,900.05	2,912.89	2,926.88	3,227.72

Note. The equity at start of period for 2015/16 has been adjusted to reflect the actual opening position at 1 July 2014, external loans recalibration and carry-forwards to 2014/15.

Prospective Financial Statements

Prospective Statement of Financial Position

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Current assets											
Cash and cash equivalents	(3.60)	1.50	2.79	7.67	18.47	26.77	37.41	49.56	62.48	72.74	89.05
Trade and other receivables	9.30	18.56	18.58	18.56	18.54	18.57	18.60	18.60	18.59	18.60	18.57
Inventory	0.12	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Other financial assets	25.00	36.99	36.99	36.99	36.99	36.99	36.99	36.99	36.99	36.99	36.99
Properties intended for sale	3.34	2.74	2.14	2.14	2.14	2.14	2.14	2.14	2.14	2.14	2.14
Total current assets	34.16	59.89	60.60	65.46	76.24	84.57	95.24	107.39	120.30	130.57	146.85
Non-current assets											
Other financial assets	69.22	65.25	65.25	65.25	65.25	65.25	65.25	65.25	65.25	65.25	65.25
Investments in Council-controlled organisations	156.53	165.29	169.76	174.33	178.99	187.57	196.62	206.16	216.18	226.70	237.74
Intangible assets	1.91	1.71	2.04	2.01	1.79	1.53	2.19	5.25	4.77	4.22	3.61
Biological assets	3.59	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97
Derivative financial assets	0.80	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32
Deferred tax	(0.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property, plant and equipment	2,026.39	2,155.97	2,162.31	2,168.44	2,408.75	2,408.45	2,404.67	2,676.54	2,665.38	2,657.28	2,929.68
Total non-current assets	2,258.07	2,391.51	2,402.65	2,413.32	2,658.07	2,666.09	2,672.02	2,956.49	2,954.87	2,956.74	3,239.57
TOTAL ASSETS	2,292.23	2,451.40	2,463.25	2,478.78	2,734.31	2,750.66	2,767.26	3,063.88	3,075.17	3,087.31	3,386.42

Prospective Financial Statements



Prospective Statement of Financial Position (continued)

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Current liabilities											
Trade and other payables	21.62	21.41	21.11	21.65	22.21	22.77	23.37	24.11	24.90	25.67	26.43
Other current liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public debt and other loans	36.33	39.22	39.31	38.88	37.90	37.82	37.61	37.58	38.04	38.67	38.80
Derivative financial liabilities	0.00	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Total current liabilities	57.95	60.68	60.47	60.58	60.16	60.64	61.03	61.74	62.99	64.39	65.28
Non-current liabilities											
Employee entitlements	1.04	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95
Deferred taxation liability	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Derivative financial liabilities	3.29	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06
Provision for aftercare	1.18	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62
Public debt (net)	91.66	78.86	83.82	89.74	92.21	95.98	101.79	98.23	95.37	92.04	89.36
Other non-current liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total non-current liabilities	98.39	82.49	87.45	93.37	95.84	99.61	105.42	101.86	99.00	95.67	92.99
TOTAL LIABILITIES	156.34	143.17	147.92	153.95	156.00	160.25	166.45	163.60	161.99	160.06	158.27
Public equity											
Special funds/reserves	56.85	69.15	66.95	67.97	75.04	82.53	92.15	102.62	113.72	122.88	137.45
Asset revaluation reserves	603.07	772.72	777.33	782.03	1,029.60	1,038.32	1,047.51	1,343.46	1,353.62	1,364.28	1,659.89
Retained earnings	1,475.97	1,466.36	1,471.05	1,474.83	1,473.67	1,469.56	1,461.15	1,454.20	1,445.84	1,440.09	1,430.81
Total public equity	2,135.89	2,308.23	2,315.33	2,324.83	2,578.31	2,590.41	2,600.81	2,900.28	2,913.18	2,927.25	3,228.15
TOTAL EQUITY AND LIABILITIES	2,292.23	2,451.40	2,463.25	2,478.78	2,734.31	2,750.66	2,767.26	3,063.88	3,075.17	3,087.31	3,386.42

Note. The Prospective Statement of Financial Position for Budget 2015/16 has been adjusted to reflect the actual opening position at 1 July 2014, external loans recalibration and carry-forwards to 2014/15.

Prospective Financial Statements

Prospective Cash Flow Statement

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Cash flows from operating activities											
Cash provided from:											
- Rates	70.67	75.96	78.29	81.60	84.39	87.03	89.76	91.39	92.92	97.10	101.11
- Dividend income	9.07	7.34	7.42	7.57	7.73	7.89	8.05	8.23	8.45	8.69	8.95
- Interest income	1.74	1.44	1.79	2.02	2.22	2.52	2.66	3.19	3.32	3.43	3.55
- Other income	48.79	47.13	53.19	52.39	53.93	50.53	50.43	51.33	52.19	53.72	54.24
	130.27	131.87	140.69	143.58	148.27	147.97	150.90	154.14	156.88	162.94	167.85
Cash applied to:											
- Interest expense	8.33	7.59	8.13	8.50	8.48	8.88	9.20	9.07	8.72	8.64	8.58
- Other operating costs	84.63	99.61	100.94	99.31	101.77	102.54	106.05	105.87	108.50	112.57	114.10
- Taxation expense	0.00	0.12	0.12	0.12	0.13	0.13	0.14	0.14	0.14	0.15	0.15
	92.96	107.32	109.19	107.93	110.38	111.55	115.39	115.08	117.36	121.36	122.83
Net cash flows from operating activities	37.31	24.55	31.50	35.65	37.89	36.42	35.51	39.06	39.52	41.58	45.02
Cash flows from investing activities											
Cash provided from sales of assets/investments	3.16	0.64	0.90	1.07	0.99	0.95	1.34	1.17	1.24	1.34	1.24
Cash applied to purchases of assets/investments	45.38	35.46	36.15	37.34	29.57	32.76	31.80	24.49	25.44	29.96	27.40
Net cashflows from investing activities	(42.22)	(34.82)	(35.25)	(36.27)	(28.58)	(31.81)	(30.46)	(23.32)	(24.20)	(28.62)	(26.16)
Financing activities											
Cash provided from loans	10.54	8.08	9.21	9.96	6.55	9.08	11.40	2.46	3.52	3.27	3.47
Cash applied to loans repaid (net)	4.51	4.38	4.16	4.46	5.05	5.39	5.81	6.05	5.92	5.97	6.01
Net cash flows from financing activities	6.03	3.70	5.05	5.50	1.50	3.69	5.59	(3.59)	(2.40)	(2.70)	(2.54)
Overall Increase/(decrease) in cash held	1.12	(6.57)	1.30	4.88	10.81	8.30	10.64	12.15	12.92	10.26	16.32
Add opening balance	(4.72)	8.07	1.50	2.79	7.67	18.47	26.77	37.41	49.56	62.48	72.74
TOTAL CASH HELD	(3.60)	1.50	2.79	7.67	18.47	26.77	37.41	49.56	62.48	72.74	89.05

Note. The opening balance for Budget 2015/16 has been adjusted to reflect the actual opening position at 1 July 2014 and carry-forwards to 2014/15.

Statement of Reserve Funds



The Council maintains reserve funds as a sub-part of its equity – refer to statement of accounting policies earlier in this section. Schedule 10 Clause 16 requires certain information to be included pertaining to these reserve funds. The following presents a summary of reserve funds over the period of this plan and is followed by a breakdown into the various reserve fund types giving a brief explanation of the types of funds under each category and a table giving the opening balances, movements and closing balances.

Summary of Reserve Funds

The following is a summary of the Council's expected reserve funds over the life of this plan.

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Opening balances	61.00	73.16	69.15	66.95	67.97	75.04	82.53	92.15	102.62	113.72	122.88
Deposits to reserves	25.63	21.82	22.67	23.85	24.89	25.61	27.18	28.03	29.12	31.66	34.17
Withdrawals from reserves	(29.78)	(25.83)	(24.87)	(22.83)	(17.82)	(18.12)	(17.56)	(17.56)	(18.02)	(22.50)	(19.60)
Closing balances	56.85	69.15	66.95	67.97	75.04	82.53	92.15	102.62	113.72	122.88	137.45

Note. Opening balances for Budget 2015/16 have been adjusted to reflect the actual opening position at 1 July 2014 and impacts of carry-forwards to 2014/15.

- 1. Operating reserve funds.** These are set aside to fund short-term operational matters, such as some loan repayments, or to hold short-term surpluses arising from Water Supply and Wastewater Treatment operations and some internal services. They are either applied in that year or the next financial year.

Opening balances	4.38	7.77	7.30	7.08	7.50	7.94	8.39	8.84	9.32	9.82	10.35
Deposits to reserves	0.94	0.63	0.43	0.44	0.46	0.47	0.47	0.50	0.52	0.55	0.58
Withdrawals from reserves	(1.25)	(1.10)	(0.65)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)
Closing balances	4.07	7.30	7.08	7.50	7.94	8.39	8.84	9.32	9.82	10.35	10.91

- 2. Smoothing reserve funds.** These fund significant costs incurred generally every three years. An annual charge is made to operations so as to level out the impacts of these costs on rates. These include asset revaluations, LTP audit fee, Council elections and orthophotography. These funds are applied to infrastructural services, some internal services and Civic and Democracy Services.

Opening balances	1.52	1.44	1.35	0.83	1.04	0.99	1.22	1.21	1.39	1.39	1.32
Deposits to reserves	0.24	0.44	0.38	0.39	0.46	0.41	0.42	0.50	0.44	0.46	0.55
Withdrawals from reserves	(0.25)	(0.53)	(0.90)	(0.18)	(0.51)	(0.18)	(0.43)	(0.32)	(0.44)	(0.53)	(0.28)
Closing balances	1.51	1.35	0.83	1.04	0.99	1.22	1.21	1.39	1.39	1.32	1.59

Statement of Reserve Funds

- 3. Restricted reserves, trust and bequest funds.** These are funds subject to specific conditions accepted as binding by the Council, such as bequests or operations in trust under specific Acts, and which may not be revised by the Council without reference to the courts or third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. These include the Waitara Harbour Trust, heritage funds, proceeds from sale of Junction Road leases, Ngamotu Masonic Lodge Bursary Fund, and certain bequest funds: Monica Brewster, Molly Morpeth Canaday, J T Gibson. These funds are applied to infrastructural asset activities, Puke Ariki and Govett-Brewster Art Gallery.

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Opening balances	10.01	10.90	12.02	13.28	14.74	16.33	17.99	19.75	21.64	23.69	25.94
Deposits to reserves	1.03	1.13	1.27	1.47	1.60	1.67	1.77	1.90	2.06	2.26	2.41
Withdrawals from reserves	(0.23)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
Closing balances	10.81	12.02	13.28	14.74	16.33	17.99	19.75	21.64	23.69	25.94	28.34

- 4. Development funds.** These include from Development and Financial Contributions levied by the Council for capital works and are intended to contribute to the growth related capital expenditure in the infrastructural asset activities of Roads, Water Supply, Wastewater Management, Stormwater Drainage, Flood Protection and Control Works and Parks, and cultural services of Recreation and Events, Puke Ariki and Govett-Brewster Art Gallery. Other development funds include solid waste applied to Solid Waste activities and the Len Lye Centre capital grants applied to the capital construction cost under Govett-Brewster Art Gallery.

Opening balances	17.87	16.43	12.86	12.62	13.01	10.91	10.62	10.86	11.27	11.69	12.12
Deposits to reserves	6.61	0.29	0.33	0.39	0.40	0.39	0.40	0.41	0.42	0.43	0.44
Withdrawals from reserves	(9.53)	(3.86)	(0.57)	0.00	(2.50)	(0.68)	(0.16)	0.00	0.00	0.00	0.00
Closing balances	14.95	12.86	12.62	13.01	10.91	10.62	10.86	11.27	11.69	12.12	12.56

- 5. Renewal and disaster funds.** The Council sets aside funding to meet the renewal of its infrastructural and operating assets to ensure the continued ability of the Council to provide services. In addition the Council maintains a disaster fund as a part of its insurance strategies. The renewal funds are applied to all activities throughout the Council.

Opening balances	27.22	36.62	35.61	33.14	31.67	38.86	44.29	51.48	58.99	67.12	73.16
Deposits to reserves	16.81	19.33	20.27	21.15	21.97	22.66	24.13	24.72	25.68	27.97	30.21
Withdrawals from reserves	(18.52)	(20.34)	(22.74)	(22.62)	(14.78)	(17.23)	(16.94)	(17.21)	(17.55)	(21.93)	(19.29)
Closing balances	25.51	35.61	33.14	31.67	38.86	44.29	51.48	58.99	67.12	73.16	84.08

Reconciliation Summary



Reconciliation of prospective financial plan, summary funding impact statement and prospective financial statements

PBE FRS 42: Prospective Financial Statements (specifically paragraph 40) requires reconciliation or narrative explaining differences in presentation of prospective financial information. Earlier in this section, the Council presented its prospective financial plan and prospective financial statements. Later in this section, the Council presents its summary funding impact statement. The following reconciliation explains the differences in accounting treatment of the operating sections of each of the prospective financial statements.

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
REVENUE											
Prospective financial plan											
Total activity revenue	60.06	53.09	54.04	53.74	55.45	52.55	52.42	54.12	55.16	56.65	57.48
Rates requirement for operations	68.33	70.22	73.98	76.51	78.71	81.03	83.60	85.25	86.91	91.03	94.92
Rates requirement for capital	3.21	4.97	4.71	5.03	5.63	5.98	6.14	6.11	5.98	6.03	6.08
/less rates charged to internal activities	(0.80)	(1.00)	(1.03)	(1.05)	(1.08)	(1.11)	(1.14)	(1.17)	(1.20)	(1.24)	(1.29)
Total revenue	130.80	127.28	131.70	134.23	138.71	138.45	141.02	144.31	146.85	152.47	157.19
Summary funding impact statement											
Sources of operating funding											
Total operating funding (A)	120.67	122.40	126.94	129.55	133.42	133.56	136.90	139.84	142.81	148.19	152.96
Add sources of capital funding:											
Subsidies and grants for capital expenditure	9.43	4.88	4.76	4.68	5.30	4.89	4.12	4.47	4.04	4.29	4.23
Development and financial contributions	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lump sum contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total operating revenue	130.80	127.28	131.70	134.23	138.71	138.45	141.02	144.31	146.85	152.47	157.19
Statement of comprehensive revenue and expense											
Total revenue	133.80	130.30	134.79	137.40	141.96	141.80	144.46	147.86	150.51	156.25	161.09
less vested assets	(3.00)	(3.02)	(3.09)	(3.17)	(3.25)	(3.35)	(3.44)	(3.55)	(3.66)	(3.78)	(3.90)
Revenue and rates per prospective financial plan	130.80	127.28	131.70	134.23	138.71	138.45	141.02	144.31	146.85	152.47	157.19

Reconciliation Summary

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
EXPENDITURE											
Prospective financial plan	129.83	129.65	133.32	133.65	137.13	139.57	144.48	145.60	149.03	154.16	157.15
Less rates charged to internal activities	(0.80)	(1.00)	(1.03)	(1.05)	(1.08)	(1.11)	(1.14)	(1.17)	(1.20)	(1.24)	(1.29)
Total activity expenditure	129.03	128.65	132.29	132.60	136.05	138.46	143.34	144.43	147.83	152.92	155.86
Summary funding impact statement											
Applications of operating funding											
Total applications of operating funding (B)	97.01	97.04	99.54	98.62	100.82	101.99	105.64	105.41	107.43	111.04	112.38
Add depreciation expense	32.02	31.61	32.75	33.98	35.23	36.47	37.70	39.02	40.40	41.88	43.47
Total expenditure	129.03	128.65	132.29	132.60	136.05	138.46	143.34	144.43	147.83	152.92	155.86
Statement of comprehensive revenue and expense											
Operating expenditure											
Expenditure per prospective financial plan	129.03	128.65	132.29	132.60	136.05	138.46	143.34	144.43	147.83	152.92	155.86
Add loss on forestry revaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total operating expenditure	129.03	128.65	132.29	132.60	136.05	138.46	143.34	144.43	147.83	152.92	155.86

Rating System



Rating policies, system and indicative rates

This section complies with the requirements under Schedule 10 clauses 15(3)-(5) and 15A of the Local Government Act 2002. It should be read in conjunction with the Council's Revenue and Financing Policy (see Policies section in this plan). Figures quoted are exclusive of GST unless otherwise stated.

Definition of Separately Used or Inhabited Part of a Rating Unit (SUIP)

A SUIP is defined as a separately used or inhabited part of a rating unit and includes any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement, or any part or parts of a rating unit that are used or occupied by the ratepayer for more than one single use. Separately used or inhabited parts include:

- A residential, small holding, or farmland property that contains two or more separately occupiable units, flats or houses each of which is separately inhabited or is capable of separate habitation i.e. has independent kitchen facilities.
- A commercial premise that contains separate shops, kiosks, other retail or wholesale outlets, or offices, each of which is operated as a separate business or is capable of operation as a separate business.

1. General rates

The Council will set a general rate based on the land value of rateable land in the district together with a uniform annual general charge applied to all separately used or inhabited parts (SUIPs) of a rating unit.

Differential land value categories

The Council differentiates the general rate based on land use (Schedule 2 Local Government (Rating) Act 2002). The differential categories and percentages of total general rate requirement that apply to each group are:

	2014/15	2015/16
Group 1: Commercial/industrial. All rating units that are used primarily for any commercial or industrial purpose.	27.20%	27.20%
Group 2: Residential. All rating units with a land area of one hectare or less, not being rating units in Group 1, used for residential and related purposes.	54.00%	54.00%
Group 3: Small holdings. All rating units, not being rating units included in Groups 1 or 2, having a land area of more than one hectare but no greater than four hectares.	3.00%	3.00%
Group 4: Farmland. All rating units, not being rating units included in Group 1, 2 or 3, having a land area in excess of four hectares.	15.80%	15.80%
Total	100.00%	100.00%

Differential Category	Rate cents/\$	Differential factor
Commercial/Industrial	1.6531	4.00
Residential	0.4106	1.00
Small holdings	0.2087	0.51
Farmland	0.2209	0.53

Application of differential calculation

The differential percentages are applied to the total general rate required. The UAGC component is then deducted and the balance is allocated based on individual land values within each category. Refer to the example below:

Residential calculation	(\$)
Total general rates	49,583, 191
Residential differential 54.0%	26, 774, 923
less UAGC 28, 537 @ \$322.22	(9, 195, 192)
Residential requirement from land value calculation	17, 579, 731

2. Uniform annual general charge

The Council will set a uniform annual general charge (UAGC) which is a fixed amount assessed on every separately used or inhabited part of a rating unit. It is calculated according to the judgement of the Council on what is the proper balance between the fixed and variable parts of the general rate, and on any consequential impacts on individuals and groups of ratepayer. The amount per SUIP is \$322.22 for 2015/16.

Both the general rate and the uniform annual general charge will be used to fund, or assist with funding, all Council activities other than those funded by way of targeted rates for roading, water supply, sewage treatment and disposal, refuse collection and kerbside recycling, and swimming pool compliance and voluntary targeted rate for the New Plymouth Home Energy Scheme.

3. Targeted roading rate

The Council will set a targeted rate to partially fund the roading activity on all rateable land in the district of a fixed amount per SUIP. The amount per SUIP is \$100.00 for 2015/16.

4. Targeted service charge rates

The Council will charge the following targeted rates:

- Water supply (non metered and metered).
- Sewage treatment and disposal.
- Refuse collection and disposal.
- Swimming pool compliance.
- Voluntary targeted rate - New Plymouth Home Energy Scheme.

Unless otherwise noted, only those properties that actually receive the service are liable for these charges, irrespective of differential category. The Council calculates and assesses these charges separately from general rates.

5. Water supply (non metered and metered)

The Council has three mechanisms of payment for water supply. These are:

- a) *Annual water charge* is made up of two rates:
 - i) Network fixed charge targeted rate being a targeted amount per separately used or inhabited part of a rating unit which is not metered and connected to an urban water supply. The amount per SUIP is \$115.22 for 2015/16.
 - ii) Consumption charge targeted rate (standardised per unmetered household) being a fixed amount per separately used or inhabited part of a rating unit which is not metered and connected to an urban water supply. The amount per SUIP is \$126.52 for 2015/16.
- b) *On demand supplies of water by meter* is made up of two rates:
 - i) A supply charge targeted rate per connection of \$126.54 for 2015/16 (except bypass meters) for each rating unit which is metered and connected to an urban or rural water supply.

Rating System



- ii) A rate per cubic metre of water supplied to each connection which is metered and connected to an urban or rural water supply. A scale of charges is applied as follows for supplies excluding Waitara industrial supply:
- Standard rate for consumption up to or equal to 50,000m³ per annum \$1.08 (per cubic metre) for 2015/16.
 - Rate for consumption in excess of 50,000m³ per annum \$1.10 (per cubic metre) for 2015/16. Large users are charged the standard rate for consumption up to or equal to 50,000m³ and the industrial rate for consumption in excess of 50,000m³.
 - Waitara industrial - untreated supply \$0.82 (per cubic metre) for 2015/16.
- c) *Restricted flow targeted rate*
- A restricted flow targeted rate is determined by the (user-nominated) volume of water able to be supplied within a fixed time period to a separately used or inhabited part of a rating unit for properties that are not metered and are connected to a rural water supply. For 2015/16, the amount per unit of water is \$177.35.

For properties that are not connected to an urban or rural water supply, a targeted rate is not assessed.

6. Sewage treatment and disposal

All rating units other than commercial and industrial

The Council will set a targeted rate for sewage treatment and disposal as a fixed amount per separately used or inhabited part of a rating unit in respect of rating units (other than commercial and industrial rating units) connected either directly or through a private drain to a public sewerage drain.

The amount per SUIP is \$434.78 for 2015/16.

Commercial and industrial

The Council will set a targeted rate per water closet or urinal as per the scale shown at the end of this section for commercial/industrial properties.

Oakura sewerage scheme

For rating units in the area to which the Ōākura sewerage scheme is available where an agreement to connect was obtained but the rating unit has not yet connected, a targeted rate per separately used or inhabited part of a rating unit will be set as a fixed amount (which is half the full amount). The amount per SUIP for 2015/16 is \$217.39. Once connected the full amount will apply in the next financial year.

All rating units in the district which are neither connected to the sewerage system or are not serviceable are not liable for these rates.

7. Refuse collection and disposal including kerbside recycling

The Council will set a targeted rate for refuse collection and disposal (including kerbside recycling) as a fixed amount per separately used or inhabited part of a rating unit used as a household unit situated in defined areas of the district in which the Council is prepared to provide the service for which the charge is assessed. The amount per SUIP is \$83.50 for 2015/16.

8. Swimming pool compliance (registration and audit inspection pursuant to the Fencing of Swimming Pools Act 1987)

The Council will set a targeted rate for swimming pool compliance as a fixed amount per separately used or inhabited part of a rating unit which have a swimming pool/spa pool on the rating unit. The amount per SUIP is \$39.13 for 2015/16.

9. Voluntary Targeted Rate - New Plymouth Home Energy Scheme

New Plymouth Home Energy Scheme rate is a targeted rate set on properties that have benefited from the installation of clean heat or insulation funded (partially/fully) by New Plymouth District Council in respect of the property. The rate is calculated as a percentage of the service amount (the cost of the installation) until the service amount and the costs of servicing the service amount are recovered and is charged on a SUIP basis.

Due dates and penalties

The Council's rates for the 2015/16 year (1 July 2015 to 30 June 2016) will become due and payable by four equal instalments on the following dates:

Instalment 1: 1 August 2015

Instalment 2: 1 November 2015

Instalment 3: 1 February 2016

Instalment 4: 1 May 2016

The Council will charge a penalty of 10 per cent on any part of each respective instalment that remains unpaid after the due dates listed above. The date that the penalty will be applied is:

Instalment 1 (penalty date): 26 August 2015

Instalment 2 (penalty date): 25 November 2015

Instalment 3 (penalty date): 24 February 2016

Instalment 4 (penalty date): 25 May 2016

In addition, the Council will charge a penalty of 10 per cent on any portion of rates that were assessed or levied in any previous financial years prior to 1 July 2015 and which remain unpaid on 30 September 2015 and a further additional penalty of 10 per cent on any portion of rates that were assessed or levied in any previous financial years and which remain unpaid on 31 March 2016.

Rating base information

	2014/15*	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2012/22	2022/23	2023/24	2024/25
Projected number of rating units	34,895	35,078	35,390	35,702	36,014	36,326	36,638	36,950	37,262	37,574	37,886
Projected total capital value of rating units (\$m)	\$16,616	\$16,839	\$17,065	\$17,294	\$17,526	\$17,762	\$18,001	\$18,243	\$18,488	\$18,737	\$18,989
Projected total land value of rating units (\$m)	\$8,697	\$8,790	\$8,884	\$8,979	\$9,075	\$9,173	\$9,272	\$9,372	\$9,473	\$9,575	\$9,678

* These are the actual rates strike figures.

Lump sum contributions

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

Examples of the impact of the rating proposals (GST inclusive)

The following examples show the impact of the rating proposals on low, medium and high valued properties for each differential. They are required to be provided under clause 15(5) of Schedule 10 of the Local Government Act 2002 and are indicative only. (Plus, approximate average case for each group based on average land value and pans for commercial/industrial.) The examples exclude the swimming pool compliance targeted rate and the voluntary New Plymouth Home Energy Scheme targeted rate. More information about these rates can be found on the previous page.

Rating System



Residential

Residential land value (LV) \$100,000 GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	431.80	472.19
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge	483.00	500.00
Uniform annual water charge:		
- Network fixed charge	136.00	132.50
- Standardised consumption charge	145.50	145.50
Uniform annual refuse charge	72.50	96.03
	1,754.35	1,831.77

Residential LV\$150,000 (approximate average) GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	647.70	708.29
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge	483.00	500.00
Uniform annual water charge:		
- Network fixed charge	136.50	132.50
- Standardised consumption charge	145.50	145.50
Uniform annual refuse charge	72.50	96.03
	1,970.75	2,067.87

Residential LV \$300,000 GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	1,295.40	1,416.57
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge	483.00	500.00
Uniform annual water charge:		
- Network fixed charge	136.50	132.50
- Standardised consumption charge	145.50	145.50
Uniform annual refuse charge	72.50	96.03
	2,618.45	2,776.15

Commercial/industrial

Commercial/industrial LV \$100,000 GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	1,791.50	1,901.07
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge	483.00	500.00
Uniform annual water charge:		
- Network fixed charge	136.50	132.50
- Standardised consumption charge	145.50	145.50
	3,042.05	3,164.62
Commercial/industrial LV \$400,000 (approximate average) - GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	7,166.00	7,604.26
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge (5)	1,475.00	1,550.03
Uniform annual water charge:		
- Network fixed charge	136.50	132.50
- Standardised consumption charge	145.50	145.50
	9,408.55	9,917.84
Commercial/industrial LV \$1,000,000 GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	17,915.00	19,010.65
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge (10)	2,650.00	2,750.00
Uniform annual water charge:		
- Network fixed charge	136.50	132.50
- Standardised consumption charge	145.50	145.50
	21,332.55	22,524.20

Small holdings

Small holdings LV \$100,000 GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	230.60	240.01
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	716.15	725.56
Small holdings LV \$300,000 (approximate average) - GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	691.80	720.02
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	1,177.35	1,205.57
Small holdings LV \$500,000 GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	1,153.00	1,200.03
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	1,638.55	1,685.58

Rating System



Farmlands

Farmlands LV \$100,000 GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	239.40	254.04
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	724.95	739.59

Farmlands LV \$900,000 (approximate average) GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	2,154.60	2,286.32
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	2,640.15	2,771.87

Farmlands LV \$2,000,000 GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	4,788.00	5,080.70
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	5,273.55	5,566.25

Total Rates

	A/Plan 2014/15 (\$)	A/Plan 2015/16 (\$)
Uniform annual general charge (UAGC)	11,470,400	11,556,400
General rate	35,738,200	38,026,791
Sub total (general rates)	47,208,600	49,583,191
Uniform annual roading charge (UARC)	3,500,700	3,579,900
Uniform annual sewage charge (UADC)	12,535,000	13,219,605
Uniform annual water charge (UAWC)	6,563,800	6,518,765
Water by meter charges	3,652,300	3,697,750
Uniform annual refuse charge (UARC)	1,666,800	2,246,854
Swimming pool compliance charge (UAPC)	40,000	46,000
Sub total (targeted rates/charges)	27,958,600	29,308,874
Total	75,167,500	78,892,065

The figures above do not include GST. GST will be added at applicable rates.

Impact on 2015/16 Rates



Rates and Charges (the figures below do not include GST. GST will be added at applicable rates)	2014/15 (\$)	2015/16 (\$)
General rates		
Uniform annual general charge	322.22	322.22
Differential rates (cents per \$ of rateable value)		
- Group 1 (Commercial/Industrial)	1.5578c	1.6531c
- Group 2 (Residential)	0.3755c	0.4106c
- Group 3 (Small Holdings)	0.2005c	0.2087c
- Group 4 (Farmland)	0.2082c	0.2209c
Targeted rates/charges		
Uniform annual roading charge	100.00	100.00
Uniform annual refuse charge per serviced household	63.04	83.50
Uniform annual sewage charge - residential	420.00	434.78
Uniform annual sewage charge - not used as residential (scale of charges per water closet or urinal):		
- One to two	420.00	434.78
- Three	343.48	360.87
- Four	300.00	313.04
- Five	256.52	269.57
- Six to 10	230.43	239.13
- 11 to 15	213.04	221.74
- 16 to 20	204.35	213.04
- 21 or more	200.00	208.70
Ōākura part charge	210.00	217.39
Uniform annual water charge:		
- Network fixed charge	118.70	115.22
- Consumption variable charge	126.52	126.52
Swimming pool compliance charge	37.68	39.13
New Plymouth Home Energy Scheme - funding assistance depending on each funding arrangement		
Water charges		
- On demand supplies by water by meter (WBM):		
: Supply charge (for all metered customers)	126.54	126.54
: Standard rate for consumption up to 50,000m ³ (per cubic metre)	1.08	1.08
: Industrial rate for consumption in excess of 50,000m ³ per annum (per cubic metre)	1.10*	1.10
- Waitara industrial - untreated supply (per cubic metre)	0.82	0.82
- Restricted flow connections (per water unit as defined by Water Supply Bylaw (Part 15))	177.35	177.35

* large users are charged the standard WBM rate to 50,000m³ and the industrial rate for amounts in excess of 50,000m³

Funding Impact Statements

Groups of activities are funded from many sources in accordance with the Council's policies. This can be represented by:

	General Rates	Targeted Rates	Fees and Charges and Other Revenue	Interest and Dividends	Borrowing	Grants and Subsidies	Reserve Funds and Accounts (incl Asset Sales)
Parks	√		√		√	√	√
Roads	√	√	√		√	√	√
Stormwater Drainage	√		√		√		√
Flood Protection and Control Works	√				√		√
Solid Waste and Refuse Collection		√	√		√		√
Water Supply		√	√		√		√
Wastewater Treatment		√	√		√		√
Emergency Management and Business Continuance	√		√				
Community Development	√		√		√	√	√
Govett-Brewster Art Gallery	√		√		√	√	√
Puke Ariki and District Libraries	√		√		√	√	√
Recreation and Events	√		√		√	√	√
Regulatory Services	√	√	√		√		√
Economic Development	√						
Civic and Democracy Services	√		√				√
Management of Investments and Funding			√	√ *	√		√

* Management of Investments and Funding generates a surplus which is used as an offset against general rates.

Funding Impact Statements



The following information is required under Schedule 10, clauses 5 and 15 of the Local Government Act 2002 and more specifically sets out the information in the format required by the Local Government (Financial Reporting and Prudence) Regulations 2014. As the information presented is for the purposes of, and in accordance with the regulations, it is incomplete compared to the financial statements earlier in this section and not prepared in compliance with general accepted accounting practice.

New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 (Whole of the Council)

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	46,823	52,444	54,466	56,244	58,235	59,376	61,124	62,171	63,788	66,782	70,431
Targeted rates	27,536	25,494	27,026	28,188	29,060	30,643	31,719	32,386	32,394	33,672	34,074
Subsidies and grants for operating purposes	5,514	5,523	5,406	5,360	5,391	5,371	5,361	5,377	5,230	5,234	5,230
Fees and charges	20,865	21,760	22,409	22,537	23,154	19,641	19,727	20,032	20,506	20,684	21,029
Interest and dividends from investments	10,813	9,242	9,717	10,090	10,449	10,909	11,213	11,922	12,278	12,621	13,008
Local authorities fuel tax, fines, infringement fees and other receipts	9,093	7,002	7,029	6,218	6,192	6,665	6,775	6,934	7,570	8,114	8,072
Total operating funding (A)	120,644	121,465	126,053	128,637	132,481	132,605	135,919	138,822	141,766	147,107	151,844
Applications of operating funding											
Payments to staff and suppliers	(88,682)	(89,354)	(90,954)	(89,666)	(91,546)	(92,281)	(95,505)	(95,359)	(97,563)	(101,194)	(102,584)
Finance costs	(8,337)	(7,917)	(8,601)	(8,975)	(9,288)	(9,735)	(10,158)	(10,075)	(9,893)	(9,867)	(9,800)
Other operating funding applications	0	234	18	25	17	21	23	23	22	21	2
Total applications of operating funding (B)	(97,019)	(97,037)	(99,537)	(98,616)	(100,817)	(101,995)	(105,640)	(105,411)	(107,434)	(111,040)	(112,382)
Surplus (deficit) of operating funding (A - B)	23,625	24,428	26,516	30,021	31,664	30,610	30,278	33,411	34,332	36,066	39,462
Sources of capital funding											
Subsidies and grants for capital expenditure	9,425	4,876	4,757	4,682	5,295	4,887	4,116	4,474	4,039	4,285	4,227
Development and financial contributions	703	939	890	911	934	958	985	1,014	1,045	1,078	1,115
Increase (decrease) in debt	4,165	3,694	5,047	5,496	1,496	3,688	5,594	(3,592)	(2,401)	(2,701)	(2,520)
Gross proceeds from sale of assets	1,811	366	410	471	348	260	628	368	351	483	420
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	16,104	9,875	11,104	11,560	8,073	9,793	11,324	2,264	3,034	3,146	3,242

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	(4,066)	(2,920)	(5,227)	(6,350)	(3,473)	(6,796)	(7,909)	(691)	(1,570)	(778)	(755)
• to improve the level of service	(16,835)	(9,809)	(5,247)	(4,900)	(6,775)	(3,614)	(4,556)	(2,835)	(3,034)	(3,587)	(3,822)
• to replace existing assets	(21,563)	(22,742)	(25,680)	(26,079)	(19,338)	(22,358)	(19,330)	(20,983)	(20,850)	(25,597)	(22,817)
Increase (decrease) in reserves	5,445	1,168	(1,466)	(4,252)	(10,151)	(7,635)	(9,807)	(11,166)	(11,912)	(9,250)	(15,310)
Increase (decrease) of investments	(2,710)	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(39,729)	(34,303)	(37,620)	(41,581)	(39,737)	(40,403)	(41,602)	(35,675)	(37,366)	(39,212)	(42,704)
Surplus (deficit) of capital funding (C - D)	(23,625)	(24,428)	(26,516)	(30,021)	(31,664)	(30,610)	(30,278)	(33,411)	(34,332)	(36,066)	(39,462)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	32,015	31,613	32,753	33,984	35,233	36,465	37,700	39,019	40,396	41,880	43,474
less deferred/unfunded	(15,690)	(12,863)	(13,123)	(13,378)	(13,749)	(14,168)	(14,562)	(15,082)	(15,580)	(15,041)	(14,455)
Net funding transferred to renewals reserves	16,325	18,750	19,630	20,606	21,484	22,297	23,138	23,937	24,816	26,839	29,019

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Parks

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	12,571	13,078	13,525	13,909	14,215	14,761	15,244	15,669	16,135	16,976	17,470
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	30	30	17	17	17	17	17	17	17	17	17
Fees and charges	1,851	1,863	1,875	1,888	1,903	1,917	1,932	1,948	1,952	1,956	1,960
Internal charges and overheads recovered	200	223	228	232	237	241	246	252	258	266	273
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	14,652	15,194	15,645	16,046	16,372	16,936	17,439	17,886	18,362	19,215	19,720
Applications of operating funding											
Payments to staff and suppliers	(9,326)	(9,268)	(9,511)	(9,735)	(9,889)	(10,124)	(10,453)	(10,648)	(10,936)	(11,329)	(11,584)
Finance costs	(596)	(286)	(328)	(381)	(433)	(474)	(527)	(582)	(640)	(701)	(738)
Internal charges and overheads applied	(3,475)	(4,326)	(4,448)	(4,523)	(4,591)	(4,618)	(4,675)	(4,806)	(4,863)	(5,068)	(5,194)
Other operating funding applications	0	1	(1)	0	(1)	1	1	1	(1)	0	1
Total applications of operating funding (B)	(13,397)	(13,879)	(14,288)	(14,639)	(14,914)	(15,215)	(15,654)	(16,035)	(16,440)	(17,098)	(17,515)
Surplus (deficit) of operating funding (A - B)	1,255	1,315	1,357	1,407	1,458	1,721	1,785	1,851	1,922	2,117	2,205
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	1,408	439	904	809	830	483	1,288	578	1,498	715	669
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	1,408	439	904	809	830	483	1,288	578	1,498	715	669

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	(1,210)	(126)	(129)	(271)	(518)	(162)	(957)	(236)	(1,145)	(349)	(290)
• to improve the level of service	(596)	(314)	(774)	(537)	(312)	(321)	(331)	(342)	(353)	(366)	(379)
• to replace existing assets	(2,218)	(1,991)	(1,012)	(2,308)	(1,159)	(898)	(1,289)	(1,427)	(1,443)	(1,666)	(1,237)
Increase (decrease) in reserves	1,361	677	(346)	900	(299)	(823)	(496)	(424)	(479)	(451)	(968)
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(2,663)	(1,754)	(2,261)	(2,216)	(2,288)	(2,204)	(3,073)	(2,429)	(3,420)	(2,832)	(2,874)
Surplus (deficit) of capital funding (C - D)	(1,255)	(1,315)	(1,357)	(1,407)	(1,458)	(1,721)	(1,785)	(1,851)	(1,922)	(2,117)	(2,205)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	2,538	1,785	1,841	1,902	1,965	2,031	2,103	2,180	2,261	2,350	2,446
less deferred/unfunded	(1,283)	(472)	(483)	(494)	(506)	(310)	(319)	(328)	(338)	(234)	(242)
Net funding transferred to renewals reserves	1,255	1,313	1,358	1,408	1,459	1,721	1,784	1,852	1,923	2,116	2,204

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Roads

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	8,657	11,573	12,006	12,446	12,797	13,330	13,693	14,078	14,560	15,283	15,712
Targeted rates	3,320	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	4,103	4,013	3,958	3,954	3,980	3,960	3,950	3,966	3,944	3,948	3,944
Fees and charges	(230)	296	297	249	250	252	253	255	257	259	261
Internal charges and overheads recovered	31	31	31	32	32	32	32	32	32	33	33
Local authorities fuel tax, fines, infringement fees and other receipts	500	530	530	530	530	530	530	530	530	530	530
Total operating funding (A)	16,381	16,443	16,822	17,211	17,589	18,104	18,458	18,861	19,323	20,053	20,480
Applications of operating funding											
Payments to staff and suppliers	(8,388)	(8,311)	(8,287)	(8,195)	(8,196)	(8,184)	(8,241)	(8,309)	(8,386)	(8,463)	(8,550)
Finance costs	(1,619)	(1,375)	(1,455)	(1,544)	(1,635)	(1,713)	(1,777)	(1,831)	(1,884)	(1,937)	(1,988)
Internal charges and overheads applied	(1,399)	(1,364)	(1,401)	(1,433)	(1,447)	(1,432)	(1,454)	(1,491)	(1,500)	(1,560)	(1,596)
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	(11,406)	(11,050)	(11,143)	(11,172)	(11,278)	(11,329)	(11,472)	(11,631)	(11,770)	(11,960)	(12,134)
Surplus (deficit) of operating funding (A - B)	4,975	5,393	5,679	6,039	6,311	6,775	6,986	7,230	7,553	8,093	8,346
Sources of capital funding											
Subsidies and grants for capital expenditure	5,880	4,656	4,757	4,682	5,295	4,887	4,116	4,474	4,039	4,285	4,227
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	1,381	1,217	1,206	1,561	1,283	1,235	970	991	1,012	1,037	1,061
Gross proceeds from sale of assets	143	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	7,404	5,873	5,963	6,243	6,578	6,122	5,086	5,465	5,051	5,322	5,288

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	(494)	(432)	(408)	(630)	(441)	(401)	(403)	(406)	(409)	(412)	(415)
• to improve the level of service	(3,308)	(1,655)	(1,646)	(1,793)	(1,717)	(1,724)	(1,168)	(1,184)	(1,199)	(1,219)	(1,237)
• to replace existing assets	(8,353)	(7,745)	(8,101)	(7,996)	(9,217)	(8,454)	(7,374)	(8,091)	(7,276)	(7,797)	(7,704)
Increase (decrease) in reserves	(224)	(1,434)	(1,487)	(1,863)	(1,514)	(2,318)	(3,127)	(3,014)	(3,720)	(3,987)	(4,278)
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(12,379)	(11,266)	(11,642)	(12,282)	(12,889)	(12,897)	(12,072)	(12,695)	(12,604)	(13,415)	(13,634)
Surplus (deficit) of capital funding (C - D)	(4,975)	(5,393)	(5,679)	(6,039)	(6,311)	(6,775)	(6,986)	(7,230)	(7,553)	(8,093)	(8,346)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	10,673	10,566	10,901	11,258	11,644	12,053	12,480	12,914	13,372	13,878	14,421
less deferred/unfunded	(5,358)	(5,253)	(5,306)	(5,345)	(5,473)	(5,451)	(5,560)	(5,756)	(5,918)	(5,880)	(6,184)
Net funding transferred to renewals reserves	5,315	5,313	5,595	5,913	6,171	6,602	6,920	7,158	7,454	7,998	8,237

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Stormwater Drainage

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	1,692	1,640	1,585	1,571	1,669	1,332	1,428	1,405	1,504	1,507	1,658
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	13	14	14	14	15	15	15	16	16	17	17
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	1,705	1,654	1,599	1,585	1,684	1,347	1,443	1,421	1,520	1,524	1,675
Applications of operating funding											
Payments to staff and suppliers	(538)	(543)	(459)	(414)	(481)	(434)	(506)	(458)	(536)	(486)	(570)
Finance costs	(239)	(132)	(138)	(146)	(154)	(162)	(168)	(173)	(177)	(198)	(234)
Internal charges and overheads applied	(356)	(352)	(359)	(367)	(373)	(373)	(381)	(390)	(397)	(409)	(420)
Other operating funding applications	0	2	0	1	0	(2)	1	0	1	0	0
Total applications of operating funding (B)	(1,133)	(1,025)	(956)	(926)	(1,008)	(971)	(1,054)	(1,021)	(1,109)	(1,093)	(1,224)
Surplus (deficit) of operating funding (A - B)	572	629	643	659	676	376	389	400	411	431	451
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	712	67	122	127	131	135	82	86	90	674	699
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	712	67	122	127	131	135	82	86	90	674	699

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	(78)	(3)	(3)	(3)	(3)	(3)	(4)	(4)	(4)	(4)	(4)
• to improve the level of service	(650)	(65)	(119)	(124)	(128)	(131)	(79)	(83)	(86)	(670)	(695)
• to replace existing assets	(587)	(161)	(167)	(173)	(178)	(206)	(201)	(399)	(204)	(462)	(487)
Increase (decrease) in reserves	31	(467)	(476)	(486)	(498)	(171)	(187)	0	(207)	31	36
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(1,284)	(696)	(765)	(786)	(807)	(511)	(471)	(486)	(501)	(1,105)	(1,150)
Surplus (deficit) of capital funding (C - D)	(572)	(629)	(643)	(659)	(676)	(376)	(389)	(400)	(411)	(431)	(451)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	1,676	1,672	1,710	1,752	1,797	1,845	1,897	1,953	2,011	2,079	2,155
less deferred/unfunded	(1,104)	(1,044)	(1,068)	(1,093)	(1,120)	(1,468)	(1,510)	(1,553)	(1,600)	(1,649)	(1,704)
Net funding transferred to renewals reserves	572	628	642	659	677	377	387	400	411	430	451

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Flood Protection and Control Works

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	162	217	181	201	217	228	214	208	211	267	230
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	0	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	162	217	181	201	217	228	214	208	211	267	230
Applications of operating funding											
Payments to staff and suppliers	(132)	(140)	(141)	(160)	(175)	(185)	(170)	(163)	(165)	(220)	(179)
Finance costs	(19)	(18)	(18)	(19)	(19)	(20)	(21)	(22)	(22)	(23)	(24)
Internal charges and overheads applied	(12)	(12)	(12)	(12)	(13)	(13)	(13)	(13)	(13)	(14)	(14)
Other operating funding applications	0	0	0	0	0	0	0	1	0	1	(1)
Total applications of operating funding (B)	(163)	(170)	(171)	(191)	(207)	(218)	(204)	(197)	(200)	(256)	(218)
Surplus (deficit) of operating funding (A - B)	(1)	47	10	10	10	10	10	11	11	11	12
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	16	(9)	11	12	12	12	13	14	14	15	42
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	16	(9)	11	12	12	12	13	14	14	15	42

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	(5)	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	(13)	(31)	(11)	(12)	(12)	(12)	(13)	(14)	(14)	(15)	(42)
• to replace existing assets	(29)	(31)	(11)	(12)	(12)	(12)	(13)	(14)	(14)	(15)	(42)
Increase (decrease) in reserves	32	24	1	2	2	2	3	3	3	4	30
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(15)	(38)	(21)	(22)	(22)	(22)	(23)	(25)	(25)	(26)	(54)
Surplus (deficit) of capital funding (C - D)	1	(47)	(10)	(10)	(10)	(10)	(10)	(11)	(11)	(11)	(12)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	116	119	125	127	131	134	138	142	146	151	157
less deferred/unfunded	(116)	(112)	(115)	(117)	(121)	(124)	(128)	(131)	(135)	(140)	(145)
Net funding transferred to renewals reserves	0	7	10	10	10	10	10	11	11	11	12

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Solid Waste and Refuse Collection

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	0	0	0	0	0	0	0	0	0	0	0
Targeted rates	1,667	2,247	2,996	3,593	3,718	4,352	4,472	4,482	4,612	4,761	4,918
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	5,360	5,134	5,502	5,618	5,743	1,861	1,893	1,925	1,960	1,998	2,039
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	7,027	7,381	8,498	9,211	9,461	6,213	6,365	6,407	6,572	6,759	6,957
Applications of operating funding											
Payments to staff and suppliers	(4,401)	(4,568)	(4,757)	(4,763)	(4,800)	(6,640)	(6,484)	(6,437)	(6,630)	(6,840)	(7,072)
Finance costs	(12)	(154)	(259)	(224)	(301)	(378)	(379)	(379)	(379)	(380)	(380)
Internal charges and overheads applied	(452)	(1,781)	(1,802)	(1,820)	(1,898)	(480)	(489)	(501)	(508)	(524)	(537)
Other operating funding applications	0	2	0	0	0	0	0	0	0	(1)	0
Total applications of operating funding (B)	(4,865)	(6,501)	(6,818)	(6,807)	(6,999)	(7,498)	(7,352)	(7,317)	(7,517)	(7,745)	(7,989)
Surplus (deficit) of operating funding (A - B)	2,162	880	1,680	2,404	2,462	(1,285)	(987)	(910)	(945)	(986)	(1,032)
Sources of capital funding											
Subsidies and grants for capital expenditure	0	220	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	(2)	(56)	(29)	6	6	6	6	6	6	6	6
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(2)	164	(29)	6							

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	(3,015)	(3,317)	0	0	(2,392)	0	0	0	0	0	0
• to replace existing assets	0	(101)	0	0	(109)	(687)	(161)	0	0	0	0
Increase (decrease) in reserves	855	2,374	(1,651)	(2,410)	33	1,966	1,142	904	939	980	1,026
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(2,160)	(1,044)	(1,651)	(2,410)	(2,468)	1,279	981	904	939	980	1,026
Surplus (deficit) of capital funding (C - D)	(2,162)	(880)	(1,680)	(2,404)	(2,462)	1,285	987	910	945	986	1,032
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	218	243	325	333	366	400	411	423	436	450	465
less deferred/unfunded	(8)	0	0	0	0	0	0	0	0	0	0
Net funding transferred to renewals reserves	210	243	325	333	366	400	411	423	436	450	465

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Water Supply

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	0	0	0	0	0	0	0	0	0	0	0
Targeted rates	10,205	10,258	10,619	11,016	11,588	12,564	13,411	13,771	13,782	14,381	14,483
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	309	313	283	284	284	285	285	286	287	288	289
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	10,514	10,571	10,902	11,300	11,872	12,849	13,696	14,057	14,069	14,669	14,772
Applications of operating funding											
Payments to staff and suppliers	(3,312)	(3,605)	(3,556)	(3,245)	(3,556)	(3,534)	(5,419)	(3,509)	(3,921)	(4,095)	(3,772)
Finance costs	(1,719)	(1,721)	(1,934)	(2,100)	(2,253)	(2,594)	(2,999)	(2,899)	(2,758)	(2,679)	(2,587)
Internal charges and overheads applied	(1,920)	(1,951)	(1,981)	(2,023)	(2,054)	(2,060)	(2,106)	(2,160)	(2,188)	(2,262)	(2,317)
Other operating funding applications	0	(1)	0	1	0	(2)	(1)	1	0	(1)	0
Total applications of operating funding (B)	(6,951)	(7,278)	(7,471)	(7,367)	(7,863)	(8,190)	(10,525)	(8,567)	(8,867)	(9,037)	(8,676)
Surplus (deficit) of operating funding (A - B)	3,563	3,293	3,431	3,933	4,009	4,659	3,171	5,490	5,202	5,632	6,096
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	(139)	1,068	2,409	2,586	2,220	4,855	6,414	(2,040)	(1,818)	(1,887)	(1,703)
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(139)	1,068	2,409	2,586	2,220	4,855	6,414	(2,040)	(1,818)	(1,887)	(1,703)

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	(609)	(757)	(3,352)	(3,580)	(2,504)	(6,223)	(6,505)	(4)	(4)	(4)	(37)
• to improve the level of service	(766)	(1,297)	(94)	(182)	(1,133)	(293)	(1,905)	(111)	(241)	(121)	(224)
• to replace existing assets	(604)	(1,825)	(1,520)	(1,848)	(1,704)	(3,148)	(2,447)	(1,978)	(1,948)	(2,780)	(3,813)
Increase (decrease) in reserves	(1,445)	(482)	(874)	(909)	(888)	150	1,272	(1,357)	(1,191)	(840)	(319)
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(3,424)	(4,361)	(5,840)	(6,519)	(6,229)	(9,514)	(9,585)	(3,450)	(3,384)	(3,745)	(4,393)
Surplus (deficit) of capital funding (C - D)	(3,563)	(3,293)	(3,431)	(3,933)	(4,009)	(4,659)	(3,171)	(5,490)	(5,202)	(5,632)	(6,096)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	4,072	4,134	4,254	4,437	4,585	4,759	4,910	5,097	5,269	5,431	5,647
less deferred/unfunded	(1,122)	(1,711)	(1,749)	(1,790)	(1,835)	(1,842)	(1,894)	(1,949)	(2,008)	(1,712)	(1,770)
Net funding transferred to renewals reserves	2,950	2,423	2,505	2,647	2,750	2,917	3,016	3,148	3,261	3,719	3,877

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Wastewater Treatment

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	0	0	0	0	0	0	0	0	0	0	0
Targeted rates	12,535	13,220	13,648	13,822	14,004	13,984	14,101	14,406	14,273	14,803	14,946
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	2,131	1,943	1,958	2,004	2,054	2,108	2,168	2,231	2,298	2,372	2,452
Internal charges and overheads recovered	23	23	23	23	23	23	23	23	23	23	23
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	14,689	15,186	15,629	15,849	16,081	16,115	16,292	16,660	16,594	17,198	17,421
Applications of operating funding											
Payments to staff and suppliers	(4,328)	(4,436)	(5,553)	(4,344)	(4,315)	(4,447)	(4,596)	(4,900)	(4,902)	(5,005)	(5,135)
Finance costs	(3,751)	(3,656)	(3,820)	(3,837)	(3,733)	(3,633)	(3,525)	(3,426)	(3,269)	(3,184)	(3,083)
Internal charges and overheads applied	(2,439)	(2,543)	(2,598)	(2,649)	(2,687)	(2,691)	(2,734)	(2,799)	(2,831)	(2,921)	(2,986)
Other operating funding applications	0	(1)	0	1	(1)	0	(1)	(2)	(1)	0	(1)
Total applications of operating funding (B)	(10,518)	(10,636)	(11,971)	(10,829)	(10,736)	(10,771)	(10,856)	(11,127)	(11,003)	(11,110)	(11,205)
Surplus (deficit) of operating funding (A - B)	4,171	4,550	3,658	5,020	5,345	5,344	5,436	5,533	5,591	6,088	6,216
Sources of capital funding											
Subsidies and grants for capital expenditure	11	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	897	659	76	121	(1,995)	(1,978)	(2,045)	(2,028)	(2,007)	(1,982)	(1,963)
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	908	659	76	121	(1,995)	(1,978)	(2,045)	(2,028)	(2,007)	(1,982)	(1,963)

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	(1,670)	(1,602)	(1,335)	(1,866)	(7)	(7)	(40)	(41)	(8)	(9)	(9)
• to improve the level of service	(1,644)	(1,440)	(1,126)	(735)	(610)	(649)	(560)	(586)	(608)	(642)	(672)
• to replace existing assets	(1,943)	(4,563)	(9,047)	(7,557)	(2,068)	(2,120)	(2,528)	(2,694)	(2,068)	(2,252)	(2,782)
Increase (decrease) in reserves	178	2,396	7,774	5,017	(665)	(590)	(263)	(184)	(900)	(1,203)	(790)
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(5,079)	(5,209)	(3,734)	(5,141)	(3,350)	(3,366)	(3,391)	(3,505)	(3,584)	(4,106)	(4,253)
Surplus (deficit) of capital funding (C - D)	(4,171)	(4,550)	(3,658)	(5,020)	(5,345)	(5,344)	(5,436)	(5,533)	(5,591)	(6,088)	(6,216)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	5,638	5,718	5,947	6,256	6,542	6,735	6,930	7,138	7,356	7,595	7,852
less deferred/unfunded	(3,343)	(3,653)	(3,735)	(3,823)	(3,919)	(4,138)	(4,254)	(4,378)	(4,510)	(4,266)	(4,410)
Net funding transferred to renewals reserves	2,295	2,065	2,212	2,433	2,623	2,597	2,676	2,760	2,846	3,329	3,442

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Emergency Management and Business Continuance

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	481	471	482	493	503	533	547	562	576	595	614
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	1	1	1	1	1	1	1	1	1	1	1
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	482	472	483	494	504	534	548	563	577	596	615
Applications of operating funding											
Payments to staff and suppliers	(339)	(346)	(353)	(362)	(371)	(404)	(415)	(427)	(440)	(454)	(470)
Finance costs	0	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads applied	(143)	(126)	(129)	(132)	(133)	(130)	(133)	(136)	(137)	(142)	(145)
Other operating funding applications	0	0	(1)	0	0	0	0	0	0	0	0
Total applications of operating funding (B)	(482)	(472)	(483)	(494)	(504)	(534)	(548)	(563)	(577)	(596)	(615)
Surplus (deficit) of operating funding (A - B)	0										
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	0	0	0	0	0	0	0	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	0										

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	0	0	0	0	0	0	0	0	0	0	0
• to replace existing assets	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in reserves	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	0										
Surplus (deficit) of capital funding (C - D)	0										
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	0	0	0	0	0	0	0	0	0	0	0
less deferred/unfunded	0	0	0	0	0	0	0	0	0	0	0
Net funding transferred to renewals reserves	0										

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Community Development

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	3,754	2,659	2,421	2,227	2,279	2,309	2,328	2,374	2,391	2,447	2,528
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	51	58	58	58	58	58	58	58	58	58	58
Fees and charges	912	998	1,087	1,112	1,138	1,164	1,191	1,218	1,247	1,275	1,305
Internal charges and overheads recovered	94	164	164	164	164	164	164	164	164	164	164
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	4,811	3,879	3,730	3,561	3,639	3,695	3,741	3,814	3,860	3,944	4,055
Applications of operating funding											
Payments to staff and suppliers	(3,891)	(2,799)	(2,623)	(2,428)	(2,491)	(2,540)	(2,576)	(2,618)	(2,648)	(2,687)	(2,763)
Finance costs	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)
Internal charges and overheads applied	(751)	(816)	(838)	(858)	(866)	(866)	(867)	(891)	(898)	(935)	(958)
Other operating funding applications	0	0	0	0	0	(1)	(2)	0	(1)	1	0
Total applications of operating funding (B)	(4,657)	(3,630)	(3,476)	(3,301)	(3,372)	(3,422)	(3,460)	(3,524)	(3,562)	(3,636)	(3,736)
Surplus (deficit) of operating funding (A - B)	154	249	254	260	267	273	281	290	298	308	319
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	0	0	0	0	0	0	0	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	0										

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	0	0	0	0	0	0	0	0	0	0	0
• to replace existing assets	(113)	(93)	(116)	(114)	(117)	(115)	(131)	(123)	(127)	(132)	(132)
Increase (decrease) in reserves	(136)	(161)	(144)	(153)	(156)	(166)	(159)	(175)	(181)	(187)	(187)
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(249)	(254)	(260)	(267)	(273)	(281)	(290)	(298)	(308)	(319)	(319)
Surplus (deficit) of capital funding (C - D)	(249)	(254)	(260)	(267)	(273)	(281)	(290)	(298)	(308)	(319)	(319)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	304	297	303	311	318	327	336	346	356	368	380
less deferred/unfunded	(102)	0	0	0	0	0	0	0	0	0	0
Net funding transferred to renewals reserves	202	297	303	311	318	327	336	346	356	368	380

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Govett-Brewster Art Gallery

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	3,334	3,209	3,130	3,215	3,289	3,348	3,440	3,547	3,631	3,770	3,890
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	218	451	451	451	451	451	451	451	451	451	451
Fees and charges	136	216	272	277	282	271	277	284	290	298	306
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	3,688	3,876	3,853	3,943	4,022	4,070	4,168	4,282	4,372	4,519	4,647
Applications of operating funding											
Payments to staff and suppliers	(2,577)	(2,639)	(2,595)	(2,644)	(2,704)	(2,775)	(2,838)	(2,912)	(2,998)	(3,076)	(3,168)
Finance costs	0	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads applied	(994)	(1,084)	(1,112)	(1,140)	(1,155)	(1,138)	(1,158)	(1,192)	(1,203)	(1,254)	(1,284)
Other operating funding applications	0	(1)	(1)	0	0	0	0	(1)	0	(1)	0
Total applications of operating funding (B)	(3,571)	(3,724)	(3,708)	(3,784)	(3,859)	(3,913)	(3,996)	(4,105)	(4,201)	(4,331)	(4,452)
Surplus (deficit) of operating funding (A - B)	117	152	145	159	163	157	172	177	171	188	195
Sources of capital funding											
Subsidies and grants for capital expenditure	3,534	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	(241)	0	0	0	0	0	0	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	3,293	0									

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	(5,627)	0	0	0	0	0	0	0	0	0	0
• to replace existing assets	(2,944)	(432)	(182)	(81)	(84)	(128)	(129)	(159)	(177)	(196)	(203)
Increase (decrease) in reserves	5,161	280	37	(78)	(79)	(29)	(43)	(18)	6	8	8
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(3,410)	(152)	(145)	(159)	(163)	(157)	(172)	(177)	(171)	(188)	(195)
Surplus (deficit) of capital funding (C - D)	(117)	(152)	(145)	(159)	(163)	(157)	(172)	(177)	(171)	(188)	(195)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	95	149	152	156	160	164	168	173	179	184	191
less deferred/unfunded	0	0	0	0	0	0	0	0	0	0	0
Net funding transferred to renewals reserves	95	149	152	156	160	164	168	173	179	184	191

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Puke Ariki and District Libraries

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	10,813	10,877	11,090	11,402	11,850	12,024	12,043	11,901	12,146	12,604	13,728
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	564	396	365	335	335	335	335	335	210	210	210
Fees and charges	429	432	436	440	445	450	456	463	470	478	486
Internal charges and overheads recovered	159	159	159	159	159	159	159	159	159	159	159
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	11,965	11,864	12,050	12,336	12,789	12,968	12,993	12,858	12,985	13,451	14,583
Applications of operating funding											
Payments to staff and suppliers	(6,099)	(5,328)	(5,312)	(5,403)	(5,514)	(5,646)	(5,761)	(5,897)	(5,931)	(6,072)	(6,238)
Finance costs	0	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads applied	(3,790)	(4,578)	(4,708)	(4,802)	(5,051)	(5,012)	(5,088)	(5,006)	(5,017)	(5,233)	(5,340)
Other operating funding applications	0	(1)	(1)	0	(1)	(1)	0	0	0	(1)	1
Total applications of operating funding (B)	(9,889)	(9,907)	(10,021)	(10,205)	(10,566)	(10,659)	(10,849)	(10,903)	(10,948)	(11,306)	(11,577)
Surplus (deficit) of operating funding (A - B)	2,076	1,957	2,029	2,131	2,223	2,309	2,144	1,955	2,037	2,145	3,006
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	0	0	0	0	0	0	0	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	0										

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	(526)	(320)	(328)	(337)	(346)	(356)	(367)	(378)	(391)	(405)	(419)
• to replace existing assets	(976)	(1,153)	(1,466)	(1,347)	(1,438)	(1,541)	(1,525)	(1,614)	(1,662)	(1,684)	(2,098)
Increase (decrease) in reserves	(574)	(484)	(235)	(447)	(439)	(412)	(252)	37	16	(56)	(489)
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(2,076)	(1,957)	(2,029)	(2,131)	(2,223)	(2,309)	(2,144)	(1,955)	(2,037)	(2,145)	(3,006)
Surplus (deficit) of capital funding (C - D)	(2,076)	(1,957)	(2,029)	(2,131)	(2,223)	(2,309)	(2,144)	(1,955)	(2,037)	(2,145)	(3,006)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	2,001	1,789	1,900	2,017	2,142	2,274	2,407	2,548	2,707	2,870	3,000
less deferred/unfunded	(455)	(313)	(352)	(393)	(439)	(487)	(541)	(597)	(661)	(729)	0
Net funding transferred to renewals reserves	1,546	1,476	1,548	1,624	1,703	1,787	1,866	1,951	2,046	2,141	3,000

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Recreation and Events

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	6,852	6,571	6,704	6,853	7,212	7,078	7,324	7,492	7,545	7,813	8,394
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	548	540	540	545	550	550	550	550	550	550	550
Fees and charges	2,448	2,279	2,329	2,375	2,426	2,479	2,542	2,605	2,672	2,746	2,825
Internal charges and overheads recovered	0	0	109	114	116	110	111	117	114	124	127
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	9,848	9,390	9,682	9,887	10,304	10,217	10,527	10,764	10,881	11,233	11,896
Applications of operating funding											
Payments to staff and suppliers	(5,786)	(4,379)	(4,409)	(4,499)	(4,564)	(4,664)	(4,775)	(4,889)	(5,012)	(5,148)	(5,287)
Finance costs	0	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads applied	(2,759)	(3,869)	(4,105)	(4,184)	(4,501)	(4,282)	(4,440)	(4,544)	(4,502)	(4,677)	(4,800)
Other operating funding applications	0	(1)	0	(2)	(2)	(1)	0	0	0	0	1
Total applications of operating funding (B)	(8,545)	(8,249)	(8,514)	(8,685)	(9,067)	(8,947)	(9,215)	(9,433)	(9,514)	(9,825)	(10,086)
Surplus (deficit) of operating funding (A - B)	1,303	1,141	1,168	1,202	1,237	1,270	1,312	1,331	1,367	1,408	1,810
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	(174)	0	0	0	0	0	0	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(174)	0									

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	(83)	(28)	(29)	(30)	(30)	(31)	(32)	(33)	(34)	(36)	(37)
• to replace existing assets	(413)	(1,080)	(1,381)	(1,509)	(1,134)	(1,154)	(665)	(890)	(866)	(879)	(1,297)
Increase (decrease) in reserves	(633)	(33)	242	337	(73)	(85)	(615)	(408)	(467)	(493)	(476)
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(1,129)	(1,141)	(1,168)	(1,202)	(1,237)	(1,270)	(1,312)	(1,331)	(1,367)	(1,408)	(1,810)
Surplus (deficit) of capital funding (C - D)	(1,303)	(1,141)	(1,168)	(1,202)	(1,237)	(1,270)	(1,312)	(1,331)	(1,367)	(1,408)	(1,810)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	1,298	1,280	1,309	1,340	1,373	1,409	1,449	1,491	1,536	1,585	1,639
less deferred/unfunded	(188)	(260)	(266)	(270)	(278)	(285)	(287)	(315)	(328)	(342)	0
Net funding transferred to renewals reserves	1,110	1,020	1,043	1,070	1,095	1,124	1,162	1,176	1,208	1,243	1,639

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Regulatory Services

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	2,357	2,183	2,591	2,774	2,512	2,426	2,551	2,728	2,855	3,145	3,508
Targeted rates	34	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	35	17	0	0	0	0	0	0	0	0
Fees and charges	7,129	7,915	7,857	7,914	8,249	8,322	8,345	8,429	8,518	8,618	8,707
Internal charges and overheads recovered	1,279	763	770	780	787	796	807	818	830	845	861
Local authorities fuel tax, fines, infringement fees and other receipts	1,643	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,127
Total operating funding (A)	12,442	12,021	12,360	12,593	12,673	12,669	12,828	13,100	13,328	13,733	14,203
Applications of operating funding											
Payments to staff and suppliers	(7,704)	(7,637)	(7,864)	(7,952)	(8,066)	(8,134)	(8,241)	(8,410)	(8,656)	(8,854)	(9,135)
Finance costs	0	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads applied	(4,481)	(4,148)	(4,259)	(4,400)	(4,364)	(4,290)	(4,339)	(4,439)	(4,418)	(4,620)	(4,710)
Other operating funding applications	0	0	1	(1)	0	1	0	0	0	(1)	0
Total applications of operating funding (B)	(12,185)	(11,785)	(12,122)	(12,353)	(12,430)	(12,423)	(12,580)	(12,849)	(13,074)	(13,475)	(13,845)
Surplus (deficit) of operating funding (A - B)	257	236	238	240	243	246	248	251	254	258	358
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	703	939	890	911	934	958	985	1,014	1,045	1,078	1,115
Increase (decrease) in debt	0	0	0	0	0	0	0	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	703	939	890	911	934	958	985	1,014	1,045	1,078	1,115

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	(11)	0	0	0	0	0	0	0	0	0	0
• to replace existing assets	(16)	(156)	(53)	(16)	(71)	(431)	(17)	(77)	(43)	(19)	(67)
Increase (decrease) in reserves	(933)	(1,019)	(1,075)	(1,135)	(1,106)	(773)	(1,216)	(1,188)	(1,256)	(1,317)	(1,406)
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(960)	(1,175)	(1,128)	(1,151)	(1,177)	(1,204)	(1,233)	(1,265)	(1,299)	(1,336)	(1,473)
Surplus (deficit) of capital funding (C - D)	(257)	(236)	(238)	(240)	(243)	(246)	(248)	(251)	(254)	(258)	(358)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	318	280	286	293	300	308	317	326	336	347	359
less deferred/unfunded	(72)	(45)	(49)	(53)	(58)	(63)	(69)	(75)	(82)	(89)	0
Net funding transferred to renewals reserves	246	235	237	240	242	245	248	251	254	258	359

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Economic Development

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	2,758	2,803	2,850	2,901	2,955	3,013	3,078	3,148	3,220	3,302	3,390
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	0	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	2,758	2,803	2,850	2,901	2,955	3,013	3,078	3,148	3,220	3,302	3,390
Applications of operating funding											
Payments to staff and suppliers	(2,703)	(2,744)	(2,789)	(2,839)	(2,892)	(2,950)	(3,014)	(3,081)	(3,153)	(3,232)	(3,318)
Finance costs	0	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads applied	(55)	(59)	(60)	(62)	(63)	(63)	(65)	(66)	(68)	(70)	(72)
Other operating funding applications	0	0	(1)	0	0	0	1	(1)	1	0	0
Total applications of operating funding (B)	(2,758)	(2,803)	(2,850)	(2,901)	(2,955)	(3,013)	(3,078)	(3,148)	(3,220)	(3,302)	(3,390)
Surplus (deficit) of operating funding (A - B)	0										
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	0	0	0	0	0	0	0	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	0										

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	0	0	0	0	0	0	0	0	0	0	0
• to replace existing assets	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in reserves	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	0										
Surplus (deficit) of capital funding (C - D)	0										
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	0	0	0	0	0	0	0	0	0	0	0
less deferred/unfunded	0	0	0	0	0	0	0	0	0	0	0
Net funding transferred to renewals reserves	0										

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Civic and Democracy Services

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	6,005	5,800	5,946	6,089	6,155	6,171	6,307	6,459	6,567	6,802	6,996
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	3	3	143	4	4	154	4	4	168	4	4
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	6,008	5,803	6,089	6,093	6,159	6,325	6,311	6,463	6,735	6,806	7,000
Applications of operating funding											
Payments to staff and suppliers	(2,136)	(2,129)	(2,456)	(2,207)	(2,257)	(2,621)	(2,360)	(2,422)	(2,825)	(2,548)	(2,624)
Finance costs	0	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads applied	(3,823)	(3,626)	(3,732)	(3,834)	(3,848)	(3,812)	(3,895)	(3,983)	(4,027)	(4,197)	(4,313)
Other operating funding applications	0	1	(1)	0	(1)	1	0	(1)	0	0	0
Total applications of operating funding (B)	(5,959)	(5,754)	(6,189)	(6,041)	(6,106)	(6,432)	(6,255)	(6,406)	(6,852)	(6,745)	(6,937)
Surplus (deficit) of operating funding (A - B)	49	49	(100)	52	53	(107)	56	57	(117)	61	63
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	0	0	0	0	0	0	0	0	0	0	0
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	0										

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	0	0	0	0	0	0	0	0	0	0	0
• to replace existing assets	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in reserves	(49)	100	(52)	(53)	107	(56)	(57)	117	(61)	(63)	(63)
Increase (decrease) of investments	0	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(49)	100	(52)	(53)	107	(56)	(57)	117	(61)	(63)	(63)
Surplus (deficit) of capital funding (C - D)	(49)	100	(52)	(53)	107	(56)	(57)	117	(61)	(63)	(63)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	1	0	0	0	0	0	0	0	0	1	1
less deferred/unfunded	0	0	0	0	0	0	0	0	0	0	0
Net funding transferred to renewals reserves	1	0	1	1							

Funding Impact Statements



New Plymouth District Council: Funding Impact Statement for Long-Term Plan period 1 July 2015 to 30 June 2025 for Management of Investments and Funding

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	(12,617)	(8,304)	(7,481)	(7,228)	(6,705)	(6,415)	(6,400)	(6,688)	(6,783)	(6,960)	(6,801)
Targeted rates	0	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees and charges	1	0	0	0	0	0	0	0	0	0	0
Internal charges and overheads recovered	0	(24)	(24)	(25)	(26)	(26)	(26)	(27)	(27)	(28)	(29)
Local authorities fuel tax, fines, infringement fees and other receipts	17,763	14,589	15,091	14,653	14,986	15,919	16,333	17,201	18,193	19,080	19,423
Total operating funding (A)	5,147	6,261	7,586	7,400	8,255	9,478	9,907	10,486	11,383	12,092	12,593
Applications of operating funding											
Payments to staff and suppliers	(4,827)	(3,977)	(3,989)	(3,456)	(3,282)	(3,626)	(3,604)	(3,721)	(4,235)	(4,484)	(4,523)
Finance costs	(81)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)	(322)
Internal charges and overheads applied	(1,144)	(1,056)	(1,125)	(1,153)	(1,124)	(1,137)	(1,164)	(1,193)	(1,218)	(1,260)	(1,353)
Other operating funding applications	0	(0)	0	(0)	(0)	0	(0)	0	(0)	(0)	(0)
Total applications of operating funding (B)	(6,052)	(5,355)	(5,436)	(4,931)	(4,728)	(5,085)	(5,090)	(5,236)	(5,775)	(6,066)	(6,198)
Surplus (deficit) of operating funding (A - B)	(905)	906	2,150	2,469	3,527	4,393	4,817	5,250	5,608	6,026	6,395
Sources of capital funding											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	301	(488)	(688)	(792)	(1,002)	(1,073)	(1,151)	(1,219)	(1,220)	(1,308)	(1,388)
Gross proceeds from sale of assets	1,204	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0	0
Other dedicated capital funding	0	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	1,505	(488)	(688)	(792)	(1,002)	(1,073)	(1,151)	(1,219)	(1,220)	(1,308)	(1,388)

Funding Impact Statements

	A/Plan 2014/15 (\$000)	Budget 2015/16 (\$000)	Budget 2016/17 (\$000)	Budget 2017/18 (\$000)	Budget 2018/19 (\$000)	Budget 2019/20 (\$000)	Budget 2020/21 (\$000)	Budget 2021/22 (\$000)	Budget 2022/23 (\$000)	Budget 2023/24 (\$000)	Budget 2024/25 (\$000)
Applications of capital funding											
Capital expenditure:											
• to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
• to improve the level of service	0	(251)	0	0	0	0	0	0	0	0	0
• to replace existing assets	0	(251)	0	0	0	0	0	0	0	0	0
Increase (decrease) in reserves	2,110	84	(1,462)	(1,677)	(2,525)	(3,320)	(3,666)	(4,031)	(4,388)	(4,718)	(5,007)
Increase (decrease) of investments	(2,710)	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(600)	(418)	(1,462)	(1,677)	(2,525)	(3,320)	(3,666)	(4,031)	(4,388)	(4,718)	(5,007)
Surplus (deficit) of capital funding (C - D)	905	(906)	(2,150)	(2,469)	(3,527)	(4,393)	(4,817)	(5,250)	(5,608)	(6,026)	(6,395)
Funding balance ((A - B) + (C - D))	0										

Other information to be provided Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2014/15 (\$m)	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)	Budget 2018/19 (\$m)	Budget 2019/20 (\$m)	Budget 2020/21 (\$m)	Budget 2021/22 (\$m)	Budget 2022/23 (\$m)	Budget 2023/24 (\$m)	Budget 2024/25 (\$m)
Depreciation and amortisation expense											
Depreciation expense	5	28	28	29	30	31	32	32	33	35	36
less deferred/unfunded	(2,539)	0	0	0	0	0	0	0	0	0	0
Net funding transferred to renewals reserves	(2,534)	28	28	29	30	31	32	32	33	35	36

Schedule of Fees and Charges



The Revenue and Financing Policy sets out the basis for determining fees and charges. It emphasises that the fee or charge should reflect the market rate, but take into account the Council's other policies and Community Outcomes. Further guidance is provided by the Council's Fees and Charges Policy.

This section covers the Council's review of fees and charges and shows charges from 1 July 2015 to 30 June 2016, with the exception of Animal Control where the fees are shown from 1 July 2015 to 30 June 2017. The Fees and Charges Policy sets out the procedure for an annual review. The Council will consult on proposed fees and charges as one annual consultation process unless it is impractical to do so.

In some cases charges are set by statute and cannot be changed and may be listed in this document for completeness. Other fees and charges are delegated to officers and have been included for consultation.

The Council charges for services where a distinct benefit to groups or individuals can be identified, e.g. the benefit to an individual for a resource consent for a subdivision, or the benefit to a sports club for exclusive use of a sports ground. In some cases, the Council charges only a portion of the costs, because there is also a community benefit component. This ensures that charges are fair and reasonable, and that ratepayers do not subsidise those services that have a distinct private benefit.

Where practical, the Council endeavours to recover some of the cost of responding to negative actions caused by identified groups or individuals such as excessively loud music or dangerous dogs.

The charges for Council-owned subsidised housing are not included in the schedule of fees and charges. The charges for these properties are set according to location and type of housing.

The following schedule of fees and charges are listed alphabetically per each Council service. All charges are quoted inclusive of GST.

This section contains a schedule of fees and charges for the following activities:

Customer Services

Govett-Brewster Art Gallery (includes Len Lye Centre)

Puke Ariki

Parks

- Sport parks and parks
- Halls
- Cemeteries and Crematorium

Recreation and Events

- Event venues (TSB Showplace, TSB Bowl of Brooklands, TSB Stadium and Yarrow Stadium)
- Todd Energy Aquatic Centre and swimming pools

Regulatory Services

- Subdivision consents and associated processes
- Land use consents and associated processes
- Building consents and associated processes
- Enforcement (animal control, district planning, environmental health and parking)

Property

Roads

Water and Wastes

- Trade waste
- Water
- Sewer
- Stormwater
- Solid Waste and Refuse Collection
- Laboratory

Fees and Charges - Customer Services

The Council regards the Civic Centre as a facility primarily for Council-related business. Functions of a private nature, such as weddings, birthdays, etc will not normally be permitted. The facilities are only available for hire as meeting rooms or for a special function and are not available for hire on a recurring basis. A hireage agreement applies for all applications. Hirers should be aware that hire involves making security arrangements. A Council officer must be present at all times.

	2014/15	2015/16
Room hire - Civic Centre (plus after hours charge of \$40.00 per hour staff supervision and \$35.00 per hour cleaning costs)		
Council Chamber (half day)	\$165.00	\$170.00
Council Chamber (full day)	\$295.00	\$305.00
Council Chamber (evening)	\$220.00	\$230.00
Meeting room (half day)	\$90.00	\$95.00
Meeting room (full day)	\$145.00	\$150.00
Meeting room (evening)	\$110.00	\$115.00
Council Chamber and meeting room (half day)	\$255.00	\$265.00
Council Chamber and meeting room (full day)	\$420.00	\$440.00
Council Chamber and meeting room (evening)	\$320.00	\$330.00
Council Chamber and foyer (half day)	\$210.00	\$220.00
Council Chamber and foyer (full day)	\$360.00	\$375.00
Council Chamber and foyer (evening)	\$275.00	\$285.00
Meeting room and foyer (half day)	\$135.00	\$140.00
Meeting room and foyer (full day)	\$210.00	\$220.00
Meeting room and foyer (evening)	\$165.00	\$170.00
Piano	\$250.00	\$250.00
Room hire - Inglewood and Waitara Library and Service Centres		
Meeting room (half day)	\$20.00	\$20.00
Meeting room (full day)	\$40.00	\$40.00
Meeting room (half day) with kitchen usage	\$25.00	\$25.00
Meeting room (full day) with kitchen usage	\$45.00	\$45.00
Emergency call out		
All venues (two hour minimum)	\$40.00 per hour	\$40.00 per hour

Fees and Charges - Customer Services



	2014/15	2015/16
Property Information charges and Local Government Official Information and Meetings Act 1987 requests		
Standard research fee (one-off information)	\$30.00	\$30.00
Research charges - photocopying additional	\$120.00 per hour	\$120.00 per hour
Additional photocopying	\$0.50 per copy	\$0.50 per copy
Land Information Memorandum (LIM) charges		
Residential/Rural:		
• Standard	\$270.00	\$280.00
• Urgent	\$385.00	\$400.00
• Cancellation fee or actual research fee (whichever is greater)	\$60.00	\$60.00
Industrial/Commercial (includes motels, rest homes and factory farming):		
• Standard (includes up to 2.5 hours technical processing time)	\$360.00 base fee	\$380.00 base fee
• Urgent (includes up to 2.5 hours technical processing time)	\$500.00 base fee	\$530.00 base fee
• LIM charge exceeding base fee per hour cost	\$120.00 per hour	\$120.00 per hour
• Cancellation fee or actual research fee (whichever is greater)	\$60.00	\$60.00
Map print outs		
Standard A4	\$6.00	\$6.00
Standard A3	\$12.00	\$12.00
Non standard	Price on application	Price on application
Other charges		
GISBOOST® access	\$60.00 per month	\$60.00 per month
Microfiche print out A4 black and white	\$2.00	\$2.00
Other spatial data/information	Price on application	Price on application
Home Heating Scheme		
Voluntary targeted rate	\$200.00	\$200.00

Fees and Charges - Govett-Brewster Art Gallery

	2014/15	2015/16
MUSEUM SERVICES		
Touring exhibition fees	Varies according to number of venues and exhibitions	Varies according to number of venues and exhibitions
Director talk	\$188.00 per hour	\$200 per hour
Curator talk		\$180 per hour
Museum tour (starting from)		\$150 per hour
Technical staff costs per staff member	\$60.00 per hour	\$60.00 per hour
Public programmes		
Monica Brewster Evening - entrance fee (full price)	\$12.00	\$15.00
Monica Brewster Evening - entrance fee (Friends of the Gallery)	\$8.00	\$10.00
9-12 year old programmes (per child per term)	\$53.00	\$55.00
School holiday programmes (per child per session)	\$5.00	\$5.00
Infants programmes (per adult)	\$5.00	\$5.00
Daytime film programme - weekdays		\$12.00
Evening and weekend film programmes		\$15.00
Image reproductions (not including delivery) - for private use or study		
Film scan	Price per scan	Price per scan
A5 colour digital prints (pigment)	\$26.00	\$26.00
A4 colour digital prints (pigment)	\$44.00	\$45.00
A3 colour digital prints (pigment)	\$84.00	\$85.00
Digital image on CD (screen resolution only)	\$27.00	\$27.00
Additional images	\$20.00 per image	\$20.00 per image
Digital image via email (screen resolution only)	\$20.00 per image	\$20.00 per image

Fees and Charges - Govett-Brewster Art Gallery



	2014/15	2015/16
Image reproductions (not including delivery) - for commercial use		
Books, periodicals, internet	\$61.00 per image	\$65.00 per image
Orders of three to five images	\$49.00 per image	\$50.00 per image
Orders of six or more images	\$44.00 per image	\$45.00 per image
Greeting cards, postcards, tea towels, calendars etc	\$156.00	\$155.00
Book covers	\$312.00	\$315.00
Public display/decoration	\$89.00	\$90.00
Advertising/publicity	\$312.00	\$315.00
Television programmes, commercial films (NZ)	\$312.00	\$315.00
Television programmes, commercial films (World)	\$625.00	\$625.00
Television commercials	\$625.00	\$625.00
Filming time	\$115.00 per hour	\$115.00 per hour
VENUE HIRE		
A 40 per cent rebate will apply to 'not for profit' community group bookings that meet the criteria of being a registered charitable trust or incorporated society.		
Govett-Brewster Art Gallery		
Galleries - half day		\$600.00
Galleries - full day		\$1,200.00
Galleries - evening		\$1,500.00
Len Lye Centre		
Todd Energy Foyer - evenings only		\$300.00
Len Lye Gallery - half day		\$600.00
Len Lye Gallery - full day		\$1,200.00
Len Lye Gallery - evening		\$1,500.00
Cinema - half day		\$500.00
Cinema - full day		\$1,000.00
Cinema - evening		\$750.00
Grand piano		\$200.00

Fees and Charges - Govett-Brewster Art Gallery

	2014/15	2015/16
Education studios (1 and 2 individual):		
• Half day		\$100.00
• Full day		\$200.00
• Evening		\$200.00
Education studios (1 and 2 combined):		
• Half day		\$200.00
• Full day		\$300.00
• Evening		\$300.00
Entire facility		Price on application
Special event with Director		Price on application
Special tour with Director		Price on application
Venue hire booking bond		\$300.00
Charges for security, cleaning, equipment hire and catering are additional costs and will be charged accordingly.		

Fees and Charges - Puke Ariki



	2014/15	2015/16
Exhibitions		
Exhibition admission	Free to Puke Ariki members, children and young persons aged 16 years and under .Other charges may be set by the Director Puke Ariki	Free to Puke Ariki members, children and young persons aged 16 years and under . Other charges may be set by the Director Puke Ariki
Education programmes (non-Taranaki schools)		
Puke Ariki education programmes, including <i>Walk in the Footsteps</i> and marae visits	\$5.00 per student	\$5.00 per student
Guided tours		
Guided tour fees of museum galleries		Price on application
New Plymouth Guided Historical Walk hosted by North Wing volunteers		\$10.00 per person (including printed booklet)
Specialist tour or talk with curator		Price on application
Specialist tour or talk with director		Price on application
Rental charges and reservations		
CDs	\$3.00	\$3.00
Best seller collection	\$6.00 per week	\$6.00 per week
New DVDs	\$5.00 per week	\$5.00 per week
All other DVDs	\$2.00 per week	\$2.00 per week
Reservations	\$1.50	\$1.50
Overdue charges (plus debt collection fees)		
Adult - books and magazines (excludes best sellers)	\$0.50 per day	\$0.50 per day
Adult - best sellers and DVDs	\$1.50	\$1.50
Adult - CDs	\$1.00 per day	\$1.00 per day
Adult - maximum charge	\$16.00 per item	\$16.00 per item
Young people - books and magazines (excludes best sellers)	\$0.30 per day	\$0.30 per day
Young people - CDs/DVDs	\$1.00 per day	\$1.00 per day

Fees and Charges - Puke Ariki

	2014/15	2015/16
Young people - maximum charge	\$10.00 per item	\$10.00 per item
Lost book charges	Charges based on replacement value	Charges based on replacement value
Interloans		
All items loaned from other institutions	\$5.00 to \$20.00 per item	\$5.00 to \$20.00 per item
Industrial standards	\$29.00 to \$67.00 per item	\$29.00 to \$67.00 per item
Urgent document supply charge	Actual and reasonable (includes courier and other associated costs)	Actual and reasonable (includes courier and other associated costs)
Library cards		
Replacement library cards	\$5.00	\$5.00
Visitor membership cards	\$20.00 per 3 months	\$20.00 per 3 months
Library bags	\$5.00	\$5.00
Withdrawn books		
Fiction	\$0.50	\$0.50
Non fiction	\$2.00	\$2.00
Photocopying (per page - self service)		
A4 black and white	\$0.20	\$0.20
A3 black and white	\$0.50	\$0.50
A4 colour	\$1.50	\$1.00
A3 colour	\$3.00	\$2.00
Information/research		
First 15 minutes free then per 15 minutes	\$20.00	\$20.00
Plus database charges if applicable	As incurred	As incurred
Heritage collection		

Fees and Charges - Puke Ariki



	2014/15	2015/16
Scanning	\$1.00 for every 10 pages or part thereof	\$1.00 for every 10 pages or part thereof
Digital image on CD (printing) - standard 300ppi A4 tif black and white or colour image	\$26.00 per image (first five images), \$13.00 per image for every image after that (bulk discount applies to images requested within a single order)	\$26.00 per image (first five images), \$13.00 per image for every image after that (bulk discount applies to images requested within a single order)
Copy photography	\$35.00	\$35.00
i-SITE		
New Plymouth Visitor Centre bookings, commission and service fees		
Toll calls within New Zealand	\$2.00 per call	\$2.00 per call
Faxes within New Zealand (first page)	\$2.00	\$2.00
Faxes within New Zealand (additional pages)	\$1.00 per page	\$1.00 per page
Faxes worldwide (first page)	\$5.00	\$5.00
Faxes worldwide (additional pages)	\$2.00 per page	\$2.00 per page
Received faxes	\$1.00 per page	\$1.00 per page
Commission for bookings of local tourism attractions and accommodation (per booking) exclusive of other third party commissions	10% of charge	10% of charge
Intercity coach bookings	\$4.00	\$4.00
Naked bus bookings	\$4.00	\$4.00
Ticket fee for event tickets	\$1.00	\$1.00
Department of Conservation fee for online bookings	\$5.00	\$5.00
Advertising		
One year	\$400.00	\$400.00

Fees and Charges - Puke Ariki

	2014/15	2015/16
One-off fee for promoting events on the advertising screens	Negotiable based on number of advertisements and duration	Negotiable based on number of advertisements and duration
FUNCTIONS - VENUE HIRE (charges for security, cleaning and equipment hire are additional costs and will be charged accordingly)		
Puke Ariki foyer		
This is hireage of the foyer and is only available outside of opening hours. The venue is unique to the region and is hired for premium events. Consequently it is charged on a rate comparable with event venues such as TSB Showplace.		
Includes access to galleries:		
• 6pm to 8pm	\$800.00	\$800.00
• 6pm to midnight	\$1,600.00	\$1,600.00
No access to galleries:		
• 6pm to 8pm	\$800.00	\$700.00
• 6pm to midnight	\$1,600.00	\$1,500.00
Noel and Melva Yarrow Education Room		
Hire is only available during Puke Ariki opening hours. Cleaning costs are additional if food is supplied.		
Full day	\$159.00	\$159.00
Half day	\$85.00	\$85.00
Functions - costs		
Function on costs include function services provided by Puke Ariki - security, front of house staff and cleaning. These costs will be on-charged to the hirer.		
Additional resource charges	Price on application	Price on application

Fees and Charges - Parks



	2014/15	2015/16
SPORT PARKS AND PARKS		
Sports parks		
Rugby union, rugby league, hockey, cricket, association football senior (per field)	\$515.00	\$540.00
Association football (junior field)	\$370.00	\$390.00
Cricket (junior field)	\$235.00	\$250.00
Touch rugby (per field)	\$265.00	\$280.00
Softball (per diamond)	\$265.00	\$280.00
Tennis or netball (per court)	\$190.00	\$200.00
Athletics (Inglewood)	\$515.00	\$540.00
Athletics (junior field)	\$125.00	\$135.00
Amenities fees (per season)	\$300.00	\$315.00
Amenities fees (per game/event)	\$70.00	\$75.00
Pukekura Park		
Cricket use	Negotiated fee	Negotiated fee
Winter use (plus cost of staff, if required, per game)	\$210.00	\$220.00
Amenities fee (per game)	\$70.00	\$75.00
Line marking, if required	At cost	At cost
Guided tours of Pukekura Park		By commercial arrangement
Commercial use		
Application fee (non refundable)	\$130.00	\$135.00
Commercial agreements	First year of operation or term of one year or less \$3,000 per annum (flat paid monthly via direct credit)	First year of operation or term of one year or less \$3,000 per annum (flat paid monthly via direct credit)

Fees and Charges - Parks

	2014/15	2015/16
All other commercial use agreements:		
• Non powered sites	4% of gross annual turnover	4% of gross annual turnover
• Powered sites	4.5% of gross annual turnover	4.5% of gross annual turnover
Markets		
Site rental - non power (up to two days per week)	\$35.00 per week	\$35.00 per week
Site rental - power (up to two days per week)	\$40.00 per week	\$40.00 per week
Events		
The Council reserves the right to charge a bond and seek actual costs for power and services if the event is likely to involve significant use of power.		
Commercial events	Case by case according to scale of activity	Case by case according to scale of activity
Standard events (based on one hour of staff time plus venue hire \$55.00)	\$120.00	\$126.00
Community events	No charge	No charge
Miscellaneous		
Club cricket wicket preparation (plus cost of materials)	\$375.00	\$393.75
Privileged access	\$67.00	\$70.00
Annual concessional lease rental fee (or the current rental, whichever is higher) - cost of lease preparation to be met by lessee		\$1.00
HALLS		
Urban halls - Class A (Bell Block Hall, Inglewood Town Hall, Waitara War Memorial Hall and Star Gymnasium)		
Casual user	\$50.00 per hour	\$52.50 per hour
Regular user (Category 1)	\$23.50 per hour	\$24.75 per hour
Regular user (Category 2)	\$11.75 per hour	\$12.50 per hour

Fees and Charges - Parks



	2014/15	2015/16
Urban halls - Class B (Merrilands Domain Hall, Fred Tucker Community Centre Hall and Lounge, Bellringer Pavilion)		
Casual user	\$44.50 per hour	\$46.75 per hour
Regular user (Category 1)	\$21.25 per hour	\$22.50 per hour
Regular user (Category 2)	\$10.75 per hour	\$11.50 per hour
Urban halls - Class C (Onuku Taipari Hall, Ferndale Hall, Ōākura Hall, Hempton Hall, Clifton Park Pavilion)		
Casual user	\$44.00 per hour	\$46.25 per hour
Regular user (Category 1)	\$18.60 per hour	\$19.50 per hour
Regular user (Category 2)	\$10.00 per hour	\$10.50 per hour
Urban halls - Class D (Fred Tucker Community Centre Meeting Room)		
Casual user	\$37.00 per hour	\$39.00 per hour
Regular user (Category 1)	\$16.00 per hour	\$16.75 per hour
Regular user (Category 2)	\$8.00 per hour	\$8.50 per hour
Urban halls - Class E (Waitara War Memorial Hall Theatre)		
Casual user	\$32.50 per hour	\$34.25 per hour
Regular user (Category 1)	\$12.75 per hour	\$13.50 per hour
Regular user (Category 2)	\$7.00 per hour	\$7.50 per hour
Urban halls - Class F (Fred Tucker Community Centre Lounge, Bell Block Hall Supper Room, Inglewood Town Hall Supper Room, Hempton Hall Supper Room, Waitara War Memorial Hall Meeting Room)		
Casual user	\$29.20 per hour	\$30.75 per hour
Regular user (Category 1)	\$13.25 per hour	\$14.00 per hour
Regular user (Category 2)	\$7.50 per hour	\$8.00 per hour

Note.

Casual user. Hall users that book a hall for a one-off event, one that does not occur on a regular (weekly, monthly or annual) basis.

Regular user (Category 1). Hall users that have a regular (weekly, monthly or annual) booking for Council-owned halls and have a membership that contains less than 60 per cent children (under 14 years of age) and/or superannuitants.

Regular user (Category 2). Hall users that have a regular (weekly, monthly or annual) booking for Council-owned halls and have a membership that contains 60 per cent or more children (under 14 years of age) and/or superannuitants.

Fees and Charges - Parks

	2014/15	2015/16
CEMETERIES AND CREMATORIUM		
Burial plot purchase		
Adult	\$3,265.00	\$3,430.00
Child (under 14)	\$1,635.00	\$1,720.00
Returned Serviceperson (in cemeteries where Returned Services sections are provided)	No charge	No charge
Cremation plot purchase		
Plot	\$1,070.00	\$1,125.00
Returned Serviceperson (in cemeteries where Returned Services sections are provided)	No charge	No charge
Interment fees (includes a contribution to the maintenance of cemeteries)		
Adult/Returned Serviceperson	\$1,755.00	\$1,845.00
Stillborn	\$440.00	\$462.00
Child (under 14)	\$875.00	\$920.00
Disinterment fee	\$3,450.00	\$3,622.50
Public holiday/weekend surcharge	\$630.00	\$661.50
Ash interment fees (includes a contribution to the maintenance of cemeteries)		
Ashes	\$440.00	\$462.00
Returned Serviceperson	\$440.00	\$462.00
Disinterment	\$440.00	\$462.00
Cremation fees		
Adult	\$750.00	\$750.00
Stillborn	\$175.00	\$175.00
Child (under 14)	\$350.00	\$350.00
Medical certificate	No charge	No charge
Garden of Remembrance fee for non-Taranaki Crematorium cremations	\$440.00	\$462.00

Fees and Charges - Parks



	2014/15	2015/16
Chapel public usage		
Comital only	\$40.00	\$42.00
Full service	\$262.00	\$275.10
Other fees		
Transfer/disposal of plot	\$95.00	\$99.75
Record extract fees	First 15 minutes free, then \$30.00 per 15 minutes thereafter	First 15 minutes free, then \$30.00 per 15 minutes thereafter

Fees and Charges - Recreation and Events

	2014/15	2015/16
EVENT VENUES		
The rates quoted in this section relate to base hire rates only. Any additional costs incurred as part of venue hire requirements will be charged as and when they occur.		
TSB Showplace		
A 40 per cent rebate will apply to 'not for profit' community group bookings that meet the criteria of being a registered charitable trust or incorporated society.		
TSB Theatre		
Performance day - first/single performance (includes eight hours of technical manager and six hours of duty manager)	\$2,982.53	\$3,026.86
Second performance - same day (includes six hours of technical manager and four hours of duty manager)	\$1,449.00	\$1,470.59
Rehearsal and pack in/out days (staff, energy and cleaning additional)	\$597.71	\$606.11
Theatre Royal		
Full rental (includes four hours of technical manager and six hours of duty manager)	\$1,630.13	\$1,654.30
Second performance - same day (includes two hours of technical manager and four hours of duty manager)	\$1,056.56	\$1,071.83
Rehearsal and pack in/out days (staff, energy and cleaning additional)	\$597.71	\$606.11
Alexandra Room		
Full day (staff additional)	\$603.75	\$612.96
Lounges - booking requirements vary	Prices are quoted per individual booking requirements	Prices are quoted per individual booking requirements
TSB Bowl of Brooklands		
Full day - concert/public event hire	By negotiation (varies due to event)	By negotiation (varies due to event)
Rehearsal and pack in/out days	By negotiation (varies due to event)	By negotiation (varies due to event)
Function on stage	\$892.50	\$905.00
Stage only - per hour hire (minimum two hours - conditions apply)	\$105.00 includes toilets	\$110.00 includes toilets

Fees and Charges - Recreation and Events



	2014/15	2015/16
TSB Stadium		
Expos/trade shows/sales		
Commercial:		
• Entire stadium - per event day (12 hours)	\$2,840.50 plus event on costs	\$2,882.50 plus event on costs
• Entire stadium - per pack in/out day (12 hours)	\$1,422.55 plus event on costs (hourly rate can be negotiated if required)	\$1,445.00 plus event on costs (hourly rate can be negotiated if required)
Non profit:		
• Entire stadium - per event day (12 hours)	\$1,905.55 plus event on costs	\$1,935.00 plus event on costs
• Entire stadium - per pack in/out day (12 hours)	\$954.50 plus event on costs (hourly rate can be negotiated if required)	\$970.00 plus event on costs (hourly rate can be negotiated if required)
Sport/community use		
Fees have been structured to reflect weekday, evening and weekend demand by district community sport and user groups. Fees have been calculated at a higher rate for evenings and weekends to reflect demand and any extra costs in staff after hours and technical call out rates.		
International, national, regional sport:		
• Entire stadium - per event day (12 hours)	\$1,420.00 plus event on costs	\$1,442.50 plus event on costs
• Entire stadium - weekdays (8am to 6pm)	\$130.00 per hour plus event on costs	\$132.00 per hour plus event on costs
• Entire stadium - evenings (6pm to midnight, weekends and public holidays)	\$140.00 per hour plus event on costs	\$142.25 per hour plus event on costs

Fees and Charges - Recreation and Events

	2014/15	2015/16
District/community sport and user groups:		
• Entire stadium - per event day (12 hours)	\$960.00	\$975.00
• Entire stadium - weekdays (8am to 6pm)	\$90.00 per hour	\$91.25 per hour
• Entire stadium - evenings (6pm to midnight,) weekends and public holidays	\$95.00 per hour	\$96.50 per hour
• Per court - weekdays (8am to 6pm)	\$37.00 per hour	\$37.50 per hour
• Per court - evenings (6pm to mighnight), weekends and public holidays	\$43.00 per hour	\$43.50 per hour
Schools:		
• Entire stadium - per event day (12 hours)	\$500.00	\$520.00
• Entire stadium - weekdays (8am to 6pm)	\$47.50 per hour	\$50.00 per hour
• Entire stadium - evenings (6pm to midnight,) weekends and public holidays	\$52.50 per hour	\$55.00 per hour
• Per court - weekdays (8am to 6pm)	\$22.00 per hour	\$22.50 per hour
• Per court - evenings (6pm to mighnight), weekends and public holidays	\$28.50 per hour	\$30.00 per hour
Concerts and entertainment showcases		
Entire stadium - per event day (12 hours)	No set fees - by negotiation with hirers	No set fees - by negotiation with hirers
Entire stadium - per pack in/out day (12 hours)	No set fees - by negotiation with hirers	No set fees - by negotiation with hirers
Conferences/dinners		
Entire stadium - per event day (12 hours)	\$1,850.00 plus event on costs	\$1,875.00 plus event on costs
Entire stadium - per pack in/out day (12 hours)	\$925.00 plus event on costs	\$937.50 plus event on costs
<i>Note. Event on costs include functional services provided by the stadium: energy use, security, front of house staff, ushers, ticket sellers, cleaning, waste disposal, duty manager and maintenance crew, chairs, tables and partitions and any other equipment and resource requested by hirers not normally supplied by the TSB Stadium.</i>		

Fees and Charges - Recreation and Events



	2014/15	2015/16
Yarrow Stadium		
All prices include electricity and cleaning. All pricing is exclusive of food and beverages, staffing, security, technical requirements Stadium management may determine that specific functions require security.		
Legends Lounge		
Expos/trade shows/sales/meetings:		
• Full day (12 hours)	\$1,125.00	\$1,125.00
• Half day (6 hours)	\$620.00	\$650.00
• Per hour	\$123.00	\$123.00
Weddings/dinners	Hire fee will be determined in consultation with the Yarrow Stadium caterers, on a case by case basis	Hire fee will be determined in consultation with the Yarrow Stadium caterers, on a case by case basis
Southern Room - Presidents Room		
Business day (8am to 5pm)	\$225.00	\$150.00
Per hour rate outside these hours	\$30.00	\$25.00
Concourse		
Expos/trade shows/sales/meetings:		
• Full day (12 hours)	\$950.00 plus on costs	\$950.00
• Half day (6 hours)	\$525.00 plus on costs	\$550.00
• Per hour	\$95.00	\$95.00
Weddings/dinners	Hire fee will be determined in consultation with the Yarrow Stadium caterers, on a case by case basis	Hire fee will be determined in consultation with the Yarrow Stadium caterers, on a case by case basis
Media Room		
Business day (8am to 5pm)	\$165.00	\$150.00
Per hour rate outside the hours 8am to 5pm	\$20.00	\$25.00

Fees and Charges - Recreation and Events

	2014/15	2015/16
TODD ENERGY AQUATIC CENTRE AND SWIMMING POOLS		
All children under eight must be accompanied by a parent/caregiver actively supervising the child.		
Todd Energy Aquatic Centre - entry fees		
Adult	\$5.00	\$5.50
Adult - happy hour	\$4.00	\$4.50
Child/senior - happy hour	\$2.50	\$2.50
Child (at school)	\$3.50	\$3.50
Senior citizen (over 60)	\$3.50	\$3.50
SuperGold card holder	\$2.50	\$2.80
Spectator	\$1.50	\$1.50
Caregiver (this includes a parent/caregiver of a child under eight plus the child or a parent/caregiver of a disabled person plus the disabled person)	\$3.50	\$3.50
Preschooler	Free with paying adult	Free with paying adult
Fitness Centre entry (gym) - casual	\$15.00	\$15.00
Sauna and steam room	\$4.00 plus entry	\$4.00 plus entry
Hydroslide all day pass	\$3.50 plus entry	\$4.00 plus entry
Group booking 10 people or more:		
• Child swim only	\$3.20	\$3.20
• Child swim and hydroslide	\$6.00	\$6.00
• Adult swim only	\$4.50	\$5.00
• Adult swim and hydroslide	\$7.50	\$8.00
School group booking 10 people or more:		
• Child structured activities, learn to swim etc	\$2.50	\$2.50
• Child fun swim	\$3.20	\$3.20
Pool staff hire - normal operating hours	\$25.00 plus entry	\$25.00 plus entry
Pool staff hire - after operating hours	\$40.00 plus entry	\$40.00 plus entry

Fees and Charges - Recreation and Events



	2014/15	2015/16
Locker per two hours	\$2.00	\$2.00
Tog/towel/rash top hire (plus security deposit of car keys or watch)	\$5.00	\$5.00
Todd Energy Aquatic Centre - concession cards (concession cards expire after one year)		
Adult - swim x 50	\$200.00	\$220.00
Adult - swim x 25	\$106.00	\$115.00
Adult - swim x 11	\$50.00	\$55.00
SuperGold card holder - swim x 11	\$25.00	\$27.50
Child/senior - swim x 50	\$140.00	\$140.00
Child/senior - swim x 25	\$75.00	\$75.00
Child/senior - swim x 11	\$35.00	\$35.00
Adult - swim/sauna x 50	\$270.00	\$300.00
Adult - swim/sauna x 11	\$75.00	\$85.00
Adult - gym/swim/sauna/steam x 50	\$310.00	\$357.00
Adult - gym/swim/sauna/steam x 25	\$178.00	\$205.00
Adult - gym/swim/sauna/steam x 11	\$86.00	\$100.00
Student (high school student aged 14 or above) - gym/swim/sauna/steam x 50	\$258.00	\$297.00
Student (high school student aged 14 or above) - gym/swim/sauna/steam x 25	\$145.50	\$167.00
Student (high school student aged 14 or above) - gym/swim/sauna/steam x 11	\$72.50	\$83.00
Senior citizenen - swim/sauna x 11		\$75.00
50s forward - gym/aqua x 11	\$55.00	\$55.00
Child/senior - aquarobics x 11	\$60.00	\$60.00
Adult - aquarobics x 11	\$70.00	\$75.00
Adult - happy hour x 11	\$40.00	\$45.00
Todd Energy Aquatic Centre - gym/swim membership		
12 months	\$595.00	\$595.00
Six months	\$365.00	\$365.00
One month	\$90.00	\$90.00

Fees and Charges - Recreation and Events

	2014/15	2015/16
Direct debit	\$55.00 per month	\$55.00 per month
Fitness consultation	\$50.00	\$50.00
Fitness professional tuition - one hour	\$50.00	\$50.00
Aqua Programme	\$20.00	\$20.00
Todd Energy Aquatic Centre - learn to swim lessons (includes entry)		
Adult x 10	\$110.00	\$110.00
Child x 10	\$100.00	\$100.00
Water baby x 10	\$100.00	\$100.00
Toddler x 10	\$100.00	\$100.00
One on one lesson (half hour)	\$35.00	\$35.00
Todd Energy Aquatic Centre - Aquarobics and 50s Forward programmes (includes entry)		
Senior citizen	\$6.00	\$6.00
Adult	\$7.00	\$7.50
Child	\$6.00	\$6.00
50s forward	\$5.50	\$5.50
Pre and post natal class	\$7.00	\$7.00
Todd Energy Aquatic Centre - childminding		
One child	\$4.00	\$4.00
Two children	\$5.00	\$5.00
Additional child	\$2.00	\$2.00
Todd Energy Aquatic Centre - additional charges		
Barclay Room hire (peak)	\$20.00 per hour	\$20.00 per hour
Barclay Room hire (off peak)	\$15.00 per hour	\$15.00 per hour
Lane hire:		
• 50m lane	\$15.00 per hour	\$20.00 per hour
• 25m lane	\$10.00 per hour	\$15.00 per hour
BBQ hire	\$20.00 per hour	\$20.00 per hour

Fees and Charges - Recreation and Events



	2014/15	2015/16
Inglewood/Waitara/Okato pools - entry fees		
Adult	\$3.00	\$3.00
SuperGold card holder	\$2.00	\$2.00
Child	\$2.00	\$2.00
Adult with child up to age eight	\$2.00	\$2.00
Spectator	\$1.00	\$1.00
School group booking 10 people or more:		
• Child - structured activities, learn to swim etc	Free	Free
• Child - fun swim	\$1.40	\$1.40
Pool staff hire - normal operating hours	\$25.00 per hour	\$25.00 per hour
Pool staff hire - after operating hours	\$40.00 per hour	\$40.00 per hour
Inglewood/Waitara/Okato pools - concession cards		
Adult - swim x 11	\$30.00	\$30.00
Child - swim x 11	\$20.00	\$20.00
SuperGold card holder - swim x 11	\$20.00	\$20.00
Adult season pass	\$115.00	\$115.00
Child season pass	\$60.00	\$60.00

SUBDIVISION CONSENTS AND ASSOCIATED PROCESSES

Charge out rates

There are two resource consent processing group charge out rates:

1. The administration charge out rate applies to front of house carrying out application/documentation acceptance and support services functions including record keeping and other incidental administrative tasks.
2. The technical charge out rate applies to all inputs by environmental planners (including team leaders and managers), technical officers and monitoring officers. The hourly charge out rates include the use of vehicles, phone calls, internet charges, use of equipment, stationery, incidental business support and incidental photocopying.

Other charges

1. External inputs. These are Council technical inputs external to the Resource Consents Team staff and contractors. These include policy advisors, development engineers, roading engineers, secretariat and Councillor hearing related costs.
2. Specialist inputs. These are inputs of skills and expertise external to the Council needed to address application issues such as legal, archaeological, iwi consultation, hazard assessment, traffic engineering, arboreal, landscape assessment, specialised resource management advice and the use of hearings commissioners. Contractors fulfilling the roles normally handled by the Resource Consents Team are not specialist inputs.

Fee types

There are three fee types:

1. Fixed fee. This fee covers all costs for a process, product or aspect of an application. The amount is fixed – no additional costs will be charged by the Council in regard to the application up to the stage the document or consent is issued.
2. Set base fee. This is an all inclusive fee covering the administration and technical processing work by the Resource Consents Team which covers receiving, processing and issuing the document or consent. Additional charges will apply for external and specialist inputs if required.
3. Base fee. The base fee is non-refundable except in accordance with the refund criteria. This fee is set at a level intended to cover a straight-forward application with no external inputs or other case specific costs.

This fee will cover the receipt and issue of the application and initial monitoring together with up to a specified number of hours of resource consents processing group technical inputs that typically remain after these costs are deducted.

Applications requiring external or specialist inputs will reduce the number of processing hours from that stated.

In some instances the base fee will be exceeded.

Matters that could cause the base fee to be exceeded include external or specialist inputs, pre hearing or other meetings, significant mail outs or photocopying, amendments or additional information or application complexity. Invoices will be sent out where fees paid are exceeded.

Fees and Charges - Regulatory Services



Payment of fees

- Application fees are to be paid at the time of lodgement unless alternative payment arrangements have been formally approved.
- A reduced application fee may be considered by the Manager Consents where unusual circumstances or the characteristics of the application would make it inappropriate to charge the normal fee.
- Additional fees will be required to be paid before the continuation of processing where an application belongs within a higher fee category.
- Where an application falls within more than one fee category, the higher fee category will apply.
- Initial monitoring fees (if applicable) are due for payment at the time of consent issue. These normally will be deducted from the application fee.
- Processing costs exceeding the fee paid will be invoiced. Invoicing may be periodic or at the completion of processing.
- Non-payment of fees or invoiced additional processing costs will result in processing or consent issue being suspended unless alternative payment arrangements have been formally agreed.

Refunds

Where applications are withdrawn a refund will be considered. Refunds will exclude all charges incurred up to the date of withdrawal of application.

	2014/15	2015/16
Consent processing - non-notified		
Cross lease amendment	\$480.00 base fee (includes up to 2.5 hours technical processing)	\$480.00 base fee (includes up to 2.5 hours technical processing)
Other non-notified subdivision consents:		
<i>Controlled.</i> A controlled subdivision consent refers to those resource consents for subdivision that are a controlled activity under the District Plan	\$1,175.00 base fee (includes up to 5.5 hours technical processing)	\$1,204.00 base fee (includes up to 5.5 hours technical processing)
<i>Discretionary/non-complying.</i> A discretionary/non-complying consent refers to those resource consents for subdivision that are a discretionary or non-complying activity under the District Plan. This will include all discretionary subdivision triggered by overlay rules and all discretionary/non-complying subdivision under that category of "subdivision of land" parameter within each environment area	\$1,645.00 base fee (includes up to 8 hours technical processing)	\$1,687.00 base fee (includes up to 8 hours technical processing)

Fees and Charges - Regulatory Services

	2014/15	2015/16
Consent processing - limited notification		
Limited notification subdivision consents	\$5,940.00 base fee (includes up to 30 hours technical processing)	\$5940.00 base fee (includes up to 30 hours technical processing)
Consent processing - public notification		
Publicly notified subdivision consents	\$7,730.00 base fee (includes up to 35 hours technical processing)	\$7,928.00 base fee (includes up to 35 hours technical processing)
Other consent related processes		
Extension of time (s125 Resource Management Act 1991 (RMA))	50% of applicable current application fee (base fee principles apply)	50% of applicable current application fee (base fee principles apply)
Change or cancellation of conditions (s127 RMA)	50% of applicable current application fee (base fee principles apply)	50% of applicable current application fee (base fee principles apply)
Review of conditions (s128 RMA)	50% of applicable current application fee (base fee principles apply)	50% of applicable current application fee (base fee principles apply)
Approval (s226 RMA)	\$700.00 set base	\$700 set base
Building line restriction cancellation (s327A Local Government Act 1974 (LGA 1974))	\$700.00 set base	\$700.00 set base
Right-of-way (s348 LGA 1974) approval	\$700.00 set base	\$718.00 set base
Post approval processes		
Cancellation/variation of a consent notice (s221 RMA), cancellation/variation of amalgamation condition (s240 RMA), cancellation/variation of resource consent (s138 RMA)	\$1,230.00 base fee (includes up to 6.5 hours technical processing)	\$1,262.00 base fee (includes up to 6.5 hours technical processing)
Plan approval s223 RMA certificates:		
• Up to eight lots	\$260.00 fixed fee	\$267.00 fixed fee
• Greater than eight lots	\$386.00 fixed fee	\$396.00 fixed fee

Fees and Charges - Regulatory Services



	2014/15	2015/16
Records system fee - payable with request for s223 RMA approval:		
• Subdivision with two to eight lots (per lot)	\$26.00 fixed fee per lot	\$26.00 fixed fee per lot
• Subdivision with nine to 20 lots (per lot)	\$23.00 fixed fee per lot	\$23.00 fixed fee per lot
• Subdivision with greater than 20 lots (per lot)	\$18.00 fixed fee per lot	\$18.00 fixed fee per lot
Completion of conditions certificate (s224(c) RMA):		
• No engineering conditions	\$228.00 fixed fee	\$234.00 fixed fee
• Engineering plan - right-of-way for up to six lots	\$300.00 base fee (includes up to 1.5 hours technical processing)	\$308.00 base fee (includes up to 1.5 hours technical processing)
• Engineering conditions included, e.g. vehicle crossings, sewer and water connections). Includes single asset water main vesting	\$388.00 base fee (includes up to 2 hours technical processing)	\$398.00 base fee (includes up to 2 hours technical processing)
• Engineering conditions where land/work vesting in Council on deposit of plan and inspections have been carried out under NZS4404:2004 S.1.5.5	\$1,335.00 base fee (includes up to 7 hours technical processing)	\$1,369.00 base fee (includes up to 7 hours technical processing)
All other certificates (s221, S222, S224(f), s230, s232, s238, s240, s241, s243 RMA; s5 1(a) Unit Titles Act 1972; s348 LGA 1974)	\$255.00 fixed fee	\$262.00 fixed fee
Cancellation/variation of all other certificates (s234, s240, s241, s243 RMA)	\$255.00 fixed fee	\$262.00 fixed fee
Engineering plan approval	\$536.00 base fee (includes up to 2.5 hours technical processing)	\$550.00 base fee (includes up to 2.5 hours technical processing)
Complex where land/work vesting in Council	\$1,020.00 base fee (includes up to 5 hours technical processing)	\$1,046.00 base fee (includes up to 5 hours technical processing)
Inspection of engineering infrastructure works and monitoring associated with subdivision consent	At cost	At cost
Objection to conditions (s357 RMA) - administration fee	\$490.00 base fee	\$503.00 base fee

Fees and Charges - Regulatory Services

	2014/15	2015/16
Bond:		
• Preparation through to release or cancellation	\$476.00 fixed fee	\$488.00 fixed fee
• Legal/engineering inputs	At cost	At cost
Charges for advice or information		
Requests for advice or information (excludes requests under Official Information and Meetings Act where Council policy applies). Charges will normally apply after the first half hour of work on any topic	At cost	At cost
Charges for other inputs		
Development enquiries or meetings and related work	At cost	At cost
External inputs - these are Council inputs external to the Resource Consents Team	At cost	At cost
Use of specialist or external resources for facilitation, mediation, hearings, consultation, legal advice or referral, specialised or expert advice, or peer review for consents or monitoring processes	Actual cost plus 10%	Actual cost plus 10%
Inspection of building to be relocated outside the district		\$250.00
Pre-application fee, including request for bond reconciliation		\$250.00
Processing group hourly rates		
Development Engineer	\$192.00 per hour	\$197.00 per hour
Administrative fee - includes front of house and support services	\$128.00 per hour	\$131.00 per hour
Technical charge - includes environmental planners, technical officers and monitoring officers	\$170.00 per hour	\$174.00 per hour
Development Contributions (refer to the Policy on Development Contributions in the Long-Term Plan 2015-2025)		
Development contributions are collected to ensure that infrastructure and community facilities support the needs of the growing community and that the costs of new development are shared by developers rather than being funded entirely by ratepayers.		
Development contributions are required if a development:		
1. Increases demand on stormwater, wastewater, water or road assets, or increases the demand for community facilities; and		
2. Is a new residential, commercial, retail or industrial development.		
Development contributions are payable before issuing a s224(c) (RMA) certificate.		

Fees and Charges - Regulatory Services



LAND USE CONSENTS AND ASSOCIATED PROCESSES

Charge out rates

There are two resource consent processing group charge out rates:

3. The administration charge out rate applies to front of house carrying out application/documentation acceptance and support services functions including record keeping and other incidental administrative tasks.
4. The technical charge out rate applies to all inputs by environmental planners (including team leaders and managers), technical officers and monitoring officers. The hourly charge out rates include the use of vehicles, phone calls, internet charges, use of equipment, stationery, incidental business support and incidental photocopying.

Other charges

1. External inputs. These are Council technical inputs external to the Resource Consents Team staff and contractors. These include policy advisors, development engineers, roading engineers, secretariat and Councillor hearing related costs.
2. Specialist inputs. These are inputs of skills and expertise external to the Council needed to address application issues such as legal, archaeological, iwi consultation, hazard assessment, traffic engineering, arboreal, landscape assessment, specialised resource management advice and the use of hearings commissioners. Contractors fulfilling the roles normally handled by the Resource Consents Team are not specialist inputs.

Fee types

There are three fee types:

1. Fixed fee. This fee covers all costs for a process, product or aspect of an application. The amount is fixed – no additional costs will be charged by the Council in regard to the application up to the stage the document or consent is issued.
2. Set base fee. This is an all inclusive fee covering the administration and technical processing work by the Resource Consents Team which covers receiving, processing and issuing the document or consent. Additional charges will apply for external and specialist inputs if required.
3. Base fee. The base fee is non-refundable except in accordance with the refund criteria. This fee is set at a level intended to cover a straight-forward application with no external inputs or other case specific costs.

This fee will cover the receipt and issue of the application and initial monitoring together with up to a specified number of hours of resource consents processing group technical inputs that typically remain after these costs are deducted.

Applications requiring external or specialist inputs will reduce the number of processing hours from that stated.

In some instances the base fee will be exceeded.

Matters that could cause the base fee to be exceeded include external or specialist inputs, pre hearing or other meetings, significant mail outs or photocopying, amendments or additional information or application complexity. Invoices will be sent out where fees paid are exceeded.

Fees and Charges - Regulatory Services

Payment of fees

- Application fees are to be paid at the time of lodgement unless alternative payment arrangements have been formally approved.
- A reduced application fee may be considered by the Manager Consents where unusual circumstances or the characteristics of the application would make it inappropriate to charge the normal fee.
- Additional fees will be required to be paid before the continuation of processing where an application belongs within a higher fee category.
- Where an application falls within more than one fee category, the higher fee category will apply.
- Initial monitoring fees (if applicable) are due for payment at the time of consent issue. These normally will be deducted from the application fee.
- Processing costs exceeding the fee paid will be invoiced. Invoicing may be periodic or at the completion of processing.
- Non-payment of fees or invoiced additional processing costs will result in processing or consent issue being suspended unless alternative payment arrangements have been formally agreed.

Refunds

Where applications are withdrawn a refund will be considered. Refunds will exclude all charges incurred up to the date of withdrawal of application.

	2014/15	2015/16
Airport flight path		
Erection of structures and planting of trees (OL1, 2, 3, 4 New Plymouth District Plan) within the airport designation only	\$1,080.00 set base (Includes up to 5 hours technical processing)	\$1,108.00 set base (Includes up to 5 hours technical processing)
Significant Natural Areas (SNA's)		
Erection of fences or other minor works within the dripline of an SNA which requires some removal of the bush	No set base fee for non-notified applications, additional charges will apply for external and specialist inputs if required	No set base fee for non-notified applications, additional charges will apply for external and specialist inputs if required
Trimming/fencing of the boundary line (application to establish and fence an SNA boundary line)	No set base fee for non-notified applications, additional charges will apply for external and specialist inputs if required	No set base fee for non-notified applications, additional charges will apply for external and specialist inputs if required

Fees and Charges - Regulatory Services



	2014/15	2015/16
Indigenous vegetation disturbance within an SNA (OL60 New Plymouth District Plan)	No set base fee for non-notified applications, additional charges will apply for external and specialist inputs if required	No set base fee for non-notified applications, additional charges will apply for external and specialist inputs if required
Category A Heritage Buildings		
Alterations and additions to heritage buildings and items (OL36 New Plymouth District Plan)	No set base fee for non-notified applications, additional charges will apply for external and specialist inputs if required	No set base fee for non-notified applications, additional charges will apply for external and specialist inputs if required
Amenity and Notable Trees		
Work to or within the dripline of an amenity tree or notable tree (OL43-49; Bus4, 55, 56, 68; OS4, 50, 51, 61 New Plymouth District Plan)	\$1,080.00 base fee (Includes up to 5 hours technical processing)	\$1,108.00 base fee (Includes up to 5 hours technical processing)
Removal or destruction of an amenity tree or notable tree (OL50, Bus69, OS62 New Plymouth District Plan)	\$1,080.00 base fee (Includes up to 5 hours technical processing)	\$1,108.00 base fee (Includes up to 5 hours technical processing)
Waahi Tapu Archaeological Sites		
Erection of fences and other structures and earthworks (OL83, 84, 86 New Plymouth District Plan)	\$1,080.00 base fee (Includes up to 5 hours technical processing)	\$600 for non-notified applications, additional charges will apply for external and specialist inputs if required
Relocation of buildings		
From within the district (Res19, Rur33, Bus23, OS19 New Plymouth District Plan)	\$1,080.00 base fee (Includes up to 5 hours technical processing)	\$1,108.00 base fee (Includes up to 5 hours technical processing)
From outside the district (Res19, Rur33, Bus23, OS19 New Plymouth District Plan)	\$1,204.00 base fee (Includes up to 5 hours technical processing)	\$1,235.00 base fee (Includes up to 5 hours technical processing)

Fees and Charges - Regulatory Services

	2014/15	2015/16
Temporary events		
Operation of a temporary event in accordance with the controlled temporary event provisions	\$300.00	\$300.00
Temporary event bonds (if required)	\$62.00	\$65.00
Controlled activity		
Single rule not met	\$900.00 base fee (Includes up to 4 hours technical processing)	\$923.00 base fee (Includes up to 4 hours technical processing)
Special controlled activity fee		
Controlled activity under rules Rur16 and/ or Rur17	\$700.00 fixed fee	\$718.00 fixed fee
Controlled or restricted discretionary activity		
Up to two rules not met	\$1,160.00 base fee (Includes up to 5.5 hours technical processing)	\$1,190.00 base fee (Includes up to 5.5 hours technical processing)
Three to five rules not met	\$1,642.00 base fee (Includes up to 8.5 hours technical processing)	\$1,684.00 base fee (Includes up to 8.5 hours technical processing)
More than five rules not met	\$3,000.00 base fee (Includes up to 16 hours technical processing)	\$3,077.00 base fee (Includes up to 16 hours technical processing)
Land use consents		
Limited notification	\$5,942.00 base fee (Includes up to 32 hours technical processing)	\$5942.00 base fee (Includes up to 32 hours technical processing)
Publicly notified	\$8,740.00 base fee (Includes up to 32 hours technical processing)	\$8,964.00 base fee (Includes up to 32 hours technical processing)
Other consent/planning processes		
Extensions of time, change or cancellation of conditions, review of conditions	50% of applicable current fixed/set base/base fee	50% of applicable current fixed/set base/base fee
Objections to conditions (s357 RMA) - administration fee	\$490.00 base fee	\$503.00 base fee

Fees and Charges - Regulatory Services



	2014/15	2015/16
Monitoring and compliance		
File keeping, communications, meetings, research, site visit time	\$170.00 per hour at cost	\$174.00 per hour at cost
Specialist inputs	Actual cost plus 10%	Actual cost plus 10%
Monitoring programme fee (to be paid at time of application lodgement)		
Controlled activities including those with no application fee	\$82.00 base fee	\$82.00 base fee
Restricted Discretionary and Discretionary activities including those with no application fee and designations	\$164.00 base fee	\$164.00 base fee
Certificates		
Certificate of Compliance	\$1,080.00 base fee (Includes up to 5 hours technical processing)	\$1,108.00 base fee (Includes up to 5 hours technical processing)
Certificate of existing use	\$1,080.00 base fee (Includes up to 5 hours technical processing)	\$1,108.00 base fee (Includes up to 5 hours technical processing)
Sale of liquor - new or reapproval with changes	\$409.00 fixed fee	\$419.00 fixed fee
Sale of liquor - reapproval with no changes	\$205.00 fixed fee	\$210.00 fixed fee
Overseas Investment Certificate	\$512.00 fixed fee	\$525.00 fixed fee
Designations		
Notice of requirements or alterations to designations:		
• Non-notified	\$1,630.00 base fee (Includes up to 8 hours technical processing)	\$1,672.00 base fee (Includes up to 8 hours technical processing)
• Notified	\$7,455.00 base fee (Includes up to 36 hours technical processing)	\$7,646.00 base fee (Includes up to 36 hours technical processing)
• Assessment of Outline Plans		\$1,108.00 base fee (Includes up to 5 hours technical processing)

Fees and Charges - Regulatory Services

	2014/15	2015/16
Heritage order		
Process review indicates that dependent upon issues, the stance of submitters and process costs can range from \$7,200.00 to greater than \$18,500.00. Actual costs are very difficult to predict. There will usually be additional invoiced costs	\$7,455.00 base fee (Includes up to 30 hours technical processing)	\$7,646.00 base fee (Includes up to 30 hours technical processing)
Plan changes		
Process review indicates that the cost of most plan changes is significant. The deposit (base fee) set is at a minimal level and there will usually be additional invoiced costs	\$18,900.00 base fee (Includes up to 30 hours technical processing)	\$19,385.00 base fee (Includes up to 30 hours technical processing)
Charges for information requests		
Request for information or research (excludes requests under Official Information and Meetings Act where Council policy applies)	At cost	At cost
Charges for other inputs		
Development enquiries or meetings and related work	At cost	At cost
External inputs - these are the Council inputs external to the Resource Consents Team	At cost	At cost
Specialist inputs - these are inputs external to the Council such as a facilitator, mediator, commissioner, legal, technical advice on matters such as hazardous substances, noise and landscapes	Actual cost plus 10%	Actual cost plus 10%
Processing team hourly rates		
Development engineer	\$192.00 per hour	\$197.00 per hour
Administration - includes front of house and support services	\$128.00 per hour	\$131.00 per hour
Technical - includes environmental planners, technical officers and monitoring officers	\$170.00 per hour	\$174.00 per hour

Fees and Charges - Regulatory Services



	2014/15	2015/16
Development Contributions (refer to the Policy on Development Contributions in the Long-Term Plan 2015-2025)		
Development contributions are collected to ensure that infrastructure and community facilities support the needs of the growing community and that the costs of new development are shared by developers rather than being funded entirely by ratepayers.		
Development contributions are required if a development:		
<ol style="list-style-type: none">1. Increases demand on stormwater, wastewater, water or road assets, or increases the demand for community facilities; and2. Is a new residential, commercial, retail or industrial development.		
These are to be paid prior to the commencement of the consented activity or within 180 days of consent being granted whichever comes first.		

BUILDING CONSENTS AND ASSOCIATED PROCESSES

Fee types

There are two fee types:

1. Fixed fee. This fee covers projects where the costs are easily identified before application, or where an average rate is appropriate. The amount is fixed. No additional costs will be charged by the Council in regard to the fee quoted.
2. Base fee. The base fee is based on the anticipated costs for the project and is non-refundable..

In some cases actual costs of a project may exceed the estimated minimum fee, due to external or specialist inputs, amendments, additional information submitted, application complexity, inspection complexity or additional inspections undertaken.

At the end of a project, if the actual costs have significantly exceeded the minimum fee, an invoice for the additional costs will be sent and are required to be paid prior to issue of a code compliance certificate.

Cancellations

When an application is withdrawn before the consent is issued and fees are outstanding, an invoice for the work completed to date will be sent to the fee payer.

If an application is withdrawn after the consent is issued, a refund will be sent to the payer for monies not used by the activities to date.

Payment of fees

The total fee and levies applicable will be asked for when you submit your application. We would appreciate that this is paid when applications are lodged, however if the applicant is not responsible for the cost an invoice can be sent to the owner when the consent is ready to be issued and must be paid in full when the consent is picked up.

Extra inspections or re-inspection will be involved at the end of the project and are required to be paid prior to the issue of a code compliance certificate.

- A reduced application fee may be set by the Manager Building where unusual circumstances or the characteristics of the application would make it inappropriate to charge the normal fixed or base fee.
- Where an application belongs within a higher fee category, additional fees will be required to be paid before the continuation of processing. This will apply when work is undervalued. The estimated value of the finished work will be used.
- Where an application falls within more than one fee category, the higher fee category will apply.
- Non-payment of fees or the invoiced additional processing costs will result in processing or inspection being suspended unless alternative payment arrangements have been formally agreed.

A typical calculation of the fee you are to pay can be done using this formula:

Value of work is \$20,000 or under - base fee for category + Accreditation Levy.

Value of work is over \$20,000 - base fee category + DBH Levy + BRANZ Levy + Accreditation Levy.

Fees and Charges - Regulatory Services



	2014/15	2015/16
TABLE 1: Building consent process (building consent and project information memorandum inclusive) Note: Unless otherwise specified, for uses that fall into more than one category, the higher cost category applies.		
Dwellings - new and additions (includes attached garages and any external buildings used for habitation. It also includes any component that is part of the building at the time of construction, e.g. decks, pergolas.) Note: An addition is building work that results in an increase in the size of the footprint and/or the building envelope.		
RES1 < \$15,000	\$625.00	\$640.00
RES2 \$15,000 < \$25,000	\$1,025.00	\$1,050.00
RES3 \$25,000 < \$80,000	\$1,360.00	\$1,395.00
RES4 \$80,000 < \$130,000	\$2,265.00	\$2,320.00
RES5 \$130,000 < \$250,000	\$3,035.00	\$3,110.00
RES6 >\$250,000	\$3,875.00	\$3,970.00
Community, Commercial and Industrial - new and additions (includes all community, commercial and industrial buildings, plus ancillary/external works \$100,000 or greater.) Note: An addition is building work that results in an increase in the size of the footprint and/or the building envelope.		
COM1 < \$15,000	\$675.00	\$690.00
COM2 \$15,000 < \$25,000	\$945.00	\$970.00
COM3 \$25,000 < \$80,000	\$2,315.00	\$2,370.00
COM4 \$80,000 < \$130,000	\$3,045.00	\$3,120.00
COM5 \$130,000 < \$250,000	\$5,165.00	\$5,290.00
COM6 \$250,000+	\$6,250.00	\$6,400.00
Outbuildings - new and additions (includes non-habitable buildings in all areas, e.g. conservatories, sheds, detached garages, carports, glass/shade houses, barns etc; minor buildings: sheds up to 15m ² in area, conservatory on existing slab; carports, other conservatories)		
OUT1 Minor buildings 1	\$495.00	\$510.00
OUT2 Minor buildings 2, other works < \$15,000	\$530.00	\$545.00
OUT3 \$15,000 < \$25,000	\$790.00	\$810.00
OUT4 \$25,000+	\$1,145.00	\$1,175.00
Milking sheds		
COW1	\$1,610.00	\$1,650.00

Fees and Charges - Regulatory Services

	2014/15	2015/16
Buildings - alterations (includes plumbing and drainage)		
ALT0 < \$4,000	\$490.00	\$500.00
ALT1 \$4,000 < \$7,000	\$540.00	\$555.00
ALT2 \$7,000 < \$20,000	\$920.00	\$945.00
ALT3 \$20,000+	\$1,035.00	\$1,075.00
Buildings - relocation (Relocation refers to the placement of a building onto a new site. Relocation includes placement on new foundations, reinstatement of the original structure and connection to an existing sewer or on-site wastewater treatment system. It does not include any alterations or additions to the original structure. For any such alterations or additions, the relevant additional fee will apply.)		
MOVE	\$1,065.00	\$1,090.00
Buildings - demolition or removal		
DEMR Residential or rural	\$325.00	\$330.00
DEMO Other	\$390.00	\$400.00
Note: Detached dwelling, no more than three stories high, removed off-site or being demolished does not require a building consent. The appropriate application forms for disconnecting reticulation services need to be completed and submitted.		
Ancillary and external work (Ancillary and external works can be joined to, or separate from, a building, are constructed subsequent to or separate from the building and are non-habitable. Note: where an ancillary or external work is constructed as part of the construction of a building, it is incorporated into that consent and costs are assessed accordingly. Ancillary and external works include minor works such as signs, fences and pergolas; other works such as decks, retaining walls and in-ground swimming pools. Note: For ancillary/external works \$100,000 or greater, refer to the 'Community, Commercial and Industrial - New and Additions' fee category.)		
ANC1 < \$5,000	\$500.00	\$510.00
ANC2 \$5,000 < \$15,000	\$545.00	\$560.00
ANC3 \$15,000 < \$100,000	\$795.00	\$815.00
Log fires		
FIR1 Inbuilt or with plumbing	\$420.00	\$430.00
FIR2 Freestanding without plumbing	\$315.00	\$325.00
Solar water heating installation		
SH2 Solar water heater only	\$315.00	\$325.00

Fees and Charges - Regulatory Services



	2014/15	2015/16
Buildings - minor plumbing and drainage		
Minor plumbing and drainage only (value less than \$4,000)	\$305.00	\$310.00
Buildings and structures - temporary (includes marquees, grandstands etc)		
TEMP	\$305.00	\$310.00
Certificate of Acceptance	1.75 x base fee for the relevant building consent	1.75 x base fee for the relevant building consent
TABLE 2: Additional fees and charges		
Levies		
Building research levy:		
• Estimated value of work under \$20,000	Nil	Nil
• Values \$20,000 and over	\$1.00 per \$1,000 building work	\$1.00 per \$1,000 building work
Department of Building and Housing levy:		
• Estimated value of work under \$20,000	Nil	Nil
• Values \$20,000 and over	\$1.00 per \$1,000 building work	\$1.00 per \$1,000 building work
• Accreditation levy	\$1.55 per \$1,000 building work	\$1.60 per \$1,000 building work
Costs for additional staff time (hourly rates for the Processing Team have been rationalised into a single administrative and single technical hourly rate):		
• Development Engineer	\$205.00 per hour	\$210.00 per hour
• Administration	\$135.00 per hour	\$140.00 per hour
• Technical	\$160.00 per hour	\$165.00 per hour
• Building inspection	\$175.00 per inspection	\$180.00 per inspection
Costs for engineering review or other professional services not available in-house	Actual cost plus 10%	Actual cost plus 10%

Fees and Charges - Regulatory Services

	2014/15	2015/16
Other		
Natural Hazards - s71 (Building Act 2004)	\$335.00	\$335.00
Building over boundary - s75 (Building Act 2004)	\$335.00	\$335.00
Application for waiver	\$130.00	\$130.00
Certificate for public use	\$140.00	\$140.00
Cancellation of building consent	The Council will determine processing and administration costs and provide a refund for unused monies or invoice for additional costs	The Council will determine processing and administration costs and provide a refund for unused monies or invoice for additional costs
Sale of liquor building certificate	\$265.00	\$270.00
Extension of building consent	\$47.00	\$48.00
Separate Project Information Memorandum (PIM) application (not applied for with building consent)		
Dwellings and relocations	\$235.00 base fee	\$240.00 base fee
Community/commercial/industrial	\$445.00 base fee	\$450.00 base fee
Outbuildings, milking sheds, alterations, demolition, ancillary and external works	\$155.00 base fee	\$160.00 base fee
Compliance Schedule and Building Warrant of Fitness		
New compliance schedule (includes preliminary compliance schedule and building statement of fitness)	\$300.00 plus \$75.00 per fixed fee	\$305.00 plus \$75.00 per fixed fee
New building warrant of fitness	\$62.00	\$64.00
Changes to compliance schedule	\$230.00 plus \$75.00 per feature fixed fee	\$235.00 plus \$75.00 per feature fixed fee
Feature installation only	\$238.00	\$240.00
Building warrant of fitness audit (high, medium and low risk)	At cost	At cost
IQP approval		
Approval	\$395.00	\$395.00
Re-approval	\$395.00	\$395.00

Fees and Charges - Regulatory Services



	2014/15	2015/16
Documents lodged with the Council for record purposes		
A4 sheet	\$1.45	\$1.45
A3 sheet	\$2.90	\$2.90
A2 sheet	\$5.65	\$5.65
A1 sheet	\$12.00	\$12.00
Inspections		
Late cancellation of inspection (less than 24 hours)	\$55.00	\$55.00
Change of use (assessment and record of)	\$140.00 base fee	\$145.00 base fee
Application for exemptions		
Bulk exemption. A bulk exemption may be applied for where an activity is carried out on a regular basis in a consistent manner that meets prescribed standards (e.g. specific types of marquees used for private functions)	\$140.00	\$145.00
One-offs	\$57.00	\$58.00
Unrecorded/unpermitted works registration	\$54.00	\$55.00
Swimming pool, spa and hot tub compliance		
Exemptions	\$1,950.00	\$1,950.00
Re-inspection	\$92.00	\$95.00
Registration and audit inspection	\$130.00 every 3 years	\$135.00 every 3 years
Compliance action		
Compliance action includes but not limited to inspections.	At cost	At cost
Amusement devices		
Application to operate an amusement device	\$17.00	\$18.00
Development Contributions (refer to the Policy on Development Contributions in the Long-Term Plan 2015-2025)		
Required if a development increases demand on stormwater, water or road assets, or increases demand for community facilities and is a new residential, commercial, retail or industrial development. Development contributions must be paid before the code compliance certificate is issued or within 180 days of granting consent, whichever happens first.		

Fees and Charges - Regulatory Services

	2014/15	2015/16	2016/17
ENFORCEMENT			
Animal control			
The Dog Control Act 1996 requires all dogs, on reaching the age of three months, to be registered. Newly registered dogs are required to be microchipped unless defined as a working dog. Any dog reaching the age of three months during the registration year (July-June) will only need to pay the proportion of months remaining in that registration year.			
Dog registration			
Residential dog (any dog kept on a property that has a rating code of one or two) - FULL FEE	\$144.00 per dog	\$150.00 per dog	155.00 per dog
Rebates (applies to residential dogs only). The fee will be reduced depending on eligibility for the following rebates (all rebates previously recorded automatically apply):			
<ul style="list-style-type: none"> • Neutered dog rebate (written proof from a vet is required for first application only) 	\$19.00 per dog	\$19.00 per dog	\$19.50 per dog
<ul style="list-style-type: none"> • Responsible dog ownership rebate (applies where the owner and dog have been offence free - where any offences have previously occurred, the responsible ownership rebate will only be reinstated after two offence-free registration years, at the owner's request) 	\$29.50 per dog	\$31.00 per dog	\$32.00 per dog
<ul style="list-style-type: none"> • Pensioner's rebate (dog owners aged 65 years and over are eligible for this rebate upon evidence of age being produced for the first application only) 	\$15.00 per dog	\$17.00 per dog	\$17.50 per dog
Rural area (any dog kept on a property that has a rating code of three or four or other approved rural property):			
<ul style="list-style-type: none"> • Full fee (payable for the first two dogs kept by the same owner) 	\$54.50 per dog	\$57.00 per dog	\$58.00 per dog
<ul style="list-style-type: none"> • Reduced fee (payable for the third and subsequent dogs kept by the same owner) 	\$29.50 per dog	\$28.00 per dog	\$28.50 per dog
Penalty/late fee	Penalty of 50% applicable after 1 August 2014	Penalty of 50% applicable after 1 August 2015	penalty of 50% applicable after 1 August 2016

Fees and Charges - Regulatory Services



	2014/15	2015/16	2016/17
Other dog related fees			
Impounding fees:			
• First impounding (registered dog)	\$68.00	\$70.00	\$70.00
• Second impounding	\$142.00	\$145.00	\$150.00
• Third impounding	\$258.00	\$260.00	\$270.00
• Unregistered dog	\$142.00 (plus penalty registration and microchipping)	\$145.00 (plus penalty registration and microchipping)	\$150.00 (plus penalty registration and microchipping)
Sustenance fee (if impounded longer than 48 hours)	\$6.50 a day per dog	\$7.00 a day per dog	\$7.30 a day per dog
Sale of dog from pound (includes cost of desexing dog)	\$157.50	\$160.00	\$170.00
Microchipping of impounded dog	\$46.00	\$47.00	\$49.00

Fees and Charges - Regulatory Services

	2014/15	2015/16
Stock control (Impounding Act 1955)		
Fee per impounding per owner	\$145.00 plus \$6.50 per stock unit	155.00 plus \$6.50 per stock unit
Poundage fee per impounding per owner - repeat impounding	\$210.00 plus \$9.00 per stock unit	\$225.00 plus \$9.00 per stock unit
Sustenance fee	\$3.50 per stock unit per day	\$3.70 per stock unit per day
Driving/conveyance of stock to pound or other place	Actual costs	Actual costs
District planning		
District Plan copies	\$465.00	\$465.00
Postage fee	\$11.50	\$11.50
District Plan annual update fee	\$94.50	\$94.50
Environmental health (Local Government Act 2002 and Bylaws)		
Mobile shop (not food) licence	\$160.00 (10% discount if paid by 22 August 2014)	\$163.50 (10% discount if [paid by 21 August 2015)
Stall licence	\$81.00 (10% discount if paid by 22 August 2014)	\$82.50 (10% discount if paid by 21 August 2015)
Hawkers licence	\$81.00 (10% discount if paid by 22 August 2014)	\$82.50 (10% discount if paid by 21 August 2015)
Itinerant traders licence	\$168.00 (10% discount if paid by 22 August 2014)	\$171.00 (10% discount if paid by 21 August 2015)
Removal of abandoned vehicles	\$180.00	\$190.00
Return of seized skateboards:		
• First seizure	\$30.00	\$30.00
• Second seizure and subsequent seizure	\$50.00	\$50.00
Fire permit	\$80.00	\$80.00
Licence - Prescribed Process (NPDC Bylaw 2010, Part 6: Beauty Therapy, Tattooing and Skin Piercing)	\$80.00 (10% discount if paid by 22 August 2014)	\$81.50 (10% discount if paid by 21 August 2015)

Fees and Charges - Regulatory Services



	2014/15	2015/16
Inspections under NPDC Bylaw 2010, Part 6: Beauty Therapy, Tattooing and Skin Piercing	\$85.00 per hour	\$87.00 per hour
Seized property (Local Government Act 2002 and Resource Management Act 1991, ss323 and 328)		
Return of seized property (including stereos)	\$100.00	\$105.00
Gambling venue consent fees (Gambling Act 2003)		
New gambling venue consent (additional costs may be charged at actual and reasonable rates)	\$655.00	\$680.00
Sale and Supply of Alcohol Act 2012		
Fees are set by statute.		
Cost/risk category application fees for premises:		
• Very low	\$368.00	\$368.00
• Low	\$609.50	\$609.50
• Medium	\$816.50	\$816.50
• High	\$1,023.50	\$1,023.50
• Very high	\$1,207.50	\$1,207.50
Cost/risk category annual fees for premises:		
• Very low	\$161.00	\$161.00
• Low	\$391.50	\$391.50
• Medium	\$632.50	\$632.50
• High	\$1,035.00	\$1,035.00
• Very high	\$1,437.50	\$1,437.50
Special licences:		
• Low (or Class 3)	\$63.25	\$63.25
• Medium (or Class 2)	\$207.00	\$207.00
• High (or Class 1)	\$575.00	\$575.00

Fees and Charges - Regulatory Services

	2014/15	2015/16
Other applications:		
• Manager's certificate application	\$316.25	\$316.25
• Temporary authority	\$296.70	\$296.70
• Temporary licence	\$296.70	\$296.70
Food premises (Health Act 1956)		
Effects on fees for 2016/17 resulting from regulations under the new Food Act 2014 not known at this time.		
Food registration:		
• High risk	\$945.00 (10% discount if paid by 22 August 2014)	\$955.00 (10% discount if paid by 21 August 2015)
• Low risk	\$580.00 (10% discount if paid by 22 August 2014)	\$585.00 (10% discount if paid by 21 August 2015)
Premises not requiring registration	\$525.00 (10% discount if paid by 22 August 2014)	\$530.00 (10% discount if paid by 21 August 2015)
Transfer of licence	\$83.00	\$85.00
Re-inspection fee	\$175.00	\$185.00
Registration - other premises		
Offensive trade	\$163.00 (10% discount if paid by 22 August 2014)	\$165.00 (10% discount if paid by 21 August 2015)
Camping ground	\$320.00 (10% discount if paid by 22 August 2014)	\$330.00 (10% discount if paid by 21 August 2015)
Hairdresser	\$164.00 (10% discount if paid by 22 August 2014)	\$168.00 (10% discount if paid by 21 August 2015)
Mortuary/funeral director	\$156.50 (10% discount if paid by 22 August 2014)	\$160.00 (10% discount if paid by 21 August 2015)
Transfer fee	\$83.00	\$85.00

Fees and Charges - Regulatory Services



	2014/15	2015/16
Parking		
On-street metered	\$2.00 per hour	\$2.00 per hour
On-street metered (Gill Street - between Liardet and Gover streets)	\$1.00 per hour	\$1.00 per hour
Off-street metered:		
• Courtenay Street Car Park (under The Warehouse)	\$1.00 per hour	\$1.00 per hour
• Wind Wand, Puke Ariki and Molesworth Street Car Parks	\$1.00 per hour	\$1.00 per hour
• Downtown Car Park, Powderham Street Car Park (by Police Station), Central Car Park (across from TSB Showplace)	\$1.00 per hour	\$1.00 per hour
• Egmont Street Car Park	\$2.00 per hour	\$2.00 per hour
Leased car parks:		
• Downtown Car Park (Monday to Saturday)	\$32.00 per week	\$32.00 per week
• Courtenay Street Car Park (Monday to Saturday)	\$42.00 per week	\$42.00 per week
Leased off-street car parks: Molesworth Street Car Park, Powderham Street Car Park and Central Car Park (across from TSB Showplace) (Monday to Saturday)	\$21.00 per week	\$21.00 per week
Leased off-street car park: Carrington/Vivian streets - The Mill (Monday to Friday)	\$16.00 per week	\$16.00 per week
Parking infringement fees	Set by regulation by central government	Set by regulation by central government
SuperGold Card holders are able to park free of charge in all metered parks up to 11am Mondays to Saturdays with their card or an alternative NPDC laminated card displayed on the dash.		
Note: After 11am payment must be made or vehicle is likely to be infringed for expired time.		
Parking bay reservations		
Half day	\$12.00	\$12.00
Full day	\$24.00	\$24.00
Greater than one day		Price by negotiation

Fees and Charges - Property

	2014/15	2015/16
Lease transfers and mortgage consents		
Inglewood Library	\$150.00	\$160.00
Onaero	\$150.00	\$160.00
Urenui	\$150.00	\$160.00
Tongaporutu	\$150.00	\$160.00
Waitara lease	\$150.00	\$160.00
Bach inspections		
Urenui, Onaero and Tongaporutu	\$225.00	\$250.00
Airspace and subsoil leases		
Administration fee	\$260.00	\$850.00
Documentation costs	At cost	At cost
Annual rental calculated on the following basis:		
1. Establishing a dollar rate per square metre by dividing the land value of the applicant's section by the area of the section.		
2. Calculating the floor area of a structure to be occupied and apply to the dollar rate.		
3. Calculating 6.5 per cent of (2) which is to be charged as the annual rental plus GST.		
Amount to be reviewed at three yearly intervals following rateable revaluations.		
Encroachment licences (applies to all private encroachments on Council-owned land - road/reserve/freehold)		
Administration fee (for all encroachment licences)	\$260.00	\$300.00
Documentation costs (for all encroachment licences), including registration of a memorandum of encumbrance, if applicable	At cost	At cost
Residential environment - lawn/landscaping and fences	No annual rental - one-off administration fee	No annual rental - one-off administration fee
Rural lawn and landscaping	No annual rental - one-off administration fee	No annual rental - one-off administration fee

Fees and Charges - Property



	2014/15	2015/16
Annual rental for the following:		
<ul style="list-style-type: none"> • Residential environment structure, e.g. garage, retaining wall. • CBD environment - CBD footpath (tables and chairs). • Commercial/industrial structures and lawn and landscaping. • Rural structures, e.g. garage, retaining wall. 		
Calculated on the following basis:		
<ol style="list-style-type: none"> 1. Establishing a dollar rate per square metre by dividing the land value of the applicant's section by the area of the section. 2. Calculating the floor area to be occupied and apply to the dollar rate. 3. Calculating 6.5 per cent of (2) which is to be charged as the annual rental plus GST. 		
Amount to be reviewed at three yearly intervals following rateable revaluations		
Road stopping (Local Government Act 1974)		
Application for road stopping	\$350.00	\$750.00
Petrochemical pipeline in road reserve	\$800.00	\$850.00
Easements/encumbrances		
Application for easement through Council land	\$800.00	\$850.00
Memorandum of Encumbrance & Deed of Covenant administration fee		\$300.00
Surrender of Easement Instrument application fee		\$300.00
Documentation costs (e.g. legal costs)		At cost

Fees and Charges - Roads

	2014/15	2015/16
Corridor Access Request System (CAR) application fees		
CAR application for:		
• Excavation >10m ² or any CAR in carriageway	\$196.00	\$206.00
• Excavation <10m ² in berm	\$98.00	\$103.00
CAR additional inspection	\$74.00 per hour	\$78.00 per hour
Traffic Management Plan approval	\$70.00	\$75.00
Generic Traffic Management Plan approval	\$260.00	\$280.00
Investigation into road opening that has not been advised	\$280.00	\$300.00
Streetworks and minor services		
Rural rapid number stakes	\$30.00 per stake	\$31.50 per stake
Permit fees		
Overweight permits (set by statute):		
• Permit fee greater than three days notice	\$20.50	\$20.50
• Permit fee less than three days notice	\$31.00	\$31.00
Street encroachments (see property section)		
Vehicle crossings		
Application fee (urban)	\$270.00	\$283.00
Application fee (rural)	\$70.00	\$73.50
Alterations to existing vehicle crossing	\$70.00	\$73.50
Road closures		
Application fee	\$495.00	\$515.00

Fees and Charges - Roads



	2014/15	2015/16
Street activities		
Street banners (no administration fee for registered charities and non-profit incorporated societies - weekly charge to apply as applicable)	\$83.50 administration fee plus \$12.20 weekly charge as applicable	\$87.50 administration fee plus \$12.80 weekly charge as applicable
Marches, parades (no fee for registered charities and non-profit incorporated societies)	\$105.00	\$111.00
Temporary Obstruction Permit (maintenance works in road reserves)	\$105.00	\$111.00
Commercial Trading in Public Places - application fee First year of operation or term of one year or less \$3,000 per annum pro rata (flat paid monthly via direct credit), all other commercial use agreements four per cent of gross annual turnover	\$260.00	\$275.00
Stock underpasses		
Application fee	\$275.00	\$289.00

Fees and Charges - Water and Wastes

	2014/15	2015/16
Trade Waste		
Annual trade waste licence fees		
The compliance monitoring fee component is based on the number of sampling events specified in a discharger's trade waste consent multiplied by the charge specified.		
*Base fee. The base fee is non-refundable. This fee is set at a level intended to cover a straight-forward application with no external inputs or other case specific costs. This fee will cover the receipt and issue of the application, initial inspection and technical inputs for a defined number of hours. In some cases the base fee will be exceeded. Matters that could cause the base fee to be exceeded include external or specialist inputs, amendments or additional information or application complexity.		
AL1 for controlled consents:		
• Administration fee (includes up to two hours officer time)	\$183.40	\$208.00
• Inspection fee (includes up to one hour officer time)	\$137.60	\$149.00
• Total base fee* (administration and inspection)	\$321.00	\$357.00
• Sampling event	\$240.80 per event	\$247.00 per event
AL2 for controlled consents:		
• Administration fee (includes up to three hours officer time)	\$269.45	\$312.00
• Inspection fee (includes up to 1.5 hours officer time)	\$183.40	\$201.00
• Total base fee* (administration and inspection)	\$452.85	\$513.00
• Sampling event	\$240.80 per event	\$247.00 per event
Trade waste consent application fees		

Fees and Charges - Water and Wastes



	2014/15	2015/16
CA1 for temporary discharge consents:		
• Administration fee (includes up to 1.5 hours officer time)	\$137.60	\$156.00
• Inspection fee (includes up to one hour officer time)	\$137.60	\$149.00
• Total base fee* (administration and inspection)	\$275.00	\$305.00
CA2 for controlled consents:		
• Administration fee (includes up to three hours officer time)	\$355.40	\$312.00
• Inspection fee (includes up to 3.5 hours officer time)	\$355.40	\$409.00
• Total base fee* (administration and inspection)	\$710.80	\$721.00
• Renewal fee (includes up to 1.5 hours officer time)	\$159.00	\$156.00
CA3 for conditional consents:		
• Administration fee (includes up to five hours officer time)	\$447.30	\$520.00
• Inspection fee (includes up to 5.5 hours officer time)	\$447.30	\$617.00
• Total base fee* (administration and inspection)	\$894.60	\$1,137.00
• Renewal fee (includes up to three hours officer time)	\$265.00	\$312.00
Technical charge for officer time above base fee (includes technical officers and monitoring officers)		\$104.00
Manager/external technical charge for officer time		\$138.00
Non compliance reinspection fees		
Administration fee (includes up to three hours officer time)	\$292.60	\$312.00
Inspection fee (includes up to 1.5 hours officer time)	\$149.00	\$201.00
Total base fee* (administration and inspection)	\$441.60	\$513.00
Sampling event	\$240.80 per event	\$247.00 per event
Late fee		
Trade waste fees and charges which are not paid within the time specified in the Trade Waste Bylaw (Part 11) will be subject to a penalty rate fixed at one per cent of the amount invoiced for each month or part month beyond the due date.		

Fees and Charges - Water and Wastes

	2014/15	2015/16
Trade waste charges		
In addition to the base fees the discharger will be charged for the cost of treating their effluent (BOD, SS, volume and toxic pollutants) as per the scale of trade waste charges, the cost of any laboratory expenses incurred in characterising the waste and, if the discharge is made into the wet well at the WWTP, a handling charge is charged.		
Volume	\$1.02 per m ³	\$1.07 per m ³
Suspended Solids	\$0.88 per kg	\$0.88 per kg
Biochemical Oxygen Demand (BOD)	\$2.85 per kg	\$2.74 per kg
Copper	\$342.88 per kg	\$362.00 per kg
Nickel	\$254.08 per kg	\$664.00 per kg
Zinc	\$204.18 per kg	\$111.00 per kg
Handling charge per delivery	\$34.30	\$35.00
Septage charge (NP Wastewater Treatment Plant)	\$66.25 per m ³	\$67.50 per m ³
Water		
Connections and disconnections		
Water connection (application fee only)	\$233.00	\$237.00
For every additional connection applied for at the same time	\$151.00	\$154.00
For five or more connections applied for at the same time	\$837.00	\$853.00
Disconnection (charge per visit, with no charge for initial visit)	\$90.00	\$92.00
Change of restrictor size (rural restricted flow only)	\$90.00	\$92.00
Filling points		
Water filling points supply charge	\$127.00	\$130.00
Water filling points consumption	\$1.50 per m ³	\$1.55 per m ³
Sewer		
Connections and disconnections		
Sewer connection (application fee only)	\$233.00	\$237.00
For every additional connection applied for at the same time	\$151.00	\$154.00
For five or more connections applied for at the same time	\$837.00	\$853.00

Fees and Charges - Water and Wastes



	2014/15	2015/16
Disconnection (charge per visit, with no charge for initial visit)	\$90.00	\$92.00
Stormwater		
Connections		
Stormwater connection (application fee only)	\$233.00	\$237.00
An additional connection applied for at the same time	\$151.00	\$154.00
For five or more connections applied for at the same time	\$837.00	\$853.00
Disconnections		
Charged per visit, with no charge for initial visit	\$90.00	\$92.00
Solid Waste and Refuse Collection		
Colson Road Transfer Station		
Private operator		
Colson Road Landfill		
General refuse:		
• General refuse rate	\$109.50 per tonne	\$109.50 per tonne
• Five tonne minimum charge for loose refuse	\$547.50	\$547.50
• Three tonne minimum charge for compactor trucks	\$328.50	\$328.50
Special wastes:		
• All vehicles	\$135.50 per tonne	\$135.50 per tonne
• Minimum charge	\$25.00	\$25.00
• Asbestos bags - large	\$3.20	\$3.20
Annual solid waste licence fee		
Waste transport and disposal facilities	\$30.00	\$31.50
Standard rubbish bag stickers		
Wholesale (official NPDC sticker or bag)	\$300.00 per 100 stickers	\$300.00 per 100 stickers/bags
Retail (official NPDC sticker or bag)	\$3.30 per sticker	\$3.30 per sticker/bag

Fees and Charges - Water and Wastes

	2014/15	2015/16
NPDC Transfer Stations Tongaporutu, Waitara, Inglewood and Okato		
General refuse:		
• Minimum charge 60L/15kg bag of general refuse	\$3.40	\$3.40
• Car boot or small hatchback	\$25.50	\$26.00
• Large hatchback, station wagon or small van	\$38.00	\$39.00
• Large van, ute or trailer up to 1m ³ capacity charge	\$46.50	\$48.00
• Large trailer or small truck	\$63.50 per m ³	\$65.00 per m ³
• Truck >1 tonne payload	Not accepted	Not accepted
Whiteware	\$12.50 per item	\$13 per item
Approved recyclables	No charge	No charge
Whole tyres (car tyres only - others not accepted) - quarter or de-rimmed tyres are accepted at general refuse rates	\$4.50 per tyre	\$4.70 per tyre
Jack Trash unit (Tongaporutu only)	\$2.00	\$2.00
Green waste:		
• Minimum charge 60L/15kg bag of green waste	\$3.00	\$3.00
• Car boot or small hatchback	\$21.00	\$21.00
• Large hatchback, station wagon or small van	\$26.00	\$26.00
• Vehicle/trailer load up to 1m ³ capacity	\$32.00	\$32.00
• Vehicle/trailer load above 1m ³ capacity	\$37.00 per m ³	\$37.00 per m ³
• Truck >1 tonne payload - Inglewood, Okato, Tongaporutu	\$37.00 per m ³	\$37.00 per m ³
Official NPDC general refuse (rubbish bag)		Accepted at no charge
Back door refuse collection service from 1 October 2015		\$75.00
Additional MGB for mixed recyclables from 1 October 2015		\$62.00
Additional crate for glass recyclables from 1 October 2015		\$14.50

Fees and Charges - Water and Wastes



	2014/15	2015/16
Laboratory		
Laboratory hours are 8am to 4.30pm Monday to Friday. Weekend work will only be undertaken following consultation with the Laboratory Team Leader. All weekend test costs will be double the test prices below. Any samples collected that require couriating to an external laboratory will incur a \$50.00 charge per chilly bin (this cost includes chilly bin, ice, paper work and courier ticket). Auto-samplers are available. A charge of \$50.00 covers set-up and programming.		
Water and Wastewater sample tests (I.A.N.Z. registered tests)		
Alkalinity Total (A.P.H.A. 2320, B)	21.15	\$21.50
Ammonia as 'N' (A.P.H.A. 4500 - NH3, D)	\$42.40	\$43.50
BOD5 (A.P.H.A. 5210, B)	\$79.50	\$80.70
COD (A.P.H.A. 5220, D)	\$42.19	\$43.25
Conductivity (A.P.H.A. 2510, B)	\$21.20	\$21.55
Cyanide (A.P.H.A. 4500, CN-, F)	\$66.78	\$67.80
Dissolved Oxygen (A.P.H.A. 4500, O, C)	\$42.29	\$42.95
Oil and Grease (A.P.H.A. 5520, D)	\$97.50	\$99.00
Fluoride (A.P.H.A. 4500 - F-, C)	\$63.60	\$65.20
Phenols Total (A.P.H.A. 5530, B, D)	\$73.00	\$74.10
pH (A.P.H.A. 4500, H+, B)	\$21.15	\$21.50
Total Suspended Solids (A.P.H.A. 2540, D)	\$35.09	\$35.80
Temperature (A.P.H.A. 2550m B)	\$12.60	\$12.80
Ion Chromatography (A.P.H.A. 4110, B)	115.75	\$118.65
Each additional sample for Ion Chromatography	\$35.50	\$36.05
Metals:		
• Digestion and filtration (A.P.H.A. 3030, E)	\$77.39 per sample	\$78.55 per sample
• Cadmium (A.P.H.A. 3111, B)	\$23.37 per test	\$23.75 per test
• Chromium (A.P.H.A. 3111, B)	\$23.37 per test	\$23.75 per test

Fees and Charges - Water and Wastes

	2014/15	2015/16
• Copper (A.P.H.A. 3111, B)	\$23.37 per test	\$23.75 per test
• Iron (A.P.H.A. 3111, B)	\$23.37 per test	\$23.75 per test
• Manganese (A.P.H.A. 3111, B)	\$23.37 per test	\$23.75 per test
• Nickel (A.P.H.A. 3111, B)	\$23.37 per test	\$23.75 per test
• Lead (A.P.H.A. 3111, B)	\$23.37 per test	\$23.75 per test
• Zinc (A.P.H.A. 3111, B)	\$23.37 per test	\$23.75 per test
Report charge	\$21.20	\$22.26
Environmental sample tests - soils/sludges (non registered tests)		
Soil pH (E.S.R. Soils Division)	\$47.70 per test	\$48.45 per test
Water and waste sample tests (non registered tests)		
Formaldehyde (Aquamerck Test)	\$30.21 per test	\$30.70 per test
Chlorine - Free/Total (Titrimetric Determination)	\$15.90 per test	\$16.15 per test
Hardness Total (A.P.H.A. 3111, B (Ca + Mg))	\$75.68 per test	\$76.85 per test
Colour True (A.P.H.A. 2120, B)	\$15.90 per test	\$16.15 per test
Turbidity (A.P.H.A. 2130, B)	\$31.80 per test	\$32.30 per test
Chloride (A.P.H.A. 4500 - Cl-, B)	\$25.44 per test	\$25.85 per test
Total Dissolved Solids (A.P.H.A. 2540, C)	\$45.58 per test	\$46.30 per test
Total Solids (A.P.H.A. 2540, B)	\$38.16 per test	\$38.75 per test
Percentage Solids/Moisture (H63/Kern)	\$28.62 per test	\$29.05 per test
UV at 254nm/270nm (A.P.H.A. 5910, B)	\$22.26 per test	\$22.60 per test
Water and wastewater sample tests (non I.A.N.Z. registered tests)		
Total Coliforms (A.P.H.A. 9222, B)	\$42.29 per test	\$42.95 per test
Faecal Coliforms (A.P.H.A. 9222, D)	\$42.29 per test	\$42.95 per test
Enterococci (Slanetz and Bartley)	\$52.89 per test	\$53.70 per test

Fees and Charges - Water and Wastes



	2014/15	2015/16
Metals:		
• Aluminium(A.P.H.A. 3111, D)	\$52.84 per test	\$53.65 per test
• Tin (A.P.H.A. 3111, D)	\$95.25 per test	\$100.00 per test
• Calcium (A.P.H.A. 3111, B)	\$37.84 per test	\$38.41 per test
• Magnesium (A.P.H.A. 3111, B)	\$37.84 per test	\$38.41 per test
• Sodium (A.P.H.A. 3111, B)	\$32.86 per test	\$34.35 per test
• Potassium (A.P.H.A. 3111, B)	\$32.86 per test	\$34.50 per test
• Mercury (A.P.H.A. 3112, B)	\$111.30 per test	\$113.00 per test