

shaping
OUR future
TOGETHER
NEW PLYMOUTH DISTRICT



ANNUAL PLAN 2016/17



Te Kaunihera-ā-Rohe o Ngāmotu
NEW PLYMOUTH DISTRICT COUNCIL
newplymouthnz.com

Strategic Framework

Outcomes: What the vision means for the future

<p>OUR ECONOMY</p> <p>A STRONG AND RESILIENT ECONOMY</p> <ul style="list-style-type: none"> Sustainable management of economic resources Innovation and creativity Industry diversification 	<p>OUR ENVIRONMENT</p> <p>A CLEAN, GREEN, LIVEABLE ENVIRONMENT</p> <ul style="list-style-type: none"> Sustainable management and protection of natural resources Liveable environments Forward planning for future challenges 	<p>OUR COMMUNITY</p> <p>AN INCLUSIVE AND CONNECTED COMMUNITY</p> <ul style="list-style-type: none"> Foster pride and collective sense of identity Celebrate vibrant Taranaki lifestyle Strong, resilient and safe communities that value diversity
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FOUR KEY PRINCIPLES FOR HOW THE COUNCIL WILL WORK:
 Stewardship of Resources - Valuing Te Ao Māori -
 Facilitation, Collaboration and Partnership - Open and Honest Engagement



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Introduction



Introduction by Mayor Andrew Judd and Chief Executive Barbara McKerrow

Welcome to New Plymouth District Council's 2016/17 Annual Plan.

This plan covers year two of the Long-Term Plan 2015-2025 (LTP) and sets out our budget, any changes to service information and sources of funding for the 12 months from 1 July 2016 to 30 June 2017, along with other relevant financial and policy information. The LTP is the principal planning and accountability document for the community, with this plan serving the purposes of an addendum.

The creation of this plan included a large amount of public input. Thank you to everyone who took the time to give us their thoughts on our proposals. The Council considered all public feedback before finalising the plan on 28 June 2016.

Annual Plan 2016/17 – highlights

- \$34 million of capital projects across numerous Council activities including wastewater treatment, roading, water supply, LED streetlighting, digital customer services and stormwater drainage.
- Reduction of the 2016/17 rates requirement increase to 3.6 per cent (from 4.6 per cent projected in the LTP). This is mainly due to:
 - Savings of \$700,000 from lower interest rates and lower borrowing levels.
 - A \$270,000 increase in the dividend from the Perpetual Investment Fund.
- Introduction of free time-limited Saturday parking in New Plymouth's central business district (one-year trial).
- Additional funding provided for business development at NPDC event venues.
- Funding provided for a study into the future redevelopment of the Todd Energy Aquatic Centre.

Note: Due to growth in property numbers, the average residential ratepayer will have a rates rise of approximately 2.9 per cent.

Council Services

This section provides details of material changes to service information and updates all financial plans on the Council's 16 services for 2016/17 compared to the relevant information included in the Long-Term Plan 2015-2025 (LTP).

Further Council service information that was not updated can be found within the LTP and is not repeated in this section.

Also included in this section is an updated major projects list for 2016/17.

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Solid Waste and Refuse Collection

What we deliver

The Council's Solid Waste and Refuse Collection service includes kerbside collection of recycling and refuse from residential households within defined service areas along with the operation of five transfer stations, a Materials Recovery Facility (MRF) and Colson Road Regional Landfill. Our transfer stations handle non-hazardous solid waste and recycling. Our MRF processes recycling from the whole Taranaki region ready for transport to markets for reprocessing. Our landfill disposes of regional waste (from New Plymouth, Stratford and South Taranaki districts) to an environmentally acceptable standard.

We collect around 16,800 tonnes of rubbish from more than 27,300 households each year. We also pick up 3,400 tonnes of recycling from households, schools and transfer stations. Colson Road Regional Landfill takes approximately 65,000 tonnes of waste every year.

We promote waste minimisation across our community. This includes delivering educational programmes to businesses and schools.

Why we do it

The Solid Waste and Refuse Collection service contributes to the Our Environment outcome. It supports the sustainable management and protection of natural resources through promoting recycling activities and disposing of non-recyclable material in a careful manner. The service also creates a liveable environment for our community through avoiding the potential negative impacts of inappropriately disposed of refuse.

The service ensures that household and business solid waste is collected and disposed of without significant environmental and health impacts, while encouraging waste minimisation through better waste management practices.

We aim to effectively turn our waste and refuse collection activity into a reduce, reuse and recycle service to help create more sustainable use of resources and reduce the amount of refuse going to the landfill.

How we fund the service

This service is funded through a targeted rate, sale of excess refuse-bags and user charges at transfer stations and landfills. Capital improvements are funded from development reserves while the renewal and replacement of assets are funded from the Council's renewal reserves. The replacement value of solid waste assets is \$14.5m.

Challenges we face

The Colson Road Regional Landfill is expected to reach capacity in 2019. We have an agreement with South Taranaki District Council whereby a new regional landfill will be built in South Taranaki and we will transport our refuse to that for disposal. 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 an owner in the landfill and contributing towards its development costs. The Council's potential share of this cost will not be known until all funding options have been considered. This investment will be funded from the Council's Solid Waste Development Fund.

Changes to levels of service

On closure of the Colson Road Landfill (currently forecast for 2019/20) we will need to confirm access to a new regional landfill in the South Taranaki District.

Community Partnerships

What we deliver

The Community Partnerships role (previously called Community Development) is to develop and integrate the Council's community partnership and investment approaches across the Council and community engagement to support democratic local decision-making in line with the Council's Significance and Engagement Policy. This service manages community funding investment schemes and key community partnerships on behalf of the Council. Externally our stakeholders span industry, third sector and not-for-profit groups including, community organisations, charities, educational institutions, iwi and hapu leaders and central and local government agencies.

Why we do it

Community Partnerships supports achievement of the Our Community outcome of an inclusive and connected community and the eight key strategic directions of environment, community, citizens, growth, economy, talent, central city and destination. The service works with community stakeholders to create partnerships that ensure the community is equipped to make a significant contribution to well-being and quality of life.

Challenges we face

The challenge in a constrained fiscal environment is to work in new and smarter ways that build effective partnerships with community organisations. Improved levels of engagement between the Council and community will help deliver more community-minded initiatives and decision-making.

Changes to levels of service

The Community Partnerships service has undergone a change in focus from a hands-on community development service which reflects a reduction in operational funding for the service from 2016/17 and a reduction in the level of contestable funding from 2015/16. The service has moved to a strategically focussed role supporting effective partnerships, community investments and engagement across the Council. The service will focus on the development of strategic partnerships and strategic allocation of funding to encourage and support community groups.

Economic Development

What we deliver

The Council contributes to the district's economic development in a number of ways, including through its strategic planning and district plan, the provision of its events, recreation and entertainment facilities, arts and cultural services and the maintenance and construction of roads and infrastructure.

The Council also funds and agrees the strategic direction with Venture Taranaki Trust (VTT), a Council-controlled Organisation responsible for the delivery of the district's economic development services, such as tourism, marketing and events, economic information and business support services.

VTT was founded and is principally owned by the Council. It also offers services via commercial contracts to South Taranaki District Council and Stratford District Council. It has several funding and service partnerships with Taranaki Electricity Trust, TSB Community Trust, New Zealand Trade and Enterprise, Callaghan Innovation, Business Mentors New Zealand and many other private sector organisations.

The Council priorities for economic development are set out in the New Plymouth District Blueprint's Destination, Talent, Growth and Industry key directions and the Economic Development Strategy that seeks to build and retain a highly skilled workforce, improve our connections within New Zealand and with the world; encourage enterprise and innovation in all areas of our economy; promote our district as a desirable and unique place to visit, live and invest in; and to capitalise on our economic advantages.

Management of Investments and Funding

Challenges we face

The key challenge addressed in this plan is the adoption of a more conservative release from the PIF. The release is now a conservative 3.3 per cent of the closing capital value of the fund, inflation adjusted. The release also retains the 80 per cent smoothing mechanism which will help with future planning and forecasting. Full details of the release are in the Treasury Management Policy.

The revised formula now means the Council can plan for a gradual increase in the annual release, payment. This assumption is based on the PIF returning six per cent in the first five years of the plan and then 7.6 per cent for the remainder of the plan.

The key challenge for the PIF is the rebalancing of the fund following the sale of Tasman Farms. This will return the fund to a more diversified fund based on the strategic asset allocation policy.

The Council has external borrowings greater than \$100m. This level of borrowings is moderate for a council the size of New Plymouth District Council. The Council has a robust Treasury Management Policy which is used to manage borrowings. The majority of the Council's borrowing is at fixed interest rates with a current average fixed term of approximately five years to ensure the Council's interest rate will remain on or below six per cent for the first five years of the plan.

Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity Expenditure			
Premier parks and foreshore	4,438	4,530	4,527
Parks and streetscape ¹	7,715	7,952	7,598
Cemeteries and crematorium ¹	1,452	1,488	1,387
Sports parks, playgrounds, camping grounds and public halls ¹	1,740	1,831	1,662
Works for third parties	97	100	109
Total activity expenditure	15,442	15,901	15,283
Activity revenue			
Premier parks and foreshore ²	(583)	(584)	(634)
Parks and streetscape ³	(42)	(29)	(291)
Cemeteries and crematorium	(879)	(889)	(889)
Sports parks, playgrounds, camping grounds and public halls	(291)	(291)	(291)
Works for third parties	(97)	(100)	(103)
Total activity revenue	(1,892)	(1,893)	(2,208)
Net cost of operations	13,550	14,008	13,075
Appropriations and reserves			
Capital contributions ^{2,3}	0	0	312
Depreciation deferred/unfunded ⁵	(472)	(483)	(297)
Transfer to reserves	0	0	0
Transfer from reserves	0	0	0
Total appropriations and reserves	(472)	(483)	15
RATES REQUIREMENT FOR OPERATIONS	13,078	13,525	13,090
CAPITAL EXPENDITURE			
Renewals	1,991	1,012	960
Service level improvements ^{2,3,4}	314	774	1,305
Growth	126	129	126
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	2,431	1,915	2,391
Capital funding			
Capital contributions ^{2,3}	0	0	(312)
Other	0	0	0
Total capital funding	0	0	(312)
Net cost of capital activities	2,431	1,915	2,079
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	(1,985)	(1,006)	(962)
Transfer from other reserves	(6)	(6)	(6)
Carry-forwards	0	0	0
Total appropriations and reserves	(1,991)	(1,012)	(968)

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Funding requirement for capital			
From rates	1	(1)	0
From borrowing ⁴	439	904	1,111
FUNDING REQUIREMENT FOR CAPITAL	440	903	1,111

RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ¹	13,078	13,525	13,090
Rates requirements for capital	1	(1)	0
Borrowing requirements for capital ⁴	439	904	1,111
TOTAL RATES AND FUNDING REQUIREMENT	13,518	14,428	14,201

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

¹ Savings in personnel costs resulting from organisation realignment.

² Grant received for additional project at Waitara River Walkway.

³ Grant received for additional project at Marfell Park Pathway.

⁴ Addition of Urenui Seawall project.

⁵ Management of Parks buildings moved to Property budget.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	1,785	1,841	2,531
/less deferred/unfunded	(472)	(483)	(297)
Net funding transferred to renewals reserves	1,313	1,358	2,234

Roads and Footpaths



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity expenditure ¹	21,585	22,012	21,051
Activity revenue	(9,495)	(9,542)	(9,436)
Net cost of operations	12,090	12,470	11,615
Appropriations and reserves			
Capital contributions	4,656	4,757	4,774
Depreciation deferred/unfunded	(5,253)	(5,306)	(5,317)
Transfer to reserves	59	64	64
Transfer from reserves	0	0	0
Total appropriations and reserves	(538)	(485)	(479)
RATES REQUIREMENT FOR OPERATIONS	11,552	11,985	11,136
CAPITAL EXPENDITURE			
Renewals	7,745	8,101	8,087
Service level improvements	1,655	1,646	1,657
Growth	432	408	411
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	9,832	10,155	10,155
Capital funding			
Capital contributions	(4,656)	(4,757)	(4,774)
Other	0	0	0
Total capital funding	(4,656)	(4,757)	(4,774)
Net cost of capital activities	5,176	5,398	5,381
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	(3,938)	(4,172)	(4,166)
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(3,938)	(4,172)	(4,166)
Funding requirement for capital			
From rates	21	20	106
From borrowing	1,217	1,206	1,109
FUNDING REQUIREMENT FOR CAPITAL	1,238	1,226	1,215
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ¹	11,552	11,985	11,136
Rates requirements for capital	21	20	106
Borrowing requirements for capital	1,217	1,206	1,109
TOTAL RATES AND FUNDING REQUIREMENT	12,790	13,211	12,351

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

¹ Savings in consultancy costs resulting from organisation realignment.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	10,566	10,901	10,854
/less deferred/unfunded	(5,253)	(5,306)	(5,317)
Net funding transferred to renewals reserves	5,313	5,595	5,537

Stormwater Drainage



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity expenditure ¹	2,698	2,667	2,825
Activity revenue	(14)	(14)	(10)
Net cost of operations	2,684	2,653	2,815
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	(1,044)	(1,068)	(1,064)
Transfer to reserves	0	0	0
Transfer from reserves	0	0	0
Total appropriations and reserves	(1,044)	(1,068)	(1,064)
RATES REQUIREMENT FOR OPERATIONS	1,640	1,585	1,751
CAPITAL EXPENDITURE			
Renewals	161	167	108
Service level improvements	65	119	51
Growth	3	3	0
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	229	289	159
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	229	289	159
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	(161)	(167)	(108)
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(161)	(167)	(108)
Funding requirement for capital			
From rates	1	0	0
From borrowing	67	122	51
FUNDING REQUIREMENT FOR CAPITAL	68	122	51
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ¹	1,640	1,585	1,751
Rates requirements for capital	1	0	0
Borrowing requirements for capital	67	122	51
TOTAL RATES AND FUNDING REQUIREMENT	1,708	1,707	1,802

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

¹ Addition of Waitara East Catchment Management Plan.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	1,672	1,710	1,705
/less deferred/unfunded	(1,044)	(1,068)	(1,064)
Net funding transferred to renewals reserves	628	642	641

Flood Protection and Control Works



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity expenditure ¹	289	296	365
Activity revenue	0	0	0
Net cost of operations	289	296	365
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	(112)	(115)	(114)
Transfer to reserves	0	0	0
Transfer from reserves	0	0	0
Total appropriations and reserves	(112)	(115)	(114)
RATES REQUIREMENT FOR OPERATIONS	177	181	251
CAPITAL EXPENDITURE			
Renewals	31	11	0
Service level improvements	31	11	0
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	62	22	0
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	62	22	0
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	(31)	(11)	0
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(31)	(11)	0
Funding requirement for capital			
From rates	40	0	0
From borrowing	(9)	11	0
FUNDING REQUIREMENT FOR CAPITAL	31	11	0
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations	177	181	251
Rates requirements for capital	40	0	0
Borrowing requirements for capital	(9)	11	0
TOTAL RATES AND FUNDING REQUIREMENT	208	192	251

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

¹ Change of shared service allocation resulting from organisation realignment.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	119	125	122
/less deferred/unfunded	(112)	(115)	(114)
Net funding transferred to renewals reserves	7	10	8

Solid Waste and Refuse Collection



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity Expenditure			
Kerbside collection	3,454	3,839	3,900
Solid waste disposal	3,292	3,305	3,244
Total activity expenditure	6,746	7,144	7,144
Activity revenue			
Kerbside collection ¹	(294)	(298)	(169)
Solid waste disposal ²	(5,061)	(5,204)	(4,984)
Total activity revenue	(5,355)	(5,502)	(5,153)
Net cost of operations	1,391	1,642	1,991
Appropriations and reserves			
Capital contributions	219	0	0
Depreciation deferred/unfunded	0	0	0
Transfer to reserves ^{1,2,3}	1,550	1,900	1,751
Transfer from reserves	(970)	(574)	(572)
Total appropriations and reserves	799	1,326	1,179
RATES REQUIREMENT FOR OPERATIONS	2,190	2,968	3,170
CAPITAL EXPENDITURE			
Renewals ³	101	0	611
Service level improvements ⁴	3,317	0	204
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	56	29	60
Total capital expenditure	3,474	29	875
Capital funding			
Capital contributions	(219)	0	0
Other	0	0	0
Total capital funding	(219)	0	0
Net cost of capital activities	3,255	29	875
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves ³	0	0	(611)
Transfer from other reserves	(3,197)	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(3,197)	0	(611)
Funding requirement for capital			
From rates	58	29	60
From borrowing ⁴	0	0	204
FUNDING REQUIREMENT FOR CAPITAL	58	29	264

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ^{1, 2, 3}	2,190	2,968	3,170
Rates requirements for capital	58	29	60
Borrowing requirements for capital ⁴	0	0	204
TOTAL RATES AND FUNDING REQUIREMENT	2,248	2,997	3,434

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

- ¹ Reduction in rubbish bag sales due to successful recycling scheme.
- ² Decrease in waste going to landfill resulting in less gate fees due to increase in recycling.
- ³ Additional project to address odour issues at landfill.
- ⁴ Public Good Area projects at recycling facility.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	243	325	327
/less deferred/unfunded	0	0	0
Net funding transferred to renewals reserves	243	325	327

Water Supply



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity expenditure	11,403	11,723	11,853
Activity revenue	(4,052)	(4,106)	(4,093)
Net cost of operations	7,351	7,617	7,760
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	(1,711)	(1,749)	(1,743)
Transfer to reserves	148	151	151
Transfer from reserves	(255)	(261)	(260)
Total appropriations and reserves	(1,818)	(1,859)	(1,852)
RATES REQUIREMENT FOR OPERATIONS	5,533	5,758	5,908
CAPITAL EXPENDITURE			
Renewals ¹	1,825	1,520	1,244
Service level improvements ²	1,297	94	37
Growth ²	757	3,352	0
Investments and inter-entity loans	0	0	0
Total loan repayments ³	971	1,037	932
Total capital expenditure	4,850	6,003	2,213
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	4,850	6,003	2,213
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves ¹	(1,825)	(1,520)	(1,244)
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(1,825)	(1,520)	(1,244)
Funding requirement for capital			
From rates ³	985	1,037	932
From borrowing ²	2,040	3,446	37
FUNDING REQUIREMENT FOR CAPITAL	3,025	4,483	969
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations	5,533	5,758	5,908
Rates requirements for capital ³	985	1,037	932
Borrowing requirements for capital ²	2,040	3,446	37
TOTAL RATES AND FUNDING REQUIREMENT	8,558	10,241	6,877

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

- ¹ Projected savings from adjustment of capital projects planned.
- ² Delay to trunk main project Lepperton to Faull Road.
- ³ Interest savings resulting in a reduction in borrowing requirement.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	4,134	4,254	4,231
/less deferred/unfunded	(1,711)	(1,749)	(1,743)
Net funding transferred to renewals reserves	2,423	2,505	2,488

Wastewater Treatment



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity expenditure ¹	16,330	17,895	17,374
Activity revenue	(1,954)	(1,969)	(1,911)
Net cost of operations	14,376	15,926	15,463
Appropriations and reserves			
Capital contributions	11	11	11
Depreciation deferred/unfunded	(3,653)	(3,735)	(3,723)
Transfer to reserves	102	104	103
Transfer from reserves	0	(1,044)	(1,040)
Total appropriations and reserves	(3,540)	(4,664)	(4,649)
RATES REQUIREMENT FOR OPERATIONS	10,836	11,262	10,814
CAPITAL EXPENDITURE			
Renewals ²	4,563	9,047	7,113
Service level improvements ²	1,440	1,126	812
Growth ²	1,602	1,335	2,796
Investments and inter-entity loans	0	0	0
Total loan repayments	2,383	2,385	2,311
Total capital expenditure	9,988	13,893	13,032
Capital funding			
Capital contributions	(11)	(11)	(11)
Other	0	0	0
Total capital funding	(11)	(11)	(11)
Net cost of capital activities	9,977	13,882	13,021
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves ²	(4,563)	(9,047)	(7,113)
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(4,563)	(9,047)	(7,113)
Funding requirement for capital			
From rates	2,372	2,374	2,300
From borrowing ²	3,042	2,461	3,608
FUNDING REQUIREMENT FOR CAPITAL	5,414	4,835	5,908
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ¹	10,836	11,262	10,814
Rates requirements for capital	2,372	2,374	2,300
Borrowing requirements for capital ²	3,042	2,461	3,608
TOTAL RATES AND FUNDING REQUIREMENT	16,250	16,097	16,722

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

- ¹ Savings in interest and personnel costs resulting from organisation realignment.
² Projected savings from adjustment of capital projects planned.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	5,718	5,947	5,930
/less deferred/unfunded	(3,653)	(3,735)	(3,723)
Net funding transferred to renewals reserves	2,065	2,212	2,207

Emergency Management and Business Continuance



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity expenditure	472	483	517
Activity revenue	(1)	(1)	(1)
Net cost of operations	471	482	516
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	0	0	0
Transfer to reserves	0	0	0
Transfer from reserves	0	0	0
Total appropriations and reserves	0	0	0
RATES REQUIREMENT FOR OPERATIONS	471	482	516
CAPITAL EXPENDITURE			
Renewals	0	0	0
Service level improvements	0	0	0
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	0	0	0
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	0	0	0
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	0	0	0
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	0	0	0
Funding requirement for capital			
From rates	0	0	0
From borrowing	0	0	0
FUNDING REQUIREMENT FOR CAPITAL	0	0	0
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations	471	482	516
Rates requirements for capital	0	0	0
Borrowing requirements for capital	0	0	0
TOTAL RATES AND FUNDING REQUIREMENT	471	482	516

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	0	0	0
/less deferred/unfunded	0	0	0
Net funding transferred to renewals reserves	0	0	0

Community Partnerships



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity Expenditure			
Community partnerships ¹	654	456	574
Community funding ²	2,101	2,127	1,887
Housing for the elderly	1,008	1,032	883
Total activity expenditure	3,763	3,615	3,344
Activity revenue			
Community funding	(58)	(58)	(58)
Housing for the elderly	(998)	(1,087)	(966)
Total activity revenue	(1,056)	(1,145)	(1,024)
Net cost of operations	2,707	2,470	2,320
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	0	0	0
Transfer to reserves	0	0	0
Transfer from reserves	(48)	(49)	(48)
Total appropriations and reserves	(48)	(49)	(48)
RATES REQUIREMENT FOR OPERATIONS	2,659	2,421	2,272
CAPITAL EXPENDITURE			
Renewals	113	93	92
Service level improvements ³	0	0	102
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	113	93	194
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	113	93	194
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	(113)	(93)	(92)
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(113)	(93)	(92)
Funding requirement for capital			
From rates	0	0	0
From borrowing ³	0	0	102
FUNDING REQUIREMENT FOR CAPITAL	0	0	102

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ^{1,2}	2,659	2,421	2,272
Rates requirements for capital	0	0	0
Borrowing requirements for capital ³	0	0	102
TOTAL RATES AND FUNDING REQUIREMENT	2,659	2,421	2,374

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

- ¹ Addition of shared services from organisation realignment.
² Savings from personnel costs as a result of organisation realignment.
³ Mobility scooter parking project included for Housing for the Elderly.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	297	303	200
/less deferred/unfunded	0	0	0
Net funding transferred to renewals reserves	297	303	200

Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity expenditure ¹	3,872	3,859	4,018
Activity revenue	(667)	(722)	(696)
Net cost of operations	3,205	3,137	3,322
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	0	0	0
Transfer to reserves	3	0	3
Transfer from reserves	0	(7)	(7)
Total appropriations and reserves	3	(7)	(4)
RATES REQUIREMENT FOR OPERATIONS	3,208	3,130	3,318
CAPITAL EXPENDITURE			
Renewals	432	182	185
Service level improvements	0	0	0
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	432	182	185
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	432	182	185
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	(432)	(182)	(185)
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(432)	(182)	(185)
Funding requirement for capital			
From rates	0	0	0
From borrowing	0	0	0
FUNDING REQUIREMENT FOR CAPITAL	0	0	0
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ¹	3,208	3,130	3,318
Rates requirements for capital	0	0	0
Borrowing requirements for capital	0	0	0
TOTAL RATES AND FUNDING REQUIREMENT	3,208	3,130	3,318

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

¹ Change of shared services allocation resulting from organisation realignment.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	149	152	151
/less deferred/unfunded	0	0	0
Net funding transferred to renewals reserves	149	152	151

Puke Ariki and District Libraries



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity expenditure ¹	11,536	11,761	11,221
Activity revenue	(827)	(801)	(839)
Net cost of operations	10,709	10,960	10,382
Appropriations and reserves			
Capital contributions	0	0	75
Depreciation deferred/unfunded	(313)	(352)	(351)
Transfer to reserves	4	0	4
Transfer from reserves	0	(8)	(8)
Total appropriations and reserves	(309)	(360)	(280)
RATES REQUIREMENT FOR OPERATIONS	10,400	10,600	10,102
CAPITAL EXPENDITURE			
Renewals	1,153	1,466	1,420
Service level improvements	320	328	326
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	1,473	1,794	1,746
Capital funding			
Capital contributions	0	0	(75)
Other	0	0	0
Total capital funding	0	0	(75)
Net cost of capital activities	1,473	1,794	1,671
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	(996)	(1,305)	(1,184)
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(996)	(1,305)	(1,184)
Funding requirement for capital			
From rates	477	489	487
From borrowing	0	0	0
FUNDING REQUIREMENT FOR CAPITAL	477	489	487
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ¹	10,400	10,600	10,102
Rates requirements for capital	477	489	487
Borrowing requirements for capital	0	0	0
TOTAL RATES AND FUNDING REQUIREMENT	10,877	11,089	10,589

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

¹ Savings from personnel costs resulting from organisation realignment.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	1,789	1,900	1,893
/less deferred/unfunded	(313)	(352)	(351)
Net funding transferred to renewals reserves	1,476	1,548	1,542

Recreation and Events



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity Expenditure			
Pools ¹	4,443	4,542	4,699
Programmes and events	1,435	1,462	1,408
Event venues ²	3,650	3,709	5,133
Total activity expenditure	9,528	9,713	11,240
Activity revenue			
Pools	(1,522)	(1,553)	(1,548)
Programmes and events	(428)	(431)	(431)
Event venues ²	(869)	(885)	(1,814)
Total activity revenue	(2,819)	(2,869)	(3,793)
Net cost of operations	6,709	6,844	7,447
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	(260)	(266)	(265)
Transfer to reserves	122	125	122
Transfer from reserves	0	0	0
Total appropriations and reserves	(138)	(141)	(143)
RATES REQUIREMENT FOR OPERATIONS	6,571	6,703	7,304
CAPITAL EXPENDITURE			
Renewals	1,080	1,381	1,338
Service level improvements ³	28	29	209
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	1,108	1,410	1,547
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	1,108	1,410	1,547
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	(1,109)	(1,410)	(1,357)
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(1,109)	(1,410)	(1,357)
Funding requirement for capital			
From rates	(1)	0	11
From borrowing ³	0	0	179
FUNDING REQUIREMENT FOR CAPITAL	(1)	0	190

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ^{1,2}	6,571	6,703	7,304
Rates requirements for capital	(1)	0	11
Borrowing requirements for capital ³	0	0	179
TOTAL RATES AND FUNDING REQUIREMENT	6,570	6,703	7,494

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

¹ Addition of Aquatic Centre redevelopment concept plan.

² Increased level of events activity resulting in both increased revenue and costs. Also a change of shared services allocation including centralised marketing support function.

³ Addition of health and safety projects for Aquatic Centre.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	1,280	1,309	1,304
/less deferred/unfunded	(260)	(266)	(265)
Net funding transferred to renewals reserves	1,020	1,043	1,039

Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity Expenditure			
Animal control	1,073	1,101	1,140
Buildings consents ¹	3,250	3,342	3,208
Environmental strategy and policy	1,450	1,448	1,383
Resource consents ²	2,441	2,497	2,773
Environmental health ²	970	1,094	1,363
Parking	2,117	2,156	2,304
Total activity expenditure	11,301	11,638	12,171
Activity revenue			
Animal control	(839)	(839)	(839)
Buildings consents	(2,651)	(2,540)	(2,526)
Environmental strategy and policy	(35)	(17)	(17)
Resource consents	(2,139)	(2,091)	(2,088)
Environmental health	(605)	(657)	(617)
Parking ³	(3,745)	(3,745)	(3,225)
Total activity revenue	(10,014)	(9,889)	(9,312)
Net cost of operations	1,287	1,749	2,859
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	(45)	(49)	(49)
Transfer to reserves	939	890	887
Transfer from reserves	0	0	0
Total appropriations and reserves	894	841	838
RATES REQUIREMENT FOR OPERATIONS	2,181	2,590	3,697
CAPITAL EXPENDITURE			
Renewals	156	53	52
Service level improvements ³	0	0	41
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	156	53	93
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	156	53	93

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	(156)	(53)	(52)
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(156)	(53)	(52)
Funding requirement for capital			
From rates	0	0	0
From borrowing	0	0	41
FUNDING REQUIREMENT FOR CAPITAL	0	0	41
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ^{1, 2, 3}	2,181	2,590	3,697
Rates requirements for capital	0	0	0
Borrowing requirements for capital	0	0	41
TOTAL RATES AND FUNDING REQUIREMENT	2,181	2,590	3,738

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

- ¹ Savings from personnel costs resulting from organisation realignment.
² Change of shared services allocation resulting from organisation realignment and investment in digital council initiatives.
³ Addition of Saturday free parking (one year trial).

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	280	286	286
/less deferred/unfunded	(45)	(49)	(49)
Net funding transferred to renewals reserves	235	237	237

Economic Development



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity expenditure	2,803	2,850	2,928
Activity revenue	0	0	0
Net cost of operations	2,803	2,850	2,928
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	0	0	0
Transfer to reserves	0	0	0
Transfer from reserves	0	0	0
Total appropriations and reserves	0	0	0
RATES REQUIREMENT FOR OPERATIONS	2,803	2,850	2,928
CAPITAL EXPENDITURE			
Renewals	0	0	0
Service level improvements	0	0	0
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	0	0	0
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	0	0	0
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	0	0	0
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	0	0	0
Funding requirement for capital			
From rates	0	0	0
From borrowing	0	0	0
FUNDING REQUIREMENT FOR CAPITAL	0	0	0
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations	2,803	2,850	2,928
Rates requirements for capital	0	0	0
Borrowing requirements for capital	0	0	0
TOTAL RATES AND FUNDING REQUIREMENT	2,803	2,850	2,928

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	0	0	0
/less deferred/unfunded	0	0	0
Net funding transferred to renewals reserves	0	0	0

Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity expenditure ¹	5,755	6,189	5,908
Activity revenue	(3)	(143)	(143)
Net cost of operations	5,752	6,046	5,765
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	0	0	0
Transfer to reserves	49	0	0
Transfer from reserves	0	(100)	(98)
Total appropriations and reserves	49	(100)	(98)
RATES REQUIREMENT FOR OPERATIONS	5,801	5,946	5,667
CAPITAL EXPENDITURE			
Renewals	0	0	0
Service level improvements	0	0	0
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	0	0	0
Total capital expenditure	0	0	0
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	0	0	0
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves	0	0	0
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	0	0	0
Funding requirement for capital			
From rates	0	0	0
From borrowing	0	0	0
FUNDING REQUIREMENT FOR CAPITAL	0	0	0
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ¹	5,801	5,946	5,667
Rates requirements for capital	0	0	0
Borrowing requirements for capital	0	0	0
TOTAL RATES AND FUNDING REQUIREMENT	5,801	5,946	5,667

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

¹ Change of shared services allocation resulting from organisation realignment.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	0	0	416
/less deferred/unfunded	0	0	0
Net funding transferred to renewals reserves	0	0	416

Management of Investments and Funding



Financial Plan

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
OPERATIONS			
Activity Expenditure			
Investment management ¹	3,043	2,532	1,466
Afforestation	1,514	1,397	1,393
Operational property	1,568	1,654	1,735
Total activity expenditure	6,125	5,583	4,594
Activity revenue			
Investment management ²	(10,912)	(11,387)	(10,875)
Afforestation	(1,647)	(1,546)	(1,541)
Operational property	(2,383)	(2,513)	(2,634)
Total activity revenue	(14,942)	(15,446)	(15,050)
Net cost of operations	(8,817)	(9,863)	(10,456)
Appropriations and reserves			
Capital contributions	0	0	0
Depreciation deferred/unfunded	0	0	0
Transfer to reserves	2,761	2,881	2,768
Transfer from reserves	(2,837)	(1,029)	(1,024)
Total appropriations and reserves	(76)	1,852	1,744
RATES REQUIREMENT FOR OPERATIONS	(8,893)	(8,011)	(8,712)
CAPITAL EXPENDITURE			
Renewals ³	251	0	229
Service level improvements ³	251	0	280
Growth	0	0	0
Investments and inter-entity loans	0	0	0
Total loan repayments	739	688	610
Total capital expenditure	1,241	688	1,119
Capital funding			
Capital contributions	0	0	0
Other	0	0	0
Total capital funding	0	0	0
Net cost of capital activities	1,241	688	1,119
Appropriations and reserves			
Transfer to reserves	0	0	0
Transfer from renewal reserves ³	(251)	0	(229)
Transfer from other reserves	0	0	0
Carry-forwards	0	0	0
Total appropriations and reserves	(251)	0	(229)
Funding requirement for capital			
From rates ^{1,2}	739	688	610
From borrowing ³	251	0	280
FUNDING REQUIREMENT FOR CAPITAL	990	688	890

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
RATES AND FUNDING REQUIREMENT			
Rates requirements for operations ^{1,2}	(8,893)	(8,011)	(8,712)
Rates requirements for capital	739	688	610
Borrowing requirements for capital ³	251	0	280
TOTAL RATES AND FUNDING REQUIREMENT	(7,903)	(7,323)	(7,822)

Annual Plan 2016/17 variances compared to the Council's LTP for 2016/17

¹ Interest savings from reduced borrowing and lower interest rates.

² Lower interest revenue on reserve funds due to lower interest rates.

³ Council buildings, workspace integration and earthquake strengthening projects.

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

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Depreciation and amortisation expense			
Depreciation expense	28	28	28
/less deferred/unfunded	0	0	0
Net funding transferred to renewals reserves	28	28	28

The following major projects listed below are planned for 2016/17 in accordance with the LTP.

Parks

- Parks land purchase (Bell Block).
- Parks land purchase along waterways (district-wide).
- Waitara River Walkway.
- Parks upgrades.
- Cemetery memorial beams.
- Ōākura toilets.
- Urenui seawall extension.

Roads and Footpaths

- Drainage renewals.
- Surface improvements and renewals.
- Cycling and walking projects.
- Road safety projects.
- Road network land purchase and widening.
- Road network land purchase and widening - Bell Block.

Stormwater Drainage

- Installing fish passes at existing culverts.

Water Supply

- Minor improvements to improve fire fighting capacity.

Wastewater Treatment

- New Plymouth Wastewater Treatment Plant (NPWWTP) inlet screens and dewatering upgrade.
- NPWWTP thermal drier renewal.
- Dillon Drive sewer upgrade.
- Minor network improvements.

Puke Ariki and District Libraries

- Long-term Galleries refreshment.

Recreation and Events

- New and replacement lights - TSB Festival of Lights.



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Financial Overview



The Prospective Financial Plan and Prospective Financial Statements present the financial budgets of the Council only for 2016/17 together with the comparative Long-Term Plan 2015-2025 (LTP) budget and adopted LTP budget for 2016/17. 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 2016. 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.

This plan, including the Prospective Financial Plan and Prospective Financial Statements, was prepared in June 2016. 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 2015). 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> <table border="1" data-bbox="491 1563 1193 1760"> <thead> <tr> <th></th> <th>LTP 2015/16</th> <th>LTP 2016/17</th> <th>A/Plan 2016/17</th> </tr> </thead> <tbody> <tr> <td>LGCI - Capex</td> <td>2.18%</td> <td>2.52%</td> <td>2.55%</td> </tr> <tr> <td>LGCI - Opex</td> <td>1.88%</td> <td>2.04%</td> <td>2.38%</td> </tr> <tr> <td>NZTA Escalator 1¹</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> </tr> </tbody> </table> <p>¹ NZTA set uplift in supported budgets</p>				LTP 2015/16	LTP 2016/17	A/Plan 2016/17	LGCI - Capex	2.18%	2.52%	2.55%	LGCI - Opex	1.88%	2.04%	2.38%	NZTA Escalator 1 ¹	0.00%	0.00%	0.00%	Low
	LTP 2015/16	LTP 2016/17	A/Plan 2016/17																	
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NZTA Escalator 1 ¹	0.00%	0.00%	0.00%																	

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
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. 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 \$887,000 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
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 3.3 per cent of the value of the fund, inflation adjusted. For 2016/17 the release will be \$7.69m. 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

Financial Assumptions



Key Assumptions		
Issue	Assumption and detail	Level of uncertainty
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 5.5 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 two to three 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
New Plymouth Airport loans	<p>The Council raised and on-lent loan finance during 2008/09 of \$3.4m (runway refurbishment) and lent a further \$500,000 to the Airport during 2015/16 for the establishment of a secondary temporary terminal for Jetstar that began operating in February 2016. The New Plymouth Airport Joint Venture (JV) has planned new capital expenditure amounting to approximately \$20m 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 further borrowings are included in the Council's Prospective Financial Statements.</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

Financial Assumptions



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 2015, NZLGFA had borrowings totalling \$5,359m (2014: \$3,886m).</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 \$400,000.</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	<p>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.</p>	

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.
- **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) 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



General Information

New Plymouth District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002 (LG(R)A).

The primary objective of the Council is to provide goods or services for the community, for social benefit rather than financial return.

The Council, its subsidiaries and joint ventures (together the Group) are designated as public benefit entities (PBEs) for financial reporting purposes.

The Council's subsidiaries are established and domiciled in New Zealand, except for Tasmanian Land Company Limited and Group which are incorporated and domiciled in Australia.

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 of the Council and Group are for the year ended 30 June 2017. The financial statements were authorised for issue by the Council on the date the plan was adopted.

Basis of Preparation

The financial statements of the Council and Group have been prepared in accordance with the requirements of the LGA, LG(R)A and New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The financial statements have been prepared in accordance with Tier 1 PBE accounting standards and comply with PBE standards.

The financial statements have been prepared on the going concern basis and the accounting policies have been applied consistently throughout the period within the plan.

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 which is the functional currency of the Council and the presentation currency for the Group.

All items in the financial statements are stated exclusive of GST, 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

Basis of Consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue and expenses on a line-by-line basis. All significant intra-group balances, transactions, revenues and expenses are eliminated on consolidation.

Subsidiaries

The Council consolidates in the Group financial statements all entities where the Council has the capacity to control their financing and operating policies so as to obtain benefits from the activities of the subsidiary. This power exists where the Council controls the majority voting power on the governing body or where such policies have been irreversibly predetermined by the Council or where the determination of such policies is unable to materially affect the level of potential ownership benefits that arise from the activities of the subsidiary.

The Council's investment in the following subsidiaries is carried at cost in the parent entity financial statements:

- Taranaki Investment Management Limited (TIML) - 100% owned and incorporated in New Zealand.
- Venture Taranaki Trust – 100% owned.
- Len Lye Centre Trust – 100% owned.

The Council's investment in the following subsidiary has been classified as a financial asset at fair value through surplus or deficit:

- Tasmanian Land Company Limited (TLC) – 100% owned and incorporated in Australia.

TIML, Venture Taranaki Trust and TLC are Council-controlled organisations as defined in the LGA.

Joint venture

A joint venture is a binding arrangement whereby two or more parties are committed to undertake an economic activity that is subject to joint control. For jointly controlled operations, the Council and Group recognises in its financial statements the assets it controls, the liabilities and expenses it incurs and the share of revenue it earns from the joint venture. The Council recognises in its parent entity financial statements its share of the assets, liabilities, revenue and expenditure of the airport joint venture and the four forestry joint ventures based on the proportionate method for accounting for joint ventures.

Significant Accounting Policies

a) Revenue

Rates revenue

- Rating revenue is recognised when assessments are issued or penalties incurred.
- 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.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.
- Rates collected on behalf of Taranaki Regional Council (TRC) are not recognised in the financial statements as the Council is acting as an agent for the TRC.

Subsidies and grants

New Zealand Transport Agency roading subsidies are recognised as revenue when conditions pertaining to eligible expenditure have been fulfilled. Other grants are recognised as revenue when they become receivable, unless there is an obligation in substance to return the funds if conditions are not met. If there is such an obligation, the grant is initially recorded as revenue in advance, and recognised as revenue when the conditions of the grant are satisfied.

Statement of Accounting Policies



Other revenue

Other revenue is measured at the fair value of the consideration received or receivable, and is recognized at the time of invoicing, performance of a service or receipt of an application for a service or license. Levies are recognized when assessments or infringements are issued.

b) Tax

Income tax is recognised in surplus or deficit except to the extent that it relates to items recognised directly in other comprehensive revenue and expense, in which case the income tax is recognised in other comprehensive revenue and expense.

Current tax is the amount of tax payable based on the taxable profit for the current year plus any adjustments to 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 calculated using the balance sheet liability method, providing for temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantively enacted at the end of the reporting period.

c) Trade and other Receivables

Fair value

Debtors and other receivables are non-interest bearing and receipt is normally on 30-day terms. Therefore, the carrying amount of debtors and other receivables approximates their fair value.

Impairment

The Council does not provide for any impairment on rates receivable as it has various powers under the LG(R)A to recover any outstanding debts. These powers allow the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. Ratepayers can apply for payment plan options in special circumstances.

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 amounts as per the original terms of the receivables.

d) Financial Instruments

For financial reporting purposes, the Council and Group designates its financial instruments into the following categories:

Financial assets

Loans and receivables:

- Cash and cash equivalents.
- Trade and other receivables.
- Term deposits.
- New Plymouth Airport Joint Venture loan.
- Mortgages/other loans.

Financial assets at fair value through surplus or deficit designated upon initial recognition:

- Derivative financial assets.
- Bonds, shares and other investments (PIF).

Assets held to maturity:

- Bonds.

Available for sale:

- Local authority stock.
- NZ LGFA.

Financial liabilities

Financial liabilities at fair value through surplus or deficit designated upon initial recognition.

- Derivative financial liabilities.

Financial liabilities at amortised cost

- Trade and other payables.
- Revenue in advance.
- Public debt and other loans.

Perpetual Investment Fund (PIF)

The PIF is recorded at fair value and has been independently valued by Trustee Executors Limited. Gains or losses on remeasurement are recognised in the surplus or deficit.

Derivative Financial Instruments

The Council uses 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 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. Derivatives that are settled within 12 months are treated as current.

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 recognised in the surplus or deficit.

The net difference paid or received on interest rate swaps is recognised as part of the total finance revenue or finance costs over the period of the contract. The Council does not hold or issue derivative financial instruments for trading purposes.

The fair values of interest rate swaps are measured against the prevailing market conditions at balance date. Council's interest rate swaps have been independently valued using Hedgebook software, designed to capture, value and report interest rate swaps. Hedgebook uses daily rate feeds of floating rate references such as BKBM and BBSW from industry benchmark sources.

Trade and other payables

Trade and other payables are non-interest bearing and are normally settled on 30 day terms. Therefore, the carrying value of trade and other payables approximates their fair value. All amounts in trade and other payables are assessed as exchange as these balances arose from transactions carried out on normal business terms.

Public debt and other loans

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.

e) Non-current Assets Held 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.

Statement of Accounting Policies



f) Property, Plant and Equipment (PPE)

All property, plant and equipment except for operational motor vehicles, furniture, fittings and equipment and work-in-progress are re-valued at fair value by reference to their depreciated replacement cost or market value on an asset class basis at least every three years. The carrying values of revalued assets are assessed annually to ensure they do not differ materially from the assets' fair values. The net revaluation results are shown in other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset. If a revaluation results in a decrease, and the revaluation reserve is insufficient, the decrease would be recognised in the surplus or deficit 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 previously expensed, and then recognised in other comprehensive revenue and expense. Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying value of the asset so that the gross carrying amount after revaluation equals the revalued amount. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expenses.

Operational assets

Operational assets include land, buildings (including any improvements), vehicles, furniture, fittings and equipment and library books.

- Land was revalued as at 30 June 2016 by Ian Baker (FNZIV, FPINZ) Registered Valuer from Telfer Young Limited.
- Buildings (including improvements) encompasses a range of areas. All were revalued as at 30 June 2016 as follows:

Asset	Valuer details
Council owned buildings	Ian Baker (FNZIV, FPINZ) Registered Valuer from Telfer Young Limited
Parks structures	Nick Moon (HNC (UK) Plant Engineering and NZCE Power and Plant) from Calibre Consulting
Aquatic Centre/ Pools	Marvin Clough (MPINZ, APPI) from BECA
New Plymouth Airport building	Ian Baker (FNZIV, FPINZ) Registered Valuer from Telfer Young Limited

- Vehicles and furniture, fittings and equipment are recognised at cost less accumulated depreciation and any accumulated impairment losses, except for Airport plant and equipment which was revalued 30 June 2016 by Ian Baker (FNZIV, FPINZ) Registered Valuer from Telfer Young Limited.
- The Puke Ariki book collection was revalued as at 30 June 2014 by Dr Robin Watt (MA (Hons) PH.D) from R J Watt and Associates.

Operational assets are depreciated on a straight-line basis, except for land which is not depreciated, and Puke Ariki heritage book collection as the Council's policy is to maintain in its current state. The useful lives of depreciated asset classes are as follows:

Asset class	Estimated useful lives
Buildings/improvements	20 to 100 years
Vehicles	3 to 20 years
Furniture, fittings and equipment	3 to 10 years
Puke Ariki book collection (general in-use)	2 to 15 years

Restricted assets

Restricted assets includes parks and reserves land which can only be disposed of after following a rigorous legal and public consultation process.

- Parks and reserve assets were revalued as at 30 June 2016 by Ian Baker (FNZIV, FPINZ) Registered Valuer from Telfer Young Limited.
- The PukeAriki museum collection was revalued as at 30 June 2014 by Dr Robin Watt (MA (Hons) PH.D) from R J Watt and Associates.
- The Govett-Brewster Art Gallery/Len Lye Centre collection was revalued as at 30 June 2014 by Brian Wood from R J Watt and Associates.

Restricted assets are not depreciated. Parks and reserves is land which is not depreciated. The museum and art gallery collections are heritage assets and are not depreciated as it is Council policy to maintain the collections in their current state.

Infrastructural assets

Infrastructural assets are the fixed utility systems and includes all items that are required for the network to function. For example roads, water or wastewater systems. All infrastructure assets (except for work in progress) were revalued as at 30 June 2016. Valuations on each asset class were undertaken as follows:

Asset	Valuer details
Roading	In-house and peer reviewed by Robert Berghuis (APINZ) from BECA
Water, Wastewater, Stormwater, including Laboratory	Roger Khoo (MPINZ, AAPI) from BECA
Solid Waste	Marvin Clough (MPINZ, APPI) from BECA
Flood protection	Roger Khoo (MPINZ, AAPI) from BECA
New Plymouth Airport Runway/ Services	Ian Baker (FNZIV, FPINZ) Registered Valuer from Telfer Young Limited

A number of estimates and assumptions must be made when valuing infrastructural assets. In this instance they include:

- 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% of average value
Formed roads (urban)	70% of average value
Formed roads (rural)	50% of average value
- Remaining useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted to local conditions based on past experience.
- All assets are valued and depreciated on a straight-line basis.
- Only existing utilities have been included
- Assets are assumed to have zero residual value at the end of their effective useful lives
- Information on the surface area, specific surface type and surfacing date was used as defined in the RAMM treatment length table at the time of valuation.

Work in progress is recognised at cost less impairment losses and is not depreciated.

Statement of Accounting Policies



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

Asset class	Estimated useful lives
Roading	5 to 100 years
Laboratory	8 to 30 years
Solid Waste	35 to 100 years
Stormwater	50 to 140 years
Flood Protection	50 to 200 years
Water	10 to 120 years
Wastewater	10 to 140 years
New Plymouth Airport Runway/Services	5 to 100 years

Additions and subsequent costs are recognised when it is probably that the 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. 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. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets, are transferred to retained earnings

Budget Figures

The LTP 2015/16 and LTP 2016/17 figures are those approved by the Council on the adoption of the LTP 2015-2025. The Annual Plan 2016/17 figures are those approved by the Council on adoption of this plan. The plan figures have been prepared in accordance with NZ GAAP, using accounting policies that are, or will be, consistent with those adopted by the Council for the preparation of the financial statements.

Critical Accounting Estimates and Assumptions

In preparing these financial statements the Council and Group have made estimates and assumptions concerning infrastructure assets. 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. The estimates and assumptions for infrastructure assets are outlined in the property, plant and equipment note above.

	LTP 2015/16 (\$m)	LTP 2016/17 (\$m)	A/Plan 2016/17 (\$m)
OPERATIONS			
Activity expenditure			
Parks	15.44	15.90	15.28
Roads and Footpaths	21.58	22.01	21.05
Stormwater Drainage	2.70	2.67	2.83
Flood Protection and Control Works	0.29	0.30	0.37
Solid Waste and Refuse	6.75	7.14	7.14
Water Supply	11.40	11.72	11.85
Wastewater Treatment	16.33	17.89	17.37
Emergency Management and Business Continuance	0.47	0.48	0.52
Community Partnerships	3.76	3.62	3.34
Govett-Brewster Art Gallery	3.87	3.86	4.02
Puke Ariki and District Libraries	11.54	11.76	11.22
Recreation and Events	9.53	9.71	11.24
Regulatory Services	11.30	11.64	12.17
Economic Development	2.80	2.85	2.93
Civic and Democracy Services	5.75	6.19	5.91
Management of Investments:			
- External operating costs	5.56	5.65	4.68
- Net internal operating costs	0.58	(0.07)	(0.09)
Total activity expenditure	129.65	133.32	131.83
Activity revenue			
Parks	(1.89)	(1.89)	(2.21)
Roads and Footpaths	(9.50)	(9.54)	(9.44)
Stormwater Drainage	(0.01)	(0.01)	(0.01)
Flood Protection and Control Works	0.00	0.00	0.00
Solid Waste and Refuse	(5.35)	(5.50)	(5.15)
Water Supply	(4.05)	(4.11)	(4.09)
Wastewater Treatment	(1.95)	(1.97)	(1.91)
Emergency Management and Business Continuance	0.00	0.00	0.00
Community Partnerships	(1.06)	(1.15)	(1.02)
Govett-Brewster Art Gallery	(0.67)	(0.72)	(0.70)
Puke Ariki and District Libraries	(0.83)	(0.80)	(0.84)
Recreation and Events	(2.82)	(2.87)	(3.79)
Regulatory Services	(10.01)	(9.89)	(9.31)
Economic Development	0.00	0.00	0.00
Civic and Democracy Services	0.00	(0.14)	(0.14)
Management of Investments and Funding			
- External operating revenues	(14.59)	(15.09)	(15.05)
- Net internal external revenues	(0.36)	(0.36)	(0.46)
Total activity revenue	(53.09)	(54.04)	(54.12)
Net cost of operations	76.56	79.28	77.81

Prospective Financial Plan



	LTP 2015/16 (\$m)	LTP 2016/17 (\$m)	A/Plan 2016/17 (\$m)
Appropriations and reserves			
Capital contributions	4.89	4.77	5.17
Depreciation deferred/unfunded	(12.86)	(13.12)	(12.51)
Transfer to reserves	5.74	6.12	6.04
Transfer from reserves	(4.11)	(3.07)	(3.16)
Total appropriations and reserves	(6.34)	(5.30)	(4.46)
RATES REQUIREMENT FOR OPERATIONS	70.22	73.98	73.35
CAPITAL EXPENDITURE			
Renewals			
Parks	1.99	1.01	0.96
Roads and Footpaths	7.75	8.10	8.09
Stormwater Drainage	0.16	0.17	0.11
Flood Protection and Control Works	0.03	0.01	0.00
Solid Waste and Refuse	0.10	0.00	0.61
Water Supply	1.83	1.52	1.24
Wastewater Treatment	4.56	9.05	7.11
Emergency Management and Business Continuance	0.00	0.00	0.00
Community Partnerships	0.11	0.09	0.09
Govett-Brewster Art Gallery	0.43	0.18	0.18
Puke Ariki and District Libraries	1.15	1.47	1.42
Recreation and Events	1.08	1.38	1.34
Regulatory Services	0.16	0.05	0.05
Economic Development	0.00	0.00	0.00
Civic and Democracy Services	0.00	0.00	0.00
Management of Investments and Funding	0.25	0.00	0.23
Net internal services	3.14	2.65	2.66
Total renewals	22.74	25.68	24.09
Service level improvements			
Parks	0.31	0.77	1.31
Roads and Footpaths	1.65	1.65	1.66
Stormwater Drainage	0.06	0.12	0.05
Flood Protection and Control Works	0.03	0.01	0.00
Solid Waste and Refuse	3.32	0.00	0.20
Water Supply	1.30	0.09	0.04
Wastewater Treatment	1.44	1.13	0.81
Emergency Management and Business Continuance	0.00	0.00	0.00
Community Partnerships	0.00	0.00	0.10
Govett-Brewster Art Gallery	0.00	0.00	0.00
Puke Ariki and District Libraries	0.32	0.33	0.33
Recreation and Events	0.03	0.03	0.21
Regulatory Services	0.00	0.00	0.04

	LTP 2015/16 (\$m)	LTP 2016/17 (\$m)	A/Plan 2016/17 (\$m)
Economic Development	0.00	0.00	0.00
Civic and Democracy Services	0.00	0.00	0.00
Management of Investments and Funding	0.25	0.00	0.28
Net internal services	1.09	1.12	1.24
Total service level improvements	9.80	5.25	6.27
Growth			
Parks	0.13	0.13	0.13
Roads and Footpaths	0.43	0.41	0.41
Stormwater Drainage	0.00	0.00	0.00
Flood Protection and Control Works	0.00	0.00	0.00
Solid Waste and Refuse	0.00	0.00	0.00
Water Supply	0.76	3.35	0.00
Wastewater Treatment	1.60	1.33	2.80
Emergency Management and Business Continuance	0.00	0.00	0.00
Community Development	0.00	0.00	0.00
Govett-Brewster Art Gallery	0.00	0.00	0.00
Puke Ariki and District Libraries	0.00	0.00	0.00
Recreation and Events	0.00	0.00	0.00
Regulatory Services	0.00	0.00	0.00
Economic Development	0.00	0.00	0.00
Civic and Democracy Services	0.00	0.00	0.00
Management of Investments and Funding	0.00	0.00	0.00
Net internal services	0.00	0.00	0.00
Total growth	2.92	5.22	3.34
Total investments and inter-entity loans	0.28	0.49	0.21
Total loan repayments	4.38	4.16	3.94
Total capital expenditure	40.12	40.80	37.85
Capital funding			
Capital contributions	(4.89)	(4.77)	(5.27)
Other	(0.64)	(0.90)	(0.46)
Total capital funding	(5.53)	(5.67)	(5.73)
Net cost of capital activities	34.59	35.13	32.12
Appropriation and reserves			
Transfer to reserves	0.00	0.00	0.00
Transfer from renewal reserves	(18.34)	(21.20)	(19.55)
Transfer from other reserves	(3.20)	(0.01)	(0.01)
Carry-forwards	0.00	0.00	0.00
Total appropriations and reserves	(21.54)	(21.21)	(19.56)
Funding requirement for capital			
From rates	4.97	4.71	4.45
From borrowing	8.08	9.21	7.90
FUNDING REQUIREMENT FOR CAPITAL	13.05	13.92	12.35

Prospective Financial Plan



	LTP 2015/16 (\$m)	LTP 2016/17 (\$m)	A/Plan 2016/17 (\$m)
TOTAL RATES AND FUNDING REQUIREMENT			
Rates requirement for operations	70.21	73.98	73.35
Rates requirement for capital	4.97	4.71	4.45
Borrowing requirement for capital	8.08	9.21	7.90
TOTAL RATES AND FUNDING REQUIREMENT	83.26	87.90	85.70

Prospective Statement of Comprehensive Revenue and Expense

	LTP 2015/16 (\$m)	LTP 2016/17 (\$m)	A/Plan 2016/17 (\$m)
Revenue			
Revenue from exchange transactions:			
- Fees and charges ¹	27.20	27.92	27.80
- Dividends	7.34	7.42	7.69
- Interest income	1.44	1.79	1.37
- Interest income - internal reserves interest	0.46	0.50	0.46
- Other revenue	(0.43)	(0.47)	(0.38)
Revenue from non-exchange transactions:			
- Rates ¹	78.93	82.51	81.75
less rate charges for internal activities	(1.00)	(1.03)	(1.03)
- Development and financial contributions	1.02	0.97	0.97
- Fines and levies	1.91	1.91	1.65
Transfer revenue:			
- Operational subsidies and grants	5.52	5.41	5.38
- Capital subsidies and grants	4.89	4.77	5.27
Revenue and rates per prospective financial plan	127.28	131.70	130.93
Vested assets	3.02	3.09	3.00
Total operating revenue	130.30	134.79	133.93
Operating expenditure			
Depreciation	31.60	32.75	32.57
Employee benefits	35.92	36.28	36.36
Other operating expenses	50.16	51.76	51.85
- less rate charges for internal activities	(1.00)	(1.03)	(1.03)
Grants and other transfer payments	4.28	4.31	4.28
Interest expense	7.57	8.10	6.56
Taxation expense	0.12	0.12	0.12
Expenditure per prospective financial plan	128.65	132.29	130.71
Other comprehensive revenue and expense			
Gains on infrastructure assets revaluation	173.40	0.00	0.00
Gain/(loss) on PIF investments	4.45	4.61	4.61
Gain/(loss) on forestry revaluation	0.00	0.00	0.00
Total other comprehensive revenue and expense	177.85	4.61	4.61
TOTAL COMPREHENSIVE INCOME	179.50	7.11	7.83

¹ Water by meter reclassified from fees and charges to rates in line with annual reporting GAAP.

Prospective Statement of Changes in Net Assets/Equity

Equity at start of period	2,128.72	2,308.22	2,308.23
Total comprehensive revenue and expense	179.50	7.11	7.83
EQUITY AT END OF PERIOD	2,308.22	2,315.33	2,316.05

Note. The equity at start of period for 2016/17 has been adjusted to reflect the actual opening position at 1 July 2015, external loans recalibration and carry-forwards to 2015/16.

Prospective Financial Statements



Prospective Statement of Financial Position

	LTP 2015/16 (\$m)	LTP 2016/17 (\$m)	A/Plan 2016/17 (\$m)
Current assets			
Cash and cash equivalents	1.50	2.79	3.52
Trade and other receivables	18.56	18.58	17.14
Inventory	0.10	0.10	0.10
Other financial assets	36.99	36.99	40.57
Properties intended for sale	2.74	2.14	0.49
Total current assets	59.89	60.60	61.82
Non-current assets			
Other financial assets	65.25	65.25	276.30
Investments in Council-controlled organisations	165.29	169.76	0.00
Intangible assets	1.71	2.04	2.04
Biological assets	1.97	1.97	1.97
Derivative financial assets	1.32	1.32	1.32
Deferred tax	0.00	0.00	0.00
Property, plant and equipment	2,155.97	2,162.31	2,160.00
Total non-current assets	2,391.51	2,402.65	2,441.63
TOTAL ASSETS	2,451.40	2,463.25	2,503.45
Current liabilities			
Trade and other payables	21.41	21.11	21.16
Other current liabilities	0.00	0.00	0.00
Public debt and other loans	39.22	39.31	39.31
Derivative financial liabilities	0.05	0.05	0.05
Total current liabilities	60.68	60.47	60.52
Non-current liabilities			
Employee entitlements	0.95	0.95	0.95
Deferred taxation liability	0.00	0.00	0.00
Derivative financial liabilities	1.06	1.06	1.06
Provision for aftercare	1.62	1.62	1.62
Public debt (net)	78.86	83.82	83.24
Other non-current liabilities	0.00	0.00	0.00
Total non-current liabilities	82.49	87.45	86.87
TOTAL LIABILITIES	143.17	147.92	147.39
Public equity			
Special funds/reserves	69.15	66.95	73.03
Asset revaluation reserves	772.72	777.33	777.33
Retained earnings	1,466.36	1,471.05	1,505.70
Total public equity	2,308.23	2,315.33	2,356.06
TOTAL EQUITY AND LIABILITIES	2,451.40	2,463.25	2,503.45

Note. The Prospective Statement of Financial Position for A/Plan 2016/17 has been adjusted to reflect the actual opening position at 1 July 2015, external loans recalibration and carry-forwards to 2015/16.

Prospective Cash Flow Statement

	LTP 2015/16 (\$m)	LTP 2016/17 (\$m)	A/Plan 2016/17 (\$m)
Cash flows from operating activities			
Cash provided from:			
- Rates	78.94	82.51	80.72
- Dividend income	7.34	7.42	7.69
- Interest income	1.44	1.79	1.37
- Other income	44.15	48.97	48.38
	131.87	140.69	138.16
Cash applied to:			
- Interest expense	7.59	8.13	6.93
- Other operating costs	99.61	100.94	99.35
- Taxation expense	0.12	0.12	0.12
	107.32	109.19	106.40
Net cash flows from operating activities	24.55	31.50	31.77
Cash flows from investing activities			
Cash provided from sales of assets/investments	0.64	0.90	0.00
Cash applied to purchases of assets/investments	35.46	36.15	33.70
Net cashflows from investing activities	(34.82)	(35.25)	(33.70)
Financing activities			
Cash provided from loans	8.08	9.21	7.90
Cash applied to loans repaid (net)	4.38	4.16	3.94
Net cash flows from financing activities	3.70	5.05	3.96
Overall Increase/(decrease) in cash held	(6.57)	1.30	2.02
Add opening balance	8.07	1.50	1.50
TOTAL CASH HELD	1.50	2.79	3.52

Note. The opening balance for A/Plan 2016/17 has been adjusted to reflect the actual opening position at 1 July 2015 and carry-forwards to 2015/16.

Statement of Reserve Funds



The Council maintains reserve funds as a sub-part of its equity. 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.

	LTP 2015/16 (\$m)	LTP 2016/17 (\$m)	A/Plan 2016/17 (\$m)
Opening balances	73.16	69.15	71.14
Deposits to reserves	21.82	22.67	24.06
Withdrawals from reserves	(25.83)	(24.87)	(22.16)
Closing balances	69.15	66.95	73.03

Note. Opening balances for A/Plan 2016/17 have been adjusted to reflect the actual opening position at 1 July 2015 and impacts of carry-forwards to 2015/16.

- 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	7.77	7.30	7.30
Deposits to reserves	0.63	0.43	0.42
Withdrawals from reserves	(1.10)	(0.65)	(0.09)
Closing balances	7.30	7.08	7.63

- 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	1.44	1.35	1.35
Deposits to reserves	0.44	0.38	0.55
Withdrawals from reserves	(0.53)	(0.90)	(0.74)
Closing balances	1.35	0.83	1.16

- 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.

Opening balances	10.90	12.02	12.02
Deposits to reserves	1.13	1.27	1.24
Withdrawals from reserves	(0.01)	(0.01)	(0.01)
Closing balances	12.02	13.28	13.25

- 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.

	LTP 2015/16 (\$m)	LTP 2016/17 (\$m)	A/Plan 2016/17 (\$m)
Opening balances	16.43	12.86	13.86
Deposits to reserves	0.29	0.33	2.97
Withdrawals from reserves	(3.86)	(0.57)	(0.56)
Closing balances	12.86	12.62	16.27

- 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	36.62	35.61	36.61
Deposits to reserves	19.33	20.27	18.88
Withdrawals from reserves	(20.34)	(22.74)	(20.76)
Closing balances	35.61	33.14	34.72

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.

	LTP 2015/16 (\$m)	LTP 2016/17 (\$m)	A/Plan 2016/17 (\$m)
REVENUE			
Prospective financial plan			
Total activity revenue	53.09	54.04	54.16
Rates requirement for operations	70.22	73.98	73.35
Rates requirement for capital	4.97	4.71	4.45
/less rates charged to internal activities	(1.00)	(1.03)	(1.03)
Total revenue	127.28	131.70	130.93
Summary funding impact statement			
Sources of operating funding			
Total operating funding (A)	122.40	126.94	124.73
Add sources of capital funding:			
Subsidies and grants for capital expenditure	4.88	4.76	5.26
Development and financial contributions	0.00	0.00	0.94
Lump sum contributions	0.00	0.00	0.00
Total operating revenue	127.28	131.70	130.93
Statement of comprehensive revenue and expense			
Total revenue	130.30	134.79	133.93
less vested assets	(3.02)	(3.09)	(3.00)
Revenue and rates per prospective financial plan	127.28	131.70	130.93
EXPENDITURE			
Prospective financial plan	129.65	133.32	131.74
Less rates charged to internal activities	(1.00)	(1.03)	(1.03)
Total activity expenditure	128.65	132.29	130.71
Summary funding impact statement			
Applications of operating funding			
Total applications of operating funding (B)	97.04	99.54	98.15
Add depreciation expense	31.61	32.75	32.56
Total expenditure	128.65	132.29	130.71
Statement of comprehensive revenue and expense			
Operating expenditure			
Expenditure per prospective financial plan	128.65	132.29	130.71
Add loss on forestry revaluation	0.00	0.00	0.00
Total operating expenditure	128.65	132.29	130.71

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.

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.

Funding Impact Statement



New Plymouth District Council: Funding Impact Statement for 1 July 2016 to 30 June 2017 (Whole of the Council)

	LTP 2015/16 \$'000	LTP 2016/17 \$'000	A/Plan 2016/17 \$'000
Sources of operating funding			
General rates, uniform annual charges, rates penalties	48,936	50,927	50,162
Targeted rates	29,002	30,565	30,585
Subsidies and grants for operating purposes	5,523	5,406	5,378
Fees and charges	21,760	22,409	21,902
Interest and dividends from investments	9,242	9,717	9,522
Local authorities fuel tax, fines, infringement fees and other receipts	7,002	7,029	7,180
Total operating funding (A)	121,465	126,053	124,729
Applications of operating funding			
Payments to staff and suppliers	(89,354)	(90,954)	(90,218)
Finance costs	(7,917)	(8,601)	(6,935)
Other operating funding applications	234	18	0
Total applications of operating funding (B)	(97,037)	(99,537)	(97,153)
Surplus (deficit) of operating funding (A - B)	24,428	26,516	27,576
Sources of capital funding			
Subsidies and grants for capital expenditure	4,876	4,757	5,261
Development and financial contributions	939	890	967
Increase (decrease) in debt	3,694	5,047	3,946
Gross proceeds from sale of assets	366	410	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	9,875	11,104	10,174
Applications of capital funding			
Capital expenditure:			
• to meet additional demand	(2,920)	(5,227)	(3,333)
• to improve the level of service	(9,809)	(5,247)	(6,419)
• to replace existing assets	(22,742)	(25,680)	(23,834)
Increase (decrease) in reserves	1,168	(1,466)	(4,164)
Increase (decrease) of investments	0	0	0
Total applications of capital funding (D)	(34,303)	(37,620)	(37,750)
Surplus (deficit) of capital funding (C - D)	(24,428)	(26,516)	(27,576)
Funding balance ((A - B) + (C - D))	0	0	0

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

	Budget 2015/16 (\$m)	Budget 2016/17 (\$m)	Budget 2017/18 (\$m)
Depreciation and amortisation expense			
Depreciation expense	31,613	32,753	32,567
less deferred/unfunded	(12,863)	(13,123)	(12,513)
Net funding transferred to renewals reserves	18,750	19,630	20,054

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 LTP 2015-2025 Section 7). 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:

	2015/16	2016/17
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	1.6887	4.03
Residential	0.4195	1.00
Small holdings	0.2087	0.50
Farmland	0.2292	0.55

Rating System and Information



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	51,064,535
Residential differential 54.0%	27,574,849
less UAGC 28, 935 @ \$322.22	(9,323,436)
Residential requirement from land value calculation	18,251,413

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 2016/17.

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 2016/17.

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 \$126.54 for 2016/17.
- 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 \$120.00 for 2016/17.

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 2016/17 (except bypass meters) for each rating unit which is metered and connected to an urban or rural water supply.
- 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 2016/17.
 - Rate for consumption in excess of 50,000m³ per annum \$1.10 (per cubic metre) for 2016/17. 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 2016/17.

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 2016/17, the amount per unit 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 2016/17.

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.

Ōākura 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 2016/17 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 \$117.39 for 2016/17.

Rating System and Information



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 \$39.87 for 2016/17.

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 2016/17 year (1 July 2016 to 30 June 2017) will become due and payable by four equal instalments on the following dates:

Instalment 1: 1 August 2016

Instalment 2: 1 November 2016

Instalment 3: 1 February 2017

Instalment 4: 1 May 2017

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): 31 August 2016

Instalment 2 (penalty date): 30 November 2016

Instalment 3 (penalty date): 22 February 2017

Instalment 4 (penalty date): 31 May 2017

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 2016 and which remain unpaid on 30 September 2016 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 2017.

Rating base information

	2015/16*	2016/17
Projected number of rating units	35,990	36,251
Projected total capital value of rating units (\$m)	16,670	16,862
Projected total land value of rating units (\$m)	8,597	8,669

* 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.

Residential

Residential land value (LV) \$100,000 GST inclusive	2015/16 (\$)	2016/17 (\$)
General rate	472.19	482.43
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge	500.00	500.00
Uniform annual water charge:		
- Network fixed charge	132.50	145.52
- Standardised consumption charge	145.50	138.00
Uniform annual refuse charge	96.03	135.00
	1,831.77	1,886.49

Residential LV\$150,000 (approximate average) GST inclusive	2015/16 (\$)	2016/17 (\$)
General rate	708.29	723.64
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge	500.00	500.00
Uniform annual water charge:		
- Network fixed charge	132.50	145.52
- Standardised consumption charge	145.50	138.00
Uniform annual refuse charge	96.03	135.00
	2,067.87	2,127.71

Residential LV \$300,000 GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	1,416.57	1,447.28
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge	500.00	500.00
Uniform annual water charge:		
- Network fixed charge	132.50	145.52
- Standardised consumption charge	145.50	138.00
Uniform annual refuse charge	96.03	135.00
	2,776.15	2,851.34

Rating System and Information



Commercial/industrial

Commercial/industrial LV \$100,000 GST inclusive	2015/16 (\$)	2016/17 (\$)
General rate	1,901.07	1,942.01
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge	500.00	500.00
Uniform annual water charge:		
- Network fixed charge	132.50	145.52
- Standardised consumption charge	145.50	138.00
	3,164.62	3,211.08

Commercial/industrial LV \$400,000 (approximate average) GST inclusive	2015/16 (\$)	2016/17 (\$)
General rate	7,604.26	7,768.02
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge (5)	1,550.03	1,550.03
Uniform annual water charge:		
- Network fixed charge	132.50	145.52
- Standardised consumption charge	145.50	138.00
	9,917.84	10,087.12

Commercial/industrial LV \$1,000,000 GST inclusive	2015/16 (\$)	2016/17 (\$)
General rate	19,010.65	19,420.05
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
Uniform annual sewage charge (10)	2,750.00	2,750.00
Uniform annual water charge:		
- Network fixed charge	132.50	145.52
- Standardised consumption charge	145.50	138.00
	22,524.20	22,939.12

Small holdings

Small holdings LV \$100,000 GST inclusive	2014/15 (\$)	2015/16 (\$)
General rate	240.01	240.01
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	725.56	725.56

Small holdings LV \$300,000 (approximate average) - GST inclusive	2015/16 (\$)	2016/17 (\$)
General rate	720.02	720.02
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	1,205.57	1,205.57

Small holdings LV \$500,000 GST inclusive	2015/16 (\$)	2016/17 (\$)
General rate	1,200.03	1,200.03
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	1,685.58	1,685.58

Farmlands

Farmlands LV \$100,000 GST inclusive	2015/16 (\$)	2016/17 (\$)
General rate	254.04	263.58
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	739.59	749.13

Farmlands LV \$900,000 (approximate average) GST inclusive	2015/16 (\$)	2016/17 (\$)
General rate	2,286.32	2,372.22
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	2,771.87	2,857.77

Farmlands LV \$2,000,000 GST inclusive	2015/16 (\$)	2016/17 (\$)
General rate	5,080.70	5,271.60
Uniform annual general charge	370.55	370.55
Targeted rates		
Uniform annual roading charge	115.00	115.00
	5,566.25	5,757.15

Rating System and Information



Total Rates

	A/Plan 2015/16 (\$)	A/Plan 2016/17 (\$)
Uniform annual general charge (UAGC)	11,556,400	11,680,797
General rate	38,026,791	39,383,738
Sub total (general rates)	49,583,191	51,064,535
Uniform annual roading charge (UARC)	3,579,900	3,626,000
Uniform annual sewage charge (UADC)	13,219,605	13,125,572
Uniform annual water charge (UAWC)	6,518,765	6,839,422
Water by meter charges	3,697,750	3,827,287
Uniform annual refuse charge (UARC)	2,246,854	3,228,108
Swimming pool compliance charge (UAPC)	46,000	39,076
Sub total (targeted rates/charges)	29,308,874	30,685,465
Total	78,892,065	81,750,000

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

Rates and Charges	2015/16	2016/17
The figures below do not include GST. GST will be added at applicable rates	(\$)	(\$)
General rates		
Uniform annual general charge	322.22	322.22
Differential rates (cents per \$ of rateable value)		
- Group 1 (Commercial/Industrial)	1.6531c	1.6887c
- Group 2 (Residential)	0.4106c	0.4195c
- Group 3 (Small Holdings)	0.2087c	0.2087c
- Group 4 (Farmland)	0.2209c	0.2292c
Targeted rates/charges		
Uniform annual roading charge	100.00	100.00
Uniform annual refuse charge per serviced household	83.50	117.39
Uniform annual sewage charge - residential	434.78	434.78
Uniform annual sewage charge - not used as residential (scale of charges per water closet or urinal):		
- One to two	434.78	434.78
- Three	360.87	360.87
- Four	313.04	313.04
- Five	269.57	269.57
- Six to 10	239.13	239.13
- 11 to 15	221.74	221.74
- 16 to 20	213.04	213.04
- 21 or more	208.70	208.70
Ōākura part charge	217.39	217.39
Uniform annual water charge:		
- Network fixed charge	115.22	126.54
- Consumption variable charge	126.52	120.00
Swimming pool compliance charge	39.13	39.87
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



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 guidances 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 2016 to 30 June 2017, with the exception of Animal Control where the fees are shown from 1 July 2016 to 30 June 2018. 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.

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 and Cemeteries and Crematorium.
- Recreation and Events: event venues (TSB Showplace, TSB Bowl of Brooklands, TSB Stadium and Yarrow Stadium) and 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 and enforcement (animal control, district planning, environmental health and parking).
- Property.
- Roads.
- Water and Wastes: trade waste, water, sewer, stormwater, solid waste and refuse collection and 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.

	2015/16	2016/17
Room hire - Civic Centre (plus after hours charge of \$45.00 per hour staff supervision and \$35.00 per hour cleaning costs)		
Council Chamber (half day)	\$170.00	\$170.00
Council Chamber (full day)	\$305.00	\$305.00
Council Chamber (evening)	\$230.00	\$230.00
Meeting room (half day)	\$95.00	\$95.00
Meeting room (full day)	\$150.00	\$150.00
Meeting room (evening)	\$115.00	\$115.00
Council Chamber and meeting room (half day)	\$265.00	\$265.00
Council Chamber and meeting room (full day)	\$440.00	\$440.00
Council Chamber and meeting room (evening)	\$330.00	\$330.00
Council Chamber and foyer (half day)	\$220.00	\$220.00
Council Chamber and foyer (full day)	\$375.00	\$375.00
Council Chamber and foyer (evening)	\$285.00	\$285.00
Meeting room and foyer (half day)	\$140.00	\$140.00
Meeting room and foyer (full day)	\$220.00	\$220.00
Meeting room and foyer (evening)	\$170.00	\$170.00
Piano	\$250.00	\$250.00
Room hire - Inglewood and Waitara Library and Service Centres		
Meeting room (half day)	\$20.00	\$25.00
Meeting room (full day)	\$40.00	\$45.00
Meeting room (half day) with kitchen usage	\$25.00	\$30.00
Meeting room (full day) with kitchen usage	\$45.00	\$50.00
Emergency call out		
All venues (two hour minimum)	\$40.00 per hour	\$45.00 per hour
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

	2015/16	2016/17
Land Information Memorandum (LIM) charges		
Residential/Rural:		
• Standard	\$280.00	\$280.00
• Urgent	\$400.00	\$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)	\$380.00 base fee	\$380.00 base fee
• Urgent (includes up to 2.5 hours technical processing time)	\$530.00 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
Home Heating Scheme		
Voluntary targeted rate	\$200.00	\$200.00

Fees and Charges

Govett-Brewster Art Gallery



	2015/16	2016/17
MUSEUM SERVICES		
Touring exhibition fees	Varies according to number of venues and exhibitions	Varies according to number of venues and exhibitions
Director talk (starting from)	\$200 per hour	\$200 per hour
Curator talk (starting from)	\$180 per hour	\$180 per hour
Museum tour (starting from)	\$150 per hour	\$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)	\$15.00	\$15.00
Monica Brewster Evening - entrance fee (Friends of the Gallery)	\$10.00	\$10.00
9-12 year old programmes (per child per term)	\$55.00	\$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	\$12.00
Evening and weekend film programmes	\$15.00	\$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)	\$45.00	\$45.00
A3 colour digital prints (pigment)	\$85.00	\$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
Image reproductions (not including delivery) - for commercial use		
Books, periodicals, internet	\$65.00 per image	\$65.00 per image
Orders of three to five images	\$50.00 per image	\$50.00 per image
Orders of six or more images	\$45.00 per image	\$45.00 per image
Greeting cards, postcards, tea towels, calendars etc	\$155.00	\$155.00
Book covers	\$315.00	\$315.00
Public display/decoration	\$90.00	\$90.00
Advertising/publicity	\$315.00	\$315.00
Television programmes, commercial films (NZ)	\$315.00	\$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

Fees and Charges Govett-Brewster Art Gallery

	2015/16	2016/17
VENUE HIRE		
Rebates will apply for community organisations (40% for charitable trusts and 20% for non-profit organisations). Charges for staff, security, cleaning, equipment hire and catering are additional costs and will be charged accordingly. Charges stated below are for room only.		
Govett-Brewster Art Gallery (subject to availability)		
Galleries - half day	\$600.00	\$600.00
Galleries - full day	\$1,200.00	\$1,200.00
Galleries - evening	\$1,500.00	\$1,500.00
Len Lye Centre (subject to availability)		
Todd Energy Foyer - evenings only	\$300.00	\$300.00
Len Lye Gallery - half day	\$600.00	\$600.00
Len Lye Gallery - full day	\$1,200.00	\$1,200.00
Len Lye Gallery - evening	\$1,500.00	\$1,500.00
Cinema - half day	\$500.00	\$500.00
Cinema - full day	\$1,000.00	\$1,000.00
Cinema - evening	\$750.00	\$750.00
Grand piano	\$200.00	\$200.00
Education studios (1 and 2 individual):		
• Half day	\$100.00	\$100.00
• Full day	\$200.00	\$200.00
• Evening	\$200.00	\$200.00
Education studios (1 and 2 combined):		
• Half day	\$200.00	\$200.00
• Full day	\$300.00	\$300.00
• Evening	\$300.00	\$300.00
Entire facility	Price on application	Price on application
Special event with Director	Price on application	Price on application
Special tour with Director	Price on application	Price on application
Venue hire booking bond	\$300.00	\$300.00

Fees and Charges

Puke Ariki



	2015/16	2016/17
Exhibitions		
Exhibition admission	Free to Puke Ariki members, children and young persons aged 16 years and under .Other charges may be set by the Manager Puke Ariki	Free to Puke Ariki members, children and young persons aged 16 years and under . Other charges may be set by the Manager 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	Price on application
New Plymouth Guided Historical Walk hosted by North Wing volunteers	\$10.00 per person (including printed booklet)	\$10.00 per person (including printed booklet)
Specialist tour or talk with curator	Price on application	Price on application
Specialist tour or talk with manager	Price on application	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 and best seller magazines	\$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
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 \$21.00 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)

	2015/16	2016/17
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	\$1.00	\$1.00
A3 colour	\$2.00	\$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		
Digital image - standard 300-500ppi A4 tif	\$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)
Manuscript and contract photography	Price on application	Price on application
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

Fees and Charges

Puke Ariki



	2015/16	2016/17
Advertising		
One year	\$400.00	\$400.00
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	\$700.00	\$700.00
• 6pm to midnight	\$1,500.00	\$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 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

	2015/16	2016/17
SPORTS PARKS AND PARKS		
Sports parks		
Rugby union, rugby league, hockey, cricket, association football senior (per field)	\$540.00	\$540.00
Association football (junior field)	\$390.00	\$390.00
Cricket (junior field)	\$250.00	\$250.00
Touch rugby (per field)	\$280.00	\$280.00
Softball (per diamond)	\$280.00	\$280.00
Tennis or netball (per court)	\$200.00	\$200.00
Athletics (Inglewood)	\$540.00	\$540.00
Athletics (junior field)	\$135.00	\$135.00
Amenities fees (per season)	\$315.00	\$315.00
Amenities fees (per game/event)	\$75.00	\$75.00
Pukekura Park		
Cricket use	Negotiated fee	Negotiated fee
Winter use (plus cost of staff, if required, per game)	\$220.00	\$220.00
Amenities fee (per game)	\$75.00	\$75.00
Line marking, if required	At cost	At cost
Guided tours of Pukekura Park	By commercial arrangement	By commercial arrangement
Commercial use		
Application fee (non refundable)	\$135.00	\$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)
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)	\$126.00	\$126.00
Community events	No charge	No charge

Fees and Charges Parks



	2015/16	2016/17
Miscellaneous		
Club cricket wicket preparation (plus cost of materials)	\$393.75	\$393.75
Privileged access	\$70.00	\$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	\$1.00
HALLS		
Urban halls - Class A (Bell Block Hall, Inglewood Town Hall, Waitara War Memorial Hall and Star Gymnasium)		
Casual user	\$52.50 per hour	\$52.50 per hour
Regular user (Category 1)	\$24.75 per hour	\$24.75 per hour
Regular user (Category 2)	\$12.50 per hour	\$12.50 per hour
Urban halls - Class B (Merrilands Domain Hall, Fred Tucker Community Centre Hall and Lounge, Bellringer Pavilion)		
Casual user	\$46.75 per hour	\$46.75 per hour
Regular user (Category 1)	\$22.50 per hour	\$22.50 per hour
Regular user (Category 2)	\$11.50 per hour	\$11.50 per hour
Urban halls - Class C (Onuku Taipari Hall, Ferndale Hall, Ōākura Hall, Hempton Hall, Clifton Park Pavilion)		
Casual user	\$46.25 per hour	\$46.25 per hour
Regular user (Category 1)	\$19.50 per hour	\$19.50 per hour
Regular user (Category 2)	\$10.50 per hour	\$10.50 per hour
Urban halls - Class D (Fred Tucker Community Centre Meeting Room)		
Casual user	\$39.00 per hour	\$39.00 per hour
Regular user (Category 1)	\$16.75 per hour	\$16.75 per hour
Regular user (Category 2)	\$8.50 per hour	\$8.50 per hour
Urban halls - Class E (Waitara War Memorial Hall Theatre)		
Casual user	\$34.25 per hour	\$34.25 per hour
Regular user (Category 1)	\$13.50 per hour	\$13.50 per hour
Regular user (Category 2)	\$7.50 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	\$30.75 per hour	\$30.75 per hour
Regular user (Category 1)	\$14.00 per hour	\$14.00 per hour
Regular user (Category 2)	\$8.00 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.

	2015/16	2016/17
CEMETERIES AND CREMATORIUM		
Burial plot purchase		
Adult	\$3,430.00	\$3,430.00
Child (under 14)	\$1,720.00	\$1,720.00
Returned Serviceperson (in cemeteries where Returned Services sections are provided)	No charge	No charge
Cremation plot purchase		
Plot	\$1,125.00	\$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	\$1,845.00	\$1,845.00
Stillborn	\$462.00	\$462.00
Child (under 14)	\$920.00	\$920.00
Disinterment fee	\$3,622.50	\$3,622.50
Public holiday/weekend surcharge	\$661.50	\$661.50
Ash interment fees (includes a contribution to the maintenance of cemeteries)		
Ashes	\$462.00	\$462.00
Returned Serviceperson	\$462.00	\$462.00
Disinterment	\$462.00	\$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	\$462.00	\$462.00
Chapel public usage		
Committal only	\$42.00	\$42.00
Full service	\$275.10	\$275.10
Other fees		
Transfer/disposal of plot	\$99.75	\$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



	2015/16	2016/17
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 the fixed rate for '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)	\$3,026.86	\$3,056.70
Second performance - same day (includes six hours of technical manager and four hours of duty manager)	\$1,470.59	\$1,485.80
Rehearsal and pack in/out days (staff, energy and cleaning additional)	\$606.11	\$667.00
Theatre Royal		
Full rental (includes four hours of technical manager and six hours of duty manager)	\$1,654.30	\$1,670.95
Second performance - same day (includes two hours of technical manager and four hours of duty manager)	\$1,071.83	\$1,082.73
Rehearsal and pack in/out days (staff, energy and cleaning additional)	\$606.11	\$638.25
Alexandra Room		
Full day (staff additional)	\$612.96	\$618.70
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	\$905.00	\$950.00
Stage only - per hour hire (minimum two hours - conditions apply)	\$110.00 includes toilets	\$115.00 includes toilets
TSB Stadium		
Expos/trade shows/sales		
Commercial:		
• Entire stadium - per event day (12 hours)	\$2,882.50 plus event on costs	\$2,882.50 plus event on costs
• Entire stadium - per pack in/out day (12 hours)	\$1,445.00 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)	\$1,935.00 plus event on costs	\$1,935.00 plus event on costs
• Entire stadium - per pack in/out day (12 hours)	\$970.00 plus event on costs (hourly rate can be negotiated if required)	\$970.00 plus event on costs (hourly rate can be negotiated if required)

Fees and Charges Recreation and Events

	2015/16	2016/17
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)	\$1,442.50 plus event on costs	\$1,442.50 plus event on costs
• Entire stadium - weekdays (8am to 6pm)	\$132.00 per hour plus event on costs	\$132.00 per hour plus event on costs
• Entire stadium - evenings (6pm to midnight, weekends and public holidays)	\$142.25 per hour plus event on costs	\$142.25 per hour plus event on costs
District/community sport and user groups:		
• Entire stadium - per event day (12 hours)	\$975.00	\$975.00
• Entire stadium - weekdays (8am to 6pm)	\$91.25 per hour	\$91.25 per hour
• Entire stadium - evenings (6pm to midnight) weekends and public holidays	\$96.50 per hour	\$96.50 per hour
• Per court - weekdays (8am to 6pm)	\$37.50 per hour	\$37.50 per hour
• Per court - evenings (6pm to mighnight), weekends and public holidays	\$43.50 per hour	\$43.50 per hour
Schools:		
• Entire stadium - per event day (12 hours)	\$520.00	\$520.00
• Entire stadium - weekdays (8am to 6pm)	\$50.00 per hour	\$50.00 per hour
• Entire stadium - evenings (6pm to midnight,) weekends and public holidays	\$55.00 per hour	\$55.00 per hour
• Per court - weekdays (8am to 6pm)	\$22.50 per hour	\$22.50 per hour
• Per court - evenings (6pm to mighnight), weekends and public holidays	\$30.00 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)	\$1,875.00 plus event on costs	\$1,875.00 plus event on costs
Entire stadium - per pack in/out day (12 hours)	\$937.50 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



	2015/16	2016/17
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)	\$650.00	\$670.00
• 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)	\$150.00	\$150.00
Per hour rate outside these hours	\$25.00	\$25.00
Concourse		
Expos/trade shows/sales/meetings:		
• Full day (12 hours)	\$950.00	\$950.00
• Half day (6 hours)	\$550.00	\$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)	\$150.00	\$150.00
Per hour rate outside the hours 8am to 5pm	\$25.00	\$25.00
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	\$5.50	\$5.50
Adult - happy hour	\$4.50	\$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	\$2.80	\$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

Fees and Charges Recreation and Events

	2015/16	2016/17
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 (unlimited rides)	\$4.00 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	\$5.00	\$5.00
• Adult swim and hydroslide	\$8.00	\$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
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	\$220.00	\$220.00
Adult - swim x 25	\$115.00	\$115.00
Adult - swim x 11	\$55.00	\$55.00
SuperGold card holder - swim x 11	\$27.50	\$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	\$300.00	\$300.00
Adult - swim/sauna x 11	\$85.00	\$85.00
Adult - gym/swim/sauna/steam x 50	\$357.00	\$357.00
Adult - gym/swim/sauna/steam x 25	\$205.00	\$205.00
Adult - gym/swim/sauna/steam x 11	\$100.00	\$100.00
Student (high school student aged 14 or above) - gym/swim/sauna/steam x 50	\$297.00	\$297.00
Student (high school student aged 14 or above) - gym/swim/sauna/steam x 25	\$167.00	\$167.00
Student (high school student aged 14 or above) - gym/swim/sauna/steam x 11	\$83.00	\$83.00
Senior citizen - swim/sauna x 11	\$75.00	\$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	\$75.00	\$75.00
Adult - happy hour x 11	\$45.00	\$45.00

Fees and Charges

Recreation and Events



	2015/16	2016/17
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
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	\$7.50	\$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 per hour	\$4.00 per hour
Two children	\$5.00 per hour	\$5.00 per hour
Additional child	\$2.00 per hour	\$2.00 per hour
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	\$20.00 per hour	\$20.00 per hour
• 25m lane	\$15.00 per hour	\$15.00 per hour
BBQ hire	\$20.00 per hour	\$20.00 per hour
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

Fees and Charges Recreation and Events

	2015/16	2016/17
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

Fees and Charges

Regulatory Services



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.

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.

	2015/16	2016/17
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	\$1,204.00 base fee (includes up to 5.5 hours technical processing)	\$1,222.00 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	\$1,687.00 base fee (includes up to 8 hours technical processing)	\$1,712.00 base fee (includes up to 8 hours technical processing)
Consent processing - limited notification		
Limited notification subdivision consents	\$5,940.00 base fee (includes up to 30 hours technical processing)	\$6,178.00 base fee (includes up to 30 hours technical processing)
Consent processing - public notification		
Publicly notified subdivision consents	\$7,928.00 base fee (includes up to 35 hours technical processing)	\$8,245.00 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 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	\$718.00 set base	\$718.00 set base

Fees and Charges

Regulatory Services



	2015/16	2016/17
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)	\$1,262.00 base fee (includes up to 6.5 hours technical processing)	\$1,325.00 base fee (includes up to 6.5 hours technical processing)
Plan approval s223 RMA certificates:		
• Up to eight lots	\$267.00 fixed fee	\$271.00 fixed fee
• Greater than eight lots	\$396.00 fixed fee	\$402.00 fixed fee
Records system fee - payable with request for s223 RMA approval:		
• Subdivision with two to eight lots (per lot)	\$26.00 fixed fee per lot	\$27.00 fixed fee per lot
• Subdivision with greater than 20 lots (per lot)	\$23.00 fixed fee per lot	\$24.00 fixed fee per lot
Completion of conditions certificate (s224(c) RMA):		
• No engineering conditions	\$234.00 fixed fee	\$237.00 fixed fee
• Engineering plan - right-of-way for up to six lots	\$308.00 base fee (includes up to 1.5 hours technical processing)	\$315.00 base fee (includes up to 1.5 hours technical processing)
• Engineering conditions included, servicing allotments, but not vesting infrastructure	\$398.00 base fee (includes up to 2 hours technical processing)	\$403.00 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	\$1,369.00 base fee (includes up to 7 hours technical processing)	\$1,389.00 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)	\$262.00 fixed fee	\$268.00 fixed fee
Cancellation/variation of all other certificates (s234, s240, s241, s243 RMA)	\$262.00 fixed fee	\$268.00 fixed fee
Engineering plan approval	\$550.00 base fee (includes up to 2.5 hours technical processing)	\$563.00 base fee (includes up to 2.5 hours technical processing)
Complex where land/work vesting in Council	\$1,046.00 base fee (includes up to 5 hours technical processing)	\$1,072.00 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	\$503.00 base fee	\$510.00 base fee
Bond:		
• Preparation through to release or cancellation	\$488.00 fixed fee	\$488.00 fixed fee
• Legal/engineering inputs	At cost	At cost

	2015/16	2016/17
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%
Processing group hourly rates		
Development Engineer	\$197.00 per hour	\$197.00 per hour
Administrative fee - includes front of house and support services	\$131.00 per hour	\$133.00 per hour
Technical charge - includes environmental planners, technical officers and monitoring officers	\$174.00 per hour	\$176.00 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:

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.

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.

	2015/16	2016/17
Airport flight path		
Erection of structures and planting of trees (OL1, 2, 3, 4 New Plymouth District Plan) within the airport designation only	\$1,108.00 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
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
Notable Trees		
Work to or within the dripline of a notable tree (OL43-49; OS4, 50, 51,61 New Plymouth District Plan)	\$1,108.00 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 a notable tree (OL50, OS62 New Plymouth District Plan)	\$1,080.00 base fee (Includes up to 5 hours technical processing)	\$1,080.00 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)	\$600 for non-notified applications, additional charges will apply for external and specialist inputs if required	\$600 for non-notified applications, additional charges will apply for external and specialist inputs if required

Fees and Charges

Regulatory Services



	2015/16	2016/17
Relocation of buildings		
From within the district (Res19, Rur33, Bus23, OS19 New Plymouth District Plan)	\$1,108.00 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)	\$1,235.00 base fee (Includes up to 5 hours technical processing)	\$1,235.00 base fee (Includes up to 5 hours technical processing)
Temporary events		
Operation of a temporary event in accordance with the controlled temporary event provisions	\$300.00	\$312.00
Temporary event bonds (if required)	\$65.00	\$68.00
Controlled activity		
Single rule or NES regulation not met	\$923.00 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	\$718.00 fixed fee	\$718.00 fixed fee
Controlled or restricted discretionary activity		
Up to two rules not met	\$1,190.00 base fee (Includes up to 5.5 hours technical processing)	\$1,207.00 base fee (Includes up to 5.5 hours technical processing)
Three to five rules not met	\$1,684.00 base fee (Includes up to 8.5 hours technical processing)	\$1,726.00 base fee (Includes up to 8.5 hours technical processing)
More than five rules not met	\$3,077.00 base fee (Includes up to 16 hours technical processing)	\$3,200.00 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)	\$6,179.00 base fee (Includes up to 32 hours technical processing)
Publicly notified	\$8,964.00 base fee (Includes up to 32 hours technical processing)	\$9,323.00 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	\$503.00 base fee	\$523.00 base fee
Monitoring and compliance		
File keeping, communications, meetings, research, site visit time	\$174.00 per hour at cost	\$176.00 per hour at cost
Specialist inputs	Actual cost plus 10%	Actual cost plus 10%

	2015/16	2016/17
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	\$171.00 base fee
Certificates		
Certificate of Compliance	\$1,108.00 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	\$1,108.00 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	\$419.00 fixed fee	\$419.00 fixed fee
Sale of liquor - reapproval with no changes	\$210.00 fixed fee	\$210.00 fixed fee
Overseas Investment Certificate	\$525.00 fixed fee	\$525.00 fixed fee
Designations		
Notice of requirements or alterations to designations:		
• Non-notified	\$1,672.00 base fee (Includes up to 8 hours technical processing)	\$1,707.00 base fee (Includes up to 8 hours technical processing)
• Notified	\$7,646.00 base fee (Includes up to 36 hours technical processing)	\$7,760.00 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)	\$1,124.00 base fee (Includes up to 5 hours technical processing)
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	\$7,646.00 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	\$19,385.00 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

Fees and Charges Regulatory Services



	2015/16	2016/17
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%
Inspection of building to be relocated outside the district		\$250.00
Pre-application fee, including request for bond reconciliation		\$250.00
Processing team hourly rates		
Development engineer	\$197.00 per hour	\$197.00 per hour
Administration - includes front of house and support services	\$131.00 per hour	\$133.00 per hour
Technical - includes environmental planners, technical officers and monitoring officers	\$174.00 per hour	\$176.00 per hour
Development Contributions (refer to the Policy on Development Contributions in the Long-Term Plan 2015-2025)		
<p>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.</p> <p>Development contributions are required if a development:</p> <ol style="list-style-type: none"> 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. <p>These are to be paid prior to the commencement of the consented activity or within 180 days of consent being granted whichever comes first.</p>		

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 (Building Lead) 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 (MBIE) Levy + BRANZ Levy + Accreditation Levy.

	2015/16	2016/17
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	\$640.00	\$640.00
RES2 \$15,000 < \$25,000	\$1,050.00	\$1,050.00
RES3 \$25,000 < \$80,000	\$1,395.00	\$1,395.00
RES4 \$80,000 < \$130,000	\$2,320.00	\$2,320.00
RES5 \$130,000 < \$250,000	\$3,110.00	\$3,110.00
RES6 >\$250,000	\$3,970.00	\$3,970.00

Fees and Charges

Regulatory Services



	2015/16	2016/17
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	\$690.00	\$690.00
COM2 \$15,000 < \$25,000	\$970.00	\$970.00
COM3 \$25,000 < \$80,000	\$2,370.00	\$2,370.00
COM4 \$80,000 < \$130,000	\$3,120.00	\$3,120.00
COM5 \$130,000 < \$250,000	\$5,290.00	\$5,290.00
COM6 \$250,000+	\$6,400.00	\$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	\$510.00	\$510.00
OUT2 Minor buildings 2, other works < \$15,000	\$545.00	\$545.00
OUT3 \$15,000 < \$25,000	\$810.00	\$810.00
OUT4 \$25,000+	\$1,175.00	\$1,175.00
Milking sheds		
COW1	\$1,650.00	\$1,650.00
Buildings - alterations (includes plumbing and drainage)		
ALT0 < \$4,000	\$500.00	\$500.00
ALT1 \$4,000 < \$7,000	\$555.00	\$555.00
ALT2 \$7,000 < \$20,000	\$945.00	\$945.00
ALT3 \$20,000+	\$1,075.00	\$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	\$1,090.00	\$1,090.00
Buildings - demolition or removal		
DEMR Residential or rural	\$330.00	\$330.00
DEMO Other	\$400.00	\$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	\$510.00	\$510.00
ANC2 \$5,000 < \$15,000	\$560.00	\$560.00
ANC3 \$15,000 < \$100,000	\$815.00	\$815.00

	2015/16	2016/17
Log fires		
FIR1 Inbuilt or with plumbing	\$430.00	\$430.00
FIR2 Freestanding without plumbing	\$325.00	\$325.00
Solar water heating installation		
SH2 Solar water heater only	\$325.00	\$325.00
Buildings - minor plumbing and drainage		
Minor plumbing and drainage only (value less than \$4,000)	\$310.00	\$310.00
Buildings and structures - temporary (includes marquees, grandstands etc)		
TEMP	\$310.00	\$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	\$2.01 per \$1,000 building work
• Accreditation levy	\$1.60 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	\$210.00 per hour	\$197.00 per hour
• Administration	\$140.00 per hour	\$140.00 per hour
• Technical	\$165.00 per hour	\$165.00 per hour
• Building inspection	\$180.00 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%
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

Fees and Charges

Regulatory Services



	2015/16	2016/17
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	\$270.00	\$270.00
Extension of building consent	\$48.00	\$48.00
Separate Project Information Memorandum (PIM) application (not applied for with building consent)		
Dwellings and relocations	\$240.00 base fee	\$240.00 base fee
Community/commercial/industrial	\$450.00 base fee	\$450.00 base fee
Outbuildings, milking sheds, alterations, demolition, ancillary and external works	\$160.00 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)	\$305.00 plus \$75.00 per fixed fee	\$305.00 plus \$75.00 per fixed fee
New building warrant of fitness	\$64.00	\$64.00
Changes to compliance schedule	\$235.00 plus \$75.00 per feature fixed fee	\$235.00 plus \$75.00 per feature fixed fee
Feature installation only	\$240.00	\$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
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)	\$145.00 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)	\$145.00	\$145.00
One-offs	\$58.00	\$58.00
Unrecorded/unpermitted works registration	\$55.00	\$55.00

	2015/16	2016/17
Swimming pool compliance		
Exemptions	\$1,950.00	\$1,950.00
Re-inspection	\$95.00	\$95.00
Registration and audit inspection	\$135.00 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	\$18.00	\$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



	2015/16	2016/17	2017/18
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	\$150.00 per dog	\$155.00 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	\$19.50 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) 	\$31.00 per dog	\$32.00 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) 	\$17.00 per dog	\$17.50 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) 	\$57.00 per dog	\$58.00 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) 	\$28.00 per dog	\$28.50 per dog	\$28.50 per dog
Penalty/late fee	Penalty of 50% applicable after 1 August 2015	Penalty of 50% applicable after 1 August 2016	Penalty of 50% applicable after 1 August 2017
Other dog related fees			
Impounding fees:			
<ul style="list-style-type: none"> • First impounding (registered dog) 	\$70.00	\$70.00	\$70.00
<ul style="list-style-type: none"> • Second impounding 	\$145.00	\$150.00	\$150.00
<ul style="list-style-type: none"> • Third impounding 	\$260.00	\$270.00	\$270.00
<ul style="list-style-type: none"> • Unregistered dog 	\$145.00 (plus penalty registration and microchipping)	\$150.00 (plus penalty registration and microchipping)	\$150.00 (plus penalty registration and microchipping)
Sustenance fee (if impounded longer than 48 hours)	\$7.00 a day per dog	\$7.30 a day per dog	\$7.30 a day per dog
Sale of dog from pound (includes cost of desexing dog)	\$160.00	\$170.00	\$170.00
Microchipping of impounded dog	\$47.00	\$49.00	\$49.00

Fees and Charges Regulatory Services

	2015/16	2016/17
Stock control (Impounding Act 1955)		
Fee per impounding per owner	\$155.00 plus \$6.50 per stock unit	\$160.00 plus \$6.50 per stock unit
Poundage fee per impounding per owner - repeat impounding	\$225.00 plus \$9.00 per stock unit	\$234.00 plus \$9.00 per stock unit
Sustenance fee	\$3.70 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	\$163.50 (10% discount if [paid by 21 August 2015)	\$150.00
Stall licence	\$82.50 (10% discount if paid by 21 August 2015)	\$75.00
Hawkers licence	\$82.50 (10% discount if paid by 21 August 2015)	\$75.00
Itinerant traders licence	\$171.00 (10% discount if paid by 21 August 2015)	\$150.00
Removal of abandoned vehicles	\$190.00	\$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	\$83.00
Licence - Prescribed Process (NPDC Bylaw 2010, Part 6: Beauty Therapy, Tattooing and Skin Piercing)	\$81.50 (10% discount if paid by 21 August 2015)	\$75.00
Inspections under NPDC Bylaw 2010, Part 6: Beauty Therapy, Tattooing and Skin Piercing	\$87.00 per hour	\$90.00 per hour
Seized property (Local Government Act 2002 and Resource Management Act 1991, ss323 and 328)		
Return of seized property (including stereos)	\$105.00	\$110.00
Gambling venue consent fees (Gambling Act 2003)		
New gambling venue consent (additional costs may be charged at actual and reasonable rates)	\$680.00	\$700.00
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

Fees and Charges

Regulatory Services



	2015/16	2016/17
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
Other applications:		
• Manager's certificate application	\$316.25	\$316.25
• Temporary authority	\$296.70	\$296.70
• Temporary licence	\$296.70	\$296.70
Food		
Food premises have up to three years to transition from the Health Act 1956 to the Food Act 2014. Until they transition, such premises will be subject to the Health Act 1956 charges.		
Food premises (Food Act 2014)		
Registration		\$290.00 fixed fee (includes 2 hours for processing of application) \$145.00 per hour for every extra hour of processing the application
Renewal of registration		\$145.00 fixed fee (includes 1 hour for processing of application) \$145.00 per hour for every extra hour of processing the application
Amendment to registration		\$145.00 fixed fee (includes 1 hour for processing of application) \$145.00 per hour for every extra hour of processing the application

	2015/16	2016/17
Verification		\$580.00 fixed fee (includes 4 hours of verification activities) \$145.00 per hour for every extra hour of verification activities
Compliance and monitoring:		
• Complaint driven investigation resulting in issue of improvement notice		\$145.00 per hour
• Application for review of issue of improvement notice		\$145.00 per hour
• Monitoring for food safety and suitability		\$145.00 per hour
Premises transitioning to Food Act 2014		Food hygiene registration payment will be transferred to the Food Act registration on a pro-rata basis
Food premises (Health Act 1956)		
Food registration:		
• High risk	\$955.00 (10% discount if paid by 21 August 2015)	\$800.00
• Low risk	\$585.00 (10% discount if paid by 21 August 2015)	\$500.00
Premises not requiring registration	\$530.00 (10% discount if paid by 21 August 2015)	\$500.00
Transfer of licence	\$85.00	\$85.00
Re-inspection fee	\$185.00	\$185.00
Registration - other premises		
Offensive trade	\$165.00 (10% discount if paid by 21 August 2015)	\$150.00
Camping ground	\$330.00 (10% discount if paid by 21 August 2015)	\$300.00
Hairdresser	\$168.00 (10% discount if paid by 21 August 2015)	\$150.00
Mortuary/funeral director	\$160.00 (10% discount if paid by 21 August 2015)	\$150.00
Transfer fee	\$85.00	\$85.00

Fees and Charges

Regulatory Services



	2015/16	2016/17
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	Price by negotiation

	2015/16	2016/17
Lease transfer/mortgage consent		
Registered lease:		
Inglewood library	\$160.00	\$160.00
Waitara endowment	\$160.00	\$160.00
Unregistered Deed of Lease:		
Onaero Domain	\$160.00	\$200.00
Urenui Domain	\$160.00	\$200.00
Tongaporutu Recreation Reserve	\$160.00	\$200.00
Bach inspections		
Urenui, Onaero and Tongaporutu	\$250.00	\$250.00
Airspace and subsoil leases		
Administration fee	\$850.00	\$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) for the annual ground 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)	\$300.00	\$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
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:		
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	\$750.00	\$750.00

Fees and Charges Property



	2015/16	2016/17
Petrochemical pipeline in road reserve	\$850.00	\$850.00
Easements/encumbrances		
Application for easement through Council land	\$850.00	\$850.00
Memorandum of Encumbrance & Deed of Covenant administration fee	\$300.00	\$300.00
Surrender of Easement Instrument application fee	\$300.00	\$300.00
Documentation costs (e.g. legal costs)	At cost	At cost

	2015/16	2016/17
Corridor Access Request System (CAR) application fees		
CAR application for:		
• Excavation >10m ² or any CAR in carriageway	\$206.00	\$210.00
• Excavation <10m ² in berm	\$103.00	\$105.00
CAR additional inspection	\$78.00 per hour	\$82.00 per hour
Traffic Management Plan approval	\$75.00	\$75.00
Generic Traffic Management Plan approval	\$280.00	\$290.00
Investigation into road opening that has not been advised	\$300.00	\$328.00
Streetworks and minor services		
Rural rapid number stakes	\$31.50 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)	\$283.00	\$283.00
Application fee (rural)	\$73.50	\$73.50
Alterations to existing vehicle crossing	\$73.50	\$73.50
Road closures		
Application fee	\$515.00	\$515.00
Street activities		
Street banners (no administration fee for registered charities and non-profit incorporated societies - weekly charge to apply as applicable)	\$87.50 administration fee plus \$12.80 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)	\$111.00	\$111.00
Temporary Obstruction Permit (maintenance works in road reserves)	\$111.00	\$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	\$275.00	\$275.00
Stock underpasses		
Application fee	\$289.00	\$289.00

Fees and Charges

Water and Wastes



	2015/16	2016/17
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)	\$208.00	\$212.00
• Inspection fee (includes up to one hour officer time)	\$149.00	\$152.00
• Total base fee* (administration and inspection)	\$357.00	\$364.00
• Sampling event	\$247.00 per event	\$252.00 per event
AL2 for controlled consents:		
• Administration fee (includes up to three hours officer time)	\$312.00	\$318.00
• Inspection fee (includes up to 1.5 hours officer time)	\$201.00	\$205.00
• Total base fee* (administration and inspection)	\$513.00	\$523.00
• Sampling event	\$247.00 per event	\$252.00 per event
Trade waste consent application fees		
CA1 for temporary discharge consents:		
• Administration fee (includes up to 1.5 hours officer time)	\$156.00	\$159.00
• Inspection fee (includes up to one hour officer time)	\$149.00	\$152.00
• Total base fee* (administration and inspection)	\$305.00	\$311.00
CA2 for controlled consents:		
• Administration fee (includes up to three hours officer time)	\$312.00	\$318.00
• Inspection fee (includes up to 3.5 hours officer time)	\$409.00	\$417.00
• Total base fee* (administration and inspection)	\$721.00	\$735.00
• Renewal fee (includes up to 1.5 hours officer time)	\$156.00	\$159.00

	2015/16	2016/17
CA3 for conditional consents:		
• Administration fee (includes up to five hours officer time)	\$520.00	\$530.00
• Inspection fee (includes up to 5.5 hours officer time)	\$617.00	\$629.00
• Total base fee* (administration and inspection)	\$1,137.00	\$1,160.00
• Renewal fee (includes up to three hours officer time)	\$312.00	\$318.00
Technical charge for officer time above base fee (includes technical officers and monitoring officers)	\$104.00	\$106.00
Manager/external technical charge for officer time	\$138.00	\$141.00
Non compliance reinspection fees		
Administration fee (includes up to three hours officer time)	\$312.00	\$318.00
Inspection fee (includes up to 1.5 hours officer time)	\$201.00	\$205.00
Total base fee* (administration and inspection)	\$513.00	\$523.00
Sampling event	\$247.00 per event	\$252.00 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.		
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	\$1.07 per m ³	\$1.07 per m ³
Suspended Solids	\$0.88 per kg	\$0.88 per kg
Biochemical Oxygen Demand (BOD)	\$2.74 per kg	\$2.74 per kg
Copper	\$362.00 per kg	\$362.00 per kg
Nickel	\$664.00 per kg	\$664.00 per kg
Zinc	\$111.00 per kg	\$111.00 per kg
Handling charge per delivery	\$35.00	\$35.70
Septage charge (NP Wastewater Treatment Plant)	\$67.50 per m ³	\$68.90 per m ³
Water		
Connections and disconnections		
Water connection (application fee only)	\$237.00	\$242.00

Fees and Charges

Water and Wastes



	2015/16	2016/17
For every additional connection applied for at the same time	\$154.00	\$157.00
For five or more connections applied for at the same time	\$853.00	\$870.00
Installation of a water meter (ordinary water supply only) in addition to the application fee	\$122.85	\$125.00
Installation of water meters for additional water connections (ordinary water supply only) applied at the same time	\$85.65	\$87.00
Disconnection (charge per visit, with no charge for initial visit)	\$92.00	\$94.00
Change of restrictor size (rural restricted flow only)	\$92.00	\$94.00
Filling points		
Water filling points supply charge	\$130.00	\$133.00
Water filling points consumption	\$1.55 per m ³	\$1.58 per m ³
Sewer		
Connections and disconnections		
Sewer connection (application fee only)	\$237.00	\$242.00
For every additional connection applied for at the same time	\$154.00	\$157.00
For five or more connections applied for at the same time	\$853.00	\$870.00
Disconnection (charge per visit, with no charge for initial visit)	\$92.00	\$94.00
Stormwater		
Connections		
Stormwater connection (application fee only)	\$237.00	\$242.00
An additional connection applied for at the same time	\$154.00	\$157.00
For five or more connections applied for at the same time	\$853.00	\$870.00
Disconnections		
Charged per visit, with no charge for initial visit	\$92.00	\$94.00
Solid Waste and Refuse Collection		
Colson Road Transfer Station		
Private operator		
Colson Road Landfill		

	2015/16	2016/17
General refuse:		
• General refuse rate	\$109.50 per tonne	\$111.00 per tonne
• Five tonne minimum charge for loose refuse	\$547.50	\$555.00
• Three tonne minimum charge for compactor trucks	\$328.50	\$333.00
Special wastes:		
• All vehicles	\$135.50 per tonne	\$141.00 per tonne
• Minimum charge	\$25.00	\$26.00
• Asbestos bags - large	\$3.20	\$3.30
Annual solid waste licence fee		
Waste transport and disposal facilities	\$31.50	\$32.50
Standard rubbish bags		
Wholesale (official NPDC bag)	\$300.00 per 100 bags	\$300.00 per 100 bags
Retail (official NPDC bag)	\$3.30 per bag	\$3.30 per bag
NPDC Transfer Stations Tongaporutu, Waitara, Ingerwood and Okato		
General refuse:		
• Minimum charge 60L/15kg bag of general refuse (free if an official prepaid rubbish bag)	\$3.40	\$3.40
• Car boot or small hatchback	\$26.00	\$26.50
• Large hatchback, station wagon or small van	\$39.00	\$40.00
• Large van, ute or trailer up to 1m ³ capacity charge	\$48.00	\$49.00
• Large trailer or small truck	\$65.00 per m ³	\$66.00 per m ³
• Truck >1 tonne payload	Not accepted	Not accepted
Whiteware	\$13.00 per item	\$13.50 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	\$4.70 per tyre	\$4.80 per tyre
Jack Trash unit (Tongaporutu only)	\$2.00	\$2.00

Fees and Charges

Water and Wastes



	2015/16	2016/17
Green waste:		
• Minimum charge 60L/15kg bag of green waste	\$3.00	\$3.00
• Car boot or small hatchback	\$21.00	\$22.00
• Large hatchback, station wagon or small van	\$26.00	\$27.00
• Vehicle/trailer load up to 1m ³ capacity	\$32.00	\$33.50
• Vehicle/trailer load above 1m ³ capacity	\$37.00 per m ³	\$38.00 per m ³
• Truck >1 tonne payload - Inglewood, Okato, Tongaporutu	\$37.00 per m ³	\$38.00 per m ³
Official NPDC general refuse (rubbish bag)	Accepted at no charge	Accepted at no charge
Back door refuse collection service from 1 October 2015	\$75.00	\$76.00
Additional MGB for mixed recyclables from 1 October 2015	\$62.00	\$62.50
Additional crate for glass recyclables from 1 October 2015	\$14.50	\$15.00
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)	\$21.50	\$21.82
Ammonia as 'N' (A.P.H.A. 4500 - NH ₃ , D)	\$43.50	\$44.81
BOD ₅ (A.P.H.A. 5210, B)	\$80.70	\$81.91
COD (A.P.H.A. 5220, D)	\$43.25	\$43.90
Conductivity (A.P.H.A. 2510, B)	\$21.55	\$21.55
Cyanide (A.P.H.A. 4500, CN ⁻ , F)	\$67.80	\$70.50
Dissolved Oxygen (A.P.H.A. 4500, O, C)	\$42.95	\$43.59
Oil and Grease (A.P.H.A. 5520, D)	\$99.00	\$99.00
Fluoride (A.P.H.A. 4500 - F ⁻ , C)	\$65.20	\$65.20
Phenols Total (A.P.H.A. 5530, B, D)	\$74.10	\$75.21
pH (A.P.H.A. 4500, H ⁺ , B)	\$21.50	\$21.82
Total Suspended Solids (A.P.H.A. 2540, D)	\$35.80	\$35.98
Temperature (A.P.H.A. 2550m B)	\$12.80	\$12.80
Ion Chromatography (A.P.H.A. 4110, B)	\$118.65	\$121.62
Each additional sample for Ion Chromatography	\$36.05	\$36.59
Metals:		
• Digestion and filtration (A.P.H.A. 3030, E)	\$78.55 per sample	\$79.73 per sample
• Cadmium (A.P.H.A. 3111, B)	\$23.75 per test	\$24.34 per test
• Chromium (A.P.H.A. 3111, B)	\$23.75 per test	\$24.34 per test

Fees and Charges Water and Wastes

	2015/16	2016/17
• Copper (A.P.H.A. 3111, B)	\$23.75 per test	\$24.34 per test
• Iron (A.P.H.A. 3111, B)	\$23.75 per test	\$24.34 per test
• Manganese (A.P.H.A. 3111, B)	\$23.75 per test	\$24.34 per test
• Nickel (A.P.H.A. 3111, B)	\$23.75 per test	\$24.34 per test
• Lead (A.P.H.A. 3111, B)	\$23.75 per test	\$24.34 per test
• Zinc (A.P.H.A. 3111, B)	\$23.75 per test	\$24.34 per test
Report charge	\$22.26	\$22.26
Environmental sample tests - soils/sludges (non registered tests)		
Soil pH (E.S.R. Soils Division)	\$48.45 per test	\$48.45 per test
Water and waste sample tests (non registered tests)		
Formaldehyde (Aquamerck Test)	\$30.70 per test	\$30.85 per test
Chlorine - Free/Total (Titrimetric Determination)	\$16.15 per test	\$16.31 per test
Hardness Total (A.P.H.A. 3111, B (Ca + Mg))	\$76.85 per test	\$78.00 per test
Colour True (A.P.H.A. 2120, B)	\$16.15 per test	\$16.15 per test
Turbidity (A.P.H.A. 2130, B)	\$32.30 per test	\$32.30 per test
Chloride (A.P.H.A. 4500 - Cl-, B)	\$25.85 per test	\$26.24 per test
Total Dissolved Solids (A.P.H.A. 2540, C)	\$46.30 per test	\$46.99 per test
Total Solids (A.P.H.A. 2540, B)	\$38.75 per test	\$38.94 per test
Percentage Solids/Moisture (H63/Kern)	\$29.05 per test	\$29.20 per test
UV at 254nm/270nm (A.P.H.A. 5910, B)	\$22.60 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)	\$42.95 per test	\$42.95 per test
Faecal Coliforms (A.P.H.A. 9222, D)	\$42.95 per test	\$42.95 per test
Enterococci (Slanetz and Bartley)	\$53.70 per test	\$53.70 per test
Metals:		
• Aluminium(A.P.H.A. 3111, D)	\$53.65 per test	\$54.99 per test
• Tin (A.P.H.A. 3111, D)	\$100.00 per test	\$100.50 per test
• Calcium (A.P.H.A. 3111, B)	\$38.41 per test	\$38.41 per test
• Magnesium (A.P.H.A. 3111, B)	\$38.41 per test	\$38.41 per test
• Sodium (A.P.H.A. 3111, B)	\$34.35 per test	\$34.50 per test
• Potassium (A.P.H.A. 3111, B)	\$34.50 per test	\$34.50 per test
• Mercury (A.P.H.A. 3112, B)	\$113.00 per test	\$115.26 per test





Our Council

Who we are



Mayor and Councillors



Mayor Andrew Judd



Deputy Mayor
Heather Dodunski MNZM, JP
New Plymouth City Ward



Cr Keith Allum
New Plymouth City Ward



Cr Shaun Biesiek
New Plymouth City Ward



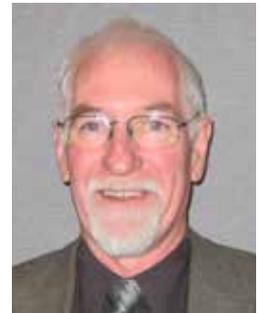
Cr Gordon Brown
New Plymouth City Ward



Cr Murray Chong
New Plymouth City Ward



Cr Grant Coward
New Plymouth City Ward



Cr Harry Duynhoven QSO
New Plymouth City Ward



Cr Richard Handley
New Plymouth City Ward



Cr Colin Johnston
North Ward



Cr Richard Jordan
South-West Ward



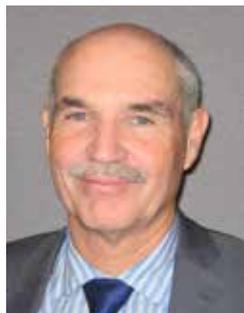
Cr Craig McFarlane
North Ward



Cr Marie Pearce
South-West Ward



Cr Howie Tamati
New Plymouth City Ward



Cr Roy Weaver
New Plymouth City Ward

Community Board Members

Clifton Community Board

Ken Bedford (Chairperson)
John Hill
Judy Ransom JP
Elaine Selby

Kaitake Community Board

Doug Hislop (Chairperson)
Paul Coxhead
Mike Pillette
Keith Plummer

Inglewood Community Board

Phillip Rowe (Chairperson)
Jenny Bunn
Donald McIntyre
Kevin Rowan

Waitara Community Board

Joe Rauner (Chairperson)
Trevor Dodunski
Andrew Larsen
Bill Simpson

The Executive Team

The Council's Executive and staff implement Council decisions and manage the district's day-to-day operations.



Barbara McKerrrow
Chief Executive



Alan Bird
Chief Financial Officer



Sue Davidson
Chief Operating Officer



Liam Hodgetts
Group Manager Strategy



Gaye Batty
Business Transformation Manager



Andrea Smith
Group Manager
Organisational Development

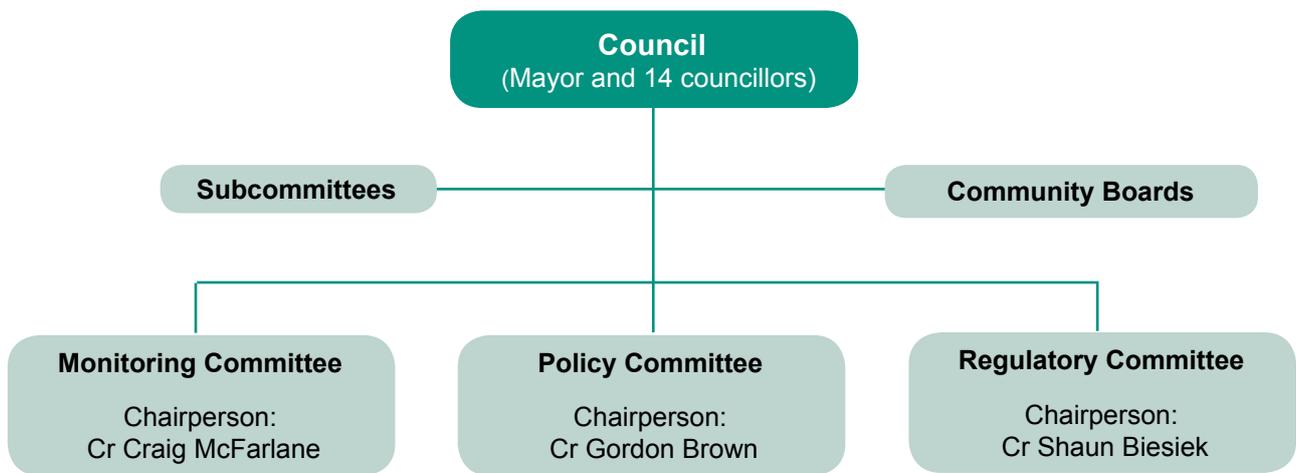
Council Committee Structure



The Council, its standing committees and community boards meet on a six-weekly cycle as required. The standing committees have delegated authority from the Council to make final decisions on certain matters and they make recommendations to the Council on all others.

The Council has four community boards representing Clifton, Inglewood, Kaitake and Waitara.

There are also a number of subcommittees: Audit & Risk; Community Funding Investment; Creative Communities Advisory; District Licensing; Finance; Len Lye; Performance Review and Yarrow Stadium Joint Committee.



Standing committees and their objectives

Monitoring Committee: Ensures effective and efficient implementation of the Long-Term Plan, Annual Plan, Annual Report, delivery of services and asset management in accordance with the approved plans and policies. Monitors the Council’s performance, progress and financial position against, and ensures all activities comply with, legislation, strategies, policies and plans.

Policy Committee: Develops strategies, policies and plans for the Council to promote the district’s Community Outcomes and priorities and considers matters that are not the function of another committee.

Regulatory Committee: Ensures effective and efficient exercise of statutory regulatory functions, implementation of the District Plan and enforcement of the Council’s bylaws, regulations and policies. Oversees, coordinates and directs the development and review of the District Plan.