



# **ANNUAL PLAN 2010-11**

**Approved by Council on 30 June 2010**

**ISSN 1171 - 5634**

## District Vision

### *Carterton*

*A safe, attractive and vibrant community within a healthy and sustainable environment.*

**Safe** – A community where residents live with confidence.

**Attractive** – A community which displays a sense of pride in the presentation of its built and natural environment.

**Vibrant** – A community which values cultural diversity and entrepreneurial spirit.

**Healthy** – A community which is welcoming, caring and encourages its citizens to adopt healthy lifestyles.

**Sustainable** – A community which respects and protects the environs of Carterton district for current and future generations.

## Index

Purpose of the Annual Plan	5
Mayor's & Chief Executive's Introduction	6
Projects & Plans for 2010/11	7
Significant Variations from the Long Term Council Community Plan	10
How Your Rates will be Spent	12
<b>Significant Activities</b>	
A Guide to How to Read the Significant Activities Section	15
Governance	16
Economic, Cultural & Community Development	18
Roads, Streets & Footpaths	21
Urban Water	24
Rural Water Services	27
Stormwater	29
Wastewater	31
Waingawa Industrial Zone	33
Waste Management	35
Parks & Reserves	37
Community Amenities	39
Property	41
Resource Management & Planning	43
Public Protection	46
<b>Financial Information</b>	
Accounting Policies	49
Prospective Statement of Financial Performance	64
Prospective Statement of Comprehensive Income	65
Prospective Statement of Movements in Equity	65
Prospective Statement of Financial Position	66
Prospective Statement of Cashflows	67
Prospective Reconciliation of Net Surplus to Operating Activities	68
Prospective Operating Funding Statement	69
Prospective Capital Funding Statement	69
<b>Funding Impact Statement and Fees &amp; Charges</b>	
Funding Impact Statement	71
Rates & Charges	75
Schedule of Fees & Charges	77
<b>General Information</b>	
Elected Member Directory	87
Staff Directory	87



## **Purpose of the Annual Plan**

The Annual Plan is the Council's plan and budget for the 2010-11 financial year commencing on 1 July 2010.

The initial basis of this Annual Plan is year two of the Council's 2009-19 Long Term Council Community Plan (LTCCP).

The Annual Plan is prepared in accordance with Section 95 of the Local Government Act and must:

- Contain the annual budget and funding impact statement for the year to which the annual plan relates; and
- Identify any significant variations from the financial statements and funding impact statement included in the local authority's long term council community plan in respect of the year; and
- Support the long term council community plan in providing integrated decision-making and co-ordination of the resources of the local authority; and
- Contribute to the accountability of the local authority to the community; and
- Extend opportunities for participation by the public in decision-making processes relating to the costs and funding of activities to be undertaken by the local authority.

The Annual Plan can be described as a budgeting instrument. Its focus is on financial matters in the year of the Annual Plan and not on the role, scope, service levels and priorities of the Long Term Council Community Plan, and any subsequent amendments.

The Annual Plan's primary purpose is to provide the accountability base for the setting and assessing of rates. Rates cannot be set until the Annual Plan is adopted.

## **Consultation**

Submissions on the Proposed Annual Plan were invited from the public on 12 May 2010; closing on 14 June. Thirty nine submissions were received and these were considered by Council on 22 June. Consideration on that day included hearing the 18 submitters who wished to speak their submission.

The only changes to the Annual Plan as a result of the consultation were changes to grants to external organisations as follows-

- A \$5000 grant to the Wairarapa Irrigation Trust for further investigation of community irrigation schemes.
- An increase in grant of \$3000 for this year for the Carterton Information Centre.
- A grant of \$1000 to the Southern Wairarapa Safer Community Council to assist with the employment of a co-ordinator for the Safer Wairarapa initiative.
- A grant of \$2500 for the Wairarapa Chamber of Commerce for local economic development.

## Mayor's & Chief Executive's Introduction

We have pleasure in introducing the Carterton District Council's Annual Plan for the 2010/11 financial year. The Annual Plan summarises the activities to be undertaken by Council and sets the budget and rates for the financial year from 1 July 2010.

This Annual Plan is largely based upon the activities in the Council's Long Term Council Community Plan 2009-19 (LTCCP), and in particular the information in the LTCCP relating to the 2010/11 year. In some cases, these activities have been modified by Council in this Annual Plan to reflect the latest information available and the Council's current priorities.

Detailed information on the Council's planned activities and finances are contained in this Annual Plan document. As in previous years, the majority of Council's expenditure will be on providing and maintaining infrastructure for the District like roading and water. Details relating to the more significant activities and projects for the year are outlined in the next section – Projects and Plans.

To fund next year's planned activities requires an average increase in rates per property of 6.97%. The LTCCP predicted a 6.1% increase in rates for this coming year. The main reason for this difference is higher than expected interest rates for the loans that funded several significant infrastructure projects completed during the past year. These projects included a new water reservoir and installation of UV treatment for the town water supply, the substantial upgrade to the main road through the shopping area, major stormwater improvements on the east side of Carterton, and providing water and sewerage infrastructure in the Waingawa industrial area.

The actual rates for individual properties will vary depending upon the targeted rates that are applicable to that property and the rating valuation of each property. The Carterton District was revalued as at September 2009 and there have been some significant shifts in valuations for many properties which will affect the rates to be paid. These changes are beyond Council's control.

Another factor that will affect your rates during this coming year is the change in GST as decided by central government. The rates invoice for the first quarter will include GST at 12.5%. However, the GST will be at 15% for the remaining three quarters of the financial year.

Council was pleased to receive a reasonable number of submissions on the Proposed Annual Plan. These covered a variety of topics with no one issue dominating. We thank those who made submissions as these assist Council in its planning for the future.



**Gary McPhee**  
Mayor



**Colin Wright**  
Chief Executive

## **Projects & Plans for 2010/11**

The following is an outline of the more significant projects and plans that Council is planning for the 2010/11 financial year.

### **Events Centre**

The Carterton Events Centre is planned for construction in this financial year as was included in the 2009 LTCCP. The Events Centre is the multi-purpose community building that will be built behind and alongside the public library in Holloway Street.

The project includes –

- Refurbishment and extension of the library building which was originally built in 1881. This will include earthquake strengthening of this historic building
- A new public auditorium/town hall which will be able to host large meetings, shows, cultural and community activities, exhibitions, conferences and social events
- The refurbishment of the Scout hall to provide a centre for a variety of youth activities
- Plunket rooms, the toy library, the Carterton Information Centre, and two meeting rooms where local and visiting groups can gather.

This project has been under discussion for some 10 years and the design has evolved over that time. The demolition of the 120 year old Municipal Hall and of the Phoenix theatre because of their poor condition has hastened the need for better community facilities in Carterton. The Events Centre will provide the focal point for future development of a strong and vibrant community and bringing all these facilities together in one place will provide economies of scale.

The overall cost of this project is six million dollars and the earlier proposal was to seek up to three million dollars of external funding. However, this external funding target proved to be too optimistic. Council has therefore recently reviewed the project and after considering other funding possibilities, decided to proceed in the coming financial year.

Funding of the project is now proposed to be \$2 million from the Major Projects Fund, a \$1 million long-term loan, a more realistic target of \$1.5 million from external sources, and the remaining \$1.5 million from a combination of logging from Council's forestry, the sale of surplus assets (Exhibition Centre building and Waiohine crusher land), and the recreation reserve.

The Council regards the Events Centre as a once in a lifetime project that is important for the community's future social and community life.

### **Wastewater Treatment Improvements**

The resource consent that allows the Dalefield Road wastewater treatment plant to discharge to land for the summer months and to the Mangaterere River for the remainder of the year, has now expired. Council has applied to the Regional Council for a new consent based on adding micro-filtration technology to further improve the quality of the treatment plant discharge. The plant can continue to operate while this consent application is being considered.

Over the longer term, Council aims to dispose of an increasing proportion of the treated effluent on to land by irrigation rather than discharging it to the Mangaterere River to improve environmental and cultural outcomes. Council would strongly prefer to achieve this by making suitable arrangements with landholders rather than Council having to buy additional land.

The current treatment plant is already the most advanced in the Wairarapa and adding a micro-filtration process will further improve the effluent and allow it to potentially be used on dairy farm land. Council is currently consulting on the consent application and also its longer term proposals with Iwi and other interested groups like Fish and Game and Sustainable Wairarapa.

\$750,000 has been budgeted for this treatment upgrade work in the coming year. This will be funded by a \$500,000 long-term loan and \$250,000 from infrastructure contributions that are received from new developments.

### **Rating Review**

Council began a review of the rating system during the current financial year. The current rating system consists of a general rate based on land value and with nine different differentials based largely on zonings in the old Carterton District Plan. There is also a uniform annual general charge on all properties plus targeted rates for a number of services where the users can be identified e.g. a water rate for those connected to the water supply system.

Central government set up an independent rating inquiry in 2007 and this panel recommended, amongst other things, that councils should consider rating for general rates on a capital value basis without differentials as this was seen to be a fairer approach overall. They also recommended using targeted rates for specific services wherever practical.

After examining the present arrangements, Council has concluded that it is not practical to introduce any new targeted rates as those activities that are suitable for this approach are already being funded in this way. However, Council has identified some issues with the current differentials on the land based general rates and it plans to do some further study on this and on the option of a capital value based general rate.

Council will consult with the public if any significant changes are proposed to the rating system, but would welcome any comments in the meantime.

### **District Plan Changes**

Over the past two years Council has been preparing structure plans for the southern portion of Carterton and for the Waingawa industrial area. Structure plans are a recognised way of determining the overall pattern of future roading layouts and other requirements that are desired for new developments in an area. The alternative is to let subdivision development occur in an ad-hoc manner as each developer prefers.

Structure plans have now been adopted for South Carterton and Waingawa. These plans were subject to several stages of consultation with the public and with property owners in the affected areas.

Council is now planning to include the structure plan contents within the new Wairarapa Combined District Plan by proposing changes to the District Plan. There has already been consultation on the draft changes and there will be further consultation during the more formal district plan change process.

The proposed future roading layouts, etc will only occur when and if property owners choose to subdivide.

### **Swimming Pool**

Council is proposing to trial free admission to the outdoor swimming pool over the coming summer. This is seen as an opportunity to encourage families to use this local facility and encourage children to learn to swim.

### **Trade Waste Charges**

Since July 2008 a trade waste bylaw has applied to the more significant industrial and commercial discharges to the sewerage system. Charges for receiving trade wastes based on various discharge parameters, such as flow and suspended solids, were introduced from 1 July 2009 as part of this bylaw. However, after receiving submissions, Council decided last year to defer the implementing of those fees that were based on the nutrient levels in the discharges. Council now



proposes to introduce these nutrient-related trade waste charges evenly over the next 3 financial years.

### **Roading Improvements**

Roading continues to be the Council's largest ongoing expenditure item absorbing 24% of all rates in the coming year. Amongst other improvements to the District's roading network, Council was able to seal three sections of rural gravel roads totalling 2.3 kilometres in the past year. This work followed feedback to last year's LTCCP where there was general support for the concept of sealing approximately a kilometre of gravel road per year. This recent sealing was the first new sealing undertaken by Council for many years and Council was able to benefit from the very competitive tendering market.

Unfortunately new sealing is very expensive and there is now no specific subsidy available from government for this work as was the case in the past. Council will be examining whether it can undertake further sealing in this coming year provided the work is economically justified and the Council can obtain subsidy for it. Further improvements to street lighting and footpaths are planned.

### **Shared Services / Governance Review**

The Council is increasingly looking to achieve efficiencies by working in collaboration with other councils. Current examples are the combined Wairarapa District Plan and the joint library arrangements with the South Wairarapa District Council. Recently Council has let a joint contract in conjunction with the Masterton District Council for future rubbish and recycling collection and disposal.

Council intends to examine other ways in which it can work with other councils during the coming year. At the same time, a study has commenced to examine governance issues in the Wellington Region. This has been supported by all councils in the region and a report is expected at the end of 2010.

### **Water System Pressures**

Council is considering reducing the operating pressure of the town's water system. A lot of effort has been put into eliminating leaks from the town water supply system in recent years and overall water usage has dropped noticeably. Most of the system operates at pressures that are well above the levels considered to be optimum for urban supplies. A reduction in operating pressure would result in less water leaks and dripping taps plus pipe bursts, thus saving significant money over time.

It is a relatively simple matter to install a suitable pressure reducing valve, but at present the pressure in the town is governed by the need to provide water to consumers on the very old pipeline in Chester Road north of the railway line. Council has already begun consultation with people in this area as to options for the future and plans to continue this study.

### **Waingawa Rates**

Council reticulates water and sewerage services in the Waingawa industrial area that connect, by agreement, with the Masterton systems. As the Masterton District Council is planning significant increases in its water and sewerage charges (9% and 33.9% respectively), this Council has little option but to follow suit for the targeted rates on Waingawa properties.

### **Rural Fire**

Council is currently responsible for some aspects of rural fire activities. Full responsibility for rural fire matters is being transferred to the Wairarapa Rural Fire District from 1 July 2010. Funding for rural fire for next financial year will still come from the Council's general rate. However, the three Wairarapa Councils will be considering a possible targeted rate for rural fire in the future and the public will be consulted before any changes are made.

## **Significant Variations from the Long Term Council Community Plan**

The Local Government Act requires Council to identify any significant variations from the financial statements and funding impact statement included in the local authority's long term council community plan in respect of this particular year.

The Long Term Council Community Plan predicted a rate increase of 6.1% for this year. The proposed average increase in rates per ratepayer is 6.97% after allowing for the 2% increase in the number of rateable properties during the past year.

The significant variations from the Long Term Council Community Plan are outlined as follows.

### Roads, Streets and Footpaths

The seal extension for Short Street has been deferred because the rural seal extensions subsidy has been removed by central government. In addition, traffic on this road is less than half of previous counts which means that sealing can not be presently economically justified. Less traffic is now using this road because the new roundabout at the Park Road / State Highway 2 corner has removed previous delays at this intersection.

### Urban Water

Income from water metering has been reduced from \$100,000 to \$50,000 which is a more realistic estimate now that many leaks in private property pipelines are being fixed.

### Water Races

The piping of the water race at the old Clareville school grounds has been deferred so that the Water Race Committee can consider the priorities of several capital expenditure items for the next few years.

### Stormwater

Provision has been allowed for the proposed drainage channel at the cemetery if this work is not completed in the current financial year.

### Wastewater

The capital expenditure for improvements to the wastewater treatment and disposal systems as outlined in the LTCCP has been delayed from 2009/10 until this coming year because of delays with the resource consent application and associated consultation. This may mean further expenditure is required in 2011/12 depending upon the approved resource consent conditions.

A provision of \$20,000 has been allowed to construct a cover on the sludge digester at the wastewater treatment plant. Significant improvements were made to the digester last year including installation of heating to aid the digestion process and reduce odours. A cover should now be installed to make the heating more efficient and to further reduce the possibility of odours.

### Community Amenities

The upgrade of the Carrington Park toilets has been deferred pending the completion of a review of public toilet facilities in the district.

The changing facilities at the swimming pool complex are to be modified to assist people with disabilities.

### Property

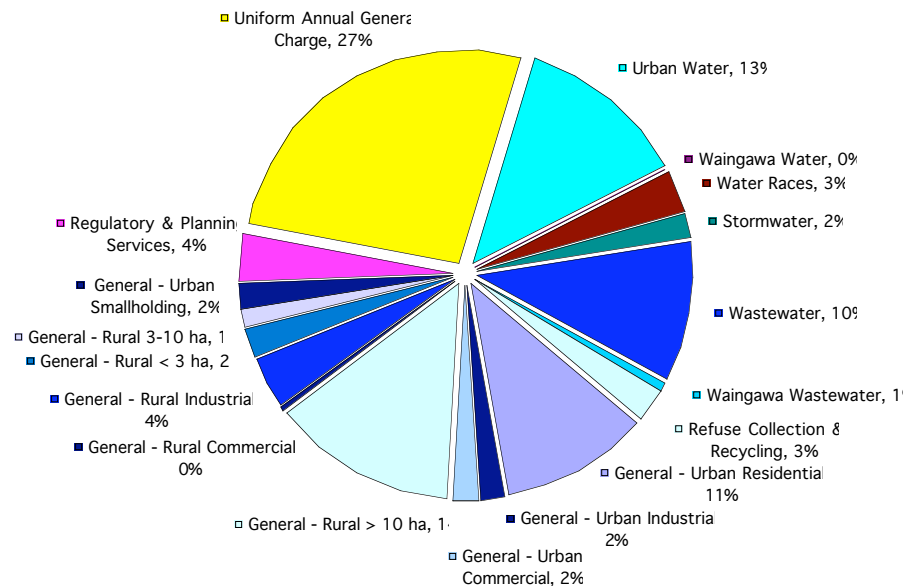
The property accounts have been changed to reflect the now proposed funding of the Carterton Events Centre as explained in the earlier section on Projects and Plans.

### Resource Management

A provision of \$40,000 has been allowed for scanning all building consent files for electronic access to improve efficiency.

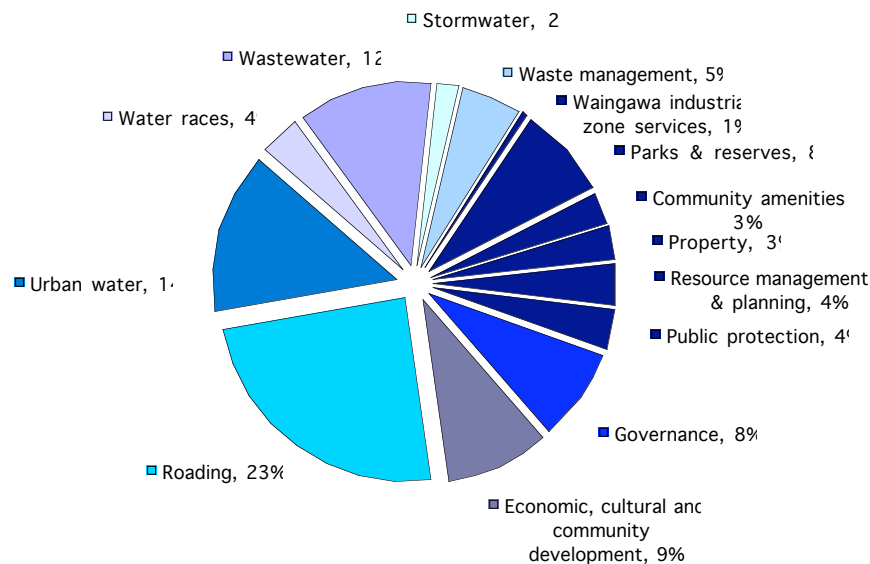
# How Your Rates will be Spent

The total amount of rates to be collected for the 2010/11 year is \$7,198,255; the breakdown of which is as follows.



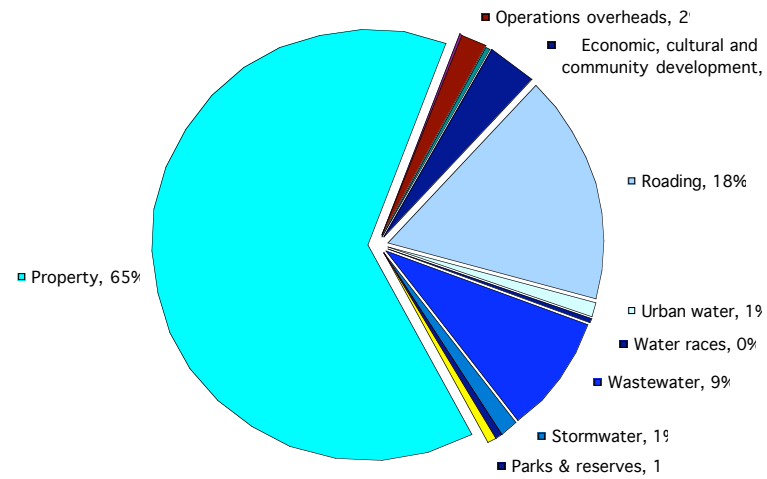
This money will be spent on the following activities:

## Operating Expenses for Each Activity (Day to Day Running Costs)



### Capital Expenditure for Each Activity

Total projected capital expenditure for the 2010/11 year is \$9,397,435; the breakdown of which is as follows.



# **Significant Activities**

## **A Guide to How to Read the Significant Activities Section**

This section explains the Council's Significant Activities and how they contribute to the future of the district and to the community outcomes.

This section shows how Council manages, delivers and funds the activities it is involved in.

### **Scope & Nature of the Activity**

This section gives a brief description of the services or activities provided.

### **Why Council Undertakes this Activity**

This section gives the reason/s for providing the service or activity.

### **Community Outcomes to which the Activity Contributes**

The table provided for each activity identifies the main community outcomes that the activity contributes to and the way in which Council contributes towards furthering the outcomes.

### **What Role will Council Play in Achieving the Community Outcomes**

This section sets out the role Council will play in achieving the community outcomes.

### **How We Manage the Activity**

This section gives an explanation of how Council intends to manage the activity to achieve the level of service set for the activity.

### **Levels of Service and Performance Measures**

This section outlines what level of service the Council will provide for a particular activity and how performance will be measured.

### **Financial Summary**

The financial summary for each activity provides details of the budget and funding requirements for the year.

## Governance

### Scope & Nature of Activity

This activity includes the following services and programmes:

- Elected member salaries.
- Electoral expenses.
- Council and Committee expenses including associated staff costs and other costs of democracy expenses like advocacy.
- Public communication expenses.

### Why Council Undertakes this Activity

The purpose of the Governance activity is to enable democratic decision-making at a local level which promotes the social, economic, environmental and cultural wellbeing of the Carterton District community now and into the future.

### Community Outcomes to which the Activity Contributes

Community Outcomes	How Governance Contributes
Strong and positive leadership.	By conducting Council business in an open, transparent and democratically accountable manner.
A vibrant and prosperous economy.	By ensuring prudent stewardship and the efficient and effective use of Council resources.
A district which promotes sustainable infrastructure and services.	Council assets are managed for the wellbeing of current and future generations.

### What Role will Council Play in Achieving the Community Outcomes

Advocate	√
Funder	√
Collaborator	√
Service Provider	√
Regulator	√
Facilitator	√
Monitor	√

### How We Manage the Activity

The level of service for this activity is generally governed by the statutory requirements set out in the Local Government Act 2002, the Local Government Official Information & Meetings Act 1987, and the Local Electoral Act 2001.

### Level of Service & Performance Measures

Level of Service	Performance Indicators
The Governance Activity is managed at the best possible cost for the level of service.	Expenditure for the Governance Activity is within budget as approved by Council.
Council business is conducted in an open and transparent manner.	Less than 5% of items are dealt with as "public excluded" business.  11 issues of "Council Snippets" are included in the Carterton Crier.
Elected Members are open and transparent in the conduct of Council business.	75% residents' satisfaction achieved for the performance of the Mayor and Council.
Elected Members undertake effective monitoring of the financial and non-financial performance of Council.	The Annual Report is adopted within statutory timeframes, with an unqualified audit opinion.



**GOVERNANCE PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
-	Election deposits	5,000	4,653	-
100	Miscellaneous income	35,100	33,191	106
100	<b>Total Operating Income</b>	40,100	37,844	106
	<b><u>Operating Costs</u></b>			
590,158	Mayor and councillors	581,680	583,386	658,032
-	Elections	84,497	79,073	2,048
590,158	<b>Total Operating Costs</b>	666,177	662,459	660,080
(590,058)	<b>Net Cost of Service</b>	(626,077)	(624,614)	(659,974)
	<b><u>Capital Expenditure</u></b>			
-	<b>Total Capital Expenditure (see following page)</b>	2,800	-	-
	<b><u>Public Debt</u></b>			
-	Loan repayments	-	-	-
-	<b>Total Debt Requirements</b>	-	-	-
	<b><u>Reserves</u></b>			
17,000	Election contingency fund	-	-	17,000
17,000	<b>Total Reserve Requirements</b>	-	-	17,000
17,000	<b>Total Capital, Debt and Reserves</b>	2,800	-	17,000
607,058	<b>Funding Required</b>	628,877	624,614	676,974
	<b><u>Funded By:</u></b>			
594,102	Rates income	573,234	543,999	631,921
-	UAGC and general rates	-	-	-
-	Targeted rates	-	-	-
594,102	<b>Total Rates Income</b>	573,234	543,999	631,921
-	Loans	-	-	-
-	Depreciation reserve	2,800	-	-
-	Reserve transfers	34,000	34,000	-
12,956	Other	18,843	46,615	45,053
12,956	<b>Total Other Funding</b>	55,643	80,615	45,053
607,058	<b>Total Funding</b>	628,877	624,614	676,974

**GOVERNANCE PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL EXPENDITURE  
STATEMENT FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
-	Mayor - PC	2,800	-	-
-	<b>Total Capital Expenditure</b>	2,800	-	-

## Economic, Cultural & Community Development

### Scope & Nature of Activity

This activity includes the following services and programmes:

#### Economic

- Tourism and economic development support, including grants to Destination Wairarapa and the Carterton Information Centre.
- Event support, including The Daffodil Carnival, Balloon Fiesta and community events.
- General promotion of the Carterton District.
- A grant towards investigation of irrigation schemes in the Wairarapa.

#### Cultural

- Provision of library services, including written and recorded material, CDs, magazines and access to electronic information.
- Funding to Aratoi.
- Funding to the Wairarapa Arts, Culture & Heritage Trust – Toi Wairarapa towards the ongoing development and implementation of the Wairarapa Arts, Cultural & Heritage Strategy.
- Creative Communities Fund

#### Community Development

- Community support, including the funding of Southern Wairarapa Safer Community Council, Wairarapa Healthy Homes and Council's Community Grants Scheme.
- Provision of annual scholarships to UCOL and the Taratahi Agricultural Training Centre.
- Rural Travel Fund.
- Climate Change and Energy Efficiency Initiatives.

### Why Council undertakes this Activity

#### Economic

Economic growth is vital to the development of the district and region. Council contributes to economic development initiatives to support business growth, employment and tourism in the district and region.

#### Cultural & Community Development

Access to cultural and community development activities and services contribute to the cultural and social wellbeing of the community. Council contributes because it is part of the social fabric which makes the Carterton District vibrant and a great place to live.

### Community Outcomes to which the Whole Activity Contributes

Community Outcomes	How Economic, Cultural & Community Development Contributes
A vibrant and prosperous economy.	By contributing to the economic development of the district
A district which promotes lifelong learning.	By providing for education and skill development.
A district which enjoys creativity and recreation.	By providing the Library as a place for social interaction and participation in community life.

### What Role will Council Play in Achieving the Community Outcomes

Funder	√
Service Provider	√
Collaborator	√
Facilitator	√
Monitor	√

## How We Manage the Activity

### Cultural

Council aims to maintain the Library and its services at an appropriate standard to maintain the existing levels of service.

### Economic & Community Development

The majority of activities covered under the headings of Economic and Community Development are either contributions Council makes in conjunction with the region's other territorial authorities to other organisations to provide agreed services to the Wairarapa region, or funding provided by Council which has to meet the criteria set for that particular funding.

## Levels of Service & Performance Measures

Level of Service	Performance Indicator
The Economic, Cultural and Community Development activity is managed at the best possible cost for the level of service.	Expenditure for the Economic, Cultural and Community Development Activity is within budget as approved by Council.
Grant monies are used effectively.	To distribute the community grants budget in accordance with Council's Community Grants Policy.
Provide a quality library/information service to customers and grow the customer base.	The number of people who are library users' increase by 2% over the previous year.
A range of school holiday programmes are available through the Library.	Four school holiday programmes are run by the Library annually.

**ECONOMIC, CULTURAL & COMMUNITY DEVELOPMENT PROSPECTIVE SIGNIFICANT  
ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
6,500	Fees and charges	16,200	6,721	6,882
10,735	Recoveries	10,895	11,099	11,477
77,100	Grants and subsidies	77,100	27,270	27,394
9,700	Rentals	-	10,030	10,271
9,500	Miscellaneous income	9,500	9,823	13,416
113,535	<b>Total Operating Income</b>	113,695	64,943	69,440
	<b><u>Operating Costs</u></b>			
181,113	Community grants	204,224	188,033	165,350
144,018	Promotions and economic development	152,903	144,296	149,243
91,404	Community development	97,913	42,986	45,370
333,204	Cultural services	350,122	357,488	443,622
749,739	<b>Total Operating Costs</b>	805,162	732,802	803,584
(636,205)	<b>Net Cost of Service</b>	(691,467)	(667,859)	(734,144)
	<b><u>Capital Expenditure</u></b>			
97,196	<b>Total Capital Expenditure (see following page)</b>	325,800	323,811	78,755
	<b><u>Public Debt</u></b>			
16,252	Loan repayments	6,727	43,617	21,115
16,252	<b>Total Debt Requirements</b>	6,727	43,617	21,115
	<b><u>Reserves</u></b>			
-	Transfer to reserves	-	-	-
-	<b>Total Reserve Requirements</b>	-	-	-
113,448	<b>Total Capital, Debt and Reserves</b>	332,527	367,428	99,870
749,653	<b>Funding Required</b>	1,023,994	1,035,287	834,014
	<b><u>Funded By:</u></b>			
637,130	Rates income	676,180	657,378	702,701
-	UAGC and general rates	-	-	-
-	Targeted rates	-	-	-
637,130	<b>Total Rates Income</b>	676,180	657,378	702,701
29,930	Loans	260,000	258,775	-
67,266	Depredation reserve	65,800	65,036	78,753
1,000	Reserve transfers	1,000	1,000	1,000
14,327	Other	21,014	53,098	51,560
112,523	<b>Total Other Funding</b>	347,814	377,909	131,313
749,653	<b>Total Funding</b>	1,023,994	1,035,287	834,014

**ECONOMIC, CULTURAL & COMMUNITY DEVELOPMENT PROSPECTIVE SIGNIFICANT  
ACTIVITY CAPITAL EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
29,930	CBD re-vitalisation stage II	-	-	-
-	CBD re-vitalisation stage III	260,000	258,775	-
8,000	Information Kiosk - renew road/street maps	8,000	-	-
53,016	Library - books	55,000	54,978	56,409
6,250	Library - computer upgrades	2,800	10,058	11,706
-	Library - microfilm reader	-	-	10,640
97,196	<b>Total Capital Expenditure</b>	325,800	323,811	78,755

## Roads, Streets, & Footpaths

### Scope & Nature of Activity

The Council's role is to provide and operate a safe and efficient roading and footpath network that serves the needs of the Carterton District.

This activity includes the following services and programmes:

- Management of Assets – roads, footpaths, street lighting, street and road signs.
- Funding of the Wairarapa Road Safety Council.

### Why Council Undertakes this Activity

Council has a legislative requirement to provide and manage the roads within the district.

The roading and footpath network benefits every resident in the district and society in general and are essential for the social, economic and cultural wellbeing of the district and region.

### Community Outcomes to which the Whole Activity Contributes

Community Outcomes	How Roads, Streets & Footpaths Contributes
A safe district	By providing well maintained and reliable roads, streets, footpaths and street lighting to provides residents and visitors with a sense of personal safety.
A vibrant and prosperous economy.	By providing a well maintained, reliable service to enable the efficient and cost effective transportation of goods.
A district which promotes sustainable infrastructure and services.	By providing a well maintained quality service which is cost effective.

### What Role will Council Play in Achieving the Community Outcomes

Advocate	√
Funder	√
Service Provider	√
Monitor	√

### How We Manage the Activity

The district's roading and footpath network is managed under the Roding Asset Management Plan, which sets out the targets for asset condition, performance and levels of service.

### Level of Service & Performance Measures

Level of Service	Performance Indicators
The Road, Streets and Footpath activity is managed at the best possible cost for the required level of service.	Maintenance and capital budgets are managed within budget as approved by Council.
The network and its facilities are up to date, in good condition and 'fit for purpose'.	90% compliance with Maintenance Contract Response times.  Achieve an average road roughness index on sealed roads of 80 or less. See footnote.
Traffic signs and markings are easy to see and understand.	95% of signs are repaired or replaced within three days of advice of a fault.  Less than 5% of road signs and markings are found missing or not visible during six monthly safety inspections.
Footpaths are safe.	90% of fault reports and public complaints are acknowledged within 2 days from notification.
Lighting is provided to enhance safety for all road users and to aid navigation and security.	Street lighting is audited monthly for faults. Faults are repaired within two weeks.

Provide support to the Wairarapa Road Safety Council.	Annually provide agreed funding to the Wairarapa Road Safety Council.
Monitor residents' satisfaction with the standard of the District's roads.	80% residents' satisfaction level achieved for the district's roads and street lights. 60% residents' satisfaction level achieved for the district's footpaths.

Footnote – Road roughness is a measure of the longitudinal profile of each wheel track on the road, but takes into account the rate of change in the profile, i.e. short, sharp changes in profile are 'rougher' to ride on than long gradual changes. Most drivers would not be able to discern roughness changes in the 70 – 90 range.

# **ROADING PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
12,500	Recoveries	25,700	12,825	13,184
1,621,317	LTNZ subsidy	1,554,338	1,692,738	1,748,002
65,000	Petrol tax	65,000	66,690	68,557
-	Miscellaneous income	-	-	-
1,698,817	<b>Total Operating Income</b>	1,645,038	1,772,253	1,829,743
	<b><u>Operating Costs</u></b>			
2,816,966	Subsidised roading	2,947,874	2,878,007	3,121,867
240,832	Unsubsidised roading	306,114	270,688	281,739
3,057,798	<b>Total Operating Costs</b>	3,253,988	3,148,695	3,403,606
(1,358,981)	<b>Net Cost of Service</b>	(1,608,950)	(1,376,442)	(1,573,863)
	<b><u>Capital Expenditure</u></b>			
1,621,672	<b>Total Capital Expenditure (see following page)</b>	1,617,415	1,789,163	1,935,454
	<b><u>Public Debt</u></b>			
27,947	Loan repayments	24,606	52,120	50,773
27,947	<b>Total Debt Requirements</b>	24,606	52,120	50,773
	<b><u>Reserves</u></b>			
(697,888)	Depreciation not funded	(721,097)	(714,619)	(784,885)
29,000	Road emergency fund	29,000	29,000	29,000
(668,888)	<b>Total Reserve Requirements</b>	(692,097)	(685,619)	(755,885)
980,731	<b>Total Capital, Debt and Reserves</b>	949,924	1,155,664	1,230,342
2,339,712	<b>Funding Required</b>	2,558,874	2,532,106	2,804,205
	<b><u>Funded By:</u></b>			
1,628,484	Rates income	1,753,790	1,635,387	1,774,505
-	UAGC and general rates	-	-	-
-	Targeted rates	-	-	-
1,628,484	<b>Total Rates Income</b>	1,753,790	1,635,387	1,774,505
160,000	Loans	340,000	340,000	-
504,774	Depreciation reserve	415,918	433,126	897,594
16,000	Reserve transfers	-	16,979	21,200
30,454	Other	49,166	106,614	110,906
711,228	<b>Total Other Funding</b>	805,084	896,719	1,029,700
2,339,712	<b>Total Funding</b>	2,558,874	2,532,106	2,804,205

# **ROADING PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
17,000	Drainage renewals - kerb & channel replacement	-	17,493	78,440
16,000	Footpaths - Charles street	-	-	-
-	Footpaths - Frederick Street	-	16,979	21,200
84,132	Footpath resurfacing	80,000	82,320	84,800
198,040	Minor safety works	204,415	203,989	210,940
340,000	Pavement rehabilitation	461,000	408,513	360,400
447,000	Reseals	440,000	400,281	412,340
-	Seal extension - Parkers Road	-	-	170,660
-	Seal extension - Short Street	-	103,929	-
-	Minor seal extensions - Portland / Phillips Streets	-	-	46,004
69,500	Traffic services	92,000	92,610	73,670
450,000	Unsealed road metalling	340,000	463,050	477,000
1,621,672	<b>Total Capital Expenditure</b>	1,617,415	1,789,163	1,935,454

## Urban Water

### Scope & Nature of Activity

This activity includes the following services:

- Management and development of the District's water reticulation and treatment facilities.
- Monitoring the quality of the reticulated water supply.
- Promotion and education of water conservation methods.

### Why Council Undertakes this Activity

The urban public water supply system is to provide water suitable for drinking for the general wellbeing and health of the community. It also supports community and property safety through the fire fighting capacity of the system.

Council's role is to ensure that the community has an adequate water supply which is sustainable for future generations and does not adversely affect the environment.

### Community Outcomes to which the Whole Activity Contributes

Community Outcomes	How Urban Water Contributes
A safe district.	The fire fighting capability of the water supply supports a safe community.
A healthy district.	A high quality water supply is fundamental to community health.
A vibrant and prosperous economy.	A reliable water supply is a requirement for the efficient operation of existing and new businesses.
A district which values and protects its natural environment.	The adoption of conservation based strategies to encourage appropriate usage of the water resource.
A district which promotes sustainable infrastructure and services.	Collective ownership of resources will reduce the environmental impact of multiple individual systems.

## What Role will Council Play in Achieving the Community Outcomes

Advocate	√
Funder	√
Service Provider	√
Monitor	√

### How We Manage the Activity

The urban reticulated water network is managed under the Water Asset Management Plan which sets out the targets for asset condition, performance and levels of service.

### Levels of Service & Performance Measures

Level of Service	Performance Indicators
The urban water service is managed at the best possible cost for the required level of service.	Maintenance and capital budgets are managed and delivered within budget as approved by Council.  75% of customers are satisfied that the charging system is fair and reasonable.
Water is safe to drink.	100% compliance with NZ Drinking Water Standards bacteriological requirements.
Water pressure is appropriate for its intended use.	90% compliance with minimum fire fighting pressures at not less than 10 randomly selected fire hydrants tested annually.  Fewer than 10 complaints per annum regarding water pressure.
Failures and service requests are responded to promptly.	90% of repairs and system failures are responded to and reinstated within 4 working hours,  80% of customers are satisfied with the reliability and standard of the water supply service.
Water resources are used sustainably.	Water supply consumption does not increase.



**URBAN WATER PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
185,073	Fees and charges	134,724	189,573	148,253
-	Recoveries	-	-	-
86,705	Grants and subsidies	-	-	-
-	Miscellaneous income	-	-	-
271,778	<b>Total Operating Income</b>	134,724	189,573	148,253
	<b><u>Operating Costs</u></b>			
792,347	Reticulation	822,540	861,492	835,434
40,073	New water connections	39,724	41,238	42,679
82,775	Underground	84,825	85,976	90,155
178,705	Filtration plant	228,271	206,230	211,163
1,093,900	<b>Total Operating Costs</b>	1,175,360	1,194,936	1,179,431
(822,122)	<b>Net Cost of Service</b>	(1,040,636)	(1,005,363)	(1,031,178)
	<b><u>Capital Expenditure</u></b>			
380,300	<b>Total Capital Expenditure (see following page)</b>	117,300	132,225	186,381
	<b><u>Public Debt</u></b>			
13,590	Loan repayments	8,894	20,799	19,477
13,590	<b>Total Debt Requirements</b>	8,894	20,799	19,477
	<b><u>Reserves</u></b>			
-	Transfer to reserves	-	-	-
-	<b>Total Reserve Requirements</b>	-	-	-
393,890	<b>Total Capital, Debt and Reserves</b>	126,194	153,024	205,858
1,216,012	<b>Funding Required</b>	1,166,830	1,158,387	1,237,036
	<b><u>Funded By:</u></b>			
90,407	Rates income	101,794	94,958	97,893
813,660	UAGC and general rates	916,147	854,621	881,039
904,067	<b>Total Rates Income</b>	1,017,941	949,579	978,932
210,000	Loans	-	-	-
83,595	Depreciation reserve	117,300	132,225	186,381
-	Reserve transfers	-	-	-
18,350	Other	31,588	76,583	71,723
311,945	<b>Total Other Funding</b>	148,888	208,808	258,104
1,216,012	<b>Total Funding</b>	1,166,830	1,158,387	1,237,036

**URBAN WATER PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL EXPENDITURE  
STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b>Capital Expenditure</b>			
10,800	Chester road pressure investigation & upgrade	10,800	111,213	-
10,000	Demand management strategy development	95,000	15,375	-
54,000	Investigate works from water model	-	-	-
150,000	Kaipatangata plant UV filter treatment	-	-	-
-	Mains upgrade / replacement	-	-	180,540
5,500	New valves (better network IS isolation)	5,500	5,638	5,841
-	Service of actuators	6,000	-	-
150,000	Supplementary plant UV treatment	-	-	-
380,300	<b>Total Capital Expenditure</b>	117,300	132,225	186,381

## Rural Water Services

### Scope & Nature of Activity

This activity includes the following services:

- Management of the Carrington and Taratahi Water Races for supplying water for stock use, non-potable domestic, and industrial use, plus rural fire fighting and to allow disposal of stormwater.

### Why Council Undertakes this Activity

Water is an essential commodity for farming and for business viability.

Council's role is to ensure that property owners and businesses who have access to the Carrington and Taratahi Water Race system have a sufficient supply of non-potable water which is sustainable and does not adversely affect the environment.

### Community Outcomes to which the Whole Activity Contributes

Community Outcomes	How Rural Water Services Contributes
A vibrant and prosperous economy.	Water is an essential requirement for rural farming businesses.
A safe district.	The fire fighting capability of the rural water service supports a safe community.
A district which values and protects its natural environment.	A sustainably derived rural water service managed to protect and enhance the natural environment.
A district which promotes sustainable infrastructure and services.	By delivering a managed rural water service in a cost effective manner.

### What Role will Council Play in Achieving the Community Outcomes

Funder	√
Service Provider	√

### How We Manage the Activity

The Rural Water Race activity is under the oversight of the Water Race Committee which is made up of councillors and community members elected by water race users. The Committee determines policy and sets targets for maintenance to retain the existing level of service.

### Levels of Service & Performance Measures

Level of Service	Performance Indicators
The rural water service is managed at the best possible cost for the required level of service.	Maintenance and capital budgets are managed and delivered within budget as approved by Council.
A reliable rural water supply.	Repairs and system failures are acknowledged within 4 hours.
Water resources are used sustainably.	100% compliance with water resource consent requirements.  No unresolved environmental complaints at 30 June each year.

**WATER RACES PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
-	Miscellaneous income	-	-	-
-	<b>Total Operating Income</b>	-	-	-
	<b><u>Operating Costs</u></b>			
183,712	Taratahi water race	199,875	188,905	197,035
60,371	Carrington water race	62,570	62,132	64,877
244,083	<b>Total Operating Costs</b>	262,446	251,037	261,912
(244,083)	<b>Net Cost of Service</b>	(262,446)	(251,037)	(261,912)
	<b><u>Capital Expenditure</u></b>			
14,000	<b>Total Capital Expenditure (see following page)</b>	32,000	57,400	14,868
	<b><u>Public Debt</u></b>			
-	Loan repayments	-	-	-
-	<b>Total Debt Requirements</b>	-	-	-
	<b><u>Reserves</u></b>			
5,000	Water race contingency fund	5,000	5,000	5,000
5,000	<b>Total Reserve Requirements</b>	5,000	5,000	5,000
19,000	<b>Total Capital, Debt and Reserves</b>	37,000	62,400	19,868
263,083	<b>Funding Required</b>	299,446	313,437	281,780
	<b><u>Funded By:</u></b>			
24,372	Rates income	25,955	23,730	24,903
219,351	UAGC and general rates	233,592	213,572	224,129
	Targeted rates			
243,724	<b>Total Rates Income</b>	259,547	237,302	249,032
-	Loans	-	-	-
14,000	Depreciation reserve	-	57,400	14,868
-	Reserve transfers	32,000	-	-
5,360	Other	7,899	18,735	17,880
19,360	<b>Total Other Funding</b>	39,899	76,135	32,748
263,083	<b>Total Funding</b>	299,446	313,437	281,780

**WATER RACES PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL EXPENDITURE  
STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
-	Pipe - Clareville School	-	17,425	-
14,000	Weirs	14,000	39,975	14,868
-	Motor vehicle - 4WD motor bike	18,000	-	-
14,000	<b>Total Capital Expenditure</b>	32,000	57,400	14,868

## Stormwater

### Scope & Nature of Activity

This activity includes the following services:

- Management of the urban stormwater system which includes street kerb collection and piped and open channel disposal systems.
- Identifying flood prone areas, reviewing known trouble areas and developing cost effective solutions.

### Why Council Undertakes this Activity

Council provides the stormwater system to provide effective collection and disposal of surface water from various areas that are serviced within the Carterton urban area.

### Community Outcomes to which the Whole Activity Contributes

Community Outcomes	How Stormwater Contributes
A safe district.	Infrastructure capable of reducing the impacts of flooding to people and property.
A healthy district.	Adequate drainage contributes at a healthy living environment.
A district which promotes sustainable infrastructure and services.	Management to ensure an appropriate provision of drainage assets.
A district which values and protects its natural environment.	Functional stormwater infrastructure capable of meeting consent requirements.

### What Role will Council Play in Achieving the Community Outcomes

Funder	√
Service Provider	√
Monitor	√

### How We Manage the Activity

The urban reticulated stormwater network is managed under the Stormwater Asset Management Plan, which sets out the asset condition, performance and levels of service.

### Levels of Service & Performance Measures

Level of Service	Performance Indicator
The urban stormwater service is managed at the best possible cost for the required level of service.	Maintenance and capital budgets are managed and delivered within budget as approved by Council.
Failures and service requests are responded to promptly.	90% compliance with clearing reticulation blockages within four hours during storm events.  75% of customers are satisfied with the reliability and standard of the stormwater system.
The stormwater service is managed in a sustainable manner.	100% compliance with resource consent conditions including discharge requirements.

**STORMWATER PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
-	Miscellaneous income	-	-	-
-	<b>Total Operating Income</b>	-	-	-
	<b><u>Operating Costs</u></b>			
123,066	Stormwater	147,894	123,509	128,015
123,066	<b>Total Operating Costs</b>	147,894	123,509	128,015
(123,066)	<b>Net Cost of Service</b>	(147,894)	(123,509)	(128,015)
	<b><u>Capital Expenditure</u></b>			
10,000	<b>Total Capital Expenditure (see following page)</b>	119,000	82,000	42,480
	<b><u>Public Debt</u></b>			
13,248	Loan repayments	8,672	12,423	11,683
13,248	<b>Total Debt Requirements</b>	8,672	12,423	11,683
	<b><u>Reserves</u></b>			
-	Transfer to reserves	-	-	-
-	<b>Total Reserve Requirements</b>	-	-	-
23,248	<b>Total Capital, Debt and Reserves</b>	127,672	94,423	54,163
146,314	<b>Funding Required</b>	275,566	217,932	182,178
	<b><u>Funded By:</u></b>			
13,332	Rates income	15,185	12,579	13,016
119,988	UAGC and general rates	136,669	113,208	117,145
133,320	<b>Total Rates Income</b>	151,854	125,787	130,161
-	Loans	-	-	-
10,000	Depreciation reserve	37,000	82,000	42,480
-	Reserve transfers	82,000	-	-
2,993	Other	4,712	10,145	9,537
12,993	<b>Total Other Funding</b>	123,712	92,145	52,017
146,314	<b>Total Funding</b>	275,566	217,932	182,178

**STORMWATER PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL EXPENDITURE  
STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
-	New open drainage channel - cemetery	37,000	-	-
-	Stormwater improvements	-	-	42,480
10,000	Waikakariki stream - investigation & works	82,000	82,000	-
10,000	<b>Total Capital Expenditure</b>	119,000	82,000	42,480

## Wastewater

### Scope & Nature of Activity

This activity includes the following services:

- Management and development of the urban reticulated wastewater system, treatment plant and pumping stations.
- Management of the impact of any discharge into the environment.

### Why Council Undertakes this Activity

Council provides the urban reticulated wastewater system and treatment facilities to ensure high quality health outcomes for the community and to minimise any adverse environmental impacts on the environment.

### Community Outcomes to which the Whole Activity Relates

Community Outcomes	How Wastewater Contributes
A vibrant and prosperous economy.	Effective wastewater reticulation will support a vigorous residential and commercial community.
A healthy district.	Efficient collection and disposal of treated wastewater contributes to community health and minimises public health risk.
A district which promotes sustainable infrastructure and services.	Collective ownership of resources will reduce the environmental impact of multiple individual systems.
A district which values and protects its natural environment.	Reticulation and wastewater treatment infrastructure capable of meeting consent requirements and sustainable environmental outcomes.

### What Roles will Council Play in Achieving the Community Outcomes?

Advocate	√
Funder	√
Service Provider	√
Monitor	√

### How We Manage the Activity

The urban reticulated wastewater network is managed under the Wastewater Asset Management Plan, which sets out the targets for asset condition, performance and levels of service.

### Levels of Service & Performance Measures

Level of Service	Performance Indicators
The wastewater service is managed at the best possible cost for the required level of service.	Maintenance and capital budgets are managed and delivered within budget as approved by Council.
The wastewater service is managed without risk to public health.	No unresolved public health risks/issues as at 30 June each year.
The wastewater service is managed without adversely affecting the quality of the receiving environment.	100% compliance with resource consent conditions.  No more than 15 wastewater overflows per storm event due to inflow/infiltration.
Failures and service requests are responded to promptly.	85% of customers are satisfied with the reliability and standard of the wastewater system.  90% of repairs and system failure are responded to and reinstated within 4 hours.

**WASTEWATER PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
130,320	Fees and charges	186,206	128,431	125,131
-	Miscellaneous income	-	-	-
130,320	<b>Total Operating Income</b>	186,206	128,431	125,131
	<b><u>Operating Costs</u></b>			
429,087	Reticulation	508,752	541,842	568,708
30,320	New wastewater connections	32,706	31,246	32,251
33,890	Pumping station	33,796	35,004	36,346
257,361	Wastewater plant	323,905	290,090	322,278
750,658	<b>Total Operating Costs</b>	899,159	898,182	959,583
(620,338)	<b>Net Cost of Service</b>	(712,953)	(769,751)	(834,452)
	<b><u>Capital Expenditure</u></b>			
922,440	<b>Total Capital Expenditure (see following page)</b>	828,902	1,025,357	240,224
	<b><u>Public Debt</u></b>			
47,431	Loan repayments	142,874	145,343	124,817
47,431	<b>Total Debt Requirements</b>	142,874	145,343	124,817
	<b><u>Reserves</u></b>			
-	Transfer to reserves	-	-	-
-	<b>Total Reserve Requirements</b>	-	-	-
969,871	<b>Total Capital, Debt and Reserves</b>	971,776	1,170,700	365,041
1,590,209	<b>Funding Required</b>	1,684,729	1,940,450	1,199,493
	<b><u>Funded By:</u></b>			
65,311	Rates Income	83,007	84,680	89,378
587,795	UAGC and general rates	747,062	762,120	804,406
653,106	<b>Total Rates Income</b>	830,069	846,800	893,784
610,000	Loans	500,000	850,000	-
62,440	Depreciation reserve	78,902	175,357	240,225
250,000	Reserve transfers	250,000	-	-
14,663	Other	25,758	68,293	65,484
937,103	<b>Total Other Funding</b>	854,660	1,093,650	305,709
1,590,209	<b>Total Funding</b>	1,684,729	1,940,450	1,199,493

**WASTEWATER PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL EXPENDITURE  
STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
-	Calibrate sewer model	-	131,200	-
5,200	Grout manholes	5,200	5,330	5,522
-	Kent street extension	-	-	36,108
15,000	Reticulation trunking upgrade	15,000	-	15,930
5,000	Road cones & signage upgrade	5,000	5,125	5,310
-	Sewer condition performance assessment	33,702	33,702	-
110,000	Telemetry upgrade - pumping stations	-	-	-
37,240	Wastewater plant digester upgrade	-	-	-
750,000	Wastewater treatment improvements	750,000	850,000	-
-	Digester cover	20,000	-	-
-	Wyndham street	-	-	177,354
922,440	<b>Total Capital Expenditure</b>	828,902	1,025,357	240,224



## Waingawa Industrial Zone

### Scope & Nature of Activity

This activity includes the following services:

- The provision of potable water and wastewater disposal services to the Waingawa Industrial Zone.

### Why Council Undertakes this Activity

Provision of a reliable potable water supply and wastewater disposal service to the Waingawa Industrial Zone is essential for the health and economic prosperity of the district and the region.

### Community Outcomes to which the Whole Activity Relates

Community Outcomes	How the Waingawa Industrial Zone Services Contributes
A vibrant and prosperous economy.	A reliable water and wastewater service is needed to support commercial activity.
A healthy district	Efficient collection and disposal of treated wastewater contributes to community health and minimises public health risk.
A district which promotes sustainable infrastructure and services.	Collective ownership of resources will reduce the environmental impact of multiple individual systems.

### What Roles will Council Play in Achieving the Community Outcomes?

Funder	√
Service Provider	√
Facilitator	√
Monitor	√

### How We Manage the Activity

The bulk provision of water and wastewater services are supplied by agreement with the Masterton District Council and the Carterton District Council reticulates these services from the Waingawa River bridge to individual properties located in the Waingawa Industrial area.

### Levels of Service & Performance Measures

Level of Service	Performance Indicators
The Waingawa Industrial Zone service is managed at the best possible cost for the required level of service.	Maintenance and capital budgets are managed and delivered within budget as approved by Council.
Failures and service requests are responded to promptly.	90% of pumping station failures are responded to and fixed within 4 hours.

**WAINGAWA INDUSTRIAL ZONE SERVICES PROSPECTIVE SIGNIFICANT ACTIVITY  
STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
10,000	Fees and charges	10,000	10,000	10,000
-	Miscellaneous income	-	-	-
10,000	<b>Total Operating Income</b>	10,000	10,000	10,000
	<b><u>Operating Costs</u></b>			
18,173	Water	26,761	19,247	20,496
33,670	Wastewater	50,498	36,173	38,569
11,512	Pumping stations	10,289	11,824	13,765
63,355	<b>Total Operating Costs</b>	87,548	67,245	72,830
(53,355)	<b>Net Cost of Service</b>	(77,548)	(57,245)	(62,830)
	<b><u>Capital Expenditure</u></b>			
215,000	<b>Total Capital Expenditure (see following page)</b>	-	-	-
	<b><u>Public Debt</u></b>			
-	Loan repayments	-	-	-
-	<b>Total Debt Requirements</b>	-	-	-
	<b><u>Reserves</u></b>			
-	Transfer to reserves	-	-	-
-	<b>Total Reserve Requirements</b>	-	-	-
215,000	<b>Total Capital, Debt and Reserves</b>	-	-	-
268,355	<b>Funding Required</b>	77,548	57,245	62,830
	<b><u>Funded By:</u></b>			
2,248	Rates Income	5,289	2,024	2,365
20,124	UAGC and general rates	48,130	20,124	20,124
22,372	<b>Total Rates Income</b>	53,418	22,147	22,489
215,000	Loans	-	-	-
-	Depreciation reserve	-	-	-
29,812	Reserve transfers	21,796	30,825	36,053
1,172	Other	2,334	4,272	4,288
245,984	<b>Total Other Funding</b>	24,130	35,097	40,341
268,355	<b>Total Funding</b>	77,548	57,245	62,830

**WASTEWATER PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL EXPENDITURE  
STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
215,000	Purchasing infrastructure	-	-	-
215,000	<b>Total Capital Expenditure</b>	-	-	-

## Waste Management

### Scope & Nature of Activity

This activity includes the following services:

- Management of the Dalefield Road Transfer Station facilities.
- Provision of a weekly kerbside refuse and recycling collection.
- Daily collection of refuse from street refuse bins in the CBD and other public spaces.
- Promotion of waste minimisation and recycling.

### Why Council Undertakes this Activity

Waste management is essential for the health, wellbeing and quality of the life of the Carterton community.

### Community Outcomes to which the Whole Activity Contributes

Community Outcomes	How Waste Management Contributes
A healthy district.	By providing the community with a regular kerbside collection and transfer station service for the disposal of residual solid waste.
A district which values and protects its natural environment.	By providing appropriate services for waste disposal that minimise environmental impacts.
A district that promotes sustainable infrastructure and services.	By delivering refuse collection and disposal services that aim to reduce the level of residual waste through recycling and the adoption of waste minimisation practices.

### What Role will Council Play in Achieving the Community Outcomes

Advocate	√
Funder	√
Service Provider	√
Facilitator	√
Monitor	√

### How We Manage the Activity

The District's waste is currently managed in accordance with the Wairarapa Solid Waste Management Plan which was adopted by the three Wairarapa councils in 2005.

A Waste Assessment in accordance with the new Waste Minimisation Act is to be produced in conjunction with the other Council's in the Wellington Region. This will lead to a Regional Waste Management and Minimisation Plan.

### Level of Service & Performance Measures

Level of Service	Performance Indicators
The waste management service is managed at the best possible cost for the required level of service.	Maintenance and capital budgets are managed and delivered within budget as approved by Council.
Convenient and accessible waste services are provided to the community.	75% residents' satisfaction level achieved for transfer station and kerbside refuse collection service.
The waste management service is managed without risk to public health.	No unresolved public health risks/issues relating to the waste management service as at 30 June each year.
Adverse effects of waste on the environment are minimised.	100% compliance with resource consent conditions including compliance monitoring.

**WASTE MANAGEMENT PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
291,000	Fees and charges	278,000	300,894	308,115
62,000	Recoveries	64,000	64,108	65,647
-	Miscellaneous income	-	-	-
353,000	<b>Total Operating Income</b>	342,000	365,002	373,762
	<b><u>Operating Costs</u></b>			
289,964	Refuse collection	299,063	300,153	309,713
405,605	Transfer station	426,045	421,422	438,250
695,569	<b>Total Operating Costs</b>	725,108	721,575	747,963
(342,569)	<b>Net Cost of Service</b>	(383,108)	(356,573)	(374,201)
	<b><u>Capital Expenditure</u></b>			
10,000	<b>Total Capital Expenditure (see following page)</b>	10,000	10,370	-
	<b><u>Public Debt</u></b>			
-	Loan repayments	-	-	-
-	<b>Total Debt Requirements</b>	-	-	-
	<b><u>Reserves</u></b>			
-	Transfer to reserves	-	-	-
-	<b>Total Reserve Requirements</b>	-	-	-
10,000	<b>Total Capital, Debt and Reserves</b>	10,000	10,370	-
352,569	<b>Funding Required</b>	393,108	366,943	374,201
	<b><u>Funded By:</u></b>			
158,516	Rates income	188,198	156,723	168,123
176,530	UAGC and general rates	183,379	173,239	180,532
335,047	<b>Total Rates Income</b>	371,577	329,962	348,656
-	Loans	-	-	-
10,000	Depreciation reserve	10,000	10,370	-
-	Reserve transfers	-	-	-
7,522	Other	11,531	26,611	25,545
17,522	<b>Total Other Funding</b>	21,531	36,981	25,545
352,569	<b>Total Funding</b>	393,108	366,943	374,201

**WASTE MANAGEMENT PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL  
EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
10,000	Investigate minimisation / residual waste disposal	10,000	10,370	-
10,000	<b>Total Capital Expenditure</b>	10,000	10,370	-

## Parks & Reserves

### Scope & Nature of Activity

This activity includes the following services:

- Maintenance and ongoing development of Carrington, Howard Booth, South End, and Millennium Parks, and Memorial Square.
- Urban street mowing and maintenance of the various civic areas and recreation reserves scattered throughout the urban area.
- Maintenance and ongoing development of the district's rural reserves.

### Why Council Undertakes this Activity

Parks and reserves make an important contribution to the wellbeing and lifestyle of the community. They provide areas for relaxation, sporting activities and green attractive open space areas in built-up areas.

### Community Outcomes to which the Whole Activity Contributes

Community Outcomes	How Parks & Reserves Contributes
A vibrant and prosperous economy.	By providing pleasant parks and reserves that assist in promoting the district.
A safe district.	By providing play equipment which meet New Zealand Standards.
A healthy district	By providing facilities to enable people to participate in physical and sporting activities.
A district which enjoys creativity and recreation.	By providing access for all people to good quality public parks and reserves.
A district which promotes sustainable infrastructure and services.	By promoting sustainable use and development of the District's parks and reserves.

### What Role will Council Play in Achieving the Community Outcomes

Funder	√
Service Provider	√
Facilitator	√

### How We Manage the Activity

The Parks & Reserves activity is managed under the Reserves Management Plans for these amenities. A best practice management regime is practiced to ensure the facilities meet the standard required for each amenity. New play equipment complies with NZS 5828 for playground equipment.

### Level of Service & Performance Measures

Level of Service	Performance Indicators
The parks and reserves activity is managed at the best possible cost for the required level of service.	Maintenance and capital budgets are managed and delivered within budget as approved by Council.
Provide high quality sports fields and parks.	Sports fields are mowed a minimum of 20 times per year.  Parks & Reserves chemical sprayers are GrowSafe Certified.  High profile and/or offensive graffiti is removed within four hours of Council being made aware of it.  All other graffiti is removed within three working days
Parks and reserves play equipment is safe.	All new play equipment complies with the Standard for Playground Equipment & Surfacing.
Parks and reserves are accessible to everyone.	75% of residents are satisfied with their ability to access the districts parks and reserves.

**PARKS AND RESERVES PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
4,500	Rentals	5,300	4,626	4,779
12,000	Miscellaneous income	12,000	12,336	12,743
16,500	<b>Total Operating Income</b>	17,300	16,962	17,522
	<b><u>Operating Costs</u></b>			
193,191	Parks	209,798	200,918	209,825
254,579	Civic and urban reserves	272,331	263,735	275,549
47,978	Rural reserves	47,516	49,703	52,215
74,460	Nursery	86,456	77,029	80,200
570,208	<b>Total Operating Costs</b>	616,102	591,386	617,790
(553,708)	<b>Net Cost of Service</b>	(598,802)	(574,424)	(600,268)
	<b><u>Capital Expenditure</u></b>			
52,500	<b>Total Capital Expenditure (see following page)</b>	48,000	42,704	47,341
	<b><u>Public Debt</u></b>			
-	Loan repayments	-	-	-
-	<b>Total Debt Requirements</b>	-	-	-
	<b><u>Reserves</u></b>			
-	Transfer to reserves	-	-	-
-	<b>Total Reserve Requirements</b>	-	-	-
52,500	<b>Total Capital, Debt and Reserves</b>	48,000	42,704	47,341
606,208	<b>Funding Required</b>	646,802	617,127	647,609
	<b><u>Funded By:</u></b>			
541,550	Rates income	580,779	531,554	559,290
-	UAGC and general rates	-	-	-
-	Targeted rates	-	-	-
541,550	<b>Total Rates Income</b>	580,779	531,554	559,290
-	Loans	-	-	-
12,500	Depredation reserve	48,000	42,704	47,341
40,000	Reserve transfers	-	-	-
12,158	Other	18,023	42,869	40,977
64,658	<b>Total Other Funding</b>	66,023	85,573	88,318
606,208	<b>Total Funding</b>	646,802	617,127	647,609

**PARKS AND RESERVES PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL  
EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
5,000	Band rotunda	-	-	-
-	Carrington park - play equipment	35,000	32,928	34,080
-	Clock tower improvements	8,000	6,174	-
4,000	Seating and rubbish bins	-	-	9,534
40,000	Skateboard upgrade	-	-	-
3,500	Soft fall matting	5,000	3,602	3,728
52,500	<b>Total Capital Expenditure</b>	48,000	42,704	47,341

## Community Amenities

### Scope & Nature of Activity

This activity includes the following services:

- Maintenance and the ongoing development of the Clareville Cemetery.
- Maintenance and the ongoing development of the Outdoor Swimming Complex.
- Maintenance and the ongoing development of the public restrooms.

### Why Council Undertakes this Activity

The Community Amenities activity contributes to the overall wellbeing of the district's community and is important to the social fabric of the district.

### Community Outcomes to which the Whole Activity Contributes

Community Outcomes	How Community Amenities Contributes
A vibrant and prosperous economy.	By providing facilities which contribute to the economic wellbeing of the district.
A healthy district.	By providing facilities which contribute to the health, and wellbeing of the district.
A district which enjoys physical activity and recreation,	By providing the Outdoor Swimming Complex for physical activity and recreation.

### What Role will Council Play in Achieving the Community Outcomes

Funder	√
Service Provider	√
Collaborator	√
Monitor	√

### How We Manage the Activity

The Clareville Cemetery is managed in compliance with relevant legislation and with assets kept in good condition to maintain the existing level of service.

The Outdoor Swimming Complex is managed to comply with NZS 5826:2000 Pool Water Quality. The assets are kept in a condition to maintain the existing level of service.

The Public Restrooms are clean and useable during opening hours.

### Level of Service & Performance Measures

Level of Service	Performance Indicators
The community amenities activity is managed at the best possible cost for the required level of service.	Maintenance and capital budgets are managed and delivered within budget as approved by Council.  75% residents' satisfaction levels achieved for the facilities included in the community amenity activity.
All health and safety incidents are responded to promptly.	All calls with a potential public health or safety risk are responded to within 30 minutes.
Public restrooms facilities are clean and tidy.	Public restroom facilities are cleaned daily.
The Outdoor Swimming Complex provides a good quality experience for all users and customers.	Annual increase of 50 people per annum of people using the Outdoor Swimming Complex during the opening season.

**COMMUNITY AMENITIES PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
45,704	Fees and charges	45,000	46,984	48,534
15,209	Grants and subsidies	21,100	15,635	16,151
4,700	Rentals	5,500	4,832	4,991
300	Miscellaneous Income	300	308	319
65,913	<b>Total Operating Income</b>	71,900	67,759	69,995
	<b><u>Operating Costs</u></b>			
84,271	Cemetery	85,165	87,449	91,860
117,637	Swimming baths	118,943	122,497	128,875
43,474	Restrooms	51,320	44,913	46,820
7,779	Employment schemes	8,562	8,072	8,538
253,162	<b>Total Operating Costs</b>	263,990	262,931	276,093
(187,249)	<b>Net Cost of Service</b>	(192,090)	(195,172)	(206,098)
	<b><u>Capital Expenditure</u></b>			
57,500	<b>Total Capital Expenditure (see following page)</b>	12,000	154,350	21,300
	<b><u>Public Debt</u></b>			
-	Loan repayments	-	-	-
-	<b>Total Debt Requirements</b>	-	-	-
	<b><u>Reserves</u></b>			
-	Transfer to reserves	-	-	-
-	<b>Total Reserve Requirements</b>	-	-	-
57,500	<b>Total Capital, Debt and Reserves</b>	12,000	154,350	21,300
244,749	<b>Funding Required</b>	204,090	349,522	227,398
	<b><u>Funded By:</u></b>			
183,137	Rates income	186,309	180,607	192,029
-	UAGC and general rates	-	-	-
-	Targeted rates	-	-	-
183,137	<b>Total Rates Income</b>	186,309	180,607	192,029
-	Loans	-	-	-
57,500	Depreciation reserve	12,000	154,350	21,300
-	Reserve transfers	-	-	-
4,112	Other	5,781	14,566	14,069
61,612	<b>Total Other Funding</b>	17,781	168,916	35,369
244,749	<b>Total Funding</b>	204,090	349,522	227,398

**COMMUNITY AMENITIES PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL  
EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
37,000	Cemetery drain	-	-	-
-	Cemetery - GPS recording	-	-	15,975
-	Cemetery - landscaping	-	-	5,325
-	Outdoor pool - disabled facilities	12,000	-	-
17,000	Outdoor pool - slide	-	-	-
3,500	Swimming baths - upgrade gates	-	-	-
-	Upgrade restrooms - Carrington park	-	154,350	-
57,500	<b>Total Capital Expenditure</b>	12,000	154,350	21,300



## Property

### Scope & Nature of Activity

This activity includes the following services:

- Maintenance and ongoing development of the Carterton Holiday Park.
- Maintenance of the Council's housing for the elderly complexes.
- Maintenance of the Exhibition Centre building, some of which is leased.
- Maintenance of Council owned properties, some of which are leased.
- Management of the Council's forestry assets at Kaipaitangata and miscellaneous small roadside forestry blocks located in the Admiral and Clifton Grove Roads area.
- Construction during 20010/11 of the Carterton Events Centre building which includes refurbishment of the Public Library and the Scout Den.

### Why Council undertakes this Activity

The Property activity contributes to the overall wellbeing of the district's community, and is important to the economic and social fabric of the district.

Council regularly review its property needs in terms of the properties it currently owns and occupies. This may result in the upgrade of properties and the sale of surplus assets from time to time.

### Community Outcomes to which the Whole Activity Contributes

Community Outcomes	How Property Contributes
A vibrant and prosperous economy.	The Carterton Holiday Park contributes to the economic wellbeing of the district and region.
A safe district, and A healthy district.	By providing safe and healthy housing complexes for older citizens of Carterton to live in.

### What Role will Council Play in Achieving the Community Outcomes

Funder	√
Service Provider	√
Monitor	√

### How We Manage the Activity

- Maintain and manage the Carterton Holiday Park to a 4 Star Plus Qual Mark Rating.
- Manage housing for the elderly units to a standard which maintains the existing level of service and complies with the Residential Tenancy Act.
- Manage public and leased properties and forestry assets to a level which provides the best return for the community.

### Level of Service & Performance Measures

Level of Service	Performance Indicators
The property activity is managed at the best possible cost for the required level of service.	Maintenance and capital budgets are managed and delivered within budget as approved by Council.
Buildings are safe and do not cause a hazard to customers.	All buildings requiring a warrant of fitness hold a current certificate and are maintained in accordance with the warrant.
A quality holiday park.	A minimum of a Three Star Plus Qual Mark Rating is maintained at each annual inspection.
Housing complex residents feel safe.	No personal safety complaints are received from residents of Council's housing complexes.

**PROPERTY PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
102,508	Fees and charges	150,000	105,378	108,856
-	Grants and subsidies	1,500,000	2,914,692	-
185,275	Rentals	190,500	190,463	186,477
220,000	Forestry harvest	800,000	200,000	148,000
507,783	<b>Total Operating Income</b>	2,640,500	3,410,533	443,332
	<b><u>Operating Costs</u></b>			
-	Carterton events centre	33,915	66,808	158,482
203,355	Housing for the elderly	203,394	210,616	221,949
133,791	Holiday park	183,215	138,538	145,442
44,155	Forestry	61,120	31,750	49,632
48,595	Miscellaneous properties	49,824	49,528	44,557
429,896	<b>Total Operating Costs</b>	531,467	497,240	620,061
77,887	<b>Net Cost of Service</b>	2,109,033	2,913,293	(176,729)
	<b><u>Capital Expenditure</u></b>			
-	<b>Total Capital Expenditure (see following page)</b>	6,011,000	5,920,866	-
	<b><u>Public Debt</u></b>			
45,498	Loan repayments	14,687	48,118	97,040
45,498	<b>Total Debt Requirements</b>	14,687	48,118	97,040
	<b><u>Reserves</u></b>			
220,000	Forestry harvest funds	800,000	200,000	148,000
-	Community facility reserve	1,500,000	2,914,692	-
(48,958)	Depreciation not funded	(48,129)	(50,861)	(53,774)
171,042	<b>Total Reserve Requirements</b>	2,251,871	3,063,831	94,226
216,540	<b>Total Capital, Debt and Reserves</b>	8,277,558	9,032,815	191,266
138,653	<b>Funding Required</b>	6,168,524	6,119,522	367,995
	<b><u>Funded By:</u></b>			
139,365	Rates income	220,559	412,486	349,306
-	UAGC and general rates	-	-	-
-	Targeted rates	-	-	-
139,365	<b>Total Rates Income</b>	220,559	412,486	349,306
-	Loans	1,000,000	1,000,000	-
-	Depreciation reserve	11,000	6,174	-
-	Reserve transfers	5,000,000	4,914,692	-
(711)	Other	(63,035)	(213,830)	18,689
(711)	<b>Total Other Funding</b>	5,947,965	5,707,036	18,689
138,653	<b>Total Funding</b>	6,168,524	6,119,522	367,995

**PROPERTY PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL EXPENDITURE  
STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
-	Carterton events centre	6,000,000	5,914,692	-
-	Holiday park - driveway extention	8,000	6,174	-
-	Holiday park - fencing	1,000	-	-
-	Holiday park - beds	2,000	-	-
-	<b>Total Capital Expenditure</b>	6,011,000	5,920,866	-

## Resource Management & Planning

### Scope & Nature of the Activity

This activity includes the following services:

- Administration of the responsibilities imposed on Council under Section 31 of the Resource Management Act 1991 with the primary focus being the management of the effects of activities on the environment according to the rules set out in the District Plan.
- Maintenance and development of Council's Geographic Information System (GIS) which provides a cadastral mapping database which graphically depicts property and road boundaries. The system holds valuable data pertaining to each property in the district, i.e. location of sewer and water connections, fault lines, resource consents pertaining to the property, etc.

### Why Council Undertakes this Activity

The Resource Management Act places specific statutory functions on territorial authorities to promote the sustainable management of natural and physical resources.

The Resource Management and Planning activity benefits every resident and society in general by promoting sustainable development, whilst encouraging development to occur in a way which benefits the district and region.

### Community Outcomes to which the Whole Activity Contributes

Community Outcomes	How Resource Management & Regulatory Contributes
A vibrant and prosperous economy.	By promulgation of a District Plan which balances environmental safeguards and protection for natural assets in conjunction with the rights of property owners wishing to undertake development.
A district which promotes sustainable infrastructure and services.	By ensuring that new development meets District Plan guidelines in respect to infrastructure requirements.
A district which values and protects its natural environment.	By ensuring minimal adverse effect on the environment through the promulgation and implementation of appropriate policy and consent conditions.

### What Role will Council Play in Achieving the Community Outcomes

Funder	√
Service Provider	√
Regulator	√
Monitor	√

### How We Manage the Activity

The level of service for this activity is governed by the statutory requirements set out in the Resource Management Act 1991 and its amendments.

## Level of Service & Performance Measures

Level of Service	Performance Indicators
The resource management and planning service is managed at the best possible cost for the required level of service.	Operational and capital budgets are managed and delivered within budget as approved by Council.
Applications are processed within a timely manner.	100% of Land Information Memorandums are processed within ten working days,  100% of non-notified and notified resource consents are processed within statutory timeframes.
Enquiries and complaints are dealt with within a timely manner.	Resource management and planning related complaints are responded to within 24 hours, to advise the complainant what action will be taken and in what timeframe.
Customers have a good understanding of their responsibilities.	75% of customers are satisfied with the service they received in respect to their resource consent application.

**RESOURCE MANAGEMENT AND PLANNING PROSPECTIVE SIGNIFICANT ACTIVITY  
STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><i>Operating Income</i></b>			
172,500	Fees and charges	142,500	178,365	182,646
1,000	Miscellaneous income	500	1,034	1,059
173,500	<b>Total Operating Income</b>	143,000	179,399	183,705
	<b><i>Operating Costs</i></b>			
324,058	Resource management administration	313,045	335,198	346,087
186,024	District plan	226,129	88,192	76,400
510,082	<b>Total Operating Costs</b>	539,175	423,390	422,487
(336,582)	<b>Net Cost of Service</b>	(396,175)	(243,991)	(238,782)
	<b><i>Capital Expenditure</i></b>			
-	<b>Total Capital Expenditure (see following page)</b>	40,000	-	-
	<b><i>Public Debt</i></b>			
4,936	Loan repayments	4,092	4,920	4,953
4,936	<b>Total Debt Requirements</b>	4,092	4,920	4,953
	<b><i>Reserves</i></b>			
-	Combined district plan reserve	(132,379)	60,500	60,500
-	<b>Total Reserve Requirements</b>	(132,379)	60,500	60,500
4,936	<b>Total Capital, Debt and Reserves</b>	(88,287)	65,420	65,453
341,518	<b>Funding Required</b>	307,887	309,411	304,235
	<b><i>Funded By:</i></b>			
-	Rates income	-	-	-
334,019	UAGC and general rates	255,840	290,835	287,597
	Targeted rates			
334,019	<b>Total Rates Income</b>	255,840	290,835	287,597
-	Loans	-	-	-
-	Depreciation reserve	-	-	-
-	Reserve transfers	40,000	-	-
7,499	Other	12,047	18,576	16,638
7,499	<b>Total Other Funding</b>	52,047	18,576	16,638
341,518	<b>Total Funding</b>	307,887	309,411	304,235

**RESOURCE MANAGEMENT AND PLANNING PROSPECTIVE SIGNIFICANT ACTIVITY  
CAPITAL EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><i>Capital Expenditure</i></b>			
-	Building - scan all building consent files for electronic access	40,000	-	-
-	<b>Total Capital Expenditure</b>	40,000	-	-

## Public Protection

### Scope & Nature of Activity

This activity includes the following services:

- Environmental Health
- Liquor Licensing
- Civil Defence/Emergency Management
- Animal & Dog Control
- Building Control
- Rural Fire Control

### Why Council Undertakes this Activity

Council has a legislative requirement to provide and manage the activities included in the Public Protection portfolio.

These activities are important for the health and safety of the district's community and environment.

### Community Outcomes to which the Activity Contributes

Community Outcomes	How Public Protection Contributes
A safe district.	By providing services which help to protect the safety and welfare of the community.
A healthy district.	By providing services which promote the health of the district.
A district which promotes sustainable infrastructure and services.	By providing services which are sustainable over the long term.

### What Role will Council Play in Achieving the Community Outcomes

Funder	√
Service Provider	√
Regulator	√
Monitor	√

### How We Manage the Activity

The level of service for this activity is governed by the relevant legislation applicable to the services included in this activity.

### Level of Service & Performance Measures

Level of Service	Performance Indicators
The public protection service is managed at the best possible cost for the required level of service.	Operational and capital budgets are managed and delivered within budget as approved by Council.
Enquiries and complaints are dealt with in a timely manner.	Public protection related complaints are responded to within 24 hours to advise the complainant what action will be taken and in what timeframe.
Food premises and liquor outlets are safe and healthy.	All known food premises and liquor outlets in the district are registered or licensed.
Civil Defence emergency response systems have been tested and are working.	Radio communications operated in weekly tests with call-in response 90% of the time.
PIM and building consent applications are dealt with in a timely manner.	Processing times for PIM's and building consents comply 100% within statutory timeframes.
Rural communities and property are safe in the event of a rural fire.	Rural Fire Plan updated annually.

**PUBLIC PROTECTION PROSPECTIVE SIGNIFICANT ACTIVITY STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
439,000	Fees and charges	437,000	453,926	464,820
11,962	Recoveries	-	12,370	12,790
-	Commission	1,500	-	-
1,200	Grants and subsidies	-	-	-
3,000	Miscellaneous income	2,000	3,102	3,176
455,162	<b>Total Operating Income</b>	440,500	469,398	480,787
	<b><u>Operating Costs</u></b>			
35,847	Civil defence	37,170	37,105	38,505
325,213	Building inspection	303,018	319,899	352,952
75,136	Health inspection	75,773	79,691	83,248
33,136	Liquor licensing	33,053	34,295	35,577
37,766	Agency fees	43,412	39,135	40,684
74,925	Rural fire	75,394	77,801	80,663
130,265	Animal and dog control	142,975	137,032	143,804
712,288	<b>Total Operating Costs</b>	710,794	724,959	775,432
(257,126)	<b>Net Cost of Service</b>	(270,294)	(255,561)	(294,646)
	<b><u>Capital Expenditure</u></b>			
5,000	<b>Total Capital Expenditure (see following page)</b>	-	-	-
	<b><u>Public Debt</u></b>			
-	Loan repayments	-	-	-
-	<b>Total Debt Requirements</b>	-	-	-
	<b><u>Reserves</u></b>			
5,000	Dog pound reserve repayments	5,000	5,000	5,000
5,000	<b>Total Reserve Requirements</b>	5,000	5,000	5,000
10,000	<b>Total Capital, Debt and Reserves</b>	5,000	5,000	5,000
267,124	<b>Funding Required</b>	275,294	260,561	299,646
	<b><u>Funded By:</u></b>			
256,478	Rates income	267,159	241,491	279,532
-	UAGC and general rates	-	-	-
-	Targeted rates	-	-	-
256,478	<b>Total Rates Income</b>	267,159	241,491	279,532
-	Loans	-	-	-
5,000	Depreciation reserve	-	-	-
-	Reserve transfers	-	-	-
5,646	Other	8,135	19,071	20,114
10,646	<b>Total Other Funding</b>	8,135	19,071	20,114
267,124	<b>Total Funding</b>	275,294	260,561	299,646

**PUBLIC PROTECTION PROSPECTIVE SIGNIFICANT ACTIVITY CAPITAL  
EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Capital Expenditure</u></b>			
5,000	Dog control - new pound building	-	-	-
5,000	<b>Total Capital Expenditure</b>	-	-	-

# **Financial Information**



# Accounting Policies

## Reporting Entity

Carterton District Council is a territorial local body governed by the Local Government Act 2002 and is domiciled in New Zealand.

The Carterton District Council is a separate legal entity and does not have any subsidiaries.

The primary objective of the Carterton District Council is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, the Carterton District Council has designated itself as a public benefit entity for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

The financial forecasts of the Carterton District Council are for the financial year from 1 July 2010 to 30 June 2011. The financial forecasts were authorised for issue by Council on 30 June 2010.

## Basis of Preparation

The financial forecasts of the Carterton District Council have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 95 and Part 2 of Schedule 10, by applying the Council's assumptions and presenting the financial information in accordance with generally accepted accounting practice in New Zealand. The Council's responsibilities arise from Section 95 of the Local Government Act 2002.

These financial forecasts have been prepared in accordance with NZ GAAP. They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

## Statement of Prospective Financial Information

The financial information contained in this document is a forecast for the purposes of Financial Reporting Standard 42 (FRS 42): Prospective Financial Statements. It has been prepared on the basis of assumptions as to future events that the Council reasonably expects to occur, associated with the actions it reasonably expects to take, as at the date the forecasts were prepared. The purpose for which it has been prepared is to enable the public to participate in the decision making process as to the services to be provided by the Council to the community.

Council does not intend to update the prospective financial statements subsequent to the final presentation of the Annual Plan.

The Annual Plan is in full compliance with FRS 42.

The actual results achieved are likely to vary from the information presented. The variation may be material and will be dependent upon circumstances which arise during the forecast period.

## Accounting Policies

The accounting policies in this Annual Plan include some minor changes from those contained in the 2009 -19 LTCCP. The changes are in the sections relating to borrowing costs, income tax, and depreciation rates. These changes reflect the accounting policies being actually applied and are therefore more accurate than those stated in the LTCCP. They have no effect on any of the financial forecasts in this Annual Plan or in the LTCCP.

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

instruments. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources.

The financial estimates are presented in New Zealand dollars and all values are rounded to the nearest dollar. The functional currency of the Carterton District Council is New Zealand dollars.

#### *Standards and Interpretations Issued and not yet Adopted*

There are no standards, interpretations and amendments that have been issued, but are not yet effective, that Carterton District Council has not yet applied.

### **Revenue**

Revenue is estimated at the fair value of consideration received or receivable.

#### **Rates revenue**

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.

Rates collected on behalf of the Wellington Regional Council (WRC) are not recognised in the financial statements as CDC is acting as an agent for the WRC.

#### **Other revenue**

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

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

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

Sales of goods are recognised when a product is sold to the customer. Sales are usually in cash or by credit card. The recorded revenue is the gross amount of the sale, including credit card fees payable for the transaction. Such fees are included in other expenses.

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

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established. Dividends are recorded net of imputation credits.

#### **Development contributions**

Development contributions and financial contributions are recognised as revenue when the council provides, or is able to provide, the service that gave rise to the charging of the

contribution. Otherwise development contributions and financial contributions are recognised as liabilities until such time as the council provides or is able to provide, the service.

### **Borrowing Costs**

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

### **Grant Expenditure**

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where Carterton District Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Carterton District Council's decision.

### **Income Tax**

Income tax comprises both current tax and deferred tax, and is calculated using tax rates that have been enacted or substantively enacted at balance date.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years.

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

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the entity expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

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

Deferred tax is recognised on taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where the company can control the reversal of the temporary difference and it is probable that the temporary difference will reverse in the foreseeable future.

Current tax and deferred tax is charged or credited to the statement of financial performance, except when it relates to items charged or credited directly to equity, in which case the tax is dealt with in equity.

### **Leases**

#### **Finance leases**

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, the Carterton District Council recognises finance leases as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Carterton District Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

#### Operating leases

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

#### Cash and Cash Equivalents

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

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

#### Prepayments and Receivables

Prepayments and receivables are initially estimated at fair value and subsequently estimated at amortised cost using the effective interest method, less any provision for impairment.

Loans, including loans to community organisations made by the Carterton District Council at nil, or below market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar asset/investment. They are subsequently estimated at amortised cost using the effective interest method. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the statement of financial performance as a grant.

A provision for impairment of receivables is established when there is objective evidence that the Carterton District Council will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

#### Inventories

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are estimated at the lower of cost and current replacement cost. The valuation includes allowance for slow moving and obsolete items. Where inventories are acquired at no cost or for nominal consideration, the cost is current replacement cost at the date of acquisition.

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

The write down from cost to current replacement cost is recognised in the statement of financial performance.

#### Financial Assets

Carterton District Council classifies its financial assets into the following four categories: financial assets at fair value through profit and loss, held-to-maturity investments, loans and receivables and financial assets at fair value through equity. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Financial assets and liabilities are initially estimated at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the statement of financial performance.

Purchases and sales of investments are recognised on trade-date, the date on which the Carterton District Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Carterton District Council has transferred substantially all the risks and rewards of ownership.

The four categories of financial assets are:

- Financial assets at fair value through profit or loss

Financial assets at fair value through profit and loss include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorized as held for trading unless they are designated as hedges. Assets in this category are classified as current assets. Carterton District Council's financial assets at fair value through profit and loss include derivatives that are not designated as hedges.

After initial recognition they are estimated at their fair values. Gains or losses on re-estimation are recognised in the statement of financial performance.

Currently, the Carterton District Council does not hold any financial assets in this category.

- Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. Carterton District Council's loans and receivables comprise cash and cash equivalents, debtors and other receivables, term deposits, community and related party loans.

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the statement of financial performance.

Loans to community organizations made by Carterton District Council at nil, or below-market interest rates are initially recognized at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The loans are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognized in the statement of financial performance as a grant.

Loans and receivables are classified as "trade and other receivables" in the statement of financial position.

- Held to maturity investments

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

maturity. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition they are estimated at amortised cost using the effective interest method less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the statement of financial performance.

Investments in this category include bank term deposits.

- **Financial assets at fair value through equity**

Financial assets at fair value through equity are those that are designated as fair value through equity or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance date. Carterton's District Council financial assets at fair value through equity comprise local authority stock and investments in quoted and unquoted shares. Carterton District Council includes in this category:

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

After initial recognition these investments are estimated at their fair value.

Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the statement of financial performance. On derecognition the cumulative gain or loss previously recognised in equity is recognised in the statement of financial performance.

## **Fair Value**

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Carterton District Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as discounted expected cash flows, are used to determine fair value for the remaining financial instruments.

## **Impairment of Financial Assets**

At each balance sheet date Carterton District Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the statement of financial performance.

## **Loans and other receivables**

Impairment of a loan or a receivable is established when there is objective evidence that Carterton District Council will not be able to collect amounts due according to the original terms. Significant financial difficulties of the debtor/issuer, probability that the debtor/issuer will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired.

The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial performance. When the receivable is uncollectible, it is written off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (i.e. not

past due). For term deposits, local authority stock, government stock and community loans, impairment losses are recognized directly against the instruments carrying amounts.

Impairment of term deposits, local authority, government stock, and related party and community loans is established when there is objective evidence that the Carterton District Council will not be able to collect amounts due to original terms of the instrument. Significant financial difficulties of the issuer, probability the issuer will enter into bankruptcy, and default in payments are considered indicators that the instrument is impaired.

### **Quoted and unquoted equity investments**

For equity investments classified as fair value through equity, a significant or prolonged decline in the fair value of the investment below its cost is considered an indicator of impairment. If such evidence exists for investments at fair value through equity, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized in the statement of financial performance) is removed from equity and recognized in the statement of financial performance on equity investments are not reversed through the statement of financial performance.

### **Derivative financial instruments, hedging activities and foreign currency transactions**

Carterton District Council does not engage in the use of derivative financial instruments, hedging activities and foreign currency transactions.

### **Non-Current Assets Held for Sale**

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Non-current assets held for sale are estimated at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the statement of financial performance.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have previously been recognised.

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

### **Property, Plant and Equipment**

Property, plant and equipment consists of:

#### **Operational assets**

These include land, buildings, landfill post closure, library books, plant and equipment, and motor vehicles.

#### **Restricted assets**

Restricted assets are parks and reserves owned by the Carterton District Council which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

#### **Infrastructure assets**

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

#### **Heritage assets**

Heritage assets are assets owned by the Carterton District Council which are of cultural or historical significance to the community and cannot be replaced due to the nature of the assets. Buildings recorded under the Historical Places Act 1993 have been recorded as heritage assets.

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

#### Revaluation

Land, buildings (operational and restricted), library books, and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. All other assets are carried at depreciated historical cost.

Carterton District Council assesses the carrying values of its revalued assets annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Carterton District Council accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the statement of financial performance. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the statement of financial performance will be recognised first in the statement of financial performance up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

#### Additions

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

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

#### Disposals

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

#### Subsequent costs

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

### Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land (which also includes the landfill and water races), at rates which will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The estimated useful economic lives of major classes of assets have been estimated as follows:

• Motor vehicles	10 years
• Plant and equipment	10 to 50 years
• Roads, bridges & footpaths*	17 to 58 years
• Water systems*	8 to 33 years
• Stormwater systems*	65 to 74 years
• Wastewater systems*	10 to 24 years
• Buildings	5 to 92 years
• Library collections	6 years



• Office equipment	5 to 10 years
• Fixtures and fittings	8 to 50 years
• Heritage assets	20 to 50 years
• Intangible assets	5 years

In relation to infrastructural assets marked \* (above), depreciation has been calculated at a componentry level based on the estimated remaining useful lives as assessed by Council's engineers and independent registered valuers. A summary of these lives is detailed above.

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

## Revaluation

Those asset classes that are revalued are valued on a three yearly cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

### Operational land and buildings

At fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Kerry Stewart (Val Prof Urb, PG Dip Env Audit, MBA, FNZIV, and FPINZ), Angela Croad (BBS, (VPM), and MPINZ) and Jamie Benoit (BAppSci (VFM and Ag), MPINZ) of Darroch Valuations, and the valuation is effective as at 30 June 2009. The landfill liner and water races have not been revalued for the 2009 year and are currently valued using the deemed cost option under NZ IFRS 1. Heritage assets are also included in this category. Additions are recorded at cost.

### Restricted land and buildings

At fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Kerry Stewart (Val Prof Urb, PG Dip Env Audit, MBA, FNZIV, FPINZ), Angela Croad (BBS, (VPM), and MPINZ) and Jamie Benoit (BAppSci (VFM and Ag), MPINZ) of Darroch Valuations, and the valuation is effective as at 30 June 2009. Additions are recorded at cost.

### Infrastructure asset classes – Roads, bridges & footpaths, water systems, sewerage systems and stormwater systems

At fair value determined on a depreciated replacement cost basis by an independent valuer. At balance date the Carterton District Council assesses the carrying values of its infrastructure assets to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued. The most recent valuation was performed by John Vessey (BE (Civil), BA (Economics), Reg Eng (MIPENZ)) of Opus International Consultants, and the valuation is effective as at 30 June 2008. All infrastructure asset classes were valued. Additions are recorded at cost.

### Land under roads

Land under roads, was valued based on fair value of adjacent land determined by John Vessey (BE (Civil), BA (Economics), Reg Eng (MIPENZ)) of Opus International Consultants, effective 30 June 2002. Under NZ IFRS, the Carterton District Council has elected to use the fair value of land under roads as at 30 June 2002 as deemed cost. Land under roads is no longer revalued.

### Vested assets

Vested assets were valued based on optimised depreciated replacement cost determined by John Vessey (BE (Civil), BA (Economics), Reg Eng (FIPENZ)) of Opus International Consultants, effective 30 June 2009.

## Library collections

At depreciated replacement cost in accordance with the guidelines released by the New Zealand Library Association and the National Library of New Zealand in May 2002. Library valuations are performed by Graeme Hughson (BE, MIPENZ) of and Ian Martin (BE, CPEng, MIPENZ) of AECOM New Zealand Limited, and the valuation is effective as at 30 June 2009.

## Investment properties

Investment properties are valued annually at fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Kerry Stewart (Val Prof Vrb, PG Dip Env Audit, MBA, FNZIV, FPINZ), Angela Croad (BBS (VPM), MPINZ) and Jamie Benoit (BApplSci (VFM and Ag), MPINZ) of Darroch Valuations, and the valuation is effective as at 30 June 2009.

## Assets held for sale

Assets held for sale are valued annually at the lower of carrying value and fair value less costs to sell as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Kerry Stewart (Val Prof Vrb, PG Dip Env Audit, MBA, FNZIV, FPINZ), Angela Croad (BBS (VPM), MPINZ) and Jamie Benoit (BApplSci (VFM and Ag), MPINZ) of Darroch Valuations, and the valuation is effective as at 30 June 2009.

## Intangible Assets

### Software acquisition

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by Carterton District Council, are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

### Easements

Easements are recognised at cost, being the costs directly attributable in bringing the asset to its intended use. Easements have an indefinite life and are not amortised, but are instead tested for impairment annually.

### Amortisation

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

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

- Computer software      5 years      20%

## **Forestry Assets**

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

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the statement of financial performance.

The costs to maintain the forestry assets are included in the statement of financial performance.

## **Investment Property**

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at cost, including transaction costs.

After initial recognition, the Carterton District Council measures all investment property at fair value as determined annually by an independent valuer.

Gains and losses arising from a change in the fair value of investment property are recognised in the statement of financial performance.

## **Payables and Accruals**

Payables and accruals are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

## **Impairment of Non-Financial Assets**

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

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

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

If an asset's carrying amount exceeds its recoverable amount the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the statement of financial performance.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of financial performance.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the statement of financial performance, a reversal of the impairment loss is also recognised in the statement of financial performance.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the statement of financial performance.

## **Employee Entitlements**

### **Short-term employee entitlements**

Employee benefits that the Carterton District Council expects to be settled within twelve months of balance date are estimated at nominal values based on accrued entitlements at current rates of pay.

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

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

Council has determined that no liability should be recognised in the Annual Plan for sick leave as absences are not expected to exceed entitlements during the period of this Annual Plan.

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

### **Long-term employee entitlements**

#### **Long service leave**

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

- Likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and
- The present value of the estimated future cash flows. A discount rate of 7.98%, and inflation factors ranging from 3.5% to 4.2% were used. The discount rate is based on the weighted average of Government interest rates for stock with terms to maturity similar to those of the relevant liabilities. The inflation factors are based on the expected long-term increases in remuneration for employees.

### **Superannuation schemes**

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the statement of financial performance as incurred.

## **Provisions**

The Carterton District Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past

event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

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

## **Borrowings**

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are estimated at amortised cost using the effective interest method.

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

## **Equity**

Equity is the community's interest in the Carterton District Council and is estimated as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves.

The components of equity are:

- Public equity – accumulated funds
- Restricted reserves
- Other reserves – trust funds
- Asset revaluation reserves

## **Restricted and Council Created Reserves**

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

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

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

The Carterton District Council's objectives, policies and processes for managing capital are described in the Council's policies.

## **Goods and Services Tax (GST)**

All items in the financial forecasts are stated exclusive of GST, except for prepayments & receivables and payables & accruals, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of prepayments & receivables or payables & accruals 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.

### **Cost Allocation**

The Carterton District Council has derived the cost of service for each significant activity of the Council using the cost allocation system outlined below.

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

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

### **Critical Accounting Estimates and Assumptions**

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

#### **Landfill aftercare provision**

A provision has been included in the financial forecasts for the exposure of the Carterton District Council in relation to the estimates and uncertainties surrounding the landfill aftercare provision.

#### **Infrastructural assets**

There are a number of assumptions and estimates used when performing DRC valuations over infrastructural assets. These include:

- The physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimized by Council performing a combination of physical inspections and condition modeling assessments of underground assets;
- Estimating any obsolescence or surplus capacity of an asset;
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Carterton District Council could be over and under estimating the annual depreciation charge recognised as an expense in the statement of financial performance. To minimise this risk, Carterton District Council's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modeling are also carried out regularly as part of the Carterton District Council's asset management planning activities, which gives the Carterton District Council further assurance over its useful life estimates.

Experienced independent valuers perform the Council's infrastructural asset revaluations.

### **Critical Judgments in Applying the Carterton District Council's Accounting Policies**

Management has exercised the following critical judgments in applying the Carterton District Council's accounting policies for the financial year ended 30 June 2011:

#### Classification of property

Carterton District Council owns a number of properties, which are maintained primarily to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the Carterton District Council's social housing policy. These properties are accounted for as property, plant and equipment.

#### Statement of Cash Flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which Council invests as part of its day-to-day cash management. GST is disclosed net as disclosing gross amounts does not provide any further meaningful information.

Operating activities include cash received from all income sources and cash payments made for the supply of goods and services. Agency transactions (the collection of Regional Council rates) are recognised as receipts and payments in the Statement of Cash Flows because they flow through the Council's main bank account.

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

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

#### Significant Activity Statements

The prospective significant activity statements report the net cost of services for significant activities of the Council, and are represented by the costs of providing the service less all revenue that can be allocated to these activities.

#### Prospective Total Surplus/ (Deficit)

Council is projecting a surplus for the financial year ended 30 June 2011. This surplus is required to fund a number of transactions/projects that do not appear in the prospective statement of financial performance for accounting purposes i.e. loan repayments and sinking fund additions, grants/subsidies/donations for capital projects, asset revaluations and contributions to reserve funds. The income for these transactions/projects is recorded in the prospective statement of financial performance whereas the payments are recorded in the prospective statement of financial position.

This income is partially offset by expenditure items that are not fully funded by rates i.e. bad debts, losses, depreciation and operating expenditure funded by reserves. The expenditure for these transactions is recorded in the prospective statement of financial performance and a reduction is recorded in the prospective statement of financial position.

**PROSPECTIVE STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
<b><u>OPERATING INCOME</u></b>				
6,605,901	Rates	7,198,255	7,005,313	7,399,934
55,000	Rates penalties	55,000	56,870	58,235
168,680	Interest	196,546	353,625	526,175
1,382,805	Fees and charges	1,390,130	1,420,479	1,403,449
97,197	Recoveries	98,395	100,402	103,098
35,000	Commissions	36,500	36,190	37,059
1,621,317	LTA subsidy	1,554,338	1,692,738	1,748,002
65,000	Petrol tax	65,000	66,690	68,557
180,214	Grants and subsidies	1,598,200	2,957,597	43,545
204,175	Rentals	211,000	209,950	206,517
340,000	Contributions	280,000	351,560	359,997
220,000	Forestry harvest	800,000	200,000	148,000
-	Profit on sale of assets	-	-	34,500
-	Share revaluation	-	-	-
4,197	Revaluation gains	212	4,470	5,416
34,470	Miscellaneous income	74,900	73,307	39,889
11,013,956	<b>Total operating income</b>	13,558,476	14,529,190	12,182,372
<b><u>OPERATING COSTS</u></b>				
590,158	Governance	666,177	662,459	660,080
749,739	Economic, cultural and community development	805,162	732,802	803,584
3,057,798	Roading	3,253,988	3,148,695	3,403,606
1,093,900	Urban water	1,175,360	1,194,936	1,179,431
244,083	Water races	262,446	251,037	261,912
750,658	Wastewater	899,159	898,182	959,583
123,066	Stormwater	147,894	123,509	128,015
695,569	Waste management	725,108	721,575	747,963
63,355	Waingawa industrial zone services	87,548	67,245	72,830
570,208	Parks & reserves	616,102	591,386	617,790
253,162	Community amenities	263,990	262,931	276,093
429,896	Property	531,467	497,240	620,061
510,082	Resource management and planning	539,175	423,390	422,487
712,287	Public protection	710,794	724,961	775,432
15,000	Bad debts	15,000	15,510	15,882
10,000	Loss on sale of assets	52,550	10,340	10,588
-	Revaluation losses	-	-	-
9,868,962	<b>Total operating costs</b>	10,751,919	10,326,197	10,955,337
1,144,994	<b>Total surplus/(deficit)</b>	2,806,557	4,202,994	1,227,035
<b>Note:</b> Total operating costs include;				
2,515,890	Depreciation	2,707,401	2,768,584	2,989,263
27,313	Interest	275,208	92,372	93,066



**PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
1,144,994	<b>Total surplus/(deficit)</b>	2,806,557	4,202,994	1,227,035
300,000	Assets vesting in council	-	-	-
1,446,380	Increase/(decrease) in revaluation reserves	10,775,485	11,924,144	967,509
3,000	Increase/(decrease) in other reserves	1,000	3,000	3,000
1,749,380	Total other comprehensive income	10,776,485	11,927,144	970,509
<u>2,894,374</u>	<b>Total comprehensive income</b>	<u>13,583,042</u>	<u>16,130,138</u>	<u>2,197,544</u>

**PROSPECTIVE STATEMENT OF MOVEMENTS IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
135,516,990	<b>Equity at start of year</b>	138,869,743	138,411,364	154,541,502
2,894,374	Total comprehensive income	13,583,042	16,130,138	2,197,544
<u>138,411,364</u>	<b>Equity at end of year</b>	<u>152,452,785</u>	<u>154,541,502</u>	<u>156,739,046</u>

**PROSPECTIVE STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
<b><u>ASSETS</u></b>				
<b><i>Current assets</i></b>				
696,014	Cash and bank	263,924	696,014	696,014
1,175,320	Short term deposits	2,490,392	7,273,431	9,042,110
3,660,166	Special fund term deposits	1,122,747	2,391,950	3,110,980
-	Investments	-	-	-
603,504	Prepayments and receivables	742,930	796,120	667,527
3,447	Inventories	3,052	3,447	3,447
110,400	Properties intended for sale	57,400	110,400	110,400
6,248,852	<b>Total current assets</b>	4,680,445	11,271,362	13,630,479
<b><i>Non-current assets</i></b>				
971,992	Investments	97,225	774,992	629,992
-	Intangible assets	-	-	-
159,643	Investment properties	8,362	164,113	169,529
134,648,657	Property, plant and equipment	153,354,316	147,766,541	148,858,728
135,780,292	<b>Total non-current assets</b>	153,459,903	148,705,646	149,658,249
142,029,144	<b>Total assets</b>	158,140,348	159,977,008	163,288,728
<b><u>LIABILITIES</u></b>				
<b><i>Current liabilities</i></b>				
946,339	Payables and accruals	1,031,006	990,183	1,050,512
225,184	Employee entitlements	250,992	232,840	240,756
26,230	Funds held for other entities	24,466	26,230	26,230
327,340	Public debt - current portion	1,333,967	329,858	231,667
1,525,092	<b>Total current liabilities</b>	2,640,431	1,579,111	1,549,165
<b><i>Non-current liabilities</i></b>				
2,045,795	Public debt - non current portion	3,004,087	3,814,712	4,964,045
46,893	Landfill aftercare provision	43,045	41,682	36,472
2,092,688	<b>Total non-current liabilities</b>	3,047,132	3,856,394	5,000,517
<b><i>Equity</i></b>				
104,237,420	Public equity	112,517,112	109,203,036	109,290,916
5,682,377	Special reserves and trust funds	2,459,622	4,919,754	6,058,909
28,485,515	Asset revaluation reserve	37,471,067	40,409,660	41,377,169
6,052	Other reserves	4,984	9,052	12,052
138,411,364	<b>Total equity</b>	152,452,785	154,541,502	156,739,046
142,029,144	<b>Total liabilities and equity</b>	158,140,348	159,977,008	163,288,728

**PROSPECTIVE STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>				
	<b><i>Cash was received from:</i></b>			
6,660,901	Rates	7,253,255	7,062,183	7,458,169
1,801,531	Grants and subsidies	3,152,538	4,650,335	1,791,547
65,000	Petrol tax	65,000	66,690	68,557
2,087,669	Other income	3,443,137	2,183,762	2,410,718
875,286	Regional council rates	850,261	927,803	983,471
168,680	Interest on investments	196,546	353,625	526,175
11,659,067		14,960,737	15,244,398	13,238,638
	<b><i>Cash was applied to:</i></b>			
7,320,860	Payments to suppliers & employees	7,744,324	7,247,992	7,607,476
875,286	Regional council rates	850,261	927,803	983,471
102,969	Interest paid	275,208	237,480	269,093
8,299,115		8,869,793	8,413,276	8,860,040
3,359,951	<b>Net cash flow from operating activities</b>	6,090,944	6,831,122	4,378,598
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>				
	<b><i>Cash was received from:</i></b>			
-	Sale of property, plant and equipment	400,000	-	300,000
-	Term investments, shares & advances	2,432,927	1,268,216	-
-	Forestry investment	800,000	200,000	148,000
-		3,632,927	1,468,216	448,000
	<b><i>Cash was applied to:</i></b>			
3,416,708	Purchase of property, plant and equipment	9,397,435	3,972,662	3,390,031
360,138	Term investments, shares & advances	-	-	719,030
80,000	Forestry investment	-	-	-
3,856,846		9,397,435	3,972,662	4,109,061
(3,856,846)	<b>Net cash flow from investing activities</b>	(5,764,508)	(2,504,446)	(3,661,061)
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>				
	<b><i>Cash was received from:</i></b>			
1,129,930	Public debt	2,100,000	2,098,775	1,381,000
1,129,930		2,100,000	2,098,775	1,381,000
	<b><i>Cash was applied to:</i></b>			
168,902	Repayment of public debt	210,552	327,340	329,858
168,902		210,552	327,340	329,858
961,028	<b>Net cash flow from financing activities</b>	1,889,448	1,771,435	1,051,142
464,133	Net increase/(decrease) in cash held	2,215,884	6,098,111	1,768,679
1,407,201	Add cash at start of year (1 July)	538,432	1,871,334	7,969,445
1,871,334	<b>Balance at end of year (30 June)</b>	2,754,316	7,969,445	9,738,124
<b><u>REPRESENTED BY:</u></b>				
696,014	Cash and bank	263,924	696,014	696,014
1,175,320	Short term deposits	2,490,392	7,273,431	9,042,110
1,871,334		2,754,316	7,969,445	9,738,124

**PROSPECTIVE RECONCILIATION OF NET SURPLUS TO OPERATING ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
2,894,374	Total comprehensive income	13,583,042	16,130,138	2,197,544
	<b>Non cash expenses</b>			
(1,453,577)	Revaluation losses/(gains)	(10,776,697)	(11,931,614)	(975,925)
2,515,890	Depreciation	2,707,401	2,768,584	2,989,263
(5,210)	Increase/(decrease) provisions	(4,783)	(5,210)	(5,210)
15,000	Bad debts	15,000	15,510	15,882
10,000	Loss on sale of assets	52,550	10,340	10,588
-	Profit on sale of assets	-	-	(34,500)
(300,000)	Assets vesting in council	-	-	-
782,102		(8,006,529)	(9,142,391)	2,000,098
	<b>Plus/(less) movements in working capital</b>			
-	(Increase)/decrease in inventories	-	-	-
(225,978)	(Increase)/decrease in receivables	552,212	(208,126)	112,711
(98,581)	Increase/(decrease) in payables	(43,903)	43,844	60,329
8,035	Increase/(decrease) in employee entitlements	6,122	7,656	7,917
(316,525)		514,430	(156,625)	180,956
<u>3,359,951</u>	<b>Net cashflow from operating activities</b>	<u>6,090,944</u>	<u>6,831,122</u>	<u>4,378,598</u>

**PROSPECTIVE OPERATING FUNDING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

2011	Income	Expense	Loan Principal	Total	Depreciation Not Funded	Additional Income	Reserve Transfer	Rates Required
Governance	40,100	666,177	-	626,077	-	18,843	34,000	573,234
Economic, Cultural & Community Development	113,695	805,162	6,727	698,194	-	21,014	1,000	676,180
Roading	1,645,038	3,253,988	24,606	1,633,556	721,097	49,166	(890,497)	1,753,790
Urban Water	134,724	1,175,360	8,894	1,049,530	-	31,588	-	1,017,941
Water Races	-	262,446	-	262,446	-	7,899	(5,000)	259,547
Wastewater	186,206	899,159	142,874	855,827	-	25,758	-	830,069
Stormwater	-	147,894	8,672	156,566	-	4,712	-	151,854
Waste Management	342,000	725,108	-	383,108	-	11,531	-	371,577
Waingawa Industrial Zone Services	10,000	87,548	-	77,548	-	2,334	21,796	53,418
Parks & Reserves	17,300	616,102	-	598,802	-	18,023	-	580,779
Community Amenities	71,900	263,990	-	192,090	-	5,781	-	186,309
Property	2,640,500	531,467	14,687	(2,094,346)	48,129	(63,035)	(2,300,000)	220,559
Resource Management & Planning	143,000	539,175	4,092	400,267	-	12,047	132,379	255,840
Public Protection	440,500	710,794	-	270,294	-	8,135	(5,000)	267,159
	5,784,963	10,684,369	210,552	5,109,958	769,226	153,798	(3,011,322)	7,198,255

**PROSPECTIVE CAPITAL FUNDING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

2011	Capital Expenditure	Depreciation Funded	New Loans	Reserve Transfer	Special Fund Transfer	Other Income	(Surplus) Deficit
Governance	2,800	(1,076)	-	(1,724)	-	-	-
Economic, Cultural & Community Development	325,800	(81,920)	(260,000)	16,120	-	-	-
Roading	1,617,415	(666,332)	(340,000)	250,414	-	(861,497)	-
Urban Water	117,300	(403,135)	-	285,835	-	-	-
Water Races	32,000	(8,468)	-	8,468	(32,000)	-	-
Wastewater	828,902	(295,513)	(500,000)	216,611	(250,000)	-	-
Stormwater	119,000	(49,212)	-	12,212	(82,000)	-	-
Waste Management	10,000	(24,060)	-	14,060	-	-	-
Waingawa Industrial Zone Services	-	(12,275)	-	12,275	-	-	-
Parks & Reserves	48,000	(62,883)	-	14,883	-	-	-
Community Amenities	12,000	(36,518)	-	24,518	-	-	-
Property	6,011,000	(84,076)	(1,000,000)	73,076	(3,500,000)	(1,500,000)	-
Resource Management & Planning	40,000	-	-	-	(40,000)	-	-
Public Protection	-	(25,301)	-	25,301	-	-	-
Corporate Services	12,800	(91,811)	-	79,011	-	-	-
Operations Overheads	191,618	(67,489)	-	(124,129)	-	-	-
Planning & Regulatory Overheads	28,800	(28,016)	-	(784)	-	-	-
Professional Services	-	-	-	-	-	-	-
Garage	-	(90)	-	90	-	-	-
	9,397,435	(1,938,175)	(2,100,000)	906,237	(3,904,000)	(2,361,497)	-

# **Funding Impact Statement and Fees & Charges**

## Funding Impact Statement

The revenue and financing mechanisms to be used to cover the estimated expenses of the Council are covered in the Council's Revenue and Finance Policy.

The method and impact of both general and targeted rates is covered in "The Rating System" section which follows. The specific rating details given in the following pages are for the 2010/11 year.

### Definition of Separately Used or Inhabited Part of a Rating Unit

Any part of a rating unit separately used or inhabited by the owner or any other who has right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement.

## Rating System

### Introduction

Various sections of the Local Government (Rating) Act 2002 require the Council to include a statement of the following matters in its Annual Plan. These include:

- The basis of setting the general rate, i.e. land, annual or capital value (Section 13).
- Any category or categories that will be used for differentiating the general rate (Section 14).
- The function or functions for which a targeted rate will be set (Section 16).
- Any category or categories of land that will be used to set a targeted rate on a differential basis or determine whether a property will be liable for a targeted rate (Section 16).
- Any factor or factors that will be used to calculate liability for a targeted rate (Section 18).
- The basis for setting charges for water supply by volume of water consumed (Section 19).

### General Rates

The Council proposes to set a general rate on the land value of each rating unit in the District.

The general rate will be set on a differential basis over nine rating groups as follows:

- **Urban Residential** – All rating units used primarily for residential purposes in the urban area of the district.
- **Urban Commercial** – All rating units primarily used for commercial purposes in the urban area or located in the Carterton Character Area and commercial areas as outlined in the District Plan.
- **Urban Industrial** – All rating units depicted as urban industrial in the District Plan, including properties that have existing use right under the Resource Management Act.
- **Urban Smallholding – Greater than One Hectare** – All rating units in the urban area greater than one hectare.
- **Rural 0 to 3 ha** – All rating units in the rural area with land equal to or less than 3.0000 hectares.
- **Rural 3.0001 to 10.000 ha** – All rating units in the rural area with land area between 3.0001 to 10.000 hectares.
- **Rural Greater than 10.000 ha** – All rating units in the rural area with land greater than 10.000 hectares.
- **Rural Commercial** – All rating units, located in the rural area primarily used for retail or wholesale, or hire of goods to the public and includes licensed premises under the Liquor Licensing Act, café, restaurant, takeaway food outlets and other eating establishments.
- **Rural Industrial** – All rating units located in the rural area, depicted as rural industrial in the District Plan, including properties that have existing use rights under the Resource Management Act.

## **Uniform Annual General Charge**

The Council proposes to set a Uniform Annual General Charge on each rating unit.

The Uniform Annual Charge is calculated as one fixed amount per rating unit.

## **Targeted Rates**

### **Water Rates**

The Council proposes to charge a targeted water rate of a fixed amount for an allowance of up to 300 cubic metres of water per year, on every separately used or inhabited part of a rating unit which has been fitted with a water meter or meters and is connected Council's urban water supply system.

Additionally the Council proposes to charge a targeted water rate per cubic metre of water supplied, as measured by meter, for water consumed over 300 cubic metres per year. This rate will be invoiced separately from other rates.

The Council proposes to charge a targeted water rate of a fixed amount for rating units that are not yet connected but are able to be connected to the urban water supply.

Definitions:

- Connected means a rating unit to which water is supplied.
- Able to be connected means a rating unit to which water can be but is not supplied being a property situated within 100 metres of the water supply.

The purpose of these rates is to fund the operation and maintenance of the urban water supply.

### **Wastewater Rate**

Council proposes to set a differential targeted rate for Council's wastewater disposal function of a fixed amount per separately used or inhabited part of a rating unit in relation to all land in the district to which the Council's wastewater disposal service is provided or available.

The rate applied is as follows:

- A charge per rating unit connected.
- A charge per water closet or urinal within the rating unit after the first one.
- A charge per rating unit which is able to be connected.

For the purposes of this rate:

- "Connected" means the rating unit is connected to Council's wastewater disposal service.
- "Able to be connected" means the rating unit is not connected to Council's wastewater disposal drain but is within 30 metres of such a drain.
- A rating unit used primarily as a residence for one household is treated as not having more than one water closet.

### **Stormwater Rate**

The Council proposes to set a Stormwater Rate on all rating units within the urban area and is calculated on land value.

### **Refuse Collection and Kerbside Recycling Rate**

The Council proposes to set a Refuse Collection and Kerbside Recycling rate for kerbside refuse and recycling collection and disposal on every separately used or inhabited part of a rating unit where Council provides the service.



## **Regulatory & Planning Service Rate**

The Council proposes to set a Regulatory & Planning Service Rate for regulatory and planning services on every rating unit in the District calculated on capital value.

## **Waingawa Water Rate**

The Council proposes to charge a targeted rate of a fixed amount on every separately used or inhabited part of a rating unit which has been fitted with a water meter or meters and is connected to the Waingawa Water Supply service.

Additionally the Council proposes to charge a targeted rate per cubic meter of water supplied, as measured by meter, for all water consumed. This rate will be invoiced separately from other rates.

The Council proposes to charge a targeted rate of a fixed amount for rating units that are not yet connected but are able to be connected to the Waingawa Water Supply service.

For the purposes of this rate:

- “Connected” means a rating unit to which water is supplied.
- “Able to be connected” means a rating unit to which water can be but is not supplied being a property situated within 100 metres of the water supply.

The purpose of this rate is to fund the operation and maintenance of the Waingawa Water Supply service.

## **Waingawa Wastewater Rate**

The Council proposes to charge a targeted rate of a fixed amount on every separately used or inhabited part of a rating unit which is connected to the Waingawa Wastewater service.

Additionally the Council proposes to set Waingawa Wastewater Rate based on capital value on all properties connected or able to be connected to the Waingawa Wastewater service.

For the purposes of this rate:

- “Connected” means a rating unit which is connected to the reticulated wastewater service.
- “Able to be connected” means a rating unit which can be connected to the wastewater service, but is not, and is a property situated within 30 metres of such a drain.

The purpose of this rate is to fund the operation and maintenance of the Waingawa Wastewater service.

## **Rural Water Rate**

### Carrington Water Race System

The Council proposes to charge a targeted rate on a differential basis, calculated on land area, on rating units within the Carrington water race system classified area as follows:

Class A	Land area 200 metres either side of the centreline of the water race.
Class B	Land area from 200 metres to 500 metres either side of the centreline of the water race.
Class C	Land area irrigated.

Additionally the Council proposes to set a Rural Water Services Rate on every rating unit situated in the Carrington Water Race Classified Area for provision of the service.

### Taratahi Water Race System

The Council proposes to charge a targeted rate on a differential basis, calculated on land area, on rating units within the Taratahi water race system classified area as follows:

Class A	Land area 200 metres either side of the centreline of the water race.
Class B	Land area from 200 metres to 500 metres either side of the centreline of the water race.
Class C	Land area irrigated.

Additionally the Council proposes to set a Rural Water Services Rate on every rating unit situated in the Taratahi Water Race Classified Area for provision of the service.

## Rates & Charges 2010/11

These rates and charges should be read in conjunction with the Funding Impact Statement on the previous pages.

<b>General Rates – Land Value</b>	<b>GST Exclusive</b>
Urban Residential	0.47325 cents in the \$
Urban Industrial	3.15949 cents in the \$
Urban Commercial	2.02655 cents in the \$
Rural > 10 ha	0.13482 cents in the \$
Rural Commercial	1.91253 cents in the \$
Rural Industrial	1.67005 cents in the \$
Rural < 3 ha	0.19499 cents in the \$
Rural 3 – 10 ha	0.09777 cents in the \$
Urban Smallholdings	0.92520 cents in the \$
<b>Regulatory &amp; Planning Services</b>	0.01385 cents in the \$ of capital value
<b>Uniform Annual General Charge</b>	\$500.32
50% Uniform Annual General Charge	\$250.16
<b>Urban Water</b>	
Metered	\$378.82
Serviceable (Half Charge)	\$189.41
Metered Water in Excess of 300 cubic metres	\$1.60 per cubic metre
<b>Waingawa Water</b>	
Meter Charge per cubic metre	\$1.42
Serviceable	\$125.91
<b>Water Races</b>	
<b>Taratahi Water Race</b>	
Class A	\$8.61523 per hectare
Class B	\$1.77759 per hectare
Class C	\$65.86099 per hectare
Rural Water Services Rate	\$138.80
<b>Carrington Water Race</b>	
Class A	\$39.50958 per hectare
Class B	\$7.95402 per hectare
Class C	\$65.83605 per hectare
Rural Water Services Rate	\$169.29
<b>Stormwater</b>	0.06858 cents in the \$ of land value
<b>Urban Wastewater</b>	
Connected	\$306.48
Serviceable (Half Charge)	\$153.24
<b>Waingawa Wastewater</b>	
Connected	\$192.52
Capital Value	0.00147 cents in the \$
<b>Refuse Collection &amp; Kerbside Recycling</b>	
Refuse Collection & Recycling	\$86.34

# **FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2011**

LTCCP 30 June 2010 \$		Annual Plan 30 June 2011 \$	LTCCP 30 June 2011 \$	LTCCP 30 June 2012 \$
	<b><u>Operating Income</u></b>			
1,795,131	Rates - UAGC	1,908,781	1,658,823	1,732,113
2,539,318	Rates - General	2,768,670	2,919,236	3,152,847
813,660	Rates - Urban water	916,147	854,621	881,039
219,352	Rates - Water races	233,592	213,572	224,129
587,795	Rates - Wastewater	747,062	762,120	804,406
119,988	Rates - Stormwater	136,669	113,208	117,145
176,503	Rates - Waste management	183,417	172,966	180,420
20,134	Rates - Waingawa	48,076	19,932	20,239
334,019	Rates - Regulatory	255,840	290,835	287,597
<b>6,605,901</b>	<b>Total rates</b>	<b>7,198,255</b>	<b>7,005,313</b>	<b>7,399,934</b>
55,000	Rates penalties	55,000	56,870	58,235
168,680	Interest	196,546	353,625	526,175
1,382,805	Fees and charges	1,390,130	1,420,479	1,403,449
1,621,317	Government subsidies	1,554,338	1,692,738	1,748,002
180,214	Grants and subsidies	1,598,200	2,957,597	43,545
220,000	Forestry harvest	800,000	200,000	148,000
780,039	Other income	766,007	842,568	855,033
<b>11,013,956</b>	<b>Total operating income</b>	<b>13,558,476</b>	<b>14,529,190</b>	<b>12,182,372</b>
	<b><u>Operating Costs</u></b>			
7,325,759	Operational expenditure	7,769,310	7,465,241	7,873,008
27,313	Interest expense	275,208	92,372	93,066
<b>2,515,890</b>	<b>Depreciation</b>	<b>2,707,401</b>	<b>2,768,584</b>	<b>2,989,263</b>
<b>9,868,962</b>	<b>Total operating costs</b>	<b>10,751,919</b>	<b>10,326,197</b>	<b>10,955,337</b>
<b>1,144,994</b>	<b>Total surplus/(deficit)</b>	<b>2,806,557</b>	<b>4,202,994</b>	<b>1,227,035</b>
	<b><u>Non-Operating Expenses</u></b>			
3,706,708	Capital expenditure	9,397,435	9,877,015	3,299,341
168,902	Loan principal repayments	210,552	327,340	329,858
(470,844)	Reserve contributions	1,437,394	2,448,711	(574,159)
<b>2,259,772</b>	<b>Funding required</b>	<b>8,238,824</b>	<b>8,450,072</b>	<b>1,828,005</b>
	<b><u>Funded By:</u></b>			
1,329,930	External loans raised	2,100,000	2,448,775	531,000
1,769,044	Depreciation funded	1,938,175	2,003,104	2,150,604
(975,706)	Funding from reserves	4,046,851	3,705,972	(1,366,063)
136,504	Other income	153,798	292,221	512,465
<b>2,259,772</b>	<b>Total Funding</b>	<b>8,238,824</b>	<b>8,450,072</b>	<b>1,828,005</b>

## Schedule of Fees & Charges 2010/11

User fees and charges are used to recognise that there is a private benefit from the operation of a variety of services provided by Council to the community. User fee income reduces the rate revenue required to be collected from ratepayers.

The following schedule of fees and charges are for the 2010/11 year.

	<b>2010/11 Fees GST Inclusive 12.5% 1 July 2010 – 30 Sept 2010</b>	<b>2010/11 Fees GST Inclusive 15% 1 Oct 2010 – 30 June 2011</b>
<b>Health Licences</b>		
New Food Premises	\$180.00	\$180.00
Café's, Restaurants, Hairdressers, Catteries/Kennels	\$100.00	\$100.00
Supermarket & Food Manufacturers	\$100.00	\$100.00
Mobile Shops	\$100.00	\$100.00
Motels	\$100.00	\$100.00
Offensive Trade, Sale Yards, Camping Grounds	\$100.00	\$100.00
Hall (Inspection Services)	\$60.00	\$60.00
Noise Control – Recover all reasonable costs associated with second and subsequent noise complaints investigated.		
Noise/Health related complaints under the Resource Management Act 1991 and Health Act 1956 – Recover all reasonable costs associated with investigating/resolving the matter.		
Gambling Venue Applications	\$100.00	\$100.00
<b>Resource Consent Fees (Deposit Only)</b>		
Non notified resource consents including land subdivision up to 4 lots (deposit only). Applicants are to meet the full cost of processing applications.	\$1,000.00	\$1,000.00
▪ Plus each additional lot thereafter	\$100.00	\$100.00
▪ Additional processing time above 5 hours – per hour	\$80.00	\$80.00
District Plan Changes – Deposit Only (Applicants are required to meet the full cost of processing applications.)	\$5,000.00	\$5,000.00
Notified Resource Consents – Deposit Only (Applicants are required to meet the full cost of processing applications inclusive of hearing costs.)	\$1,700.00	\$1,700.00
Application for Land Use of a Minor Nature (i.e. Relocated dwelling, Building setback dispensation)	\$300.00	\$300.00
Change or cancellation of consent conditions under Section 127 Resource Management Act.	\$500.00	\$500.00
Certificate of Compliance & Any Other Certificates e.g. Sec 226	\$300.00	\$300.00
Section 223 & 224 Certificates	\$300.00	\$300.00
Monitoring Compliance with Resource Consents Up To	\$1,000.00	\$1,000.00
District Plan	\$85.00	\$85.00
Land Information Memorandum	\$150.00	\$150.00
Land Information Memorandum – Urgent Service	\$200.00	\$200.00
Other External Reports – i.e. Engineers, Commissioners, Solicitors, Special Advisors (Indicative Charges between \$100 - \$200 per hour)	Actual Cost	Actual Cost
Infrastructure Contribution	\$5,625.00	\$5,750.00
Roading Contribution – Residential, Commercial and Industrial Zones	2% of land value + GST	2% of land value + GST

Roading Contribution – Rural Zone	3% of land value + GST	3% of land value + GST
Reserve Contribution – Residential, Commercial and Industrial Zones	3% of land value + GST	3% of land value + GST
Reserve Contribution – Rural Zone	2% of land value + GST	2% of land value + GST
Rural Effluent Field Assessment Labour in excess of 2 hours charged at \$26.25 per 15 minutes	\$105.00 per hour	\$105.00 per hour
Monthly Building Consent Lists	\$10.00	\$10.00
<b>Service Fees</b>		
Water Connection	Actual Cost	Actual Cost
Sewer Connection	Actual Cost	Actual Cost
Administration Fee	50.00	\$51.00
Combined Sewer & Water Connection	Actual Cost	Actual Cost
Standard Vehicle Crossing	Actual Cost	Actual Cost
Applications for Water Race Draw Off	\$56.25	\$57.50
Clearing Sewers (Property owner boundary to main)	Actual Cost	Actual Cost
Road Reserve Damage Bond (Relocated Dwellings)	500.00	\$511.00
Damage to Road Reserve	Actual Cost	Actual Cost
<b>Transfer Station Entry Fees</b>		
<b>General Refuse</b>		
Car Boot	\$15.00	\$15.00
Small Trailer, Ute up to 1.8m x 1.2m x 0.4 high - Sorted	\$32.00	\$33.00
Any load after this weight (per tonne)	\$172.00	\$176.00
Car Bodies – Stripped	\$25.00	\$26.00
<b>Greenwaste</b>		
Car Boot	\$5.00	\$5.00
Small Trailer, Ute	\$10.00	\$10.00
Large Trailer/Medium Truck less than 2 tonne	\$20.00	\$20.00
Large Truck up to 6 tonne	\$40.00	\$41.00
Any larger loads at the discretion of Council's Operator		
<b>Tyres</b>		
Tyres (per tonne)	\$500.00	\$500.00
Car & 4WD Tyres – up to 4 tyres on rims	\$3.00 each	\$3.00 each
Truck Tyres – up to 4 tyres	\$5.00 each	\$5.00 each
Tractor or Earthmover Tyres, more than 4 tyres/load (any type) or mixed load containing tyres	\$500.00 per tonne	\$500.00 per tonne
<b>Dog Registration</b>		
Before 1 August 2010		
Urban – Entire Dogs	\$80.00	\$80.00
Urban – Spayed/Neutered Dogs	\$55.00	\$55.00
Rural – Non-neutered & Neutered Dogs – first two dogs, per dog	\$55.00	\$55.00
Rural – Non-neutered & Neutered Dogs – all remaining dogs, per dog	\$30.00	\$30.00
For certified seeing eye or hearing dogs, a fee of 50% of those stated above.		
After 1 August 2010 – 50% of the fee will be added as penalty		
<b>Impounding Fees</b>		
Dogs, Sheep, Goats	\$50.00	\$50.00
Cattle, Deer, Horses and all other animals	\$75.00	\$75.00
Droving Charge – calculated on actual cost including labour and plant hire.		

Sustenance Fee – Per Day – Dogs	\$8.00	\$8.00
Sustenance Fee – Per Day – All other Animals	\$10.00	\$10.00
<b>Outdoor Swimming Complex</b>		
Entry Fee – Adult/Child – Per Person	Free	Free
School Groups – Per Child Per Season, however schools are still responsible for Lifeguard arrangements and costs.	Free	Free
<b>Cemetery</b>		
Headstone Permit	\$25.00	\$25.00
Plots		
▪ Lawn	\$900.00	\$920.00
▪ Child Under 1 Year	\$150.00	\$153.00
▪ Child over 1 year old and below 10 years old	\$300.00	\$306.00
▪ Cremation	\$200.00	\$204.00
Extra Depth Charge	\$250.00	\$255.00
Interment		
▪ Lawn	\$650.00	\$665.00
▪ Cremation	\$150.00	\$153.00
▪ Child Under 1 Year	\$120.00	\$123.00
▪ Child over 1 year old and below 10 years old	\$300.00	\$305.00
▪ Servicemen	\$600.00	\$600.00
Out of Town Burial Fee	\$760.00	\$777.00
Saturday Burials	\$1,000.00	\$1,022.00
Saturday Burials – Out of Town	\$1,250.00	\$1,278.00
Disinterment	Actual Cost	Actual Cost
No Burials on Public Holidays		
<b>Private Burial Service</b>		
Chapel	\$50.00	\$50.00
<b>Park Fees</b>		
Association Football – Per Ground	\$560.00	\$572.00
Cricket Association	\$865.00	\$884.00
Athletic Club	\$560.00	\$572.00
<b>Rentals – Housing for the Elderly – GST Exclusive</b>		
Porritt Place – Unit Per Week	\$77.00	\$77.00
Dudson Place – Single Unit Per Week	\$80.00	\$80.00
Dudson Place – Double Unit Per Week	\$90.00	\$90.00
Fisher Place – Unit Per Week	\$110.00	\$110.00
Wakelin Street – Single Unit Per Week	\$110.00	\$110.00
Wakelin Street – Double Unit Per Week	\$122.00	\$122.00
Note: The above housing rentals are a subsidised rental for those tenants on low incomes and with limited assets. Tenants who do not meet the criteria to qualify for a subsidised rental will be charged a market rate rental.		
<b>Carterton Exhibition Centre</b>		
For community groups using the facility on a regular basis	\$9.00 per hour	\$9.00 per hour
For community groups using the facility on a sporadic basis	\$13.00 per hour	\$13.00 per hour
For community groups using the facility for three consecutive days or longer	\$62.00 per day	\$62.00 per day
For community groups using the facility for less than three consecutive days	\$87.00 per day	\$87.00 per day
For commercial users	\$25.00 per hour or \$150 per day	\$25.00 per hour or \$150 per day

<b>Community Notice Board</b>		
Use of the Community Notice Board – Community Groups	Free	Free
Use of the Community Notice Board – Commercial & Private	\$5.00 per day	\$5.00 per day
<b>Holiday Park</b>		
Tent site (2 persons) per night	\$24.00	\$24.00
▪ Additional person per night	\$12.00	\$12.00
▪ Additional children per night	\$5.00	\$5.00
Cabins – Peak Season Rates May Apply		
▪ Standard Cabin (2 persons) per night	\$40.00	\$40.00
▪ Self-Contained Cabin (2 persons) per night	\$75 - \$95.00	\$75 - \$95.00
▪ Additional Adult per night	\$15.00	\$15.00
▪ Additional Child per night	\$5.00	\$5.00
<b>Library</b>		
Rentals		
▪ Fiction Books	\$0.50	\$0.50
▪ Magazines	\$0.50	\$0.50
▪ CD's & Videos	\$2.00	\$2.00
Fines		
▪ Adult Book – First Week	\$0.50	\$0.50
▪ Per Week Thereafter	\$1.00	\$1.00
▪ Children's Books – First Week	\$0.20	\$0.20
Reserves	\$0.50	\$0.50
▪ Per Week Thereafter	\$0.70	\$0.70
Inter-loans		
▪ Per books, article or subject request	\$5.00	\$5.00
▪ Charges from Other Libraries (At Cost - \$2 non-refundable in advance \$3.00 on delivery)		
Replacement Cards	\$2.00	\$2.00
Lost Library Book	Replacement Cost	Replacement Cost
Photocopying – Per Page		
▪ A3	\$0.40	\$0.40
▪ A4	\$0.20	\$0.20
▪ School Homework	\$0.10	\$0.10
▪ Double Sided – Add 10 cents per page to the above		
▪ 20 or more copies – Librarian's Discretion		
Laminating – Per Page		
▪ A4	\$2.00	\$2.00
▪ A3	\$3.00	\$3.00
<b>Administration</b>		
Photocopying – Per Page		
▪ A3 – Black & White	\$1.00	\$1.00
▪ A4 – Black & White	\$0.50	\$0.50
▪ Double Sided – Add 10 cents per page to the above		
▪ A3 – Colour	\$4.50	\$4.50
▪ A4 – Colour	\$2.50	\$2.50
Laminating Per Page		
▪ A3	\$2.00	\$2.00
▪ A4	\$1.50	\$1.50
Rubbish Bags	\$2.50	\$2.60
Replacement/Additional Recycling Bins	\$11.00	\$11.50
Rating Information Schedule	\$15.00	\$15.00
Street Index	\$55.00	\$55.00



## Building Consent & PIM Fees

Classification	PIM Only Fee		Total Fee Excluding BRANZ & DHB Levies	
	GST Inc 12.5%	GST Inc 15%	GST Inc 12.5%	GST Inc 15%
<b>Minor Work</b>				
Solid Fuel Heater	\$40.00	\$41.00	\$240.00	\$245.00
Minor Plumbing/Drainage Work – Fittings, Drain Alteration	\$40.00	\$41.00	\$320.00	\$327.00
Drainage Work eg. New Minor Subdivision Services & Common Drains	\$40.00	\$41.00	\$800.00	\$818.00
Drainage Work eg. New Effluent Disposal System	\$40.00	\$41.00	\$680.00	\$695.00
Wet Area Shower (Vinyl Floor)	\$40.00	\$41.00	\$450.00	\$460.00
Wet Area Shower (Tile Floor)	\$40.00	\$41.00	\$600.00	\$613.00
Residential Marquee >100 sqm (no insp) Professional assembly	\$40.00	\$41.00	\$120.00	\$123.00
Marquee >50 sqm (no insp) Professional assembly <50 People	\$40.00	\$41.00	\$120.00	\$123.00
Marquee >50 sqm (with insp) >50 People	\$40.00	\$41.00	\$240.00	\$245.00
<b>Sheds/Garages/Conservatories etc</b>				
Swimming Pools	\$120.00	\$123.00	\$320.00	\$327.00
Garden Sheds/Retaining Walls/Carports	\$120.00	\$123.00	\$480.00	\$491.00
Decks/Conservatories/Pergolas & Other Minor Works	\$120.00	\$123.00	\$470.00	\$480.00
Minor Farm Buildings, Haysheds, covered yards 1-6 bays etc	\$120.00	\$123.00	\$550.00	\$562.00
Larger Farm Buildings (covered yards, wool sheds) no plumbing or drainage	\$120.00	\$123.00	\$800.00	\$818.00
Larger Farm Buildings (covered yards, wool sheds) with plumbing or drainage	\$120.00	\$123.00	\$1,200.00	\$1,227.00
Proprietary Garages Standard	\$120.00	\$123.00	\$550.00	\$562.00
Proprietary Garages with Fire Wall	\$120.00	\$123.00	\$670.00	\$685.00
Proprietary Garages including sleepout no plumbing or drainage	\$120.00	\$123.00	\$670.00	\$685.00
Proprietary Garages including sleepout with plumbing and drainage	\$120.00	\$123.00	\$920.00	\$940.00
Garages, Custom Design	\$120.00	\$123.00	\$710.00	\$726.00
Garages, Custom Design with plumbing and drainage	\$120.00	\$123.00	950.00	\$971.00
Residential Repile	\$120.00	\$123.00	\$480.00	\$491.00
Residential Demolition	\$120.00	\$123.00	\$320.00	\$327.00
<b>Residential New Dwellings</b>				
Single Storey Brick Veneer Urban	\$300.00	\$307.00	\$2,650.00	\$2,709.00
Single Storey Brick Veneer Rural	\$300.00	\$307.00	\$3,200.00	\$3,271.00
Single Storey Weatherboard Urban	\$300.00	\$307.00	\$2,770.00	\$2,832.00
Single Storey Weatherboard Rural	\$300.00	\$307.00	\$3,350.00	\$3,424.00
Single Storey Stucco/Texture Coating/Ply/Steel/Block Urban	\$300.00	\$307.00	\$2,970.00	\$3,036.00
Single Storey Stucco/Texture Coating/Ply/Steel/Block Rural	\$300.00	\$307.00	\$3,580.00	\$3,660.00
Multi Storey Brick Veneer Urban	\$300.00	\$307.00	\$2,950.00	\$3,016.00
Multi Storey Brick Veneer Rural	\$300.00	\$307.00	\$3,500.00	\$3,578.00

Multi Storey Weatherboard Urban	\$300.00	\$307.00	\$3,070.00	\$3,138.00
Multi Storey Weatherboard Rural	\$300.00	\$307.00	\$3,650.00	\$3,731.00
Multi Storey Stucco/Texture Coating/Ply/Steel/Block Urban	\$300.00	\$307.00	\$3,270.00	\$3,343.00
Multi Storey Stucco/Texture Coating/Ply/Steel/Block Rural	\$300.00	\$307.00	\$3,880.00	\$3,966.00
Transportable Dwelling (Yard built)	\$300.00	\$307.00	\$2,330.00	\$2,382.00
Note: Double Units charged at single unit rate plus 50%. Dwellings with multiple cladding types are charged at Stucco/Texture Coating/Ply/Steel/Block rate				
<b>Residential Dwelling Additions &amp; Alterations</b>				
Internal Alterations	\$300.00	\$307.00	\$480.00	\$491.00
Internal Alterations with Plumbing & Drainage	\$300.00	\$307.00	\$600.00	\$613.00
Single Storey Brick Veneer	\$300.00	\$307.00	\$990.00	\$1,012.00
Single Storey Brick Veneer with Plumbing & Drainage	\$300.00	\$307.00	\$1,240.00	\$1,268.00
Single Storey Weatherboard	\$300.00	\$307.00	\$1,110.00	\$1,135.00
Single Storey Weatherboard with Plumbing & Drainage	\$300.00	\$307.00	\$1,360.00	\$1,390.00
Single Storey Stucco/Texture Coating/Ply/Steel/Block	\$300.00	\$307.00	\$1,390.00	\$1,421.00
Single Storey Stucco/Texture Coating/Ply/Steel/Block with Plumbing & Drainage	\$300.00	\$307.00	\$1,630.00	\$1,666.00
Multi Storey Brick veneer	\$300.00	\$307.00	\$1,190.00	\$1,216.00
Multi Storey Brick Veneer with Plumbing & Drainage	\$300.00	\$307.00	\$1,430.00	\$1,462.00
Multi Storey Weatherboard	\$300.00	\$307.00	\$1,310.00	\$1,339.00
Multi Storey Weatherboard with Plumbing & Drainage	\$300.00	\$307.00	\$1,550.00	\$1,584.00
Multi Storey Stucco/Texture Coating/Ply/Steel/Block	\$300.00	\$307.00	\$1,590.00	\$1,625.00
Multi Storey Stucco/Texture Coating/Ply/Steel/Block with Plumbing & Drainage	\$300.00	\$307.00	\$1,830.00	\$1,871.00
Note: All residential additions with multiple cladding types are charged at Stucco/Texture Coating/Ply/Steel/Block rate				
<b>Relocated Residential Dwellings</b>				
Note: If Relocation Includes Alterations or Additions, <b>Add</b> Alteration & Addition rate as above				
Relocated Residential Dwelling Urban	\$300.00	\$307.00	\$1,370.00	\$1,400.00
Relocated Residential Dwelling Rural	\$300.00	\$307.00	\$1,620.00	\$1,656.00
<b>Commercial/Industrial</b>				
Use Commercial rate for large subdivision services installations				
Single Storey Shop Fit Outs	\$120.00	\$123.00	\$980.00	\$1,002.00
Multi Storey Shop Fit Outs	\$120.00	\$123.00	\$1,230.00	\$1,257.00
Single Storey Multi Unit Apartments/Motels	\$300.00	\$307.00	\$1,440 plus \$300 per unit	\$1,472 plus \$307 per unit
Multi Storey Multi Unit Apartments/Motels	\$300.00	\$307.00	\$1,690 plus \$490 per unit	\$1,728 plus \$501 per unit

Minor Commercial Work eg. Signs/Shop Front/Minor Fit Outs ( No P/D)	\$300.00	\$307.00	\$630.00	\$644.00
Commercial/Industrial <\$50,000	\$300.00	\$307.00	\$1,860.00	\$1,901.00
Commercial/Industrial \$50,001 - \$100,000	\$300.00	\$307.00	\$2,590.00	\$2,648.00
Commercial/Industrial \$100,001 - \$150,000	\$300.00	\$307.00	\$3,320.00	\$3,394.00
Commercial/Industrial \$150,001 - \$250,000	\$300.00	\$307.00	\$4,050.00	\$4,140.00
Commercial/Industrial \$250,001 - \$350,000	\$300.00	\$307.00	\$4,780.00	\$4,886.00
Commercial/Industrial \$350,001 - \$500,000	\$300.00	\$307.00	\$5,510.00	\$5,632.00
Commercial/Industrial \$500,001 - \$1,000,000	\$300.00	\$307.00	\$5,990.00	\$6,123.00
Commercial/Industrial Agricultural >\$1,000,001	\$300.00	\$307.00	\$5,990 plus \$360 per \$100,000	\$6,123 plus \$368 per \$100,000

	<b>2010/11 Fees GST Inclusive 12.5% 1 July 2010 – 30 Sept 2010</b>	<b>2010/11 Fees GST Inclusive 15% 1 Oct 2010 – 30 June 2011</b>
<b>Other Charges (GST Inclusive)</b>		
BRANZ Levy for work \$20,000 or more – per \$1,000	\$1.00	
DBH Levy for work \$20,000 or more – per \$1,000	\$1.97	
Unscheduled Building, Plumbing and Drainage Inspections	\$150.00	\$153.00
Structural Engineering or Fire Engineering Assessment/Peer review The building consent fee does not include the cost of any structural or fire engineers assessments which may be required.	Cost + 10%	Cost + 10%
Compliance Schedule change	\$150.00	\$153.00
Inspection hourly rate	\$150.00	\$153.00
Re-inspection fee per inspection	\$120.00	\$123.00
Certificate of Acceptance – Building consent fee for the applicable building payable with lodgement plus actual cost charges		
Reassessment fee (amended plans) lodgement fee (includes ½ hour assessment)	\$150.00	\$153.00
Plus per hour over and above first ½ hour	\$150.00	\$153.00
Building Warrant of Fitness audit – Actual costs if warrant of fitness not current	\$150.00 per hour	\$153.00 per hour
Vehicle crossing bonds will be assessed for each application where required.		
Street, crossing, footpath and berm damage bond for buildings moved to or from site	\$500.00	\$500.00
Photocopy Plans etc:		
Black A3	\$1.00 each	\$1.00 each
Colour A3	\$2.00 each	\$2.00 each
Black A4	\$0.50 each	\$0.50 each
Colour A4	\$1.00 each	\$1.00 each

## Trade Waste

### Administration Charges

Category	Description	Charge (Excluding GST)
Connection Fee	Payable on application for connection to discharge.	At Cost
Compliance Monitoring	The cost of sampling and analysis of Trade Waste discharge.	At Cost
Disconnection Fee	Payable following a request for disconnection from sewage system.	At Cost
Trade Waste Application Fee	Payable on an application for a Trade Waste discharge.	Small Business (1 – 5) staff \$100 Med Business (6 – 15 Staff) \$190 Lge Business (16+ staff) \$370
Re- Inspection Fee	Payable for each re-inspection visit by the WWA where a notice served under the Bylaw has not been complied with by the Trade Waste discharger.	\$80 per hour
Annual Trade Waste Charges	<p>An annual management fee for a Trade Waste discharge to cover the WWA's costs associated with for example:</p> <p>(a) Administration</p> <p>(b) General compliance monitoring.</p> <p>(c) General inspection of Trade Waste premises.</p> <p>(d) Use of the Sewerage System.</p> <p>This charge may vary depending on the Trade Waste sector or category of the discharger.</p>	<p><b>Small</b> Controlled \$90 pa Conditional \$220 pa</p> <p><b>Medium</b> Controlled \$360 pa Conditional \$700 pa</p> <p><b>Large</b> Controlled \$800 pa Conditional \$1500 pa</p>
Rebates for Trade Premises within the District	Reduction in fees provided for in Section 150(2). Section 150(4) of the LGA states that the fees prescribed by the Council to recover more than the reasonable cost incurred by the Council for the matter for which the fee is charged. In no event shall the resultant charge be less than the Council's sewerage charge for the equivalent period.	Discretion of Council As calculated by Council
New or Additional Trade Premises	Pay the annual fees and a pro rata proportion of the various Trade Waste charges relative to flows and loads.	As per charges outlined below:

B1 Volume	Payment based on the volume charged	\$0.40/m <sup>3</sup>
B2 Flow Rate	Payment based on the flow rate discharged \$/m/s	\$0.40/m <sup>3</sup>
B3 Suspended Solids	Payment based on the mass of suspended solids \$/kg	\$0.45/kg
B4 Organic Loading	Biochemical oxygen demand or chemical oxygen demand \$/kg	\$0.50/kg
B5 Nitrogen	Payment based on the defined form(s) of nitrogen \$/kg	\$10.00/kg
B6 Phosphorous	Payment based on the defined form(s) of phosphorous \$/kg	\$10.00/kg

### **Tankered Waste Charges**

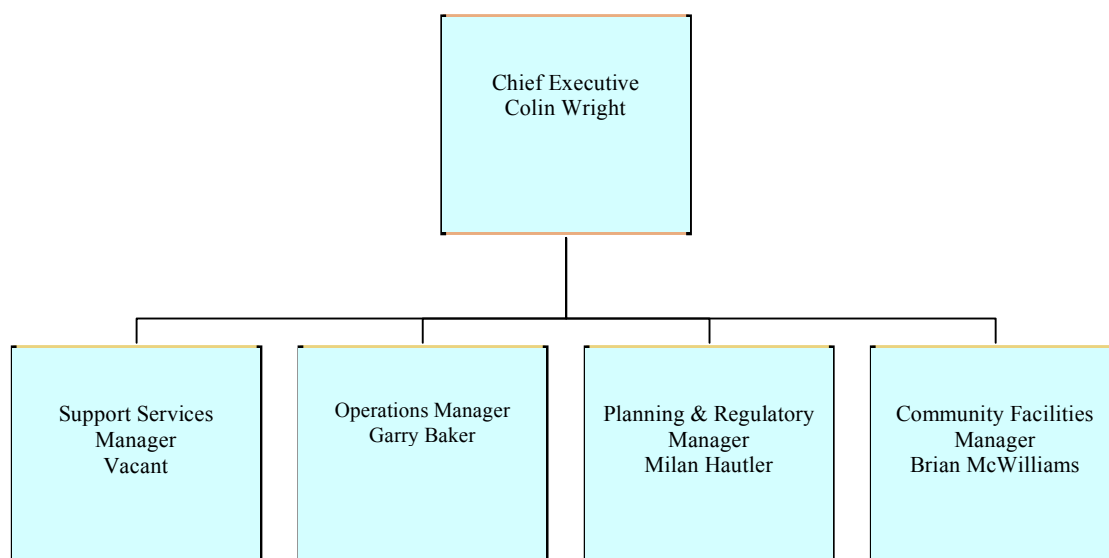
C1 Tankered Waste	Set as a fee(s) per tanker load, or as a fee(s) per cubic metre, dependent on Trade Waste Category.	\$43.50 per cubic metre or tonne (1000kg)
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# **General Information**

## Elected Member Directory

Name		Phone Number	Email Address
Gary McPhee Mayor		027 457 5363	mayor@cdc.govt.nz
Elaine Brazendale Councillor – urban ward		06 379 6899 (H) 027 441 3557	brazendales@infogen.net.nz
Ruth Carter – Deputy Mayor Councillor – urban ward		06 379 7467 – Fax 027 379 7467	RutheCarter@hotmail.com
Barbara Durbin Councillor – urban ward		06 379 6860 027 493 0846	barbdurbin@xtra.co.nz
Chris Engel Councillor – rural ward		06 379 8560 021 183 5899 06 379 8562 - Fax	waihakeke@xtra.co.nz
Jill Greatehead Councillor – rural ward		06 379 6717 (H) 06 379 6193 (W) 027 488 4376 06 379 6198 - Fax	jill@enzedpcs.co.nz
William (Bill) Knowles Councillor – urban ward		06 379 8730 06 379 8711 - Fax	williewitch@xtra.co.nz
Brian Poulsen Councillor – urban ward		06 379 6112	polecats@clear.net.nz
Grant Smith Councillor – rural ward		06 379 5341 021 468 264	smithspread@xtra.co.nz

## Management



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