



# CARTERTON DISTRICT COUNCIL ANNUAL PLAN 2019-20





# CARTERTON

A welcoming and vibrant  
community where people  
enjoy living.

## What's an Annual Plan?

Last year we adopted our 2018-28 Long Term Plan (the LTP). 2019/20 will be year 2 of the LTP. This 2019/20 Annual Plan describes any significant or material changes from the 2019/20 year in the LTP. The Annual Plan also includes the financial and other information that is required by the Local Government Act.

Because it concentrates on differences from the LTP, the Annual Plan is a smaller document than the LTP. For more details on our activities, please refer to the LTP, which is available on our website.



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## Mayor and councillors

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## Message from the Mayor



Kia tau te rangimārie ki a tātou ki ngā iwi o te ao katoa.

Peace be upon us all.

As we look to the year ahead and the things we would like to achieve, we should also reflect on the events we have faced in the past. It was heartening

to see our community pull together to support the Christchurch community, our Wairarapa Muslim community and each other at various vigils held across the region in response to the horrific attack in March.

Carterton is a diverse and vibrant community which is continuing to grow. With growth comes challenges but also variety and innovation, all of which we will continue to wholeheartedly embrace here in Carterton.

We have some exciting prospects on the horizon and I'm very thrilled to be involved with the Wairarapa Economic Development Strategy which will help bring these projects to fruition. It has been fantastic working together with Masterton Mayor Lyn Patterson and South Wairarapa Mayor Viv Napier, as well as many others, on a strategy which will see our whole region continue to maintain momentum in its economy and plan for a future which allows for growth.

Our Daleton Farm Wastewater Treatment Plant upgrade project is now well underway. While this project has affected our rates, we have done all we can to keep costs to a minimum and the project is the right thing to do from an environmental and cultural perspective.

We are very conscious of the impact our rates rises have had on the community which is why I am pleased we have been able to reduce the average property rates increase under the Annual Plan from what we had

previously forecast. The increase in average rates of 4.2% is less than that predicted for year two of the Ten Year Plan, which was 4.5%.

This year, for the Annual Plan consultation process, we went for a less formal approach, to encourage as many people as possible to have their say. Judging by the level of involvement and the positive comments we received, this approach was a big success. Our live Facebook session was a first for us this year – perhaps we weren't quite up to Hollywood standards, but we were impressed with the simplicity of the session, and the way it made the Council accessible to everyone in our community, no matter where they are. Look to see more of this next year.

We look forward to continuing interaction with our community as we strive to further enhance our wonderful District.

John Booth  
Mayor



## What's new in 2019/20?

Below is a summary of the activities in the Annual Plan that are different from what was planned in the 2019/20 year of the Ten-Year Plan. We have also reviewed the funding required for our capital and operational activities for the year. Overall, the impact is a lower-than-planned increase in the average rates from 4.5% to 4.2%.

### Waste water treatment plant costings updated

The cost estimates for 2019/20 have been increased over the 10YP estimates by \$500,000. These now include costs associated with the control room, pumps and distribution pipelines, necessary for operations. The borrowing has been increased accordingly in the Annual Plan. The impact is an increase in rates requirement of \$10,000.

### Dog pound costings updated

The original assumption was for the upgrade to cost \$80,000. This has been revised to \$350,000 based on more detailed cost estimates. It is a worst-case scenario and the actual cost will be determined through a competitive tender process. Before a commitment to the upgrade is made we will explore the option of a shared pound with South Wairarapa District Council. Following previous discussions, it has been agreed that a shared pound facility for all three Councils is not a viable option.

The cost of the pound upgrade will be recovered through an increase in dog registration fees. Most fees will increase by \$10 per annum. A full listing of the new fees can be found in the Schedule of Fees and Charges at Appendix A.

### Frederick Street bores

Some work is required on the Frederick Street bores to increase the abstraction to the levels set in our resource consents. The work includes a new screen, pumps, and other related work. \$60,000 has been included for the capital costs of this work. The net effect on 2019/20 rates is \$5,000.

### Implementation of the Wairarapa Economic Development Strategy

With the finalisation of the Wairarapa Economic Development Strategy and Action Plan there will be several projects that will be undertaken next financial year, for which funding by the

Council will be needed. \$25,000 has been added to the Annual Plan for this Council's contribution to projects.



### Shift Foundation Co-ordinator

As part of an initiative, supported by all three Wairarapa councils, Shift Foundation New Zealand is piloting a programme to help improve the well-being of young women in Wairarapa. \$10,000 is included in the Annual Plan for Carterton's contribution to the programme.

### Community grants

Our Grants Committee members expressed a concern that the current discretionary grants budget does not enable enough local groups to access funding for activities that benefit the people of Carterton. An additional \$25,000 has been included in the Annual Plan.

### Library fees reduction

Reflecting a recommendation from the Wairarapa Library Services Committee, and the decision by the Council in December last year, the Annual Plan provides for a reduction in library fees. This reduction will have no financial impact, with the reduction in revenue off-set by operational changes that will reduce costs.

### New cycle/walking trail – Railway corridor

Discussions have been underway with KiwiRail over the development of a cycle and walking trail along railway land between Kent Street and the railway station (Wheatstone Street). \$50,000 capital expenditure has been included in the Annual Plan, which will have a rates impact of \$3,000.

### Feasibility investigations – Dakins Road cycle/walking trail

The Council is considering the development of a cycle trail linking Gladstone and Dakins Roads. Funding of \$15,000 has been included in the Plan to fund some high-level survey work, in-principle landowner discussions, and preliminary design. The total cost of the project is expected to be in the order of \$500,000. The initial work will clarify this cost.



## Climate Change Champion

During the Annual Plan consultation process we received strong feedback about the need to take action on climate change. As a result, the Council has decided to create a new 0.5 FTE position of Climate Change Champion.

## Water Wairarapa

The Government has recently announced support for the latest stage of the Water Wairarapa project. In recognition of the strong potential for this project to increase economic growth in the Wairarapa, and in conjunction with the other Wairarapa councils, we have decided to contribute \$20,000 to Water Wairarapa this year.

This support, alongside other councils' funding and private sector funding, is required to enable all the Government's co-funding to be released for the project.

## Risks

As with all plans there are some risks with the Annual Plan. None of these risks are considered significant. The risks are summarised below.

## Changes in drinking water regulations

The Minister of Local Government has signalled changes to the drinking water standards. These are expected later in 2019 but are currently unknown. The Government's Three Waters Review may also result in other changes to the delivery of waters services. Again, there has not been any definitive announcements made, so budget repercussions are as yet unknown.

## Water races

The reduction of stock access to water races is starting to impact the frequency of water race cleaning as more vegetation is growing in the races, which restricts water flow. This is increasing operational costs. These increases are currently being managed through adopting a more proactive maintenance regime. The Water Race Committee will be exploring options to manage this issue.

The proposed Natural Resources Plan of the Greater Wellington Regional Council will reduce water take from the Waingawa River and raise minimum water levels of the river, potentially impacting the ability for Carterton District Council to supply water to the water race. The implications of this are unknown.

## Waste water treatment plant upgrade

The waste water treatment plant upgrade is currently on track, but physical construction has 'unknown uncontrollables'.

## Stormwater

The proposed Natural Resources Plan's objective is to have "adverse quality and quantity effects of discharges from the networks be improved over time." What that time frame is and what may be required is unknown.

## Four well-beings

The Government has re-introduced the four well-beings into the Local Government Act in May. We are still working through the implications of the amendment for this Council. No provision has been made for any changes in this year's Annual Plan.

## Rates impacts

The proposed increase in the average property rates under the Plan is 4.2 percent, less than that predicted for year two of the 10YP, which was 4.5 percent. The lesser rates requirement has been driven primarily by a greater than expected increase in the number of rateable properties.

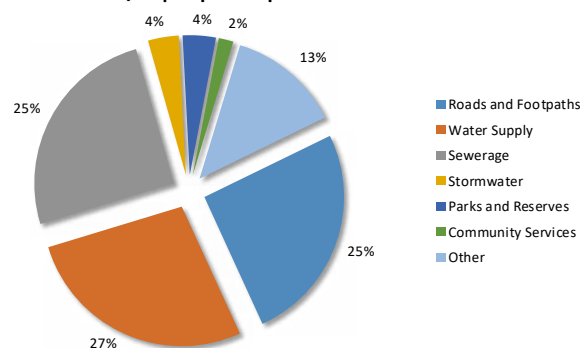


## Financial overview

### Capital expenditure

The Council plans to spend \$7.6 million on capital expenditure over the 2019/20 year. Of this, \$1.9 million, or 25 percent, will be on sewage treatment and disposal, \$2 million or 27 percent on water supply and \$1.9 million, or 25 percent, on roads and footpaths.

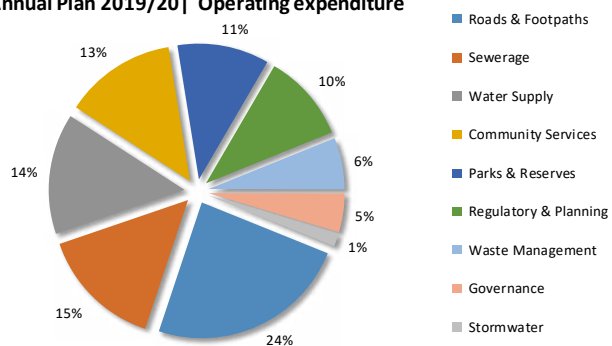
**Annual Plan 2019/20 | Capital expenditure**



### Operating expenditure

The Council plans to spend \$17 million on operating expenditure over the 2019/20 year. Of this, \$4.1 million or 24 percent will be on roads and a further \$4.2 million on community services (including community amenities, parks and reserves, and community development).

**Annual Plan 2019/20 | Operating expenditure**

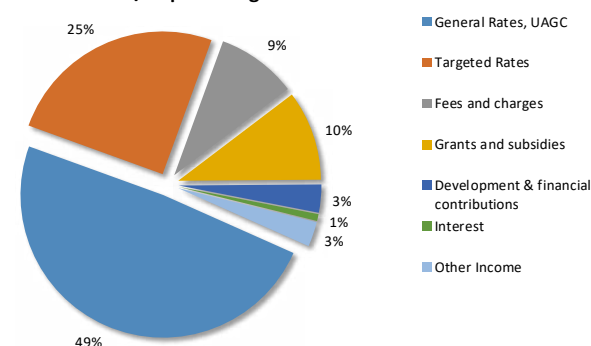


### Funding

No changes from the Ten-Year Plan are planned to how the Council will fund its operating and capital expenditure requirements.

The chart below shows how the Council will fund the services and projects it will deliver to the community.

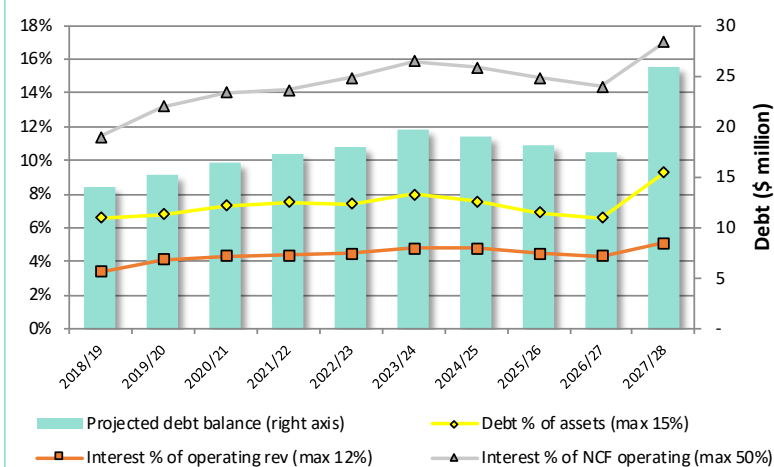
**Annual Plan 2019/20 | Funding sources**



### Borrowing limits

In the Ten-Year Plan the Council set limits on the level of borrowing, shown in the chart below. Planned interest and debt for 2019/20 are well below the limits and the projected balances.

**CDC LTP 2018–2028 | Debt limits & projected balance**

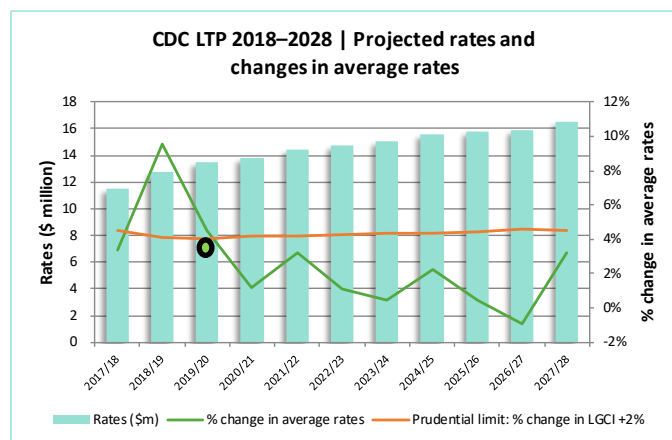




### Rates increase

The Council has decided to limit the increase in average rates<sup>1</sup> in any one year to the increase in the BERL local government cost index plus 2 percent.

The following chart shows the projected rates from the Ten-Year Plan and the percentage increase compared with the self-imposed limit in rates increases.



The limit for 2019/20 is 4.1 percent increase in the average rates. The Ten-Year Plan projection for 2019/20 was 4.5 percent, which exceeded that limit. Overall, including the impact of the sewerage developments, the increase in the average rates proposed within this Annual Plan will be a 4.2 percent increase, a reduction but still exceeding the limit.

The impact on individual ratepayers will vary depending upon the targeted rates that are applicable, the differential rating category, and the valuation of each property.

<sup>1</sup> The average rates is the total forecast rates for the year divided by the total number of forecast rateable properties at the beginning of the year.





# COMMUNITY OUTCOMES



## Vision

### A welcoming and vibrant community where we all enjoy living

#### Community outcomes

- A **strong community**, where people:
  - live in well-connected neighbourhoods
  - are empowered to participate in Council and community-based decision-making
  - are resilient to change and disruptive events
  - have access to quality homes, jobs and recreation opportunities
  - feel safe
  - are active and healthy.
- A **prosperous economy** based on:
  - an innovative and ambitious primary sector
  - a growing number of jobs and low unemployment
  - a workforce that is talented, available and skilled to match the jobs
  - a strong creative sector
  - successful and sustainable businesses that support one another
  - reliable commuting connections with Wellington and freight connections to ports and airports
  - quality visitor attractions and events
  - connections to wider region.
- A **healthy natural and built environment**, where
  - the health of our waterways is continuously improved
  - residential streets are attractive and safe
  - public spaces are inviting and well utilised
  - the central business area is attractive and where vibrant businesses can thrive.
- **Quality, fit-for-purpose infrastructure**, that is:
  - reliable and resilient, including to the impacts of climate change
  - safe
  - environmentally sustainable
  - cost-effective
  - well planned to meet future needs.

- A **strong and effective Council**, which
  - provides leadership within the community
  - strongly advocates for the interests of the district and wider region
  - is trusted by the community
  - is open, accessible and genuinely engages
  - shares its decision-making through community empowerment
  - supports community-led activities and development
  - builds and maintains strong relationships and partnerships, including with mana whenua.





# COUNCIL ACTIVITIES AND SERVICES





## Groups of activities

Information on Council activities and services is provided in the following eight groups:

- governance
- community support
- regulatory and planning
- roads and footpaths
- sewerage and the treatment and disposal of sewage
- stormwater drainage
- waste management
- water supply and water races.

In each group of activities, you will find the following information where applicable:

### What the group includes

These sections explain what we do and why we do it, and any legislation that is applicable to the group of activities.

### Highlights for 2019/20

This section provides details of notable operating activities and capital investment this coming year and identifies any differences to the Ten Year Plan.

### How we will measure what we deliver

Explains how council will monitor the group of activities to ensure it is delivering the service sought by the community.

### Assets and asset valuations

These sections advise what assets are applicable to the group of activities, and their value if available.

A Funding Impact Statement for each activity is included in the Financial Information section.

A capital expenditure schedule for each activity is included with each group of activities.

More information about how each activity is funded, assumptions, uncertainties, and risks is provided in the Ten Year Plan.

## Climate Change

As part of our commitment to addressing climate change, the Council will have a 0.5 FTE position of Climate Change Champion. This role will provide input across all of our operations, and so it does not appear under any single activity discussed below. We have set aside \$30,000 in 2019/20 for this position.



## Governance

### This group of activities...

includes the following services and programmes:

- Council and Committees and other democratic processes
- public communication, consultation, and information.

### Highlights for 2019/20

2019 is election year, so we will be busy preparing for the election, running the election and then inducting the new Council.

No significant changes are proposed to the activities set out in the Ten-Year Plan.

### How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
Open and transparent conduct of Council business	Agenda is available on website 3 working days before each scheduled Council or Committee meeting	90%	90%	90%	Website log
Representation of residents by elected members	Residents' satisfaction <sup>2</sup> with the Council's overall governance and reputation	≥ 65% rate 7–10	≥ 65% rate 7–10	≥ 65% rate 7–10	Annual survey of residents

<sup>2</sup> Using a 1–10 scale where 1 means 'very poor' and 10 means 'excellent'



The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
Effective monitoring of the financial and non-financial performance of the Council	The annual report is adopted within statutory timeframes, with an unmodified audit opinion	On time and unmodified	On time and unmodified	On time and unmodified	Annual report
	Net cash flow from operations: actual-planned variance from budgeted	≤10%	≤10%	≤10%	Annual report
Māori engagement	Council engagement plans include specific actions for engagement with Māori	100%	100%	100%	Assessment of engagement plans
Risk management	Appropriate risk management systems are in place	"Yes"	"Yes"	"Yes"	Assessment by independent chair of Audit and Risk Committee

### Assets

#### Existing assets

- Mayoral vehicle
- Furniture and office equipment
- Computer and laptops.



## Community services

### This group of activities...

includes the following services and programmes:

#### Community development

- providing information, advice, and advocacy services to a wide range of people and community groups
- providing grants to initiatives that support our strategic objectives
- providing and supporting community facilities, amenities, and events
- supporting initiatives that promote economic development
- supporting projects that encourage people to develop skills and increase employment opportunities
- supporting volunteer networks by providing volunteering opportunities

#### Parks and reserves

- maintenance and development of Carrington, Howard Booth, South End, Bird's, Sparks, and Millennium Parks, Memorial Square, their facilities, and a number of small reserves
- acquisition of land for the extension of the parks and reserves network
- 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
- management of the Council's forestry assets at the Kaipaitangata and miscellaneous small roadside blocks.

#### Community amenities

- Carterton Events Centre
- Information Centre
- Library
- Clareville Cemetery
- outdoor swimming complex
- public toilets
- Carterton Holiday Park
- a number of Council-owned properties, some of which are leased.

### Highlights for 2019/20

The funding available for community grants has been increased by \$25,000, to enable us to better respond to the needs of the many local organisations helping to build our community. We have also set aside \$10,000 for our contribution to the SHIFT programme, which aims to improve the well-being of young women in Wairarapa.

This year we will be working to expand our local trails. Work will begin on a cycle/walking trail beside the railway line in Carterton, and we will also begin investigations into the development of a trail at the end of Dakin's Road. \$50,000 has been set aside for the capital cost of the Railway trail, with a rates impact of \$3,000. \$15,000 has been included for the Dakin's Road investigation.

With the finalisation of the Wairarapa Economic Development Strategy and Action Plan, there will be several projects that will be undertaken in 2019/20. \$25,000 has been set aside to cover the Council's contribution to these projects. We have also set aside a further \$20,000 as a contribution to Water Wairarapa, in recognition of the potential for economic development of that scheme.

Reflecting a recommendation from the Wairarapa Library Services Committee, and the decision by the Council in December last year, the Annual Plan provides for a reduction in library fees. It has been assumed that this reduction will have no net financial impact, with the drop in revenue offset by savings from operational changes.

Carterton Holiday Park is now being leased to a third party, resulting in a drop in revenue, offset by a reduction in costs. The net effect is a small saving to Council for 2019/20.

In May the Government re-introduced the four wellbeings into the Local Government Act. We are still working through the implications of the change for the Council, and over the course of 2019/20 we will be developing options for how we might build a wellbeing focus into our activities.



## How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
A range of amenities of a standard satisfactory to residents	Residents' satisfaction <sup>3</sup> with the swimming pool	≥ 75% rate 7–10	≥ 75% rate 7–10	≥ 75% rate 7–10	Annual survey of residents
	Residents' satisfaction with public toilets	≥ 75% rate 7–10	≥ 75% rate 7–10	≥ 75% rate 7–10	Annual survey of residents
	Residents' satisfaction services provided at the library	≥ 75% rate 7–10	≥ 75% rate 7–10	≥ 75% rate 7–10	Annual survey of residents
High quality sports fields, parks, reserves, and playgrounds	Residents' satisfaction with the provision of open space, amenities, and gardens	≥ 75% rate 7–10	≥ 75% rate 7–10	≥ 75% rate 7–10	Annual survey of residents
Events Centre usage	Year-on-year increase in number of bookings	≥10%	≥10%	≥ 5%	Operational records

## Assets

### Existing assets

- Library collection

- Carrington Park
- Howard Booth Park
- Memorial Square
- Millennium Park
- South End Park
- Bird's Park
- a number of small reserves
- Clareville Cemetery
- Outdoor Swimming Complex
- Toilets
- Carterton Holiday Park
- Events Centre
- Halls
- Forestry.

## CARTERTON DISTRICT COUNCIL

### PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE—COMMUNITY SERVICES FOR THE YEAR ENDING 30 JUNE 2020

Item	Annual Plan 30 June 2020 \$
Library books	77,182
Christmas lighting	10,430
CBD security	6,258
Events Centre equipment	52,150
All parks—gates, bins, BBQ, paths, lighting	186,932
Carrington Park frontage	67,795
Rural trails	50,000
Cemetery	21,261

<sup>3</sup> Using a 1–10 scale where 1 means 'very poor' and 10 means 'excellent'



## Regulatory and planning

### This group of activities...

includes the following services:

- administration of the responsibilities imposed on the Council under Section 31 of the Resource Management Act 1991, 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 the Council's Geographic Information System (GIS), which provides a cadastral mapping database that graphically depicts property and road boundaries, and holds valuable data about each property in the district, eg location of Council service, planning zones, natural hazard areas, and resource consents
- environmental health
- licensing the sale and supply of alcohol
- civil defence and emergency management
- animal and dog control
- building control.

### Highlights for 2019/20

Work will begin on the construction of a new dog pound. The 10YP allowed \$80,000 for this work. This has been revised to \$350,000 based on more detailed cost estimates, and taking into account legislative requirements for animal facilities. It is a worst-case scenario and the actual cost will be determined through a competitive tender process.

Two options are being investigated: the construction of a shared pound with South Wairarapa District Council, and the construction of a pound solely for Carterton district. The preferred option will be chosen based on cost-effectiveness and feasibility.

It is proposed to cover the cost of the pound upgrade through dog registration fees. Most fees will increase by \$10 per annum. A full listing of the new fees is included in the Schedule of Fees and Charges.

### How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
Timely processing of applications	LIMs <sup>4</sup> processed within 10 working days	100%	100%	100%	Operational records
	Non-notified and notified resource consents processed within statutory timeframes	100%	100%	100%	Operational records
	PIMs <sup>5</sup> and building consents processed within statutory timeframes	100%	100%	100%	Operational records
Safe and healthy food premises	Known food premises in the district have food control measures in place	100%	100%	100%	Operational records
Licensed liquor outlets	Known liquor outlets <sup>6</sup> in the district have appropriate licences and certificates	100%	100%	100%	Operational records

<sup>4</sup> Land Information Memorandums

<sup>5</sup> Project Information Memorandums

<sup>6</sup> This includes the venue for an event





## Assets

### Existing assets

- Wairarapa Combined District Plan
- Geographic Information System (GIS)
- Software and associated equipment
- Animal pound.

## CARTERTON DISTRICT COUNCIL

### PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE—REGULATORY FOR THE YEAR ENDING 30 JUNE 2020

Item	Annual Plan
	30 June 2020 \$
Combined District Plan review	84,483
Software and equipment	29,774
Animal pound	350,000



## Roads and footpaths

### This group of activities...

includes the management and operation of a safe and efficient roading and footpath network that serves the needs of the Carterton district. The network comprises roads, bridges, footpaths, street lighting, and road signs. The Council also contributes funding for the Wairarapa Road Safety Council.

### Highlights for 2019/20

This year sees the commencement of our new joint roading contract. No significant changes are proposed to the activities set out in the Ten Year Plan.

### How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
Safe roads	Change from previous year in number of fatal and serious injury crashes on local road network	Fatal: decr or ≤1 incr, Serious injury: decr or ≤3 incr	Fatal: decr or ≤1 incr, Serious injury: decr or ≤3 incr	Fatal: decr or ≤1 incr, Serious injury: decr or ≤3 incr	NZTA CAS <sup>7</sup> reports
Up-to date, 'fit for purpose'	Compliance with maintenance contract response times	90%	90%	90%	Monthly contract reports

<sup>7</sup> NZTA's Crash Analysis System

<sup>8</sup> Vehicle-kilometres travelled

<sup>9</sup> This activity is hard to control and is very weather dependent. Council is satisfied that a lower target of 5% is a more appropriate benchmark

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
network and facilities	Average quality of ride on the sealed local road network, measured by smooth travel exposure	≥90%	≥90%	≥90%	% VKT <sup>8</sup> smooth per NZTA report
	Percentage of the sealed local road network that is resurfaced	≥5% <sup>9</sup>	≥5% <sup>10</sup>	≥5%	NZTA annual achievement report
	Percentage of footpaths compliant with condition standards <sup>11</sup>	≥95%	≥95%	≥95%	Footpath survey
	Residents' satisfaction with the district's roads, cycleways, footpaths, and walkways	≥ 55% rate 7–10	≥ 55% rate 7–10	≥ 55% rate 7–10	Annual survey of residents
Easy-to-see and understood traffic signs and markings	Regulatory signs repaired or replaced within 2 days of advice of a fault	≥95%	≥95%	≥95%	Contract reports
	Non-regulatory signs repaired or replaced within 21 days of advice of a fault	≥70%	≥70%	≥70%	Contract reports
	Road signs and markings found missing or not visible	≤5%	≤5%	≤5%	Contract reports (six-monthly safety inspections)

<sup>10</sup> This activity is hard to control and is very weather dependent. Council is satisfied that a lower target of 5% is a more appropriate benchmark

<sup>11</sup> Footpath condition standards set out in the Roading Activity Management Plan



The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
Response to service requests	Service requests relating to roads and footpaths responded to within 10 days	≥70%	≥70%	≥70%	Operational records
Lighting for safety, navigation, and security	Street lighting faults are repaired within 2 weeks	100%	100%	100%	Contract reports (monthly audits)

## Assets

### Existing Assets

Further information can be found in *Roading Activity Management Plan*.

Road component	Quantity	Units	Comment
Pavement <sup>12</sup> —sealed	Urban 29.9 Rural 262.8	km km	area 1,766,531 m <sup>2</sup>
Pavement—unsealed	Urban 0.2 Rural 158.6	km	area 614,929 m <sup>2</sup>
Bridges	50	number	41 two lane bridges 9 single lane bridges
Culverts > 3.4m <sup>2</sup>	55	number	
Culverts < 3.4m <sup>2</sup>	1,908	number	
Kerb and channel	46.7	km	
Catchpits	367	number	
Stormwater channel	193.9	km	
Guard rails	601.0	metres	
Sight rails	240.0	metres	
Footpaths	46.3	km	
Street lighting	640	number	108 managed for NZTA
Signs	2,179	number	and 966 edge markers

<sup>12</sup> 'Pavement' is the road surface, not the footpath.

## Asset valuations

Valuation of the road infrastructural assets was undertaken by Opus International Consultants Ltd as at 30 June 2017. The valuation basis is optimised depreciated replacement cost, which is in accordance with generally accepted accounting practices.

Network component	Optimised replacement cost (\$)	Optimised depreciated replacement cost (\$)	Annual depreciation (\$)
Formation	63,510,135	63,510,135	-
Pavement	58,092,543	46,743,443	752,068
Drainage	19,272,686	10,902,906	323,212
Footpaths	7,947,783	3,973,892	112,711
Signs and markings	536,024	268,012	60,440
Traffic facilities	468,677	234,338	18,846
Bridges and culverts	39,416,555	17,481,447	320,832
Retaining walls	66,555	65,109	832
Street lighting	1,469,862	890,342	59,008
<b>Total</b>	<b>190,780,831</b>	<b>144,069,625</b>	<b>1,647,949</b>

## CARTERTON DISTRICT COUNCIL

### PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE—ROADING FOR THE YEAR ENDING 30 JUNE 2020

Item	Annual Plan 30 June 2020 \$
Unsealed road metalling	482,279
Sealed road reseals	396,340
Kerb and channel replacement	153,452
Pavement rehabilitation	310,814
Components structures	82,207
Traffic services	74,869
Footpath resurfacing	99,085
Minor improvements	286,825
Under verandah LEDs	52,150



## Sewerage and the treatment and disposal of sewage

### This group of activities...

includes the management of the urban reticulated sewerage system, pumping stations, sewage treatment plant, sewage disposal service for the Waingawa Industrial Zone, and the management of the impact of any discharge into the environment.

### Highlights for 2019/20

Our main focus for 2019/20 will be completing all of the works associated with the Waste Water Treatment Plant expansion, and bringing it into operation. At the same time we will be carrying out a CCTV inspection of our entire reticulation system, to improve our knowledge of network condition and enable us to carry our targeted remediation works.

No significant changes are proposed to the activities set out in the Ten Year Plan.

### How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
System and adequacy	Number of dry weather sewerage overflows per 1000 connections	≤5	≤5	≤5	Operational records
Management of environmental	Number of abatement notices	≤1	≤1	≤1	Operational records

<sup>13</sup> sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system

<sup>14</sup> from the time that the Council receives notification to the time that service personnel reach the site.

<sup>15</sup> from the time that the territorial authority receives notification to the time that service personnel confirm resolution

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
impacts (compliance with resource consent conditions)	Number of infringement notices	0	0	0	Operational records
	Number of enforcement orders	0	0	0	Operational records
	Number of convictions	0	0	0	Operational records
Response to sewerage system faults <sup>13</sup>	Median attendance time <sup>14</sup>	≤1 hour	≤1 hour	≤1 hour	Operational records
	Median resolution time <sup>15</sup>	≤4 hours	≤4 hours	≤4 hours	Operational records
Customer satisfaction	Total number of complaints received per 1000 connections <sup>16</sup>	≤20	≤20	≤20	Operational records
	Residents' satisfaction with the town's sewerage system	≥ 75% rate 7–10	≥ 75% rate 7–10	≥ 75% rate 7–10	Annual survey of residents

### Assets

Further information can be found in the *Asset Management Plan—Wastewater 2017*.

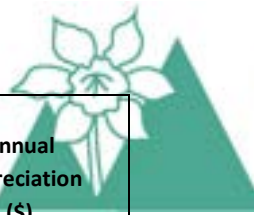
### Existing assets

The urban reticulation system consists of:

- domestic pipes on private land—2,666 connections

<sup>16</sup> total number of complaints received about: sewage odour; sewerage system faults; sewerage system blockages; and the Council's response to issues with its sewerage system, expressed per 1000 connections to the territorial authority's sewerage system.





- pipes and manholes of the municipal system— 42.7 km of underground pipes ranging in size from 63 mm to 380 mm diameter, and 551 manholes
- 15 pump stations located throughout the urban area to lift sewage from low-lying areas up into the gravity network.

The current sewage treatment plant comprises a contra-shear, a clarifier, a sludge digester, three two-stage oxidation ponds, 16 wetland plots, and an ultra-violet disinfection unit. Treated wastewater is then discharged either to land via a centre-pivot irrigator or a stream that flows into Mangatāre.

### Asset valuations

Valuation of the sewerage and treatment infrastructural assets was undertaken by Opus International Consultants as at 30 June 2016. The valuation basis is optimised depreciated replacement cost, which is in accordance with generally accepted accounting practices.

Replacement cost is the cost of rebuilding the existing asset to an equivalent level of service. The assets have been depreciated on a straight line basis over the economic life of the asset.

Network component	Optimised replacement cost (\$)	Optimised depreciated replacement cost (\$)	Annual depreciation (\$)
Reticulation	9,099,296	3,110,762	121,222
Sewer fittings	2,013,240	853,886	25,166
Pump stations	590,578	391,927	17,604
Sewage treatment plant	3,046,747	1,374,234	76,889
Sewerage upgrade	1,024,544	448,661	47,990
<b>Total</b>	<b>15,774,404</b>	<b>6,179,470</b>	<b>288,871</b>

These assets are due to be revalued as at 30 June 2019.

### CARTERTON DISTRICT COUNCIL

#### PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE—SEWERAGE & TREATMENT OF SEWAGE FOR THE YEAR ENDING 30 JUNE 2020

Item	Annual Plan 30 June 2020 \$
Reticulation network	419,286
Treatment of sewage	77,693
Other treatment and disposal works	654,195
Storage reservoirs	500,000
Relocate discharge	312,900



## Stormwater drainage

### This group of activities...

includes managing the urban stormwater system (including street kerb collection, and piped and open drains) and identifying flood prone areas, reviewing known trouble areas and developing cost-effective solutions.

### Highlights for 2019/20

2019/20 is expected to be business as usual. No significant changes are proposed to the activities set out in the Ten Year Plan.

### How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
System and adequacy	Number of flooding events <sup>17</sup>	≤1	≤1	≤1	Operational records
	For each flooding event, the number of habitable floors affected, per 1000 properties connected.	≤1	≤1	≤1	Operational records
Management of environmental impacts (compliance with resource	Number of abatement notices	0	0	0	Operational records
	Number of infringement notices	0	0	0	Operational records

<sup>17</sup> an overflow of stormwater from the Council's stormwater system that enters a habitable floor

<sup>18</sup> measured from the time that the Council receives notification to the time that service personnel reach the site  
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The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
consent conditions)	Number of enforcement orders	0	0	0	Operational records
	Number of convictions	0	0	0	Operational records
Response to stormwater system issues	The median response time <sup>18</sup> to attend a flooding event	≤ 3 hours	≤ 3 hours	≤ 3 hours	Operational records
Customer satisfaction	Total number of complaints <sup>19</sup> received per 1000 properties connected	≤10	≤10	≤10	Operational records
	Residents' satisfaction with the town's stormwater systems	≥ 60% rate 7–10	≥ 60% rate 7–10	≥ 60% rate 7–10	Annual survey of residents

### Assets

Further information can be found in the *Asset Management Plan—Stormwater 2017*.

### Existing assets

- 16 km of piped stormwater reticulation in the urban area ranging in diameter from 100 mm up to 1200 mm
- 400 catch pits or 'sumps' and 141 manholes
- 7 km of open drain in the urban area
- about 20 km of open drain in the rural area, some of which also forms part of the rural water race network.

<sup>19</sup> total number of complaints received about faults or blockages, expressed per 1000 customers charged in their rates for council stormwater services.



## Asset valuations

Valuation of the infrastructural assets for stormwater was undertaken by Opus International Consultants Ltd as at 30 June 2016. The valuation basis is optimised depreciated replacement cost, which is in accordance with generally accepted accounting practice.

Replacement cost is the cost of rebuilding the existing asset to an equivalent level of service. The assets have been depreciated on a straight line basis over the economic life of the asset.

Network component	Optimised replacement cost (\$)	Optimised depreciated replacement cost (\$)	Annual depreciation (\$)
Reticulation	7,046,331	4,552,139	70,964
Open drains	251,978	182,915	1,260
Manholes	679,371	509,953	6,794
Sumps	285,336	200,815	2,853
Soak pit chambers	84,921	75,538	849
<b>Total</b>	<b>8,347,938</b>	<b>5,521,359</b>	<b>82,620</b>

These assets are due to be revalued as at 30 June 2019.

## CARTERTON DISTRICT COUNCIL

### PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE—STORMWATER FOR THE YEAR ENDING 30 JUNE 2020

Item	Annual Plan 30 June 2020 \$
Upgrade existing stormwater facilities	260,750
Obtain global consent and improvements	10,430

## Waste management

### This group of activities...

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.

### Highlights for 2019/20

2019/20 is expected to be a business as usual year. No significant changes are proposed to the activities set out in the Ten Year Plan.

### How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
Refuse and recycling services of a	Residents' satisfaction with waste	≥ 75% rate 7–10	≥ 75% rate 7–10	≥ 75% rate 7–10	Annual survey of residents

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
satisfactory standard	disposal services				
Adverse effects of waste on the environment are minimised	Compliance with resource consent conditions including compliance monitoring	100%	100%	100%	Resource consent



## Assets

### Existing Assets

The transfer station site comprises the following:

- entry kiosk
- transfer station for the collection and storage of residual waste prior to export
- green waste and recycling facilities
- weighbridge.



## Water supply and water races

### This group of activities...

includes the following services:

- management of the district's urban water reticulation and treatment facilities
- promotion and education of water conservation methods
- provision of potable water to the Waingawa Industrial Zone
- management of the Carrington and Taratahi Water Races for stock use, non-potable domestic and industrial use, rural fire-fighting, and stormwater control.

### Highlights for 2019/20

The big project for 2019/20 will be moving all of Carterton onto smart water meters. \$900,000 has been set aside for this work. We will also be working on the main water supply for Carterton, duplicating critical sections. \$500,000 has been included for this work.

The Government is reviewing how to improve the regulation and supply arrangements of drinking water, waste water and storm water (the Three Waters Review). In May the Review completed its targeted stakeholder engagement relating to regulatory proposals for water, and has just reported back to Government. Detailed proposals are due to be presented to Cabinet in June 2019. Proposals regarding service delivery and economic regulation are not expected before the end of 2019. There will be an impact on local authorities, but because no definite proposals have yet been presented, no allowance has been made for the effects of the Three Waters Review in 2019/20.

No significant changes are proposed to the activities set out in the Ten Year Plan.

## How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
Safety of drinking water	Compliance with part 4 of DW Standards <sup>20</sup> (bacteriological requirements)	Full compliance	Full compliance	Full compliance	National Water Information NZ database
	Compliance with part 5 of DW Standards (protozoal requirements)	Full compliance	Full compliance	Full compliance	National Water Information NZ database
Maintenance of the reticulation network	Real water loss from networked reticulation system	≤45% <sup>21</sup>	≤45% <sup>22</sup>	≤45%	Treatment system and water meter data <sup>23</sup>
Fault response times	Median time to attend <sup>24</sup> urgent <sup>25</sup> call-outs	≤2 hours	≤2 hours	≤2 hours	Operational records
	Median time to resolve <sup>26</sup> urgent call-outs	≤4 hours	≤4 hours	≤4 hours	Operational records
	Median time to attend non-urgent <sup>27</sup> call-outs	≤12 hours	≤12 hours	≤12 hours	Operational records
	Median time to resolve non-urgent call-outs	≤24 hours	≤24 hours	≤24 hours	Operational records
Customer satisfaction	Number of complaints <sup>28</sup> received per 1000 connections	≤15	≤15	≤15	Operational records
Demand management	Average consumption of drinking water per day per resident within the district	≤400 litres	≤400 litres	≤400 litres	Operational records

<sup>20</sup> New Zealand Drinking Water Standards

<sup>21</sup> the target for this measure has been eased; after two years of measurement Council is satisfied that 45% is an appropriate benchmark

<sup>22</sup> the target for this measure has been eased; after two years of measurement Council is satisfied that 45% is an appropriate benchmark

<sup>23</sup> total water outlet from Kaipaitangata and Supplementary reservoirs less sum of water meter usage

<sup>24</sup> from the time that the Council receives notification to the time that service personnel reach the site

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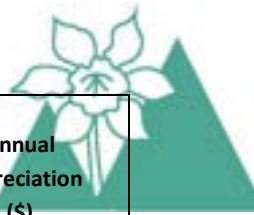
<sup>25</sup> an urgent call-out is one that leads to a complete loss of supply of drinking water

<sup>26</sup> from the time that the Council receives notification to the time that service personnel confirm resolution of the fault or interruption

<sup>27</sup> a non-urgent call-out is one where there is still a supply of drinking water

<sup>28</sup> complaints received about any of the following: drinking water clarity; drinking water taste; drinking water odour; drinking water pressure or flow; continuity of supply; or the Council's response to any of these issues





The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2019 10YP	2020 10YP	2020 Annual Plan	
Urban water system of a satisfactory standard	Residents' satisfaction with their household water supply	≤75% rate 7-10	≥ 75% rate 7-10	≥ 75% rate 7-10	Annual survey of residents
Adverse effects on the environment are minimised	Compliance with water resource consent conditions	100%	100%	100%	Resource consent

## Assets

Further information can be found in the *Asset Management Plan—Water 2017*.

### Existing assets

- Kaipaitangata dam 4,546 cubic metres
- Kaipaitangata reservoirs 500 and 1000 cubic metres
- Kaipaitangata Filtration Reservoir 500 cubic metres
- Lincoln Road Supplementary Supply 42 litres per second
- Lincoln Road Reservoirs 200 and 300 cubic metres
- underground water mains 8.0 km trunk supply  
60.6 km reticulation piping

### Asset valuations

Valuation of the urban water infrastructural assets was undertaken by Opus International Consultants Ltd as at 30 June 2016. The valuation basis is optimised depreciated replacement costs, which is in accordance with generally accepted accounting practices.

Replacement cost is the cost of rebuilding the existing asset to an equivalent level of service. The assets have been depreciated on a straight-line basis over the economic life of the asset.

Network component	Optimised replacement cost (\$)	Optimised depreciated replacement cost (\$)	Annual depreciation (\$)
Reticulation	12,787,331	4,754,609	174,599
Reticulation fittings	3,476,811	1,043,125	258,964
Kaipaitangata headworks	1,010,140	416,087	34,602
Treatment plant	577,424	151,718	7,155
Supplementary supply	2,774,252	1,465,443	78,278
<b>Total</b>	<b>20,625,959</b>	<b>7,830,982</b>	<b>553,598</b>

These assets are due to be revalued as at 30 June 2019.

## CARTERTON DISTRICT COUNCIL

### PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE—WATER SUPPLY FOR THE YEAR ENDING 30 JUNE 2020

Item	Annual Plan 30 June 2020 \$
Reticulation network	198,572
Treatment plants	151,235
Installation of smart meters	938,700
Investigate, identify and develop new water supply	260,750
Duplicate sections of main pipe to town	521,500



# FINANCIAL INFORMATION



## Significant forecasting assumptions

(from the Ten Year Plan 2018-2028)

### General forecasting assumptions

#### External factors

There will be no unexpected changes to legislation or other external factors that alter the nature of services provided by the Council. It would be extraordinary for unexpected changes to legislation to be made. Most changes to legislation are known about well in advance.

#### Levels of service

Unless otherwise stated in the individual group of activity sections, service levels are generally assumed to remain the same as at present.

#### District population trends

A district population growth assumption of a constant 0.75 percent per annum from the June 2017 Estimated Resident Population (9,050) has been used, consistent with the assumption used in the 10YP.

The Statistics NZ prepares projections with low, medium, and high growth, and considers the medium projection to be the most suitable for assessing future population change.<sup>29</sup> The low and high projections allow users to assess the impact on population size and structure resulting from lower growth and higher growth scenarios, respectively, based on different fertility, mortality, and net migration scenarios. They advise that the projections should be used as an indication of the overall trend, rather than as exact forecasts.

Their medium series projects an average increase of 0.5 percent per annum or 5.1 percent over the 2018-2028 period of the 10YP. Their high series projects an average increase of 1.0 percent per annum or 10.8 percent over the same period.

The Council uses .id consultants to provide more detailed forecasts of the most likely population and housing outcome based on current information on supply and demand. The

forecasts by .id<sup>30</sup> show an average 1.1 percent per annum for 2018-2023 and 0.8 percent per annum for 2023-2028, an overall increase of 9.8 percent over the 2018-28 period of the 10YP.

Statistics NZ projects most of the increase will continue to be in the 65+ age group. This is most marked in their high series, increasing from 22 percent of the population to 31 percent in 2028. The forecasts by .id corroborate this trend.

#### **Risk**

Population growth across the District is at a significantly different rate (much faster or much slower) than assumed. The projections are highly sensitive to migration in and out of the District, and responses to external factors such as the neighbouring housing market and international migration, all of which is difficult to forecast.

The age distribution of the population is significantly different from that assumed, eg if there were a lesser increase in the younger age groups and an even greater increase in the older age groups (and vice versa).

#### **Level of uncertainty**

Medium (short-term) and High (long-term)

#### **Reasons and financial effect of uncertainty**

The population growth assumption is based on a fairly low population growth. If population growth is higher than predicted then demand for services and facilities would increase and could mean that they might need to be replaced or introduced earlier than planned, and expenditure will be higher than forecast.

Different age distributions place different demands on the kinds of services, and their quality and location. This is unlikely to be significant and would be managed by the Council reprioritising their spending.

### Number of rateable properties

The growth in rateable properties has slowed somewhat but continues to be positive. The number of rateable properties is assumed to reach about 5,500 by 2028, which is a growth of 12.7 percent over the 2018-2028 period of the 10YP. See table below.

<sup>29</sup> Statistics NZ. *Sub-national Population Projections: 2013(base)-2043*

<sup>30</sup> .id - the population experts. *Presentation of draft forecasts – February 2018*



achieved partly through technology but more likely through fundamental changes to societal and economic structures. The behavioural shift will need education, support, and leadership.<sup>35,36</sup>

Central government has said that it is responsible for the ‘mitigation’ of climate change (slowing down and reversing climate change), using an emissions trading scheme to encourage reduced carbon emissions.<sup>37</sup> It plans to have a Zero Carbon Act in place by 2019, with zero net carbon emissions by 2050, and an independent Climate Change Commission. It requires local government to provide for ‘adaptation’ (dealing with the effects of climate change), such as managing the effect of weather extremes.<sup>38,39</sup> The Greater Wellington Regional Council has adopted a Climate Change Strategy<sup>40</sup> for mitigation and adaptation in Wellington and Wairarapa.

#### **Risk**

The effect of climate change occurs more rapidly than anticipated.

#### **Level of uncertainty**

Medium

#### **Reasons and financial effect of uncertainty**

There is uncertainty about how quickly the effects will be felt and where. Predictions are that weather extremes will be more common and of a greater scale.<sup>41,42</sup> In Wairarapa that will include hotter temperatures, more severe drought, wind, and storm events, and changing weather patterns. Rising sea levels and associated storm surges are less likely to directly affect Carterton District than its neighbours. Internationally, successive IPCC reports have underestimated the rate and severity of change.

The impacts of climate change have been considered in each of the infrastructure asset management plans and in the infrastructure strategy. The Council will keep this subject under review as it will continue to be relevant for future Annual Plans. It plans to assess its risk and capability to deal with significant adverse weather events.

<sup>36</sup> ICLEI 2015, Seoul Declaration

<sup>37</sup> Climate Change Response Act 2002

<sup>38</sup> Ministry for the Environment, 2008. Preparing for climate change: A guide for local government in New Zealand.

<sup>39</sup> Climate Change Adaptation Technical Working Group, 2017. Adapting to Climate Change in New Zealand

<sup>40</sup> Greater Wellington Regional Council, 2015. Climate Change Strategy: A strategy to guide the Wellington Regional Council's climate change response.

<sup>41</sup> NIWA's scenarios report, [www.niwa.co.nz/our-science/climate/information-and-resources/clivar/scenarios](http://www.niwa.co.nz/our-science/climate/information-and-resources/clivar/scenarios)

<sup>42</sup> NIWA, 2017. Climate change and variability—Wellington Region.

Projected number of rateable properties as at 30 June										
2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
4,809	4,898	4,957	5,016	5,077	5,137	5,199	5,261	5,325	5,389	5,453

#### **Risk**

Growth does not meet this assumption.

#### **Level of uncertainty**

Medium

#### **Reasons and financial effect of uncertainty**

The growth estimate reflects recent changes in rateable properties and takes into account ongoing development in the District. Should such growth not continue as forecast then some projects responding to demand will be deferred or not go ahead, and expenditure will be lower than forecast. If growth is greater than predicted, then some projects will go ahead earlier than forecast, and expenditure will be higher than forecast.

#### **Climate change**

Human-induced climate change is real and occurring now. It is the biggest environmental challenge we face.<sup>31,32,33,34</sup>

Action to reduce climate change and its effects is required now, within the timeframe of this Plan, even though the more severe effects of climate change may not become apparent until a later period.

The International Panel on Climate Change, the United Nations, and other international bodies (of which New Zealand is a member) warn that the world may be approaching a tipping point in terms of our ability to halt runaway climate change.

Changes required are reducing energy use (particularly that which creates carbon emissions), reforestation, and a return to localised, more traditional farming practices. This could be

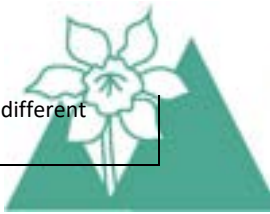
<sup>31</sup> see for example IPCC, 2014: Climate Change 2014: Synthesis Report. Contribution of Working Groups I, II and III to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change [Core Writing Team, R.K. Pachauri and L.A. Meyer (eds.)]. IPCC, Geneva, Switzerland, 151 pp.

<sup>32</sup> Parliamentary Commissioner for the Environment. 2014. Changing climate and rising seas: understanding the science.

<sup>33</sup> NZ Climate Change Centre summary of NZ findings, see [http://www.nzclimatechangecentre.org/sites/nzclimatechangecentre.org/files/images/research/NZCCC%20Summary\\_IPCC%20AR5%20NZ%20Findings\\_April%202014%20WEB.pdf](http://www.nzclimatechangecentre.org/sites/nzclimatechangecentre.org/files/images/research/NZCCC%20Summary_IPCC%20AR5%20NZ%20Findings_April%202014%20WEB.pdf)

<sup>34</sup> Royal Society, 2017. Human Health Impacts of Climate Change for New Zealand

<sup>35</sup> see for example reports and case studies of the international association ICLEI—Local Governments for Sustainability CARTERTON DISTRICT COUNCIL | Annual Plan 2019/20



## Asset condition

Asset management plans have been prepared for major infrastructural assets, and include renewal and capital programmes. These plans include assessments of asset condition, lifecycle, and demand management. The Council considers that this planning information is reasonable and supportable. There are no unstated asset disposals that will impact significantly on the plan. There are no unstated asset acquisitions that will impact significantly on the plan.

### **Risk**

Asset management plans are materially incomplete. Assumptions about condition and lifecycle are materially incorrect.

### **Level of uncertainty**

Low to moderate

### **Reasons and financial effect of uncertainty**

Asset management plans are updated regularly following 'best practice' as prescribed by the New Zealand Infrastructure Asset Management Manual. The asset inventories and condition ratings for roading infrastructure, which are the Council's most significant assets by a considerable margin, are stored and maintained in the RAMM database. It was audited by NZTA in 2016 and found to be adequately maintained.

## NZTA subsidies

Subsidies from the NZTA have been assumed to continue at the approved rate of 53 percent.

### **Risk**

Changes in subsidy rate, total subsidy dollars, and variation in criteria for inclusion in subsidised works programmes. The total subsidy dollars may not increase as assumed.

### **Level of uncertainty**

Low. The next review point by government is in three years' time, before the next Annual Plan is prepared

### **Reasons and financial effect of uncertainty**

In 2015, the Agency reviewed the subsidy and funding policies, and has not indicated any further changes to the subsidy rate. If the rate or dollar level of subsidy decreases, roading

projects may be reprioritised, or scaled down, or they may be funded through a different source such as increased borrowing or rates.

## Resource consents

The Council operates its infrastructure under a number of resource consents. It has been assumed that applications for renewal of those expiring over the 2018-28 period of the 10YP will be approved:

- The Council's resource consent to take water from the Kaipaitangata Stream for the urban water supply expired in 2013. An application has been lodged to renew the consent. The consent for the supplementary bores expires in 2034.
- The consent for the discharge to air, land, and water in relation to the sewage treatment plant expires in 2053.
- Consents to take water for the water race network and to discharge back into a range of natural water courses expire in 2023.
- The district-wide comprehensive consent for discharges from the stormwater system expired in 2016.

### **Risk**

GWRC will not approve the Council's application for new or renewed consents. Alternatively, it may place more restrictions on the activity sought, or require substantial monitoring or mitigation work. Consent conditions may also be affected by the current review of the GWRC's Natural Resources Plan.

### **Level of uncertainty**

Low. The Council has worked closely with the GWRC to concurrently seek the renewal of resource consent and plan the development work at the sewage treatment facility and its associated irrigation. This has led to a strong, respectful relationship between the two councils. As a result, there is unlikely to any significant surprises.

### **Reasons and financial effect of uncertainty**

Some increased costs for monitoring have already been included in the Plan, but these may be insufficient.

The future consent will likely restrict water take from the Kaipaitangata Stream during low flow/high demand periods, placing increased demand on bore water source and storage. During this Annual Plan, storage capacity will be increased at the main water treatment plant





and at the supplementary facility. Council is also planning to locate and construct an alternative water source before the end of the annual period.

## Insurance

Insurance costs have varied significantly over recent years. The Council's broker has advised that the underlying perception of reinsurers to risk, particularly with public liability and seismic risks, remain. Increases are likely to continue in line with these perceptions. Currently the Council has full cover for above ground assets, while infrastructural assets have limited cover provided by the Local Authority Protection Programme Disaster Fund (LAPP).

### **Risk**

Reinsurance costs escalate beyond forecast budgets. Cover may not be available for certain assets or risks. LAPP may not be able to secure cover for the 40% balance not assured by central government. The central government has been considering removing the 40% it now covers.

### **Level of uncertainty**

Medium

### **Reasons and financial effect of uncertainty**

Any further significant earthquake events in New Zealand would impact on renewal costs. The cost of insurance may be greater than forecast leading to unbudgeted expenditure. The cost of reinstating LAPP cover would be significant, funded by additional rates. The Council will need to consider the trade-off between self-insurance or paying higher insurance premiums, funded by additional rates.

## Financial forecasting assumptions

### Interest rates

The range of interest rates on term debt is assumed to be 5.2 percent, in line with existing loan facilities and current long-term rates on offer, and allowing a slight increase in long-term interest rates. To allow for anticipated timing of capital expenditure, only half a year's interest expenditure is provided for on new loans.

The interest rate on investments is calculated at 3.0 percent.

### **Risk**

Interest rates differ from those used in the calculations.

### **Level of uncertainty**

Medium

### **Reasons and financial effect of uncertainty**

Higher interest rates than anticipated would increase the cost of borrowing and therefore the cost of loan-funded projects. This may make those capital projects and services less affordable. Overall, if the interest rates were 1% more than assumed this would add about \$60,000 to total expenditure in year 1 of the Plan through to \$200,000 in year 10.

Borrowing limits (expressed in terms of debt-to-assets and gross interest costs) are set out in the Liability Management Policy.

## Revaluation of non-current assets

Revaluation assumptions have been included in the Annual Plan. These have been done following the Business and Economic Research Limited (BERL) forecasts of price level change adjusters.

Revaluation movements will be shown in the prospective financial statements in accordance with the revaluation policies of the 'Property, plant, and equipment', 'Revaluation', and 'Impairment' sections of the accounting policies.

### **Risk**

Actual revaluation results differ from those in the forecast.

### **Level of uncertainty**

Low

### **Reasons and financial effect of uncertainty**

Where the actual inflation rate is different from that forecast, the actual revaluation will be different from that forecast.

The Annual Plan for each subsequent year is reviewed by way of the annual plan round and a new Annual Plan is produced every three years.



# Depreciation

Depreciation has been calculated on asset values at their latest revaluation date, and on additions at cost thereafter. The rates applied are listed in the ‘Depreciation’ section of the accounting policies. It is assumed that:

- existing depreciation will continue
- replacement assets (renewals) affect depreciation as follows:
  - asset renewal will equal that of the assets being replaced
  - new assets’ depreciation will be the result of their estimated lives and values
  - depreciation on new and renewal programmes will impact in the year following the capital programme.

## Risk

That more detailed analysis of planned capital works once complete may alter the depreciation expense. That asset lives may alter due to new technology improving asset lives.

## Level of uncertainty

Low

## Reasons and financial effect of uncertainty

The Council has asset management planning and upgrade programmes in place. Asset capacity and condition is monitored with replacement works being planned in accordance with standard asset management and professional practices. Depreciation is calculated in accordance with normal accounting and asset management practices.

# Development and financial contributions

The Council assesses financial contributions under the Resource Management Act 1991. These contributions are used to help fund new capital infrastructure, particularly in response to growth. The legislation has changed and financial contributions will cease in April 2021.

This Annual Plan assumes that financial contributions will be replaced by development contributions under the Local Government Act, at a similar level of revenue.

## Risk

The Council will not receive the same level of development contributions as it was able to under financial contributions.

## Level of uncertainty

Low

## Reasons and financial effect of uncertainty

Although development contributions are conceptually similar to financial contributions, the legislative changes also made the purposes for which they could be collected and applied more restrictive than they were previously. It is possible, therefore, that we may not be able to assess similar levels of contributions that that assumed in the Plan. It will become clearer as other councils adopt new contribution policies and are tested in court. Lower revenue from development contributions could mean funding growth-related capital expenditure by borrowing more, with associated increase in debt, financing expenses, and rates, or alternatively a reduction in levels of service.

# Asset lives

Useful lives of assets are based on professional advice and experience captured in the asset management system. These are summarised in the depreciation note within the accounting policies.

## Risk

Assets wear out earlier than estimated.

## Level of uncertainty

Low

## Reasons and financial effect of uncertainty

Asset life is based on estimates of engineers, valuers, and asset managers. Capital projects can be brought forward in event of early expiration of assets (this would affect depreciation and interest, of which the amounts are unknown). Conversely, other assets may not need to be replaced until after the estimated useful life.

# Sources of funds for future replacement of assets

This is detailed above in the section on Council groups of activities. The funding of the replacement of future assets is based on the following assumptions:

- In accordance with its revenue and financing policy and its financial strategy, the Council has, over the term of the Annual Plan, set revenue levels sufficient to fully fund



depreciation of its assets and loan repayments, with the exception of roading (where approximately 47 percent of depreciation is funded) and where assets are loan-funded.

- The funding for the replacement of any individual asset will be funded from the following sources:
  - from prior year credit depreciation reserve balances
  - from the current year's cash arising from revenue funding of depreciation
  - infrastructure contributions under the development contributions or financial contributions policy
  - loan funding with a loan being the shorter of either a 20-year loan term or the life of the asset
  - special funds set aside for specific purposes identified by the Council.

Existing loan facilities are based on 20-year terms and mature every five years. It is assumed that these loans will be rolled by the bank on maturity for a further five years.

**Risk**

A planned funding source is unavailable.

**Level of uncertainty**

Low

**Reasons and financial effect of uncertainty**

As the Council operates a central treasury function, should one source of funding be unavailable for asset replacement, a further option would be available. Local authorities have the power to rate, and that makes them attractive borrowers to private bankers and investors. The Council has the further ability to indirectly borrow through the Local Government Funding Agency. It is likely that alternative sources of borrowing than that planned would be at similar interest expense.

## Inflation

Expenditure for 2018/19 has been estimated based on 2017/18 estimated out-turn; personnel costs were increased by 2% and other operating costs (excluding interest, depreciation, and some other minor costs) were adjusted by the BERL<sup>43</sup> forecasts of price level change adjusters.

Beyond this, inflation has been factored into the Plan using the BERL forecast changes as follows:

Year	Operating excluding Personnel	Capital	Personnel
2018/19	2.1%	2.1%	1.7%
2019/20	2.1%	2.2%	1.5%
2020/21	2.2%	2.2%	1.7%
2021/22	2.2%	2.2%	1.8%
2022/23	2.3%	2.4%	1.9%
2023/24	2.3%	2.3%	1.8%
2024/25	2.4%	2.5%	2.0%
2025/26	2.4%	2.4%	1.9%
2026/27	2.6%	2.7%	2.0%
2027/28	2.5%	2.7%	2.0%

Revenue has been estimated using the BERL adjuster for operating costs where an inflationary effect is anticipated. This excludes development and financial contributions (see separate assumption above), grants received for distribution, interest, and rates penalties.

Capital expenditure has been estimated using the BERL adjuster for capital costs.

**Risk**

That actual inflation differs to that predicted, on which decisions are made.

**Level of uncertainty**

Medium

**Reasons and financial effect of uncertainty**

Where the actual inflation rate is different from that forecast, the cost of projects and expenditure will be different from that forecast. Higher than forecast inflation would likely mean higher operating and capital costs and higher revenue; higher capital expenditure could mean greater borrowing; and there would be pressure on rates to increase to cover these costs.

<sup>43</sup> Forecasts of Price Level Change Adjusters—2017 Update: Note to Society of Local Government Managers, Business and Economic Research Limited, September 2017



Each subsequent year of the ten-year plan is reviewed by way of the Annual Plan round and a new ten-year plan is produced every three years.

## Investments and return on investments

The Council's Special Funds Reserves will be retained in their present form throughout the term of the Plan. Additions and withdrawals from the Funds have been accounted for each year through the Plan where identified and required. A return on the Special Funds Reserves investment of 3.0 percent has been assumed.

### ***Risk***

That the actual return on investment differs to that budgeted.

### ***Level of uncertainty***

Medium

### ***Reasons and financial effect of uncertainty***

Movement in the investment fund is difficult to predict but best efforts have been used, using past results. The financial effect is unknown but unlikely to be significant.



## CARTERTON DISTRICT COUNCIL

### Prospective Statement Of Financial Performance For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Revenue</b>			
Rates	12,782,368	13,581,362	13,519,445
Rates penalties	69,900	69,900	69,900
Finance revenue	138,544	143,689	147,342
Fees and charges	1,667,804	1,672,450	1,702,107
NZTA subsidy	1,708,347	1,851,876	1,742,624
Petrol tax	63,813	62,500	65,125
Grants, subsidies and donations	25,600	25,600	25,500
Rental revenue	146,473	191,060	149,485
Miscellaneous revenue	41,657	37,000	42,515
Development and financial contributions	584,800	584,801	584,800
Commissions	49,008	48,000	50,016
Recoveries	112,310	110,000	114,620
Assets vesting in council	-	-	-
Profit on sale of assets	-	-	-
<b>Total revenue</b>	<b>17,390,623</b>	<b>18,378,238</b>	<b>18,213,479</b>
<b>Expenditure</b>			
Governance	841,192	751,477	931,458
Roads and footpaths	3,634,813	4,120,245	3,779,298
Water supply	2,253,617	2,468,836	2,316,022
Sewerage	2,494,090	2,512,099	2,811,529
Stormwater	262,770	251,824	269,442
Waste management	970,830	1,056,050	1,002,143
Community support	4,072,760	4,162,405	4,191,827
Regulatory and planning	1,800,502	1,798,046	1,857,142
Bad debts	40,000	40,000	40,000
<b>Total expenditure</b>	<b>16,370,572</b>	<b>17,160,981</b>	<b>17,198,860</b>
<b>Operating surplus/(deficit)</b>	<b>1,020,050</b>	<b>1,217,257</b>	<b>1,014,619</b>
Revaluation movement	(226,124)	-	-
Fair value gains/(losses)	-	-	-
<b>Total surplus/(deficit) before tax</b>	<b>1,246,174</b>	<b>1,217,257</b>	<b>1,014,619</b>
Income tax expense	-	-	-
<b>Total surplus/(deficit) after tax</b>	<b>1,246,174</b>	<b>1,217,257</b>	<b>1,014,619</b>
Note: Operating costs include the following expenses			
Depreciation and amortisation	4,200,490	4,422,962	4,477,875
Finance costs	603,955	624,852	738,932
Personnel costs	3,967,388	4,223,309	4,094,344

## CARTERTON DISTRICT COUNCIL

### Prospective Statement Of Other Comprehensive Revenue And Expense For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Total surplus/(deficit) after tax</b>	<b>1,246,174</b>	<b>1,217,257</b>	<b>1,014,619</b>
Increase/(decrease) in restricted reserves	-	-	-
Gain on property, plant & equipment revaluation	849,931	8,967,575	8,967,575
Financial assets at fair value through other comprehensive revenue and expense	-	-	-
<b>Total other comprehensive revenue and expense</b>	<b>849,931</b>	<b>8,967,575</b>	<b>8,967,575</b>
<b>Total comprehensive revenue and expense</b>	<b>2,096,104</b>	<b>10,184,832</b>	<b>9,982,194</b>





## CARTERTON DISTRICT COUNCIL

### Prospective Statement Of Changes In Equity For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Equity at start of year</b>	194,146,972	201,062,457	196,243,076
Total comprehensive revenue and expense	2,096,104	10,184,832	9,982,194
<b>Equity at end of year</b>	<b>196,243,076</b>	<b>211,247,290</b>	<b>206,225,271</b>
<b>Components of equity</b>			
Retained earnings at start of year	113,242,721	115,095,800	114,216,288
Surplus/(deficit) after tax	1,246,174	1,217,257	1,014,619
Transfers (to)/from restricted/council created reserves	(272,607)	(679,701)	103,039
Transfers (to)/from revaluation reserves	-	-	-
Retained earnings at end of year	114,216,288	115,633,357	115,333,946
Revaluation reserves at start of year	72,598,680	76,197,707	73,448,610
Revaluation gains (losses)	849,931	8,967,575	8,967,575
Financial asset revaluation gains	-	-	-
Transfers to/(from) equity	-	-	-
Revaluation reserves at end of year	73,448,610	85,165,282	82,416,185
Restricted reserves at start of year	2,426,596	3,963,354	3,044,660
Transfers (to)/from reserves	618,064	679,701	293,283
Restricted/council created reserves at end of year	3,044,660	4,643,055	3,337,943
Other (council created) reserves at start of year	5,878,975	5,805,596	5,533,518
Transfers (to)/from reserves	(345,457)	-	(396,322)
Restricted/council created reserves at end of year	5,533,518	5,805,596	5,137,196
<b>Equity at end of year</b>	<b>196,243,076</b>	<b>211,247,290</b>	<b>206,225,270</b>

## CARTERTON DISTRICT COUNCIL

### Prospective Statement Of Financial Position As at 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	4,536,217	7,298,725	4,231,303
Debtors and other receivables	1,309,591	1,737,008	1,297,910
Investments	4,618,129	3,187,052	4,911,412
Inventory	-	-	-
Non-current assets held for sale	-	-	-
<b>Total current assets</b>	<b>10,463,937</b>	<b>12,222,785</b>	<b>10,440,625</b>
<b>Non-current assets</b>			
Property, plant & equipment	200,193,509	215,234,751	211,368,140
Forestry assets	536,852	732,725	536,852
Intangible assets	1,126,826	808,436	1,164,312
Investment in CCOs and section 6(4) entities	37,409	36,172	37,409
Investment in other entities	13,799	12,910	13,799
<b>Total non-current assets</b>	<b>201,908,395</b>	<b>216,824,995</b>	<b>213,120,512</b>
<b>Total assets</b>	<b>212,372,332</b>	<b>229,047,780</b>	<b>223,561,137</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Creditors and other payables	1,618,350	1,352,549	1,684,156
Employee entitlements	338,471	431,990	350,085
Borrowings	736,618	499,811	792,935
<b>Total current liabilities</b>	<b>2,693,439</b>	<b>2,284,350</b>	<b>2,827,177</b>
<b>Non-current liabilities</b>			
Employee entitlements	65,280	60,307	66,586
Borrowings	13,370,537	15,455,834	14,442,103
<b>Total non-current liabilities</b>	<b>13,435,817</b>	<b>15,516,141</b>	<b>14,508,689</b>
<b>Equity</b>			
Public equity	114,216,288	115,633,357	115,333,946
Restricted reserves	3,044,660	4,643,055	3,337,943
Revaluation reserves	73,448,610	85,165,282	82,416,185
Other reserves	5,533,518	5,805,596	5,137,196
<b>Total equity</b>	<b>196,243,076</b>	<b>211,247,290</b>	<b>206,225,271</b>
<b>Total liabilities and equity</b>	<b>212,372,332</b>	<b>229,047,780</b>	<b>223,561,137</b>



## CARTERTON DISTRICT COUNCIL

### Prospective Statement Of Cashflows For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Cash flows from operating activities</b>			
<b>Cash was received from:</b>			
Receipts from rates revenue	12,721,291	13,647,327	13,485,356
Grants, subsidies and donations	1,733,947	1,877,476	1,768,124
Petrol tax	63,813	62,500	65,125
Receipts from other revenue	2,730,235	2,637,499	2,719,213
Finance revenue	138,544	143,689	147,342
	17,387,830	18,368,491	18,185,160
<b>Cash was applied to:</b>			
Payments to suppliers and employees	11,493,269	12,032,733	11,863,326
Finance expenditure	603,955	624,852	738,932
	12,097,224	12,657,586	12,602,258
<b>Net cash flow from operating activities</b>	5,290,606	5,710,905	5,582,902
<b>Cash flows from investing activities</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	-	1	-
Term investments, shares and advances	4,618,129	3,187,052	4,618,130
Forestry investment	-	-	-
	4,618,129	3,187,053	4,618,130
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	7,999,491	8,217,311	6,722,418
Term investments, shares and advances	4,618,130	3,187,052	4,911,412
Forestry capital expenditure	-	-	-
	12,617,621	11,404,363	11,633,830
<b>Net cash flow from investing activities</b>	(7,999,492)	(8,217,310)	(7,015,700)
<b>Cash flows from financing activities</b>			
<b>Cash was received from:</b>			
Proceeds from borrowings	4,658,469	3,183,401	1,864,502
	4,658,469	3,183,401	1,864,502
<b>Cash was applied to:</b>			
Repayment of borrowings	630,126	1,061,490	736,618
	630,126	1,061,490	736,618
<b>Net cash flow from financing activities</b>	4,028,343	2,121,911	1,127,884
Net increase/(decrease) in cash held	1,319,457	(384,494)	(304,914)
Add cash at start of year (1 July)	3,216,759	7,683,219	4,536,216
<b>Balance at end of year (30 June)</b>	4,536,216	7,298,725	4,231,303
<b>Represented by:</b>			
Cash, cash equivalents and bank overdrafts	4,536,217	7,298,725	4,231,303
	4,536,217	7,298,725	4,231,303

## CARTERTON DISTRICT COUNCIL

### Prospective Reconciliation of Net Surplus to Council Funding Impact Statement For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Total surplus/(deficit) after tax per Statement of Financial Performance</b>	1,246,174	1,217,257	1,014,619
Add Proceeds from sale of assets not included in FIS	-	-	-
Less Vested assets and interest on internal borrowing not included in the FIS	-	-	-
<b>Surplus/deficit before vested assets and internal interest</b>	1,246,174	1,217,257	1,014,619
Less Capital grants, subsidies and grants	(954,012)	(946,997)	(946,997)
Less Development and financial contributions	(584,800)	(584,801)	(584,800)
Less Gross proceeds from sale of assets	-	-	-
Less Gain in revaluations/fair value	(226,124)	-	-
Add Loss on sale/gifting of assets	-	-	-
Add depreciation not included in the FIS dedicated capital funding	4,200,490	4,422,962	4,477,875
<b>Surplus/(deficit) of operating funding</b>	3,681,728	4,108,422	3,960,698
<b>Balance as per Council FIS surplus/(deficit) of funding</b>	3,681,728	4,108,422	3,960,698



## CARTERTON DISTRICT COUNCIL

### Prospective Whole of Council Funding Impact Statement For The Year Ended 30 June 2020

	Annual Plan 30 June 2018 \$	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Sources of operating funding</b>				
General rates, UAGC, rates penalties	7,132,435	8,214,105	9,050,812	8,589,193
Targeted rates	4,354,302	4,638,163	4,600,450	5,000,152
Subsidies and grants for operational purposes	752,049	779,935	930,479	821,127
Fees and charges	1,487,000	1,947,312	1,895,510	1,987,366
Local Authorities fuel tax, fines, infringement fees and other	403,523	272,295	369,189	283,844
<b>Total operating funding</b>	<b>14,129,309</b>	<b>15,851,811</b>	<b>16,846,441</b>	<b>16,681,682</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	10,525,176	11,284,078	11,788,816	11,709,802
Finance costs	573,300	603,955	624,852	738,932
Other operating funding applications	-	282,050	324,350	272,250
<b>Total applications of operating funding</b>	<b>11,098,476</b>	<b>12,170,083</b>	<b>12,738,019</b>	<b>12,720,985</b>
<b>Surplus / (deficit) of operating funding</b>	<b>3,030,833</b>	<b>3,681,728</b>	<b>4,108,422</b>	<b>3,960,698</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	954,751	954,012	946,997	946,997
Development and financial contributions	317,200	584,800	584,801	584,800
Increase (decrease) in debt	467,174	4,028,343	1,497,056	1,127,884
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding</b>	<b>1,739,125</b>	<b>5,567,155</b>	<b>3,028,854</b>	<b>2,659,681</b>
<b>Applications of capital funding</b>				
Capital expenditure - meet additional demand	451,000	65,344	417,200	417,200
Capital expenditure - improve level of service	979,900	4,776,883	2,837,085	1,921,571
Capital expenditure - replace existing assets	4,190,084	3,157,264	4,439,574	4,383,647
Increase (decrease) in reserves	(851,026)	1,249,392	(556,583)	(102,039)
Increase (decrease) of investments	-	-	-	-
<b>Total application of capital funding</b>	<b>4,769,958</b>	<b>9,248,883</b>	<b>7,137,276</b>	<b>6,620,378</b>
<b>Surplus / (deficit) of capital funding</b>	<b>(3,030,833)</b>	<b>(3,681,728)</b>	<b>(4,108,422)</b>	<b>(3,960,698)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## CARTERTON DISTRICT COUNCIL

### Prospective Funding Impact Statement For Governance For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Sources of operating funding</b>			
General rates, UAGC, rates penalties	780,609	750,477	872,132
Fees and charges	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	2,042	1,000	2,084
<b>Total operating funding</b>	<b>782,651</b>	<b>751,477</b>	<b>874,216</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	599,404	622,295	703,917
Finance costs	1,573	-	1,210
Internal charges and overheads applied	236,911	106,377	222,684
Other operating funding applications	-	20,000	-
<b>Total applications of operating funding</b>	<b>837,888</b>	<b>748,672</b>	<b>927,811</b>
<b>Surplus / (deficit) of operating funding</b>	<b>(55,237)</b>	<b>2,805</b>	<b>(53,596)</b>
<b>Sources of capital funding</b>			
Increase / (decrease) in debt	(23,833)	-	(26,087)
<b>Total sources of capital funding</b>	<b>(23,833)</b>	<b>-</b>	<b>(26,087)</b>
<b>Applications of capital funding</b>			
Capital expenditure - replace existing assets	15,315	-	15,645
Increase / (decrease) in reserves	(94,385)	2,805	(95,328)
<b>Total application of capital funding</b>	<b>(79,070)</b>	<b>2,805</b>	<b>(79,683)</b>
<b>Surplus / (deficit) of capital funding</b>	<b>55,237</b>	<b>(2,805)</b>	<b>53,596</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

## CARTERTON DISTRICT COUNCIL

### Prospective Funding Impact Statement for Community Services For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Sources of operating funding</b>			
General rates, UAGC, rates penalties	3,748,887	3,931,957	3,860,139
Targeted rates	-	-	-
Subsidies and grants for operational purposes	25,600	25,600	25,500
Fees and charges	324,576	197,700	331,253
Internal charges and overheads recovered	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	10,210	28,000	10,420
<b>Total operating funding</b>	<b>4,109,273</b>	<b>4,183,257</b>	<b>4,227,312</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,062,854	1,757,812	2,132,070
Finance costs	173,647	24,557	168,478
Internal charges and overheads applied	976,775	1,518,331	996,533
Other operating funding applications	242,050	282,850	232,250
<b>Total applications of operating funding</b>	<b>3,455,326</b>	<b>3,583,551</b>	<b>3,529,332</b>
<b>Surplus / (deficit) of operating funding</b>	<b>653,948</b>	<b>599,706</b>	<b>697,980</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	188,645	188,645	188,645
Increase / (decrease) in debt	(125,289)	(164,580)	(124,890)
<b>Total sources of capital funding</b>	<b>63,356</b>	<b>24,065</b>	<b>63,755</b>
<b>Applications of capital funding</b>			
Capital expenditure - meet additional demand	4,084	20,860	20,860
Capital expenditure - improve level of service	66,365	128,225	78,225
Capital expenditure - replace existing assets	213,619	322,922	365,998
Increase / (decrease) in reserves	433,236	151,764	296,652
<b>Total application of capital funding</b>	<b>717,304</b>	<b>623,771</b>	<b>761,735</b>
<b>Surplus / (deficit) of capital funding</b>	<b>(590,053)</b>	<b>(599,706)</b>	<b>(697,980)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>



## CARTERTON DISTRICT COUNCIL

### Prospective Funding Impact Statement for Regulatory and Planning For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Sources of operating funding</b>			
General rates, UAGC, rates penalties	612,817	708,322	643,859
Targeted rates	504,126	252,274	515,663
Subsidies and grants for operational purposes	-	-	-
Fees and charges	671,818	828,950	685,636
Internal charges and overheads recovered	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	11,742	8,500	11,983
<b>Total operating funding</b>	1,800,503	1,798,046	1,857,141
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,186,142	899,702	1,218,525
Finance costs	-	8,503	2,170
Internal charges and overheads applied	575,647	804,169	588,211
<b>Total applications of operating funding</b>	1,761,789	1,712,373	1,808,906
<b>Surplus / (deficit) of operating funding</b>	38,714	85,673	48,235
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	(8,503)	82,205
<b>Total sources of capital funding</b>	-	(8,503)	82,205
<b>Applications of capital funding</b>			
Capital expenditure - meet additional demand	-	-	-
Capital expenditure - improve level of service	-	350,000	83,440
Capital expenditure - replace existing assets	116,394	114,257	103,257
Increase / (decrease) in reserves	(77,681)	(387,087)	(56,256)
<b>Total application of capital funding</b>	38,713	77,170	130,441
<b>Surplus / (deficit) of capital funding</b>	(38,713)	(85,673)	(48,236)
<b>Funding balance</b>	-	-	-

## CARTERTON DISTRICT COUNCIL

### Prospective Funding Impact Statement for Roads and Footpaths For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Sources of operating funding</b>			
General rates, UAGC, rates penalties	2,032,892	2,339,815	2,124,387
Targeted rates	-	-	-
Subsidies and grants for operational purposes	754,335	904,879	795,627
Fees and charges	32,672	32,000	33,344
Internal charges and overheads recovered	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	63,813	62,500	65,125
<b>Total operating funding</b>	2,883,712	3,339,194	3,018,483
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,800,807	1,846,860	1,890,350
Finance costs	49,283	67,249	60,161
Internal charges and overheads applied	280,409	512,376	288,684
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	2,130,499	2,426,485	2,239,195
<b>Surplus / (deficit) of operating funding</b>	753,213	912,709	779,288
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	954,012	946,997	946,997
Development and financial contributions	188,645	188,645	188,645
Increase / (decrease) in debt	189,626	(108,015)	211,578
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	1,332,283	1,027,627	1,347,220
<b>Applications of capital funding</b>			
Capital expenditure - meet additional demand	-	-	-
Capital expenditure - improve level of service	367,560	338,975	338,975
Capital expenditure - replace existing assets	1,529,458	1,599,046	1,599,046
Increase / (decrease) in reserves	188,478	2,314	188,487
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	2,085,496	1,940,336	2,126,508
<b>Surplus / (deficit) of capital funding</b>	(753,213)	(912,709)	(779,288)
<b>Funding balance</b>	-	-	-





## CARTERTON DISTRICT COUNCIL

### Prospective Funding Impact Statement for Sewerage For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Sources of operating funding</b>			
General rates, UAGC, rates penalties	198,578	217,605	229,276
Targeted rates	1,787,198	2,084,836	2,063,483
Subsidies and grants for operational purposes	-	-	-
Fees and charges	508,315	506,860	518,770
Internal charges and overheads recovered	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	-	-	-
<b>Total operating funding</b>	<b>2,494,091</b>	<b>2,809,301</b>	<b>2,811,529</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	963,118	879,679	1,007,727
Finance costs	329,800	406,635	444,944
Internal charges and overheads applied	499,262	481,922	509,152
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>1,792,181</b>	<b>1,768,235</b>	<b>1,961,823</b>
<b>Surplus / (deficit) of operating funding</b>	<b>701,910</b>	<b>1,041,066</b>	<b>849,706</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	94,323	94,323	94,323
Increase / (decrease) in debt	3,941,953	1,938,479	494,635
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>4,036,276</b>	<b>2,032,802</b>	<b>588,957</b>
<b>Applications of capital funding</b>			
Capital expenditure - meet additional demand	-	-	-
Capital expenditure - improve level of service	4,246,984	1,467,095	868,141
Capital expenditure - replace existing assets	696,322	465,689	429,716
Increase / (decrease) in reserves	(205,121)	1,141,084	140,806
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	<b>4,738,185</b>	<b>3,073,867</b>	<b>1,438,663</b>
<b>Surplus / (deficit) of capital funding</b>	<b>(701,909)</b>	<b>(1,041,066)</b>	<b>(849,706)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

## CARTERTON DISTRICT COUNCIL

### Prospective Funding Impact Statement for Stormwater For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Sources of operating funding</b>			
General rates, UAGC, rates penalties	27,365	25,659	28,101
Targeted rates	246,284	230,932	252,906
Subsidies and grants for operational purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	-	-	-
<b>Total operating funding</b>	<b>273,648</b>	<b>256,591</b>	<b>281,007</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	67,804	67,366	70,656
Finance costs	17,080	12,272	16,541
Internal charges and overheads applied	53,719	79,381	54,949
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>138,603</b>	<b>159,019</b>	<b>142,146</b>
<b>Surplus / (deficit) of operating funding</b>	<b>135,045</b>	<b>97,572</b>	<b>138,861</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	18,865	18,865	18,865
Increase / (decrease) in debt	(7,640)	(17,040)	(8,801)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>11,224</b>	<b>1,825</b>	<b>10,063</b>
<b>Applications of capital funding</b>			
Capital expenditure - meet additional demand	-	135,590	135,590
Capital expenditure - improve level of service	10,210	10,430	10,430
Capital expenditure - replace existing assets	-	125,160	125,160
Increase / (decrease) in reserves	136,060	(171,783)	(122,256)
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	<b>146,270</b>	<b>99,397</b>	<b>148,924</b>
<b>Surplus / (deficit) of capital funding</b>	<b>(135,046)</b>	<b>(97,572)</b>	<b>(138,861)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>



## CARTERTON DISTRICT COUNCIL

### Prospective Funding Impact Statement for Waste Management For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Sources of operating funding</b>			
General rates, UAGC, rates penalties	540,158	443,789	552,721
Targeted rates	95,784	251,260	107,646
Subsidies and grants for operational purposes	-	-	-
Fees and charges	363,476	283,000	370,952
Internal charges and overheads recovered	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	-	78,000	-
<b>Total operating funding</b>	999,418	1,056,050	1,031,319
<b>Applications of operating funding</b>			
Payments to staff and suppliers	904,254	940,661	934,028
Finance costs	-	-	-
Internal charges and overheads applied	37,056	67,465	38,111
Other operating funding applications	-	21,500	-
<b>Total applications of operating funding</b>	941,311	1,029,626	972,139
<b>Surplus / (deficit) of operating funding</b>	58,107	26,423	59,179
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	-	-	-
<b>Applications of capital funding</b>			
Capital expenditure - meet additional demand	-	-	-
Capital expenditure - improve level of service	-	-	-
Capital expenditure - replace existing assets	20,420	-	-
Increase / (decrease) in reserves	37,687	26,423	59,179
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	58,107	26,423	59,179
<b>Surplus / (deficit) of capital funding</b>	(58,107)	(26,423)	(59,179)
<b>Funding balance</b>	-	-	-

## CARTERTON DISTRICT COUNCIL

### Water Supply Funding Impact Statement For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Sources of operating funding</b>			
General rates, UAGC, rates penalties	202,900	640,688	208,678
Targeted rates	2,004,772	1,781,148	2,060,454
Subsidies and grants for operational purposes	-	-	-
Fees and charges	45,945	47,000	46,890
Internal charges and overheads recovered	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	-	-	-
<b>Total operating funding</b>	2,253,617	2,468,836	2,316,022
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,144,767	1,212,752	1,172,825
Finance costs	27,859	-	42,608
Internal charges and overheads applied	534,127	595,738	544,950
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	1,706,754	1,808,490	1,760,383
<b>Surplus / (deficit) of operating funding</b>	546,863	660,346	555,639
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	94,323	94,323	94,323
Increase / (decrease) in debt	53,526	(11,121)	499,245
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	147,849	83,202	593,568
<b>Applications of capital funding</b>			
Capital expenditure - meet additional demand	61,260	260,750	260,750
Capital expenditure - improve level of service	85,764	542,360	542,360
Capital expenditure - replace existing assets	298,643	1,267,647	1,215,617
Increase / (decrease) in reserves	249,045	(1,327,209)	(869,520)
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	694,712	743,548	1,149,207
<b>Surplus / (deficit) of capital funding</b>	(546,863)	(660,346)	(555,639)
<b>Funding balance</b>	-	-	-



## CARTERTON DISTRICT COUNCIL

### Prospective Funding Impact Statement for Administration and Support For The Year Ended 30 June 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Sources of operating funding</b>			
General rates, UAGC, rates penalties	69,900	(7,500)	69,900
Targeted rates	-	-	-
Subsidies and grants for operational purposes	-	-	-
Fees and charges	511	-	521
Internal charges and overheads recovered	3,193,907	4,165,758	3,243,276
Local Authorities fuel tax, fines, infringement fees and other	184,489	191,189	194,232
<b>Total operating funding</b>	<b>3,448,807</b>	<b>4,349,447</b>	<b>3,507,929</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,554,927	3,561,690	2,579,704
Finance costs	4,713	105,636	2,821
Internal charges and overheads applied	-	-	-
Other operating funding applications	40,000	-	40,000
<b>Total applications of operating funding</b>	<b>2,599,640</b>	<b>3,667,326</b>	<b>2,622,525</b>
<b>Surplus / (deficit) of operating funding</b>	<b>849,167</b>	<b>682,122</b>	<b>885,404</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	(132,164)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>-</b>	<b>(132,164)</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure - meet additional demand	-	-	-
Capital expenditure - improve level of service	-	-	-
Capital expenditure - replace existing assets	267,094	544,853	529,208
Increase / (decrease) in reserves	582,073	5,105	356,196
Increase / (decrease) of investments	-	-	-
<b>Total application of capital funding</b>	<b>849,167</b>	<b>549,958</b>	<b>885,404</b>
<b>Surplus / (deficit) of capital funding</b>	<b>(849,167)</b>	<b>(682,122)</b>	<b>(885,404)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

## CARTERTON DISTRICT COUNCIL

### PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE—ADMINISTRATION FOR THE YEAR ENDING 30 JUNE 2020

Item	Annual Plan 30 June 2020 \$
IT and telephony	112,018
Vehicles and plant	417,190
Property	70,000



## Statement of special funds reserves

The Council maintains special funds reserves as a sub-part of its equity. Schedule 10, clause 21 of the Local Government Act 2002 requires certain information to be included in the Annual Plan about these reserves. The Act defines reserve funds as 'money set aside by a local authority for a specific purpose'. Reserves are part of equity, which may or may not be physically backed by cash/investments. Reserves are often used to separate a funding surplus of an activity.

The Council has a number of specific cash investments that represent monies put aside for a particular purpose as follows:

WWII Memorial Trust—Joint Council and Carterton RSA initiative. Grants from interest earned on investment distributed to Carterton district residents undertaking tertiary education.

Clareville Grave Maintenance Trust—Funds left in trust for the Council to maintain a grave at the Clareville Cemetery.

Equipment Purchase and Renewal Fund—Funds predominantly used for the purchase of plant, equipment, vehicles, and IT equipment.

Roading Emergency Fund—Contingency fund to be used for emergency roading works, eg damage caused by flooding. A contribution of 0.5 percent of general rates to be made to the fund annually.

Water Race Intake Reserve—Contingency fund to be used to upgrade or replace the water race intakes. An annual contribution of \$5,000.00 is to be made to the fund from the water race targeted rates.

Major Projects Fund—The funds to be used for projects that benefit the community as a whole as determined by the Council of the day.

Recreation and Reserve Account—Funds from Recreation Reserve levies as provided for in the District Plan. Funds to be used for the purchase of Esplanade Reserves and Strips as required under the Resource Management Act or for the purchase or development of new or existing recreation reserves.

Roading Contributions Fund—Monies from Roding Contribution levies as provided for in the District Plan. Funds to be used for upgrading and expanding the district's roading network.

Infrastructure Contributions Fund—Monies from Infrastructure Contribution levies as provided for in the District Plan. Funds to be used for upgrading and expanding public water supplies, and the disposal of sewage and stormwater.

Waingawa Infrastructure Contributions Fund—Monies from Waingawa Infrastructure Contribution levies as provided for in the District Plan. Funds to be used for upgrading and expanding water supply and the disposal of sewage for the Waingawa industrial area.

Longbush Domain, Belvedere Hall, and West Taratahi Hall—Monies held by the respective community organisations for activities in association with the community halls and property in their communities owned by the Council.

Waste Disposal Fund—Under the Waste Minimisation Act, a waste levy is charged on all waste disposed of in a landfill. Half the levy money goes to territorial authorities, on a population basis, so that they can improve waste minimisation in their areas.

Creative New Zealand Fund—Monies received from Creative New Zealand for the Council to distribute as grants for community arts.

Sport New Zealand Rural Travel Fund—Monies received from Sport New Zealand for the Council to distribute as travel subsidy grants to assist young people in rural school and club sports teams to participate in local sporting competitions.

Keep Carterton Beautiful Fund—Monies managed by the Keep Carterton Beautiful committee. Funds to be used for beautifying the town centre.

Water Race Resource Consent Fund—Monies set aside each year to build funds for expenditure related to renewing resource consents for the district's water races.

Memorial Square Fund—Established under the Carterton and District Memorial Square Act 1932 to obtain land and erect a memorial (now Memorial Square) and the ongoing maintenance and upkeep of the memorial and associated public park or recreation ground.

Election Contingency Fund—Monies set aside by Council in non-election years to assist with the costs of elections.

Workshop Depot Upgrade Fund—Monies set aside by Council for the upgrade of the garage workshop in the Council Operations Depot.



**CARTERTON DISTRICT COUNCIL**  
PROSPECTIVE STATEMENT OF SPECIAL FUNDS RESERVES  
FOR THE YEAR ENDING 30 JUNE 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Plant Purchase &amp; Renewal Fund</b>			
Opening Balance	1,660	1,648	1,710
Deposits	50	-	100
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>1,710</b>	<b>1,648</b>	<b>1,810</b>
<b>Recreation Reserve Levy Fund</b>			
Opening Balance	487,606	651,519	683,914
Deposits	200,395	200,145	214,245
Withdrawals	(4,088)	-	(20,855)
<b>Closing Balance</b>	<b>683,914</b>	<b>851,664</b>	<b>877,304</b>
<b>Roading Emergency Works Fund</b>			
Opening Balance	248,627	411,878	258,377
Deposits	9,750	9,500	7,800
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>258,377</b>	<b>421,378</b>	<b>266,177</b>
<b>Rural Water Contingency Fund</b>			
Opening Balance	60,327	61,825	62,027
Deposits	1,700	1,750	1,900
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>62,027</b>	<b>63,575</b>	<b>63,927</b>
<b>Waste Disposal Fund</b>			
Opening Balance	89,252	121,700	119,640
Deposits	30,388	30,000	33,676
Withdrawals	-	(5,000)	-
<b>Closing Balance</b>	<b>119,640</b>	<b>146,700</b>	<b>153,316</b>
<b>Creative NZ Fund</b>			
Opening Balance	2,865	1,154	-
Deposits	-	-	-
Withdrawals	(2,865)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>1,154</b>	<b>-</b>
<b>Sport New Zealand Rural Travel Fund</b>			
Opening Balance	-	-	-
Deposits	-	-	-
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Keep Carterton Beautiful Fund</b>			
Opening Balance	5,403	-	5,578
Deposits	175	-	200
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>5,578</b>	<b>-</b>	<b>5,778</b>

**CARTERTON DISTRICT COUNCIL**  
PROSPECTIVE STATEMENT OF SPECIAL FUNDS RESERVES  
FOR THE YEAR ENDING 30 JUNE 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Water Race Resource Consent Fund</b>			
Opening Balance	12,384	-	12,749
Deposits	365	-	400
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>12,749</b>	<b>-</b>	<b>13,149</b>
<b>Clareville Grave Maintenance Fund</b>			
Opening Balance	2,523	2,445	2,598
Deposits	75	-	100
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>2,598</b>	<b>2,445</b>	<b>2,698</b>
<b>Memorial Square Trust Fund</b>			
Opening Balance	7,745	7,691	8,020
Deposits	275	-	200
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>8,020</b>	<b>7,691</b>	<b>8,220</b>
<b>WWII Memorial Trust Fund</b>			
Opening Balance	66,141	68,186	67,141
Deposits	3,100	2,250	3,000
Withdrawals	(2,100)	(2,100)	(2,000)
<b>Closing Balance</b>	<b>67,141</b>	<b>68,336</b>	<b>68,141</b>
<b>Longbush Domain Board Fund</b>			
Opening Balance	3,200	4,614	3,300
Deposits	100	-	100
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>3,300</b>	<b>4,614</b>	<b>3,400</b>
<b>West Taratahi Hall Board</b>			
Opening Balance	30,939	18,335	31,889
Deposits	950	-	1,000
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>31,889</b>	<b>18,335</b>	<b>32,889</b>
<b>Election Contingency Fund</b>			
Opening Balance	37,244	38,031	38,394
Deposits	1,150	1,000	1,200
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>38,394</b>	<b>39,031</b>	<b>39,594</b>
<b>Workshop Depot Upgrade Fund</b>			
Opening Balance	23,973	23,805	24,723
Deposits	750	1,000	700
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>24,723</b>	<b>24,805</b>	<b>25,423</b>

**CARTERTON DISTRICT COUNCIL**  
PROSPECTIVE STATEMENT OF SPECIAL FUNDS RESERVES  
FOR THE YEAR ENDING 30 JUNE 2020

	LTP 30 June 2019 \$	Annual Plan 30 June 2020 \$	LTP 30 June 2020 \$
<b>Combined District Plan Fund</b>			
Opening Balance	-	77,411	-
Deposits	-	-	-
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>-</b>	<b>77,411</b>	<b>-</b>
<b>Roading Contribution Fund</b>			
Opening Balance	444,225	1,001,118	652,367
Deposits	208,145	210,145	213,845
Withdrawals	(3)	-	3
<b>Closing Balance</b>	<b>652,367</b>	<b>1,211,263</b>	<b>866,215</b>
<b>Infrastructure Contributions Reserve Fund</b>			
Opening Balance	712,693	1,282,530	876,685
Deposits	225,260	225,011	228,110
Withdrawals	(61,268)	-	(396,341)
<b>Closing Balance</b>	<b>876,685</b>	<b>1,507,541</b>	<b>708,453</b>
<b>Waingawa Infrastructure Contributions Reserve Fund</b>			
Opening Balance	149,524	149,129	154,024
Deposits	4,500	4,750	4,600
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>154,024</b>	<b>153,879</b>	<b>158,624</b>
<b>Belvedere Hall Fund</b>			
Opening Balance	1,832	1,998	1,892
Deposits	60	-	100
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>1,892</b>	<b>1,998</b>	<b>1,992</b>
<b>Waingawa Industrial Zone Services Deficit Fund</b>			
Opening Balance	38,432	38,337	39,632
Deposits	1,200	1,250	1,200
Withdrawals	-	-	-
<b>Closing Balance</b>	<b>39,632</b>	<b>39,587</b>	<b>40,832</b>
<b>Special Funds Reserves - Summary</b>			
Opening Balance	2,426,596	3,963,354	3,044,660
Deposits	688,388	686,801	712,476
Withdrawals	(70,324)	(7,100)	(419,193)
<b>Closing Balance</b>	<b>3,044,660</b>	<b>4,643,055</b>	<b>3,337,943</b>



# Funding impact statement

Clause 20 of Schedule 10 of the Local Government Act 2002 requires a funding impact statement for the year to which the annual plan relates.

All Funding Impact Statements for individual Council activity groups, together with the Whole-of-Council Funding Impact Statement, are presented from page 50 above. They identify:

- the sources of funding to be used by the Council
- the amount of funds expected to be produced from each source
- how the funds are to be applied.

If the sources of funding include a general rate, the funding impact statement must:

- include particulars of the valuation system on which the general rate is to be assessed, eg land, annual, or capital value
- state whether a uniform annual general charge is to be included and, if so, how the charge is to be calculated and the Council’s definition of a separately used or inhabited part of a rating unit if the charge is to be calculated on that basis
- state whether the general rate is to be set differentially and, if so, state the category or categories that will be used for differentiating the general rate within the meaning of Section 14 of the Local Government (Rating) Act 2002 and the objectives of the differential rate in terms of the total revenue sought from each category of rateable land or the relationship between the rates set on rateable land in each category.

If the sources of funding include a targeted rate, the funding impact statement must:

- specify the activity or groups of activities for which a targeted rate will be set
- specify any category or categories of rateable 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
- state any factor or factors that will be used to calculate liability for a targeted rate
- state the Council’s definition of a separately used or inhabited part of a rating unit if the rate is to be calculated on that basis
- state the total revenue sought from each category of rateable land or the relationship between the rates set on rateable land in each category if the targeted rate is to be set differentially
- state whether lump sum contributions will be invited in respect of the targeted rate

- state the basis for setting charges for water supply if it is to be by volume of water consumed, eg as a fixed charge per unit of water consumed or supplied or according to a scale of charges.

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

The method and impact of both general and targeted rates is covered in the ‘Rating System’ section that follows.

## Rating system

The rating system comprises either general, or targeted rates, or specified charges such as an uniform annual charge or excess water meterage charges. Rates are set each year through the annual planning process.

The principles by which rates are imposed and their variation in nature are a consequence to rating reviews that are conducted from time to time. When a rating review is conducted is determined by Council.

### General rates

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

The general rate will be set on a differential basis over three rating categories as follows:

General rates—differential factor	
Residential	1.0
Commercial	2.0
Rural	0.8

where—

- Residential means
  - all rating units used primarily for residential purposes within the residential zone of the Carterton District as depicted in the District Plan





- all rating units located in the commercial and industrial zones of Carterton District, as depicted in the District Plan, that are used primarily for residential purposes
- all rating units associated with utility services (water, telecommunications, etc) that are located in the urban area.
- Commercial means
  - all rating units in the commercial zone of Carterton District, including the Carterton Character Area, as depicted in the District Plan, and all rating units outside the said commercial zone that have existing use rights or resource consent to undertake commercial land use activities under the Resource Management Act 2001
  - all rating units in the industrial zone of Carterton District, as depicted in the District Plan, and all rating units outside the said industrial zone that have existing use rights or resource consent to carry out industrial land use activities under the Resource Management Act 1991.
- Rural means
  - all rating units within the rural zone of Carterton District, as depicted in the District Plan, but excluding those rating units that hold and are exercising existing use rights or resource consent to carry out commercial or industrial land use activities under the Resource Management Act 1991
  - all rating units associated with utility services (water, telecommunications, etc) that are located in the rural area.

### **Uniform Annual General Charge**

The Council proposes to set a Uniform Annual General Charge on each rating unit in the District to fully fund Governance activities and to fund Community Support activities up to the maximum possible under section 21 of the Local Government (Rating) Act 2002.

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

### **Targeted rates**

#### *Regulatory and planning service rate*

The Council proposes to set a regulatory and planning service rate for regulatory, resource management, and district planning services on every rating unit in the District, calculated on capital value.

#### *Urban sewerage rate*

The Council proposes to set a differential targeted rate for the Council's urban sewerage and treatment and disposal of sewage services 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 urban sewerage service is provided or available.

The rate applied is as follows:

- a charge per separately used or inhabited part of a rating unit that is able to be connected
  - a charge per separately used or inhabited part of a rating unit connected
- The Council also proposes to set a rate (pan charge) per water closet or urinal within each separately used or inhabited part of a rating unit after the first one for rating units with more than one water closet or urinal.

For the purposes of this rate:

- 'connected' means the rating unit is connected to the Council's urban sewerage service
- 'able to be connected' means the rating unit is not connected to the Council's urban sewerage drain but is within 30 metres of such a drain
- a separately used or inhabited part of a rating unit used primarily as a residence for one household is treated as not having more than one water closet or urinal.

#### *Waingawa sewerage rate*

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

Additionally, the Council proposes to set a differential targeted rate based on capital value on all properties connected or able to be connected to the Waingawa sewerage service. The rate will be set on a differential basis over two rating categories:

- all rating units located in the Waingawa industrial zone of Carterton District, as depicted in the District Plan, that are used primarily for residential purposes
- all other rating units in the Waingawa industrial zone of Carterton District.



For the purposes of this rate:

- 'connected' means a rating unit that is connected to the reticulated sewerage service
- 'able to be connected' means a rating unit that can be connected to the sewerage 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 sewerage service.

#### *Stormwater rate*

The Council proposes to set a stormwater rate on all rating units within the urban area and is calculated on land value. For the purposes of this rate the 'urban area' includes rating units:

- within the residential zone of the Carterton District as depicted in the District Plan
- adjacent to the residential zone where stormwater from the property drains to the Council's urban stormwater system.

#### *Refuse collection and kerbside recycling rate*

The Council proposes to set a refuse collection and kerbside recycling rate for kerbside refuse and recycling collection on every separately used or inhabited part of a rating unit to which the Council's collection service is provided or available.

#### *Urban water rate*

The Council proposes to charge a targeted urban water rate of a fixed amount on every separately used or inhabited part of a rating unit that has been fitted with a water meter or meters and is connected to the Council's urban water supply system.

Additionally, the Council proposes to charge a targeted metered water rate per cubic metre of water supplied, as measured by meter, for water consumed over 225 cubic metres per year. This rate will be invoiced separately from land rates.

The Council proposes to charge a targeted urban water rate of a fixed amount per separately used or inhabited part of a rating unit for rating units that are not yet connected but are able to be connected to the urban water supply.

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 urban water supply.

#### *Rural water race rate*

##### Carterton Water Race Systems

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

- Class A land area 200 metres either side of the centreline of the water race
- Class B land area from 200 to 500 metres either side of the centreline of the water race
- Class C land area able to be irrigated from water drawn from natural watercourses fed from the Carrington Water Race System, calculated from conditions of the applicable resource consent.

Additionally, the Council proposes to set a rural water services rate on every rating unit situated in both the Carrington and Taratahi Water Race Classified Areas for provision of the service. The amount is a rate per rating unit. For the purposes of this rate 'provision of the service' means the provision of water for stock or domestic use, including where:

- the water race channel passes over the ratepayer's property
- the water race is piped through the ratepayer's property
- water is extracted from the water race on a neighbouring property.

#### *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 that 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. This rate will be invoiced separately from other rates.



For the purposes of this rate:

- ‘connected’ means a rating unit to which water is supplied.

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

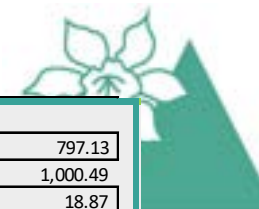
*Definition of ‘separately used or inhabited part of a rating unit’*

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

**Examples**

Some examples are provided below of the general and targeted rates for a range of rateable land types and property values.

Example properties		capital value	land value	water over allowance	rates total	rates %	rates
rating category	features	\$	\$	cubic metres	\$	increase	\$ increase
Residential	low value	238,000	102,000	-	\$3,181.29	4.5%	\$ 136.82
Residential	medium value	388,000	150,000	15	\$3,598.20	3.8%	\$ 132.84
Residential	high value	478,000	163,000	50	\$3,878.86	3.5%	\$ 131.93
Commercial	2 toilets	471,000	261,000	100	\$5,855.71	4.2%	\$ 238.64
Commercial - rural	water and sewerage connected	179,000	na	na	\$4,015.86	4.2%	\$ 161.08
Rural 1	no water race	4,018,000	na	na	\$8,581.43	-1.0%	-\$ 88.16
Rural 2	no water race	1,674,000	na	na	\$4,158.90	-1.0%	-\$ 43.02
Rural - single water race	8 hectares serviced by Carrington water race	700,000	na	na	\$2,763.55	0.0%	\$ 0.54
Rural - single water race	17 hectares serviced by Taratahi water race	1,116,000	na	na	\$3,776.30	0.3%	\$ 11.47



Residential		multiplier	GST inclusive
General-residential	Capital value	238,000 x 0.0022266	= 529.94
Uniform Annual General Charge			1,000.49
Regulatory and planning services	Capital value	238,000 x 0.0001054	= 25.10
Urban sewerage			774.49
Stormwater	Land value	102,000 x 0.0008668	= 88.42
Refuse collection and kerbside recycling			112.48
Urban water-connection			650.39
Metered water	Cubic metres over 225	- x \$1.70	= -
Total			3,181.29

Residential		multiplier	GST inclusive
General-residential	Capital value	388,000 x 0.0022266	= 863.93
Uniform Annual General Charge			1,000.49
Regulatory and planning services	Capital value	388,000 x 0.0001054	= 40.91
Urban sewerage			774.49
Stormwater	Land value	150,000 x 0.0008668	= 130.02
Refuse collection and kerbside recycling			112.48
Urban water-connection			650.39
Metered water	Cubic metres over 225	15 x \$1.70	= 25.50
Total			3,598.20

Residential		multiplier	GST inclusive
General-residential	Capital value	478,000 x 0.0022266	= 1,064.33
Uniform Annual General Charge			1,000.49
Regulatory and planning services	Capital value	478,000 x 0.0001054	= 50.40
Urban sewerage			774.49
Stormwater	Land value	163,000 x 0.0008668	= 141.29
Refuse collection and kerbside recycling			112.48
Urban water-connection			650.39
Metered water	Cubic metres over 225	50 x \$1.70	= 85.00
Total			3,878.86

Commercial		multiplier	GST inclusive
General-commercial	Capital value	471,000 x 0.0044532	= 2,097.48
Uniform Annual General Charge			1,000.49
Regulatory and planning services	Capital value	471,000 x 0.0001054	= 49.67
Urban sewerage	No. pans	2 x \$774.49	= 1,548.98
Stormwater	Land value	261,000 x 0.0008668	= 226.24
Refuse collection and kerbside recycling			112.48
Urban water-connection			650.39
Metered water	Cubic metres over 225	100 x \$1.70	= 170.00
Total			5,855.71

Commercial - rural		multiplier	GST inclusive
General-commercial	Capital value	179,000 x 0.0044532	= 797.13
Uniform Annual General Charge			1,000.49
Regulatory and planning services	Capital value	179,000 x 0.0001054	= 18.87
Urban sewerage	No. pans	2 x \$774.49	= 1,548.98
Stormwater	Land value	N/A rural	= -
Refuse collection and kerbside recycling			N/A rural
Urban water-connection			650.39
Metered water	Cubic metres over 225	- x \$1.70	= -
Total			4,015.86

Rural 1		multiplier	GST inclusive
General-rural	Capital value	4,018,000 x 0.0017813	= 7,157.26
Uniform Annual General Charge			1,000.49
Regulatory and planning services	Capital value	4,018,000 x 0.0001054	= 423.68
Total			8,581.43

Rural 2		multiplier	GST inclusive
General-rural	Capital value	1,674,000 x 0.0017813	= 2,981.89
Uniform Annual General Charge			1,000.49
Regulatory and planning services	Capital value	1,674,000 x 0.0001054	= 176.52
Total			4,158.90

Rural - Taratahi		multiplier	GST inclusive
General-rural	Capital value	1,116,000 x 0.0017813	= 1,987.93
Uniform Annual General Charge			1,000.49
Regulatory and planning services	Capital value	1,116,000 x 0.0001054	= 117.68

Single water race		multiplier	GST inclusive
Class A	Hectares	15.0000 x \$27.69011	= 415.35
Class B	Hectares	2.0000 x \$6.34081	= 12.68
Class C	Hectares	- x \$169.11822	= -
Total			3,776.30

Rural - Carrington		multiplier	GST inclusive
General-rural	Capital value	700,000 x 0.0017813	= 1,246.91
Uniform Annual General Charge			1,000.49
Regulatory and planning services	Capital value	700,000 x 0.0001054	= 73.81

Single water race		multiplier	GST inclusive
Class A	Hectares	7.0000 x \$27.69011	= 193.83
Class B	Hectares	1.0000 x \$6.34081	= 6.34
Class C	Hectares	- x \$169.11822	= -
Total			2,763.55



## Financial prudence disclosure statement

### What is the purpose of this statement?

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

The council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the **regulations**). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark		Planned	Met
<i>Rates affordability benchmark</i>			
• income	percentage increase limits are applied cumulatively to the 2018/19 Annual Plan rates income and adjusted for the change in the number of forecast rating units	\$13,519,445	No
• increases	percentage change in average rates <sup>44</sup> must not exceed the increase in the BERL local government cost index plus 2 percent	4.1%	No
Debt affordability benchmark	total debt as a percentage of total assets must not exceed 15 percent	6.8%	Yes
	gross interest paid on term debt must not exceed 12 percent of gross operating revenue	4.1%	Yes
	gross interest expense must not exceed 50 percent of net cash inflow from operating activities	13.2%	Yes
Balanced budget benchmark	100%	102.5%	Yes
Essential services benchmark	100%	180%	No
Debt servicing benchmark	15%	4.2%	Yes

<sup>44</sup> The average rates is the total rates income divided by the total number of forecast rateable properties.

### Notes

#### 1 Rates affordability benchmark

- (1) For this benchmark,—
  - (a) the council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the council's long-term plan; and
  - (b) the council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the council's long-term plan.
- (2) The council meets the rates affordability benchmark if—
  - (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
  - (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

#### 2 Debt affordability benchmark

- (1) For this benchmark, the council's planned borrowing is compared with quantified limits on borrowing contained in the financial strategy included in the council's long-term plan.
- (2) The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

#### 3 Balanced budget benchmark

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

#### 4 Essential services benchmark

- (1) For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.



- (2) The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

## 5 *Debt servicing benchmark*

- (1) For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
- (2) Because Statistics New Zealand projects that the council's population will grow faster than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 15% of its planned revenue.





## Accounting policies

### Reporting entity

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

The Council is a separate legal entity and does not have any subsidiaries. The Council provides local infrastructure, local public services, and performs regulatory functions to the community. The Council does not operate to make a financial return.

The Council has designated itself as a public benefit entity (PBE) for the purposes of complying with generally accepted accounting practice.

The financial forecasts of the Council comply with PBE standards.

The financial forecasts of the Council are for the ten financial years from 1 July 2018 to 30 June 2028. The financial forecasts were authorised for issue by Council on 27 June 2018. The Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

### Basis of preparation

The prospective financial statements of the Carterton District Council have been prepared in accordance with the requirements of the Local Government Act 2002, section 93 and Part 1 of Schedule 10, and the information may not be appropriate for other purposes.

These prospective financial statements have been prepared in accordance with PBE standards for a Tier 2 entity as the Council does not have public accountability and is not large.

### Statement of prospective financial information

The financial information contained in this document is a forecast for the purposes of PBE Financial Reporting Standard (FRS) 42. 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. It will however update the prospective financial statements relating to the financial year being considered within each subsequent Annual Plan to this Annual Plan.

The Annual Plan is in full compliance with PBE 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.

The accounting policies set out below have been applied consistently to all periods presented in these prospective financial statements.

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructure assets, forestry assets and certain 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 judgements about carrying values of assets and liabilities that are not readily apparent from other sources.

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

### Changes in accounting policies

There have been no changes in accounting policies in the financial forecasts for this Annual Plan from those used in the 2018-28 10YP.

### Significant accounting policies

#### Revenue

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

Revenue may be derived from either exchange or non-exchange transactions.



### *Revenue from exchange and non-exchange transactions*

Revenue from exchange transactions arises where the Council provides goods or services to another entity and directly receives approximately equal value (primarily in the form of cash in exchange).

Revenue from non-exchange transactions arises from transactions that are not exchange transactions. Revenue from non-exchange transaction arises when the Council receives value from another party without giving approximately equal value directly in exchange for the value received.

Approximately equal value is considered to reflect a fair or market value, which is normally commensurate with an arm's length commercial transaction between a willing buyer and willing seller. Many of the services that the Council provides for a fee are charged at below market value as they are subsidised by rates. Other services operate on a cost recovery or breakeven basis and are not considered to reflect a market return. Most of the Council's revenue is therefore categorised as non-exchange.

Specific accounting policies for major categories of revenue are outlined below. The Council undertakes various activities as part of its normal operations, some of which generate revenue, but generally at below market rates. The following categories (except where noted) are classified as transfers, which are non-exchange transactions other than taxes.

### *Rates revenue*

General rates, targeted rates (excluding water rates by meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due.

The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.

Rates are a tax as they are payable under the Local Government Ratings Act 2002 and are therefore defined as non-exchange.

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

Revenue from water rates by meter is recognised on an accrual basis and are taxes that use a specific charging mechanism to collect the rate and are non-exchange revenue. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

### *Other revenue*

#### Government Grants

Government grants are received from the New Zealand Transport Agency, which subsidises part of the costs of maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Various grants are also received from relevant Crown entities for a range of purposes, such as employment subsidies, maintenance of lawn cemeteries for service personnel, assistance with community activities, and grant money for distribution to the community. The grants are recognised as revenue when they become receivable.

Other grants and bequests – with or without conditions – are recognised as revenue when they become receivable.

#### Provision of services

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.

#### Vested assets

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 Council are recognised as revenue when control over the asset is obtained. The fair value of vested assets is usually determined by reference to the cost of constructing the asset. Vested asset revenue is recognised as non-exchange revenue when the maintenance period (where the developer is responsible for addressing maintenance items) ends and the asset is at the required standard to be taken over by Council.

#### Sale of goods

The sale of goods is classified as exchange revenue. Sale of goods is recognised when products are sold to the customer and all risks and rewards of ownership have transferred to the customer.



#### Agency arrangements

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 and dividends

Interest income is exchange revenue and is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established and are classified as exchange revenue. Dividends are recorded net of imputation credits.

#### Fines and penalties

Revenue from fines and penalties (e.g. traffic and parking infringements, library overdue book fines, rates penalties) is recognised when infringement notices are issued or when the fines/penalties are otherwise imposed.

#### Other gains and losses

Gains include additional earnings on the disposal of property, plant and equipment and movements in the fair value of financial assets and liabilities.

#### Development and financial contributions

Development contributions and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contributions were charged. Otherwise development contributions and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Development contributions are classified as part of “development and financial contributions”.

### 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 approved by the Council..

Discretionary grants are those grants where the 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 Council’s decision.

### Income tax

Income tax expense includes current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

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

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Council 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 surplus nor taxable surplus.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expenses or directly 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, finance leases are recognised as assets and liabilities in the prospective 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 finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the 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 on 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 prospective statement of financial position.

## Debtors and other receivables

Short-term debtors and other receivables are recorded at their face value, less any provision for impairment.

Impairment of a receivable is established when there is objective evidence that the Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership or liquidation, and default in payments are considered indicators that the debt 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. 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 surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account for receivables. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due).

## Derivative financial instruments and hedge accounting

The Council does not engage in the use of derivative financial instruments and hedging activities.

### Other financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

Purchases and sales of financial assets are recognised on trade-date, the date on which the 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 Council has transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the following categories for the purpose of measurement:

- Fair value through surplus or deficit
- Loans and receivables
- Held to maturity investments
- Fair value through other comprehensive revenue and expenses

The classification of a financial asset depends on the purpose for which the instrument was acquired.



### *Loans and receivables*

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

After initial recognition, they are measured at amortised cost, using the effective interest method less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Loans to community organisations made 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 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 the expected future cash flows of the loan is recognised in the surplus or deficit as a grant.

Council's loans and receivables comprise debtors and other receivables, community and related party loans. Loans and receivables are classified as "debtors and other receivables" in the prospective statement of financial position.

### **Impairment of financial assets**

Financial assets are assessed for objective evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

### *Loans and other receivables*

Impairment is established when there is objective evidence that the Council will not be able to collect amounts due according to the original terms of the debt. Significant financial difficulties of the debtor, probability that the debtor 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 surplus or deficit. When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in

term deposits, local authority stock, government stock, and community loans, are recognised directly against the instruments carrying amount.

### **Property, plant, and equipment**

Property, plant and equipment consists of:

*Operational assets*—land, buildings, fixtures and fittings, office equipment, library collections, motor vehicles, plant and equipment, landfill post closure and water races.

*Infrastructure assets*—fixed utility systems owned by the 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*—assets owned by the Council that 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 and buildings (operational and restricted), library books, and infrastructure 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.

The carrying values of revalued assets are assessed 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.

Revaluations of property, plant, and equipment are accounted for on a class of asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expenses and are accumulated to an asset revaluation reserve in equity for that class of asset.

Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expenses but is recognised in the surplus or



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

### *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 Council and the cost of the item can be measured reliably.

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

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.

### *Subsequent costs*

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

### *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 reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

### *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 lives and associated depreciation rates of major classes of assets have been estimated as follows:

Buildings	3 to 100 years	1.00–35.00%
Plant and equipment	10 to 50 years	2.00–10.00%

Motor vehicles	10 years	10.00%
Fixtures and fittings	10 to 50 years	2.00–10.00%
Office equipment	5 to 10 years	10.00–20.00%
Library collections	5 to 6 years	18.90%
Roads, bridges & footpaths*	8 to 65 years	1.60–12.00%
Water systems*	4 to 80 years	1.60–23.00%
Stormwater systems*	20 to 100 years	1.00–5.00%
Sewerage systems*	10 to 80 years	1.5–10.0%
Heritage assets	20 to 50 years	2.00–5.00%

In relation to infrastructure 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.

### **Intangible assets**

#### *Software acquisition*

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use 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 in the surplus or deficit 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.





### *Resource consents*

Costs incurred in obtaining resource consents are capitalised and classified as intangible assets. Costs are amortised on a straight-line basis over the term granted by the resource consent, which ranges from 3–10 years, and are stated at cost less accumulated amortisation and impairment losses.

### *Carbon credits*

Purchased carbon credits are recognised at cost on acquisition. Free carbon credits received from the Crown are recognised at fair value on receipt. They are not amortised but are instead tested for impairment annually. They are derecognised when they are used to satisfy carbon emission obligations.

### *Amortisation*

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when 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 surplus or deficit.

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

Computer software	5 years	20.00%
Resource consents	3–35 years	2.00–33.33%

### **Impairment of property, plant and equipment and intangible assets**

Intangible 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's 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 and cash-generating units 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 surplus or deficit.

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

### **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 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 forestry assets at fair value less estimated costs to sell and from a change in fair value less estimated costs to sell are recognised in the surplus or deficit.

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

### **Creditors and other payables**

Short-term creditors and other payables are recorded at their face value.

### **Borrowings**

Borrowings are initially recognised at their fair value net of transactions costs incurred. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.



Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date or if the borrowings are expected to be settled within 12 months of balance date.

## **Employee entitlements**

### *Short-term employee entitlements*

Employee benefits expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

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

A liability for sick leave is recognised to the extent that compensated 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 it will be used by staff to cover those future absences.

A liability and an expense are recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation.

### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, 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 4.63% and an inflation factor of 3.00% 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 factor is based on the expected long-term increase in remuneration for employees.

### *Presentation of employee entitlements*

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

## **Superannuation schemes**

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

## **Financial guarantee contracts**

A financial guarantee contract is a contract that requires the Council to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value, even if a payment under the guarantee is not considered probable. If a financial guarantee contract was issued in a standalone arm's-length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, a liability is recognised based on the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the initial recognition amount less any amortisation. However, if it is probable that expenditure will be required to settle a guarantee, then the provision for the guarantee is measured at the present value for the future expenditure.

## **Equity**

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components.

- Public equity – accumulated funds
- Restricted reserves



- Other reserves – trust funds
- Asset revaluation reserves
- Fair value through other comprehensive revenue and expense reserves

### *Restricted 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 Council.

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

Council's objectives, policies, and processes for managing capital are described in note 21 of the 2018 Annual Report.

### *Asset revaluation reserves*

This reserve relates to the revaluation of property, plant, and equipment to fair value.

### *Fair value through other comprehensive revenue and expense reserves*

This reserve comprises the cumulative net change in the fair value of fair value through other comprehensive revenue and expenses instruments.

### **Goods and services tax (GST)**

All items in the financial forecasts are stated exclusive of GST, except for debtors and other receivables and creditors and other payables, which are stated on a GST inclusive basis. GST not recoverable as input tax is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### **Cost allocation**

The cost of service for each significant activity of Council has been derived 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.

### **Prospective 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 prospective 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.



### **Critical accounting estimates and assumptions**

In preparing these prospective financial statements, the Council has made estimates and assumptions concerning the future. These are disclosed in the significant forecasting assumptions section on page 28.

### **Critical judgments in applying Council's accounting policies**

There are no notable critical judgements exercised by management in applying the Council's accounting policies for the ten financial years ending 30 June 2019 to 30 June 2028.

### **Prospective total surplus/(deficit)**

Council is projecting a surplus for the ten financial years ending 30 June 2019 to 30 June 2028.

# APPENDIX A

## SCHEDULE OF FEES AND CHARGES 2019/20





## Schedule of fees and charges 2019/20

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

The following schedule of fees and charges are for the 2019/20 year.

2018/19 fees including GST		2019/20 fees including GST
	<b>Health licences</b>	
\$78.00 fixed fee plus \$78.00 per hour for every additional hour	Application for registration, renewal, or amendment of food control plan based upon a template or model issued by MPI; or a business subject to a national programme. (Fixed fee includes up to one hour to process application.)	\$78.00 fixed fee plus \$78.00 per hour for every additional hour
\$351.00	Annual registration (Food Hygiene Regulations 1974) Class 1 food premises, equivalent	\$351.00
\$273.00	Annual registration (Food Hygiene Regulations 1974) Class 2 food premises, equivalent	\$273.00
\$273.00 fixed fee plus \$78.00 for every additional hour of verification activity	Verification food premises including booking of appointments, checking prior history, travel time, actual on-site time, completing reports and recording system entries. Also covers any follow-up verification site visits to check remedial actions. (Fixed fee includes up to 3.5 hours of verification activity, additional verification activity will be dependent on scope of operations.)	\$273.00 fixed fee plus \$78.00 for every additional hour of verification activity
\$351.00 fixed fee plus \$78.00 for every additional hour of verification activity	Verification of VIP Food Control Plans including booking of appointments, checking prior history, travel time, actual on-site time, completing reports and recording system entries. Also covers any follow up verification site visits to check remedial actions. (Fixed fee includes up to 3.5 hours of verification activity, additional verification activity will be dependent on scope of operations.)	\$351.00 fixed fee plus \$78.00 for every additional hour of verification activity
Food businesses transitioning from the Food Hygiene Regulations 1974 to the Food Act 2014 will be able to transfer fees on a pro rata basis to the Food Act registration.		
\$110.00	Minor food retailers (limited sale)	\$110.00

2018/19 fees including GST		2019/20 fees including GST
\$200.00	Motels	\$200.00
\$252.00	Itinerant trader—annual registration including inspection	\$252.00
\$110.00	Hawkers licence	\$110.00
\$120.00	Transfer of registration	\$120.00
\$139.50	Hairdressers	\$139.50
\$110.00	Inspection on request	\$110.00
\$75.00	Re-inspection for failure to comply with requisition or Food Control Plan record	\$75.00
\$20.00 per week	Street stall licence	\$20.00 per week
\$139.50	Offensive trade, sale yards	\$139.50
	Noise control—recover all reasonable costs associated with second and subsequent noise complaints investigated from the same property	
	Noise/health-related complaints under the RMA <sup>1</sup> and Health Act 1956—recover all reasonable costs associated with investigating/resolving the matter	
\$100.00	Gambling venue applications	\$100.00
\$50.00	Beekeepers	\$50.00
\$175.00	Funeral directors	\$175.00
\$11.50 for 1 device plus \$2.30 each additional device	Amusement devices in accordance with Amusement Regulations 1978	\$11.50 for 1 device plus \$2.30 each additional device
\$180.00	Camping ground (annual charge)	\$180.00
	<b>Compliance and monitoring (Food Act 2014)</b>	
\$120.00 per hour	Complaint-driven investigation resulting in issue of improvement notice by Environmental Health Officer	\$120.00 per hour
\$120.00 per hour	Application for review of issue of improvement notice	\$120.00 per hour
\$120.00 per hour	Monitoring of food safety and suitability	\$120.00 per hour
	<b>Resource Consent Fees (deposit only)</b>	
\$600.00	Controlled activity (other than minor land use)	\$600.00

<sup>1</sup> Resource Management Act 1991  
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2018/19 fees including GST		2019/20 fees including GST
\$600.00	Restricted Discretionary – non-notified	\$600.00
\$1,000.00	Restricted Discretionary – limited notification	\$1,000.00
\$1,000.00	Discretionary activity	\$1,000.00
\$150.00	Permitted boundary activity	\$150.00
\$1500.00	Non-complying	\$1500.00
Free	Heritage items	Free
	<b>Additional Charges</b>	
\$700.00	Public notification	\$700.00
\$350.00	Limited notification (excluding restricted discretionary)	\$350.00
\$500.00	Pre-hearing	\$500.00
\$350.00	Post decision –requested changes	\$350.00
\$150.00	Post decision –minor changes	\$150.00
\$90.00 per hour	Additional processing time above 5 hours	\$90.00 per hour
\$350.00	Certificate of Compliance and any other certificates eg Section 226 RMA	\$350.00
\$200.00	Section 223 RMA certificates	\$200.00
\$300.00	Section 224 RMA certificates	\$300.00
\$1,000.00	Monitoring compliance with resource consents—cost, with maximum of	\$1,000.00
\$5,100.00	District Plan changes—deposit only (applicants are required to meet the full cost of processing applications)	\$5,100.00
\$85.00	Copy of District Plan	\$85.00
\$250.00	Land Information Memorandum	\$250.00
\$350.00	Land Information Memorandum—urgent service	\$450.00
actual cost	Other external reports, eg engineers, commissioners, solicitors, special advisors (indicative charges between \$150–300 per hour)	actual cost
\$5,750.00	Infrastructure Contribution	\$5,750.00
\$7,475.00	Infrastructure Contribution—Waingawa Industrial Zone	\$7,475.00
2% of land value + GST	Roading Contribution—Residential, Commercial, and Industrial Zones	2% of land value + GST
3% 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
2% of land value + GST	Reserve Contribution—Rural Zone	2% of land value + GST
\$105.00 per hour	Rural effluent field assessment Labour in excess of 2 hours charged at \$26.25 per 15 minutes or part thereof	\$105.00 per hour
\$10.00	Monthly building consent lists	\$10.00

2018/19 fees including GST		2019/20 fees including GST
\$90.00 per hour	Officer consultation (first half hour free)	\$90.00 per hour
	<b>Service fees</b>	
Actual Cost	Water connection	Actual Cost
Actual Cost	Sewer connection	Actual Cost
\$51.00	Administration fee	\$51.00
Actual Cost	Combined sewer and water connection	Actual Cost
Actual Cost	Standard vehicle crossing	Actual Cost
\$57.50	Applications for water race draw off	\$57.50
\$57.50 plus expenses	Applications for piping or relocating water race	\$57.50 plus expenses
actual cost	Clearing sewers (property owner boundary to main)	actual cost
actual cost	Damage to Road Reserve	actual cost
	<b>Transfer station entry fees</b>	
	<b>General refuse</b>	
\$17.00	Car boot	\$17.00
\$36.00	Small trailer or ute up to 1.8m x 1.2m x 0.4 high (sorted)	\$36.00
\$62.00	Other trailer up to 500 kg	\$62.00
\$200.00 per tonne	Any load after this weight (minimum \$36.00)	\$200.00 per tonne
	<b>Green waste</b>	
\$5.00	Car boot	\$5.00
\$10.00	Small trailer or ute	\$10.00
\$20.00	Large trailer/medium truck less than 2 tonne	\$20.00
\$42.00	Large truck up to 6 tonne	\$42.00
	Any larger loads as charged by Council	
	<b>Tyres</b>	
\$510.00	Tyres (per tonne)	\$510.00
\$3.50 each	Car and 4WD tyres—up to 4 tyres on rims	\$3.50 each
\$5.50 each	Truck tyres—up to 4 tyres	\$5.50 each
\$510.00 per tonne	Tractor or earthmover tyres, more than 4 tyres/load (any type) or mixed load containing tyres	\$510.00 per tonne
	<b>Dog registration fees (before 1 August)</b>	
	From 1 August—50% of the fee will be added as penalty. For certified seeing-eye or hearing dogs, a fee of 50% of those stated below.	
\$85.00	Urban—entire dogs	\$95.00



2018/19 fees including GST		2019/20 fees including GST
\$60.00	Urban—spayed/neutered dogs	\$70.00
\$60.00 per dog	Rural—non-neutered and neutered dogs—first two dogs	\$70.00 per dog
\$32.00 per dog	Rural—non-neutered and neutered dogs—all remaining dogs	\$36.00 per dog
\$127.50	Dog classified as dangerous	\$142.50
\$60.00	Urban—application for permit to keep more than two dogs	\$60.00
	<b>Impounding fees</b>	
\$60.00	Dogs, sheep, goats	\$60.00
\$120.00	Second time impounding (dogs)	\$120.00
\$180.00	Third and subsequent impounding (dogs)	\$180.00
\$75.00	Cattle, deer, horses and all other animals	\$75.00
actual cost	Droving charge—calculated on actual cost including labour and plant hire	actual cost
\$12.00 per day	Sustenance fee—all animals	\$12.00 per day
	<b>Outdoor swimming complex</b>	
Free	Entry fee adult/child—per person	Free
Free	School groups—per child per season (schools are responsible for lifeguard arrangements and associated costs)	Free
	<b>Cemetery</b>	
\$25.00	Headstone permit	\$25.00
	Plots	
\$1,100.00	• lawn	\$1,100.00
\$160.00	• child under 1 year old	\$160.00
\$320.00	• child over 1 year old and below 10 years old	\$320.00
\$215.00	• cremation	\$215.00
\$300.00	Extra depth charge	\$300.00
	Interment	
\$750.00	• lawn	\$750.00
\$170.00	• cremation	\$170.00
\$130.00	• child under 1 year old	\$130.00
\$320.00	• child over 1 year old and below 10 years old	\$320.00
\$615.00	• servicemen	\$615.00
\$900.00	Out-of-town burial fee	\$900.00
\$1,200.00	Saturday burials	\$1,200.00

2018/19 fees including GST		2019/20 fees including GST
\$1,450.00	Saturday burials—out of town	\$1,450.00
Actual Cost	Disinterment	Actual Cost
	No burials on Public Holidays	
	<b>Private burial service</b>	
\$60.00	Chapel	\$60.00
	<b>Park fees</b>	
\$572.00	Association Football—per ground	\$572.00
\$100.00	Cricket Association	\$100.00
\$572.00	Athletic Club	\$572.00
	<i>Additional charges may be levied for additional services, including pitch preparation and repairs</i>	
	<b>Community Notice Board</b>	
Free	Use of the Community Notice Board—community groups	Free
\$10.00 per day	Use of the Community Notice Board—commercial and private	\$10.00 per day
	<b>Library</b>	
	Rentals (per issue)	
\$0.50	• fiction books (including re-issues)	free
free	• magazines	free
\$2.00	• DVDs	free
	Fines	
\$0.50	• adult book—first week	-
\$1.00	• per week thereafter	-
\$0.20	• children's books—first week	-
\$0.70	• per week thereafter	-
\$0.50	Reserves	-
	Inter-loans	
\$10.00	• per book, article, or subject request	-
Actual cost	• charges from other libraries	Actual cost
\$2.00	Replacement cards	\$2.00
Replacement cost	Lost library book	Replacement cost
	<b>Administration</b>	
	Photocopying—per page	
\$0.40	• A3 black and white	\$0.40
\$0.20	• A4 black and white	\$0.20



2018/19 fees including GST		2019/20 fees including GST
	• double-sided black and white—add 10 cents per page	
\$0.10	• school homework	\$0.10
	20 or more copies—Librarian's discretion	
\$0.80	A3 colour	\$0.80
\$0.40	A4 colour	\$0.40
	double-sided colour—add 20 cents per page	
	Laminating per page	
\$3.00	• A3	\$3.00
\$2.00	• A4	\$2.00
\$2.70	Rubbish bags	\$2.80
\$11.50	Replacement/additional recycling bins	\$11.50
\$15.00	Rating information schedule	\$15.00



## Building consent and PIM fees (all fees include GST)

PIM only fee 2018/19	When included with other work (excl. BRANZ and DHB levies) 2018/19	Total stand alone fee (excl. BRANZ and DHB levies) 2018/19	Classification	PIM only fee 2019/20	When included with other work (excl. BRANZ and DHB levies) 2019/20	Total stand alone fee (excl. BRANZ and DHB levies) 2019/20
			<b>Minor work</b>			
\$45.50	\$117.00	\$305.00	Solid fuel heater	\$45.50	\$117.00	\$305.00
\$45.50	\$117.00	\$395.00	Minor plumbing and drainage work, eg fittings, drain alteration	\$45.50	\$117.00	\$395.00
\$45.50		\$231.00	Minor building work	\$45.50		\$305.00
\$45.50		\$973.00	Drainage work, eg new minor subdivision services, and common drains	\$45.50		\$973.00
\$45.50	\$334.00	\$451.00	Drainage work, eg new effluent disposal system	\$45.50	\$334.00	\$470.00
\$45.50	\$226.00	\$451.00	Wet area shower (tile floor)	\$45.50	\$226.00	\$451.00
\$45.50		\$160.00	Private marquee >100 m <sup>2</sup> —professional assembly only (no inspection)	\$45.50		\$160.00
\$45.50		\$160.00	Public marquee >100 m <sup>2</sup> and <50 people—professional assembly (no inspection)	\$45.50		\$160.00
\$45.50		\$305.00	Public marquee >100 m <sup>2</sup> and >50 people (with inspection)	\$45.50		\$305.00
\$45.50		\$305.00	Private marquee >100 m <sup>2</sup> (with inspection)	\$45.50		\$305.00
			<b>Sheds / garages / conservatories etc</b>			
N/A		\$115.00	Spa/swimming pool 1200mm above ground and pool fencing	N/A		\$125.00
\$45.50		\$395.00	In-ground swimming pools (includes fence)	\$45.50		\$595.00
\$45.50		\$585.00	Garden sheds/retaining walls/carports/conservatories/other minor works	\$45.50		\$585.00
\$90.50		\$675.00	Minor farm buildings (haysheds covered yards 1–6 bays, etc)	\$90.50		\$675.00
\$90.50		\$964.00	Larger farm buildings (covered yards, wool sheds)	\$90.50		\$964.00
\$90.50		\$675.00	Proprietary garages standard	\$90.50		\$675.00
\$90.50		\$819.00	Proprietary garages with fire wall	\$90.50		\$819.00
\$90.50		\$819.00	Proprietary garages including sleepout no plumbing or drainage	\$90.50		\$819.00
\$90.50		\$1070.00	Proprietary garages including sleepout with plumbing or drainage	\$90.50		\$1370.00
\$90.50	\$212.00	\$1,108.00	Garages custom design including plumbing and drainage	\$90.50	\$212.00	\$1,563.00
\$90.50		\$865.00	Garages, simple custom design, single level	\$90.50		\$865.00
\$45.50		\$585.00	Residential repile	\$45.50		\$585.00
\$45.50		\$233.00	Residential demolition	\$45.50		\$233.00



PIM only fee 2018/19	When included with other work (excl. BRANZ and DHB levies) 2018/19	Total stand alone fee (excl. BRANZ and DHB levies) 2018/19	Classification	PIM only fee 2019/20	When included with other work (excl. BRANZ and DHB levies) 2019/20	Total stand alone fee (excl. BRANZ and DHB levies) 2019/20
			<b>Residential dwellings—new</b> ( <i>note: double units charged at single unit rate + 50%</i> )			
\$361.00		\$3,700.00	Single storey	\$361.00		\$3,950.00
\$542.00		\$3,872.00	Multi-storey	\$542.00		\$4,260.00
\$90.50		\$2,787.00	Transportable dwelling (yard built)	\$90.50		\$2,787.00
\$451.50		\$1,614.00	Relocated residential dwelling ( <i>if applicable, add alteration fee</i> )	\$451.50		\$1,694.00
			<b>Residential dwellings—additions and alterations</b>			
\$45.50		\$1062.00	Alterations (minor) <i>up to 3 inspections plus processing time</i>	\$45.50		\$1062.00
\$90.50		\$2478.00	Alterations (major) <i>up to 6 inspections plus processing time</i>	\$90.50		\$2478.00
	\$212.00	\$1,108.00	Plumbing and drainage		\$212.00	\$1,108.00
			<b>Commercial / industrial</b>			
\$45.50		\$585.00	Commercial demolition	\$45.50		\$585.00
\$90.50		\$1,189.00	Single storey shop fitouts	\$90.50		\$1,189.00
\$90.50		\$1,478.00	Multi-storey shop fitouts	\$90.50		\$1,478.00
\$587.00		\$2,113 plus \$425 per unit	Single storey, multi-unit apartments/motels	\$587.00		\$2,113 plus \$425 per unit
\$813.00		\$2,467 plus \$708 per unit	Multi-storey, multi-unit apartments/motels	\$813.00		\$2,467 plus \$708 per unit
\$248.50		\$765.00	Minor commercial work eg signs/shop fronts/minor fitouts (no plumbing or drainage)	\$248.50		\$765.00
\$478.50		\$2,228.00	Commercial/industrial ≤\$50,000.00	\$478.50		\$2,228.00
\$659.00		\$3,094.00	Commercial/industrial \$50,000.01–\$100,000.00	\$659.00		\$3,094.00
\$839.50		\$3,961.00	Commercial/industrial \$100,000.01–\$150,000.00	\$839.50		\$3,961.00
\$1,020.00		\$4,827.00	Commercial/industrial \$150,000.01–\$250,000.00	\$1,020.00		\$4,827.00
\$1,200.50		\$5,694.00	Commercial/industrial \$250,000.01–\$350,000.00	\$1,200.50		\$5,694.00
\$1,381.50		\$6,561.00	Commercial/industrial \$350,000.01–\$500,000.00	\$1,381.50		\$6,561.00
\$1,381.50		\$7,138.00	Commercial/industrial \$500,000.01–\$1,000,000.00	\$1,381.50		\$7,138.00
\$1,381.50		\$6,999 plus \$423 per \$100,000	Commercial/industrial/agricultural >\$1,000,000.00	\$1,381.50		\$6,999 plus \$423 per \$100,000
			<b>Other charges</b>			
		\$50.00	Processing hardcopy certificate applications			\$50.00
		Free	Pool inspections—initial inspection			free
		\$86.00	Pool inspections—re-inspection			\$86.00
		\$1.00 per \$1,000	BRANZ levy for work \$20,000 or more			\$1.00 per \$1,000



PIM only fee 2018/19	When included with other work (excl. BRANZ and DHB levies) 2018/19	Total stand alone fee (excl. BRANZ and DHB levies) 2018/19	Classification	PIM only fee 2019/20	When included with other work (excl. BRANZ and DHB levies) 2019/20	Total stand alone fee (excl. BRANZ and DHB levies) 2019/20
		\$2.01 per \$1,000	MBIE levy for work \$20,000 or more			\$2.01 per \$1,000
		\$142.00	Unscheduled inspections			\$142.00
		cost plus 10 percent	Structural engineering or fire engineering assessment/peer review (the building consent fee does not include the cost of any structural or fire engineers assessments that may be required)			cost plus 10 percent
		\$195.00 plus \$195.00 per hour where applicable	Compliance schedule application (includes inspection and 12A and BWof administration)			\$195.00 plus \$195.00 per hour where applicable
		\$177.00 per hour	Inspection hourly rate			\$177.00 per hour
		\$225.00 per hour for inspections plus applicable building consent fees	Certificate of acceptance—building consent fee for the applicable building plus actual costs, payable on issue of certificate			\$225.00 per hour for inspections plus applicable building consent fees
		\$195.00	Reassessment fee (amended plans or specifications)			\$195.00
		\$25.00	Certificate of title			\$25.00
		\$500.00	Vehicle crossing bonds will be assessed for each application where required			\$500.00
		\$1,500.00	Street, crossing, footpath, and berm damage bond for buildings moved to/from site			\$1,500.00
		\$25.00 per file	Property search fee (includes download, scanning documents, email, or writing to disc)			\$25.00 per file





## Trade waste (all fees exclude GST) under Carterton District Council Trade Waste By-law 2008

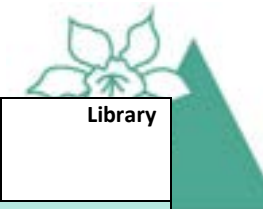
2018/19 charges	Category	Description	2019/20 charges
At cost	Connection fee	Payable on application for connection to discharge	At cost
At cost	Compliance monitoring	The cost of sampling and analysis of trade waste discharge	At cost
At cost	Disconnection fee	Payable following a request for disconnection from sewage system	At cost
Small business (1–5 staff) \$152 Medium business (6–15 staff) \$288 Large Business (16+ staff) \$560	Trade waste application fee	Payable on an application for a trade waste discharge	Small business (1–5 staff) \$152 Medium business (6–15 staff) \$288 Large Business (16+ staff) \$560
\$85 per hour	Re-inspection fee	Payable for each re-inspection visit by the Waste Water Authority where a notice served under the bylaw has not been complied with by the trade waste discharger	\$85 per hour
<b>Small</b> Permitted \$190 pa Conditional \$390 pa <b>Medium</b> Permitted \$650 pa Conditional \$1,050 pa <b>Large</b> Permitted \$1,400 pa Conditional \$2,000 pa	Annual trade waste charges	An annual management fee for a trade waste discharge to cover the Waste Water Authority's costs associated with for example: a. administration b. general compliance monitoring c. general inspection of trade waste premises d. use of the sewerage system  This charge may vary depending on the trade waste sector or category of the discharger.	<b>Small</b> Permitted \$190 pa Conditional \$390 pa <b>Medium</b> Permitted \$650 pa Conditional \$1,050 pa <b>Large</b> Permitted \$1,400 pa Conditional \$2,000 pa
Discretion of Council As calculated by Council	Rebates for trade premises within the District	Reduction in fees provided for in Section 150(2) of the Local Government Act. Section 150(4) 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
As per charges outlined below	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
\$0.60/ m <sup>3</sup>	B1 Volume	Payment based on the volume discharged	\$0.60/ m <sup>3</sup>
\$0.60/kg	B3 Suspended Solids	Payment based on the mass of suspended solids \$/kg	\$0.60/kg
\$0.92/kg	B4 Organic Loading	Biochemical oxygen demand or chemical oxygen demand \$/kg	\$0.92/kg
\$10.00/kg	B5 Nitrogen	Payment based on the defined form(s) of nitrogen \$/kg.	\$10.00/kg
\$15.00/ kg	B6 Phosphorus	Payment based on the defined form(s) of phosphorus \$/kg.	\$15.00/ kg
\$67.00 per cubic metre	C1 Tankered Waste	Set as a fee(s) per tanker load, or as a fee(s) per cubic metre, dependent on trade waste category	\$67.00 per cubic metre



## Events Centre charges and fees 2019/20 (all fees include GST)

The Centre user is responsible for returning the rooms hired in a clean and tidy state. Additional charges may be levied for additional services, including access, security, cleaning, and repairs.

Charges per day unless otherwise stated	Hurunui o Rangi Mtg Room	Maungaraki Mtg Room	Taratahi Auditorium	Te Mahau Foyer	Civic Plaza	Ron Wakelin Plunket Rooms	Diva Rooms	Rangatahi Hub	Library	
Commercial 8.30am–5.00pm	per day	\$240.00	\$240.00	\$500.00	\$160.00	\$160.00	\$160.00	\$160.00	\$240.00	\$160.00
	per hour	\$30.00	\$30.00	\$60.00	\$20.00	\$20.00	\$20.00	\$20.00	\$30.00	\$20.00
Community 8.30am–5.00pm	per day	\$120.00	\$120.00	\$250.00	\$80.00	\$80.00	\$80.00	\$80.00	\$120.00	\$80.00
	per hour	\$15.00	\$15.00	\$30.00	\$10.00	\$10.00	\$10.00	\$10.00	\$15.00	\$10.00
Commercial 5.00pm–midnight*	per day	\$240.00	\$240.00	\$500.00	\$160.00	\$160.00	\$160.00	\$160.00	\$240.00	\$160.00
	per hour	\$30.00	\$30.00	\$60.00	\$20.00	\$20.00	\$20.00	\$20.00	\$30.00	\$20.00
Community 5.00pm–midnight*	per day	\$120.00	\$120.00	\$250.00	\$80.00	\$80.00	\$80.00	\$80.00	\$120.00	\$80.00
	per hour	\$15.00	\$15.00	\$30.00	\$10.00	\$10.00	\$10.00	\$10.00	\$15.00	\$10.00
*Based on shared kitchen. If kitchen required to be used exclusively additional fee applies.										
Social event bond (commercial/community)		\$120.00	\$120.00	\$250.00	\$130.00				\$120.00	
After hours functions—per staff member	\$20.00/hour									
Pack in or assistance to set up—per staff member	\$20.00/hour									
Commercial Rates—Equipment										
Exclusive use of kitchen	\$100.00									
Pack in/ rehearsal			\$100.00							
Tea and coffee facilities	\$2.50/person									
Use of AV	Pricing confirmed upon application									
Wifi	\$10.00	\$10.00	\$10.00	\$10.00		\$10.00	\$10.00	\$10.00		
Lighting	Pricing confirmed upon application									
Sound system	Pricing confirmed upon application									
Staging set up—per hour			\$30.00							
Seating block—to erect and dismantle			\$1,500.00							
Electronic white board	No charge									
Flip chart	\$10.00									
Piano	No charge									
Easy lift scaffold			\$20.00							
Round tables (seats 10 people)—per table			\$20.00							
Round table cloths—each			\$10.00							
Social functions cleaning fee			\$250.00							



Charges per day unless otherwise stated	Hurunui o Rangi Mtg Room	Maungaraki Mtg Room	Taratahi Auditorium	Te Mahau Foyer	Civic Plaza	Ron Wakelin Plunket Rooms	Diva Rooms	Rangatahi Hub	Library
Community Rates—Equipment									
Pack in/rehearsal			\$50.00						
Exclusive use of kitchen	\$50.00								
Use of AV	Pricing confirmed upon application								
Wifi	\$10.00	\$10.00	\$10.00	\$10.00		\$10.00	\$10.00	\$10.00	
Lighting	Pricing confirmed upon application								
Sound system	Pricing confirmed upon application								
Staging set up—per hour			\$30.00						
Seating block—to erect and dismantle			\$1,100.00						
Electronic white board	No charge								
Flip chart	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00		\$10.00	\$10.00	\$10.00
Piano	No charge								
Easy lift scaffold	\$10.00								
*Chairs, trestle tables, and use of shared kitchen, and kitchen contents included in room hire fees.									

## Rating Summary 2019/20

The following rates and charges should be read in conjunction with the funding impact statement above.

	GST inclusive	Rates required \$ incl GST
<b>General rates—capital value</b>		
Residential	0.22266 cents in the \$	\$ 1,940,320
Commercial	0.44532 cents in the \$	\$ 433,152
Rural	0.17813 cents in the \$	\$ 3,162,238
<b>Uniform Annual General Charge</b>	\$ 1,000.49	\$ 4,300,095
<b>Regulatory and planning services—capital value</b>	0.01054 cents in the \$	\$ 290,115
<b>Urban sewerage</b>		
Connected	\$ 774.49	\$ 2,099,638
Able to be connected (half charge)	\$ 387.24	\$ 47,244
Pan charge	\$ 774.49	\$ 105,330
<b>Waingawa sewerage—capital value</b>		
Connected	\$ 278.46	\$ 2,785
Connected or able to be connected commercial and industrial properties in the Waingawa industrial zone	0.56976 cents in the \$	\$ 142,565
Connected or able to be connected residential properties in the Waingawa industrial zone	0.28488 cents in the \$	-

	GST inclusive	Rates required \$ incl GST
<b>Stormwater—land value</b>	0.08668 cents in the \$	\$ 265,572
<b>Refuse collection and kerbside recycling</b>	\$ 112.48	\$ 288,949
<b>Urban water</b>		
Connected	\$ 650.39	\$ 1,785,965
Able to be connected	\$ 325.19	\$ 38,698
Metered water in excess of 225 cubic metres	\$ 1.70 per cubic metre	\$ 70,449
<b>Rural water race</b>		
<b>Carrington/Taratahi water race</b>		
Rural water services rate	\$ 242.17	\$ 122,780
Class A	\$ 27.69011 per ha	\$ 213,821
Class B	\$ 6.34081 per ha	\$ 21,712
Class C	\$ 169.11822 per ha	\$ 67,478
<b>Waingawa water</b>		
Connected	\$403.34	\$ 18,957
Metered water	\$2.73 per cubic metre	\$ 135,027

# COUNCIL DIRECTORY









## Senior executives

### **Chief Executive**

Jane Davis

### **Corporate Services Manager**

Phoebe Chamberlain

### **Infrastructure Services and Planning and Regulatory Manager**

David Gittings

### **Community Services Manager**

Carrie Mckenzie

### **Human Resources and Democratic Services Manager**

Peter Rickman

## Directory

### **Carterton District Council**

Holloway Street  
PO Box 9  
Carterton

Phone 06 379 4030  
Fax 06 379 7832  
[www.cdc.govt.nz](http://www.cdc.govt.nz)  
[info@cdc.govt.nz](mailto:info@cdc.govt.nz)

### **Auditors**

John Whittal  
Audit New Zealand  
On behalf of the Auditor-General

### **Solicitors**

Mark Hinton  
WCM Legal

### **Bankers**

Johan Otto  
Bank of New Zealand



NOT AN ACCURATE REPRESENTATION OF  
CARTERTON FOLK

