

**Chapter Three**  
**Financials**

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## Summary funding impact statement

For the year ended 30 June	Actual	Annual Plan	LTP	Annual Plan
	\$'000	\$'000	Forecast	\$'000
	2013	2014	2015	2015
<b>General rates</b>				
General rate	16,714	15,695	15,372	16,705
Community Board rates	577	520	536	548
<b>Targeted rates</b>				
Roading rate	13,657	13,988	16,320	14,428
Environmental protection rate	1,278	1,279	1,362	1,279
District library rate	1,312	1,436	1,457	1,397
Service charges	17,585	19,162	20,685	20,285
<b>Capital contributions</b>				
Financial contributions	4,833	5,546	6,478	4,577
Subsidies	6,811	8,392	11,893	8,415
Vested assets	1,345	2,240	2,398	2,240
<b>Other income</b>				
Fees and charges	5,951	5,728	6,364	6,033
Penalty income	1,200	1,200	1,200	855
Other income	8,856	3,228	4,156	2,699
<b>Total operating revenue</b>	<b>80,119</b>	<b>78,412</b>	<b>88,221</b>	<b>79,747</b>
<b>Other funding sources</b>				
Loans	25,000	37,000	18,000	-
Cash reserves and surpluses	15,988	17,656	13,173	26,635
<b>Total other funding sources</b>	<b>40,988</b>	<b>54,656</b>	<b>31,173</b>	<b>26,635</b>
<b>Total sources of funds</b>	<b>121,107</b>	<b>133,068</b>	<b>119,394</b>	<b>106,382</b>
<b>Less operating expenditure</b>				
Operating costs	47,821	46,351	48,059	47,396
Interest	9,497	9,946	10,300	9,600
Depreciation	17,260	17,320	17,705	18,085
<b>Total operating expenditure</b>	<b>74,578</b>	<b>73,616</b>	<b>76,065</b>	<b>75,080</b>
<b>Other expenditure</b>				
Capital expenditure	15,126	20,952	25,329	21,302
Purchase of investments	25,400	-	-	-
Debt repayment	6,003	38,500	18,000	10,000
<b>Total other expenditure</b>	<b>46,529</b>	<b>59,452</b>	<b>43,329</b>	<b>31,302</b>
<b>Total expenditure</b>	<b>121,107</b>	<b>133,068</b>	<b>119,394</b>	<b>106,382</b>
<b>Operating surplus/(deficit)</b>	<b>5,541</b>	<b>4,796</b>	<b>12,156</b>	<b>4,666</b>

## Reconciliation of summary funding impact statement to prospective statement of comprehensive income

For the year ended 30 June	Actual \$'000 2013	LTP		
		Annual Plan \$'000 2014	Forecast \$'000 2015	Annual Plan \$'000 2015
<b>Operating funding per funding impact statement</b>	64,741	64,184	72,626	68,752
Add Subsidies and grants for capital expenditure	4,118	3,911	4,188	3,773
Swap revaluation movement	4,600	-	-	-
Financial contributions	4,833	5,546	6,478	4,577
Lump sum contributions	156	2,531	2,531	404
Revaluation adjustments	320	-	-	-
<b>Total</b>	<b>78,768</b>	<b>76,172</b>	<b>85,823</b>	<b>77,506</b>
Total revenue per statement of comprehensive income	80,119	78,412	88,221	79,746
Less loss on shares adjustment	5	-	-	-
Less vested assets	1,345	2,240	2,398	2,240
<b>Total</b>	<b>78,768</b>	<b>76,172</b>	<b>85,823</b>	<b>77,506</b>
<b>Variance</b>	-	-	-	-
Application of operating funding per funding impact statement	57,386	56,297	58,359	56,996
Total expenditure per statement of comprehensive income	74,578	73,616	76,065	75,080
Less depreciation and amortisation	17,194	17,320	17,705	18,085
<b>Total</b>	<b>57,386</b>	<b>56,297</b>	<b>58,359</b>	<b>56,996</b>
<b>Variance</b>	-	-	-	-
<b>Net variance</b>	-	-	-	-

## Funding impact statement - Rates

### General rates

#### General rate

General rates are set under section 13 of the Local Government (Rating) Act 2002 on a differential basis on the capital value of all rateable properties for the District. The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Differential factor	2014 Annual Plan Revenue (\$)	General rate in the dollar of capital value	2015 Annual Plan Revenue (\$)
General rate	Residential zoned areas	Zone	Capital value	4,124,227	0.0009728	4,273,138
	Rural zoned areas	Zone	Capital value	6,653,800	0.0009728	7,371,132
	Commercial/ industrial zoned area/post-harvest zoned areas	Zone	Capital value	498,233	0.0009728	551,213
	Forestry	Zone	Capital value	71,078	0.0009728	77,850
<b>Total general rates</b>				<b>11,347,338</b>		<b>12,273,333</b>

#### Uniform Annual General Charge (UAGC)

A uniform annual general charge set under section 15 (1) of the Local Government (Rating) Act for all rateable land within the district. Note: The Council does not use a separately used or inhabited part of a rating unit

Source	N/A	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
UAGC	-	-	Fixed amount per rating unit	<b>3,633,300</b>	184.00	<b>3,718,088</b>

### Targeted rates

#### Schedule 2 -LGRA

#### Schedule 3 -LGRA

#### Targeted interest recovery rate

The targeted interest recovery rate is set under section 16 of the Local Government (Rating) Act 2002.

It is set on a uniform basis on the capital value of all rateable properties for the District. The targeted interest recovery rate part funds finance costs for the following activities: Water supply, Stormwater, Wastewater.

Source	N/A	Matters	Factor	2014 Annual Plan Revenue (\$)	Rate in dollar of capital value	2015 Annual Plan Revenue (\$)
Targeted interest recovery rate	-	All rateable land within the District	Capital value	<b>714,000</b>	0.0000566	<b>714,000</b>

## Funding impact statement - Rates

### Roading rates

The roading rate are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The different categories of land are based on the use to which the land is put, where the land is situated. The roading targeted rates part fund the transportation activity. The different categories of land and rates are outlined in the table below. Commercial/industrial and post harvest zoned properties are charged a differential of 2 based on the assessed impact they have on the roading infrastructure.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	20145 Annual Plan Revenue (\$)
Roading rate	Residential and Rural zoned properties	Land use	Land value	8,833,915	0.001296	9,169,175
	Forestry zoned properties	Land use	Land value	90,187	0.001296	92,840
	Commercial/ Industrial or Post-harvest zoned properties	Land use	Land value	587,181	0.002592	607,266
	District-wide	-	Fixed amount per rating unit	1,675,023	84.00	1,697,388
	Rural	Land use	Fixed amount per rating unit	2,801,936	303.00	2,861,229
<b>Total roading targeted rates</b>				<b>13,988,242</b>		<b>14,427,898</b>

### Katikati Talisman Drive - Targeted Rate

The Katikati Talisman Drive rates is a uniform targeted rate set under section 16 of the Local Government (Rating) Act 2002. It is set as a fixed charge per rating unit for the defined area of benefit - Katikati Community Board. The Katikati Talisman Drive targeted rate part funds specific Katikati ward roading costs.

Source	Differential categories	Matters	Differential factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Katikati Ward Roding rate	Talisman Drive	Location	Fixed charge per rating unit	45,206	10.46	43,860

### Community Board targeted rates

The community board rate are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The community board rate part funds community board activity. The different categories of land are based on where the land is situated (location). The rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Community Board	Waihi Beach	Location	Fixed charge per rating unit	110,407	43.16	125,241
	Katikati	Location	Fixed charge per rating unit	111,179	27.24	114,187
	Omokoroa	Location	Fixed charge per rating unit	83,417	66.77	84,331
	Te Puke	Location	Fixed charge per rating unit	128,352	35.65	135,454
	Maketu	Location	Fixed charge per rating unit	86,607	160.87	88,320
<b>Total Community Board targeted rates</b>				<b>519,962</b>		<b>547,532</b>

## Funding impact statement - Rates

### Environmental Protection Targeted Rate

The environmental protection rate is a uniform targeted rate set under section 16 (3) (a) of the Local Government (Rating) Act 2002. It is set as a fixed charge per rating unit for the District. The environmental protection rate part funds the following activities: wastewater, environmental protection, recreation and leisure.

Source	N/A	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Environmental Protection Rate	-	All rateable land within the district	Fixed charge per rating unit	<b>1,278,582</b>	63.27	<b>1,278,582</b>

### Solid waste Targeted Rate

The solid waste rate is a uniform targeted rate set under section 16 (3) (a) of the Local Government (Rating) Act 2002. The solid waste rate part funds the solid waste activity.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Solid waste	Western	Location - Katikati/Waihi Beach ward	Fixed charge per rating unit	510,824	73.69	522,790
	Eastern	Location - Maketu/Te Puke ward	Fixed charge per rating unit	415,425	64.37	439,632
				<b>926,249</b>		<b>962,422</b>

### Library Services Targeted Rate

The library services rate is a differential targeted rate set under section 16 of the Local Government (Rating) Act 2002. It is set as a fixed charge per rating unit for the District, and a fixed charge for the defined area of benefit Te Puna. The library services targeted rate part funds the library activity.

Source	Differential categories	Matters	Differential factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Library Services	Library rate	All rateable land within the district	Fixed charge per rating unit	1,425,047	68.62	1,386,595
Te Puna Library rate	Te Puna Library rate	Location	Fixed charge per rating unit	10,567	8.63	10,514
<b>Library Services rate</b>				<b>1,435,614</b>		<b>1,397,109</b>

## Funding impact statement - Rates

### Western Water

The western water rates are differential targeted rates set under section 16 and 19 of the Local Government (Rating) Act 2002. The western water targeted rate part funds the western water activity. The different categories of land are based on the the provision or availability of water supply services provided by Council on all properties in the western water zone.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Western water	Metered connection (standard 20mm)	Location of land and provision or availability of service	Nature and number of connections	559,263	331.00	569,115
	Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Nature and number of connections	17,086	90.00	16,650
	Metered connection (25mm)	Location of land and provision or availability of service	Nature and number of connections	2,888	516.36	9,811
	Metered connection (32mm)	Location of land and provision or availability of service	Nature and number of connections	-	744.75	-
	Metered connection (40mm)	Location of land and provision or availability of service	Nature and number of connections	13,476	1,324.00	3,972
	Metered connection (50mm)	Location of land and provision or availability of service	Nature and number of connections	-	2,068.75	16,550
	Metered connection (100mm)	Location of land and provision or availability of service	Nature and number of connections	-	8,275.00	-
	Metered connection (150mm)	Location of land and provision or availability of service	Nature and number of connections	-	18,618.75	-
	Unmetered connection	Location of land and provision or availability of service	Nature and number of connections	1,868,015	443.00	1,949,200
	Availability charge	Location of land and availability of service	Extent of provision of service	58,718	165.00	64,350
	Consumption charge	Location of land and provision or availability of service	Provision of service - a fixed charge per cubic meter of water consumption		1.00	
<b>Total western water rates</b>				<b>2,519,446</b>		<b>\$2,629,648</b>

## Funding impact statement - Rates

### Central Water

The central water rates are differential targeted rates set under section 16 and 19 of the Local Government (Rating) Act 2002. The central water targeted rate part funds the central water activity. The different categories of land are based on the the provision or availability of central water supply services provided by Council on all properties in the central water zone.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Central water	Metered connection (standard 20mm)	Location of land and provision or availability of service	Nature and number of connections	873,716	318.00	924,114
	Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Nature and number of connections	16,533	88.00	16,808
	Metered connection (25mm)	Location of land and provision or availability of service	Nature and number of connections	-	496.08	11,410
	Metered connection (32mm)	Location of land and provision or availability of service	Nature and number of connections	-	715.50	-
	Metered connection (40mm)	Location of land and provision or availability of service	Nature and number of connections	9,725	1,272.00	-
	Metered connection (50mm)	Location of land and provision or availability of service	Nature and number of connections	-	1,987.50	11,925
	Metered connection (100mm)	Location of land and provision or availability of service	Nature and number of connections	-	7,950.00	-
	Metered connection (150mm)	Location of land and provision or availability of service	Nature and number of connections	-	17,887.50	-
	Unmetered connection	Location of land and provision or availability of service	Nature and number of connections	-	426.00	852
	Availability charge	Location of land and availability of service	Extent of provision of service	37,974	159.00	37,206
	Consumption charge	Location of land and provision or availability of service	Provision of service - a fixed charge per cubic meter of water consumption		1.00	
<b>Total central water rates</b>				<b>937,948</b>		<b>\$1,002,315</b>



## Funding impact statement - Rates

### Eastern Water

The eastern water rates are differential targeted rates set under section 16 and 19 of the Local Government (Rating) Act 2002. The eastern water targeted rate part funds the eastern water activity. The different categories of land are based on the provision or availability of central water supply services provided by Council. The targeted rates are on all properties in the Eastern water area or in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Eastern water	Metered connection (standard 20mm)	Location of land and provision or availability of service	Nature and number of connections	894,134	\$447.00	1,088,338
	Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Nature and number of connections	21,871	\$92.00	15,088
	Metered connection (25mm)	Location of land and provision or availability of service	Nature and number of connections	5,213	\$697.32	23,709
	Metered connection (32mm)	Location of land and provision or availability of service	Nature and number of connections	-	1,005.75	-
	Metered connection (40mm)	Location of land and provision or availability of service	Nature and number of connections	31,931	1,788.00	7,152
	Metered connection (50mm)	Location of land and provision or availability of service	Nature and number of connections	20,853	2,793.75	39,113
	Metered connection (100mm)	Location of land and provision or availability of service	Nature and number of connections	24,002	11,175.00	22,350
	Metered connection (150mm)	Location of land and provision or availability of service	Nature and number of connections	-	25,143.75	25,144
	Unmetered connection	Location of land and provision or availability of service	Nature and number of connections	1,544,344	547.00	1,364,218
	Availability charge	Location of land and availability of service	Extent of provision of service	79,501	224.00	84,224
	Consumption charge	Location of land and provision or availability of service	Provision of service - a fixed charge per cubic meter of water consumption	-	1.09	-
	Eastern water supply extension	Location of land in defined area of benefit and provision or availability of service	Service provision	-	173.92	8,696
	Gibraltar water scheme	Location of land in defined area of benefit and provision or availability of service	Service provision	2,346	100.00	2,800
<b>Total eastern water rates</b>				<b>2,624,195</b>		<b>2,680,831</b>

## Funding impact statement - Rates

### Waihi Beach Wastewater

The Waihi Beach wastewater rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Waihi Beach wastewater targeted rate part funds the Waihi Beach wastewater activity. The different categories of land are based on the provision or availability of wastewater services provided by Council. The targeted rates are on all properties in the Waihi Beach wastewater area or in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Waihi Beach wastewater	(a) Capital and availability charge	Location of land and provision or availability of service	Extent of service provision	2,194,388	828.00	2,267,892
	(b) Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	709,466	213.00	533,778
	Multiple pan charge	Location of land and provision or availability of service	Each subsequent water closet or urinal to a rating unit	247,926	859.00	244,815
	Waihi Beach School	Location of land and provision or availability of service	Nature and number of connections	7,662	8,041.00	8,041
<b>Total Waihi Beach wastewater</b>				<b>3,159,442</b>		<b>3,054,526</b>

## Funding impact statement - Rates

### Katikati Wastewater

The Katikati wastewater rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Katikati wastewater targeted rate part funds the Katikati wastewater activity. The different categories of land are based on the the provision or availability of wastewater services provided by Council. The targeted rates are on all properties in the Katikati wastewater area or in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Katikati wastewater	Availability charge	Location of land and provision or availability of service	Extent of service provision	125,149	384.00	116,836
	Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	1,275,560	768.00	1,401,600
	Multiple pan charge	Location of land and provision or availability of service	Each subsequent water closet or urinal to a rating unit	120,428	565.00	150,855
	Katikati College	Location of land and provision or availability of service	Nature and number of connections	12,676	14,345.00	14,345
	Katikati Primary	Location of land and provision or availability of service	Nature and number of connections	8,453	9,557.00	9,557
	Resort Pacifica - unit connection	Location of land and provision or availability of service	Nature and number of connections	87,238	559.00	90,558
	Resort Pacifica - commercial connection	Location of land and provision or availability of service	Nature and number of connections	8,549	8,381.00	8,381
<b>Total Katikati wastewater</b>				<b>1,638,053</b>		<b>1,792,132</b>

## Funding impact statement - Rates

### Omokoroa Wastewater

The Omokoroa wastewater rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Omokoroa wastewater targeted rate part funds the Omokoroa wastewater activity. The different categories of land are based on the the provision or availability of wastewater services provided by Council. The targeted rates are on all properties in the Omokoroa wastewater area or in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Omokoroa wastewater	Capital availability charge	Location of land and provision or availability of service	Extent of service provision and number of separately used or inhabited parts of a rating unit	932,999	846.00	1,018,584
	Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	270,359	200.00	200,600
	Multiple pan charge	Location of land and provision or availability of service	Each subsequent water closet or urinal to a rating unit	181,430	816.00	178,704
	Omokoroa Point School	Location of land and provision or availability of service	Nature and number of connections	8,209	6,270.00	6,270
	Astelia Place	Location of land in the Astelia Place area of benefit and provision or availability of service	Nature and number of connections	1,164	582.00	1,164
<b>Total Omokoroa wastewater</b>				<b>1,394,161</b>		<b>1,405,322</b>

## Funding impact statement - Rates

### Te Puke Wastewater

The Te Puke wastewater rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Te Puke wastewater targeted rate part funds the Te Puke wastewater activity. The different categories of land are based on the provision or availability of wastewater services provided by Council. The targeted rates are on all properties in the Te Puke wastewater area or in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Te Puke wastewater	Availability charge	Location of land and provision or availability of service	Extent of service provision	26,489	333.00	27,639
	Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	1,574,964	666.00	1,756,242
	Multiple pan charge	Location of land and provision or availability of service	Each subsequent water closet or urinal to a rating unit	208,271	440.00	321,926
	Te Puke High School	Location of land and provision or availability of service	Nature and number of connections	4,758	5,138.00	5,138
	Te Puke Intermediate School	Location of land and provision or availability of service	Nature and number of connections	4,823	6,757.00	6,757
	Te Puke Primary School	Location of land and provision or availability of service	Nature and number of connections	5,141	6,015.00	6,015
	Fairhaven Primary School	Location of land and provision or availability of service	Nature and number of connections	4,471	4,577.00	4,577
	Te Timatanga Hou Kohanga Reo	Location of land and provision or availability of service	Nature and number of connections	150	154.00	154
<b>Total Te Puke wastewater</b>				<b>\$1,829,067</b>		<b>\$2,128,448</b>

## Funding impact statement - Rates

### Maketu / Little Waihi Wastewater Wastewater

The Maketu / Little Waihi wastewater rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Maketu / Little Waihi wastewater targeted rate part funds the Maketu / Little Waihi Wastewater wastewater activity. The different categories of land are based on the the provision or availability of wastewater services provided by Council. The targeted rates are on all properties in the Maketu / Little Waihi wastewater area or in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Maketu / Little Waihi Wastewater	Availability charge	Location of land and provision or availability of service	Extent of service provision	45,221	370.00	38,850
	Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	399,851	740.00	352,765
	Multiple pan charge	Location of land and provision or availability of service	Each subsequent water closet or urinal to a rating unit	-	528.00	-
	Maketu / Little Waihi Wastewater High School	Location of land and provision or availability of service	Nature and number of connections	4,348	4,240.00	4,240
<b>Total Maketu / Little Waihi Wastewater</b>				<b>\$449,420</b>		<b>395,855</b>

## Funding impact statement - Rates

### Waihi Beach Coastal Protection

The Waihi Beach Coastal Protection rates are differential targeted rates set under section 16 and 117 of the Local Government (Rating) Act 2002. The Waihi Beach Coastal Protection targeted rate part funds coastal protection in Waihi Beach. The different categories of land are based on the the provision services provided by Council. The targeted rates are on all properties in the Waihi Beach area or defined areas of benefit. Lump sum contributions are invited in respect of Waihi Beach Rock revetment within the defined areas of benefit in lieu of future payments of the capital UAC charge.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Waihi Beach Coastal Protection	Rock revetment - Operational	Location of land and provision or availability of service	Extent of service provision	8,146	153.79	8,151
	Rock revetment - Capital	Location of land and provision or availability of service	Extent of service provision	85,807	1,587.40	46,035
	Rock revetment capital lump sum (optional)*				18,309.00	
	- Ward area	Location of land and provision or availability of service	Extent of service provision	37,149	12.63	36,652
	- Dunes northern end	Location of land and provision or availability of service	Extent of service provision	13,360	568.48	13,075
	- Dunes Glen Isla Place	Location of land and provision or availability of service	Extent of service provision	4,181	585.54	4,099
<b>Total Waihi Beach Coastal Protection</b>				<b>\$148,643</b>		<b>108,012</b>

## Funding impact statement - Rates

### Omokoroa Greenwaste

The Omokoroa greenwaste rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Omokoroa greenwaste targeted rate part funds greenwaste facilities. The targeted rates are on all properties in the Omokoroa community board defined area of benefit.

Source	N/A	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Omokoroa greenwaste		Location	Fixed charge per rating unit	50,319	46.67	58,946

### Land Drainage

Land Drainage rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. Land Drainage targeted rate part fund land drainage in Little Waihi defined areas of benefit. The different categories of land are based on the provision of services provided by Council. The targeted rates are on all properties in defined areas of benefit

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Land Drainage	Land Drainage - drains class A	Location of land and provision or availability of service	Per hectare of each rating unit	101,445	28.15	116,887
	Land Drainage - drains class B	Location of land and provision or availability of service	Per hectare of each rating unit	1,371	12.18	1,248
	Land Drainage - pumps class A	Location of land and provision or availability of service	Per hectare of each rating unit	164,933	89.96	173,093
	Land Drainage - pumps class B	Location of land and provision or availability of service	Per hectare of each rating unit	5,912	67.20	6,274
	Land Drainage - pumps class C	Location of land and provision or availability of service	Per hectare of each rating unit	5,790	46.99	6,078
<b>Total Land Drainage</b>				<b>\$279,451</b>		<b>\$303,581</b>



## Funding impact statement - Rates

### Stormwater

Stormwater rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. Stormwater targeted rate part funds stormwater in defined areas of benefit. The different categories of land are based on the the provision services provided by Council. The targeted rates are on all properties in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Stormwater	Kauri Point	Location of land and provision or availability of service	Fixed charge per rating unit	11,949	152.00	12,312
	Tanners Point	Location of land and provision or availability of service	Fixed charge per rating unit	15,489	152.00	16,568
	Te Puna	Location of land and provision or availability of service	Fixed charge per rating unit	19,767	152.00	20,368
	Pukehina	Location of land and provision or availability of service	Fixed charge per rating unit	93,818	152.00	96,824
	Waihi Beach	Location of land and provision or availability of service	Fixed charge per rating unit	751,779	267.00	774,911
	Katikati	Location of land and provision or availability of service	Fixed charge per rating unit	498,650	267.00	522,252
	Omokoroa	Location of land and provision or availability of service	Fixed charge per rating unit	290,901	267.00	318,264
	Ongare Point	Location of land and provision or availability of service	Fixed charge per rating unit	7,818	152.00	8,056
	Tuapiro Point	Location of land and provision or availability of service	Fixed charge per rating unit	3,688	152.00	3,800
	Te Puke	Location of land and provision or availability of service	Fixed charge per rating unit	729,195	267.00	748,401
	Paengaroa	Location of land and provision or availability of service	Fixed charge per rating unit	38,648	152.00	39,672
	Maketu	Location of land and provision or availability of service	Fixed charge per rating unit	71,396	152.00	73,264
	Minden	Location of land and provision or availability of service	Fixed charge per rating unit	10,963	-	-
<b>Total Stormwater</b>				<b>\$2,544,061</b>		<b>2,634,692</b>

## Funding impact statement - Rates

### Community Halls

Community Hall rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. Community Hall targeted rate part fund Community Halls in defined areas of benefit. The different categories of land are based on the provision of services provided by Council. The targeted rates are on all properties in defined areas of benefit

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Community Halls	Katikati War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	32,078	6.00	25,152
	Te Puna War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	1,272	1.70	2,072
	Te Puna Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	5,073	2.05	2,500
	Paengaroa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	20,713	22.10	13,569
	Pukehina Beach Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	4,080	5.80	4,623
	Pukehina Hall	Location of land and provision or availability of service	Fixed charge per rating unit	-	-	-
	Oropi War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	7,470	15.30	7,681
	Kaimai Hall	Location of land and provision or availability of service	Fixed charge per rating unit	2,106	15.20	5,746
	Omanawa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	3,780	9.99	3,917
	Te Ranga Hall	Location of land and provision or availability of service	Fixed charge per rating unit	2,640	35.30	4,695
	Te Puke War Memorial and Settlers Hall	Location of land and provision or availability of service	Fixed charge per rating unit	79,948	29.67	112,742
	Omokoroa Settlers Hall	Location of land and provision or availability of service	Fixed charge per rating unit	2,036	1.40	2,131
	Ohauti Hall	Location of land and provision or availability of service	Fixed charge per rating unit	1,345	25.30	6,325
	Waihi Beach Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	-	2.40	6,965
	Whakamarama Hall	Location of land and provision or availability of service	Fixed charge per rating unit	9,461	14.50	6,931
	Pyes Pa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	1,438	17.64	8,997
<b>Total Community Halls</b>			<b>Total</b>	<b>\$173,440</b>		<b>214,044</b>

## Funding impact statement - Rates

### Recreation Rate

Recreation rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. Recreation targeted rates part fund swimming pools in defined areas of benefit. The different categories of land are based on the provision of services provided by Council. The targeted rates are on all properties in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Recreation Rate	Katikati Ward	Location of land and provision or availability of service	Fixed charge per rating unit	69,156	16.60	69,587
	Maketu/Te Puke Ward	Location of land and provision or availability of service	Fixed charge per rating unit	102,047	17.92	122,106
<b>Total Recreation rates</b>				<b>171,203</b>		<b>191,693</b>

### Promotion rates

Promotion rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. Promotion targeted rates part fund town centre promotion in defined areas of benefit. The different categories of land are based on the provision of town centre promotion services provided by Council. The targeted rates are on all properties in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Katikati Promotion	Katikati Ward charge	Location of land	Fixed charge per rating unit	83,320	20.00	86,785
Katikati Promotion	Katikati Ward promotion charge	Location of land	Fixed charge per rating unit	26,246	6.42	26,913
Katikati Promotion	Commercial/ industrial zoned area rate	Location of land and land use	Fixed charge per rating unit	34,133	199.25	34,271
Omokoroa Promotion	Omokoroa Town Centre rate	Location of land	Fixed charge per rating unit	-	-	-
Te Puke Promotion	Te Puke promotion charge	Location of land - Te Puke	Fixed charge per rating unit	84,040	16.25	61,750
Te Puke Promotion	Te Puke promotion charge	Location of land - Maketu	Fixed charge per rating unit	31,918	7.72	23,392
Te Puke Promotion	Commercial/ industrial zoned area rate	Location of land and land use	Fixed charge per rating unit	64,586	220.70	47,451
<b>Total Town Centre promotion rates</b>				<b>324,243</b>		<b>280,561</b>

## Funding impact statement - Rates

### Development Fund Rates

Development fund rates are uniform targeted rates set under section 16 of the Local Government (Rating) Act 2002. Promotion targeted rates part fund Pukehina development in defined areas of benefit. The different categories of land are based on land use and services provided by Council. The targeted rates are on all properties in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Pukehina development rate	Residential	Land use	Fixed charge per rating unit	12,852	20.00	12,852

### Pukehina Beach Protection rate

Pukehina Beach Protection rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. Pukehina Beach Protection targeted rates part fund Pukehina beach protection in defined areas of benefit. The different categories of land are based on location of land. The targeted rates are on all properties in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2014 Annual Plan Revenue (\$)
Pukehina beach protection	Coastal	Location	Fixed charge per rating unit	12,236	46.02	12,240
Pukehina beach protection	Inland	Location	Fixed charge per rating unit	3,064	8.29	3,060
<b>Total Pukehina Beach Protection</b>				<b>15,300</b>		<b>15,300</b>

### Community Development and grants

Community Development and grants rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. Promotion targeted rates part fund the communities activity. The different categories of land are based on land use. The targeted rates are on all properties in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Katikati resource centre	Katikati	Location - Katikati community board area	Fixed charge per rating unit	13,648	3.36	14,084
Katikati resource centre	Waihi Beach	Location - Wahi Beach community board area	Fixed charge per rating unit	4,549	1.62	4,695
<b>Community development and grants</b>				<b>18,197</b>		<b>18,779</b>

## Funding impact statement - Rates

### Ward sub-division rates

Ward subdivision rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. Ward subdivision rates are charged on properties with additional lots approved under section 223 of the Resource Management Act, not fully subdivided at start of financial year. The different categories of land are based on the provision of services provided by Council. The targeted rates are on properties identified on rating maps in council offices.

The different categories of land and rates are outlined in the table below.

Source	Differential categories	Matters	Factor	2014 Annual Plan Revenue (\$)	Amount (\$)	2015 Annual Plan Revenue (\$)
Ward sub-division rates	Waihi Beach	Location of land and provision or availability of service	Provision of service	-	1,793.39	-
	Katikati	Location of land and provision or availability of service	Provision of service	-	1,379.67	-
	Omokoroa	Location of land and provision or availability of service	Provision of service	-	1,786.74	-
	Te Puke	Location of land and provision or availability of service	Provision of service	-	1,387.75	-
	Maketu	Location of land and provision or availability of service	Provision of service	-	1,396.78	-
<b>Total Subdivision rates</b>				-		-

Other than the Waihi Beach rock revetment, there have been no other lump sum initiatives made.

## Rates examples

To see what Council’s rating approach could mean for your rates we have put together a few examples of the effect on the rates of typical properties across the District.

Five different property types were chosen and typical land and capital values assigned to each type. For example, for 2014/15 the urban residential property type represents a typical house with a land value of \$225,000 and a capital value of \$435,000.

The five typical property types identified are:



**Urban residential**



**Commercial/Industrial**



**Rural dairy farm**



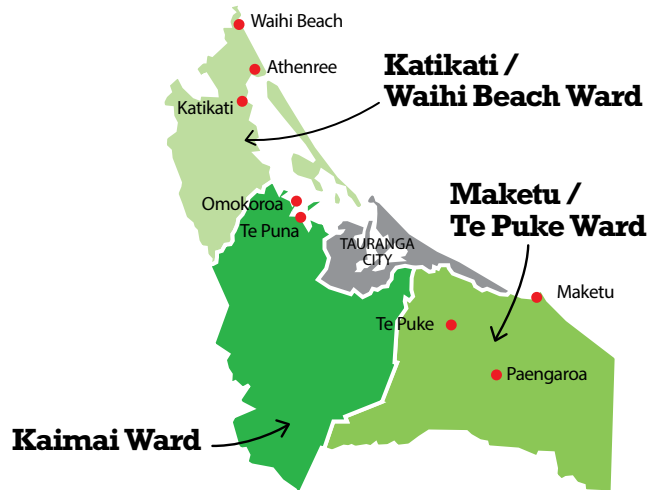
**Rural orchard**



**Lifestyle block**

For each typical property type total rates examples were calculated across five areas of the District within the three wards (Katikati/Waihi Beach, Kaimai and Maketu/Te Puke). There are a number of different ward-based or area of benefit charges that apply, which affect the total rates paid. Some properties are connected to services like reticulated water supply and wastewater, which also affect rates.

The results of these calculations are shown in graphs on pages 103 - 107. Please note that these examples do not include GST or Regional Council rates. We collect these on behalf of the Regional Council and they are included in your rates bill.



## What rates are used for

**There are three main types of rates:**

### General Rate

This consists of:

- ▶ A rate in the dollar charged on capital value
- ▶ A Uniform Annual General Charge (UAGC), which is a flat amount levied on each rating unit

The General Rate is used to fund day-to-day operations and activities that are considered to be mainly for public benefit.

### Targeted Rates

Council uses targeted rates to collect funds over areas that benefit from a particular service. This rating tool is chosen where services are specific to a particular community or area within the District and it is not considered fair to charge all ratepayers. For example charges for water, wastewater and town centre promotion.

### Roading Rate

This consists of:

- ▶ A rate in the dollar charged on land value
- ▶ The roading charge, which is a flat amount levied on each rating unit
- ▶ The rural works charge, which is a fixed amount on every rural zoned property in the District

The Roothing Rate is used to fund the building and maintenance of the roading network within the District.

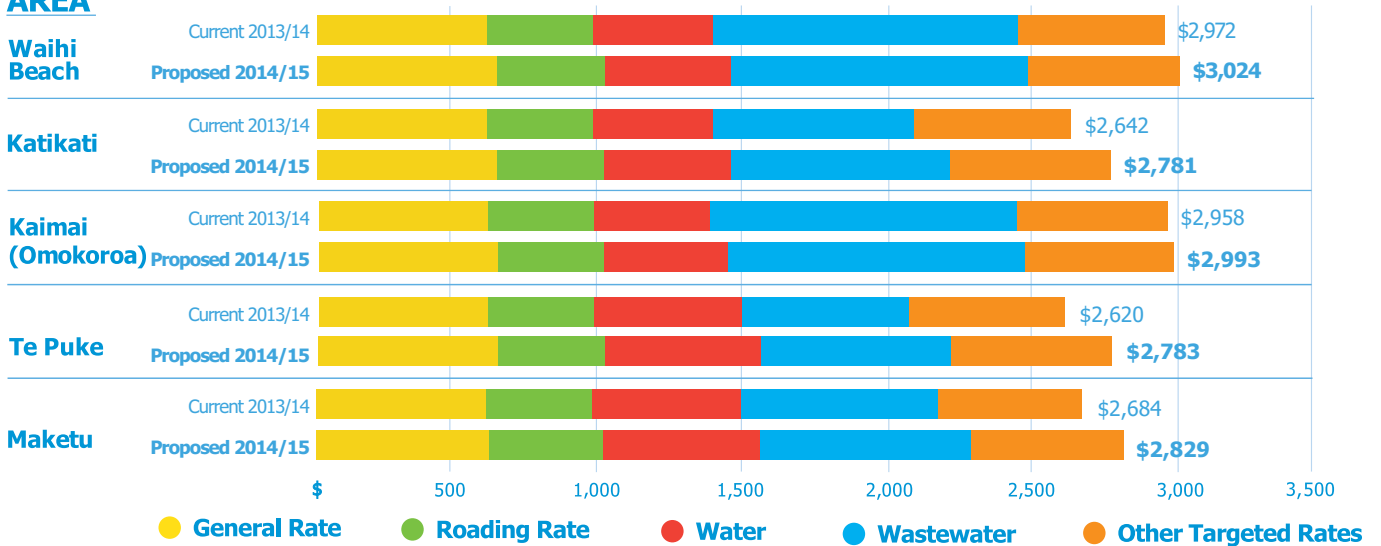


# URBAN RESIDENTIAL

**THE EXAMPLE URBAN RESIDENTIAL PROPERTY HAS:**

- |         |                        |                           |                    |                         |
|---------|------------------------|---------------------------|--------------------|-------------------------|
| 2013/14 | • Land value \$225,000 | • Capital value \$435,000 | • Water connection | • Wastewater connection |
| 2014/15 | • Land value \$225,000 | • Capital value \$435,000 | • Water connection | • Wastewater connection |

**AREA**



**RATE CHANGES FOR 2014/15 (1 JULY 2014 - 30 JUNE 2015)**

The average rate increase for the example urban residential properties in Waihi Beach, Katikati, Kaimai (Omokoroa), Te Puke and Maketu is 4.0%

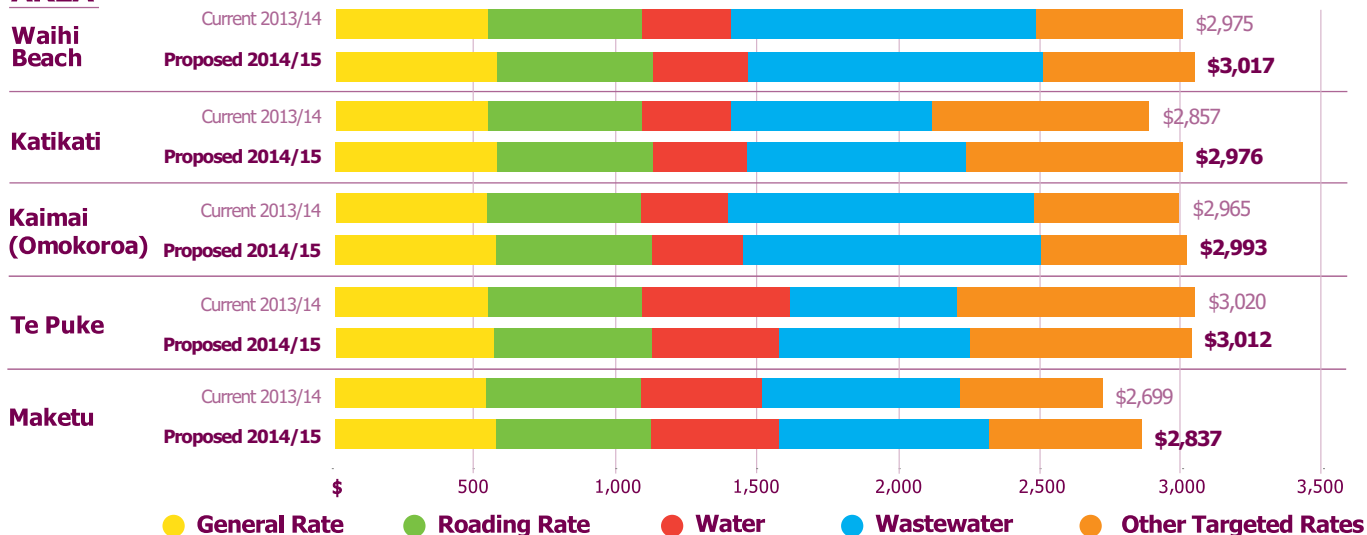


# COMMERCIAL/ INDUSTRIAL

**THE EXAMPLE COMMERCIAL/INDUSTRIAL PROPERTY HAS:**

- |                |                        |                           |                    |                         |
|----------------|------------------------|---------------------------|--------------------|-------------------------|
| 2013/14        | • Land value \$180,000 | • Capital value \$370,000 | • Water connection | • Wastewater connection |
| <b>2014/15</b> | • Land value \$180,000 | • Capital value \$370,000 | • Water connection | • Wastewater connection |

**AREA**



**RATE CHANGES FOR 2014/15 (1 JULY 2014 - 30 JUNE 2015)**

The average rate increase for the example commercial/industrial properties in Waihi Beach, Katikati, Kaimai (Omokoroa), Te Puke and Maketu is 2.3%.



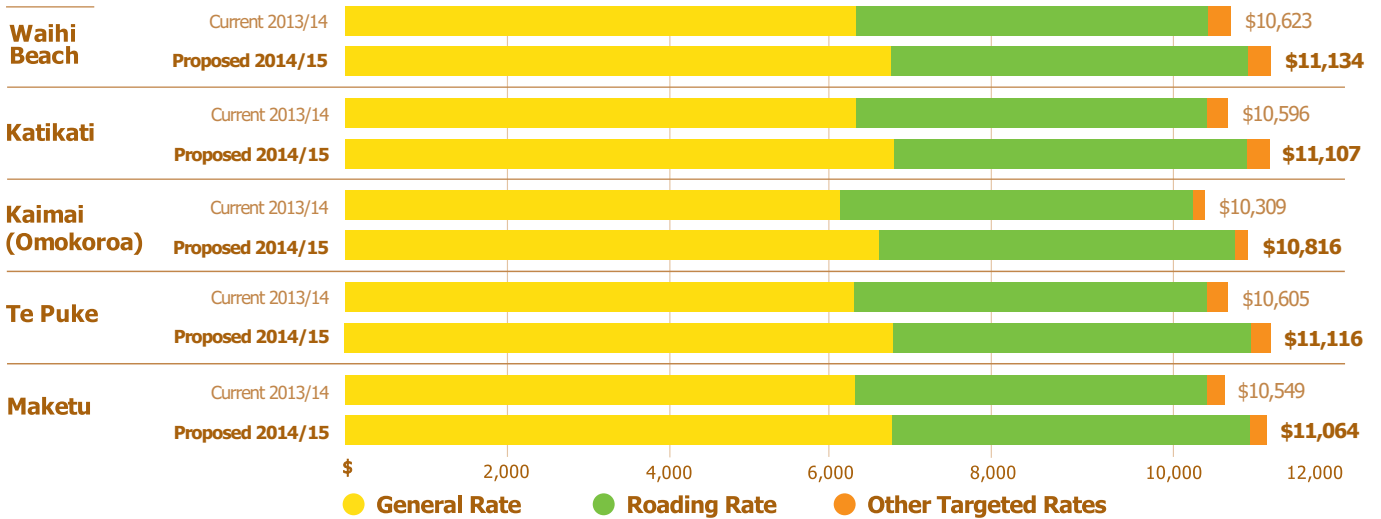


# RURAL DAIRY FARM

**THE EXAMPLE RURAL DAIRY FARM PROPERTY HAS:**

2013/14 • Land value \$3,005,000 • Capital value \$6,220,000 • No Council water connection • No Council wastewater connection  
 2014/15 • Land value \$3,005,000 • Capital value \$6,220,000 • No Council water connection • No Council wastewater connection

**AREA**



**RATE CHANGES FOR 2014/15 (1 JULY 2014 - 30 JUNE 2015)**

The average rate increase from 2012/13 to 2013/14 for the rural dairy farm examples shown is 4.9%.

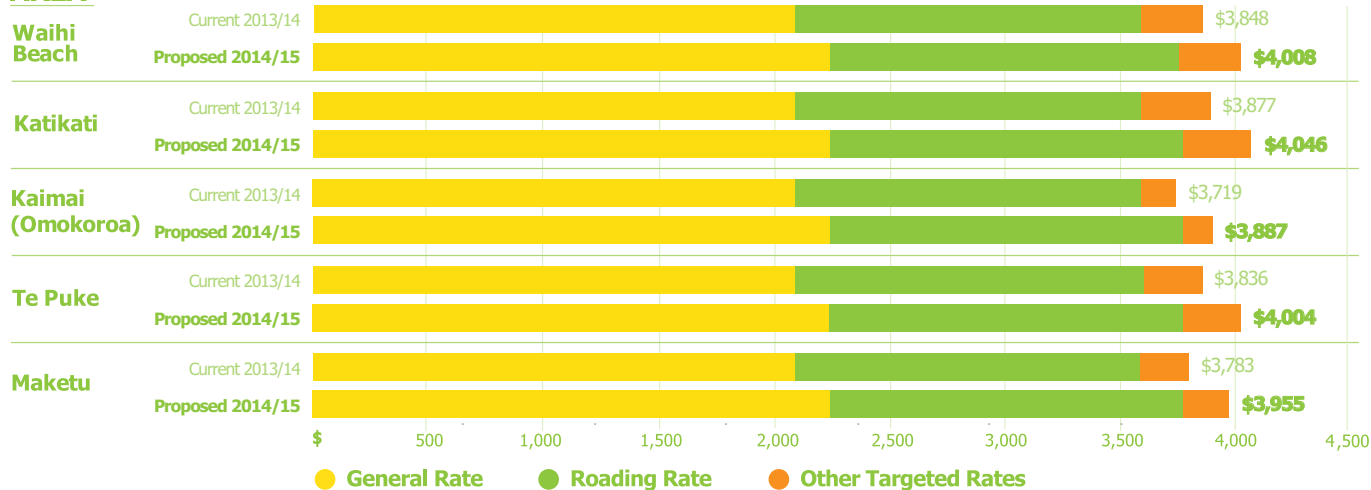


## RURAL ORCHARD

### THE EXAMPLE RURAL ORCHARD PROPERTY HAS:

- 2013/14 • Land value \$875,000 • Capital value \$1,990,000 • No Council water connection • No Council wastewater connection  
 2014/15 • Land value \$875,000 • Capital value \$1,990,000 • No Council water connection • No Council wastewater connection

### AREA



### RATE CHANGES FOR 2014/15 (1 JULY 2014 - 30 JUNE 2015)

The average rate increase from 2013/14 to 2014/15 for the rural orchard examples shown is 4.4%.

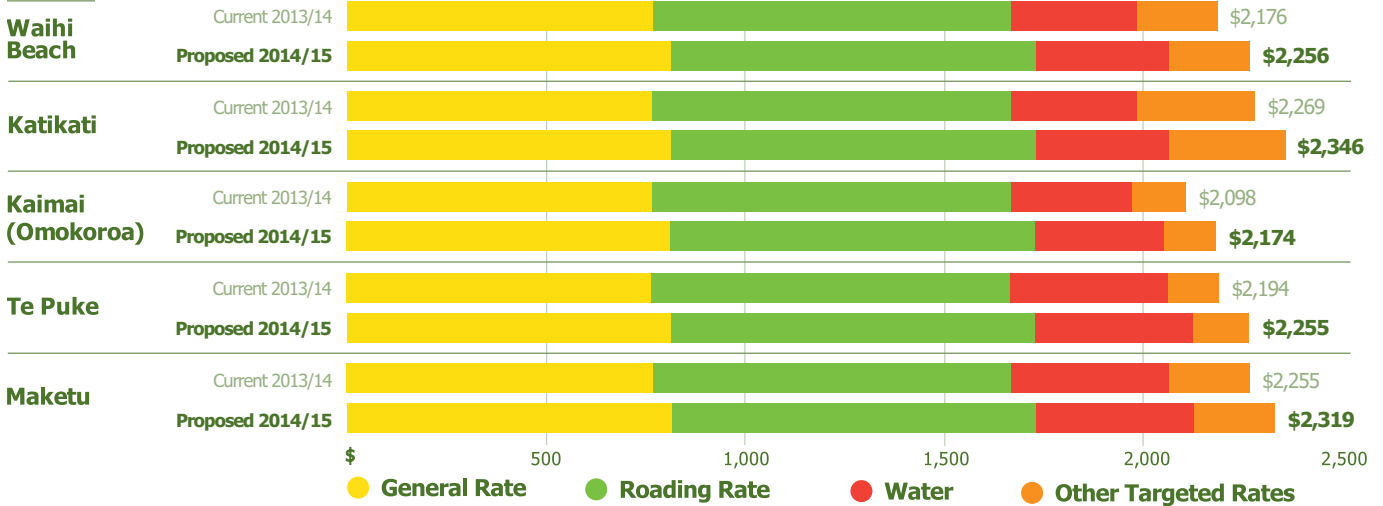


# LIFESTYLE BLOCK

**THE EXAMPLE LIFESTYLE BLOCK PROPERTY HAS:**

- |         |                        |                           |                    |                                    |
|---------|------------------------|---------------------------|--------------------|------------------------------------|
| 2013/14 | • Land value \$405,000 | • Capital value \$610,000 | • Water connection | • No Council wastewater connection |
| 2014/15 | • Land value \$405,000 | • Capital value \$610,000 | • Water connection | • No Council wastewater connection |

**AREA**



**RATE CHANGES FOR 2014/15 (1 JULY 2014 - 30 JUNE 2015)**

The average rate increase from 2013/14 to 2014/15 for the lifestyle block examples shown is 3.3%.

# PROSPECTIVE FINANCIAL STATEMENTS

## Cautionary note

The information in the prospective financial statements is uncertain and its preparation requires the exercise of judgement. Actual financial results achieved are likely to vary from the information presented and the variations may be material. Events and circumstances may not occur as expected and may or may not have been predicted or the Council may subsequently take actions that differ from the proposed course of action on which the prospective financial statements are based.

## Assumptions underlying prospective financial information

The financial information contained within these policies and statements is prospective information in terms of FRS 42: Prospective Financial Information. The purpose for which it has been prepared is to enable the public to participate in the decision-making processes as to the services to be provided by Western Bay of Plenty District Council for the financial year ended 30 June 2015 and to provide a broad accountability mechanism of the Council to the community. Refer to page 14 for details of underlying assumptions.

## Prospective statement of financial position

As at 30 June	Actual \$'000 2013	LTP		
		Annual Plan \$'000 2014	Forecast \$'000 2015	Annual Plan \$'000 2015
<b>Current assets</b>				
Cash and cash equivalents	9,482	10,853	9,486	6,614
Trade and other receivables	8,367	8,763	9,207	8,548
Other financial assets	25,657	-	-	-
<b>Total current assets</b>	<b>43,506</b>	<b>19,616</b>	<b>18,693</b>	<b>15,162</b>
<b>Non-current assets</b>				
Property, plant and equipment	1,116,531	1,162,043	1,355,287	1,163,724
Intangible assets	3,695	3,195	2,747	3,108
Investments	6,400	6,190	6,908	7,485
Investments in council-controlled organisations	2,986	3,338	2,186	3,072
<b>Total non-current assets</b>	<b>1,129,612</b>	<b>1,174,766</b>	<b>1,367,128</b>	<b>1,177,389</b>
<b>Total assets</b>	<b>1,173,116</b>	<b>1,194,382</b>	<b>1,385,821</b>	<b>1,192,551</b>
<b>Current liabilities</b>				
Trade and other payables	11,081	13,777	14,017	13,315
Employee accruals	1,469	1,492	1,485	1,510
Other current liabilities	7,626	12,227	6,656	7,626
Provisions	308	657	60	308
Borrowings	38,500	18,000	10,000	10,000
<b>Total current liabilities</b>	<b>58,984</b>	<b>46,154</b>	<b>32,218</b>	<b>32,759</b>
<b>Non-current liabilities</b>				
Borrowings	136,005	135,008	146,017	136,505
Employee benefit liabilities	47	150	150	150
Provisions	378	379	371	379
Other non-current liabilities	-	62	1,023	46
<b>Total non-current liabilities</b>	<b>136,430</b>	<b>135,599</b>	<b>147,561</b>	<b>137,080</b>
<b>Total liabilities</b>	<b>195,414</b>	<b>181,753</b>	<b>179,779</b>	<b>169,839</b>
<b>Net assets</b>	<b>977,702</b>	<b>1,012,629</b>	<b>1,206,042</b>	<b>1,022,712</b>
<b>Represented by</b>				
Retained earnings	683,585	686,767	738,799	687,976
Restricted reserves	246	224	385	227
Council-created reserves	17,489	17,562	21,191	22,579
Asset revaluation reserve	276,382	308,077	445,667	311,930
<b>Total public equity</b>	<b>977,702</b>	<b>1,012,629</b>	<b>1,206,042</b>	<b>1,022,712</b>

## Prospective statement of comprehensive income

For the year ended 30 June	Actual \$'000 2013	LTP		
		Annual Plan \$'000 2014	Forecast \$'000 2015	Annual Plan \$'000 2015
<b>Revenue</b>				
Fees and charges from activities including targeted rates for water supply	8,827	7,111	8,273	7,098
Rate income excluding target water supply rates	50,014	53,003	57,406	54,920
Vested assets	1,345	2,240	2,398	2,240
Financial contributions	4,833	5,546	6,478	4,577
Finance income	5,741	961	1,027	1,029
Subsidies and grants	6,811	8,127	11,161	8,415
Other revenue	2,177	1,424	1,478	1,467
Gains	372	-	-	-
<b>Total operating revenue</b>	<b>80,119</b>	<b>78,412</b>	<b>88,221</b>	<b>79,746</b>
<b>Expenditure</b>				
Other expenses	35,414	33,328	35,240	34,155
Personnel costs	12,407	13,023	12,820	13,241
Depreciation	16,761	17,320	17,705	17,584
Amortisation	499	-	-	500
Impairment expense	-	-	-	-
Finance costs	9,497	9,946	10,300	9,600
<b>Total operating expenditure</b>	<b>74,578</b>	<b>73,616</b>	<b>76,065</b>	<b>75,080</b>
Share of associates retained surplus	-	-	-	-
<b>Net surplus/(deficit)</b>	<b>5,541</b>	<b>4,796</b>	<b>12,156</b>	<b>4,666</b>
<b>Other comprehensive income</b>				
Gains/(losses) on asset revaluation	51,590	34,346	42,766	19,602
Other assets at fair value through other comprehensive income	(5)	-	-	-
<b>Total other comprehensive income for the year</b>	<b>51,585</b>	<b>34,346</b>	<b>42,766</b>	<b>19,602</b>
<b>Total comprehensive income for the year</b>	<b>57,126</b>	<b>39,142</b>	<b>54,922</b>	<b>24,268</b>

## Prospective statement of cash flows

For the year ended 30 June	Actual \$'000 2013	Annual Plan \$'000 2014	LTP Forecast \$'000 2015	Annual Plan \$'000 2015
<b>Cash flow from operating activities</b>				
<b>Cash will be provided from:</b>				
Rates and services charges	50,349	52,637	56,639	54,324
Other income	7,135	2,082	2,192	1,887
Financial contributions	4,834	5,546	6,478	4,577
Sundry income	473	460	463	360
User fees	5,951	5,728	6,364	6,033
Subsidies and grants	7,187	8,392	11,893	8,700
Interest income - external	647	408	408	410
Regional Council rates	4,563	4,215	2,913	4,350
GST	434	-	-	450
<b>Total operating cash provided</b>	<b>81,573</b>	<b>79,468</b>	<b>87,350</b>	<b>81,091</b>
<b>Cash was applied to:</b>				
Suppliers and employees	47,413	45,877	47,584	47,203
Interest on public debt	9,336	9,946	10,300	9,600
Regional Council rates	4,563	4,215	2,913	4,350
<b>Total operating cash applied</b>	<b>61,312</b>	<b>60,039</b>	<b>60,797</b>	<b>61,153</b>
<b>Net cashflows from operating activities</b>	<b>20,261</b>	<b>19,430</b>	<b>26,553</b>	<b>19,938</b>
<b>Cash flow from investing activities</b>				
<b>Cash will be provided from:</b>				
Proceeds from sale of property, plant and equipment	1,130	842	91	85
<b>Total investing cash provided</b>	<b>1,130</b>	<b>842</b>	<b>91</b>	<b>85</b>
<b>Cash will be spent on:</b>				
Purchase of property, plant and equipment	16,043	20,552	25,329	20,902
Purchase of intangible assets	696	400	-	400
Purchase of investments	25,400	592	288	-
<b>Total investing cash applied</b>	<b>42,139</b>	<b>21,544</b>	<b>25,617</b>	<b>21,302</b>
<b>Net cashflows from investing activities</b>	<b>(41,009)</b>	<b>(20,702)</b>	<b>(25,527)</b>	<b>(21,217)</b>
<b>Cash flow from financing activities</b>				
<b>Cash will be provided from:</b>				
Loans raised	25,000	37,000	18,000	-
<b>Total financing cash provided</b>	<b>25,000</b>	<b>37,000</b>	<b>18,000</b>	<b>-</b>
<b>Cash will be spent on:</b>				
Repayment of public debt	6,003	38,500	18,000	10,000
<b>Total financing cash applied</b>	<b>6,003</b>	<b>38,500</b>	<b>18,000</b>	<b>10,000</b>
<b>Net cashflows from financing activities</b>	<b>18,997</b>	<b>(1,500)</b>	<b>-</b>	<b>(10,000)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,752)</b>	<b>(2,772)</b>	<b>1,026</b>	<b>(11,279)</b>
Plus opening cash balance	11,234	13,625	8,459	17,893
<b>Closing cash position</b>	<b>9,482</b>	<b>10,853</b>	<b>9,486</b>	<b>6,614</b>

**Prospective statement of changes in equity**

	<b>Actual \$'000 2013</b>	<b>Annual Plan \$'000 2014</b>	<b>LTP Forecast \$'000 2015</b>	<b>Annual Plan \$'000 2015</b>
Accumulated funds at the start of the year	682,429	684,604	729,647	683,309
Net surplus for the year	1,156	2,145	9,152	4,666
<b>Accumulated funds at the end of the year</b>	<b>683,585</b>	<b>686,748</b>	<b>738,799</b>	<b>687,976</b>
Asset revaluation reserves at the start of the year	225,058	273,730	402,901	292,328
Revaluation of infrastructural assets	51,324	34,346	42,766	19,602
<b>Asset revaluation reserves at the end of the year</b>	<b>276,382</b>	<b>308,077</b>	<b>445,667</b>	<b>311,930</b>
Council reserves at the start of the year	13,090	15,145	18,571	20,342
Movements during the year	4,645	2,651	3,004	2,465
<b>Council reserves at the end of the year</b>	<b>17,735</b>	<b>17,796</b>	<b>21,576</b>	<b>22,806</b>
<b>Equity at the end of the year</b>	<b>977,702</b>	<b>1,012,621</b>	<b>1,206,042</b>	<b>1,022,712</b>



## Reconciliation between summary financial forecasts and prospective statement of comprehensive income

For the year ended 30 June	Actual \$'000 2013	Annual Plan \$'000 2014	LTP Forecast \$'000 2015	Annual Plan \$'000 2015
<b>Total operating revenue</b>				
<b>Activity summary financial forecast statements</b>				
Representation	573	568	587	537
Planning for the future	4	111	137	73
Communities	2,263	2,539	2,743	2,204
Recreation and leisure	3,808	2,867	3,345	2,957
Regulatory services	3,191	3,179	3,443	3,219
Transportation	23,373	24,686	27,926	24,808
Water supply	9,040	9,260	10,325	9,610
Stormwater	3,116	3,552	3,859	3,336
Natural environment	114	172	182	123
Wastewater	8,793	9,965	13,522	10,153
Solid waste	1,094	1,170	1,287	1,217
Economic	724	531	578	578
Support services	8,343	5,079	5,698	5,625
<b>Total operating revenue</b>	<b>64,437</b>	<b>63,677</b>	<b>73,631</b>	<b>64,440</b>
<b>Total operating revenue per prospective statement of comprehensive income</b>	<b>80,119</b>	<b>78,412</b>	<b>88,221</b>	<b>79,746</b>
<b>Variance</b>	<b>(15,682)</b>	<b>(14,735)</b>	<b>(14,589)</b>	<b>(15,306)</b>
General rate allocated to activities	(15,053)	(13,865)	(13,652)	(14,295)
Environmental protection rate allocated to activities	(629)	(870)	(937)	(1,012)
<b>Total allocations</b>	<b>(15,682)</b>	<b>(14,735)</b>	<b>(14,589)</b>	<b>(15,306)</b>
<b>Total operating expenditure</b>				
<b>Activity summary financial forecast statements</b>				
Representation	2,397	2,597	2,417	2,419
Planning for the future	1,746	2,113	2,488	2,255
Communities	4,577	4,999	4,875	4,614
Recreation and leisure	5,764	5,157	5,282	5,865
Regulatory services	4,198	4,826	4,777	4,957
Transportation	23,372	21,445	22,926	21,496
Water supply	9,877	9,692	10,267	9,918
Stormwater	4,385	3,831	4,087	4,035
Natural environment	241	340	353	296
Wastewater	12,193	11,916	12,547	11,804
Solid waste	1,208	1,603	1,650	1,366
Economic	853	1,141	1,122	1,000
Support services	3,768	3,956	3,273	5,056
<b>Total operating expenditure</b>	<b>74,578</b>	<b>73,616</b>	<b>76,065</b>	<b>75,080</b>
<b>Total operating expenditure per prospective statement of comprehensive income</b>	<b>74,578</b>	<b>73,616</b>	<b>76,065</b>	<b>75,080</b>
<b>Variance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus per prospective statement of comprehensive income</b>	<b>5,541</b>	<b>4,796</b>	<b>12,156</b>	<b>4,666</b>
<b>Other comprehensive income</b>				
Gains/(losses) on asset revaluation	51,585	34,346	42,766	19,602
<b>Total other comprehensive income</b>	<b>51,585</b>	<b>34,346</b>	<b>42,766</b>	<b>19,602</b>
<b>Total comprehensive income for the year</b>	<b>57,126</b>	<b>39,142</b>	<b>54,922</b>	<b>24,268</b>

## RESERVE FUNDS

Reserve name	Purpose	Activity	Interest bearing	Opening balance 1 July 2014	Expected deposits to fund to 30 June 2015	Expected withdrawals from fund to 30 June 2015	Expected Closing balance 30 June 2015
<b>Restricted Reserves</b>	<b>Restricted reserves have been established from public bequests and are only able to be spent in the manner specified by the donor</b>						
Hunter Estate	Established from bequest made in the late 1980s. The funds can only be spent on capital expenditure in Katikati as detailed in our Reserve Management Plans.	Recreation and Leisure	Yes	2,074	-	-	2,074
I'Anson Park Trust	The accumulated interest is available for both operational and capital expenditure undertaken in the Te Puna area.	Recreation and Leisure	Yes	4,515	-	-	4,515
Hastie Bequest	The principle settlement amount of \$100,000 is maintained and the interest can be used for Te Puke area library purchases.	Communities	Yes	203,862	12,232	(12,000)	204,094
CE Miller Estate	The interest on the capital of \$9,763 is available for the beautification of Katikati.	Recreation and Leisure	Yes	13,579	909	-	14,488
<b>Total Restricted Reserves</b>				<b>224,030</b>	<b>13,141</b>	<b>(12,000)</b>	<b>225,171</b>
<b>Asset Replacement Reserves</b>							
Asset Replacement Reserves - general approach	Depreciation charged is transferred to the specified reserves detailed below and accumulated so that the interest earned on the reserves capital is available for asset replacement/renewals. The replacement/renewals programme is based on the renewals planned in our asset management plans. The reserves are not held as cash reserves.						
Asset Replacement - computers		Support Services	Yes	419,649	479,987	(509,219)	390,417
Coastal Marine		Recreation and Leisure		333,028	-	-	333,028
District Reserves		Support Services	Yes	1,353,530	747,426	(179,979)	1,920,977
Huharua Sub Regional Park		Recreation and Leisure		83,161	18,834	-	101,995
TECT All Terrain Park		Recreation and Leisure		379,528	97,204	-	476,732
Asset Replacement - office buildings		Recreation and Leisure		734,994	297,629	(271,900)	760,723
Asset Replacement - vehicles		Support Services	Yes	(6,805)	205,117	(574,000)	(375,688)
Asset Replacement - civil defence		Communities	Yes	127,430	-	-	127,430
Asset Replacement - telemetry		Communities	Yes	64,994	-	-	64,994
Asset Replacement - swimming pool		Recreation and Leisure	Yes	95,044	23,086	(30,000)	88,130
Asset Replacement - library books		Communities	Yes	1,261,486	267,902	-	1,529,388
Asset Replacement - Cemetery		Communities	Yes	68,296	25,089	-	93,385
<b>Total Asset Replacement Reserves</b>				<b>4,914,335</b>	<b>2,162,274</b>	<b>(1,565,098)</b>	<b>5,511,511</b>

Reserve name	Purpose	Activity	Interest bearing	Opening balance 1 July 2014	Expected deposits to fund to 30 June 2015	Expected withdrawals from fund to 30 June 2015	Expected Closing balance 30 June 2015
<b>Community Board Reserves</b>							
Community Boards - general approach	We have five community boards but not all of our District is covered by these boards. The Community Board rate is a fixed charge for their community board area of benefit. The level of rating is determined based on the expected expenditure of the Board and may vary between Boards. Any unspent money at year end is transferred to the respective community board reserve account. Reserve funds can only be used for capital, one-off, or non-recurring expenditure items or grants						
Waihi Beach Community Board		Communities	Yes	251,139	15,068	-	266,207
Katikati Community Board		Communities	Yes	182,911	10,975	-	193,886
Omokoroa Community Board		Communities	Yes	262,913	15,775	-	278,688
Te Puke Community Board		Communities	Yes	79,194	4,752	-	83,946
Maketu Community Board		Communities	Yes	242,838	14,570	-	257,408
<b>Total Community Board Reserves</b>				<b>1,018,995</b>	<b>61,140</b>	<b>-</b>	<b>1,080,135</b>
<b>Other Community Reserves</b>							
Other community reserves – general approach	These reserves have been established to accumulate sufficient funds to allow for planned expenditure (per the Long Term Plan) in particular areas, often for town centre development. The funding is provided by way of targeted rates						
Katikati Development Fund	Set up several years ago in anticipation of the Katikati By-pass impacts on the town and to provide funding for main street improvements as well as encourage business development in Katikati	Planning for the future	Yes	11,215	673	-	11,888
Waihi Beach Town Centre Development	For town centre development scheduled to begin in 2011/2012	Economic	Yes	506,566	30,394	-	536,960
Katikati Town Centre Development	For town centre development scheduled to begin in as and when opportunities arise	Economic	Yes	332,960	19,978	-	352,938
Omokoroa Town Centre Development	For town centre development scheduled to begin in as and when opportunities arise	Economic	Yes	33,898	2,034	-	35,932
Te Puke Town Centre Development	The development of Te Puke's town centre is currently underway and is planned to be completed in 2013	Economic	Yes	777,945	46,677	(108,020)	716,602
Pukehina Development	Pukehina ratepayers are paying an annual rate of \$20 as a contribution towards a future sewerage scheme for the area	Planning for the future	Yes	410,773	37,246	-	448,019
<b>Total Other Community Reserves</b>				<b>2,073,357</b>	<b>137,002</b>	<b>(108,020)</b>	<b>2,102,339</b>

Reserve name	Purpose	Activity	Interest bearing	Opening balance 1 July 2014	Expected deposits to fund to 30 June 2015	Expected withdrawals from fund to 30 June 2015	Expected Closing balance 30 June 2015
<b>Financial Contributions Reserves</b>							
Financial contributions reserves - general	These are specific reserves that must be applied for a particular purpose and under specific criteria or qualifying conditions. These reserves are not cash reserves.						
Ecological financial contributions - capital	Financial contributions split into capital and operational components that are to be spent based on Council's annually approved ecological education programme. Capital expenditure must be by Council resolution and satisfy criteria for privately owned land. Operational expenditure is based on the prior year's closing operations balance available.	Natural Environment	No	678,251	-	-	678,251
Ecological financial contributions - operational	As above	Natural Environment	No	55,284	151,870	(128,219)	78,935
Parks and Community financial contributions	To provide for teaching and public education/awareness raising purposes.	Recreation and Leisure	No	(2,699,769)	1,705,773	(543,863)	(1,537,859)
Parking space financial contributions	Provided from financial contributions from developers in the urban areas where they cannot provide public car parks themselves.	Regulatory	No	50,105	-	-	50,105
Lynley Park wastewater remedial	Established from money received from Durham Properties Limited, to be used to fund any infrastructure failures in the Lynley Park Development.	Wastewater	No	280,300	-	-	280,300
<b>Total Financial Contribution Reserves</b>				<b>(1,635,829)</b>	<b>1,857,643</b>	<b>(672,082)</b>	<b>(450,268)</b>
<b>General Reserves</b>							
<b>Established reserves for specific purposes</b>							
Community Discretionary	For any under spent expenditure at year end.	Communities	No	14,386	-	-	14,386
General Rate	For the accumulation of any net surplus arising from accounts that are general rate funded each year. Deficits are not permitted in this reserve	All	No	2,667,259	882,828	(65,002)	3,485,085
Environmental Protection Rate	For the accumulation of any net surplus arising from the Environmental Protection Rate account Deficits are not permitted in this reserve.	All	No	2,158,873	370,739	(618,000)	1,911,612
Traffic and parking general	Holds the percentage balance of Council-issued infringement notice fines that were not payable to the Government as part of the legislation during the 1980s. Correspondence has not resolved whether the balance is still payable to the Government. No cash is held.	Regulatory	No	140,448	-	-	140,448
<b>Total General Reserves</b>				<b>4,980,966</b>	<b>1,253,567</b>	<b>(683,002)</b>	<b>5,551,531</b>

Reserve name	Purpose	Activity	Interest bearing	Opening balance 1 July 2014	Expected deposits to fund to 30 June 2015	Expected withdrawals from fund to 30 June 2015	Expected Closing balance 30 June 2015
<b>Special Reserves</b>							
Disaster Contingency	Council's infrastructure self-insurance fund provided from the sale of power company shares in the 1990's. Council's policy is to self insure based on the premise that commercial infrastructure insurance is not available. Assumes New Zealand Transport Agency (NZTA) would provide 93% of the funds for roading replacement and the Government would provide 50% on the failure of any other infrastructural assets. Major infrastructure, apart from district roading is geographically dispersed throughout our District (primarily stand-alone sewerage and water schemes) and the likelihood of failure of this entire infrastructure at once is assessed as very low.	Communities	Yes	6,581,177	394,871	-	6,976,048
Matakana Island Trust	Reserves accumulated several years ago from the appeal against the Katikati Reserve extension across to Matakana Island. The funds are available to be used for improvements to the Matakana Island community.	Planning for the future	No	258,803	-	-	258,803
Corporate Property and Assets	For any surplus arising from the corporate property/land purchase account .	Support Services	No	1,917,856	21,727	(388,633)	1,550,950
Civil Defence Contingency	We expect this balance to be maintained at \$20,000 being our costs for a specific civil defence emergency.	Communities	No	31,996	-	-	31,996
Weathertight Homes		Regulatory		(364,221)	-	-	(364,221)
Panepane Point		Reserves		362,000	-	(30,000)	332,000
<b>Total Special Reserves</b>				<b>8,787,611</b>	<b>416,598</b>	<b>(418,633)</b>	<b>8,785,576</b>
<b>Total All Council Created Reserves</b>				<b>20,363,464</b>	<b>5,901,365</b>	<b>(3,458,835)</b>	<b>22,805,994</b>

**FEES AND CHARGES 2014/15****Contents**

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All fees include GST

		Fees & Charges 2014/15 (\$)	Notes
<b>General</b>			
<b>Property files</b>			
Property file request - electronic file documentation on (DVD) or downloadable file (when available), picked up from Service Centre		35.00	<i>A property file request is not a Land Information Memorandum (LIM) and as such is not covered by any statutory requirement.</i>
Property file request - electronic file documentation on (DVD) or downloadable file (when available), couriered to specified address		40.00	
Additional copy on DVD		5.00	
<b>Print charges</b>			
Black and white	A4	0.20	
	A3	0.40	
	A2	1.50	
	A1	2.50	
Colour	A4	2.00	
	A3	3.50	
<b>GIS service fee and print charges</b>			
Map creation, map data manipulation and printing - a quote will be supplied For further information please refer to <a href="#">Western Bay of Plenty District Council's Geospatial Data Policy Statement</a>		125.00 per hour	Minimum charge \$80.00 plus GST
Map prints	A2	30.00	
	A1	40.00	
	A0	50.00	
<b>Official information requests - subject to legislative change</b>			
Staff time - first hour		No charge	
Staff time - after first hour per hour		76.00	
Work undertaken by external contractors and consultants charged at their normal hourly rate			Costs recovered from applicant
Printing			Costs recovered from applicant at standard Council print charges
<b>Publications and subscriptions</b>			
Asset Management Plans (AMP)			
Transportation AMP		500.00	
Water Supply AMP*		82.00	
Wastewater AMP*		82.00	
Stormwater AMP*		82.00	
Solid Waste AMP*		82.00	
Community Assets AMP*		82.00	
*Excludes appendices - price on application			
District Plan operative	Text	120.00	Future updates are included in the costs for the text and maps
District Plan maps	A4	160.00	
2009 Development Code	Printed copy	250.00	The 2009 Development Code (or subsequent updates) can also be viewed and downloaded via Council's website <a href="http://www.westernbay.govt.nz">www.westernbay.govt.nz</a>
	Disc	30.00	
	Updates	No cost	
Treasury Policy		15.00	
Annual Reports		20.00	
Civil Defence Plan - to non-distribution list agencies		No charge	
Properties - copies of leases/licences		No charge	
Management Plans (per plan)		20.00	

**New services**

Council may implement new or additional service anytime through the financial year. Where new services are introduced that are not already included in fees and charges, a principle of 'actual and reasonable charges' will apply i.e. Council will only charge what is actual and reasonable to recover the costs of providing the service.

All fees include GST

	Fees & Charges 2014/15 (\$)	Notes
<b>Customer Services</b>		
<b>Libraries - fees</b>		
Reserve fee (adult)	1.00	
Replacement card	3.00	
Holiday membership	55.00	\$45.00 refundable upon return of all items
Interloan request fee	per book per article	8.00 5.00
Top Shelf (2 weeks)		3.00
DVD and video (1 week)	single	3.00
<b>Libraries - overdue charges</b>		
Adult items	per day	0.30
Junior items	per day	0.10
DVD, video, Top Shelf	per day	1.00
Administration fee		5.00
Lost or unreturned items Replacement cost, administration fee, debt collection recovery		
Unpaid charges of \$50.00 and over Amount owed, debt collection recovery		
<b>Discount policy</b>		
In addition to the regular 'free to borrow' collections, our libraries offer access to some 'pay to borrow' collections. These include a best seller collection named 'Top Shelf', audio books, digital compact discs and music compact discs		
Our pay collections are promoted using eye catching display units for storage, in-house topical displays and offering customers loyalty cards. Our loyalty card system rewards customers by offering one free pay item following the rental of four 'Top Shelf' items		
<b>Regulatory Services - General</b>		
Fees payable for any inspection as a result of non-compliance with a Notice, Order or Requisition		158.00
Fees payable by the person who lodges a complaint with Council that after investigation is found to be unjustified		158.00
<b>Land Information Memoranda (LIM)</b>		
Standard 10 day service ( <i>includes aerial map where available</i> )		260.00
4 day service*		390.00
LIMs involving multiple titles		Price on application
		*The statutory target date is 10 working days. Council does not accept liability for any losses arising from a failure to meet the 4 day service, however a 100% money back guarantee applies if the 4 day target is not met



All fees include GST

## Animal Control Services

We have agreed to discontinue the concession for dogs registered with the New Zealand Kennel Club.

### Registration fees 2014/2015

Class of dog	Registration fee (if paid on or before 1 August 2014)	Registration fee Dangerous Dog (if paid on or before 1 August 2014)	Penalty fee (if paid after 1 August 2014)	Penalty fee Dangerous Dog (if paid after 1 August 2014)
All dogs unless otherwise categorised	77.00	115.50	115.00	173.25
Stock working dog (kept solely or principally for the purpose of herding or driving stock)				
Spayed or neutered dog				
Any dog(s) kept by: New Zealand Police Customs Department Ministry of Defence Ministry of Agriculture Ministry of Fisheries Department of Conservation (for carrying out the function of the Police or Department of State)	67.00	100.50	100.00	150.75
Security dog (kept by a security guard as defined in the Private Investigators and Security Guards Act 1974 – as a bona fide security dog)				
Search and Rescue dog				
Disability assist dog	No charge			
Dogs domiciled on Matakana Island	40.00	60.00	60.00	90.00
Dog adopted from a Western Bay of Plenty District Council pound (including registration to the end of the current year, i.e. expires 30 June 2014), microchip and desexing.	Price determined at date of adoption			

#### Notes:

- (1) The fees for multiple dogs owned by the same person may be limited to a maximum of five, i.e. any owned over five may be covered by the registration fees for the first five.  
**(Please note:** ALL dogs must still be registered. Applications for multiple dog ownership limitations will be considered at the time of registration and is at Council's discretion. No refund for deceased dogs will be paid to owners of more than five dogs, where some dogs were registered at no charge, until the total number of dogs falls below five.)
- (2) Legislation regarding the micro-chipping of dogs came into force on 1 July 2006, the cost of this process is passed on to the dog owner. Dog owners will be referred to a veterinarian at their own cost to have the dog micro-chipped. Dogs that must be micro-chipped before being released from the pound will be micro-chipped by Council staff. The dog owner will be charged for the cost of this service.
- (3) **Disability assist dog** means a dog certified by one of the following organisations as being a dog trained to assist (or as being a dog in training to assist) a person with a disability:
  - (a) Hearing Dogs for Deaf People New Zealand
  - (b) Mobility Assistance Dogs Trust
  - (c) New Zealand Epilepsy Assist Dogs Trust
  - (d) Royal New Zealand Foundation of the Blind
  - (e) Top Dog Companion Trust

All fees include GST

	Fees & Charges 2014/15 (\$)	Notes
<b>Dog pound fees</b>		
First impounding (registered dogs)	80.00	Dogs are only released upon payment of all fees owing. Owners of unregistered dogs will incur an infringement fine and be required to register at a penalty rate.
Second impounding (for same dog within 24 months)	160.00	
Third and subsequent impounding (for same dog within 24 months)	200.00	
Sustenance per day	10.00	
Seizure fee	80.00	
Destruction fee	45.00	
Micro-chipping fee <sup>1</sup>	20.00	<sup>1</sup> Micro-chipping for third and subsequent dogs charged at \$10.00 each. Minimum charge of \$40.00 applies for in-home micro-chipping.
<b>Stock pound fees</b>		
For every sheep, lamb or goat	40.00	Council will reduce the impounding fee 'per head' where stock numbers are greater than five and there is not a corresponding increase in the cost of impounding. This reduction is limited so as not to go below the cost of five animals.
For all other animals	80.00	
<b>Other fees</b>		
Replacement tag each	5.00	
Trading items (collars, leads, muzzles) are available and will be priced based on their cost plus a mark-up	Price on application	
<b>Repeated impounding</b>		
Stock, not necessarily the same animal but owned by the same person, impounded on a second or subsequent occasion		
For every sheep, lamb or goat (for same person within 24 months)	80.00	
For all animals (for same person within 24 months)	160.00	
<b>Sustenance</b>		
Actual and Reasonable costs (minimum of \$2.00 per head of stock per day)		
<b>Driving Charges</b>		
Actual and reasonable costs incurred in moving the stock to the pound or where it is delivered to the owner		
<b>Advertising</b>		
Where applicable, a notification fee of \$10.00 plus the actual cost of advertising impounded stock		

All fees include GST

		Fees & Charges 2014/15 (\$)	Notes
<b>Building</b>			
<b>Specialist services</b>			
More complex and larger projects may require the Council to refer documentation to specialists for checking for code compliance and to provide inspection services. Where specialist services are required, additional fees will be payable by the applicant based on actual cost. These may include:			
Engineering structure or land stability			
Fire planning and precautions, electrical design check			
Heating, ventilation and air conditioning, mechanical services			
<b>Other fees</b>			
Extension of time for consents		75.00	
Application to amend building consents (plus building consent fee and additional levies, if any, as a result of change in project value)		120.00	
Application for waiver of New Zealand Building Code		120.00	
Application for Exemption from Fencing of Swimming Pools Act (that proceeds to a hearing)		550.00	
Application for Code Compliance Certificate		80.00	
Document Filing Fee including receiving details of exempt building work undertaken as per schedule 1 of the Building Act 2004 (other than Certificate of Acceptance)		100.00	
Inspections (charged per inspection type at the rate current on the inspection date)		158.00	
Late cancellation of booked inspection. (charged where cancellation not received at least 1 working day prior to booking date.)		75.00	
Title endorsements under s73 Building Act	per lot	450.00	Legal fee component may vary and is cost recoverable
(includes Land Registrar fees)			
Title endorsements under s75 Building Act	per lot	450.00	Legal fee component may vary and is cost recoverable
(includes Land Registrar fees)			
Certificates of Acceptance Application, includes one Inspection Fee (current Building Consent fees will also be charged)		590.00	Council reserves the right to issue a Notice to Fix or commence summary proceedings for unconsented or illegal building work
Application for Certificate of Public Use (S.363A BA 2004)		120.00 plus inspection fees	
<b>Compliance schedule and annual building warrant of fitness</b>			
Compliance Schedule base fee		118.00	
plus fee per feature identified in Schedule		27.00	
Amendment of Compliance Schedule		64.00	
Plus fee per feature removed/added		25.00	
Annual Building Warrant of Fitness		55.00	
Building Warrant of Fitness Site Audit		158.00	
Fees, for non-routine inspections or services where fees have not otherwise been fixed, will be charged out at the Officer's hourly charge out rate plus incidental expenses		Price on application	
Compliance schedule and annual building warrant of fitness inspections requiring particular expertise, e.g. lifts, electrical heating, ventilation and air conditioning, fire safety measures or similar non-routine requests for information or services			Actual cost incurred of expert's report
Applications for acceptance as independent qualified person (for Bay of Plenty/Waikato group)		Price on application	
<b>Building consent approval information</b>			
(provided as required by s217 Building Act 2004) printed and forwarded monthly - email preferred	per month per annum	25.00 200.00	
<b>Building consent vetting fee pre application lodgement meeting assessment fee</b>			
This service is to assist applicants to assemble all necessary information to support their application.			
This fee is charged at the discretion of Council and only charged where the service is necessary. Time taken is charged and incorporated into processing charges at \$120 per hour.			

All fees include GST

**Building consent fees and charges**

Value of project/type or work	Application	PIM <sup>4</sup> /PIC <sup>8</sup>	BCAAA levy <sup>2</sup>	Plan checking deposit <sup>1</sup>	Council lodgement fee <sup>3</sup>	Inspections
\$1 to \$10,000 <sup>7</sup>	140.00	105.00	25.00	170.00	440.00	Inspection fees payable on issue of building consent based on estimated number of inspections needed for the project. Additional inspections will be invoiced at the same rate on project completion. Each inspection type is charged at \$158.00. On visits where more than one inspection type is undertaken each incurs a fee.
\$10,001 to \$20,000	255.00	210.00	50.00	360.00*(1 hr)	875.00	
\$20,001 to \$100,000	380.00	375.00	75.00	575.00*(2 hrs)	1,405.00	
\$100,001 to \$400,000	550.00	380.00	100.00	850.00*(3 hrs)	1,880.00	
\$400,001 upwards	650.00	390.00	125.00	1,020.00*(4 hrs)	2,185.00	
Granting discretionary exemption from requiring building consent as per item 2 schedule 1 BA2004	Application fee only as per above schedule applies.					
National Multiple-Use approvals granted by DBH	The processing content of these consents will be calculated on a time taken basis. Hourly charges as per 1. below					
Solar water heating system <sup>5</sup> - existing home	Nil	Nil	Nil	Nil	Nil	First Nil (extras at \$158.00 per inspection)
Sewer connections	110.00	Nil	Nil	60.00	170.00	\$158 per inspection
Solid fuel heater and domestic fireplace (includes Project Information Memorandum (PIM))	55.00	Nil	Nil	30.00	Freestanding 225.00* Inbuilt 375.00*	Freestanding *one inspection includes discounted inspection cost Inbuilt *two inspections includes discounted inspection cost
Compliance with Fencing of Swimming Pool Act <sup>9</sup>	110.00	Nil	-	60.00	170.00	one inspection
<b>Also charged when consent is issued:</b>						
Building levy (payable to DBH <sup>6</sup> ) \$2.01 GST inclusive for every \$1,000 value project valued at \$20,000 and over Levy for BRANZ (Building Research Authority) \$1.00 GST exempt for every \$1,000 value project valued at \$20,000 and over						

**Notes**

- <sup>1</sup> This is a minimum fee. Actual processing time and costs associated with approving the consent over and above the minimum fee, will be directly charged to the applicant, e.g. where consents in \$100,001 - \$400,000 range exceed 3 hours processing, extra time is charged at \$120.00 per hour broken down to the nearest 15 minutes. \*( ) number in brackets indicates hours of processing time already included.
- <sup>2</sup> Building Consent Authority Accreditation and Assessment Levy.
- <sup>3</sup> This fee is non-refundable once the consent has been approved if you decide not to complete your project. If you cancel prior to approval a pro-rata charge will be made based on the processing undertaken. Actual processing time exceeding plan checking deposit will be invoiced.
- <sup>4</sup> Includes \$20.00 fee for Certificate of Title.
- <sup>5</sup> Council sustainability initiative - fees remitted.
- <sup>6</sup> Statutory payments to BRANZ (Building Research Association NZ) and MBIE (Ministry of Business, Innovation and Employment) (previously DBH).
- <sup>7</sup> Council reserves discretion to set actual and reasonable fee when appropriate.
- <sup>8</sup> Where a Project Information Memorandum (PIM) has not been applied for, a Project Information Consideration (PIC) of the consent is still necessary and is charged accordingly.
- <sup>9</sup> Discounted fee to promote compliance with Fencing of Swimming Pools Act 1987 (includes spa pools, etc.)

	Fees & Charges 2014/15 (\$)	Notes
<b>Also add fees for:</b>		
<b>Rural numbers</b>		
Application and placement	45.00	
Replacement rural number plates	15.00	
<b>Assessment required for District Plan, engineering, environmental health and dangerous goods</b>		
Assessments charged at Officer's hourly charge-out rate or actual cost if external report required	60.00	minimum charge
Site inspections required in addition to assessment (per inspection)	158.00	

All fees include GST

	Fees & Charges 2014/15 (\$)	Notes
<b>Hourly charge-out rates</b>		
Manager Health & Building	145.00	
Senior Building Control Officials	135.00	
Building Control Officials	120.00	
<b>Health</b>		
<b>New applications and annual registration</b>		
Premises that prepare food and sell liquor for consumption on the premises i.e. restaurant, cafe, tavern	350.00	
Other premises, i.e. hairdressers, grocers	210.00	
Change of Ownership of Premise	60.00	
Issue of Notice to Rectify/Non Compliance	225.00	
Additional inspections	158.00	
<b>Food Control Plans Voluntary Implementation Programme (VIP)</b>		
New Food Act legislation was introduced in 2010. Fees for these services will be based on actual time involved in providing advisory and inspection services to assist premise owners implement food control plans		
<b>By-law licences</b>		
Amusement devices - licence fees pursuant to Amusement Devices Regulations 1978	12.00	
Mobile shops		
per annum	256.00	
per month	51.00	
Hawkers, stalls (other than charitable or community organisations), mobile refreshment booth, roadside trader		
per annum	256.00	
per month	51.00	
<b>Fireworks permits</b>		
Rural reserves	165.00	
Urban reserves	85.00	
<b>Club, On/Off Licence Food inspection</b>		
Monitoring inspection - annual inspection of On, Off or Club Licence	158.00	per inspection

All fees include GST

		Fees & Charges 2014/15 (\$)	Notes
<b>Liquor Licences<sup>1</sup></b>			
<b>Managers Certificates</b> (new or renewal)		316.25	
<b>Special Licences:</b>			
Class 1	1 large event More than 2 medium events More than 12 small events	575.00	Large event 400 + people
Class 2	3 to 12 small events 1 to 3 medium events	207.00	Medium event
Class 3	1 or 2 small events	63.25	Small event Less than 100 people
<b>Temporary Authority</b>		296.70	

**ON / OFF / CLUB LICENCES**

Fees vary depending on the "cost/risk rating" of each premises and consist of:

- an application fee, which licensees will have to pay when they apply for a new, renewed, or variation to a licence, and
- an annual fee, which must be paid by licensees each year

Determining a premises' cost/risk rating

A premises' cost/risk rating will be determined by a combination of factors. Table 2 shows how a premises' cost/risk rating is determined. For example, a liquor store closing at 11:00 pm with two enforcements in the last 18 months would have an overall rating of 38.

Cost/risk rating of premises (direct from the regulations)

- (1) A territorial authority must assign a cost/risk rating to any premises for which an on-licence, off-licence, or club licence is held or sought.
- (2) The cost/risk rating of premises is the sum of the highest applicable weighting.
- (3) The weightings relating to the type of licensed premises are as follows:

	Type of premises	Weighting
On Licence	Class 1 restaurant, night club, tavern, adult premises	15
	Class 2 restaurant, hotel, function centre	10
	Class 3 restaurant, other premises not otherwise specified	5
	BYO restaurants, theatres, cinemas, winery cellar doors	2
Off Licence	Supermarket, grocery store, bottle store	15
	Hotel, tavern	10
	Class 1, 2, or 3 club, remote sale premises, premises not otherwise specified	5
	Winery cellar doors	2
Club Licence	Class 1 club	10
	Class 2 club	5
	Class 3 club	2

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Type of premises	Latest trading time allowed by licence (during 24 hour period from 6am to 6am)	Weighting
Premises for which an on-licence or club licence is held or sought	2am or earlier	0
	Between 2.01am and 3am	3
	Any time after 3am	5

All fees include GST

Type of premises	Latest trading time allowed by licence (during 24 hour period from 6am to 6am)	Weighting
Premises for which an off-licence is held or sought (other than remote sales premises)	10pm or earlier	0
	Anytime after 10pm	3
Remote sales premises	Not applicable	0

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Number of enforcement holdings in last 18 months (applies to all types of premises)	Weighting
None	0
1	10
2 or more	20

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Cost/Risk rating of premises	Fee category
0 - 2	Very low
3 - 5	Low
6 - 15	Medium
16 - 25	High
26 plus	Very High

Liquor Licences	Cost/risk Category	Application Fee	Annual Fee
Application for On, Off or Club Licence, renewal of these licences, variation of condition of Licence	Very Low	\$368.00	\$161.00
	Low	\$609.50	\$391.00
	Medium	\$816.50	\$632.50
	High	\$1,023.50	\$1,035.00
	Very High	\$1,207.50	\$1,437.50

<b>Class 1 club</b>	means a club that has or applies for a club licence and - (a) has at least 1000 members of purchase age; and (b) in the opinion of the territorial authority, operates any part of the premises in the nature of a tavern at any time.
<b>Class 2 club</b>	means a club that has or applies for a club licence and is not a class 1 or class 3 club.
<b>Class 3 club</b>	means a club that has or applies for a club licence and - (a) has fewer than 250 members of purchase age; and (b) in the opinion of the territorial authority, operates a bar for no more than 40 hours each week.
<b>Class 1 restaurant</b>	means a restaurant that has or applies for an on-licence and - (a) has, in the opinion of the territorial authority, a significant separate bar area; and (b) in the opinion of the territorial authority, operates that bar area, at least 1 night a week, in the manner of a tavern.
<b>Class 2 restaurant</b>	means a restaurant that has or applies for an on-licence and - (a) has, in the opinion of the territorial authority, a separate bar; and (b) in the opinion of the territorial authority, does not operate that bar area in the manner of a tavern at any time.
<b>Class 3 restaurant</b>	means a restaurant that has or applies for an on-licence and that, in the opinion of the territorial authority, only serves alcohol to the table and does not have a separate bar area.
<b>BYO restaurant</b>	means a restaurant for which an on-licence is or will be endorsed under section 37 of the Act.
<b>Enforcement holding</b>	means a holding as defined in section 288 of the Act, or an offence under the Sale of Liquor Act 1989 for which a holding could have been made if the conduct had occurred after 18 December 2013.
<b>Remote sales premises</b>	means premises for which an off-licence is or will be endorsed under section 40 of the Act.

<sup>1</sup> These fees are set by legislation. If there are legislative changes the fees will be updated accordingly.

All fees include GST

		Fees & Charges 2014/15 (\$)	Notes
<b>Resource Consents</b>			
<b>Hourly charge-out rates (for resource consents and all Council activities)</b>			
Consents Manager		145.00	
Senior Consents Planner		135.00	
Senior Land Development Engineer, professional engineers		140.00	
Consents Planner		120.00	
Regulatory Services Team Leader		85.00	
Consents Officers, Technicians, Field Officers		75.00	
Compliance Team Leader		85.00	
Senior Managers (engineering, property, reserves)		155.00	
Group Manager		195.00	
Secretarial Administration fee	per hour	60.00	
Vehicles	\$0.75 per km		
Legal Property Officer, Property Officer		75.00	
<b>Subdivision Consents (non-notified) (includes planning and engineering and deposits)</b>			
Subdivision consents (including re-approvals)	minimum fee <sup>1, 7</sup>	1,350	
Subdivisions greater than six additional lots	minimum fee <sup>1, 7</sup>	1,600	
Protection lot subdivision/Subdivisions utilising transferable rights	minimum fee <sup>1, 7</sup>	1,700.00	
Boundary adjustment/relocations/amalgamations	minimum fee <sup>1, 7</sup>	900.00	
Cross lease plans - first stage cross lease	minimum fee <sup>1, 7</sup>	850.00	
Second and subsequent stage cross lease	minimum fee <sup>1, 7</sup>	620.00	
Amended cross lease (including s223 and 224 Resource Management Act fees)	minimum fee <sup>1, 7</sup>	460.00	
Conversion of cross lease to freehold	minimum fee <sup>1</sup>	460.00	
Rights of way (s348 Local Government Act)	minimum fee <sup>1</sup>	700.00	
Certificates under s226 Resource Management Act	minimum fee <sup>1</sup>	380.00	
Lapsing of consent: extension of time (s125)	minimum fee <sup>1</sup>	580.00	
Change or cancellation of consent conditions (s127)	minimum fee <sup>1, 7</sup>	900.00	
s223 Certificate - payable at 223 stage Resource Management Act	minimum fee <sup>1</sup>	250.00	
s224 Certificate - payable at 224 stage Resource Management Act	minimum fee <sup>1</sup>	350.00	
Road/street naming	minimum fee <sup>1</sup>	550.00	
Engineering fee - payable only if engineering conditions apply	minimum fee <sup>1</sup>	550.00	
Reserves valuations - payable at 224 and not including financial contributions <sup>5</sup>		-	Fixed by Landmass Technology
First additional lot		230.00	Fixed by Landmass Technology
Two to four lots	per lot	51.75	Fixed by Landmass Technology
Five to ten lots	per lot	23.00	Fixed by Landmass Technology
Eleven or more lots	per lot	11.50	Fixed by Landmass Technology
Sundry applications		360.00	
Subdivision consents that proceed to hearing <sup>6</sup>		-	Actual and reasonable cost
Application for esplanade reserve reduction or waiver		360.00	
<b>Notified resource consent applications, designations, heritage orders and plan changes</b>			
Public notification	minimum fee <sup>1,6, 7</sup>	2,100.00	
Limited notification	minimum fee <sup>1,6, 7</sup>	1,600.00	



All fees include GST

		Fees & Charges 2014/15 (\$)	Notes
<b>Land Use (Non-notified) consent applications except subdivisions (includes planning and engineering fees and deposits)</b>			
Signs <sup>4</sup>	minimum fee <sup>1</sup>	560.00	
Non-compliance with performance standards <sup>4,7</sup>			
Standard consent	minimum fee <sup>1</sup>	850.00	
Frost fans <sup>4</sup>	minimum fee <sup>1</sup>	900.00	
Additional dwellings/minor dwellings (non-complying) <sup>4,7</sup>	minimum fee <sup>1</sup>	900.00	
Temporary Additional dwellings	minimum fee <sup>1</sup>	560.00	
Buildings in coastal protection zones - primary risk zone <sup>3,4,7</sup>	minimum fee <sup>1</sup>	1,950.00	
Buildings in coastal protection zones - secondary risk <sup>4,7</sup>	minimum fee <sup>1</sup>	900.00	
Landscape applications and other applications subject to fees waiver under plan <sup>2,7</sup>	minimum fee <sup>1</sup>	511.00	No fee <sup>2</sup>
All other non-notified land use consents <sup>4,7</sup>	minimum fee <sup>1</sup>	1,350.00	
Change or cancellation of consent conditions (s127) Resource Management Act <sup>7</sup>	minimum fee <sup>1</sup>	900.00	
Lapsing of consent/extension of time (s125) Resource Management Act	minimum fee <sup>1</sup>	560.00	
Consents that proceed to hearing <sup>6</sup>			Actual and reasonable cost
Stability/floodable areas <sup>7</sup>			
	minimum fee <sup>1</sup>	800.00	

**Notes**

General - These fees do not include Financial Contributions that may be imposed as conditions of consent. Council requires payment of all fees and charges prior to release of a decision document and 223 and 224 Certificates.

<sup>1</sup> This is a minimum fee. All costs associated with processing the application and monitoring the issued consent over and above the minimum fee will be directly charged to the applicant. For discretionary or non-complying applications, Council may not be able to grant consent. In these cases all application fees are still payable.

<sup>2</sup> These fees are indicative only of the activity and are not payable by the applicant.

<sup>3</sup> This fee includes the legal costs of preparing and registering a covenant on the title that will refer to the resource consent conditions. If the resource consent application is withdrawn or the consent is issued without a condition to require a covenant, then a fee refund of \$780.00 (GST inclusive) will be payable.

<sup>4</sup> This fee includes the cost of monitoring the issued consent at \$160.00.

<sup>5</sup> These fees only apply to subdivision applications that require Landmass Technology calculations at 224 for the purpose of determining Recreation and Leisure Financial Contributions. Note that any Recreation and Leisure Financial Contributions are additional to these fees.

<sup>6</sup> Council's funding policy requires that application (not subject to exemption) that proceed to Hearing will be charged 25% of the Elected Member's costs. Note: Exempted applications include any objection and any applications made by staff or Elected Members' that would not normally proceed to a Hearing but are required, for transparency purposes, to be heard.

<sup>7</sup> The application will attract an additional charge of \$60 where a referral has been made under the Resource Consents Consultation protocol.

		Fees & Charges 2014/15 (\$)	Notes
<b>Planning Advice</b>			
The Council would like to encourage good development outcomes. We believe that this can be achieved by engaging with developers during the early stages of the Planning Process. Council staff will arrange a meeting on request where the developer can discuss a development proposal with key staff members. A request for a meeting can be made through the Duty Planner on ph 0800 926 732.		Free advice	
<b>Requests for information or other services not subject to specific fee</b>			
Any requests for services or information that are not specifically related to District Plan applications or of a non-routine nature will be charged at Officer's hourly charge out rate	minimum charge	75.00	

All fees include GST

		Fees & Charges 2014/15 (\$)	Notes
<b>Miscellaneous</b>			
Outline plan waiver		300.00	
Outline plan approval	minimum fee <sup>1</sup>	580.00	
Miscellaneous certificates (including consent notices) and authenticated copies of Council resolutions		300.00	
Overseas Investment Commission certificate		200.00	
Certificate of Compliance (except subdivisions) and Certificate of Existing Use Rights - Resource Management Act		450.00	
Peer reviews			Actual cost
Designations/notice of requirement		1,350.00	
Surrender of Consent (s138) Resource Management Act		250.00	
<b>Monitoring and compliance</b>			
Site visits required to monitor conditions of resource consent		per site visit	160.00
Noise: return of property seized under an excessive noise direction or abatement notice			256.00
<b>Hydrant flow testing</b>			
Hydrant <sup>1</sup>			56.00
Hydrants			77.00
Hydrant modelling for new connection purposes			153.00
<sup>1</sup> This is a minimum fee. All costs associated with processing the application and monitoring the issued consent over and above the minimum fee will be directly charged to the applicant. For discretionary or non-complying applications, Council may not be able to grant consent. In these cases all application fees are still payable.			
<b>Engineering design approval</b>			
Administration fee plus land subdivision and development administration fees		310.00	The minimum fee <sup>1</sup> is 1.75% of the estimated value of works at current market rates or \$310.00 whichever is the higher, for all works proposed to be vested in Council or private works that may require engineering design as a condition of consent.
Engineering assessment fee and construction monitoring		310.00 <sup>1</sup>	
<b>Land subdivision and development fees (engineering fees payable when requesting a service)</b>			
Services rendered and not provided for in fixed per hour fee (may be waived at discretion), e.g. requests for extraordinary attendances including meetings, site visits, etc.		per hour	145.00 0.75c km
<b>Uncompleted works bonds</b>			
<b>Administration process fee</b>			
Uncompleted works bonds are calculated in accordance with our Development Code.			315.00
However, the property owner undertaking the works will require Rooding and/or Reserves consents prior to undertaking work outside their property.			

All fees include GST	Fees & Charges 2014/15 (\$)	Notes
<p><b>Maintenance bonds</b> <b>Administration process fee</b> Construction maintenance bonds will be required where assets are to be vested to Council. The value of the construction maintenance bond will be calculated in accordance with our Development Code</p>	315.00	
<p><b>Non-compliance</b> Miscertification charges and reinspection of previously non-complying works</p>		Refer to hourly charge out rates plus 75c/km disbursements and internal fees plus 15%.
<b>Engineering Services</b>		
<b>Properties</b>		
Right of way easements subject to negotiation and valuation	500.00	
Easements (stormwater, water, etc.) subject to negotiation and valuation	307.00	
Exchange of land subject to negotiation and valuation per half hour	41.00	plus disbursements
Licence to occupy legal unformed road to enable the carrying out of trade or business or for any other purpose	128.00	
Lease (excluding community groups)	276.00	
Variation of lease (excluding community groups)	128.00	
Renewal of lease (excluding community groups)	128.00	
Transfer of lease or subletting of lease (excluding community groups)	128.00	
Purchase of land per half hour	41.00	plus disbursements
Partial/full release Memorandum of Encumbrance	128.00	
Esplanade strip agreement	235.00	
Sundry applications per half hour	41.00	plus disbursements
<b>Site inspections</b>		
Subdivision, reserves per hour	75.00	
<b>Historic Places Trust</b>		
Authority to modify archaeological site, plus Department of Conservation (DOC) charges (approximately \$50.00 per hour) per application	75.00 minimum fee	
<b>Lease/Licence application and consents</b>		
These activities in addition to the above fees and charges may also incur:		
(1) Department of Conservation (DOC) fees at approximately \$50.00 per hour; and		
(2) legal costs from Council's solicitors; and		
(3) survey costs where applicable		

Pensioner housing	Fees and Charges 2014/15 (\$)	
	new unit	old unit
Single unit per week	112.00	109.00
Double unit per week	160.00	156.00

<b>Cemeteries</b>		
Adult plot purchase	1,172.00	
Children's row plot	432.00	
Ashes plot purchase	318.00	
Ashes wall purchase	318.00	
Katikati Remembrance wall purchase	125.00	
Burial of ashes in existing plot	120.00	
Burial fee		
Adult	412.00	
Child	412.00	
Ashes	120.00	
Extra depth	120.00	
Re-opening fee (breaking of concrete)	120.00	
Disinterment and reinterment	Actual cost	

All fees include GST

## Reserves

### Sports fields and courts

#### Ground charges

During the 2012-22 Long Term Plan process Council resolved to remove user charges for sports fields and courts. However, it is a requirement for Sports Clubs and casual users to still book fields/courts so Council can monitor usage, avoid booking conflicts and collect data for future demand analysis. Council also needs to programme maintenance e.g. mowing, turf renovation around users.

#### Bonds

Bonds may be required to ensure any potential damage or excessive wear and tear can be reinstated. Bonds are to be paid prior to confirmation of the booking and will range in value from \$150.00 up to \$2,000.00. Bonds are returned if premises are left clean, tidy and in good condition.

		Fees & Charges 2014/15 (\$)	Notes
<b>Centennial Park Ablution block (booked users only)</b>			
Hot showers		Per day 20.00	<b>Seasons are defined as:</b> Winter - 1 April to 30 September Summer - 1 October to 31 March Sporting codes may overlap the seasons but only if fields/courts are available. <b>Note:</b> 1. Clubs and schools are still required to book sports fields/courts for casual/seasonal use. 2. Under the Reserves Act 1977 public shows, fairs with stalls, etc - public liability insurance for \$250,000 is required. Evidence of this must be presented to Council staff two weeks prior to the event. 3. Amusement devices such as merry-go-rounds and magic carpet rides must be registered by the owner with the Department of Occupational Health & Safety. Once registered a permit for use is available from Council.
<b>Centennial Park Changing Rooms</b>			
Casual use	per booking	\$52.00	
Seasonal use		By agreement	
Training lights		By agreement	
Storage		By agreement	
Jubilee Park Cultural Courtyard Stage Hire		\$50.00 per day \$250.00 per day PLUS \$500 bond	Community use Commercial use
<b>Miscellaneous - Reserve use charges</b>		By agreement / concession / or fee set by authorised staff member	
<b>TECT All Terrain Park Arrival Centre</b>			
<b>User group bookings</b>			
No hire bond required			
\$50.00 key bond is required			
Hire fee:	Park user groups / clubs	\$30.00 per half day	
	General public / other groups	\$50.00 per day	
<b>General public bookings</b>			
Hire bond may be required			
\$50.00 key bond is required			
Hire fee as follows: \$50.00 per half day, \$75.00 per whole day			
Please note: a cleaning fee will be invoiced if facility is left in an unacceptable condition.			
Motorcycle Tracks (public)	per motorcycle/rider	per day	15.00
<b>Rental of Council Buildings and Facilities Not Listed</b>			
Fee varies depending on building or facility, actual fee by agreement with the Strategic Property Manager.			

All fees include GST	Fees & Charges 2014/15 (\$)	Notes
<b>Roading</b>		
<b>Vehicle crossing applications</b>		
Administration - includes Road Opening Notice	153.00	The application forms for both urban and rural vehicle crossings can be viewed and downloaded via Council's website <a href="http://www.westernbay.govt.nz">www.westernbay.govt.nz</a> .
Certification inspection (to sign off)	204.00	
Re-inspection fee (if failed)	256.00	
<b>Road services</b>		
Request for speed zone review	1,533.00	
Fencing permits	102.00	
Stock Crossing Permit	102.00	One-off payment
Unpermitted Stock Crossing - Inspection Fee (where no permit or permit application exists.)	102.00	per inspection
<b>Road Stock Crossing Cost Recovery - to be applied where:</b>		
Crossing is not permitted and stock have left effluent and debris on the road.	Actual and reasonable costs	Costs incurred by Council's contracted road maintenance provider
Permitted crossing where permit conditions to clean the road surface have not been complied with.	Actual and reasonable costs	
Stock permit inspection and re-inspection fee where there is non-compliance with stock crossing permit conditions.	102.00 per inspection	Plus staff time at charge out rates
<b>Road opening notices/Corridor Access Requests</b>		
Consent to work on or below the road includes:		
Emergency works	51.00	
Minor works (connections and excavation less than 20 metres, on site)	51.00	
Vehicle crossings	-	Required but at no cost
Major works	123.00	
Project work (work to exceed 28 days)	256.00	
<b>Other</b>		
Applications for road closures and road use (including sporting, recreational or other events on the road)	123.00	
Assessment of Structures & Pavements per hour	150.00	
Road stopping applications - processing fee	613.00	
Application to discharge stormwater to road	123.00	
Decorative streetlighting (see District Plan rule 12.4.4.6)		calculable
Overweight and over dimension permits	123.00	
Overweight permits requiring bridge analysis	256.00 plus 143.00	per bridge
Approval of a construction zone	256.00	
<b>Community information boards</b>		
<b>Business advertising signage</b>		
Supply and install signage	358.00	
Annual licence fee	102.00	
<b>As-built data - engineering records</b>		
Receiving accurate/completed electronic as-built records for transfer to Council's geographic information system (GIS) per subdivision	61.00	
Correction of inaccurate or incomplete as-built records per hour	133.00	
Conversion to electronic format		
Electronic conversion from paper as-built records per hour	133.00	
Transfer of electronic as-built records to Council's GIS system	133.00	
Where Council cannot process as-built records within 10 days, release of a section 224 Certificate will be subject to Group Manager Engineering Services discretion.		

All fees include GST

		Fees & Charges 2014/15 (\$)		Notes
<b>Utilities</b>				
Charges for services rendered to the public in excess of 10 minutes (15 minutes at discretion)	10 minutes		20.00	
Services rendered for re-inspection of previously non-compliant works, plus internal fees	10 minutes		20.00	
<b>Water connection</b>				
Administration fee			102.00	
The physical connection to the water network will be undertaken by Council's Network Maintenance Contractor. The applicant will be invoiced actual and reasonable costs.				
<b>Stormwater connection</b>				
Administration fee			102.00	
Inspection fee			133.00	
<b>Sewerage connection</b>				
Administration fee			102.00	
Inspection fee			133.00	
Obtain quotes from any registered drainlayer. If the stormwater or wastewater connection is undertaken by Council's Network Maintenance Contractor, at a cost to the applicant, no inspection fee will be charged				
<b>Tradewaste by-law charges</b>				
Initial application fee			143.00	
Connection fee (where applicable)			365.00	
Disconnection fee			365.00	
Re-inspection fee			286.00	
Compliance monitoring (lab testing)			Actual cost	
Temporary discharge application fee			143.00	
Special rates for loan charges			Actual cost	
<b>Annual tradewaste charges</b>				
Annual management fee for discharge to cover the wastewater authority's costs including:				
1. Administration				
2. General compliance monitoring				
3. General inspection of trade waste premises				
<b>Categories</b>				
		\$		\$
<b>A</b>	Permitted (not required)		<b>B2</b>	Medium Risk
<b>B</b>	Conditional		<b>B3</b>	High Risk
<b>B1</b>	Low Risk	286.00	<b>C</b>	Prohibited (not consentable)
<b>Trade waste reticulation and treatment charges</b>				
Based on Schedule 1C Tradewaste By-law 2008 and existing Reticulation and Wastewater Treatment Plant costs				
<b>Greenwaste centre charges</b>				
Car			7.00	
Station wagon			7.00	
Small trailer <sup>2,3</sup>			25.00	
Utility			25.00	
Tandem trailer <sup>4</sup>			47.00	
Per m <sup>3</sup> above standard load			per m <sup>3</sup>	25.00

**Notes**

1. Loaded combinations of vehicles pay both charges (eg. car and trailer combination)
2. Small trailer is no larger than 2.4m by 1.2m; with sides no higher than 300mm
3. Small trailer based on 1m<sup>3</sup> of greenwaste. Loads in excess of 1m<sup>3</sup> will be charged additional fee based on volume
4. Tandem trailer based on 2m<sup>3</sup> of greenwaste. Loads in excess of 2m<sup>3</sup> will be charged on volume basis

All fees include GST	Fees & Charges Notes 2014/15 (\$)	
<p><b>Recycling fees (at recycling centres only)</b>  <b>FREE</b> - there is no charge for recycling the following items:                      Newspapers                      Cardboard                      Aluminium cans                      Metal cans                      Glass bottles (white/green/brown)                      Plastic milk containers                      Plastic soft drink and juice bottles  <b>NOT ACCEPTED</b> - the following items are not accepted:                      Mixed waste                      Organic waste                      Plastics other than milk, soft drink and juice bottles                      Contaminated recyclables</p>		
<p><b>Other recyclables</b>                      Other recyclable materials may be accepted during the year and a fee may be charged. Any such fee will be advertised at the site.</p>		
<p><b>Tents/Equipment for solid waste/recycling</b>                      Event Recycling Tents/Equipment (2 sets)                      Bond per event/per set                      User charge per event/per set</p>		<p>100.00 50.00</p>
<p><b>Waste licencing fee</b>                      Fee charged to become a licensed waste collector in the Western Bay District.</p>	<p>500.00</p>	

## INDICATIVE FINANCIAL CONTRIBUTIONS - FOR INFORMATION ONLY

Financial Contributions are included in the fees and charges for information only and become effective on 1 July 2014. Financial Contributions are established based on the policy and methodology as presented in our District Plan in accordance with the Resource Management Act 1991. They may change in response to the capital works identified to be carried out as part of the Long Term Plan.

Our District Plan contains the original infrastructure schedules used for calculating financial contributions. These are updated annually with respect to costs only and are presented below. The table below is a summary and the following tables provide the updated infrastructure schedule for each structure plan.

As the process for setting financial contributions is established in our District Plan, submissions through the Long Term Plan public consultation process are limited to the quantum of the financial contributions as set through the costs and timing of the construction of the various infrastructure.

		PER ADDITIONAL LOT
<b>WATER</b>		\$
Western		4,358
Central		5,297
Eastern		6,993
<b>WASTEWATER</b>		\$
Waihi Beach		11,103
Katikati		6,094
Omokoroa		10,292
Te Puke		7,761
Maketu/Little Waihi		11,932
<b>STORMWATER</b>		\$
Waihi Beach		3,948
Katikati		5,160
Omokoroa		3,755
Te Puke		6,185
<b>TRANSPORTATION</b>		\$
<b>District-Wide</b>		1,493
<b>Omokoroa - road specific</b>		
Hamurana Extension Catchment	1,241	per 100m <sup>2</sup>
Hamurana Extension Catchment - Stage 2	1,384	per 100m <sup>2</sup>
Goldstone Block	184	per 100m <sup>2</sup>

<b>TRANSPORTATION</b>		\$
Margaret Place Extension		18,150 per lot
Access to Omokoroa Developments Limited (formerly Fiducia area)		28,714 per lot
Omokoroa Southern Industrial Area		1,594 per 100m <sup>2</sup>

	PER ADDITIONAL LOT WITHOUT DISTRICT-WIDE TRANSPORTATION	PER ADDITIONAL LOT INCLUDING DISTRICT-WIDE TRANSPORTATION
<b>URBAN ROADING</b>		\$
Waihi Beach	6,686	8,179
Katikati	8,141	9,634
Omokoroa	13,945	15,042
Te Puke	4,791	6,284
<b>RURAL ROADING</b>		\$
Waihi Beach/Katikati Wards	7,600	9,093
Kaimai Ward	7,600	9,093
Te Puke/Maketu Wards	7,600	9,093
<b>ECOLOGICAL</b>		\$
Ecological		501
<b>RECREATION AND LEISURE</b>		

5.01% of section's sale price - capped at section sale price of \$255,000

Note: section sale price includes GST

FINANCIAL CONTRIBUTION AMOUNTS EXCLUDE GST