

# GREY DISTRICT COUNCIL

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## ANNUAL PLAN

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01 July 2008 – 30 June 2009

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**[A] introduction**



# [1] district council offices

<b>Main Office</b>	Grey District Council 105 Tainui Street P O Box 382 Greymouth  Tel 03 769 8600 Fax 03 769 8603 email: <a href="mailto:info@greydc.govt.nz">info@greydc.govt.nz</a> web: <a href="http://www.greydc.govt.nz">www.greydc.govt.nz</a>
<b>Runanga Service Centre,</b>	25 Carroll Street Runanga  Tel 03 762 7813 Fax 03 762 7813
<b>Grey District Library</b>	Albert Mall Greymouth  Tel 03 768 5597 Fax 03 768 5597 email <a href="mailto:library@greydc.govt.nz">library@greydc.govt.nz</a>
<b>Runanga Library</b>	25 Carroll Street Runanga  Tel 03 762 7813
<b>Banker</b>	Westpac Trust
<b>Auditor</b>	Audit New Zealand, Christchurch on behalf of the Office of the Auditor General, Wellington
<b>Solicitor</b>	Hannan & Seddon, Greymouth

## [2] message from mayor & chief executive

Welcome to the Council's Annual Plan for the year commencing 01 July 2008. This plan outlines Council's intentions for the forthcoming financial year. Council released its draft plan in April 2008, and subsequently received 88 submissions to the draft in the month long consultation. This plan reflects the changes to the draft that Council made after considering those submissions. The rates to be set under this plan are the same as those signalled in the draft.

Council, as per the 2006 – 2016 long term plan, remains committed to:

- responsible and prudent financial planning;
- delivering core services, such as roading, water supply, solid waste disposal, and sewerage;
- promoting economic growth in a sustainable manner;

This is along with a commitment to keep rate increases to a minimum, not an easy task when Council is still in the position of addressing deferred capital and maintenance items. One impact of this is that perceived levels of service might not reach the expectations of all ratepayers.

The tender for the new Aquatic Centre has been recently let, with the overall project cost estimated at \$11.4 million. The direct contribution from rates towards this project is via a \$1.5million loan (i.e. less than 10% of the total projected cost), to be repaid over the next 30 years. Being a newer facility offering a higher level of service, and open all year round the annual operating costs will be higher, requiring an increased level of rate input. This accounts for a 1.8% of the increase in rates outlined in this plan.

Council has also appointed a new events and marketing officer funded in part by an increase in the district promotion rate and in part from the interest earned on Council's economic development reserve. Given the relative isolation of the district and natural risks we are exposed to; Council has deemed it appropriate to direct additional funding towards its civil defence responsibilities. Council is also faced with cost increases on everyday operating and maintenance items to keep supplying existing levels of service. This most notably significant in the water supply rates where the increased maintenance and electricity costs result in increases of up to \$32 per property.

Taking this and the other issues outlined in this document the average increase in rates for a property will be 5.6.

Attention is also drawn to fee increases, particularly in respect of Building Consents etc.

Highlights for the forthcoming year are:

- the construction and subsequent opening of the new Aquatic Centre. The construction of this facility is the culmination of a successful fundraising effort from the West Coast Aquatic Centre Incorporated.
- the continuing upgrade of the Greymouth sewerage scheme;
- preparation of the 2009 – 2019 Long Term Community Outcomes Plan
- the upgrading on the Runanga pool, which is the culmination of a successful fundraising effort by the local community.


The next financial year will see the ongoing preparation of the 2009 – 2019 Long Term Plan, which is required to be adopted and in place by 01 July 2009. This plan will represent the overall strategic vision for the district for at least the next 10 years, and what is required from Council to achieve it. The draft plan as a whole will be publicly consulted in March/April 2009; however Council will also be reviewing policy and base documentation throughout the whole year, so please get involved.

We look forward to another exciting year as the district continues to forge ahead.

Regards



Tony Kokshoorn  
**MAYOR**



Paul Pretorius  
**CHIEF EXECUTIVE OFFICER**



## [3] about the plan



### 1. INTRODUCTION

The Local Government Act 2002 requires all councils to have a Long Term Council Community Plan (LTCCP). The **2006 – 2016 Grey District Long Term Community Outcomes Plan (LTCOP)** is our LTCCP. This plan is the combined effort of Council and community. The plan covers a ten year period from 01 July 2006 to 30 June 2016. The plan explains what Council intends to do and what the cost will be for the ten year period of the plan.

The first year of this plan served as the 2006/2007 Annual Plan. In the second and third years between each Long Term Community Outcomes Plan an Annual Plan is prepared which focuses on the budgets of the particular year of publication. The information in this Annual Plan is based therefore on the 3<sup>rd</sup> year of the LTCOP. Where significant variations exist between the LTCOP and this document, these will be highlighted in this document.

### 2. PURPOSE OF AN ANNUAL PLAN

- contain the annual budget and funding impact statement (from which rates are set) for the year to which the annual plan relates; and
- identify any variation from the financial statements and funding impact statement included in the local authority's long-term council community plan in respect of the year; and
- support the long-term council community plan in providing integrated decision-making and co-ordination of the resources of the local authority; and
- contribute to the accountability of the local authority to the community; and
- extend opportunities for participation by the public in decision-making processes relating to the costs and funding of activities to be undertaken by the local authority.

This plan is the final version adopted by Council 23 June 2008, after being consulted on through the 'special consultative procedure' (section 83 Local Government Act 2002).

### 3. AMENDMENTS TO THE LTCOP

If Council intends to change certain aspects of the LTCOP, then it is required to process an amendment to the LTCOP. Such changes include:

- significant changes to levels of service delivered, or how they are delivered
- changes to funding and financial policies
- significant financial changes

No amendments are being made to the 2006-2016 Long Term Community Outcomes Plan (as amended 2007).

Other less significant changes are highlighted as variations to the Long Term Community Outcomes Plan. These do not constitute amendments that required specific consultation, but are rather highlighted for further explanation. The amendments as noted throughout this plan have been approved and adopted by Council, June 2008.

### 4. GUIDE TO THE PLAN

#### 1. introduction

This section gives information about our District and an overview of the plan



## 2. community outcomes

This is where the current community outcomes are described, and connects the outcomes with the activities that Council undertakes.

## 3. groups of activities

Gives an overview for each Council activity (grouped), outlining the financial requirements, the major priorities and projects for each activity. It also outlines how Council is going to measure its financial and non-financial performance.

Detail information in respect of the separate activities can be accessed through the activity management plans that are under development.

## 4. forecast financial statements & information

Gives an overall forecast financial summary for the next ten years. This information is collated from the financial information for each activity described in the previous section.

## 5. policies

Provides the key Council policies that are required to assist with decision making and planning, where there has been an amendment or variation from those used in the Long Term Community Outcomes Plan 2006 – 2016.

## 5. REPORTING ON THE PLAN

At the end of each financial year (30 June) we must complete an Annual Report. This is where we report how we have performed against what we said we were going to do in this plan, and at what cost. We also report on the progress toward achievement of the community outcomes.

Note: Community Outcomes must be consulted on at least once every six years. Council consulted on the outcomes in late 2003 and has recently consulted on them prior to the preparation of the next Long Term Community Outcomes Plan in 2009.



## [4] elected representatives and their portfolios

Position	Name	Ward	Portfolio Responsibilities
Mayor	Tony Kokshoorn		Finance Economic Development Port Youth Advocacy Public Relations
Deputy Mayor	Doug Truman QSM	Central	Legal Maori Affairs Water Stormwater Sewerage
Councillors	Paul Berry	Eastern	Resource Management Regulatory Functions Staff Dog & Stock Control
	Kevin Brown	Central	Health and Disability Library Safety/Security
	Ian Cummings	Central	Finance (in association with Mayor) Property Liquor Licensing
	Peter Haddock	Southern	Land Transport Parks and Reserves Forestry
	Karen Hamilton	Central	Arts Culture Heritage Tourism
	Milton Osborne	Eastern	Airport Civil Defence Waste Management
	Cliff Sandrey	Northern	Sport & Recreation Cemeteries Pensioner Housing Welfare

### Council is committed to:

- Being accountable to its community.
- Representing its community strongly and positively.
- Consulting its community in a spirit of collective decision-making.
- Working with other bodies and institutions pursuing the same goals.
- Participating strongly in the activities of organised local Government.
- Striving towards optimum efficiency and a customer focus.
- Equity and transparency in its dealings with its community.
- Cultural, economic, environmental and social wellbeing of its community in decision-making.
- Sustainability as basis for development activities in the District.
- Creating opportunities for all.
- Being a good employer.
- A healthy community.
- Building on our heritage



**[B] groups of activities**

# [1] roading

## [1.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Roading

## [1.2] RATIONALE FOR GROUPING

This is the most significant cost activity managed by Council and is dealt with on a stand-alone basis.

## [1.3] 2008/2009 PERFORMANCE MEASURES

Performance measures relate to more than one specific outcome. The layout used was chosen for purposes of convenience only and does not reflect this interrelationship.

### Performance Measure: Efficient and responsible management of the roading activity

Outputs:	Measurement:
<b>Operational:</b>	
Unsealed shoulders and Drainage Channels Maintenance	<ul style="list-style-type: none"> <li>▪ Within 14 days of issues being identified</li> </ul>
Cleaning and Repair of Stormwater Structures <ul style="list-style-type: none"> <li>▪ Maintenance</li> <li>▪ Blockages</li> </ul>	<ul style="list-style-type: none"> <li>▪ Within 10 days of need being identified</li> <li>▪ Within 2 days of blockage being identified</li> </ul>
Pothole Repairs <ul style="list-style-type: none"> <li>▪ Arterial and Major Collector Roads</li> <li>▪ All Other Roads</li> </ul>	<ul style="list-style-type: none"> <li>▪ Within 3 days of being noticed/reported</li> <li>▪ Within 8 days of being noticed/reported</li> </ul>
Notice of planned closures for work.	<ul style="list-style-type: none"> <li>▪ 24 hours notice to affected areas</li> </ul>
Completion of roading upgrades associated with the Pike River Coal Company development.	100% in compliance with agreement between Council and Pike River Coal Company and within budgeted amounts.
Controlling total costs within available budgets	<ul style="list-style-type: none"> <li>▪ +/- 5%</li> </ul>
Contribution from developers for new capital	<ul style="list-style-type: none"> <li>▪ For upgrades of existing assets a linear contribution calculated on the increased traffic volume that will be generated as set through the resource consent process.</li> <li>▪ New assets per the financial policy under the District Plan.</li> <li>▪ Performance measure should simply say to comply with the District Plan financial contributions requirements for upgrades and new works.</li> </ul>



### Performance Measure: Safety of users

Outputs:	Measurement:
<b>Operational:</b>	
Emergency Work <ul style="list-style-type: none"> <li>▪ Arterial and Major Collector Roads</li> <li>▪ All Other Roads</li> </ul>	<ul style="list-style-type: none"> <li>▪ Delays of no longer than 1 hour plus normal travelling time from Depot to site</li> <li>▪ Delays of no longer than 2 hours plus normal travelling time from Depot to site</li> </ul>
Pothole Repairs <ul style="list-style-type: none"> <li>▪ Arterial and Major Collector Roads</li> <li>▪ All Other Roads</li> </ul>	<ul style="list-style-type: none"> <li>▪ Within 3 days of being noticed/reported</li> <li>▪ Within 8 days of being noticed/reported</li> </ul>
Road conditions	<ul style="list-style-type: none"> <li>▪ Road conditions contributing to accidents less than 5%</li> </ul>

### Performance Measure: Convenience of users

Outputs:	Measurement:
<b>Operational:</b>	
Maintenance	<ul style="list-style-type: none"> <li>▪ Minimum 60% of sealed roads with a measured roughness of less than 80 NAASRA<sup>1</sup> counts.</li> <li>▪ Maximum 10% of sealed roads with a measured roughness of greater than 150 NAASRA counts.</li> <li>▪ Unsealed roads graded once per year if required.</li> </ul>
Notice of planned closures for work.	<ul style="list-style-type: none"> <li>▪ 24 hours notice to affected areas</li> </ul>

### Performance Measure: Encouraging active transport practices

Outputs:	Measurement:
<b>Strategic:</b>	
Consider the provision of safe cycling, running or walking opportunity in the planning and maintenance of roads and footpaths in line with New Zealand Standards	<ul style="list-style-type: none"> <li>▪ Contribute to the development of a Regional Walking and Cycling Strategy.</li> </ul>

<sup>1</sup> NAASRA

Road roughness is measured by a system developed by the former National Association of Australian State Roading Authorities (NAASRA). Values are obtained by a special-purpose vehicle travelling down both outside lanes of the length of a road. The rougher the road, the higher the NAASRA counts per lane kilometre.

Operational:	
Design must allow for the safe introduction of cycle lanes where required by NZS 4404:2004.	<ul style="list-style-type: none"> <li>All new roads</li> </ul>
Footpaths must be constructed to no more than the maximum gradients required in NZS 4404:2004.	<ul style="list-style-type: none"> <li>All new footpaths</li> </ul>

## [1.4] FINANCIAL INFORMATION

### 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>ROADING INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
-	Employee costs	-	-
(212)	Support costs	(199)	(205)
(2,081)	Operating & maintenance costs	(2,255)	(2,440)
(26)	Interest expense	(12)	(63)
(3,557)	Depreciation	(3,973)	(4,487)
<b>(5,876)</b>		<b>(6,439)</b>	<b>(7,195)</b>
	<b>Revenue:</b>		
267	User charges	182	139
469	Other revenue	350	484
4,306	Subsidies/donations	3,430	4,149
-	Internal recoveries	-	-
-	Rates - UAGC	-	-
2,044	Rates - General	2,202	2,151
-	Rates - Targeted	-	-
<b>7,086</b>		<b>6,164</b>	<b>6,923</b>
<b>1,210</b>	<b>Net Surplus/(Deficit)</b>	<b>(275)</b>	<b>(272)</b>
Adopted Budget 2008 \$000	<b>ROADING CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
	<b>Capital items:</b>		
(2,366)	Renewal works	(3,020)	(2,232)
(2,391)	New capital	(743)	(1,906)
(331)	Assets vested	(350)	(342)
(24)	Debt principal repayments	(6)	(52)
-	Funding of reserves	-	-
-	Internal transfers	-	-
<b>(5,112)</b>		<b>(4,119)</b>	<b>(4,532)</b>
	<b>Funded by:</b>		
345	add new loans raised	145	267
-	add funding from reserves	276	50
-	Transfer from Ratepayer Equity	-	-
3,557	add depreciation	3,973	4,487
1,210	add/(deduct) Surplus/(Deficit) carried forward	(275)	(272)
-	<b>Net funding surplus / (deficit)</b>	<b>-</b>	<b>-</b>

### 2. SIGNIFICANT CAPITAL EXPENDITURE

nil


**VARIATIONS from the 2006 – 16 Long Term Community Outcomes Plan:**

- Capital items were indicated on the basis of Pike River Coal Company trucking coal south to Greymouth, per negotiated agreements. As this is no longer the intention the projects are no longer included, impacting the capital expenditure and Subsidies/donations received.

**3. ITEMS CONSIDERED BUT NOT INCLUDED IN THIS PLAN**

Item	additional comment	Amount required	rate impact if included
Bridge 2-laning -Kumukau & Lees Stream	The removal of two closely situated one - lane bridges on an improved road alignment will significantly improve road safety for the area. The project will also reduce travel time delays created by the existing two lane bridges	372,040.00	89,000
Speed Control Devices - Domain Tce	Safety Issues - can be financial assisted by LTNZ which means Council contribution is about \$6,600 plus GST	17,282.00	17,282.00
Golf Links Road – Sealing		30,000	15,000

All of these projects are considered low priority given they offer an increased level of service, as opposed to maintaining an existing level of service.



## [2] stormwater & flood protection

### [2.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Stormwater
- Flood Protection

### [2.2] RATIONALE FOR GROUPING

The two activities interact strongly, both strategically and operationally with significant overlapping.

### [2.3] 2008/2009 PERFORMANCE MEASURES

Performance measure: Efficient management of the stormwater activity.

Outputs:	Measurement:
<b>Operational:</b>	
Stormwater and public drains. <ul style="list-style-type: none"> <li>▪ Emergency work.</li> <li>▪ Major blockages/Failures.</li> <li>▪ Incidents of ponding (rain events within design capacity).</li> <li>▪ Properties flooded (rain events within design capacity).</li> <li>▪ Buildings flooded (rain events within design capacity).</li> </ul>	<ul style="list-style-type: none"> <li>▪ Attended within 3 hours of report.</li> <li>▪ Attended within 1 day of report.</li> <li>▪ 15 p.a. and reducing.</li> <li>▪ Less than 5 p.a.</li> <li>▪ Nil.</li> </ul>
<ul style="list-style-type: none"> <li>▪ Service provision where secondary flow paths exist.</li> <li>▪ Service provision where secondary flow paths do not exist.</li> </ul>	<ul style="list-style-type: none"> <li>▪ All new and renewed stormwater systems provided to cope with a 1 in 5 year return period storm, with the exception of the Greymouth CBD stormwater system which is designed to cope with an annual return period storm (The Greymouth CBD stormwater system is designed to be compatible with the maximum pumping capacity of the Greymouth Flood Protection Scheme flood pumps).</li> <li>▪ All new and renewed stormwater systems provided to cope with a 1 in 100 year return period storm.</li> </ul>
Control over total cost.	<ul style="list-style-type: none"> <li>▪ 100%.</li> </ul>
% of budgeted capital programme completed within budget year.	<ul style="list-style-type: none"> <li>▪ Minimum 90%.</li> </ul>
Notice of planned closures for work.	<ul style="list-style-type: none"> <li>▪ 24 hours notice to affected areas.</li> </ul>
Maintain drainage systems in accordance with resource consents.	<ul style="list-style-type: none"> <li>▪ All systems to comply 100% with relevant consents.</li> </ul>

Performance measure: Effective flood protection.

Outputs:	Measurement:
<b>Operational:</b>	
Attendance of Joint Floodwall Committee meetings.	<ul style="list-style-type: none"> <li>▪ 100%</li> </ul>
Frequency of Joint Floodwall Committee meetings.	<ul style="list-style-type: none"> <li>▪ Minimum once p.a.</li> </ul>



Outputs:	Measurement:
Attendance to Council responsibilities re land drainage. <ul style="list-style-type: none"> <li>▪ Emergency.</li> <li>▪ Other.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Attended within 3 hours of report.</li> <li>▪ Attended within 1 day of report.</li> </ul>
Notice of planned road closures for work.	<ul style="list-style-type: none"> <li>▪ 24 hours notice to affected areas.</li> </ul>

## [2.4] FINANCIAL INFORMATION

### 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>STORMWATER AND FLOOD PROTECTION INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
-	Employee costs	-	-
(58)	Support costs	(66)	(50)
(244)	Operating & maintenance costs	(236)	(273)
(10)	Interest expense	(27)	(20)
(374)	Depreciation	(432)	(436)
<b>(686)</b>		<b>(761)</b>	<b>(779)</b>
	<b>Revenue:</b>		
-	User charges	-	-
22	Other revenue	23	23
-	Subsidies/donations	64	-
-	Internal recoveries	-	-
-	Rates - UAGC	-	-
491	Rates - General	503	560
-	Rates - Targeted	-	-
<b>513</b>		<b>590</b>	<b>583</b>
<b>(173)</b>	<b>Net Surplus/(Deficit)</b>	<b>(171)</b>	<b>(196)</b>
Adopted Budget 2008 \$000	<b>STORMWATER AND FLOOD PROTECTION CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
	<b>Capital items:</b>		
(276)	Renewal works	(202)	(197)
(3)	New capital	(320)	(117)
(22)	Assets vested	(23)	(23)
(5)	Debt principal repayments	(12)	(12)
-	Funding of reserves	-	-
-	Internal transfers	-	-
<b>(306)</b>		<b>(557)</b>	<b>(349)</b>
	<b>Funded by:</b>		
-	add new loans raised	187	-
105	add funding from reserves	109	109
-	Transfer from Ratepayer Equity	-	-
374	add depreciation	432	436
(173)	add/(deduct) Surplus/(Deficit) carried forward	(171)	(196)
<b>-</b>	<b>Net funding surplus / (deficit)</b>	<b>-</b>	<b>-</b>

### 2. SIGNIFICANT CAPITAL EXPENDITURE



**VARIATIONS from the 2006 – 16 Long Term Community Outcomes Plan:**

- A contribution to capital upgrade of the Inchbonnie stopbank has been included, of which this Council forms part of the special rating area. This is on the basis that financial assistance is available from external sources.
- Council also intends to progress alignment works in Runanga with the aim of alleviating flooding issues.



# [3] sewerage

## [3.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Sewerage

## [3.2] RATIONALE FOR GROUPING

Even though there are synergies with other activities, i.e. health promotion, this is an important cost activity and community focus and is dealt with on a stand-alone basis.

## [3.3] 2008/2009 PERFORMANCE MEASURES

Performance measure: Efficient management of the sewerage activity.

Outputs:	Measurement:
<b>Operational:</b>	
Sewerage systems. <ul style="list-style-type: none"> <li>▪ Emergency Work ( outages, broken pipes)</li> <li>▪ Blockages.</li> <li>▪ New connections.</li> <li>▪ Availability of service.</li> <li>▪ Overflow events.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Attended within 1 hour of report.</li> <li>▪ Attended within 3 hours of report.</li> <li>▪ Within 10 days of request.</li> <li>▪ 100%.</li> <li>▪ Maximum of 10 per annum in 2006/07 and reducing thereafter.</li> </ul>
Connection of properties using on-site disposal systems, where able to be connected to a Council sewerage reticulation scheme.	<ul style="list-style-type: none"> <li>▪ All applicable properties in Paroa/South Beach connected by 30 June 2008.</li> </ul>
Upgrade Greymouth sewerage scheme.	<ul style="list-style-type: none"> <li>▪ Completed by 30 June 2014.</li> <li>▪ Budgeted Capital Works per annum completed to within 15%.</li> </ul>
Construct new reticulated sewerage schemes when local communities agree to fund their share of the cost.	<ul style="list-style-type: none"> <li>▪ Dobson and Kaiata – by 30 June 2009.</li> <li>▪ Rapahoe – by 30 June 2011.</li> </ul>
Notice of planned closures for work.	<ul style="list-style-type: none"> <li>▪ 24 hours notice to affected areas.</li> </ul>

Performance measure: Mitigate environmental impacts.

Outputs:	Measurement:
<b>Operational:</b>	
Environmental compliance per waste treatment scheme. <ul style="list-style-type: none"> <li>▪ Resource consent compliance regarding effluent discharge quality.</li> <li>▪ Complaints of odours.</li> <li>▪ Other complaints.</li> </ul>	<ul style="list-style-type: none"> <li>▪ More than 90% compliance.</li> <li>▪ Maximum 5 p.a.</li> <li>▪ Maximum 20 p.a.</li> </ul>

## [3.4] FINANCIAL INFORMATION

Note: All financial information should be read in conjunction with the full financial information and policies as detailed in SECTION C:

1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>SEWERAGE INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009
	<b>Operating expenditure:</b>		
-	Employee costs	-	-
(47)	Support costs	(54)	(52)
(376)	Operating & maintenance costs	(440)	(375)
(91)	Interest expense	(81)	(163)
(505)	Depreciation	(588)	(661)
<b>(1,019)</b>		<b>(1,163)</b>	<b>(1,251)</b>
	<b>Revenue:</b>		
998	User charges	429	542
11	Other revenue	11	240
1,333	Subsidies/donations	-	-
-	Internal recoveries	-	-
-	Rates - UAGC	-	-
-	Rates - General	-	-
1,419	Rates - Targeted	1,465	1,554
<b>3,761</b>		<b>1,905</b>	<b>2,336</b>
<b>2,742</b>	<b>Net Surplus/(Deficit)</b>	<b>742</b>	<b>1,085</b>
Adopted Budget 2008 \$000	<b>SEWERAGE CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
	<b>Capital items:</b>		
(174)	Renewal works	(181)	(182)
(2,926)	New capital	(2,374)	(6,233)
(11)	Assets vested	(11)	(11)
(6)	Debt principal repayments	(6)	(26)
(235)	Funding of reserves	(97)	(97)
(162)	Internal transfers	(79)	(74)
<b>(3,514)</b>		<b>(2,748)</b>	<b>(6,623)</b>
	<b>Funded by:</b>		
13	add new loans raised	177	3,635
254	add funding from reserves	1,242	1,242
-	Transfer from Ratepayer Equity	-	-
505	add depreciation	588	661
2,742	add/(deduct) Surplus/(Deficit) carried forward	742	1,085
-	<b>Net funding surplus / (deficit)</b>	<b>1</b>	<b>-</b>

## 2. SIGNIFICANT CAPITAL EXPENDITURE

Adopted Budget 2008 \$000		Proposed Budget 2009 \$000	LTCCP Budget 2009 \$000
2,135	Greymouth Sewerage Scheme (on going)	2,196	2,196



**VARIATIONS from the 2006 – 16 Long Term Community Outcomes Plan:**

- Provision for any new schemes has been deferred, dependant on the availability of central government subsidies, and then any subsequent community consultation

The main financial impacts of this reflected in the budgets between the budget and LTCCP budget are:

- Decrease in *New Capital* of **\$4,037,000**; and
- Decrease in *New Loans Raised* of **\$3,622,000**;

## [4] water supply

### [4.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Water Supply

### [4.2] RATIONALE FOR GROUPING

This is an important cost activity and community focus and is dealt with on a stand-alone basis.

### [4.3] 2008/2009 PERFORMANCE MEASURES

Performance measure: Efficient management of the water activity.

Outputs:	Measurement:
<b>Strategic:</b>	
Pro-active identification, assessment, prioritisation and costing of District water needs.	<ul style="list-style-type: none"> <li>▪ Maintaining a current ten year District needs plan.</li> <li>▪ For capital works decision-making based on alternatives and the cost-benefit of each as well as a conscious effort to measure impacts on the social, economic, environmental and cultural wellbeing of the community.</li> </ul>
<b>Operational:</b>	
Emergency work (pipe breakages, pump outages).	<ul style="list-style-type: none"> <li>▪ Attended within 2 hours of report.</li> </ul>
Major pipe breaks/leaks.	<ul style="list-style-type: none"> <li>▪ Attended within 2 hours of report.</li> </ul>
New connections.	<ul style="list-style-type: none"> <li>▪ Within 5 days of request.</li> </ul>
Availability of service.	<ul style="list-style-type: none"> <li>▪ 85%.</li> </ul>
Unaccountable water.	<ul style="list-style-type: none"> <li>▪ Greymouth area – 10%.</li> <li>▪ Runanga-Rapahoe – 15%.</li> <li>▪ Stillwater – 5%.</li> <li>▪ Dobson-Taylorville – 15%.</li> <li>▪ Blackball – 5%.</li> </ul>
Storage capacity.	<ul style="list-style-type: none"> <li>▪ Greymouth – 12 Hours.</li> <li>▪ All other schemes – 24Hours.</li> </ul>
Upgrade quality on existing schemes, subject to the standards being mandated by central Government.	<ul style="list-style-type: none"> <li>▪ Filtration plant on Coal Creek Plant by 30 June 2010.</li> <li>▪ Filtration on other schemes by 30 June 2011.</li> </ul>
% of budgeted capital programme completed within budget year.	<ul style="list-style-type: none"> <li>▪ Minimum 80%.</li> </ul>
Notice of planned disruptions.	<ul style="list-style-type: none"> <li>▪ 24 hours notice to affected areas.</li> </ul>
Capacity of all schemes to be adequate for fire fighting purposes.	<ul style="list-style-type: none"> <li>▪ Renew Runanga trunk main and main to Rapahoe by 30 June 2007.</li> <li>▪ Upgrade Blackball scheme by 30 June 2014.</li> </ul>

Performance measure: Maintaining high quality of water.

Outputs:	Measurement:
<b>Strategic:</b>	



Outputs:	Measurement:
Meeting legislative requirements.	<ul style="list-style-type: none"> <li>▪ Full compliance with legislative requirements re health and aesthetic quality.</li> </ul>
Meeting public requirements.	<ul style="list-style-type: none"> <li>▪ 80% satisfaction rating.</li> </ul>
Integrating private schemes into district water supply profile.	<ul style="list-style-type: none"> <li>▪ Annual assessment of private water supplies in keeping with the water and wastewater review.</li> </ul>



**[4.4] FINANCIAL INFORMATION**

## 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>WATER SUPPLY INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
-	Employee costs	-	-
(77)	Support costs	(82)	(83)
(720)	Operating & maintenance costs	(777)	(805)
(277)	Interest expense	(310)	(472)
(354)	Depreciation	(405)	(441)
<b>(1,428)</b>		<b>(1,574)</b>	<b>(1,801)</b>
	<b>Revenue:</b>		
-	User charges	-	111
11	Other revenue	11	11
-	Subsidies/donations	-	-
-	Internal recoveries	-	-
-	Rates - UAGC	-	-
-	Rates - General	-	-
1,422	Rates - Targeted	1,582	1,659
<b>1,433</b>		<b>1,593</b>	<b>1,781</b>
<b>5</b>	<b>Net Surplus/(Deficit)</b>	<b>19</b>	<b>(20)</b>
Adopted Budget 2008 \$000	<b>WATER SUPPLY CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
	<b>Capital items:</b>		
(904)	Renewal works	(362)	(228)
(45)	New capital	(100)	(453)
(11)	Assets vested	(11)	(11)
(47)	Debt principal repayments	(45)	(76)
(6)	Funding of reserves	(6)	(14)
-	Internal transfers	-	-
<b>(1,013)</b>		<b>(524)</b>	<b>(782)</b>
	<b>Funded by:</b>		
156	add new loans raised	100	361
498	add funding from reserves	-	-
-	Transfer from Ratepayer Equity	-	-
354	add depreciation	405	441
5	add/(deduct) Surplus/(Deficit) carried forward	19	(20)
-	<b>Net funding surplus / (deficit)</b>	-	-

## 2. SIGNIFICANT CAPITAL EXPENDITURE

nil



## [5] refuse collection & disposal

### [5.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Refuse Collection and Disposal

### [5.2] RATIONALE FOR GROUPING

This is an important cost activity and community focus and is dealt with on a stand-alone basis.

### [5.3] 2008/2009 PERFORMANCE MEASURES

Performance measure: Efficient management of the refuse activity.

Outputs:	Measurement:
<b>Operational:</b>	
Collection <ul style="list-style-type: none"> <li>▪ Frequency of service.</li> <li>▪ Availability of service.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Once per week, except Greymouth central business district which is twice per week.</li> <li>▪ Once per week on designated days.</li> </ul>
Disposal. <ul style="list-style-type: none"> <li>▪ McLeans Landfill open during consented hours.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 100%.</li> </ul>
General <ul style="list-style-type: none"> <li>▪ % of budgeted capital programme completed within budget year.</li> <li>▪ Complaints about the service.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Minimum 80%.</li> <li>▪ Maximum 50 p.a.</li> </ul>

Performance measure: Managing environmental effects.

Outputs:	Measurement:
<b>Operational</b>	
Complaints re spillage during collection and transport to McLeans Landfill.	<ul style="list-style-type: none"> <li>▪ Maximum 15 p.a.</li> </ul>
Compliance with discharge permit conditions for closed landfills.	<ul style="list-style-type: none"> <li>▪ 80%.</li> </ul>
Compliance with discharge permit conditions for McLeans Landfill.	<ul style="list-style-type: none"> <li>▪ 100%.</li> </ul>

**[5.4] FINANCIAL INFORMATION**

Note: All financial information should be read in conjunction with the full financial information and policies as detailed in SECTION C:

## 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>REFUSE COLLECTION &amp; DISPOSAL INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
-	Employee costs	-	-
(76)	Support costs	(59)	(80)
(807)	Operating & maintenance costs	(882)	(803)
(151)	Interest expense	(161)	(146)
(149)	Depreciation	(149)	(149)
<b>(1,183)</b>		<b>(1,251)</b>	<b>(1,178)</b>
	<b>Revenue:</b>		
189	User charges	229	167
-	Other revenue	-	-
-	Subsidies/donations	-	-
-	Internal recoveries	-	-
-	Rates - UAGC	-	-
312	Rates - General	311	294
630	Rates - Targeted	662	670
<b>1,131</b>		<b>1,202</b>	<b>1,131</b>
<b>(52)</b>	<b>Net Surplus/(Deficit)</b>	<b>(49)</b>	<b>(47)</b>
Adopted Budget 2008 \$000	<b>REFUSE COLLECTION &amp; DISPOSAL CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
	<b>Capital items:</b>		
(16)	Renewal works	(9)	(7)
(10)	New capital	(10)	(10)
-	Assets vested	-	-
(68)	Debt principal repayments	(70)	(74)
(11)	Funding of reserves	(11)	(11)
-	Internal transfers	-	-
<b>(105)</b>		<b>(100)</b>	<b>(102)</b>
	<b>Funded by:</b>		
-	add new loans raised	-	-
8	add funding from reserves	-	-
-	Transfer from Ratepayer Equity	-	-
149	add depreciation	149	149
(52)	add/(deduct) Surplus/(Deficit) carried forward	(49)	(47)
-	<b>Net funding surplus / (deficit)</b>	-	-

## 2. SIGNIFICANT CAPITAL EXPENDITURE

NIL

**RECYCLING**

Council currently operates the one district land-fill, and is fully aware of the need to receive the maximum benefit from the facility. Council is committed to analysing recycling options during 2008/2009 with the aim of implementing the most appropriate solution for a district of our size. This will involve assessing the costs involved, the community well beings (environmental, economic, social, and cultural) and the views of the community.



## [6] rural fire authority

### [6.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Rural Fire Authority

### [6.2] RATIONALE FOR GROUPING

This activity is delivered as a joint regional initiative and cannot effectively be integrated into any of Council's other activities. Having said this, there is potential for this activity to be combined with Civil Defence and Emergency Management or, as a minimum, a service delivery arrangement to be agreed, subject to regional agreement and approval by the New Zealand Fire Service and the Crown Agency for Civil Defence and Emergency Management.

This plan does not provide for it as negotiations with stakeholders are still to commence. It is, however, identified as something that may come up during the planning period.

### [6.3] 2008/2009 PERFORMANCE MEASURES

**Performance measure: Efficient management of the Rural Fire Service activity in consultation with other service providers.**

Outputs:	Measurement:
<b>Operational:</b>	
Joint Management. <ul style="list-style-type: none"> <li>▪ Attendance of WCRFA meetings.</li> <li>▪ Frequency of meetings.</li> <li>▪ Availability of service.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 80%.</li> <li>▪ Four times a year.</li> <li>▪ 85%.</li> </ul>
Response. <ul style="list-style-type: none"> <li>▪ Response performance.</li> <li>▪ Response times from receipt of call-out to mobilisation, from mobilisation to actual arrival at the fire scene and from arrival at fire scene to time taken to declare fire out.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 100%.</li> <li>▪ 20 minutes from receipt of call to mobilisation.</li> <li>▪ 40 minutes from mobilisation to arrival at fire scene for first fire suppression response.</li> <li>▪ 6 hours from first fire suppression response to suppression and declare fire out.</li> </ul>
General <ul style="list-style-type: none"> <li>▪ % of budgeted capital programme completed within budget year.</li> <li>▪ Complaints about the service.</li> <li>▪ Numbers of permits issued annually and an assessment of where and what permits are being issued for, (e.g. vegetation clearance, back yard fires, bon fires (on the beach), other).</li> <li>▪ Number of wild fires with lives, property and other values injured, threatened or destroyed respectively; how fire suppressed, location, extent and probable cause plus costs of suppression.</li> <li>▪ Number of permitted fires that have got out control, lives, property and other values injured, threatened or destroyed respectively, extent of fire, how fire suppressed and probable cause, plus costs of suppression.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Minimum 80%.</li> <li>▪ Maximum 20 p.a.</li> <li>▪ Minimum 500 permits.</li> <li>▪ Maximum 12 wild fires.</li> <li>▪ Maximum 3 out of control permitted fires.</li> </ul>

### [6.4] FINANCIAL INFORMATION

Note: All financial information should be read in conjunction with the full financial information and policies as detailed in SECTION C:

#### 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>RURAL FIRE AUTHORITY INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
-	Employee costs	-	-
(19)	Support costs	(17)	(16)
(56)	Operating & maintenance costs	(55)	(64)
-	Interest expense	-	-
(3)	Depreciation	(3)	(3)
<b>(78)</b>		<b>(75)</b>	<b>(83)</b>
	<b>Revenue:</b>		
-	User charges	-	-
-	Other revenue	-	-
4	Subsidies/donations	4	4
-	Internal recoveries	-	-
-	Rates - UAGC	-	-
75	Rates - General	72	80
-	Rates - Targeted	-	-
<b>79</b>		<b>76</b>	<b>84</b>
<b>1</b>	<b>Net Surplus/(Deficit)</b>	<b>1</b>	<b>1</b>
Adopted Budget 2008 \$000	<b>RURAL FIRE AUTHORITY CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
	<b>Capital items:</b>		
-	Renewal works	-	-
(14)	New capital	(2)	(2)
-	Assets vested	-	-
-	Debt principal repayments	-	-
(2)	Funding of reserves	(2)	(2)
-	Internal transfers	-	-
<b>(16)</b>		<b>(4)</b>	<b>(4)</b>
	<b>Funded by:</b>		
-	add new loans raised	-	-
12	add funding from reserves	-	-
-	Transfer from Ratepayer Equity	-	-
3	add depreciation	3	3
1	add/(deduct) Surplus/(Deficit) carried forward	1	1
-	<b>Net funding surplus / (deficit)</b>	-	-

## 2. SIGNIFICANT CAPITAL EXPENDITURE

NIL



## [7] economic development

### [7.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Economic Development Facilitation and Youth

### [7.2] RATIONALE FOR GROUPING

This activity is essentially a stand-alone focus area, even though virtually every other activity of Council and other local and regional promotional agencies add to it. It incorporates action initiated by Council itself and as part of other agencies. These are mostly a facilitation and advocacy function.

### [7.3] 2008/2009 PERFORMANCE MEASURES

Performance measure: Growing and diversifying the local economy further.

Outputs:	Measurement:
<b>Operational:</b>	
Creating opportunity. <ul style="list-style-type: none"> <li>▪ Developer access to Mayor and Chief Executive Officer.</li> <li>▪ Complaints re restrictive processes/policies.</li> <li>▪ Review of CBD expansion plan.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Upon request or within 24 hours.</li> <li>▪ No more than 50 p.a.</li> <li>▪ By 30 June 2007.</li> </ul>

Performance measure: Working towards strengthening the regional economy

Outputs:	Measurement:
<b>Operational:</b>	
Regional economic development. <ul style="list-style-type: none"> <li>▪ Attendance of Mayors' forum meetings.</li> <li>▪ Compliance with Triennial Agreement.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 100%.</li> <li>▪ 100%.</li> </ul>
DWC representation/association. <ul style="list-style-type: none"> <li>▪ Consultation with DWC on initiatives planned.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 100%.</li> </ul>

**[7.4] FINANCIAL INFORMATION**

Note: All financial information should be read in conjunction with the full financial information and policies as detailed in SECTION C:

## 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>ECONOMIC DEVELOPMENT INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
-	Employee costs	(70)	(24)
(38)	Support costs	(40)	(39)
(207)	Operating & maintenance costs	(211)	(169)
-	Interest expense	-	-
(2)	Depreciation	(2)	(5)
<b>(247)</b>		<b>(323)</b>	<b>(237)</b>
	<b>Revenue:</b>		
-	User charges	-	-
-	Other revenue	-	-
-	Subsidies/donations	-	-
-	Internal recoveries	-	-
-	Rates - UAGC	-	-
37	Rates - General	35	45
166	Rates - Targeted	201	157
<b>203</b>		<b>236</b>	<b>202</b>
<b>(44)</b>	<b>Net Surplus/(Deficit)</b>	<b>(87)</b>	<b>(35)</b>
Adopted Budget 2008 \$000	<b>ECONOMIC DEVELOPMENT CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
	<b>Capital items:</b>		
-	Renewal works	-	-
-	New capital	-	-
-	Assets vested	-	-
-	Debt principal repayments	-	-
-	Funding of reserves	-	-
-	Internal transfers	-	-
-		-	-
	<b>Funded by:</b>		
-	add new loans raised	-	-
42	add funding from reserves	85	30
-	Transfer from Ratepayer Equity	-	-
2	add depreciation	2	5
(44)	add/(deduct) Surplus/(Deficit) carried forward	(87)	(35)
-	<b>Net funding surplus / (deficit)</b>	-	-

## 2. SIGNIFICANT CAPITAL EXPENDITURE

NIL



## [8] property & housing

### [8.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Property
- Parking
- Retirement Housing

### [8.2] RATIONALE FOR GROUPING

These activities are grouped together as property owned and/or administered by Council, including Harbour Board Endowment land.

### [8.3] 2008/2009 PERFORMANCE MEASURES

#### Performance measure: Efficient management of Council's land holdings

Outputs:	Measurement:
<b>Strategic:</b>	
Retaining land with a present or future strategic value.	<ul style="list-style-type: none"> <li>▪ Full assessment of strategically valuable land</li> </ul>
Selling of surplus land.	<ul style="list-style-type: none"> <li>▪ Sale of 40% of surplus land per lists cleared for sale by 30 June 2009.</li> </ul>
<b>Operational:</b>	
Land sales: <ul style="list-style-type: none"> <li>▪ Retained land kept neat and tidy.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 65%.</li> </ul>

#### Performance measure: Safe and comfortable retirement housing.

Outputs:	Measurement:
<b>Operational:</b>	
Occupation rates.	<ul style="list-style-type: none"> <li>▪ Above 85%.</li> </ul>
Complaints about the service.	<ul style="list-style-type: none"> <li>▪ Maximum 5 p.a.</li> </ul>

#### Performance measure: Convenient parking.

Outputs:	Measurement:
<b>Operational:</b>	
Available parking: <ul style="list-style-type: none"> <li>▪ Policing of Greymouth CBD.</li> <li>▪ Policing of Shakespeare St across from High School.</li> <li>▪ Policing of Tainui St across from Polytechnic.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 90% coverage on a weekly basis.</li> <li>▪ Once per month, or as required.</li> <li>▪ Once per week, or as required.</li> </ul>



Outputs:	Measurement:
General <ul style="list-style-type: none"> <li>▪ % of budgeted capital programme completed within budget year.</li> <li>▪ Complaints about the service (excluding infringement appeals).</li> </ul>	<ul style="list-style-type: none"> <li>▪ 100%.</li> <li>▪ Maximum 50 p.a.</li> </ul>

## [8.4] FINANCIAL INFORMATION

### 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>PROPERTY &amp; HOUSING INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
(30)	Employee costs	(32)	(30)
(237)	Support costs	(246)	(247)
(539)	Operating & maintenance costs	(612)	(511)
(83)	Interest expense	(92)	(81)
(467)	Depreciation	(475)	(471)
<b>(1,356)</b>		<b>(1,457)</b>	<b>(1,340)</b>
	<b>Revenue:</b>		
688	User charges	723	779
331	Other revenue	308	306
2	Subsidies/donations	-	2
133	Internal recoveries	118	136
8	Rates - UAGC	16	-
52	Rates - General	57	60
-	Rates - Targeted	-	-
<b>1,214</b>		<b>1,222</b>	<b>1,283</b>
<b>(142)</b>	<b>Net Surplus/(Deficit)</b>	<b>(235)</b>	<b>(57)</b>
Adopted Budget 2008	<b>PROPERTY &amp; HOUSING CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
	<b>Capital items:</b>		
(14)	Renewal works	(20)	(33)
(481)	New capital	(158)	-
-	Assets vested	-	-
(24)	Debt principal repayments	(23)	(26)
(435)	Funding of reserves	(421)	(435)
-	Internal transfers	-	-
<b>(954)</b>		<b>(622)</b>	<b>(494)</b>
	<b>Funded by:</b>		
-	add new loans raised	-	-
629	add funding from reserves	382	80
-	Transfer from Ratepayer Equity	-	-
467	add depreciation	475	471
(142)	add/(deduct) Surplus/(Deficit) carried forward	(235)	(57)
<b>-</b>	<b>Net funding surplus / (deficit)</b>	<b>-</b>	<b>-</b>

### 2. SIGNIFICANT CAPITAL EXPENDITURE

nil



## [9] community services & facilities

### [9.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Airport
- Civic Centre
- Libraries
- Reserves
- Rest Rooms and Public Conveniences
- Swimming Baths
- Events and Recreation Management
- Cemeteries
- Council's In-House Task Force
- Arts, Culture and Heritage

### [9.2] RATIONALE FOR GROUPING

The above mentioned activities/services all contribute to wholeness of life in the District and are collectively dealt with as Community Services. Quality of life within any community relies on the availability and quality of community services hence Council's involvement.

### [9.3] 2008/2009 PERFORMANCE MEASURES

Performance measure: A safe airport.

Outputs:	Measurement:
<b>Operational:</b>	
Fee recovery from land charges at airport	▪ achieve at least estimated amount of \$18,540.
% of budgeted capital programme completed within budget year.	▪ Minimum 90%.
Complaints about the service.	▪ Maximum 10 p.a.
<b>Governance:</b>	
Compliance with public expectations.	▪ 75% satisfaction rating.

Performance measure: An efficient indoor sports centre.

Outputs:	Measurement:
<b>Operational:</b>	
General	
▪ Access to facility.	▪ 100% of open hours.
▪ Complaints about the service.	▪ Maximum 10 p.a.
<b>Governance:</b>	
Compliance with public expectations.	▪ 75% satisfaction rating.

## Performance measure: Convenient, accessible libraries.

Outputs:	Measurement:
<b>Strategic:</b>	
Maintain a friendly, helpful and calm atmosphere where users can relax.	<ul style="list-style-type: none"> <li>Maintain a positive environment inviting users to visit.</li> </ul>
Maintain a quality book stock.	<ul style="list-style-type: none"> <li>30,000 books of which no more than 25% are older than 7 years.</li> </ul>
Making Pioneer Library accessible.	<ul style="list-style-type: none"> <li>Investigate providing a "West Coast" area specifically for local publications and books.</li> </ul>
<b>Operational:</b>	
Number of books.	<ul style="list-style-type: none"> <li>30,000.</li> </ul>
Currency of books.	<ul style="list-style-type: none"> <li>Maximum 25% older than 7 years</li> </ul>
Availability of service.	<ul style="list-style-type: none"> <li>95% during advertised hours.</li> </ul>
Complaints about the service.	<ul style="list-style-type: none"> <li>Maximum 15 p.a.</li> </ul>

## Performance measure: Well maintained parks and reserves.

Outputs:	Measurement:
<b>Operational:</b>	
General: <ul style="list-style-type: none"> <li>% of budgeted capital programme completed within budget year.</li> <li>Complaints about the service.</li> </ul>	<ul style="list-style-type: none"> <li>Minimum 80%.</li> <li>Maximum 20 p.a.</li> </ul>

## Performance measure: Good, inviting rest rooms

Outputs:	Measurement:
<b>Operational:</b>	
Frequency of cleaning.	<ul style="list-style-type: none"> <li>Daily when open.</li> </ul>
% of budgeted capital programme completed within budget year.	<ul style="list-style-type: none"> <li>Minimum 80%.</li> </ul>
Complaints about the service.	<ul style="list-style-type: none"> <li>Maximum 30 p.a.</li> </ul>

## Performance measure: Safe and comfortable swimming pools.

Outputs:	Measurement:
----------	--------------



Outputs:	Measurement:
<b>Operational:</b>	
Greymouth Baths: <ul style="list-style-type: none"> <li>▪ Number of incidents involving safety of bathers.</li> <li>▪ Compliance with Health and Safety regulations.</li> <li>▪ Frequency of service.</li> <li>▪ Availability of service.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No more than 5 p.a.</li> <li>▪ 100%.</li> <li>▪ Sept – March.</li> <li>▪ 100% during advertised hours.</li> </ul>
Aquatic centre. <ul style="list-style-type: none"> <li>▪ Opening of new facility</li> </ul>	<ul style="list-style-type: none"> <li>▪ By April 2009.</li> </ul>
Runanga Baths. <ul style="list-style-type: none"> <li>▪ New roof and general renewal.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Completed for opening of the 2009/10 season provided project funding has been secured. (varied from the Long Term Plan, which had a target of June 2008).</li> </ul>

**Performance measure: Exciting events and recreational activities.**

Outputs:	Measurement:
<b>Strategic:</b>	
<b>Operational:</b>	
Events <ul style="list-style-type: none"> <li>▪ Number of Events provided.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 10 p.a.</li> </ul>
Financial support. <ul style="list-style-type: none"> <li>▪ Provision on Annual Plans.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Annually.</li> </ul>
General <ul style="list-style-type: none"> <li>▪ Complaints about the service.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Maximum 10 p.a.</li> </ul>

**Performance measure: High quality and aesthetically pleasing cemeteries.**

Outputs:	Measurement:
<b>Operational:</b>	
Maintained and mowed to standards specified in maintenance contracts.	<ul style="list-style-type: none"> <li>▪ 90% p.a.</li> </ul>
Complaints about the service.	<ul style="list-style-type: none"> <li>▪ Maximum 50 p.a.</li> </ul>

**Performance measure: Quality ad hoc service delivery by means of Council's In-house Task Force.**

Outputs:	Measurement:
<b>Operational:</b>	
Response to call-out.	▪ Within 48 hours of report.
Properties maintained.	▪ 25 p.a.
Other tasks.	▪ 300 p.a.
Complaints about the service.	▪ Maximum 50 p.a.

Performance measure: Promotion of arts, culture and heritage.

Outputs:	Measurement:
<b>Operational:</b>	
History House. <ul style="list-style-type: none"> <li>▪ Number of visitors.</li> <li>▪ Accessibility of facility.</li> <li>▪ Quality of collection.</li> <li>▪ Complaints about the service.</li> <li>▪ Financial support - provision on annual plan.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 60 p.m.</li> <li>▪ 100% during advertised hours.</li> <li>▪ Maintained and expanded.</li> <li>▪ Maximum 10 p.a.</li> <li>▪ Annually.</li> </ul>
Joint Heritage Committee. <ul style="list-style-type: none"> <li>▪ Meetings.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Council representation at all of scheduled meetings.</li> </ul>

## [9.4] FINANCIAL INFORMATION

### 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>COMMUNITY SERVICES AND FACILITIES INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
(429)	Employee costs	(539)	(446)
(307)	Support costs	(313)	(319)
(999)	Operating & maintenance costs	(1,165)	(1,522)
(4)	Interest expense	(100)	(20)
(249)	Depreciation	(376)	(279)
<b>(1,988)</b>		<b>(2,493)</b>	<b>(2,586)</b>
	<b>Revenue:</b>		
198	User charges	345	220
-	Other revenue	-	-
71	Subsidies/donations	595	20
-	Internal recoveries	-	-
635	Rates - UAGC	829	940
909	Rates - General	965	758
-	Rates - Targeted	-	-
<b>1,813</b>		<b>2,734</b>	<b>1,938</b>
<b>(175)</b>	<b>Net Surplus/(Deficit)</b>	<b>241</b>	<b>(648)</b>



Adopted Budget 2008	<b>COMMUNITY SERVICES AND FACILITIES CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009	LTCCP Budget 2009
\$000		\$000	\$
	<b>Capital items:</b>		
(128)	Renewal works	(101)	(111)
(1,406)	New capital	(10,015)	(173)
-	Assets vested	-	-
(4)	Debt principal repayments	(15)	(21)
(87)	Funding of reserves	(138)	(99)
-	Internal transfers	-	-
<b>(1,625)</b>		<b>(10,269)</b>	<b>(404)</b>
	<b>Funded by:</b>		
-	add new loans raised	1,223	118
1,551	add funding from reserves	8,429	655
-	Transfer from Ratepayer Equity	-	-
249	add depreciation	376	279
(175)	add/(deduct) Surplus/(Deficit) carried forward	241	(648)
<b>-</b>	<b>Net funding surplus / (deficit)</b>	<b>-</b>	<b>-</b>

2. SIGNIFICANT CAPITAL EXPENDITURE

Adopted Budget 2008		Proposed Budget 2009	LTCCP Budget 2009
\$000		\$000	\$000
-	Greymouth aquatic centre	9,000	-
-	Runanga swimming pool	785	-

3. RATING INPUT INTO EACH ACTIVITY

Adopted Budget 2008	<b>COMMUNITY SERVICES AND FACILITIES RATE INPUT INTO EACH ACTIVITY</b>	Proposed Budget 2009	LTCCP Budget 2009
\$000		\$000	\$000
109	Cemeteries	120	152
52	Civic Centre	52	57
70	Council's In-house Task Force	74	72
125	Events & Recreation Management	121	142
73	Greymouth Airport	92	87
145	Heritage	154	143
375	Libraries	380	382
256	Reserves	271	264
157	Rest Rooms & Public Convenienc	162	221
182	Swimming Baths	368	178
<b>1,544</b>		<b>1,794</b>	<b>1,698</b>

**VARIATIONS from the 2006 – 16 Long Term Community Outcomes Plan:**

- Given the successful fundraising campaign from the West Coast Aquatic Centre Incorporated, the construction of the facility will commence early than originally anticipated. As the majority of funding has come from the fundraising campaign, the direct rate input is via a \$1.5 million loan to be raised and repaid over a 30 year term. Given it will be a larger facility offering more services and open all year, the rate input into the operation of the facility will be higher than the existing facility.

**COASTAL PATHWAY**

- Council supports the initiative of establishing a coastal pathway link, and is represented on the committee overseeing the project. No specific funds have been committed in this budget, as this will depend on the whole of committee decisions and subsequent fundraising. Council will consult in the appropriate manner at the time dependant on the progress of the committee.



# [10] civil defence

## [10.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Emergency Management and Civil Defence

## [10.2] RATIONALE FOR GROUPING

In terms of more recent legislative changes this activity has developed a strong regional focus and is managed as a stand-alone activity. Notwithstanding, it is, when operational, staffed mainly by Council staff and integration with other Council activities is, therefore, a natural consequence.

## [10.3] 2008/2009 PERFORMANCE MEASURES

Performance measure: A high level of preparedness to respond to disasters.

Outputs:	Measurement:
<b>Operational:</b>	
WCEM&CD Group.	
▪ Meetings.	▪ 2 p.a.
▪ Attendance.	▪ 100%.
Contact with Volunteers.	
▪ Meetings.	▪ 2 p.a.
General	
▪ Training exercises.	▪ 1 p.a.
▪ Review of Civil Defence Plan and confirming contacts.	▪ Once p.a.
▪ School visits	▪ Schedule a visit to each school in the district at least once every 2 years.

## [10.4] FINANCIAL INFORMATION

### 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>CIVIL DEFENCE INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
(11)	Employee costs	(34)	(11)
(31)	Support costs	(32)	(32)
(6)	Operating & maintenance costs	(10)	(7)
-	Interest expense	-	-
-	Depreciation	-	-
<b>(48)</b>		<b>(76)</b>	<b>(50)</b>
	<b>Revenue:</b>		
-	User charges	-	-
-	Other revenue	-	-
1	Subsidies/donations	1	1
-	Internal recoveries	-	-
47	Rates - UAGC	75	49
-	Rates - General	-	-
-	Rates - Targeted	-	-
<b>48</b>		<b>76</b>	<b>50</b>
<b>-</b>	<b>Net Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>

### 2. SIGNIFICANT CAPITAL EXPENDITURE





N/A

**VARIATIONS from the 2006 – 16 Long Term Community Outcomes Plan:**

- An increase in staff costs to allow for additional emergency management.



# [11] democracy

## [11.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Council
- Effective and Open Consultation

As the Northern Ward Community Board is to be disbanded post the 2007 election, there is no information contained in this annual plan. This was funded from a targeted rate in previous years.

## [11.2] RATIONALE FOR GROUPING

Council places a high premium on inclusive local Government and as such places a high premium on efficiency of public democracy as well as partnering with the community.

## [11.3] 2008/2009 PERFORMANCE MEASURES

Performance measure: Through good governance, to provide in for needs of our District and its people.

Outputs:	Measurement:
<b>Operational:</b>	
Accessibility and responsiveness. <ul style="list-style-type: none"> <li>▪ Informal contact.</li> <li>▪ Council forum.</li> <li>▪ Speaking rights.</li> </ul>	<ul style="list-style-type: none"> <li>▪ At all reasonable hours.</li> <li>▪ Monthly upon booking of time.</li> <li>▪ 10 days notice.</li> </ul>
Accountability <ul style="list-style-type: none"> <li>▪ Audit report to press.</li> <li>▪ Annual report availability.</li> <li>▪ Council minutes accessibility (In-open).</li> <li>▪ Response to written inputs.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Annually.</li> <li>▪ Free upon request from local or non-corporate body.</li> <li>▪ During office hours.</li> <li>▪ Within 10 days of receipt.</li> </ul>
Transparency <ul style="list-style-type: none"> <li>▪ Decisions in-committee.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No more than 10%.</li> </ul>
Good Order <ul style="list-style-type: none"> <li>▪ Member compliance with ethical rules.</li> <li>▪ Notice of meetings.</li> <li>▪ Following Standing Orders.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 100%.</li> <li>▪ 5 days.</li> <li>▪ 100%.</li> </ul>
Maori <ul style="list-style-type: none"> <li>▪ Meetings.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Per Memorandum of Understanding.</li> </ul>

## [11.4] FINANCIAL INFORMATION

### 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>DEMOCRACY INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
-	Employee costs	-	-
(508)	Support costs	(517)	(532)
(388)	Operating & maintenance costs	(417)	(362)
-	Interest expense	-	-
(3)	Depreciation	(3)	(3)
<b>(899)</b>		<b>(937)</b>	<b>(897)</b>
	<b>Revenue:</b>		
18	User charges	50	-
550	Other revenue	550	780
-	Subsidies/donations	-	-
-	Internal recoveries	-	-
995	Rates - UAGC	1,050	1,015
-	Rates - General	-	-
-	Rates - Targeted	-	-
<b>1,563</b>		<b>1,650</b>	<b>1,795</b>
<b>664</b>	<b>Net Surplus/(Deficit)</b>	<b>713</b>	<b>898</b>
Adopted Budget 2008 \$000	<b>DEMOCRACY CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
	<b>Capital items:</b>		
-	Renewal works	-	-
-	New capital	-	-
-	Assets vested	-	-
-	Debt principal repayments	-	-
(715)	Funding of reserves	(765)	(945)
-	Internal transfers	-	-
<b>(715)</b>		<b>(765)</b>	<b>(945)</b>
	<b>Funded by:</b>		
-	add new loans raised	-	-
48	add funding from reserves	49	44
-	Transfer from Ratepayer Equity	-	-
3	add depreciation	3	3
664	add/(deduct) Surplus/(Deficit) carried forward	713	898
-	<b>Net funding surplus / (deficit)</b>	-	-

Note: 'Other Revenue' is interest returned on 'Special Funds' which is transferred to the Special Funds.

## 2. SIGNIFICANT CAPITAL EXPENDITURE

N/A



# [12] administration

## [12.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Support Services
- Office of the CEO
- Finance and Information Technology
- Asset Management
- Technical Services
- Environmental Services Management

## [12.2] RATIONALE FOR GROUPING

The above represent Council's administration and are grouped together. The focus remains on keeping the associated cost implication as low as possible and the cost of total staff costs as percentage of total expenditure of 18% is appreciably lower than the New Zealand local Government average of 23%.

## [12.3] BACKGROUND AND RATIONALE FOR COUNCIL'S INVOLVEMENT IN THE ACTIVITIES

In 1997 Council undertook a formal management restructuring to ensure optimum efficiency of its executive function. The recommendations of the report could not be fully implemented for reasons of affordability and Council currently has four departments under the management of departmental managers and a Chief Executive Officer who has management control over a number of operational functions which cannot be incorporated under one or more of the departments.

The Chief Executive is responsible to Council for the efficient management of Council's administration, the execution of Council's decisions and policies, advice to Council and its structures as well as a range of other functions. Departmental managers report to the Chief Executive Officer for the efficient management of their departments, the execution of Council and Chief Executive directives and policies and advise him on operational matters. There is a clear division between governance and administration and, whilst the Chief Executive and staff are prohibited from involving themselves in policy formulation, the Mayor and Councillors are prohibited from being actively involved in the administration.

## [12.4] 2008/2009 PERFORMANCE MEASURES

**Performance measure: Full accountability to Council for all statutory functions, Council policies and decisions.**

Outputs:	Measurement:
<b>Strategic:</b>	
Implementation of Council's policies.	<ul style="list-style-type: none"> <li>▪ Execution of Council decisions, implementation of Council policies and processes.</li> </ul>
Quality advice to Council, Council committees/subcommittees.	<ul style="list-style-type: none"> <li>▪ Providing well researched, considered advice supported by all practicable alternative solutions and likely cost and impacts of each.</li> </ul>
Execution of delegated authority.	<ul style="list-style-type: none"> <li>▪ Always acting positively and responsibly.</li> </ul>
Management of Council assets.	<ul style="list-style-type: none"> <li>▪ Management of assets with a view to extending their useful life whilst at the same time maintaining high levels of user safety.</li> </ul>
<b>Operational:</b>	
The Chief Executive is responsible to Council for all executive aspects of operations.	<ul style="list-style-type: none"> <li>▪ Compliance with performance measures expected from the Chief Executive Officer.</li> </ul>
Chief Executive Compliance with performance expectations set by Council.	<ul style="list-style-type: none"> <li>▪ 100%.</li> </ul>

## [12.5] FINANCIAL INFORMATION

Note: All financial information should be read in conjunction with the full financial information and policies as detailed in SECTION C:

### 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>ADMINISTRATION INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
(2,523)	Employee costs	(2,760)	(2,510)
(349)	Support costs	(381)	(274)
(1,330)	Operating & maintenance costs	(1,442)	(1,351)
-	Interest expense	-	-
(274)	Depreciation	(278)	(245)
<b>(4,476)</b>		<b>(4,861)</b>	<b>(4,380)</b>
	<b>Revenue:</b>		
207	User charges	318	205
90	Other revenue	-	90
96	Subsidies/donations	77	93
4,035	Internal recoveries	4,404	3,932
-	Rates - UAGC	-	-
-	Rates - General	-	-
-	Rates - Targeted	-	-
<b>4,428</b>		<b>4,799</b>	<b>4,320</b>
<b>(48)</b>	<b>Net Surplus/(Deficit)</b>	<b>(62)</b>	<b>(60)</b>
Adopted Budget 2008 \$000	<b>ADMINISTRATION CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
	<b>Capital items:</b>		
(108)	Renewal works	(107)	(60)
(175)	New capital	(93)	(110)
-	Assets vested	-	-
-	Debt principal repayments	-	-
(204)	Funding of reserves	(190)	(162)
-	Internal transfers	-	-
<b>(487)</b>		<b>(390)</b>	<b>(332)</b>
	<b>Funded by:</b>		
-	add new loans raised	-	-
261	add funding from reserves	174	147
-	Transfer from Ratepayer Equity	-	-
274	add depreciation	278	245
(48)	add/(deduct) Surplus/(Deficit) carried forward	(62)	(60)
-	<b>Net funding surplus / (deficit)</b>	-	-

## 2. SIGNIFICANT CAPITAL EXPENDITURE

Nil



# [13] environmental services

## [13.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Planning
- Amenity Management
- Access to Official Information
- Health Regulation
- Building Control
- Dog and Stock Control

## [13.2] RATIONALE FOR DELIVERY OF THE GROUP OF ACTIVITIES

Local Government legislation makes it compulsory, wherever possible, to maintain a clear division between operations and regulation. It is a reality that local authorities, as facilitators of development and growth, also have to be seen to comply with associated statutory environmental constraints and that there is no conflict of interest in this regard.

## [13.3] BACKGROUND AND RATIONALE FOR COUNCIL'S INVOLVEMENT IN THE ACTIVITIES

The above services add to Council's commitment to and responsibilities for maintaining a healthy balance between development and its impact on the environment, both physical and natural. The services also, to a higher or lesser extent, involve a regulatory function component.

## [13.4] ACTIVITY GOALS AND PRINCIPAL OBJECTIVES

The goals for the provision of environmental regulation services in the Grey District are:

- Through positive strategic and environmental planning and positive regulatory enforcement practices to ensure harmony between development activities and the physical and natural environment thereby creating sustainability and securing the rights of all.

Council's focus areas are:

- **Environmental Planning:** Council administers both the Resource Management Act, 1991 and the Grey District Plan with a view to managing and mitigating the effects of activities undertaken in the District on the physical and natural environment. Furthermore, Council undertakes planning for specific issues and areas to ensure harmony with other activities and minimum environmental impacts. Current projects include the Wider Moana Development Strategy and a review of options for expanding the Greymouth central business district. Council is also involved in joint development planning for the Punakaiki area.
- **Amenity Management:** Council has a specific focus on improving the general appearance of the District, notably built-up areas, and is committed to achieving this by positive enforcement of environmental and aesthetic controls.
- **Access to Official Information:** Whilst this relates to the governance function as means of securing accountability and transparency, the main focus is the issuing of credible, robust Land Information Memoranda to prospective buyers of property. Unlike many local authorities, and based on an earlier legal challenge on the level and robustness of information to be provided, Council sees this as particularly important and invests a great deal of effort and time to ensure that all known information is provided.
- **Health Regulation:** Council administers the Health Act, the Hazardous Substances and New Organisms Act and a range of other legislation and regulations. It protects our community through promoting the adoption of food safety programmes, investigating and managing environmental nuisances, including noise and assisting with investigating infectious and notifiable diseases. It also provides a District licensing agency service for liquor, gaming machines, food premises, camping grounds, hairdressing businesses, funeral parlours and amusement devices. Council is also involved in the management and control of sex premises and of hazardous substances in some locations.
- **Building Control:** Council enforces the Building Act, 2004, providing an information, consents, inspection and enforcement service for buildings and swimming pool fencing to ensure that all buildings in the District are safe, sanitary, fit for purpose and constructed in accordance with the NZ Building Code.
- **Dog and Stock Control:** Council controls animals in the District through dog registration, ranging and enforcement, provision of dog and stock pounds and investigation of nuisances caused by wandering animals.

## [13.5] 2008/2009 PERFORMANCE MEASURES

**Performance measure: Enhance the District Plan to achieve a coherent vision for the development of the District.**

Outputs:	Measurement:
<b>Strategic:</b>	
Develop the District Plan and supporting environmental policy which: <ul style="list-style-type: none"> <li>▪ provide clear guidance to residents concerning development within the District.</li> <li>▪ reflect community expectations for sustainable, harmonious development.</li> </ul>	<ul style="list-style-type: none"> <li>▪ A District Plan which is couched in plain English and can be understood readily by residents.</li> <li>▪ Improved community perceptions of departmental performance – per customer satisfaction rating.</li> </ul>
Clear, positive, consistent application of the Resource Management Act, 1991 and Council's District Plan.	<ul style="list-style-type: none"> <li>▪ Decision-making based on the cost-benefit assessment of alternatives as well as a conscious effort to measure impacts on the social, economic, environmental and cultural wellbeing of the community.</li> </ul>
<b>Operational:</b>	
RMA and District Plan. <ul style="list-style-type: none"> <li>▪ Response timelines.</li> <li>▪ Prompt, courteous and fair enforcement.</li> </ul>	<ul style="list-style-type: none"> <li>▪ As prescribed in the Act.</li> <li>▪ Verified complaints max 5 p.a.</li> </ul>

**Performance measure: Effective implementation of the Building Act, 2004**

Outputs:	Measurement:
<b>Strategic:</b>	
Achieve accreditation as a Building Consent Authority.	<ul style="list-style-type: none"> <li>▪ Timetable and criteria as laid down in regulations.</li> </ul>
Clear, positive, consistent application of the Building Act and Building Code so that buildings within the District are safe, sanitary and fit for purpose.	<ul style="list-style-type: none"> <li>▪ Decision-making based on the cost-benefit assessment of alternatives as well as a conscious effort to measure impacts on the social, economic, environmental and cultural wellbeing of the community.</li> </ul>
<b>Operational:</b>	
Building Act: <ul style="list-style-type: none"> <li>▪ Response timelines.</li> <li>▪ Enforcement.</li> <li>▪ Prompt, courteous and fair enforcement.</li> </ul>	<ul style="list-style-type: none"> <li>▪ As prescribed in the Act.</li> <li>▪ Prompt, courteous and fair.</li> <li>▪ Verified complaints max 5 p.a.</li> </ul>

**Performance measure: Through licensing and appropriate enforcement, improve harmony between residents and their environment.**

Outputs:	Measurement:
<b>Strategic:</b>	
Prompt reaction to requests for official information.	<ul style="list-style-type: none"> <li>▪ Compliance with legislative requirements.</li> </ul>



Outputs:	Measurement:
Positive enforcement of bylaws as a mechanism to protect rights.	<ul style="list-style-type: none"> <li>Implementation of Council Bylaws and Compliance Policy.</li> </ul>
Responsible health regulation.	<ul style="list-style-type: none"> <li>Ensuring a high standard of public health.</li> </ul>
Positive dog and stock control.	<ul style="list-style-type: none"> <li>Manage the keeping of dogs and wandering stock.</li> </ul>
<b>Operational:</b>	
Official Information: <ul style="list-style-type: none"> <li>LIM requests.</li> <li>Prompt and courteous.</li> </ul>	<ul style="list-style-type: none"> <li>10 working days.</li> </ul>
Bylaw enforcement: <ul style="list-style-type: none"> <li>Action.</li> <li>Amenity improvement.</li> </ul>	<ul style="list-style-type: none"> <li>Per Council's Enforcement Policy.</li> <li>Clearance of 6 untidy properties p.a.</li> </ul>
Health Regulation <ul style="list-style-type: none"> <li>Inspection of hairdresser salons, food premises, gaming machine outlets, camping grounds, funeral parlours and sex premises.</li> <li>Managing infectious and notifiable diseases in consultation with the District Medical Officer of Health.</li> <li>Food safety programmes.</li> <li>Dangerous goods.</li> <li>Environmental nuisance, i.e. noise.</li> </ul>	<ul style="list-style-type: none"> <li>Annually or per bylaws.</li> <li>Per legislation.</li> <li>Per legislation.</li> <li>Per legislation.</li> <li>Per legislation.</li> </ul>
Liquor licensing	<ul style="list-style-type: none"> <li>Per Council Policy and via inspection visits to licensed premises with the Police and Community and Public Health officials.</li> </ul>
Animal Control.	<ul style="list-style-type: none"> <li>Compliance with dog registration - 95%.</li> <li>Improved dog owner understanding of rights and responsibilities.</li> </ul>

## [13.6] FINANCIAL INFORMATION

Note: All financial information should be read in conjunction with the full financial information and policies as detailed in SECTION C:

### 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>ENVIRONMENTAL SERVICES INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
-	Employee costs	-	-
(1,445)	Support costs	(1,648)	(1,373)
(470)	Operating & maintenance costs	(497)	(371)
-	Interest expense	-	-
(37)	Depreciation	(39)	(42)
<b>(1,952)</b>		<b>(2,184)</b>	<b>(1,786)</b>
	<b>Revenue:</b>		
1,185	User charges	1,328	969
-	Other revenue	-	-
-	Subsidies/donations	-	-
-	Internal recoveries	-	-
34	Rates - UAGC	34	332
737	Rates - General	761	486
-	Rates - Targeted	-	-
<b>1,956</b>		<b>2,123</b>	<b>1,787</b>
<b>4</b>	<b>Net Surplus/(Deficit)</b>	<b>(61)</b>	<b>1</b>



Adopted Budget 2008 \$000	<b>ENVIRONMENTAL SERVICES CAPITAL ITEMS &amp; SOURCES OF FUNDS</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$
-	<b>Capital items:</b>		
-	Renewal works	-	(3)
(74)	New capital	(110)	(77)
-	Assets vested	-	-
-	Debt principal repayments	-	-
(32)	Funding of reserves	(33)	(33)
-	Internal transfers	-	-
<b>(106)</b>		<b>(143)</b>	<b>(113)</b>
	<b>Funded by:</b>		
-	add new loans raised	-	-
65	add funding from reserves	165	70
-	Transfer from Ratepayer Equity	-	-
37	add depreciation	39	42
4	add/(deduct) Surplus/(Deficit) carried forward	(61)	1
-	<b>Net funding surplus / (deficit)</b>	-	-

## 2. SIGNIFICANT CAPITAL EXPENDITURE

N/A

Refer to fees and charges for impact of increased user income revenue.

Council has included a 20% discount for dog registration fees applicable to holders of government issued supergold card (super-annuitants) who pay the full fee on or before the due date.



# [14] liaison with other agencies

## [14.1] ACTIVITIES THAT ARE INCLUDED IN THIS GROUP OF ACTIVITIES

- Co-operation with West Coast District Health Board & other service providers
- Co-operation with New Zealand Police, New Zealand Fire Service, etc.
- Restorative Justice
- Education - Co-Operation with relevant service providers

## [14.2] RATIONALE FOR GROUPING

These activities are related less to the core business of Council, and more to where Council acts as the facilitating or liaising agency.

## [14.3] BACKGROUND AND RATIONALE FOR COUNCIL'S INVOLVEMENT IN THE ACTIVITIES

Three of the community outcomes represent functions not delivered by Council. Council is therefore reliant upon the actual service providers to achieve such outcomes. These are:

- Law, order, personal and property safety. The primary service provider is the NZ Police with the NZ Fire Service another important agency.
- Affordable access to quality medical health services. The primary service provider is the WCDHB through Grey Base Hospital with local doctors and other medical service providers also important.
- Affordable access to quality education. The primary service providers would be the Education Ministry, Tai Poutini Polytechnic, schools, Karoro Learning Centre.

Council will develop a close association with all of these service providers in order to achieve the outcomes. In the meantime, Council's activity management plans incorporate the strategic plans of the relevant service providers.

Council also is a facilitator for a range of community driven projects related to:

- Restorative Justice.
- A community patrol initiative.
- The Big Brother Big Sister project.

## [14.4] 2008/2009 PERFORMANCE MEASURES

**Performance measure: To co-ordinate delivery of functions not delivered by local authorities in order to ensure that outcomes are achieved.**

Outputs:	Measurement:
<b>Operational:</b>	
Reporting on achievement of outcomes.	▪ Annually.

**Performance measure: Maintain Government funding for community safety projects.**

Outputs:	Measurement:
<b>Operational:</b>	
Funding applications.	▪ Per funder's directive.
Performance management and report back.	▪ Per funder's directive.

## [14.5] FINANCIAL INFORMATION

### 1. COST OF SERVICE STATEMENT

Adopted Budget 2008 \$000	<b>LIAISON WITH OTHER AGENCIES INCOME STATEMENT</b>	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>Operating expenditure:</b>		
-	Employee costs	-	-
(51)	Support costs	(54)	(53)
(46)	Operating & maintenance costs	(47)	(49)
-	Interest expense	-	-
-	Depreciation	-	-
<b>(97)</b>		<b>(101)</b>	<b>(102)</b>
	<b>Revenue:</b>		
-	User charges	-	-
-	Other revenue	-	-
58	Subsidies/donations	58	58
-	Internal recoveries	-	-
39	Rates - UAGC	43	44
-	Rates - General	-	-
-	Rates - Targeted	-	-
<b>97</b>		<b>101</b>	<b>102</b>
<b>-</b>	<b>Net Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>

## 2. SIGNIFICANT CAPITAL EXPENDITURE

N/A

**[C] forecast financial  
statements & information**

# [1] introduction

## [1.1] STATEMENT OF RESPONSIBILITY

The forecast financial statements are prepared on the basis of best-estimate assumptions as to future events which the Council expects to take place as of June 2008.

## [1.2] AUTHORISATION FOR ISSUE

This document was authorised for issue by Council on, and is dated, **23 June 2008**.

## [1.3] PURPOSE FOR WHICH THIS PLAN IS PREPARED

This Grey District Council 2008/2009 Annual Plan is prepared in accordance with the Local Government Act 2002, which requires a council, at all times, to adopt an Annual Plan through the special consultative procedure. The purpose of this legislation is to provide for democratic and effective local Government that recognises the diversity of New Zealand communities and promotes the accountability of local authorities to their communities.

## [1.4] COMPARATIVE INFORMATION

The 2007/2008 comparative information is based on the 2007/2008 Grey District Council Annual Plan, whilst the '2009 LTCCP Budget' refers to the 2008/2009 year of the Grey District Long Term Community Outcomes Plan 2006 – 2016.

## [1.5] CAUTIONARY NOTE

The forecast financial statements are prospective financial information. Actual results are likely to vary from the information presented and the variations may be material. This prospective information should not be read other than for the purposes other than intended.

## [1.6] SIGNIFICANT FORECASTING ASSUMPTIONS

### [1.6.a] Inflation

The anticipated inflation for the 2008/2009 year is as follows:

Year commencing >>>	01 Jul 08
Building Costs	4.0%
CPI - General	3.7%
PPI	4.0%
Electricity Index	4.1%
Fuel Index	4.0%
Roading Index	5.7%

This data has been sourced from a list of relevant national indices, local data, and forecasts made available to the local government sector from BERL.

The minimum anticipated increase therefore is the CPI General index (at 3.7%) meaning to achieve a rate increase (general rates) at less than this has required a mix of deferring projects, increasing user charges, and funding from other sources such as reserves.

### [1.6.b] Growth

Whilst different parts of the district are growing at different rates, an 'across the board' growth of 1.5% has been assumed for this plan. Growth requires in many cases an expansion of services for some activities which means an increase in costs to cover the new services, however generally speaking the increase in costs is off-set by an increase in the number of rateable



properties. Economies of scale can also be achieved in areas where the service level stays the same but the service cost is spread over a larger number of ratepayers. This has differing impacts on various activities.

#### [1.6.c] interest rates

Interest rates on borrowing are calculated on:

- Current rates for existing borrowing (6.1% - 8.15%)
- 8.5% for new borrowing

Given the low level of new borrowing forecast, this carries a low risk for the 2007/2008 year.

Interest rates on investments are calculated at 7.0%.

#### [1.6.d] fixed assets

##### 1. useful life

The Council has made a number of assumptions about the useful life of its assets. The detail for each asset category is reflected in the statement of accounting policies. The useful lives are consistent with the assumptions applied to valuing each asset category and were determined by experienced and qualified asset valuers.

##### 2. sources of funds for replacement

The funding of the replacement of any individual asset will be funded from the following sources in the following order of priority:

- Specific reserves set aside for the purpose of replacing assets; or
- From the current year's operating surplus, including any cash arising from the funding of depreciation; or
- Loan funding the balance of the expenditure, with a loan being the shorter of either a 30 year loan term, or the life of the asset.

##### 3. Revaluation of fixed assets

Council revalues some classes of assets as outlined in the statement of accounting policies. The basis used for forecasting future revaluation movements is the compounded relevant price adjustment index.

#### [1.6.e] Vesting assets

For the purposes of this plan it has been assumed that there will be vesting of assets in Council. The forecast has been based on historical information. However it is noted that they are:

- The number and value is beyond Council's direct control, and therefore very difficult to predict;
- Likely to be immaterial in the context of overall asset values; and
- Being brand new, unlikely to impose any significant extra costs from those generated from current AMP's.

#### [1.6.f] port westland operations

The operation of the port activity at the Greymouth port has moved, from a Council activity to a Council Controlled Organisation (CCO). For the purposes of this plan the following assumptions have been made that have effect on the document:

- Existing assets associated with the port operations are to be transferred/leased to Port Westland Ltd. The timing and value of this transfer has not yet been agreed upon and the quantities are therefore not represented in this plan.
- Any revenue and expenditure relating to the above is shown in the 'Property and Housing' group of activities statement.

#### [1.6.g] general commitments and contingencies

Council is not aware of any additional commitments or contingencies not already covered in this plan.

## [2] statement concerning balancing the budget

A local authority is required under the Local Government Act 2002 to ensure that, for each year, its projected operating revenues are set at a level sufficient to meet that year's projected operating expenses.

The key indicator to achieving this outcome is that of the estimated net surplus/ (deficit) in the forecast income statement, excluding revenue from 'Assets Vested in Council' and one-off capital revenue, as is shown in the following table:

Adopted Budget 2008 \$000		Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>INCOME</b>		
10,148	Rates revenue	10,978	10,950
10,679	Other revenue	8,663	8,991
330	Other gains/(losses)	308	306
<b>21,157</b>	<b>Total income</b>	<b>19,949</b>	<b>20,247</b>
	<b>EXPENDITURE</b>		
(2,993)	Employee expenses	(3,435)	(3,021)
(5,974)	Depreciation and amortisation	(6,723)	(7,222)
(7,556)	Other expenses	(8,232)	(8,389)
(642)	Finance costs	(783)	(965)
<b>(17,165)</b>	<b>Total operating expenditure</b>	<b>(19,173)</b>	<b>(19,597)</b>
<b>3,992</b>	<b>Net surplus/(loss) before tax</b>	<b>776</b>	<b>650</b>
	<b>DEDUCT</b>		
(375)	Assets Vested	(395)	(388)
(1,852)	LTNZ Subsidies for Capital Projects	(382)	(1,023)
(1,557)	Capital Subsidies for Sewerage Works	-	-
(397)	Other Revenue for Capital Works	(28)	(129)
(224)	Interest earned used for capital works	(228)	(228)
<b>(413)</b>		<b>(257)</b>	<b>(1,118)</b>

Included in the above 'Net Surplus/Loss' is operating expenditure of approximately \$235,000 attributable to annual depreciation on port operational assets. This will continue to not be funded from operating income for the purposes of this plan. It is envisaged that, in the future, dividends and/or income returned from Port Westland Limited will be available to renew operating port assets. Revenue received for capital works relates largely to roading, and as it is assumed central government subsidies will be received for this into the future.



## [3] statement of accounting policies

### [3.1] REPORTING ENTITY

The Grey District Council (GDC) was formed on 01 November 1989 and is a territorial local authority governed by the Local Government Act 2002.

The financial forecasts reflect the operations of the Grey District Council but do not include the consolidated results of Council Controlled Organisations. Council has not presented group prospective financial statements because Council believes that the parent prospective financial statements are more relevant to users. The main purpose of prospective financial statements in the Annual Plan is to provide users with information about the core services that Council intends to provide ratepayers, the expected cost of those services and as a consequence how much Council requires by way of rates to fund the intended levels of service. The level of rate funding required is not affected by subsidiaries.

Council's operations are divided into the following areas:

- Asset Management and Engineering
- Environmental Services
- Finance and Information Technology
- Support Services

### [3.2] STATEMENT OF COMPLIANCE

The prospective financial statements of the Grey District Council have been prepared in accordance with the requirements of FRS-42 Prospective Financial Statements, and section 111 of the Local Government Act 2002, the Financial Reporting Act 1993, and Generally Accepted Accounting Practice in New Zealand (NZ GAAP). These are the Council's third New Zealand International Financial Reporting Standards (NZ-IFRS) financial estimates.

The Grey District Council is a Public Benefit Entity whose primary objective is to provide goods and services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return. All available reporting exemptions allowed for under the framework for Public Benefit Entities have been adopted.

The financial statements are presented in New Zealand Dollars (NZD).

### [3.3] BASIS OF FINANCIAL STATEMENT PREPARATION AND MEASUREMENT BASE

The financial statements for the Grey District Council have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, biological assets and certain financial instruments.

The financial statements are presented in New Zealand dollars and are rounded to the nearest thousand dollars (\$'000) where indicated. The functional currency of Council is New Zealand dollars.

The preparation of financial statements in conformity with NZ-IFRS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The results of which forms the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The accounting policies set out below will be applied consistently to all periods presented in the financial estimates.

### [3.4] SPECIFIC ACCOUNTING POLICIES

The following accounting policies which materially affect the measurement of results and the balance sheet have been applied:

#### 1. REVENUE

Rates Revenue is recognised by Council as being income on the due date of each instalment.

Water billing revenue is recognised on an accrual basis.

Land Transport New Zealand financial assistance is recognised as revenue upon entitlement, which is when conditions pertaining to eligible expenditure have been fulfilled.

Other grants and bequests, and assets vested in Council — with or without conditions — are recognised as revenue when control over the assets is obtained.

Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.



## 2. BORROWING COSTS

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

## 3. GRANT EXPENDITURE

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

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

## 4. INCOME TAX

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

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

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

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

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

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

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

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

## 5. LEASES

### finance leases

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

At the commencement of the lease term, Council recognises finance leases as assets and liabilities in the balance sheet at the lower of the fair value of the leased item or the present value of the minimum lease payments.

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

### operating leases

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

## 6. CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of 90 days or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

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

## 7. FINANCIAL ASSETS

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

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through profit and loss in which case the transaction costs are recognised in the income statement.



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

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

The four categories of financial assets are:

- Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the income statement. Loans and receivables are classified as "trade and other receivables" in the balance sheet.

- Held to maturity investments

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

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

Investments in this category include fixed term deposits.

- Financial assets at fair value through the profit and loss

Derivatives held by Council are categorized in this group. Unless they are designated as hedges. After initial recognition, they are measured at their fair values. Gains or losses on remeasurement are recognised in the income statement. Council uses derivative financial instruments to hedge exposure to foreign exchange and interest rate risks arising from financing activities. In accordance with its treasury policy, Council does not hold or issue derivative financial instruments for trading purposes.

- Financial assets at fair value through equity are those that are designated as fair value through equity or are not classified in any of the other categories above.

This category encompasses investments that Council intends to hold long-term but which may be realised before maturity.

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

Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the income statement. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in income statement even though the asset has not been derecognised.

Impairment of financial assets

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

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

## 8. ACCOUNTS RECEIVABLE

Accounts Receivable (Debtors) are shown at their estimated realisable value after providing against debts where collection is doubtful.

## 9. NON-CURRENT ASSETS HELD FOR SALE

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

## 10. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consists of:

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

**Other fixed assets** — these include land, buildings, and breakwater and wharves.

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

Certain items of property, plant and equipment that had been revalued to fair value on or prior to 1 July 2005, the date of transition to NZ IFRS are measured on the basis of deemed cost, being the revalued amount at the date of transition.

#### additions

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

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

#### disposals

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

#### subsequent costs

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

#### depreciation

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

Asset Class	Depreciation Method	Life (years)	%
Buildings			
- Structure	Straight line	40	2.5
- Fit Out	Straight line	15	6.5
- Services	Straight line	18	5.5
Aerodrome	Straight line	3 – 60	1.7 – 33.3
Plant and machinery	Straight line	3 – 30	3 – 33
Furniture and fittings	Straight line	10	10
Computer equipment	Straight line	3 – 8	12.5 – 33
Library stocks	Straight line	8	12.5
Breakwaters and wharves	Straight line	40 – 50	2 – 2.5
Forest holdings	Not depreciated		
Reserve board assets	Not depreciated		
Landfill sites	Straight line	10 – 50	2 – 10
Landfill capitalised aftercare costs	Straight line	8	12.5
Water supply systems			
- Pipe network	Straight line	50 – 80	1.25 – 2
- Pumps and electrical	Straight line	10 – 60	1.67 – 10
- Reservoirs	Straight line	60 – 80	1.25 – 1.67
Drainage and sewerage			
- Pipe network	Straight line	50 – 80	1.25 – 2
- Pumps and electrical	Straight line	10 – 80	1.25 – 10
- Ponds	Straight line	60	1.67
Heritage assets	Straight line	40	2.5
Roading networks			
- Formation	Not depreciated		
- Pavement structure – sealed	Straight line	40 – 50	2 – 2.5
- Pavement structure – unsealed	Straight line	3 – 22	4.5 – 33



Asset Class	Depreciation Method	Life (years)	%
- Pavement surfacing	Straight line	2 – 16	6.25 – 50
- Kerb and channelling	Straight line	50 – 150	0.67 – 2
- Bridges	Straight line	15 – 100	1 – 6.67
- Footpaths	Straight line	15 – 50	2 – 6.67
- Drainage: surface water channels	Straight line	10 – 80	1.25 – 10
- Drainage: culverts and catchpits	Straight line	50 – 150	0.67 – 2
- Traffic signs and pavement marking	Straight line	5 – 15	6.67 – 20
Flood protection scheme	Straight line	100	1
Parking developments	Straight line	50	2
Sportsfields and parks (improvements)	Straight line	5 – 100	1 – 20
Work in progress	Not depreciated	-	-

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

#### revaluation

The measurement base for each class of asset is described below. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

#### valuation

Infrastructural assets	Valuation basis
Roading network	Optimised depreciated replacement cost
Land under roads	Deemed Cost
Stormwater	Optimised depreciated replacement cost
Flood protection system	Depreciated historical Cost
Sewerage	Optimised depreciated replacement cost
Water supply systems	Optimised depreciated replacement cost
Landfill Site	Depreciated historical Cost

Fixed assets	Valuation basis
General land	Fair Value
Other land	Historical cost
Buildings	Fair Value
Plant and machinery	Depreciated historical cost
Furniture and fittings	Depreciated historical cost
Computer equipment	Depreciated historical cost
Library stocks	Depreciated historical cost
Breakwater and wharves	Depreciated historical cost
Aerodrome	Fair Value
Parking developments	Depreciated historical cost
Forest holdings	Estimated value
Reserve Board Assets	Estimated value
Sportsfields and parks	Deemed Cost
Heritage assets	Deemed Cost

#### Accounting for revaluations:

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

The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the income statement.

Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the income statement will be recognised first in the income statement up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

### revaluation

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

## 11. INVESTMENT PROPERTY

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

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

After initial recognition, Council measures all investment property at fair value as determined.

Gains or losses arising from a change in the fair value of investment property are recognised in the income statement.

## 12. IMPAIRMENT OF NON-FINANCIAL ASSETS

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

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

For assets not carried at a revalued amount (other than goodwill) the reversal of an impairment loss is recognised in the income statement.

## 13. EMPLOYEE BENEFITS

### short-term benefits

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

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

### long-term benefits

#### long service leave and retirement leave

Entitlements that are payable beyond 12 months, such as long service leave and retiring leave; have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and
- the present value of the estimated future cash flows. A discount rate of 7.0% and an inflation factor of 3.0% were used. The discount rate is based on the weighted average of Government interest rates for stock with terms to maturity similar to those of the relevant liabilities. The inflation factor is based on the expected long-term increase in remuneration for employees.

## 14. PROVISIONS

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

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



#### landfill post closure costs

Council has a legal obligation under the Resource Consent to provide ongoing maintenance and monitoring services at the landfill site after closure. A provision for post closure costs is recognized as a liability when the obligation for post closure arises.

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post closure. The discount rate applied is 7% which represents the risk free discount rate.

### 15. BORROWINGS

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

### 16. EQUITY

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

The components of equity are:

- Ratepayers equity (Retained earnings)
- Special funds reserves
- Trusts, bequests and other reserves
- Asset revaluation reserves

Reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by Council. Restricted reserves are those reserves subject to specific conditions accepted as binding by Council and which may not be revised by Council without reference to the courts or third parties. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. Council created reserves are reserves established by Council decision. Council may alter them without reference to any third party or the courts. Transfers to and from these reserves are at the discretion of Council.

### 17. GOODS AND SERVICE TAX (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

### 18. COST ALLOCATION

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

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

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

### 19. CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

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

### infrastructural assets

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

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

Experienced independent valuers perform Council's infrastructural asset revaluations.

## 20. COST OF SERVICE STATEMENTS

The Cost of Service Statements, as provided in the Statement of Service Performance, report the net cost of services for significant activities of Council, and are represented by the costs of providing the service less all directly related revenue that can be allocated to these activities.

## 21. STATEMENT OF CASHFLOWS

The following are the definitions of terms used in the statement of cashflows:

"Operating Activities" include cash received from all income sources of Council and record the cash payments made for the supply of goods and services.

"Investing Activities" are those activities relating to the acquisition, holding and disposal of property, plant and equipment and of investments. Investments can include securities not falling within the definition of cash.

"Financing Activities" are those activities change the equity and debt capital structure of Council

"Cash" is considered to be cash on hand and cash at bank, and on-call deposits, net of overdrafts.

## [3.5] CHANGES IN ACCOUNTING POLICIES

None.



## [4] prospective income statement

Adopted Budget 2008 \$000		Note	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>INCOME</b>			
10,148	Rates revenue	1	10,978	10,950
10,679	Other revenue		8,663	8,991
330	Other gains/(losses)		308	306
<b>21,157</b>	<b>Total income</b>		<b>19,949</b>	<b>20,247</b>
	<b>EXPENDITURE</b>			
(2,993)	Employee expenses		(3,435)	(3,021)
(5,974)	Depreciation and amortisation		(6,723)	(7,222)
(7,556)	Other expenses		(8,232)	(8,389)
(642)	Finance costs		(783)	(965)
<b>(17,165)</b>	<b>Total operating expenditure</b>		<b>(19,173)</b>	<b>(19,597)</b>
<b>3,992</b>	<b>Net surplus/(loss) before tax</b>		<b>776</b>	<b>650</b>
-	Income tax expense		-	-
<b>3,992</b>	<b>Surplus/(deficit) after tax attributable to Grey District Council</b>		<b>776</b>	<b>650</b>

### VARIATIONS from the 2006 – 16 Long Term Community Outcomes Plan:

- No significant variations overall, however refer to each 'group of activity' statement for any detail



## [5] prospective statement of movements in equity

Adopted Budget 2008 \$000	Note	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
<b>266,520</b>	<b>Balance at 01 July</b>	<b>300,082</b>	<b>303,688</b>
38,905	Revaluation gains/(losses) taken to equity	-	711
3,992	Surplus/(deficit) for the year	776	650
<b>42,897</b>	<b>Total recognised income/(expense) for the year ended 30 June</b>	<b>776</b>	<b>1,361</b>
<b>309,417</b>	<b>Balance at 30 June</b>	<b>300,858</b>	<b>305,049</b>

### VARIATIONS from the 2006 – 16 Long Term Community Outcomes Plan:

- No revaluations planned for 2008/2009, as will be done as at 30 June 2008



## [6] prospective balance sheet

Adopted Budget 2008 \$000	Note	Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
<b>ASSETS</b>			
<b>Current Assets</b>			
12,268		6,975	12,162
2,450		1,777	3,264
1,753		997	1,737
-		960	-
<b>16,471</b>		<b>10,709</b>	<b>17,163</b>
<b>Non Current Assets</b>			
302,977		302,399	307,316
3,009		2,065	2,841
<b>305,986</b>		<b>304,464</b>	<b>310,157</b>
<b>322,457</b>	<b>TOTAL ASSETS</b>	<b>315,173</b>	<b>327,320</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
2,901		2,600	4,553
-		314	44
-		90	-
1,776		1,026	4,933
<b>4,677</b>		<b>4,030</b>	<b>9,530</b>
<b>Non Current Liabilities</b>			
1,070		770	1,069
187		277	161
7,106		9,238	11,511
<b>8,363</b>		<b>10,285</b>	<b>12,741</b>
<b>13,040</b>	<b>TOTAL LIABILITIES</b>	<b>14,315</b>	<b>22,271</b>
<b>EQUITY</b>			
153,598		207,669	154,650
18,026		12,958	16,008
640		630	650
137,153		79,601	133,741
<b>309,417</b>	<b>Total equity attributable to the Council</b>	<b>300,858</b>	<b>305,049</b>
<b>322,457</b>	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>315,173</b>	<b>327,320</b>

### VARIATIONS from the 2006 – 16 Long Term Community Outcomes Plan:

- Current Assets – Council intends funding part of the costs of the new aquatic centre as internal borrowings instead of external borrowings. This will decrease money invested by approximately \$4,000,000. These investments will be replenished from the \$400,000 per annum committed per the Major District Initiative (MDI) funding from Development West Coast, over a 15 year period.

## [7] prospective statement of cash flows

Adopted Budget 2008 \$'000		Adopted Budget 2009 \$'000	LTCCP Budget 2009 \$'000
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
10,064	Receipts from rates revenue	10,961	10,948
864	Interest received	914	1,098
-	Dividends received	4	-
9,238	Receipts from other revenue	7,524	7,476
(10,501)	Payments to suppliers and employees	(11,574)	(11,308)
(643)	Interest paid	(783)	(966)
-	Income tax paid (refund)	-	-
-	Goods and services tax (net)	220	-
<b>9,022</b>	<b>Net cash from operating activities</b>	<b>7,266</b>	<b>7,248</b>
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
-	Proceeds from sale of property, plant and equipment	850	586
36,744	Proceeds from investments	30,300	33,077
(11,445)	Purchase of property, plant and equipment	(17,392)	(12,021)
(35,000)	Acquisition of investments	(28,000)	(33,000)
<b>(9,701)</b>	<b>Net cash from investing activities</b>	<b>(14,242)</b>	<b>(11,358)</b>
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
515	Proceeds from borrowings	1,832	4,381
(179)	Repayment of borrowings	(177)	(285)
<b>336</b>	<b>Net cash from financing activities</b>	<b>1,655</b>	<b>4,096</b>
<b>(343)</b>	<b>Net (decrease)/increase in cash, cash equivalents and bank overdrafts</b>	<b>(5,321)</b>	<b>(14)</b>
12,611	Cash, cash equivalents and bank overdrafts at the beginning of the year	12,296	12,176
<b>12,268</b>	<b>Cash, cash equivalents and bank overdrafts at the end of the year</b>	<b>6,975</b>	<b>12,162</b>



## [8] additional notes to the statements

### [1] rates income

Adopted Budget 2008 \$000		Adopted Budget 2009 \$000	LTCCP Budget 20009 \$000	proposed increase
	<b>GENERAL RATES</b>			
4,657	General Rate	4,907	4,434	5.4%
1,758	Uniform Annual General Charge	2,047	2,380	16.4%
	<b>TARGETED RATES</b>			
-	Northern Ward Community Board	-	-	
166	District Promotion	201	157	21.1%
630	Refuse Collection	662	670	5.1%
1,176	Water Supplies	1,324	1,374	12.6%
246	Water Meter Rates	258	285	4.9%
1,419	Sewerage Collection	1,465	1,554	3.2%
	<b>PENALTIES</b>			
96	Rate Penalties	114	96	18.8%
<b>10,148</b>	<b>Total rates revenue</b>	<b>10,978</b>	<b>10,950</b>	
	<b>RATES REMITTED ARE FORECAST AS FOLLOWS:</b>			
165	Rates on land where GDC is the ratepayer	168	170	
25	Rate discounts	23	26	
25	Rates remitted per Council policy	33	65	

### [2] other revenue

Adopted Budget 2008 \$000		Adopted Budget 2009 \$000	LTCCP Budget 20009 \$000
1,555	User charges and miscellaneous	1,559	1,512
1,238	Regulatory income	1,423	1,014
4,379	Land Transport New Zealand subsidies	3,482	4,217
1,493	Other grants and subsidies	747	110
864	Interest received	918	1,098
-	Dividends	-	-
-	Subdivision reserve contributions	-	-
775	Lump sum contributions	139	652
375	Vested assets	395	388
<b>10,679</b>	<b>Total other revenue</b>	<b>8,663</b>	<b>8,991</b>

**[3] income by activity**

Adopted Budget 2008 \$000		Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
7,086	Roading	6,164	6,923
513	Stormwater & Flood Protection	590	583
3,761	Sewerage	1,905	2,336
1,433	Water Supply	1,593	1,781
1,131	Refuse Collection & Disposal	1,202	1,131
79	Rural Fire Authority	76	84
203	Economic Development	236	202
1,081	Property and Housing*	1,104	1,147
1,813	Community Services and Facilities	2,734	1,938
48	Civil Defence	76	50
1,563	Democracy	1,650	1,795
393	Administration*	395	388
1,956	Environmental Services	2,123	1,787
97	Liaison with other Agencies	101	102
<b>21,157</b>	<b>Total Income</b>	<b>19,949</b>	<b>20,247</b>

\* Figures shown have been adjusted for internal charges (netted off)

**[4] expenditure by activity**

Adopted Budget 2008 \$000		Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
(5,876)	Roading	(6,439)	(7,195)
(686)	Stormwater & Flood Protection	(761)	(779)
(1,019)	Sewerage	(1,163)	(1,251)
(1,428)	Water Supply	(1,574)	(1,801)
(1,183)	Refuse Collection & Disposal	(1,251)	(1,178)
(78)	Rural Fire Authority	(75)	(83)
(247)	Economic Development	(323)	(237)
(1,223)	Property and Housing*	(1,339)	(1,204)
(1,988)	Community Services and Facilities	(2,493)	(2,586)
(48)	Civil Defence	(76)	(50)
(899)	Democracy	(937)	(897)
(441)	Administration*	(457)	(448)
(1,952)	Environmental Services	(2,184)	(1,786)
(97)	Liaison with other Agencies	(101)	(102)
<b>(17,165)</b>	<b>Total Expenditure</b>	<b>(19,173)</b>	<b>(19,597)</b>

\* Figures shown have been adjusted for internal charges (netted off)



## [5] capital expenditure by activity

Adopted Budget 2008 \$000		Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
(4,757)	Roading	(3,763)	(4,138)
(279)	Stormwater & Flood Protection	(522)	(314)
(3,100)	Sewerage	(2,555)	(6,415)
(949)	Water Supply	(462)	(681)
(26)	Refuse Collection & Disposal	(19)	(17)
(14)	Rural Fire Authority	(2)	(2)
-	Economic Development	-	-
(495)	Property and Housing*	(178)	(33)
(1,534)	Community Services and Facilities	(10,116)	(284)
-	Civil Defence	-	-
-	Democracy	-	-
(283)	Administration*	(200)	(170)
(74)	Environmental Services	(110)	(80)
-	Liaison with other Agencies	-	-
<b>(11,511)</b>	<b>Total Capital Expenditure</b>	<b>(17,927)</b>	<b>(12,134)</b>

**[6] liability management**

Adopted Budget 2008 \$000		Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
8,882	<b>Projected Total Debt</b>	10,264	16,444
322,457 2.75%	Projected Total Asset Value total debt as a % of total assets	315,173 3.26%	327,320 5.02%
<input checked="" type="checkbox"/>	<b>Policy Limit</b>	<b>20%</b>	<input checked="" type="checkbox"/>
20,452 43.43%	Projected Total Operating Revenue total debt as a % of total operating revenue	19,246 53.33%	19,553 84.10%
<input checked="" type="checkbox"/>	<b>Policy Limit</b>	<b>135%</b>	<input checked="" type="checkbox"/>
7,200 1,234	Projected Number of Rateable Properties outstanding debt per rateable property	8,054 1,274	7,560 2,175
<input checked="" type="checkbox"/>	<b>Policy Limit</b>	<b>3,500</b>	<input checked="" type="checkbox"/>
642	Gross Interest Paid	783	965
16,752	Total Operating Revenue (Revenue Excluding Capital Subsidies and Assets Vested)	18,916	18,479
3.83%	Interest Paid as % of Operating Revenue	4.14%	5.22%
<input checked="" type="checkbox"/>	<b>Policy Limit</b>	<b>15%</b>	<input checked="" type="checkbox"/>

Council funds significant new capital development over the expected useful life of the new asset, so as to provide inter-generational equity with regards to funding. This is typically achieved by loan funding the new development.



# [D] funding impact statement & other rating information



# [1] funding impact statement

Schedule 10, Local Government Act 2002 - To assist the ratepayer in understanding the indicative impact of this plan.

## [1.1] REVENUE & FINANCING MECHANISMS

The following statement sets out the total application of funds and the revenue and financing mechanisms to be used by Council, including the estimated amount (GST exclusive) to be produced by each mechanism:

Adopted Budget 2008 \$000		Adopted Budget 2009 \$000	LTCCP Budget 2009 \$000
	<b>FUNDS REQUIRED</b>		
(2,993)	Employee Costs	(3,435)	(3,021)
(7,556)	Operating & Maintenance Costs (excl Depreciation)	(8,232)	(8,388)
(642)	Interest on Borrowing	(783)	(965)
(3,986)	Renewal Capital Expenditure	(4,002)	(3,053)
(7,525)	New Capital Expenditure	(13,925)	(9,081)
(178)	Debt Repayments	(177)	(287)
(1,889)	Transfer to Reserves/Internal Transfer	(1,742)	(1,872)
<b>(24,769)</b>	<b>Total funds required</b>	<b>(32,296)</b>	<b>(26,667)</b>
	<b>RATES INCOME</b>		
4,657	General Rates	4,907	4,434
1,758	Uniform Annual General Charge	2,047	2,380
-	Targeted Rate - Northern Ward Community Board	-	-
166	Targeted Rate - District Promotion	201	157
630	Targeted Rate - Refuse Collection	662	670
1,176	Targeted Rate - Water Supplies	1,324	1,374
246	Targeted Rate - Water Meter Rates	258	285
1,419	Targeted Rate - Sewerage Collection	1,465	1,554
96	Rate Penalties	114	96
<b>10,148</b>	<b>Total rates income</b>	<b>10,978</b>	<b>10,950</b>
	<b>OTHER FUNDING SOURCES</b>		
5,872	Subsidies and Grants	4,229	4,327
864	Interest Income	918	1,098
1,238	Regulatory Income	1,423	1,014
1,555	User Charges & Other Income	1,559	1,512
775	Lump sum contributions	139	652
330	Profit on Sale of Property	308	306
514	New Loans Raised	1,832	4,381
3,473	Funding from Reserves	10,911	2,427
<b>14,621</b>	<b>Total funding from other sources</b>	<b>21,319</b>	<b>15,717</b>
<b>24,769</b>	<b>TOTAL FUNDING</b>	<b>32,297</b>	<b>26,667</b>

The total of the revenue sources expected are shown in the Budgeted Statement of Financial Performance and information is also shown in each Group of Activities Budgeted Cost of Service Statement.

## [2] rates

Rates are assessed under the Local Government (Rating) Act 2002 on all rateable rating units in the Rating Information Database. Where rates are set on value, the land value of the property will apply (except for the District Promotion targeted rate which is calculated on capital value). The latest revaluation was carried out as at **01 September 2006** and will be effective for the 2007/08 rating year. District revaluations are carried out at a three yearly interval.



## [2.1] POLICY OBJECTIVE

- To provide Council with adequate income to carry out its mission and objectives.
- To support the Council's achievement of its strategic objectives.
- To be simply administered, easily understood, allow for consistent application, and generate minimal compliance costs.
- To spread the incidence of rates as equitably as possible, by balancing the level of service provided by Council with ability to pay and the incidence of costs in relation to benefits received.
- To reflect the decisions of the Councils policies and rating reviews

## [2.2] DEFINITION OF 'SEPARATELY USED OR INHABITED PART OF A RATING UNIT'

A separately used or inhabited part (SUIP) of a rating unit is defined as:

Any part of a rating unit that which can be:

- separately let and/or permanently occupied; and
- used for separate purposes.

These are separately used parts of a rating unit:

- A residential property that contains two or more separately occupiable units, flats or houses each of which is separately inhabited or is capable of separate inhabitation.
- Commercial premises which contain separate shops, kiosks or other retail or wholesale outlets, each of which is operated as a separate business or is capable of operation as a separate business.
- An office block which contains several sets of offices, each of which is used by a different business or which is capable of operation as separate businesses.
- Commercial premises which contain separate living quarters.

Not separately used parts of a rating unit:

- A residential sleep-out or granny flat without independent kitchen facilities.
- A hotel room with or without kitchen facilities.
- Motel rooms with or without kitchen facilities.
- Individual storage garages/sheds/partitioned areas of a warehouse.
- Individual offices/premises of partners in a partnership.

## [2.3] GENERAL RATE

The Council sets a general rate based on the land value of each rating unit in the District. The general rate will be set on a differential basis based on land use as described as follows:

### 1. RESIDENTIAL

All properties in the District less than 4,000 square metres and used primarily for residential purposes, split into the following zones:

- Residential Zone ONE (refer [10.13] Map of Rating Zones below for location)
- Residential Zone TWO (refer [10.13] Map of Rating Zones below for location)
- Residential Zone THREE (refer [10.13] Map of Rating Zones below for location)

### 2. RURAL RESIDENTIAL

All properties in the District greater than or equal to 4,000 square metres (0.4HA) and less than 50,000 square metres (5.0HA) and used primarily for residential purposes.

### 3. RURAL

All properties in the District greater than or equal to 50,000 square metres (5HA) and used primarily for residential purposes.

### 4. FARMING FORESTRY

All properties in the District used primarily for farming and/or forestry purposes.

### 5. COMMERCIAL

All properties in the District used primarily for commercial and/or industrial purposes and split into the following zones:

- Commercial Zone ONE (refer [10.13] Map of Rating Zones below for location)
- Commercial Zone TWO (refer [10.13] Map of Rating Zones below for location)
- Commercial Zone THREE (refer [10.13] Map of Rating Zones below for location)

## [2.4] GENERAL RATING DIFFERENTIALS

### 1. PERCENTAGE OF GENERAL RATES PAYABLE PER RATING CATEGORY

	Residential Zone 1	Residential Zone 2	Residential Zone 3	Rural Residential	Rural Use	Commercial Zone 1	Commercial Zone 2	Commercial Zone 3
Community Services	40.50%	3.50%	14.00%	9.50%	4.20%	21.90%	0.90%	1.30%
Environmental Services	50.50%	11.00%	8.10%	12.50%	3.50%	5.00%	0.50%	0.60%
Refuse Disposal Site(s)	50.60%	10.90%	8.10%	12.50%	3.50%	5.00%	0.50%	0.50%
Roading	31.00%	2.20%	4.30%	4.30%	4.60%	27.90%	1.40%	1.40%
Stormwater	71.00%	6.40%	5.80%	5.50%	1.20%	8.80%	0.50%	0.80%
Flood Protection	62.90%	3.50%	2.90%	6.70%	2.00%	17.00%	1.00%	0.80%
Rural Fire	11.70%	5.20%	5.70%	4.40%	14.00%	1.40%	0.40%	0.40%

## 2. RATES PER DOLLAR OF LAND VALUE PAYABLE BY EACH CATEGORY

The rates for 2008/2009 are:

Rate 2007/2008	Residential - Zone 1	Rate 2008/2009	increase
0.002010	Community Services	0.002090	
0.001840	Environmental Services	0.001870	
0.000780	Refuse Disposal Site(s)	0.000780	
0.003110	Roading	0.003320	
0.000840	Stormwater	0.000850	
0.000790	Flood Protection	0.000800	
0.000050	Rural Fire	0.000050	
<b>0.009420</b>	<b>TOTAL</b>	<b>0.009760</b>	<b>3.6%</b>
Rate 2007/2008	Residential - Zone 2	Rate 2008/2009	increase
0.000840	Community Services	0.000850	
0.001900	Environmental Services	0.001920	
0.000810	Refuse Disposal Site(s)	0.000810	
0.001060	Roading	0.001120	
0.000360	Stormwater	0.000360	
0.000210	Flood Protection	0.000210	
0.000100	Rural Fire	0.000100	
<b>0.005280</b>	<b>TOTAL</b>	<b>0.005370</b>	<b>1.7%</b>
Rate 2007/2008	Residential - Zone 3	Rate 2008/2009	increase
0.001510	Community Services	0.001550	
0.000640	Environmental Services	0.000650	
0.000280	Refuse Disposal Site(s)	0.000280	
0.000900	Roading	0.001000	
0.000150	Stormwater	0.000150	
0.000090	Flood Protection	0.000090	
0.000050	Rural Fire	0.000050	
<b>0.003620</b>	<b>TOTAL</b>	<b>0.003770</b>	<b>4.1%</b>
Rate 2007/2008	Rural Residential Use	Rate 2008/2009	increase
0.000860	Community Services	0.000870	
0.000860	Environmental Services	0.000860	
0.000370	Refuse Disposal Site(s)	0.000370	
0.000750	Roading	0.000820	
0.000120	Stormwater	0.000120	
0.000160	Flood Protection	0.000160	
0.000030	Rural Fire	0.000030	
<b>0.003150</b>	<b>TOTAL</b>	<b>0.003230</b>	<b>2.5%</b>
Rate 2007/2008	Rural Use	Rate 2008/2009	increase
0.000550	Community Services	0.000570	
0.000340	Environmental Services	0.000350	
0.000150	Refuse Disposal Site(s)	0.000150	
0.001230	Roading	0.001300	
0.000040	Stormwater	0.000040	
0.000070	Flood Protection	0.000070	
0.000140	Rural Fire	0.000140	
<b>0.002520</b>	<b>TOTAL</b>	<b>0.002620</b>	<b>4.0%</b>



Rate 2007/2008	Commercial - Zone 1	Rate 2008/2009	increase
0.004090	Community Services	0.004280	
0.000700	Environmental Services	0.000710	
0.000300	Refuse Disposal Site(s)	0.000300	
0.010470	Roading	0.011340	
0.000390	Stormwater	0.000400	
0.000810	Flood Protection	0.000820	
0.000020	Rural Fire	0.000020	
<b>0.016780</b>	<b>TOTAL</b>	<b>0.017870</b>	<b>6.5%</b>

Rate 2007/2008	Commercial - Zone 2	Rate 2008/2009	increase
0.001610	Community Services	0.001610	
0.000600	Environmental Services	0.000630	
0.000260	Refuse Disposal Site(s)	0.000260	
0.005250	Roading	0.005250	
0.000230	Stormwater	0.000230	
0.000410	Flood Protection	0.000430	
0.000070	Rural Fire	0.000070	
<b>0.008430</b>	<b>TOTAL</b>	<b>0.008480</b>	<b>0.6%</b>

Rate 2007/2008	Commercial - Zone 3	Rate 2008/2009	increase
0.002260	Community Services	0.002410	
0.000770	Environmental Services	0.000800	
0.000330	Refuse Disposal Site(s)	0.000330	
0.005320	Roading	0.005390	
0.000380	Stormwater	0.000380	
0.000360	Flood Protection	0.000370	
0.000070	Rural Fire	0.000070	0.0%
<b>0.009490</b>	<b>TOTAL</b>	<b>0.009750</b>	<b>2.7%</b>

Rate 2007/2008	Farming/Forestry	Rate 2008/2009	increase
0.000120	Community Services	0.000120	
0.000170	Environmental Services	0.000170	
0.000080	Refuse Disposal Site(s)	0.000080	
0.001300	Roading	0.001360	
-	Stormwater	-	
0.000030	Flood Protection	0.000030	
0.000120	Rural Fire	0.000120	
<b>0.001820</b>	<b>TOTAL</b>	<b>0.001880</b>	<b>3.3%</b>

## [2.5] UNIFORM ANNUAL GENERAL CHARGE

The Uniform Annual General Charge is charged at 1 full charge per rating assessment. The Council sets a uniform annual general charge to fund the following activities:

- Airport (part)
- Affordable access to quality medical health services
- Civic Centre
- Library
- Swimming Baths
- Council
- Consultation
- Access to Official Information
- Law Order & Safety
- Civil Defence & Emergency Management
- Restorative Justice
- Co-operation with Department of Education School Principals & Other Education Providers

The rate for 2008/2009 is:

Rate 2007/2008	UAGC	Rate 2008/2009	\$ change	% change
286.40	Rate	323.00	36.60	12.8%

Includes GST

**[2.6] TARGETED RATES****1. SEWERAGE**

The Council sets a targeted rate for sewage disposal on the basis of a targeted rate per separately used or inhabited part of a rating unit which is either connected to a Council scheme or for which a connection is available. The charge will be set on a differential basis based on the availability of the service – either connected or serviceable. Connected means the rating unit is connected to a Council operated sewerage scheme. Serviceable means the rating unit is not connected, but is within 30 metres of such a scheme. Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

Quarter charges apply to hotels, motels, and schools which receive an initial full sewerage charge and then one quarter sewerage charge for each unit (pan charge) thereafter.

The targeted rate includes:

- the operation and maintenance costs for Council schemes and
- capital costs (loan repayments of previous capital expenditure, and/or current capital expenditure costs, and/or development costs of capital expenditure).

The rates for 2008/2009 are:

Rate 2007/2008	SEWERAGE	Rate 2008/2009	\$ change	% change
402.90	Blackball	419.20	16.30	4.0%
431.20	Greymouth	442.80	11.60	2.7%
177.60	Karoro	185.00	7.40	4.2%
149.10	Runanga	155.10	6.00	4.0%
149.10	South Beach/Paroa	155.10	6.00	4.0%
149.10	Mbana	155.10	6.00	4.0%
431.20	Te-Kinga	442.80	11.60	2.7%
423.00	South Beach Loan	423.00	-	

Includes GST

**2. WATER SUPPLY**

The Council sets a targeted rate for water supply on the basis of a targeted rate per separately used or inhabited part of a rating unit which is either connected to the scheme or for which a connection is available. The charge will be set on a differential basis based on the availability of the service – either connected or serviceable. Connected means the rating unit is connected to a Council operated water reticulation scheme. Serviceable means the rating unit is not connected, but is within 50 metres of such a scheme. Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

The targeted rate includes:

- the operation and maintenance costs for Council schemes and
- capital costs (loan repayments of previous capital expenditure, and/or current capital expenditure costs, and/or development costs of capital expenditure)

The rates for 2008/2009 are:

Rate 2007/2008	WATER	Rate 2008/2009	\$ change	% change
334.10	Blackball	364.30	30.20	9.0%
203.40	Dobson/Taylorville	227.10	23.70	11.7%
286.70	Greymouth	314.80	28.10	9.8%
233.80	Runanga	265.20	31.40	13.4%
203.40	Stillwater	227.10	23.70	11.7%
148.00	South Beach Water Loan	148.00	-	

Includes GST

**3. METERED WATER SUPPLY**

The Council sets a metered water targeted rate for the water supply that is based on the volume of water supplied to all rating units where the volume supplied is considered to be in excess of 300m<sup>3</sup> per annum.

The rate for 2008/2009 is: (for all water consumed in excess of 300m<sup>3</sup>)

Rate 2007/2008	METERED WATER	Rate 2008/2009	\$ change	% change
0.80	Rate	0.85	0.05	6.2%

Includes GST

**4. REFUSE COLLECTION**



The Council sets a targeted rate for refuse collection on the basis of a targeted rate per separately used or inhabited part of a rating unit for which the service is available. The charge will be set only for those units for which the service is available and have capital improvements on the unit.

The rates for 2008/2009 are:

Rate 2007/2008	REFUSE	Rate 2008/2009	\$ change	% change
122.50	Residential Collection	126.80	4.30	3.5%
245.00	Commercial - Twice Weekly (w here available)	253.60	8.60	3.5%

Includes GST

#### 5. DISTRICT PROMOTION RATE

The Council sets a targeted rate to fund promotion and marketing opportunities in the District. This is set on commercial and industrial rating units. The rate per dollar of **Capital Value** is:

Rate 2007/2008	DISTRICT PROMOTION	Rate 2008/2009	\$ change	% change
0.000910	Rate	0.001070	0.000160	17.6%

Includes GST

**[2.7] EARLY PAYMENT OF RATES**

A discount of **2.5%**, calculated on the Total Annual Levy, will apply where all due rates are paid in full, together with any outstanding prior years' rates and penalties, by 4.30pm on the due date for payment of the first instalment outlined below.

**[2.8] RATES PAYABLE BY INSTALMENT**

	<b>Due Date and Payable</b>	<b>FINAL Date for payment</b>
Instalment 1	01 August	31 August
Instalment 2	01 November	30 November
Instalment 3	01 February	28 February
Instalment 4	01 May	31 May

**[2.9] RATES PENALTIES**

<b>CURRENT PENALTIES</b>	<b>PENALTY DATE</b>	<b>Penalty incurred on current instalment balance outstanding</b>
Instalment 1 Penalty	01 September	10%
Instalment 2 Penalty	01 December	10%
Instalment 3 Penalty	01 March	10%
Instalment 4 Penalty	01 June	10%

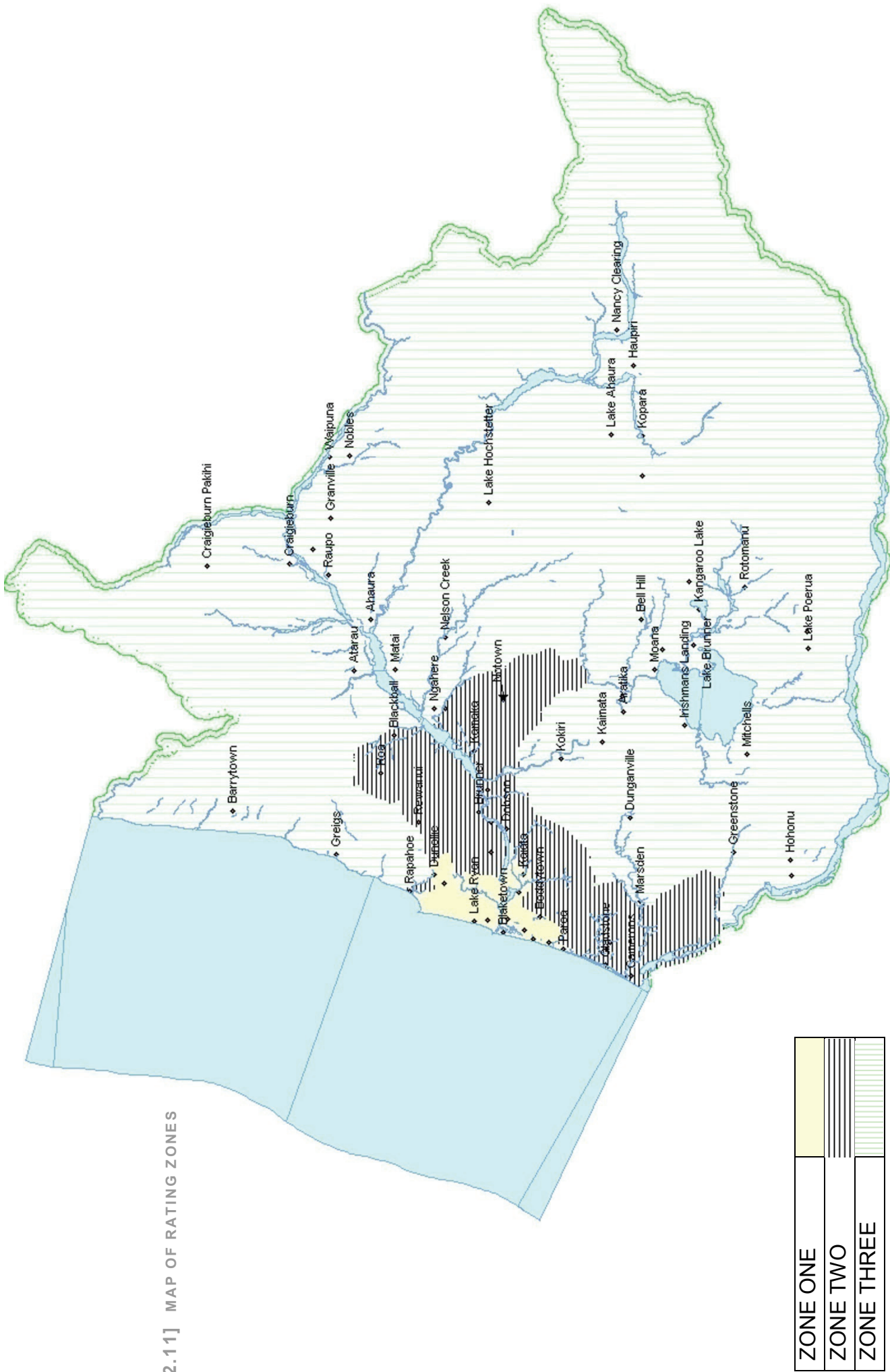
<b>WATER METER RATE PENALTIES</b>	<b>PENALTY DATE</b>	<b>Penalty incurred on TOTAL balance outstanding</b>
Instalment Penalty	20 <sup>th</sup> of month following invoice date	10%

<b>ARREARS PENALTIES</b>	<b>PENALTY DATE</b>	<b>Penalty incurred on TOTAL balance outstanding</b>
Annual Penalty	01 July	10%

**[2.10] RATE REMISSION AND POSTPONEMENT POLICIES**

Full copies of Council's Rates Remission and Postponement Policies are detailed further in this plan and available on request or from the website [www.greycdc.govt.nz](http://www.greycdc.govt.nz).

[2.11] MAP OF RATING ZONES



ZONE ONE	
ZONE TWO	
ZONE THREE	



# [3] fees & charges

Other fees **are** payable, this is an outline of the main fees payable. Council may amend or set additional fees throughout the financial year.

Errors and Omissions Excepted

Roading	2008/2009 fee	2007/2008 fee	change
Consent to Undertake Work on Road	no charge	no charge	

Sewerage	2008/2009 fee	2007/2008 fee	change
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Financial Contributions (payable on receiving consent for subdivision)				
Moana	<i>per lot (up to)</i>	3,969.50	3,675.40	8.0%
South Beach/Paroa	<i>per lot (up to)</i>	9,292.20	8,603.80	8.0%
Karoro	<i>per lot (up to)</i>	2,227.20	2,062.20	8.0%
Greymouth	<i>per lot (up to)</i>	1,617.00	-	
Blackball	<i>per lot (up to)</i>	647.00	-	
<i>Other contributions to proposed 'as required' works may be set through separate consultative procedures</i>				

Trade Waste Charges (for all waste disposed in excess of 300m <sup>3</sup> p.a.)				
Greymouth Johnston street plant	<i>per cubic metre</i>	0.23	n/a	new fee
Tarry Creek treatment plant - indicative costs	<i>per cubic metre</i>	0.51	n/a	new fee
Blackball Treatment plant	<i>per cubic metre</i>	0.54	n/a	new fee
Karoro Treatment plant	<i>per cubic metre</i>	0.53	n/a	new fee
Runanga treatment plant	<i>per cubic metre</i>	0.26	n/a	new fee
Cobden Treatment plant	<i>per cubic metre</i>	0.16	n/a	new fee

Water	2008/2009 fee	2007/2008 fee	change
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Financial Contributions (payable on receiving consent for subdivision)				
South Beach/Paroa	<i>per lot (up to)</i>	3,097.50	2,868.00	8.0%
Karoro	<i>per lot (up to)</i>	988.00	-	
Greymouth	<i>per lot (up to)</i>	1,299.00	-	
Blackball	<i>per lot (up to)</i>	281.00	-	
<i>Other contributions to proposed 'as required' works may be set through separate consultative procedures</i>				

Refuse	2008/2009 fee	2007/2008 fee	change
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McLeans Landfill				
Commercial	<i>per tonne</i>	75.00	n/a	new charging
Mixed domestic	<i>per tonne</i>	75.00	n/a	new charging
Greenwaste only	<i>per tonne</i>	35.00	n/a	new charging
Disposal of Cars/Ute/Light Trucks - Prepared	<i>each</i>	free	free	
Disposal of Cars/Ute/Light Trucks - Un-Prepared	<i>each</i>	30.00	30.00	
Recyclables only – cardboard, newspaper, magazines	<i>flat fee</i>	2.00	n/a	
Tyres - Car/Motorcycle	<i>each</i>	3.00	1.00	200.0%
Tyres - 4WD	<i>each</i>	3.00	1.50	100.0%
Tyres - Truck	<i>each</i>	6.00	5.50	9.1%
Tyres - Tractor	<i>each</i>	6.00	5.50	9.1%
Resource Centres (Building and demolition Waste Only)	<i>per cubic metre</i>	25.00	22.50	11.1%
Refuse ties	<i>each</i>	1.80	1.80	
Refuse bags (plain)	<i>per pack of 20</i>	7.50	n/a	

An additional levy of up to \$25/tonne may apply to the above charges for the purposes of the waste minimisation levy, which is required to be passed onto central government. This is an indicative cost and will be applied per the requirements of the legislation, and as such may be varied by government from time to time.

Rural Fire		2008/2009 fee	2007/2008 fee	change
Rural Fire Permit		no charge	no charge	-
Airport		2008/2009 fee	2007/2008 fee	change
Commercial (Fixed Wing and Helicopter)				
Landing Fee	<i>per movement</i>	30.00	30.00	
Landing fee	<i>pre purchase of 25 units</i>	600.00	600.00	
Administration	<i>per account processing</i>	5.00	5.00	
Non Commercial (Fixed Wing and Helicopter)				
Landing Fee	<i>per movement</i>	15.00	15.00	
Landing fee	<i>pre purchase of 25 units</i>	300.00	300.00	
Administration	<i>per account processing</i>	5.00	5.00	
Other				
Microlight	<i>per movement</i>	6.25	6.25	
Microlight	<i>pre purchase of 25 units</i>	125.00	125.00	
	<i>per account processing</i>	5.00	5.00	
Lights	<i>per activation</i>	5.00	5.00	
Property		2008/2009 fee	2007/2008 fee	change
Contact Support Services for availability and details				
Retirement Housing		2008/2009 fee	2007/2008 fee	change
Contact Support Services for availability and details				

Council will be implementing a \$3 per week increase for all rentals

Parking		2008/2009 fee	2007/2008 fee	change
Contact Support Services for availability and details				
Civic Centre		2008/2009 fee	2007/2008 fee	change
Hire				
Hourly Charge	<i>per hour</i>	20.00	19.00	5.3%
Other				
Light Meters		4.00	4.00	

Libraries		2008/2009 fee	2007/2008 fee	change
Loan				
Fiction (GT \$2.)	<i>per book</i>	1.00	1.00	
Fiction (LT \$2.)	<i>per book</i>	0.50	0.50	
Non-Fiction	<i>per book</i>	no charge	no charge	
Children's Books	<i>per book</i>	no charge	no charge	
Large Print	<i>per book</i>	0.50	0.50	
Talking Books	<i>per book</i>	no charge	no charge	
Commuter Tapes (Abridged Talking Books)	<i>per unit</i>	1.00	1.00	
Fines		-	-	
Overdue adult Books	<i>1 week</i>	1.00	1.00	
" "	<i>2 weeks</i>	2.00	2.00	
" "	<i>3 weeks</i>	4.00	4.00	
" "	<i>4 weeks</i>	5.00	5.00	
Overdue Children's Books	<i>1 week</i>	0.60	0.60	
" "	<i>2 weeks</i>	1.00	1.00	
" "	<i>3 weeks</i>	1.50	1.50	
" "	<i>4 weeks</i>	2.00	2.00	
Other		-	-	
Book Reserve Fee	<i>per book</i>	0.50	0.50	
Non Resident Subscription (add card issue)	<i>per year or part thereof</i>	40.00	40.00	
Replacement Library Card	<i>each</i>	2.00	2.00	
Internet Use	<i>per 15min</i>	2.00	2.00	
Internet Use	<i>per 3min</i>	3.50	3.50	
Internet Use	<i>per hour</i>	6.00	6.00	
Historic Research from Pioneer Library Records	<i>per 15min + photocopy charges</i>	5.00	5.00	
Interloan Request	<i>per book (+ \$4. postage per book and any external charges imposed)</i>	2.00	2.00	
Multimedia Printouts	<i>per A4</i>	0.50	0.50	
Damaged Book Charge		-	-	
Minor Damage	<i>per book</i>	2.00	2.00	
Serious Damage	<i>per book</i>	\$5.00 - \$15.00	\$5.00 - \$15.00	
Damaged Book Beyond Repair - New Book	<i>per book</i>	at cost + 10%	at cost + 10%	
Damaged Book Beyond Repair - Well Used Book	<i>per book</i>	proportion of	proportion of	
Photocopying		-	-	
Normal A4	<i>per sheet</i>	0.20	0.20	
Normal A3	<i>per sheet</i>	0.30	0.30	
Student A4	<i>per sheet</i>	0.15	0.15	
Student A3	<i>per sheet</i>	0.25	0.25	
Swimming Baths				
Individual Charge				
Child		1.00	1.00	
Adult		3.00	3.00	
Senior		1.50	1.50	
12 Sw im Concession		-	-	
Child		11.00	11.00	
Adult		33.00	33.00	
Senior		16.50	16.50	
5 Sw im Concession		-	-	
Child		45.00	45.00	
Adult		145.00	145.00	
Senior		67.50	67.50	
Complex Hire		-	-	
Schools		18.50	18.50	
Swimming Club		18.50	18.50	
Under 7's		18.50	18.50	
Permanent Season Users		26.00	26.00	
Other Groups		26.00	26.00	
Casual Hires		36.00	36.00	
Aquajogging		-	-	
Adults		4.50	4.50	
Senior		3.00	3.00	
Lifeguard Supervision - Outside Normal Public Hours	<i>per hour</i>	20.00	20.00	

Cemeteries	2008/2009 fee	2007/2008 fee	change
Plot Purchase	330.00	300.00	10.0%
Ashes Lawn	88.00	80.00	10.0%
Cremation Berm	132.00	120.00	10.0%
Baby Plots	77.00	70.00	10.0%
RSA Plots	No Charge	No Charge	
Paupers' Plots	No Charge	No Charge	
Single Plot	495.00	450.00	10.0%
Ashes Lawn	132.00	120.00	10.0%
Cremation Berm	132.00	120.00	10.0%
Baby Plots	99.00	90.00	10.0%
RSA Plots	No Charge	No Charge	
Paupers' Plots	No Charge	No Charge	
Interment	-	-	
12 years and over	275.00	250.00	10.0%
Under 12 Years	110.00	100.00	10.0%
Stillborn	55.00	50.00	10.0%
Ashes	110.00	100.00	10.0%
Disinterment	352.00	320.00	10.0%
Re-interment	352.00	320.00	10.0%
Extra Depth (over 6ft)	110.00	100.00	10.0%
Weekend & Public Holidays	198.00	180.00	10.0%
Lowering Device	39.00	35.00	11.4%
Memorial Permit	28.00	25.00	12.0%
<b>History House</b>	<b>2008/2009 fee</b>	<b>2007/2008 fee</b>	<b>change</b>
Admission			
Adults	5.00	5.00	
Children	1.50	1.50	
<i>Ratepayer Concession. Paid entry allows free return entry for the following 12 months</i>			
Photographs			
Postcard Size	8.00	8.00	
Laser Copy A4	15.00	15.00	
Laser Copy A3	15.00	15.00	
Laminated	3.00	3.00	
Sepia	3.00	3.00	
Other			
Research	25.00	25.00	
Approved Meetings	15.00	15.00	
Photocopying	0.15	0.15	
Postage	3.00	3.00	
Courier Deliveries	at cost	at cost	

PLANNING	2008/2009 fee	2007/2008 fee	change
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**All Fees Listed are Deposits. Balance of charges will be charged at the rates specified**

**Subdivisions**

Boundary Adjustments	<i>deposit only</i>	<b>315.00</b>	315.00
Non-notified (2 - 5 lots)	<i>deposit only</i>	<b>540.00</b>	540.00
Non-notified (6 - 10 lots)	<i>deposit only</i>	<b>1,035.00</b>	1,035.00
Non-notified (11+ lots)	<i>deposit only</i>	<b>1,410.00</b>	1,406.25
Public notification - subdivision	<i>deposit only</i>	<b>900.00</b>	900.00
s224 - w ithout inspection	<i>deposit only</i>	<b>205.00</b>	202.50
s224- with one inspection	<i>deposit only</i>	<b>315.00</b>	315.00
s226 certificate	<i>deposit only</i>	<b>405.00</b>	405.00
Other certificates (e.g. s223)	<i>deposit only</i>	<b>115.00</b>	112.50
Esplanade reserve reduction/w aiver	<i>deposit only</i>	<b>375.00</b>	371.25
Reapproval lapsed consent	<i>deposit only</i>	<b>405.00</b>	405.00
ROW/Easement amendments	<i>deposit only</i>	<b>285.00</b>	281.25

**Land Use Consents**

Hazardous substances	<i>deposit only</i>	<b>450.00</b>	450.00
Signs	<i>deposit only</i>	<b>405.00</b>	405.00
Relocated buildings	<i>deposit only</i>	<b>315.00</b>	315.00
Bulk & locn/recession plane/setback	<i>deposit only</i>	<b>340.00</b>	337.50
Heritage	<i>deposit only</i>	<b>315.00</b>	315.00
Non-rural/residential activities	<i>deposit only</i>	<b>675.00</b>	675.00
Utilities	<i>deposit only</i>	<b>405.00</b>	405.00
Vegetation clearance	<i>deposit only</i>	<b>375.00</b>	371.25
Sub-sized lots	<i>deposit only</i>	<b>630.00</b>	630.00
Limited Notification - Land Use*	<i>deposit only</i>	<b>630.00</b>	630.00
Public Notification - Land Use*	<i>deposit only</i>	<b>945.00</b>	945.00

**Plan Changes**

District Plan Changes - major	<i>deposit only</i>	<b>11,250.00</b>	11,250.00
District Plan Changes - minor	<i>deposit only</i>	<b>5,625.00</b>	5,625.00

**Other**

Designation/Heritage Order	<i>deposit only</i>	<b>2,250.00</b>	2,250.00
Alteration of designation	<i>deposit only</i>	<b>900.00</b>	900.00
Compliance Certificate	<i>deposit only</i>	<b>225.00</b>	225.00
s357 objection	<i>deposit only</i>	<b>340.00</b>	337.50
Consent variation - non-notified	<i>deposit only</i>	<b>305.00</b>	303.75
Consent variation - notified	<i>deposit only</i>	<b>585.00</b>	585.00
Outline Plan	<i>deposit only</i>	<b>225.00</b>	225.00
Comments on Draft Applications	<b>staff hourly</b>		staff hourly rates
Consultants/Peer Review	<b>\$150/hour (not more than)</b>		at cost
Legal advice	<b>\$300/hour (not more than)</b>		at cost
Hearings - Commissioner	<b>\$1,200/day (not more than)</b>		at cost
- Facilities	<b>\$150/hour (not more than)</b>		at cost
Resource Consent Monitoring of Conditions	<b>staff hourly</b>		staff hourly rates
District Plan Sales - printed (Electronic Available Free)	<b>175.00</b>		150.00

\* Notification fee is in addition to deposit for consent type

BUILDING		2008/2009 fee	2007/2008 fee	change
<b>Set Fees (incl the appropriate CCC)</b>				
BWOF		-	-	
BWOF Late Fee		n/a	150.00	
Demolition - large /commercial		525.00	450.00	16.7%
Demolition - residential		275.00	215.00	27.9%
Fire Installations		275.00	230.00	19.6%
Minor building works		325.00	255.00	27.5%
Minor plumbing & drainage (incl separation of services w here no septic tank)*		355.00	255.00	39.2%
Separation of services with disconnection of septic tank*		460.00	255.00	80.4%
Relocated buildings		1,250.00	1,125.00	11.1%
Swimming Pools		700.00	565.00	23.9%
Towers/Signs etc		540.00	540.00	
Marquees		200.00	155.00	29.0%
<b>Deposits Only (Costs to be Charged based on Actual Time)</b>				
PIM (only)	deposit only	150.00	135.00	11.1%
CCC processing fee (applied to all consents with deposit based fees)	deposit only	112.50	340.00	-66.9%
<b>Residential - Deposits Only (Costs to be Charged based on Actual)</b>				
Garages/carports	deposit only	540.00	475.00	13.7%
Garden Sheds	deposit only	540.00	475.00	13.7%
Minor Alterations	deposit only	540.00	540.00	
Major Alterations	deposit only	1,035.00	1,035.00	
Pre-fab construction dwellings	deposit only	1,800.00	1,800.00	
New Dwellings	deposit only	2,475.00	2,475.00	
Multi-Unit Residential	deposit only	3,600.00	3,600.00	
<b>Industrial/Commercial - Deposits Only (Costs to be Charged based on Actual Time)</b>				
Minor alterations	deposit only	765.00	765.00	
Major Alterations	deposit only	2,025.00	2,025.00	
Farm Buildings	deposit only	475.00	475.00	
Workshops	deposit only	1,240.00	1,240.00	
Woolsheds	deposit only	1,350.00	1,350.00	
Dairy sheds	deposit only	2,250.00	2,250.00	
Shop/Office - single	deposit only	2,700.00	2,700.00	
Shop/Office - complex	deposit only	4,050.00	4,050.00	
Large multi-function complex	deposit only	6,525.00	6,525.00	
Consultants/Peer Review		at cost	at cost	
<b>Enforcement</b>				
Work done for a Certificate of Acceptance		100% loading on normal charges	100% loading on normal charges	
Work done following a Notice to Fix		100% loading on normal charges	100% loading on normal charges	

Central government (BRANZ & DBH) payable in addition to these fees

An additional levy will apply for all building consents of \$1.99 per \$1,000 of building work.

This levy is designed to specifically recover additional costs required to meet the accreditation criteria, which is included in the budget

i.e., additional charges of:

	Total value of work	Additional levy payable to Council
garage	10,000.00	19.94
extension	60,000.00	119.66
bathroom	25,000.00	49.86
new house - small	165,000.00	329.06
new house - large	300,000.00	598.29
Separation of services	3,000.00	5.98
New space heater	5,000.00	9.97

\* A discount of 42.5% will be available to those properties that apply for consent to connect by the following dates:

- Blackball by 31 October 2009.
- Boddytown by 31 October 2009.

- c. South Beach/Paroa by 30 June 2009.
- d. Cobden areas where currently on septic tank, by 31 October 2009.
- e. All other areas, the later of 31 October 2009 or within 12 16 months of a separate sewage connection being available.

Noting that the fee incorporates a maximum number of inspections:

- a. fee where no septic tank decommissioning involved incorporates a maximum of one site inspection, and
- b. fee including septic tank decommissioning incorporates a maximum of two site inspections, and
- c. any additional inspections required as a result of the applicants inaction, or incorrect action will incur additional charges at normal hourly rates, and no further discounts will be applied.

AMENITY MANAGEMENT	2008/2009 fee	2007/2008 fee	change
Advertising Signs Fees	77.50	75.00	3.3%
Hawkers Fees	135.00	130.00	3.8%
Itinerant Traders Fees	135.00	130.00	3.8%
<b>Abandoned Vehicles</b>			
Towage	at cost	at cost	
Inspection & Administration	per hour staff hourly rate	staff hourly rate + mileage	
Storage of Vehicle	per day 7.25	7.00	3.6%
<b>Amusement Devices</b>			
One Device	13.20	12.50	5.6%
Each Additional Device	3.00	2.50	20.0%
Each Device for a further period of 7 days	1.50	1.25	20.0%
ANIMAL CONTROL	2008/2009 fee	2007/2008 fee	change
<b>Dog Registration</b>			
Pet	72.50	70.00	3.6%
Desexed	53.80	52.00	3.5%
Working	31.00	30.00	3.3%
Late Regn	108.75	105.00	3.6%
<b>Dog Impounding</b>			
1st Offence	57.00	55.00	3.6%
2nd Offence	114.00	110.00	3.6%
3rd Offence	171.00	165.00	3.6%
Sustenance (per day)	10.00	10.00	
<b>After Office Hours</b>			
Applicable Fee above Plus	staff hourly rate + mileage	staff hourly rate + mileage	

A discount of 20% will apply for the Government issued SuperGold card (super annuitants) for the registration of Pet and Desexed dogs, where the registration is fully paid on or before the due date.

HEALTH	2008/2009 fee	2007/2008 fee	change
Food Licensing			
Food Gr 1	280.00	270.00	3.7%
Food Gr 2	405.00	390.00	3.8%
Food Gr 3	540.00	520.00	3.8%
No Kitchen facilities	135.00	130.00	3.8%
Hairdressers	257.00	250.00	2.8%
Camping/Offensive Trades	257.00	250.00	2.8%
OFFICIAL INFORMATION	2008/2009 fee	2007/2008 fee	change
LIMs	230.00	225.00	2.2%

Administration - Charge Out Rates	2008/2009 fee	2007/2008 fee	change
Management/CEO	130.00	125.00	4.0%
Engineers	99.00	95.00	4.2%
Engineering Assistants/Officers	84.00	80.00	5.0%
Planners	100.00	90.00	11.1%
Building Officers	100.00	90.00	11.1%
Monitoring Staff	85.00	80.00	6.3%
Animal Control Officer	85.00	80.00	6.3%
Administration/Customer Service Officers	63.00	60.00	5.0%
<i>Fees and actual time hours are recoverable from applicants</i>			