

INDEX FOR THE ANNUAL PLAN 2008/2009

	Page		Page
Mihi	2	Forecast Financial Statements	80
Introduction	3	Purpose of Financial Statements	81
Message from the Mayor and Chief Executive	4	Statement of Financial Performance	82
Key Issues for 2008/09	6	Statement of Changes in Equity	83
Elected Members	11	Statement of Financial Position	84
Te Arawa Standing Committee	11	Statement of Cashflows	85
Rotorua Lakes Community Board	12	Statement of Accounting Policies	86
Management Team	12	Funding	95
The Planning Process	13	Funding Impact Statement	96
Capital Works Programme – Urban	14	Treasury Policy	103
Capital Works Programme – Rural	16	Fees and Charges	106
Indicative Rates for Representative Properties	18	Animal Control Fees and Charges	107
Strategic Direction	20	Building Control Fees and Charges	109
Bright Future Rotorua – Community Outcomes	21	Environmental Health Fees	111
Well-being Statements	22	Resource Management Act Charges	113
Rotorua Partners' Programme	23		
Implementation of Strategic Direction	26		
Index to Activity Groups	27		
Guide to Activity Groups	27		
Community Leadership Group	30		
Social and Cultural Group	34		
Environmental Group	50		
Economy Group	58		
Infrastructural Group	64		
Business Unit Castlecorp	78		

MIHI

E te iwi whānui o te rohe o Rotorua
Nga mihi nui ki a koutou katoa.

E whai ake nei ko nga tuhinga whai mana ā tau e hāngai ai ki te 'Kaupapa Here' a tō Kaunihera e whakamahere ai i nga tirohanga i roto i nga tekau tau kei mua i a tātau.

Ki tā te Ture LGA 2002, ia ono tau me whai whakaaro te iwi whānui o te rohe ki te whakatakoto whakaaro mo te ōranga o te rohe. Ēnei ōranga he hua he painga ka puta mo te rohe me te iwi.

E waru nga pūtanga kua ara ake:

- He iwi whānui e ngākau nui ana ki te manaaki motuhake
- He iwi whānui tēnei e ngākau nui ana ki te taiao
- He iwi whānui tēnei e ngākau nui ana ki tōna oranga
- He iwi whānui tēnei e kōkiri whakamua ana i roto i nga take houkura
- He iwi whānui tēnei e mau pū motuhake ana ki ōna taonga me ōna rātonga
- He iwi whānui e manawa nui ana ki te ao Māori
- He iwi whānui tēnei e ngākau nui ana ki te ako me te mātauranga
- He iwi whānui tēnei e tino tūmeke ana

Ko tēnei o nga tuhinga whai mana ā tau kei roto i tōna tau tuatoru tēnei o te kaupapa here o te mahere tekau tau. Kia mutu raano te kōrero ngātahi me te iwi whānui o te rohe ka whakatauiratia ake ma tenei o nga Herenga Kaupapa me pehea e taea ai e te Kaunihera te whakaputa i nga painga me nga hua i roto i nga tau tekau kei mua i a tatau.

"Ma te mahi tahi hei painga mo te iwi whānui ka tutuki nga tumanakotanga e wawatanuitia ana"

To the people of Rotorua
Warm greetings to you.

This document is the Annual Plan which follows Council's Ten Year Plan which defines the community's vision and aspirations, as collated by your council.

The Local Government Act 2002 says that every six years, the Council must give people the chance to put forward their vision for the future of the district. This vision has been translated into community outcomes.

Eight community outcomes have been identified.

- A safe and caring community
- A community that respects its environment
- A healthy community
- A prosperous community
- A community with excellent facilities and services
- A community that values its living Maori culture
- A learning community
- A happening community

This Annual Plan is year three of the Ten Year Plan document which involved extensive consultation with the community of Rotorua District, and shows how the council proposes to contribute towards those outcomes over the next ten years.

"By working together for the greater accomplishment of all we will succeed and fulfil the hopes and aspirations of our people"



Introduction



MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE



Chief Executive Peter Guerin (left) and Mayor Kevin Winters

Kia ora koutou.

Completion of the annual plan for the 2008/09 year follows a period of comprehensive consultation with the community about the council's programme for the coming year.

The plan updates the third year of our more detailed and strategic Ten Year Plan (2006-16), adopted in 2006.

Councillors, standing committees, community board members, council managers and staff have all spent many hours preparing the annual plan. We are particularly grateful to those residents, ratepayers and organisations who took the time to tell us what parts of the draft annual plan were supported or opposed.

Eighty separate submissions were received for consideration by the council and 40 of these submitters also spoke directly to the mayor, councillors and managers about their individual submissions.

This annual plan provides for a continuation of the same high levels of service which the community has come to expect in Rotorua. It also allows us to undertake a number of new programmes and projects that will add to the economic, environmental, cultural and social wellbeing of our community.

The 2008/09 annual plan is essentially a single year snapshot from our Ten Year Plan and it covers key projects, activities, service levels and costs for the coming year. It also sets out the performance targets Council will be working hard to achieve.

In the 2008/09 year the increase in general rates will be in the vicinity of 4.7%. While this is just above the current inflation

level, it is considerably lower than the real operating increases we have been experiencing in a number of our cost areas - such as big price jumps for fuel, construction and roading bitumen, along with increasing government compliance costs. Many councils have found it necessary to have much higher rates increases than Rotorua, as those authorities are struggling with burgeoning costs related to asset renewal and maintenance programmes.

As a very proactive and prudent council we have previously taken many of those hard decisions to invest in all-important infrastructural programmes for the future. We have also worked hard to reduce operating costs and to wherever possible identify revenue sources, other than rates.

Currently Rotorua District Council generates nearly two thirds of its revenue from user pays fees, partnerships, subsidies and other income, and only just over a third from general rates.

We are certainly conscious of the demands on the limited finances of many within the community and this has been taken into account as we have prepared budgets.

Major areas of focus for us in the coming year will include:

- Reviewing our current rating system
- Achieving trans-Tasman capability at our airport
- Partnerships to improve lake water quality
- Sewerage schemes for lakeside communities
- Revamping and enhancing customer service
- strategies to improve community safety
- Preparing a new Ten Year Plan
- Continuing the major review of our District Plan
- Strengthening partnerships with Iwi
- Developing our Rotorua Partner programme

- Completing museum and library extensions
- Planning for lakefront re-development
- Continuing plans to upgrade the CBD
- Implementing the city's Travel Demand Management Strategy

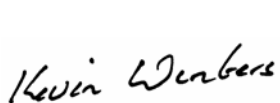
These projects, along with renewal and maintenance programmes for the council's infrastructure (roads, water supply, sewerage schemes, land drainage etc) will ensure that future generations are well provided for. They offer opportunities for Rotorua to build on its growing and well deserved reputation as a great place to live, work and invest in, and as a world class holiday destination.

A fresh look at the district's Community Outcomes is an important project for the 2008/09 year, as is a comprehensive review of our Ten Year Plan. The council will hold discussions with residents aimed at identifying key issues to be addressed in the draft Ten Year Plan.

Separately the council has been engaging with residents and ratepayers about the possibility of changing our rating system to one based on capital values of properties, rather than land values as is currently the case. A decision whether to shift to a capital value based rating system will not be taken until August this year, and would not come into effect until the 2009/10 year.

While this is a responsible and restrained annual plan, it is at the same time one that allows the district to continue to make future progress.

We extend our thanks to everyone who has participated in its production.



Kevin Winters
Mayor



P J Guerin
Chief Executive

KEY ISSUES FOR 2008/09

Rates for 2008/09

General Rates

The General rate increase is as follows:

2007/08 General Rates budget	\$43,509,000
2008/09 General Rates proposal	\$45,770,000

Less anticipated growth in rates database 0.5%

Proposed General Rate Increase 4.7%

The Annual Plan financials for 2008/09 shows a 5.2% increase in total general rates revenue when compared with the general rate revenue for 2007/08.

Factors contributing to this increase

There are a number of factors contributing to the general rate increase being 4.7%, which include:

- Increase in interest rates (Budgeted to be 8.75% for 2008/09 compared to 7.0% for 2007/08)
- Inflation (both the CPI and the CCI are expected to be around 3% or higher for 2008/09)
- Higher level of service for a number of activities

Targeted Rates

The table below shows an overall increase in targeted rates for 2008/09 when compared to 2007/08.

Council did reduce the increase proposed in the draft Annual Plan for some of these rates.

The main reasons for this increase are:

Increased sewerage rates mostly funded by additional connections
Increased water rates and charges required for water treatment improvements

The changes when compared to the Ten Year Plan figures for 2008/09 are:

- The Rotorua Lakes Community Board was established after the adoption of the Ten Year Plan 2006-16.
- Council adopted an Urban Sewerage Development Rate for 2007/08 and subsequent years.
- Council, because of construction delays, is only charging \$51,000 for Sewerage Capital Rates in 2008/09.

Targeted rates for 2008/09

Targeted Rates	2006/07	2007/08	2008/09	2008/09	Variation to 2007/08	
	Actual	Annual Plan	Ten Year Plan	Annual Plan	Annual Plan	Annual Plan
	(\$'s in thousands)					
Water Rates	2,731	3,032	3,516	3,320	288	9.5%
Sewerage Rates	8,407	8,962	10,117	9,888	926	10.3%
Sewerage Capital Rates	82	69	1,093	51	-18	-26.1%
Refuse Rates	1,639	1,705	1,780	1,780	75	4%
Water By Meter	2,684	2,955	3,538	3,396	441	14.9%
Lakes Enhancement Rate	382	398	416	386	-12	-3%
Urban Sewerage Development Rate	-	114	-	117	3	2.6%
Lakes Community Board	-	50	-	50	-	-
Total targeted rates	15,925	17,285	20,460	18,988	1,703	9.9%
Less Internal Water By Meter	-184	173	-168	172	-1	-
Total Net Targeted Rates	15,741	17,142	20,292	18,816	1,702	9.9%

Long Term Debt

Council uses loans to fund and spread the cost of significant assets over their useful lives. By using loans this ensures that there is intergenerational equity, in other words the current generation is not required to fund the total cost of Council assets while the next generation, which also receives the benefit from these assets, does not.

Council has a borrowing policy which among other things limits the total loans to a level that is considered affordable

for ratepayers long term. These limits are reviewed annually to ensure they are reasonable. Currently Council is well within the stated borrowing limits.

Presently it is estimated that total debt will peak at approximately \$178.6 million during the period of Council's Ten Year Plan.

Since the 2006-16 Ten Year Plan was prepared there has been some amendments to the projected debt level arising

from new capital projects, less/more other funding available and reprojected cost of some capital work.

The following tables show the total debt figures from the Ten Year Plan 2006-16 and the revised projected debt for the same period.

Long Term Debt

For the year ending 30 June:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>\$'s in millions</i>										
2006/16 Ten Year Plan										
Total Debt	98.7	122.5	142.7	156.1	164.7	163.5	167.6	166.3	150.0	141.5
Self funding accounts	39.6	50.1	67.5	80.8	84.2	82.9	88.4	89.5	82.5	74.0
General Debt	59.1	72.4	75.2	75.3	80.5	80.6	79.2	76.8	67.5	67.5

Projected Debt	Actual									
Total Debt	74.9	97.2	133.3	165.0	174.3	173.9	178.6	176.8	160.4	152.4
Self funding accounts	34.4	41.6	81.9	112.6	116.4	115.0	121.2	121.3	111.6	105.1
General Debt	40.5	55.6	51.4	52.4	57.9	58.4	57.4	55.5	46.8	47.3

Prudent Financial Management

Section 100 of the Local Government Act 2002 requires Council to ensure that each year's projected operating revenues are sufficient to meet the year's projected operating expenses.

However, a Council can set revenues at a level different to meet projected operating expenses as long as it is financially prudent to do so.

Council is presently projecting that there will be an operating surplus for 2008/09 and the Council's Ten Year Plan 2006-16 projects there will be surpluses ranging from \$5.5 million to \$19.6 million. These figures indicate that Council is

complying with section 100 and is financially prudent. However, included in the revenue figures are capital grants and contributions, which are largely for one-off capital projects (e.g. sewerage schemes and museum extensions), and if these projects were not being undertaken then it is unlikely that Council would have an operating surplus. While Council technically complies with section 100 (i.e. operating revenues are sufficient to meet operating expenses) there is an operating deficit for the years up to 2012/13 once capital revenue is deducted from the operating revenue.

The following table shows the operating deficits after grants, subsidies etc for capital projects have been deducted:

Operating Deficits

For year ending 30 June	Annual Plan 2008/09	TYP 2008/09	TYP 2010	TYP 2011	TYP 2012	TYP 2013
<i>\$'s in thousands</i>						
Surplus	3,113	12,805	8,411	14,437	10,905	14,535
Plus ½ depreciation on roads	2,338	2,741	2,736	2,793	3,063	3,104
	5,451	15,546	11,147	17,230	13,968	17,639
Less Capital Revenue:						
Capital Grants	9,992	19,097	11,622	16,530	11,326	12,319
Development Contributions	852	852	1,446	2,276	3,240	3,724
Financial Contributions	624	624	637	649	662	676
Vested Assets	1,790	1,790	1,840	1,892	1,945	2,000
Operating Surplus/(Deficit) excluding capital revenue	(7,807)	(6,817)	(4,398)	(4,117)	(3,205)	(1,080)

This table highlights that the budgeted surpluses do not mean Council is over-charging ratepayers and that Council is projecting a reducing operating deficit (after deducting capital revenue) until 2012/13.

Customer Service Improvement

Council has undertaken an audit of the existing services provided to customers. The approach was:

- Complete a best practice review of customer services
- Receive a report of recommendations (gap analysis)
- Develop an implementation plan/programme as a customer services strategy.

From this work management identified the overall objectives of:

- 80%+ resolution of customer enquiries at the first contact point (phone, Civic Centre or Website)
- All Civic centre customer interaction focused on the ground floor to improve access and security
- 100% consistent processes for enquiry, responses to requests for service, complaints, compliments etc
- Integration with information systems, business processes and our people.

It is intended that this investment in customer service improvements will:

- Enable officers to make a significant improvement in customer service
- Is a cost effective way to deal with the space requirements of current staff numbers while addressing a number of deficiencies in the building from a customer perspective
- Improve ALL customer contacts, including phone & web
- Provide better access and security – remove 13 counters on 3 floors
- Allow efficiency gains in business processes.

Capital Projects for 2008/09

The following table lists the capital expenditure for 2008/09 by group. The programmed capital work has been revised from what was in the Ten Year Plan to only include work that is likely to be completed for the upcoming year.

Capital Expenditure Budget 2008/09

Description	2006/07 Actuals	2007/08 Annual Plan	Ten Yr Plan 2008/09	2008/09 Annual Plan
<i>\$'s in thousands</i>				
Castlecorp				
Castlecorp	50	52	24	28
Fleet	1,115	1,540	1,280	1,403
Total Castlecorp	1,165	1,592	1,304	1,431

Description	2006/07 Actuals	2007/08 Annual Plan	Ten Yr Plan 2008/09	2008/09 Annual Plan
Community Leadership Group				
Administration Building Alterations	10	31	32	2,381
Strategic Property Acquisition		720	1,902	1,902
Imaging		903	211	601
Other Small Projects	2,855	1,903	1,240	1,890
Community Leadership Group Total	2,865	3,557	3,385	6,774

Economy Group				
Economy Group Total	50	60	54	164

Environmental Services Group				
Environmental Group Total	93	54	110	108

Infrastructure Group				
Southern Extension	310	884	5,248	15,045
Strengthen Original runway			3,415	4,638
Property Purchases		936	814	2,500
Road Reconstruction		1,086	1,067	1,333
Road Reseals	2,183	2,721	2,264	2,706
Seal Widening	496	558	576	576
Rural Seal Extensions	1,228	1,077	1,008	1,008
Rehabilitation Renewal	856	776	800	925
Septic Tank Reticulation	30	969	592	571
Sewer Renewals	316	3,176	874	1,874
Land Treatment Renewals	141	181	824	824
Land Treatment Improvements		209	567	667
Pump Station Capital Improvement		157	545	545
Eastern Trunk Line	70	2,224	2,662	5,556
Brunswick/Rotokawa Sewerage	1,050	5,100	-	6,040
Project Renewals	903	1,246	936	1,171
Reticulation Improvements	326	3,389	838	906
Backflow Preventors		870	683	519
Water Treatment	66	109	512	1,312
Landfill Development	-	1,344	1,387	1,387
Other Small Projects	12,673	14,465	21,748	9,282
Infrastructure Group total	20,648	41,476	47,359	59,388

Description	2006/07 Actuals	2007/08 Annual Plan	Ten Yr Plan 2008/09	2008/09 Annual Plan
<i>\$'s in thousands</i>				
Social & Cultural Group				
Centennial Development	320	1,633	1,410	1,410
Cemetery Development		205	507	507
Renewal Books	486	525	541	541
Library Upgrade	35	1,936	-	1,845
Hockey Improvements	14	900	634	1,200
Convention Centre	-	4,105	2,440	861
Other Small Projects	19,065	8,686	2,185	3,646
Social & Cultural Group Total	19,920	17,990	7,717	10,010

Total Capital Expenditure	44,741	64,729	59,929	77,875
----------------------------------	---------------	---------------	---------------	---------------

The following table shows how this capital work will be funded for 2008/09

Funding for Capital Expenditure 2008/09

Description	2006/07 Actuals	2007/08 Annual Plan	Ten Yr Plan 2008/09 Plus C/Fwd	2008/09 Annual Plan
<i>\$'s in thousands</i>				
Capital Expenditure	44,741	64,729	59,929	77,875
Less Sale of Surplus Assets	(291)	(929)	(3,870)	(1,302)
Net Capital Expenditure	44,450	63,800	59,059	76,573
Funded By				
Surplus (including Capital Revenue)	3,498	5,468	12,805	3,113
Depreciation	22,566	22,863	24,871	24,337
Vested Assets	(1,872)	(1,740)	(1,790)	(1,790)
Other Non-cash	(2,631)	-	-	-
Reserves	12,058	(12)	(651)	(292)
Sinking Funds	3	-	-	-
Planned cash Reduction		380	670	-
Fund Ex Energy Events Centre	(3,000)	-	-	-
Loans	13,831	36,841	20,154	51,205
Total Funding for Capital	44,452	63,800	56,059	76,573

Lake Water Quality Initiatives

Council is continuing with the programme of constructing sewerage schemes for lakeside communities to help improve the water quality of the district's lakes. Funding has been secured which will ensure that schemes will go ahead.

The Hinemoa Point scheme will be completed early in 2008/09, and work will continue on the Brunswick Park/Rotokawa wastewater scheme. Also there will be an extension of the eastern trunk line linking the new schemes in the eastern area back to Council's wastewater treatment plant.

Rotorua International Airport

Council is continuing with the process to establish trans Tasman flight capability at the Rotorua Airport, with the target to complete by the middle of 2009. Council is also investigating alternative funding sources for this work.

To date the designation change to the District plan to allow the expansion of the runway has been approved. Expansion to both the terminal building and the carpark has been completed. Also extension to the northern end of the runway has been done.

The work programmed for 2008/09 includes:

- Earthworks for extending the southern end of the runway, which will add a further 342 metres to the runway.

- Continuation of purchasing and soundproofing of selected properties affected by the extension to the runway.
- Strengthening work to existing runway

Once this project has been completed it will be a significant asset for the district. It will allow residents to have hassle free trans Tasman flights and also permit tourists to fly directly into Rotorua from Australia which it is anticipated will increase tourist numbers and the length of time that they stay in Rotorua.

Variances to Council's Ten Year Plan for 2008/09

Overall Council is budgeting for a further \$5 million of revenue when compared to what was in the Ten Year Plan for 2008/09. This is a result of slightly more subsidies for lakes sewerage schemes.

Operating expenditure is increased by \$1.6 million when compared to the budget in the Ten Year Plan for 2008/09.

The reasons for this include:

- Increase in staff costs mainly to ensure legislative compliance and events
- Increased landfill costs
- Increase in street cleaning contract
- Increase in rubbish collection area

The total capital expenditure is increased by \$17.9 million mostly because of increased costs for airport development. There is also additional capital expenditure included for Civic building alterations to provide a customer service center, water reticulation improvements, and road widening.

Preparation of Council's next Ten Year Plan 2009-2019

Council will be preparing and consulting on its next Ten Year Plan 2009-2019 during 2008/09. As part of this process Council will be reviewing the community outcomes to ensure that these are still what the community sees as being important. Also Council will be reviewing its levels of service, particularly where the community has previously identified that a change in the level of service is wanted. Finally, as part of this process the plan, including indicative costs and significant Council policies, will be consulted with residents. The Ten Year Plan will then be adopted by Council before 30 June 2009.

Arawa/Tutanekai Streets Intersection Safety Project

Arawa/Tutanekai Street intersection has long had an unacceptable crash rate and again highlighted in the most recent LTNZ publication on sites with a high crash rate. It has been reported to Council a number of times, most recently in August 2002 following comprehensive analysis of options for improvements and on-site trials. Nothing has really changed in that time, with the crash rate remaining at the same level. Council is going to extend the median strip in Arawa Street preventing right turning into or out of Tutanekai Street and straight through traffic in Tutanekai Street to mitigate the crash rate.

Changes to draft Annual Plan following consideration of submissions

The following changes have been incorporated into the Annual Plan following the deliberations by the Finance committee on the submissions made to Council's draft Annual Plan:

- Inclusion of staff submission for carry forwards and corrections. Net change +\$4,703,160
- Traffic calming measures at Meadowbank and Bellingham Crescents +\$50,000
- Playground Equipment at Fordlands +\$20,000
- Youth Centre Acquisition (Net) +\$500,000
- Haumoana Reserve fence +\$5,000
- Mamaku Domain Upgrade +\$20,000
- 10% reduction in urban water targeted rate (offset by increased borrowing)
- 10% reduction in urban wastewater targeted rate (offset by increased borrowing)
- Reduced grants for Rotorua Airport (from Environment BOP and other) \$18.6 million

ELECTED MEMBERS



Standing (left to right): Cr Janet Wepa, Cr Maggie Bentley, Cr Dave Donaldson, Cr Mike McVicker, Cr Karen Hunt, Cr Glenys Searancke, Peter Guerin (Chief Executive), Cr Charles Sturt, Cr Bob Martin
Seated (left to right): Cr Geoff Kenny, Cr Julie Calnan, Mayor Kevin Winters, Cr Maureen Waaka, Deputy Mayor Trevor Maxwell

TE ARAWA STANDING COMMITTEE



Back row (left to right): Hawea Vercoe, Peter Guerin (Chief Executive), Piki Thomas, Mayor Kevin Winters, Cr Bob Martin, Mauriora Kingi (Director Kaupapa Maori), Deputy Mayor Trevor Maxwell.
Front row (left to right): Bella Tait (Iwi Research Officer), Jim Gray, Rene Mitchell, Piwiki Heke. Absent: Toby Curtis

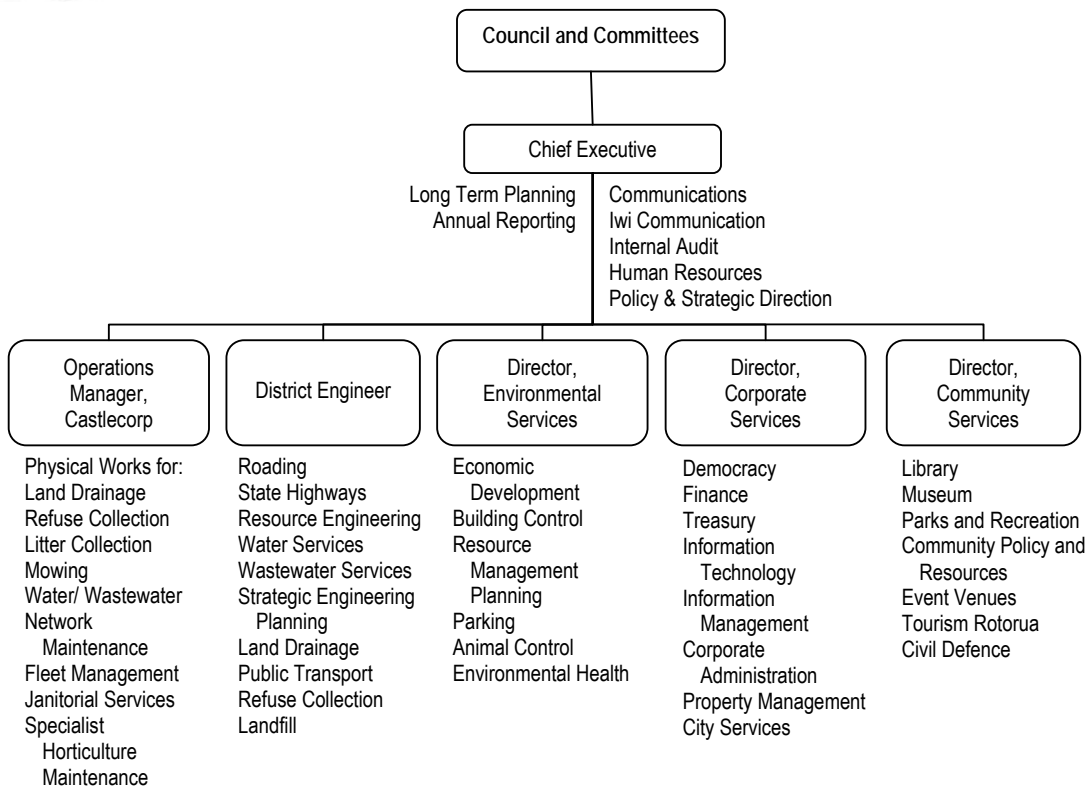
For up to date information on Governance, check the 'About Your Council' document available from Council or on our website www.rdc.govt.nz.

ROTORUA LAKES COMMUNITY BOARD



Front row (left to right): Karen Hunt, Brentleigh Bond, Neil Callaghan
 Back row (left to right): Geoff Palmer, Phillip Karauna, Dave Donaldson

MANAGEMENT TEAM



THE PLANNING PROCESS

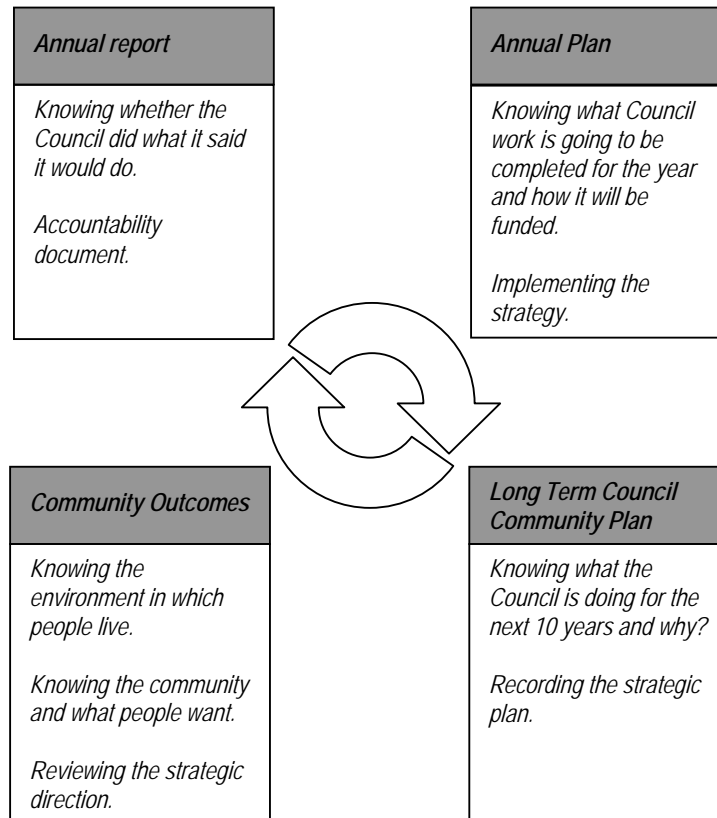
Council's Ten Year Plan details activities and related financial information for a ten year period and is reviewed and updated every three years. In the intervening years when the Ten Year Plan is not reviewed, Council produces a separate Annual Plan with the purpose of:

- Supporting the Long Term Council Community Plan (LTCCP) in providing integrated decision-making and co-ordination of the resources of the local authority.
- Identifying any variances from the funding and financial information in the LTCCP for that year.
- Extending the opportunity for public participation in decision-making processes relating to costs and funding.
- Contributing to the Council's accountability to its community.
- Detailing the annual budget and funding impact statement.

If there are significant changes from the Ten Year Plan, or changes of a particular type, it may be necessary to amend the Ten Year Plan as well as produce an Annual Plan. Such changes could include decisions to:

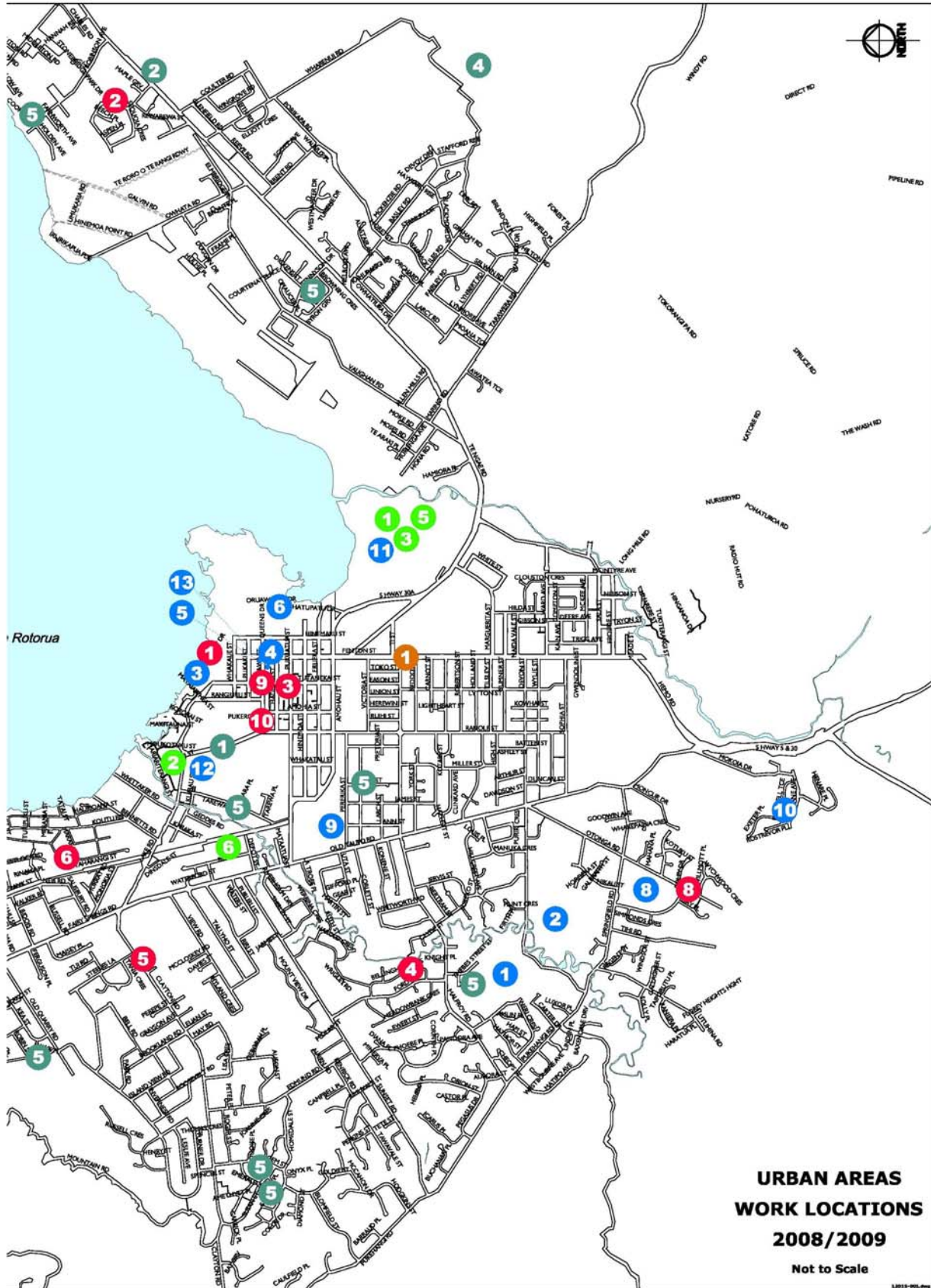
- significantly alter service levels of significant activities
- transfer ownership or control of strategic assets
- construct, replace or abandon strategic assets; or
- that would have a significant direct or indirect impact on either the capacity of a local authority to deliver on an activity or on the cost of undertaking that activity.

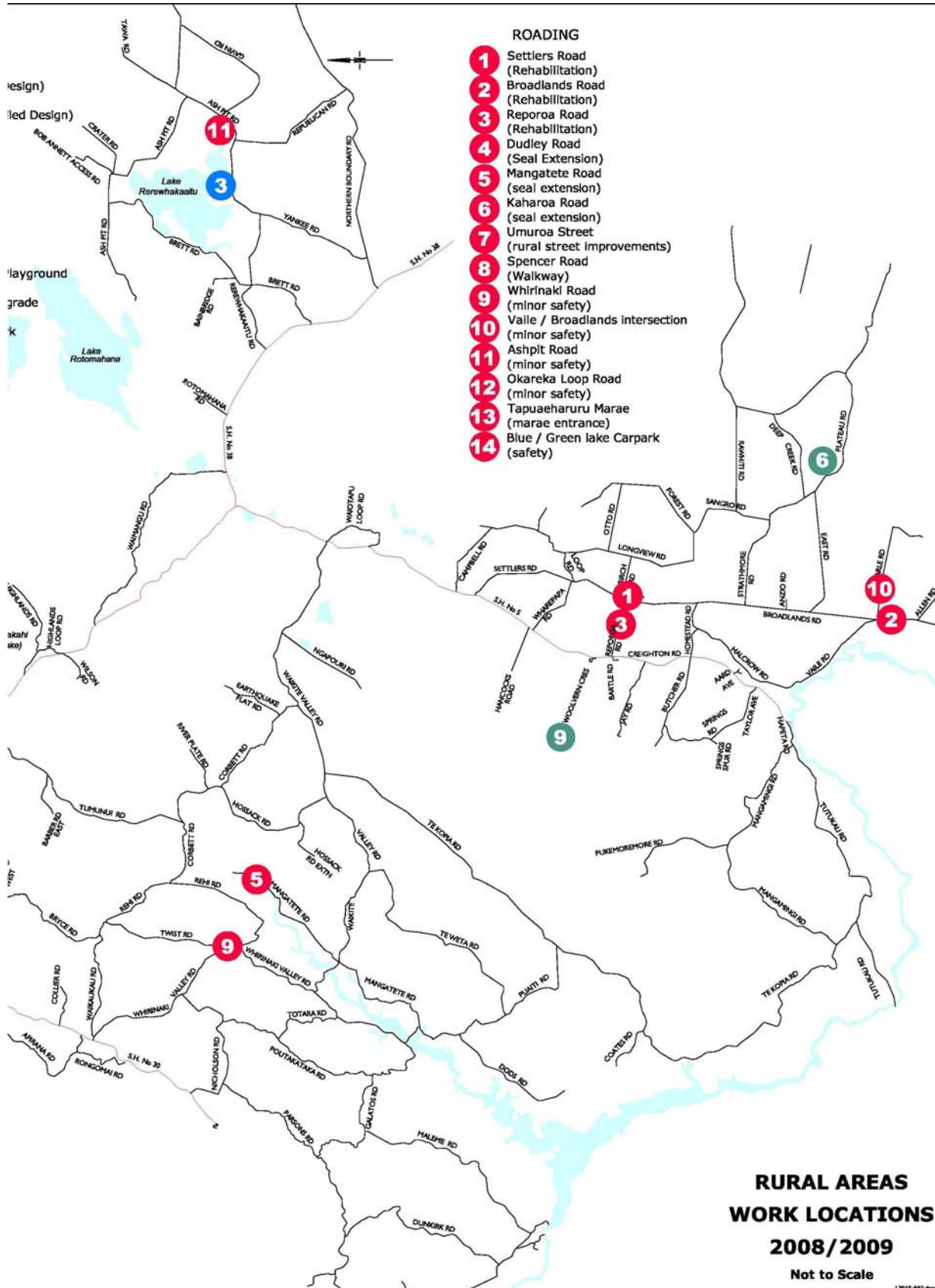
This year, Council is proposing several amendments to its Ten Year Plan. These amendments will be consulted on at the same time as the Annual Plan



CAPITAL WORKS PROGRAMME – URBAN







INDICATIVE RATES FOR REPRESENTATIVE PROPERTIES

This schedule provides a representative selection of examples of rates movements by the different rating groups. The comparison shown is between the rates set in 2007/2008 and the proposed rates for 2008/2009.

Note: This schedule does not include: a) rates for the capital costs of new sewerage schemes; b) rates for metered water; c) Environment Bay of Plenty rates.

This schedule uses set values of services to get a direct year to year comparison.

Category	Land Value	Uniform Annual General Charge	General Rate	Water Charge	Sewerage Charge	Refuse Charge(s)	Lakes Enhancement Rate	Total RDC 2008/2009 Rates	Total RDC 2007/2008 Rates	Increase/ (decrease) in total RDC rates	% Increase/ (decrease) in total RDC rates
Group 1 Residential Urban General											
	61,000	450	415	190	359	70	16	1,501	1,408	93	6.570%
	75,000	450	511	190	359	70	16	1,596	1,498	98	6.532%
	89,047	450	606	190	359	70	16	1,692	1,589	103	6.451%
	106,000	450	722	190	359	70	16	1,807	1,699	108	6.354%
	1,000,000	450	6,810	190	359	70	16	7,895	7,489	406	5.423%
Group 2 Residential Rural General											
	66,000	450	315			73	16	853	815	38	4.714%
	135,000	450	644	Per local Scheme	Per local Scheme	73	16	1,183	1,128	55	4.836%
	199,384	450	951			73	16	1,490	1,420	70	4.906%
	250,000	450	1,193			73	16	1,731	1,650	81	4.915%
	3,250,000	450	15,503			73	16	16,041	15,251	790	5.181%
Group 3 Residential Urban Vacant											
	32,000	450	196	95	180		16	937	882	55	6.197%
	74,000	450	454	95	180	No Service	16	1,194	1,127	67	5.956%
	102,042	450	626	95	180		16	1,366	1,290	76	5.893%
	132,000	450	809	95	180		16	1,550	1,465	85	5.779%
	1,775,000	450	10,881	95	180		16	11,621	11,042	579	5.246%
Group 4 Residential Rural Vacant											
	39,000	450	173				16	639	610	29	4.716%
	65,000	450	288	Per local Scheme	Per local Scheme	No Service	16	754	720	34	4.715%
	108,801	450	482				16	948	904	44	4.866%
	140,000	450	620				16	1,086	1,035	51	4.947%
	870,000	450	3,854				16	4,320	4,109	211	5.138%
Group 5 Residential 2 Unit Urban											
	64,000	450	479	380	718	140	16	2,184	2,035	149	7.300%
	78,000	450	584	380	718	140	16	2,288	2,135	153	7.186%
	101,804	450	763	380	718	140	16	2,467	2,304	163	7.062%
	112,000	450	839	380	718	140	16	2,543	2,448	95	3.884%
	640,000	450	4,794	380	718	140	16	6,498	6,139	359	5.845%
Group 6 Residential Multi-unit											
	106,000	450	3,069		1,436	280	16	5,251	4,939	312	6.319%
	143,000	450	4,140	Metered Water	1,436	280	16	6,322	5,957	365	6.131%
	153,092	450	4,432		1,436	280	16	6,614	6,235	379	6.085%
	180,000	450	5,211		1,436	280	16	7,393	6,976	417	5.983%
	650,000	450	18,818		1,436	280	16	21,000	19,913	1,087	5.458%
Group 7 Farming General											
	280,000	450	1,240				16	1,706	1,625	81	5.009%
	465,000	450	2,060	Per local Scheme	Per local Scheme	No Service	16	2,526	2,404	122	5.073%
	821,565	450	3,640				16	4,106	3,905	201	5.135%
	977,500	450	4,330				16	4,796	4,561	235	5.160%
	30,800,000	450	136,444				16	136,910	130,110	6,800	5.226%

Category	Land Value	Uniform Annual General Charge	General Rate	Water Charge	Sewerage Charge	Refuse Charge(s)	Lakes Enhancement Rate	Total RDC 2008/2009 Rates	Total RDC 2007/2008 Rates	Increase/ (decrease) in total RDC rates	% Increase/ (decrease) in total RDC rates
Group 8 Business Inside CBD					Example based on 6 pans/urinals	Single occupier 2 collections p.w.					
-	150,000	450	4,292	Metered Water	1,831	140	16	6,729	6,325	404	6.381%
	240,000	450	6,866		1,831	140	16	9,304	8,773	531	6.047%
	388,230	450	11,107		1,831	140	16	13,544	12,806	738	5.766%
	380,000	450	10,872		1,831	140	16	13,309	12,582	727	5.777%
	12,850,000	450	367,639		1,831	140	16	370,076	351,794	18,282	5.197%
Group 9 Business Urban Outside CBD					Example based on 6 pans/urinals	Single occupier 1 collections p.w.					
-	67,750	450	1,938	Metered Water	1,831	70	16	4,305	4,020	285	7.098%
	116,000	450	3,319		1,831	70	16	5,686	5,333	353	6.615%
	236,787	450	6,774		1,831	70	16	9,141	8,618	523	6.074%
	280,000	450	8,011		1,831	70	16	10,378	9,794	584	5.961%
	7,000,000	450	200,270		1,831	70	16	202,637	192,593	10,044	5.215%
Group 10 Business Rural						Single occupier 1 collections p.w.					
	20,250	450	359	Per local Scheme	Per local Scheme	73	16	897	857	40	4.694%
	93,500	450	1,656			73	16	2,194	2,091	103	4.949%
	313,608	450	5,554			73	16	6,093	5,797	296	5.099%
	353,750	450	6,265			73	16	6,804	6,473	331	5.106%
	7,500,000	450	132,825			73	16	133,364	126,812	6,552	5.166%



Native bush, Rainbow Springs

Strategic Direction



ROTORUA BRIGHT FUTURE– COMMUNITY OUTCOMES



Every six years, the council is required to work with residents and ratepayers to identify what are known as Community Outcomes. These are the aspirations of the community – the things that people would like to see for Rotorua in the medium to long term. Collectively they form a community vision for the future and we call the programme “Rotorua Bright Future”.

The community has identified eight outcomes as their priority for Rotorua in the future.

This Annual Plan details how Rotorua District Council will implement Year Two of its current Ten Year Plan.

Everything in the council’s Ten Year Plan is aimed at contributing towards achieving these things. If you have a look through the more detailed groups of council activities in The Ten Year Plan, you will see that each of these activities addresses which of the Community Outcomes it will help achieve.

It is important to note that the Council will not achieve all of these outcomes by itself. It will need to be a cooperative community effort.

For that reason, the Council is working closely with other government and community organisations to see how we can collectively work together, cooperate and share responsibilities aimed at achieving the Bright Future that Rotorua residents want for the district.

The key Bright Future Rotorua community outcomes that the community has identified for the future are:

Each of these community outcomes is made up of a number of parts. In summary, they are:

A safe and caring community – families and whanau are safe and strong; people are considerate and respect cultural diversity.

A community that respects its environment - people value, respect and understand the needs of our lakes, streams, forests and geothermal resources; commitment to preserving, monitoring and improving the natural environment is owned by everyone.

A healthy community - health is holistic; people are supported to enjoy and experience physical, mental, emotional, and spiritual wellbeing

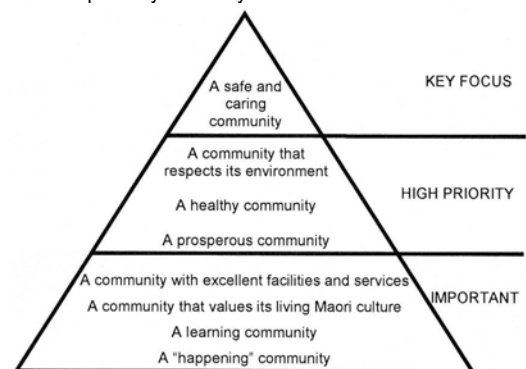
A prosperous community - people and businesses are motivated to be successful; jobs are created and rewards are shared

A community with excellent facilities and services - a community that plans well to ensure facilities and services are accessible, and Rotorua is easy to get around, now and in the future

A community that values its living Maori culture – The history of Te Arawa in the district and the value of Maori culture are recognised and fostered.

A learning community - people of all ages and backgrounds are inspired to achieve and supported to learn and be well informed.

A “happening” community - Rotorua is an exciting place with lots of activities and events, people welcome diversity and are inspired by creativity



WELL-BEING STATEMENTS

The Local Government Act (2002) provides for Rotorua District Council to play a broad role in promoting the social, economic, environmental and cultural well-being of local communities, both now and in the future.

In order to ensure that Community Outcomes give direction to Council policy, plans and strategies and be translated into actions, Council has developed Social, Economic, Environmental and Cultural (SEEC) Statements. These statements give coherence to the different planning processes undertaken and also ensure that Council's public policy is robustly consulted on every three years when the Te Year Plan is reviewed.

The community outcomes identified also contribute to the "well-beings" as follows:

Contributing Community Outcomes	Well-being Statements
<ul style="list-style-type: none"> • A safe and caring community • A healthy community • A community with excellent facilities and services • A learning community 	Social Well-being
<ul style="list-style-type: none"> • A prosperous Rotorua community 	Economic Well-being
<ul style="list-style-type: none"> • A community that respects its environment. • A healthy community • A safe and caring community 	Environmental Well-being
<ul style="list-style-type: none"> • A community that values its living Maori heritage • A community with excellent facilities and services • A "happening" community 	Cultural Well-being



Pohutu Geyser

Rotorua Partners' Programme



ROTORUA PARTNERS' PROGRAMME

More than \$20 million in philanthropic support has been confirmed from our Rotorua Partners, for the next few years.

The Rotorua Partners' Programme was formally established in 2005 to recognise significant contributions from corporate and other organisations, aimed primarily at developing projects for the good of the wider Rotorua community, in partnership with Rotorua District Council.

It comprises three categories of partners:

Foundation Partner



Corporate Partner



Project Partner



The Rotorua Partners' Programme is based on corporate and community philanthropy. Its intent is twofold:

- to provide an opportunity for corporates and other organisations to contribute towards community projects, and for Rotorua District Council to appropriately acknowledge that support.
- to foster the best possible communication and working relationship between the council and each partner organisation.

Note: The Rotorua Partners' Programme has no bearing on the council's regulatory, purchasing and decision making processes. These processes are totally independent of the Partners' Programme.

What is the Rotorua Partners' Programme?

The Rotorua Partners' Programme, simply put, is about the Council partnering with other important Rotorua stakeholders to get things done. Our Partners want to be part of the Rotorua vision for the future.

Council is never going to be able to fund all the things that a growing district needs and in the timeframe needed, without huge impacts on ratepayers.

However there are many important district stakeholders who have the means, community spirit and desire to get involved in some way in Rotorua's development.

The Rotorua Partners' Programme matches partnering organisations (our Partners) to projects and other opportunities they want to be associated with.

The Rotorua District has some significant community-wide projects going forward to a better future. Currently these include the Rotorua Regional Airport, the Rotorua Museum of Art & History Centennial Project, the Civic Theatre development, the Lakefront Project, Rotorua lakes and major events. It is through the Partners Programme that the scope and final achievement will be achieved.

What the Rotorua Partners' Programme is not

Rotorua Partners do not enter into a partnership with the council and then receive special favours on contracts that the council tenders, on council purchasing or on any other council decisions.

Partners are not contributing money and other support that would otherwise have gone to voluntary organisations and other causes. They are contributing because they want to be a part of the future of Rotorua and because it makes good business sense for them to do so. They are making an investment in the future, for all of Rotorua's citizens.

Inaugural Foundation Partners



Foundation Partners



Corporate Partners



Project Partners



Implementation of Strategic Direction



INDEX FOR ACTIVITY GROUPS

	Page No.		Page No.
Community Leadership Group	30	Economy Group	58
Social and Cultural Group	34	Infrastructural Group	64
Environmental Group	50	Castlecorp Business Unit	78

GUIDE TO ACTIVITY GROUPS

Introduction

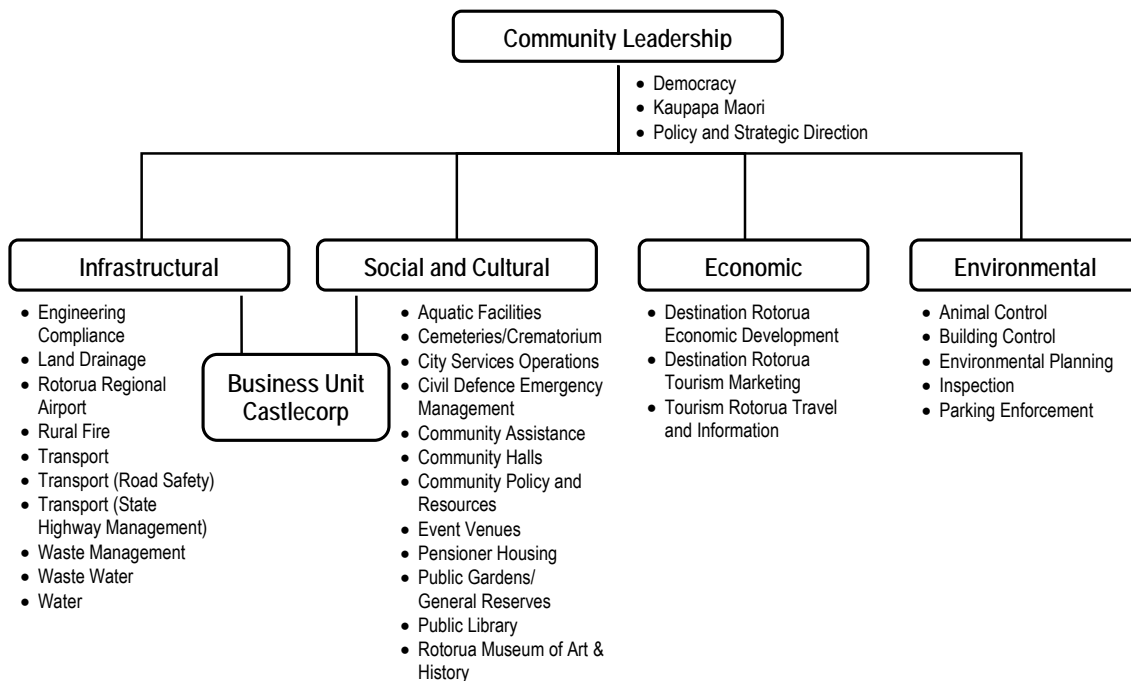
The activity groups sections of the plan divides all of the activities and services undertaken by Council into groups that reflect functional nature as well as well-being themes. In establishing the groups consideration was given to the description and nature of costs associated with each of Council's activities. The Local Government Act 2002 places an emphasis on:

- Local democracy and community participation
- Providing opportunities for Maori to contribute to Council's decision-making processes

- Sustainable development including:
 - social,
 - economic,
 - environmental, and
 - cultural well-being

There is also a special emphasis on policies, their priorities, and how they are developed.

The diagram below shows the Activity Groups and their relationships.



- **Community Leadership** is at the heart of local government and is central to the LGA 02 which defines the purpose of local government as:

To enable democratic local decision-making and action by, and on behalf of, communities

It also acknowledges the considerable importance of using a robust and transparent process for decision-making. The activity group also recognises the need for Council to provide opportunities for Maori to contribute to its decision-making process. This has been achieved by including the activities associated with the Kaupapa Maori cost centre activity within the group.

- **Infrastructural** has been established as an activity group in the main because many of the cost centres provide a contribution towards all of the well-being activities e.g. stormwater ensures homes are protected, businesses are not at risk of flooding and the environment is not degraded from uncontrolled stormwater runoff.
- **Social and Cultural** is an area where there is considerable room to develop in order to respond to identified community outcomes and priorities. The word 'cultural' can be used in a number of different contexts. Culture can be defined as the set of beliefs, attitudes, behaviours and institutions that characterise a community. Rotorua's complex cultural profile, includes its Maori heritage, modern-day ethnic diversity, arts scene, sporting culture, intergenerational differences, and measure of social connection.
- **Business Unit Castlecorp** is a separate business unit within the Rotorua District Council whose purpose is to provide infrastructural services to the residents of the District of Rotorua 365 days per year for:
 - water
 - wastewater
 - refuse
 - land drainage
 - parks and reserves
 - sports fields
 - public gardens
 - fleet maintenance
- **Economic** can be improved through Council working with key sectors and individuals to foster economic growth. Last year saw Council initiate a number of new strategies to contribute towards and facilitate economic growth. The LTCCP provides for the resourcing and implementation of Council's contribution to those strategies over the next 10 years.
- **Environmental** is strongly supported through Council's planning and regulatory roles and relates mainly to our functions and responsibilities under the Resource Management Act.

Levels of Service and Targets

In the Ten Year Plan 2006-2016, Council presents its intended levels of service provision for the next 10 years. Appropriate levels are determined, monitored and reviewed using 3 key mechanisms:

- Asset management plans
- Public perception surveys, and
- Submission process.

Council's plans, strategies and policies are reviewed periodically to respond to community expectations and a changing operating environment. The manner in which we monitor the effectiveness and community satisfaction with Council's levels of service was also identified as part of the process in developing activity plans.

In developing targets for stated levels of service, emphasis was put on providing good overall indicators of Council's performance and the outcomes trying to be achieved. We also provide information on what method we will use to measure if we are achieving our targets, for example a survey or data log.

Non-financial measurements (performance targets) determine the quantitative and qualitative elements of the outputs produced by Council. These performance, performance targets must have:

- Quantity - how much of the service/output is being provided
- Quality - how well the service/output is to be provided
- Timeliness - when the service/output will be provided
- Cost - how much delivery of the services/output will cost
- Location - where the service/output will be provided

Although all of the above components are relevant, some have greater importance than others. At times it may be appropriate to omit a particular component if it is clear that it is not required in a particular circumstance.

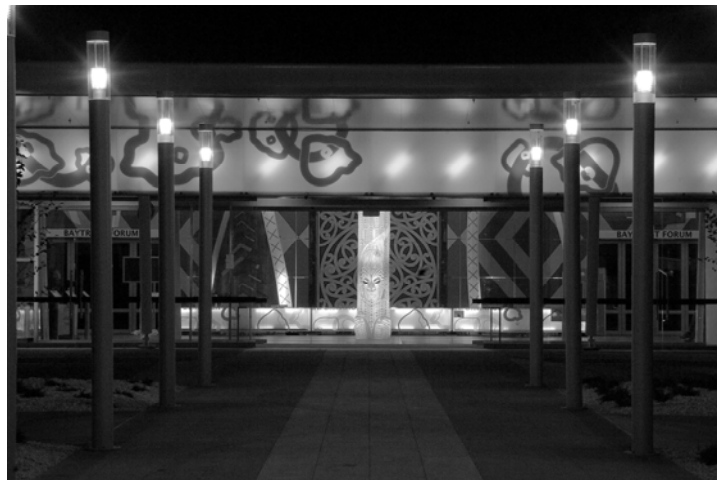
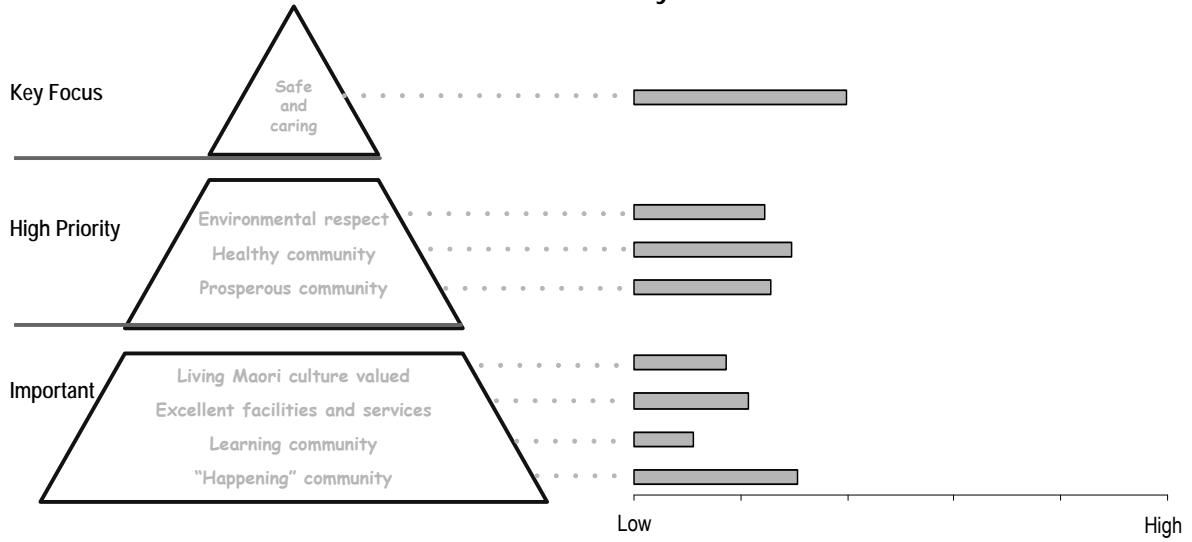
Activity Group Section

Each Activity Group section begins by showing how the respective percentage of services within the group contributes to the Community Outcomes. It should be noted this contribution reflects the number of services provided that directly contribute to the Outcomes, but not necessarily the amount of revenue spent on each outcome within the group. There is a separate statement of costs and revenue for each activity within groups.

It may be noted that for the Community Leadership Group, the contribution to the Outcomes is the same as the organisations as a whole (see below). This is because the group does not directly provide services but provides governance, leadership, direction, and support to enable all the other groups to make their respective contributions.

The Castlecorp Business unit makes its contribution by delivering contracted services for other activity groups and therefore no separate contribution is shown.

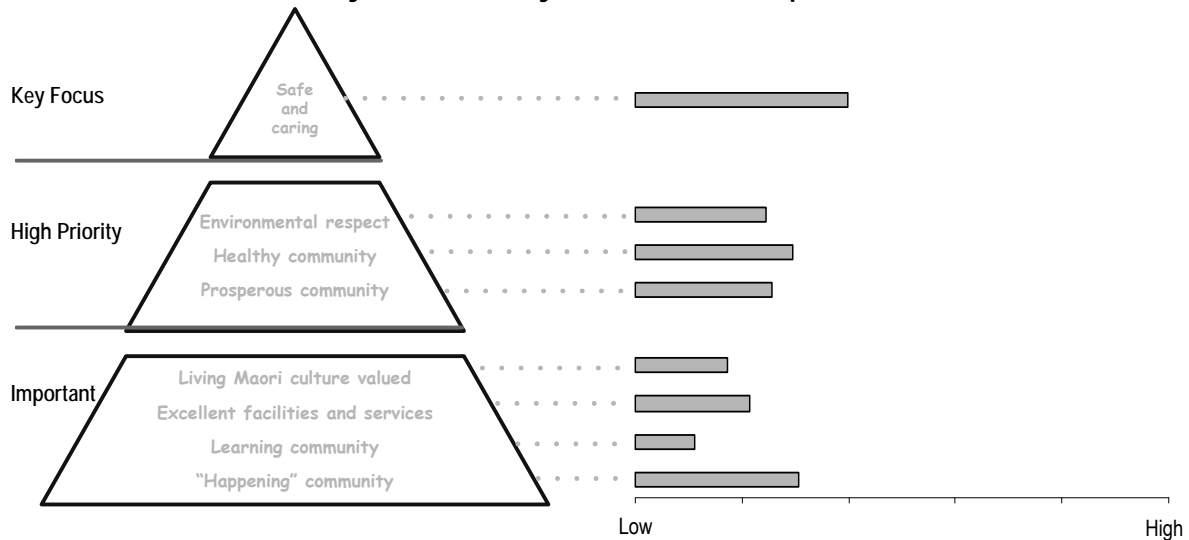
Contribution of all Council services to Community Outcomes for whole Council



Energy Events Centre

COMMUNITY LEADERSHIP GROUP

Contribution to Community Outcomes by services in Group



Overview of Group

This group is made up of the following activities of Council:

- Democracy
- Kaupapa Maori
- Policy and Strategic Direction

The Community Leadership Group activities underpins Council's democratic processes and provides the policy and priorities for strategic direction, advocacy, and delivery of services to best meet the community's need.

The activities in this group are central to ensuring that Rotorua District Council's services are contribution towards the promotion of community outcomes and improving social, cultural, economic and environmental well-being for the people of the District.

Large budget variances explained

The large variances for this group result from the following:

- Three buildings (Tourism Centre, Library and Community House) were transferred to the Social and Cultural Group, which means the costs and recoveries associated with these assets (ie: property, depreciation, direct, trading revenue and internal recoveries) are reduced accordingly from the Democracy activity.
- There is increased capital budget of \$3.0 million mostly to carry out alterations to the Civic building to provide for a customer service centre and additional (much needed) office space.

Projected Cost of Service for year ended 30 June 2009

Community Leadership Group (\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09
OPERATING EXPENDITURE			
Democracy	2,115	1,915	1,969
Kaupapa Maori	254	260	342
Policy And Strategic Direction	1,891	1,833	1,426
Total Operating Expenditure	4,260	4,110	3,737
Less Revenue for Operations			
Democracy	1,173	999	636
Total Operating Revenue	1,173	999	636
Net Cost of Service	3,087	3,111	3,101
Total Operating Expenditure funded by:			
Targeted Rates	50	-	50
Investment Income	346	20	20
Fees & Charges	70	-	-
Trading Revenue	707	979	566
Gain on Sale	-	-	-
General Rates	3,087	3,111	3,101
Corporate Borrowing			
Total Operating Expenditure	4,260	4,110	3,737
CAPITAL EXPENDITURE			
Corporate Administration	22	92	87
Democracy	11	11	20
Finance Group	12	33	41
Human Resources	8	9	2
Information Management	1,723	483	1,567
Information Technology	485	548	296
Kaupapa Maori	-	6	-
Policy And Strategic Direction	5	15	4
Property Management	1,291	2,188	4,757
Total Capital Expenditure	3,557	3,385	6,774
Total Capital Expenditure funded by:			
Corporate Borrowing	741	(3,257)	3,091
Sale of Assets	621	3,614	1,021
Advances net	7		
Depreciation (Rates)	2,189	3,028	2,662
Total Capital Expenditure	3,557	3,385	6,774

Performance Targets 2008/09

Democracy

OUTCOMES PROMOTED –All outcomes			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
All sub outcomes	Open and participative democracy	NRB Survey	60% of community finds Councillors approachable.
	Governance, leadership and determination of policy	NRB Survey	90% of public approval for Council's policies and performance.

Kaupapa Maori

OUTCOME PROMOTED –A community that values its living Maori culture			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Preservation and sustainable development of Maori resources • Improved opportunities 	To encourage the development of Iwi Management Plans.	Reported to Te Arawa Standing Committee.	Two new Mana Whenua plans per year.
A community that recognises the value of partnerships including the Treaty of Waitangi.	To hold workshops to foster partnership.	Number of workshops reported to Te Arawa Standing Committee.	One workshop per year.
Fostering Maori cultural activities and expression	To hold Te Reo and Tikanga classes.	<ul style="list-style-type: none"> • Record of attendance. • Beginners, advance programmes continue. 	<ul style="list-style-type: none"> • One Te Reo 2 month course. • One Tikanga 2 month course.
Respecting Te Arawa as part of the unique heritage of Rotorua District.	To conduct historical tours.	<ul style="list-style-type: none"> • Keep record of participants. • Evaluation forms. 	12 historical tours per year.
Strengthen relationships between cultures.	Development and maintenance of relationships between Council and Maori.	<ul style="list-style-type: none"> • Database. • Reporting/ reports. 	<ul style="list-style-type: none"> • Memorandum of Understanding • Protocol Agreements • Advisory Committee • Consultation Committee • Marae meetings

Policy and Strategic Direction

OUTCOMES PROMOTED –All outcomes			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
All sub outcomes	Community participation in setting strategic direction.	Link activities in LTCCP to prioritised Community Outcomes.	Identify and review Community Outcomes for inclusion in LTCCP.
		Question residents on approval/ disapproval of Council decisions/ actions.	Less than 35% of NRB respondees disapprove of recent decisions/actions.
		SOPs summary for consultation minimum 1 month.	Consult with public on draft LTCCP or Annual Plan and any LTCCP amendments.
	Community engaged, informed and consulted on major policies, decisions, projects and activities.	Ensure minimum number of publications undertaken annually.	Publication of at least 6 issues of District News for the year.
		Report to community.	Report to community on progress towards Community Outcomes.
		NRB public perceptions survey.	69% of residents rate level of council information to be sufficient.

Funding

Democracy

Who benefits from the activity?

- The community as a whole benefits from this activity.

What is the period of benefit?

- Benefits are ongoing with the continuing development of Council as an efficient and effective organisation.

Who creates need for the activity?

- The need to undertake this activity is created by the community as a whole, supported by legislation.

Kaupapa Maori

Who benefits from the activity?

- The community as a whole along with the Maori community benefits from this activity.

What is the period of benefit?

- Benefits are ongoing with the continuing development of Council as an efficient and effective organisation.

Who creates need for the activity?

- The need to undertake this activity is created by the community as a whole, supported by legislation.

Policy and Strategic Direction

Who benefits from the activity?

- The community as a whole benefits from this activity.

What is the period of benefit?

- Benefits are intergenerational and ongoing with the continuing development of Council as an efficient and effective organisation.

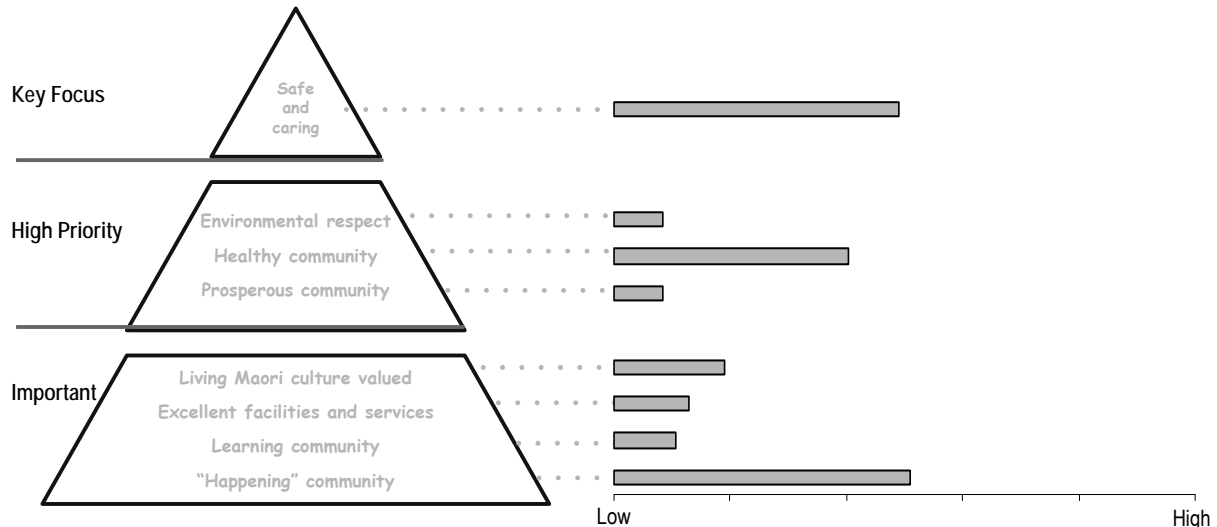
Who creates need for the activity?

- The need to undertake this activity is created by the community as a whole, supported by legislation.



SOCIAL AND CULTURAL GROUP

Contribution to Community Outcomes by services in Group



Overview of Group

This group is made up of the following activities of Council:

- Aquatic Facilities
- Cemeteries/Crematorium
- City Services Operations
- Civil Defence Emergency Management
- Community Assistance
- Community Halls
- Community Policy and Resources
- Event Venues
- Pensioner Housing
- Public Gardens/General Reserves
- Public Library
- Rotorua Museum of Art & History

The Social and Cultural Group activities in this group enhance the district as a place to live. Many of the services provided through these activities are recognised as very important to the community and would not be able to be provided to the level expected without Council's contribution and involvement.

Large budget variances explained

The significant variances for this group when comparing with the Ten Year Plan figures are:

- Increased cost of street cleaning contract (\$0.4 million) for City Services activity.
- Increased expenditure for Event Venues resulting from:
 - Depreciation (\$0.3 million)
 - Staffing (\$0.3 million) offset by increased trading revenue
 - Interest expense (\$0.2 million) for delay in funding
 - Additional direct costs (\$0.1 million)
- Reduced capital expenditure for Museum as the programme to renew the "moving seats" (\$0.3 million) was brought forward to 2007/08.
- Increase in budget for hockey turf (\$0.6 million).
- Deferring the civic theatre refit (\$2.3 million) until 2009/10.
- Carry forward of \$1.9 million to complete the Public Library upgrade.

Projected Cost of Service for year ended 30 June 2009

Social and Cultural Group (\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09
OPERATING EXPENDITURE			
Aquatic Facilities	2,832	2,880	2,826
Art and History Museum	2,905	3,207	3,094
Cemeteries/Crematorium	374	379	393
City Services Operations	3,005	2,649	3,056
Community Assistance	1,104	1,124	1,470
Community Halls	313	333	308
Community Policy & Resources	1,330	1,246	1,448
Emergency Management	338	348	353
Events Venue	5,548	5,572	6,474
Library	3,645	3,937	3,822
Pensioner Housing	972	1,012	1,093
Public Gardens/General Reserves	9,943	10,234	9,907
Total Operating Expenditure	32,311	32,920	34,244
Less Revenue for Operations			
Aquatic Facilities	1,127	1,393	1,233
Art and History Museum	1,124	1,253	1,253
Cemeteries/Crematorium	172	178	195
City Services Operations	1,632	1,688	1,498
Community Assistance	64	0	107
Community Halls	16	16	17
Community Policy & Resources	128	-	208
Emergency Management	20	21	14
Events Venue	1,753	1,671	1,928
Library	355	355	425
Pensioner Housing	629	685	619
Public Gardens/General Reserves	1,004	884	866
Total Operating Revenue	8,022	8,143	8,363
Net Cost of Service	24,288	24,777	25,881
Total Operating Expenditure funded by:			
Subsidies & Grants	570	370	601
Investment Income	45	115	32
Fees & Charges	15	0	0
Trading Revenue	7,392	7,658	7,730
Energy Events Centre Depreciation (not rated)*			583
General Rates	19,658	20,601	21,324
Corporate Borrowing	4,630	4,175	3,974
Total Operating Expenditure	32,311	32,920	34,244
CAPITAL EXPENDITURE			
Aquatic Facilities	108	315	96
Art and History Museum	2,028	2,115	1,996
Cemeteries/Crematorium	217	261	511
City Services Operations	127	93	129
Community Assistance	86	-	500
Community Halls	20	-	-
Community Policy & Resources	13	-	6
Emergency Management	19	15	53
Events Venue	4,826	2,625	1,100
Library	2,604	617	2,782
Pensioner Housing	3,216	254	240
Public Gardens/General Reserves	4,663	1,422	2,597
Total Capital Expenditure	17,927	7,716	10,010

Social and Cultural Group (\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09
Total Capital Expenditure funded by:			
Corporate Borrowing	7,864	(1,951)	1,752
Development Contributions	812	887	887
Subsidies & Grants	4,065	3,610	2,188
Depreciation (Rates)	5,186	5,170	5,183
Total Capital Expenditure	17,927	7,716	10,010

* The majority of the Energy Events Centre capital cost was funded externally, hence the depreciation should not be rated. Council contributed \$6.5 million towards the project and the depreciation on that amount has not been subtracted.

Performance Targets 2008/09

Aquatic Facilities

OUTCOMES PROMOTED - A healthy community - A happening community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Increasing recreational opportunities Improving health status for all Improved youth health Partnerships to promote healthy living Healthy whanau, healthy communities Lots of events including sporting, cultural, festivals, arts Leading edge activity events Great facilities to visit Provision of good quality event, conference and tourism facilities 	Provide safe, excellent and affordable swimming pools for competitive sports, casual recreation and health and fitness training.	NRB Survey	Two thirds of Rotorua households will visit or use the Aquatic Centre each year.
		Operations log	Open the Aquatic Centre 364 days a year, open to the public 105 hours each week.

Cemeteries/Crematorium

OUTCOME PROMOTED –A community with excellent facilities and services			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Affordable facilities and reserves and services	Ensure culturally appropriate, well designed, conveniently located cemeteries are available in the Rotorua District	Location maps of Rotorua Cemeteries.	Burial plots are available locally and cremation services are provided in the district.

City Services Operations

OUTCOME PROMOTED – A community with excellent facilities and services			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Good, safe, maintained services and roads	High standards of CBD cleaning and maintenance	Reports (contractors) confirm that cleaning and maintenance completed to the required standards.	Ensure cleaning and maintenance is completed to 95% of the approved standards for: City Centre Lakefront Government Gardens Ngongotaha Village Whakarewarewa Village
Easy to get from place to place	Car parking available for "users" in the CBD	Random survey of car park usage.	Meters for car parks will be provided in the CBD where shown the availability of car a parks is less than 1 in 7 for the whole street.
Good quality infrastructure for future	High quality janitorial services for public conveniences in the City Centre and environs	Contractor reports and random inspections confirm required standards met.	Janitorial programme completed to standards required (100%).

OUTCOME PROMOTED – A safe and caring community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Providing safe public spaces	Contribution to crime prevention by provision of a crime prevention camera system	Record of crime prevention camera operation maintained.	Maintain the operation of the crime prevention camera system.

Civil Defence Emergency Management

OUTCOMES PROMOTED - A safe and caring community - A healthy community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Safe home and streets • Organisations working together on agreed priorities 	Efficient operational capabilities for responding to an emergency.	NRB Survey.	A 5% increase in the number of households reporting to have an emergency plan and pack in place 30 June each year.
<ul style="list-style-type: none"> • Safe public places • Partnerships to promote healthy living • Effective responses to developing health issues 	Stabilise the affected community and assure that life support systems are operational.	Report prepared and reviewed by BOP CDEM Group.	Review Recovery Plan for Rotorua.

Community Assistance

OUTCOMES PROMOTED - A safe and caring community - A healthy community - A community that values its living Maori culture - A "happening" community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Safe homes and streets • Organisations working together on agreed priorities • Less crime • Providing safe public spaces • Families and whanau work, play and talk together • Partnerships to promote healthy living • Healthy whanau, healthy communities • A community that recognises the value of partnerships including the Treaty of Waitangi 	Directly and indirectly provide assistance to community groups to build their capacity and help them achieve their objectives.	Occupancy Logs	Provide accommodation to complying groups i.e.: Community House and other Council owned venues.
		RDC Annual Report	Provide rates relief to churches, sports clubs, arts and cultural organisations and community groups in terms of rating legislation and Council policy.
		RDC Annual Report	Provide annual grants to Community organisations and support projects in the arts and cultural areas.
		RDC Annual Report	Provide funding through the Community Asset Development Fund to enable community groups to invest in social and recreational capital for the benefit of the whole community.
<ul style="list-style-type: none"> • Strengthening relationships between cultures • Great facilities to visit, e.g. Museum, Arts Village, Aquatic Centre • Celebrating and nurturing traditional Maori culture • Foster artistic expression, art, music, dancing, public performances and exhibitions 		Twice yearly contract performance reports.	Contract NFP organisations to deliver outputs that support the community outcomes.

Community Halls

OUTCOMES PROMOTED			
- A safe and caring community			
- A healthy community			
- A community that values its living Maori culture			
- A "happening" community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Safe homes and streets • Organisations working together on agreed priorities • Less crime • Providing safe public spaces • Families and whanau work, play and talk together • Partnerships to promote healthy living • Healthy whanau, healthy communities • A community that recognises the value of partnerships including the Treaty of Waitangi • Strengthening relationships between cultures • Great facilities to visit, eg Museum, Arts Village, Aquatic Centre • Celebrating and nurturing traditional Maori culture • Foster artistic expression, art, music, dancing, public performances and exhibitions 	Directly and indirectly provide assistance to community groups to build their capacity and help them achieve their objectives.	RDC Annual Report	Provide and maintain a facility in rural communities to foster community cohesion.



RDC Landscape Architect, Ian Wallace, beside a bust of French Engineer, Camille Malfroy, at the Oruawhata Malfroy Fence in Government Gardens

Community Policy and Resources

OUTCOMES PROMOTED			
- A safe and caring community			
- A healthy community			
- A community that values its living Maori culture			
- A "happening" community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Safe homes and streets Organisations working together on agreed priorities Less crime Providing safe public spaces 	Advocate social and cultural issues on behalf of community groups within the Rotorua district and on behalf of the Rotorua district to Regional and Central Government	RDC Annual Report	Ensure significant proposed social and/or cultural legislation and policies are reviewed and if appropriate, a Rotorua perspective submitted as part of the consultation process.
<ul style="list-style-type: none"> Families and whanau work, play and talk together Partnerships to promote healthy living Healthy whanau, healthy communities A community that recognises the value of partnerships including the Treaty of Waitangi 	Ensure quality information on the social and cultural composition and trends of the community are available and used in the direct setting of Rotorua	RDC Annual Report	Produce and update reports as required on Rotorua's demographic profiles – Social Monitor - Youth - Elderly - Ethnicity - Good Health - Youth Services Directory
<ul style="list-style-type: none"> Strengthening relationships between cultures Great facilities to visit, e.g. Museum, Arts Village, Aquatic Centre Celebrating and nurturing traditional Maori culture Foster artistic expression, art, music, dancing, public performances and exhibitions. 	Facilitate specific programmes and foster partnerships that contribute to social and cultural wellbeing	Report to CP & Rec Committee on the results of the safety perceptions survey.	Contribute to an increase in the perception of safety in the community to 78%.

Event Venues

OUTCOME PROMOTED – A "happening" community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Lots of events including Sporting, cultural, festivals, arts Leading edge activity events 	Excellent well maintained and well used venues	NRB.	2/3 of Rotorua residents will use an Event Venues facility during the year.
<ul style="list-style-type: none"> Provision of good quality event, conference and tourism facilities 		Analysis of bookings through Scheduling.	40% of hirers are from community groups at community hire rates.
<ul style="list-style-type: none"> Celebrating and nurturing traditional Maori Culture 		Hire customer satisfaction surveys.	90% customer satisfaction.
<ul style="list-style-type: none"> Foster artistic expression, art, music, dancing, public performances and exhibitions. 	To encourage a wide range of events with high levels of local participation that add to the appeal of Rotorua for its citizens and visitors.	Financial performance of Event Venues Rotorua.	Charges to meet 25% operating costs.
		Analyse economic impact from events facilitated by Event Venues and reset targets.	Contribute prior year's target plus 5% growth to the local economy by way of delegate and visitor spend.
		A calendar of 1 major event per week average.	A calendar of 1 major event per week average.

OUTCOME PROMOTED – A prosperous community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Rising average incomes • Reducing unemployment rate • More employment opportunities • Encouraging growth 	Attract significant events and conferences to Rotorua.	Analysis of bookings.	25 conferences with over 11,000 delegates attending each year.

OUTCOME PROMOTED – A healthy community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Increasing recreational opportunities • Improving health status for all • Improve youth health • Effective responses to developing health issues • Partnerships to promote healthy living • Healthy whanau and healthy communities 	To increase and develop recreational event opportunities and to develop partnerships to deliver those opportunities.	Calendar of events.	A calendar of local recreational events.

Pensioner Housing**OUTCOME PROMOTED – A safe and caring community**

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Safe homes and streets • Organisation's working together on agreed priorities 	Sensitively manage tenancies whilst achieving financial and occupancy objectives.	Tenancy Records	Provide accommodation for a maximum of 172 elderly people with limited assets.

OUTCOME PROMOTED – A healthy community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Partnerships to promote healthy living	Maintain the Pensioner houses and their environs as sustainable community assets.	Maintenance Logs/Calls	Respond to maintenance requests within 10 working days if non-urgent or 1 working day if urgent issue.

Public Gardens/General Reserves

OUTCOMES PROMOTED - A safe and caring community - A healthy community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Providing safe public spaces • Families and whanau work, play and talk together • Increasing recreational opportunities 	Provide and maintain safe accessible parks and reserves, play areas, wetlands, gardens and walkways	Spatial analysis using GIS maps.	A children's play area within 500m of 90% of dwellings in the urban area.
		Safety audit completed annually and reported to Council through CPR Committee.	97% of safety audits comply with NZ Safety Standards.
	Form and function of play areas/locations reviewed.	Review completed and report presented to Council through CPR Committee.	Play areas/ locations reviewed every 5 years.
	Provide and maintain sportsfields for local, regional, national competitions and participation	NRB Survey and Summer and Winter booking form analysis.	Grassed sportsfields for all summer and winter codes as demonstrated by an overall satisfaction level of 91% in the NRB Survey.

OUTCOME PROMOTED – A community that respects its environment			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Improved lake water quality • People using and enjoying our natural environment • Kaitiakitanga (guardianship) • Managing and protecting geothermal resources and our springs, trout, lakes, forests, geysers 	Enhance the urban and rural environment with excellent open space design, planting and interpretation	NRB Survey	Stunning floral displays, amenity plantings and street trees in public gardens within the CBD, suburban streets and rural and lakeside reserves as demonstrated by an overall satisfaction of 92% in the NRB Survey.

Public Library

OUTCOME PROMOTED – A community with excellent facilities and services			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Affordable facilities and reserves and services.	Outstanding library freely accessible to Rotorua residents and visitors.	NRB Survey.	Four out of every five households use the District Library service.
		Horizon database of library numbers.	65% of population are members of the library.
		Log of opening hours.	Library open to the public Monday-Friday 9.30am-8.00pm, Saturday 9.30am-4.00pm.

OUTCOME PROMOTED – A community that values its living Maori culture

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Improved opportunities. Fostering Maori cultural activities and expression. Respecting Te Arawa as part of the unique heritage of Rotorua District. 	Collection of local Maori and European print resources for reference and study.	Catalogue and index.	100% of all published and unpublished print material reflecting Rotorua's heritage and culture is purchased each year for maintaining and protecting for present and future generations.
		Internet service logs.	Provide 24 hour 7 day access to the local history catalogue or index through the internet.
		Log of opening hours.	Physical secure access to items in the local history collection Monday-Friday 9.30am-8.00pm Saturday 9.30am-4.00pm.

OUTCOME PROMOTED – A learning community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Learning activities accessible for everyone. Excellent pre-school/ infants facilities. Whanau supported learning. 	Collections of fiction and non fiction for information, education and recreation.	NRB Survey.	A range of educational levels including primary, secondary, tertiary and adult learning as demonstrated by an overall satisfaction rating of 85% in the NRB Survey.
		Record of school and organisations taking the tours are noted in the Library operations log.	Instruction will be provided in library use and resources to no fewer than 75 groups per year.
		Log of classes and packs delivered.	New Entrant packs will be delivered to every 5 year old starting school in the district.

OUTCOME PROMOTED – A “happening” community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Lots of events including sporting, cultural, festivals, arts. Leading edge activity events. Foster artistic expression, art, music, dancing, public performances and exhibitions. Great facilities to visit. 	Events that reflect the art and cultural interest of the community with a specific focus on literacy.	Programme logs.	During school terms: <ul style="list-style-type: none"> 4 children's programmers per year. 2 teens programmes per year. Toddler Time 2 times a week.
		Noticeboard utilisation logs.	Noticeboards showcasing various community group/individual work or activities for no fewer than 50 weeks per year.

Rotorua Museum of Art & History

OUTCOME PROMOTED – A “happening” community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Great facilities to visit • Foster artistic expression, art, music, dancing, public performances and exhibitions 	An outstanding museum experience free to local residents of Rotorua	NRB Survey	More than half the households in Rotorua will visit the Museum each year.
		NRB Survey	At least 70% of local residents are very satisfied with the Museum and its services.
		Weekly Reporting Log	Open the museum 364 days a year, open to the public during advertised opening hours.
		Exhibition Programme as presented to Council.	No fewer than 20 touring and specially curated exhibitions from other parts of NZ and overseas per year.

OUTCOME PROMOTED – A community that values its living Maori culture

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Preservation and sustainable development of Maori resources	Collect, preserve, catalogue and conserve the community's cultural heritage.	Collection database records.	Provide at least 7 collections of approximately 100,000-125,000 items.
	Interpret and display the art, culture and stories of Rotorua and Te Arawa via a number of permanent exhibitions.	Exhibition log.	Provide and maintain at least 7 permanent exhibitions 364 days of the year.

OUTCOME PROMOTED – A learning community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Learning activities accessible for everyone Quality educational institutions.	A range of educational levels including primary, secondary, tertiary and adult learning.	Annual public programmes log.	Provide at least 20 Public Programmes (workshops/ lectures) per year.
		LEOTC Contract Milestone Reports.	Provide curriculum based learning programmes to at least 12000 students per year.
		Daily check of information displays.	Provide at least 14 different language based navigational maps so that museum visitors can self guide themselves around the museum.
		Daily reporting log and customer surveys.	Provide a minimum of 4 guided tours per day by trained docents.

Funding

Aquatic Facilities

Who benefits from the activity?

- The community as a whole benefits from this activity and is provided with a choice of recreational facilities which are affordable, safe and fun, as well as to provide a healthy activity. Individual members of the community who derive benefit from this activity include:
 - Individuals who have a range of needs, including: health, rehabilitation, fitness, sport, swimming education (children, youth, Maori, Pacific Islanders, male, female, senior persons with disabilities).
 - Members of groups with needs for swimming education, health, relaxation, fitness, sport training, recreation, and rehabilitation (schools, swimming clubs, sports clubs, community organisations).
 - Visitors to the district who come primarily for recreation or in relation to an event or training.

What is the period of benefit?

- Benefits last for the duration of the visit and are also ongoing from a healthy lifestyle.

Who creates need for the activity?

- The need to undertake this activity derives from those who use the service

Funding source

Since benefits are seen as relating more to individuals and groups who use the Centre than to the community as a whole, these users should pay for the service, but recovery of costs from users is limited to a level that will not discourage use. A significant increase is likely to prevent people on low incomes from coming to the Centre. It is intended that fees be maintained at a level that will enable potential users to have access and that will encourage use.

Cemeteries/Crematorium

Who benefits from the activity?

The community as a whole benefits:

- from the historical significance of those who have passed away.
- by providing for maintenance of public health through sanitary disposal of the deceased.

Individuals who benefits are:

- Users of the service and those who visit.
- Individuals and families from being able to plan.
- Those who seek a historical and heritage purpose.

What is the period of benefit?

- Benefits are ongoing.

Who creates need for the activity?

- The need to undertake this activity derives from the community as a whole with equity of access and affordability.

Funding source

Having regard to the benefits it is considered that:

- Costs of burials and cremations should be funded by user charges; and that
- Maintenance of the open space, which is essentially a park, should be funded by general rates.

City Services Operations

City Services

Who benefits from the activity?

- The community as a whole benefits from this activity; it is available and accessible to everyone. It provides an attractive, clean, well maintained, safe city and environs with easy and unobstructed access to attractive and safe shops and the surrounding environment.
- Retailers and landlords benefit from the commercial opportunity of operating in an attractive environment.
- Visitors to the city also derive a benefit.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure and service are maintained.

Who creates need for the activity?

- The need to undertake this activity derives from the community as a whole, by public expectation rather than any particular individuals or group.
- The need to undertake this activity is also partly created by shops and shoppers, including visitors.

City Parking

Who benefits from the activity?

Sections of the community who derive benefit from this activity include:

- The entire community from the accessibility of central areas and transportation throughout.
- Road users and parking facility users.
- Retailers and landlords who benefit from shopping centres being made accessible.

What is the period of benefit?

- Benefits are ongoing as long as the infrastructure is maintained.

Who creates need for the activity?

- The need to undertake this activity is created by the community as a whole.
- The need to undertake this activity is also partly created by shops and shoppers, including visitors.

Funding source

- Users of the off-street service are the prime beneficiaries and pay for the service as they use it.
- Fees are set at a level that will not dissuade use of the parking facilities, but meets the cost of this activity.

Civil Defence Emergency Management

Who benefits from the activity?

- The community as a whole benefits from assurance that a Civil Defence Emergency Management Plan is maintained for activating in the event of an emergency.

What is the period of benefit?

- Benefits are ongoing in terms of peace of mind for residents, although direct benefits are short term in the event of a disaster.

Who creates need for the activity?

- The need to undertake this activity derives from the community as a whole rather than any particular individuals or group and is created by legislation.

Community Assistance

Who benefits from the activity?

- The community as a whole benefits from:
 - Choice of arts and recreational activities; these also contribute to having a healthy community.
 - The educational opportunities and cultural awareness that comes from the provision of performing arts activities and facilities.
- Individuals who take advantage of the facilities benefit from this activity.

What is the period of benefit?

- Benefits are ongoing to the people of Rotorua through access to community assistance schemes in terms of use and access of facilities and the presence of organisations in the community.

Who creates need for the activity?

- The need to undertake this activity derives from the community as a whole by way of access to cultural, educational, recreational and creative media organisations and facilities.

Funding source

- Community Assistance: Funding requirements and demands may change over time arising from potential demographic changes.
- Community Houses: The level of commitment required varies through the period due to maintenance work required at the three Council-supported venues – Community House, Kuirau House, and Rotorua Arts Village.
- Benefits of expenditure on this service are public in nature in that Council's objective for providing the service is to enhance social and cultural well-being.
- This activity is funded from general rates.

Community Halls

Who benefits from the activity?

- The community as a whole benefits from:
 - The choice of recreational activities and venues.
 - Healthy active communities.
- Users of facilities and spectators of events benefit from the activities.
- Event organisers benefit from commercial gains from using the facilities.

What is the period of benefit?

- Benefits are ongoing as long as the facilities are maintained.

Who creates need for the activity?

The need to undertake this activity derives from:

- Communities who surround the rural halls.
- Event organisers who need the infrastructure in order to hold events.

Funding source

Benefits derive to both the community as a whole and to individuals and groups.

The primary users are local communities, including school groups, sporting groups, community oriented organisations and individual family members. In addition, some use of the facilities derives to district people from outside the rural communities.

Council considers this activity provides some holistic benefit to the well-being of the district as a whole.

User charges are preserved at a level that will not dissuade or prevent use of the facilities, since it is not wise to detract from community activities and spirit throughout the district.

Further, there is little ability to extract greater user pays given the localities of the facilities, the market available, and the voluntary management and cleaning role undertaken by the community.

Community Policy and Resources

Who benefits from the activity?

- The community as a whole benefits from enrichment that comes from exposure to different groups and opportunities.
- Disadvantaged members of the community benefit from this activity.

What is the period of benefit?

- Benefits are ongoing as sharing of experiences and expertise leads to community enhancement.

Who creates need for the activity?

- The need to undertake this activity derives from the community as a whole, since the more integrated members of society are, the more they contribute to the economic, environmental, social and cultural well-being of the community.

Event Venues

Who benefits from the activity?

- The community as a whole benefits:
 - From the city's vibrant image and attraction of visitors.
 - By the contribution to economic growth and employment of the district by providing upmarket venues.
- Event organisers, community groups and sports bodies benefit from availability and use of the facilities and infrastructure.
- Local businesses, including suppliers, tourism operators, retailers, conference organisers, and the private event industry derive a commercial benefit.
- Individuals and groups who attend events benefit from this activity.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure/service is maintained, by way of city image, promotion, and diversity.

- Event managers and spectators derive both short and long term benefits from specific events.

Who creates need for the activity?

The need to undertake this activity derives from:

- The community as a whole in respect of events and facilities for community development and maintenance.
- Event promoters who need development and maintenance of event infrastructures.

Funding source

It is considered to be in the interests of residents and ratepayers to maximise both commercial revenue and local use for all venues.

The level of user charges is driven by market conditions at both the local and commercial levels; these determine ability to increase revenues so that adjustments and price changes need to be carefully transitioned.

Pensioner Housing

Who benefits from the activity?

- Older persons with housing needs benefit from this activity.
- Persons in receipt of an invalid benefit who require housing derive a benefit.
- The community as a whole benefits from providing housing to fulfil a need.

What is the period of benefit?

- Benefits to individuals last as long as the accommodation is used.
- Benefits to the community continue while the housing stock is maintained.

Who creates need for the activity?

The need to undertake this activity derives from:

- The elderly and people in receipt of an invalid benefit who need housing.

- The community as a whole since community housing offers essential services that may not be offered otherwise.

Funding source

Since the benefits are essentially private benefits to the tenants, it is considered rental charges should recover all costs of the activity without subsidy from general rates.

This includes covering costs of maintenance and contribution to capital development, but without providing any commercial return on the asset value of the properties.

Council policy supports the Central Government philosophy that social housing rental should not exceed 25 - 30% of fixed income.

Public Gardens/General Reserves

Who benefits from the activity?

- The community as a whole benefits from:
 - Choice of recreational facilities and a healthy active community.
 - Access to lakes, clean water quality, attractive parks, gardens and streetscapes, and high quality reserve facilities.
- Event organisers benefit from commercial opportunities from activities.
- Individuals who take part as activity participants and spectators.

What is the period of benefit?

- Benefits are both short term and ongoing:
 - Short term benefits include activities such as planting of annual beds.

- Long term benefits include activities such as planting of trees that are not expected to mature for 30 years.

Who creates need for the activity?

- The need to undertake this activity derives from the community as a whole for recreational activities and choice.

Funding source

A significant portion of the benefit relates to the public nature of the activity including availability of free access to reserves and amenities that enhance the district's image. The balance of benefits derive to identifiable users such as sporting bodies. Council policy is to encourage the greatest possible use of reserves. Recent surveys indicate that reserve use is very broad and across all economic groups. Direct recovery of costs is reasonably recovered from identifiable users without dissuading use.

Public Library

Who benefits from the activity?

- The community as a whole benefits from:
 - Choice of recreational activities and a healthy caring community.
 - The educational opportunities the Library offers.
 - Being informed.
 - The library acting as a repository for local history, including Maori history
- Community groups and individuals who borrow material benefit personally.

What is the period of benefit?

- Educational benefits from an informed, literate and educated population are ongoing.
- The preservation of written local history, including Maori history, for future generations, is ongoing.
- Recreational benefits for a holistic lifestyle for the community are ongoing and long term.

Who creates need for the activity?

- The community as a whole creates the need for access to cultural heritage, creative media, knowledge, and recreational activity.

The drivers are:

- Connecting Communities Strategy/ Digital Strategy
- LIANZA Standards
- Local Government Act 2002
- Strategic Review
- Marketing Plan
- Library Collection Management Plan
- Library Opening Hours Policy
- Draft National Public Libraries Strategic Framework
- Library Business Plan
- E-Government Strategy

Funding source

Council wants to encourage use of the Library and wants all people to have access to the Library, regardless of economic status.

Accordingly, Council proposes to maintain fees at a level that will not discourage and reduce use. However, the full cost of 'added value services' will be charged wherever practical.

Rotorua Museum of Art & History

Who benefits from the activity?

- The community as a whole benefits from this activity; it is available and accessible to everyone.
- The local community benefits from the provision of exhibitions and public programmes that would otherwise not be possible to have in Rotorua.
- Present and future generations of residents benefit from the ongoing stewardship of the material heritage collections of the District.
- School students from the District and beyond benefit from the educational opportunities provided at the Museum
- Individuals and groups who take advantage of the service and attend activities benefit from this activity.
- Specific benefits to those domestic and international visitors who visit the museum as a paid attraction.

What is the period of benefit?

- Educational benefits from an informed, creative population, including visitors to the District, is ongoing.
- The preservation of cultural heritage, including Maori heritage is ongoing and long term.
- Recreational benefits for a holistic lifestyle for the community is ongoing.

Who creates need for the activity?

- The need to undertake this activity is created by:
 - The local community for access to cultural heritage and creative media.
 - Community expectation that the material heritage of the District will be cared for, preserved and interpreted for the benefit of current and future generations.
 - Demand from domestic and international visitors for a quality museum experience to enhance and enrich their visit to the Rotorua District.
 - Whanau and hapu of Te Arawa for a safe and secure repository for their taonga.
 - The need to care for and preserve the Bathhouse and Blue Baths as historic buildings.

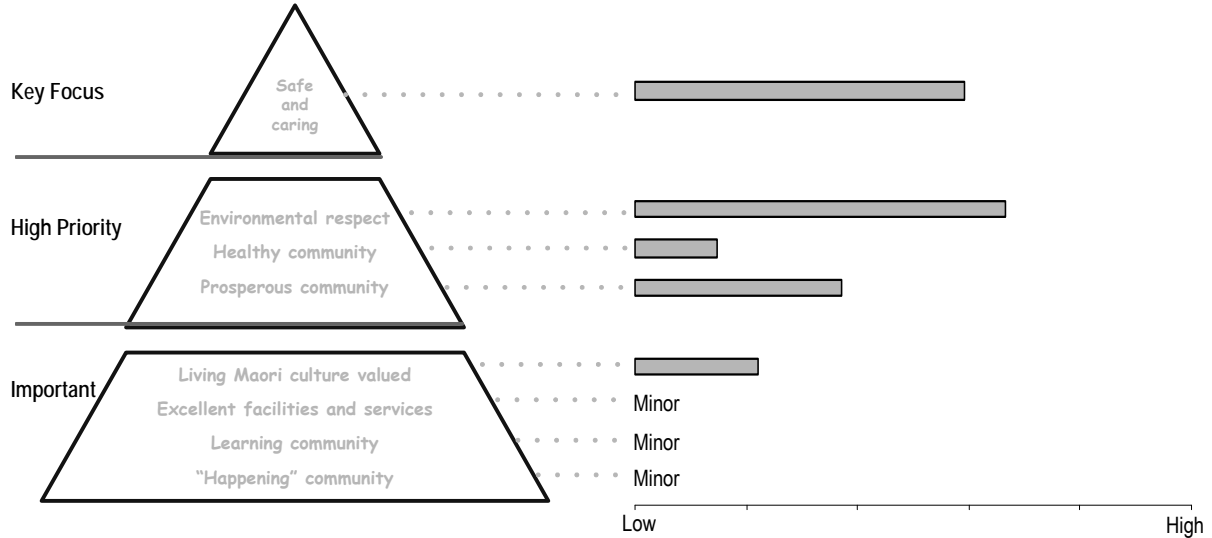
Funding source

The Museum provides a significant public benefit to the community as well as a particular benefit to individuals and groups who visit the Museum for either educational or recreational purposes.

Fees are charged to visitors to the district at a level that encourages use of the Museum.

ENVIRONMENTAL GROUP

Contribution to Community Outcomes by services in Group



Overview of Group

This group is made up of the following activities of Council:

- Animal Control
- Building Control
- Environmental Planning
- Inspection
- Parking Enforcement

The Environmental Group activities reflect Council's role in natural resources management and regulation. The activities help us to plan for the future and make sure that everyone gets a fair deal, often having to balance competing rights of individuals and groups in the community to do different things.

Large budget variances explained

The main variances when compared to the Ten Year Plan are:

- Additional staffing costs to meet the new legislative requirements for building control.
- Reduced consultancy expenditure for Environmental Planning.
- Increased recovery for building inspection (to cover the increased costs).

Projected Cost of Service for year ended 30 June 2009

Environmental Services Group (\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09
OPERATING EXPENDITURE			
Animal Control	870	886	911
Building Services	2,435	1,990	2,386
Environmental Planning	3,857	3,760	4,092
Inspection	1,492	1,557	1,505
Parking Enforcement	975	983	1,003
Total Operating Expenditure	9,628	9,176	9,897
Less Revenue for Operations			
Animal Control	525	584	546
Building Services	1,976	1,502	1,796
Environmental Planning	306	296	334
Inspection	358	365	368
Parking Enforcement	1,457	1,486	1,486
Total Operating Revenue	4,622	4,232	4,530
Net Cost of Service	5,006	4,944	5,367
Total Operating Expenditure funded by:			
Fees & Charges	4,580	4,191	4,499
Trading Revenue	42	41	31
General Rates	5,006	4,944	5,367
Corporate Borrowing			
Total Operating Expenditure	9,628	9,176	9,897
CAPITAL EXPENDITURE			
Animal Control	6	-	2
Building Services	11	37	35
Environmental Planning	20	35	44
Inspection	11	38	27
Parking Enforcement	7	-	-
Total Capital Expenditure	55	109	108
Total Capital Expenditure funded by:			
Corporate Borrowing	(38)	6	34
Development Contributions			
Subsidies & Grants			
Depreciation (Rates)	92	103	74
Total Capital Expenditure	55	109	108

Performance Targets 2008/09

Animal Control

OUTCOME PROMOTED – A safe and caring community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Providing safe public places	Complaint investigation/ resolution.	Monitoring and auditing of complaints register.	Respond to complaints within 1½ days.
	Impounding wandering dogs.	Monitoring and auditing of register of dogs.	Achieve registration of known dogs by 30 June.
	Impounding wandering stock.	Monitoring and auditing of complaints register.	Respond to all complaints immediately upon receipt.

OUTCOME PROMOTED – A community that respects its environment			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
People using and enjoying our natural environment	Provision of dog exercise areas.	NRB survey.	Maintain 66% level of satisfaction in NRB survey.

Building Control

OUTCOME PROMOTED – A safe and caring community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Safe homes and streets	Buildings are constructed according to the Building Codes.	Department of Building and Housing audits.	Building consents are issued within the legislative timeframes.

Environmental Planning

Planning Policy

OUTCOME PROMOTED – A community that respects its environment			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Looking after our air, land and water resources. • Managing and protecting geothermal resources and our springs, trout, lakes, forests, geysers. • Historical sites and buildings are protected and promoted. • Kaitiakitanga (guardianship) 	Operative District Plan that is updated regularly through changes and reviews responsive to the district's environmental issues.	<ul style="list-style-type: none"> • Keep web based Plan Change Update page current (www.rdc.govt.nz) • Report Plan Changes to Planning and Bylaws Committee regularly. • Monthly update of web Plan Change schedule. 	Maintain Operative District Plan that is regularly updated.
People using and enjoying our natural environment.	From an environmental perspective advocate on behalf of the community to national and regional environmental on documents that will impact Rotorua.	<ul style="list-style-type: none"> • Submissions prepared and presented in accordance with standard template and procedure. • Project Plan reporting of key steps and milestones in process. • Yearly matrix of community advocacy projects. 	Submissions lodged on time, and successful representation at national and local hearings.

OUTCOME PROMOTED – A community that values its living Maori culture

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> A community that recognises the value of partnerships including the Treaty of Waitangi. Respecting Te Arawa as part of the unique heritage of Rotorua District. Preservation and sustainable development of Maori resources. 	Tangata whenua input into decision making where activities impact Maori values.	<ul style="list-style-type: none"> Maori input into policy development included in accompanying plan change Section 32 documentation. Policy Project Plan input checklist annual review. 	Maori input is sought into the development of environmental policy.

Planning Implementation

OUTCOME PROMOTED – A community that respects its environment

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Looking after our air, land and water resources. Managing and protecting geothermal resources and our springs, trout, lakes, forests, geysers. 	Timely and consistent consent decisions that minimise impacts on the environment.	Quarterly report on consent processing figures forwarded to Council.	Non-notified consent applications processed within 20 working days of receipt of adequate information.
<ul style="list-style-type: none"> Historical sites and buildings are protected and promoted. Kaitiakitanga (guardianship). 	Appropriate community input sought for more complex applications.	Quarterly report on consent processing figures forwarded to Council.	Notified resource consents processed within statutory timeframes.
	Compliance with consent conditions monitored.	Monthly consent monitoring report.	All consent conditions monitored to ensure compliance.
	Prompt response to complaints about planning and environmental issues.	Monthly complaints monitoring response report.	Complaints received responded to in 24 hours.

OUTCOME PROMOTED – A community that values its living Maori culture

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> A community that recognises the value of partnerships including the Treaty of Waitangi. Respecting Te Arawa as part of the unique heritage of Rotorua District. 	Tangata whenua input into decision making where activities impact Maori values.	Monthly update of Iwi Consultative Committee Register.	<ul style="list-style-type: none"> Regular meetings of the Iwi Consultative Committee. Consent applicants are aware of tangata whenua contacts for consultation purposes.

Inspection

OUTCOME PROMOTED – A safe and caring community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Providing safe public spaces	General complaint investigation/ resolution.	Complaint response time analysis report.	To respond to general complaints within 1 working day.
Organisations working together on agreed priorities	Ensure compliance by liquor licensees with condition of liquor licences.	Inspection frequency tracing report.	Inspect every premise licensed under Sale of Liquor Act at least once every 12 months.

OUTCOME PROMOTED – A community that respects its environment			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Looking after our air, land and water resources	Litter complaint investigation/ resolution.	Complaint response time analysis report.	To respond to litter complaints within 1 working day.
People using and enjoying our natural environment	Geothermal gas level monitoring service.	Complaint response time analysis report.	To respond to geothermal gas complaints within 1 working day.
	Noise complaint investigation/ resolution.	NRB survey.	Respond to noise complaints within 2 hours.

OUTCOME PROMOTED – A healthy community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Partnerships to promote healthy living	Health complaint investigation/ resolution.	Complaint response analysis report.	Respond to health complaints within 1.5 working days.
Improving health status for all	Food inspection/ registration of food premises	Premises inspection status report.	Register food premises.

Parking Enforcement

OUTCOMES PROMOTED – A safe and caring community – A prosperous community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Safe homes and streets • Fewer road accidents • More investment in our district • More new business 	Enforce parking regime and vehicle roadworthiness.	1 in 7 parking spaces available.	Provide enforcement service 5½ days per week.

Funding

Animal Control

Who benefits from the activity?

The community as a whole benefits:

- From this activity that responds to complaints about nuisance dogs and wandering stock, thereby making the environment safer and more enjoyable to live in.
- Owners of dogs and other animals benefit from education of dog owners on dog owner responsibilities, and the provision of a central pound from which owners can retrieve dogs and other animals which have strayed and been impounded.

What is the period of benefit?

- Benefits from regulation are ongoing, even though specific regulations may change from time to time.

Who creates need for the activity?

- The need to undertake this activity derives from the community as a whole for structure, consistency, safety, and certainty.

- The need to undertake this activity is created by legislation.
- The need to undertake this activity derives from owners of dogs and of wandering livestock, in particular from unregistered dogs and dangerous dogs which result in complaints and cause negative effects.

Funding source

Most costs are caused by owners of dogs who do not adequately control and train them. Some costs (about 10%) are caused by wandering stock.

Council has determined that about 60% of the cost of dog control should be funded by dog owners to cover the cost of control, and that the balance and the costs of controlling wandering livestock should be met by rates.

Building Control

Who benefits from the activity?

- The community as a whole benefits from:
 - Safe, reliable buildings and infrastructures.
 - Its members being informed.
- The building industry benefits by complying with standards.
- Individuals who take advantage of the service benefit from this activity.

What is the period of benefit?

- Benefits of regulation are intergenerational and ongoing as long as the infrastructure/service is maintained.
- Benefits from regulation are ongoing, even though specific regulations may change from time to time.

Who creates need for the activity?

The need to undertake this activity is created by:

- Legislation.
- The community as a whole.
- Partly created by tradesmen who need to maintain standards.

In 2004 the combined territorial local authorities of the Bay of Plenty commissioned consultants MWH to do an independent review and assessment of the capacities and abilities of the Building Control sections of the councils involved. In a report dated 2004, the Rotorua District Council was rated B+, this being higher than the rating for other councils. The assessment included assessment of a range of criteria relating to organisational capacity, systems and processes and skill levels of staff.

Funding Source

It is considered that the benefits of expenditure on this activity go to individual (for consents) and the whole community (for provision of information).

It is reasonable to charge the full cost of consents to those applying for them. However, those who receive consents should not pay for the cost of providing information to the general public.

It is considered that the consents part of this activity will be fully funded by fees charges, whereas information provision aspect will be met in full by general rates mechanisms.

Environmental Planning

Planning Policy

Who benefits from the activity?

- The community as a whole benefits from:
 - A unique high quality urban and rural environment.
 - The available built and natural environment opportunities that are able to be enjoyed.
- Business benefits from the attraction of visitors to enjoy the quality Rotorua environment, which is coupled with effective and accessible infrastructure.
- Subdividers and developers benefit from having a planned and consistent framework to work within.

What is the period of benefit?

- Benefits are ongoing in terms of a sustainable district and community.
- Benefits of the work undertaken in Environmental Planning have both an immediate and a longer term planning horizon.

- The longer term planning horizons will be longer than that envisaged by the LTCCP.

Who creates need for the activity?

The need to undertake this activity derives from:

- The community as a whole for pleasant, functional, sustainable urban and rural environments.
- Legislation.
- Compliance with statutory responsibility.

Funding source

Sustainable management of the resources of the district through protection, development, and use of those resources impacts on the community as a whole, both current and future generations.

Planning Implementation

Who benefits from the activity?

- The community as a whole benefits from:
 - A unique high quality urban and rural environment.
 - The available built and natural environment opportunities that are able to be enjoyed.
- Business benefits from the attraction of visitors to enjoy the quality Rotorua environment, which is coupled with effective and accessible infrastructure.
- Subdividers and developers benefit from having a planned and consistent framework to work within.

What is the period of benefit?

- Benefits are ongoing in terms of a sustainable district and community.
- Benefits of the work undertaken in Environmental Planning have both an immediate and a longer term planning horizon.

- The longer term planning horizons will be longer than that envisaged by the LTCCP.

Who creates need for the activity?

The need to undertake this activity derives from:

- The community as a whole for pleasant, functional, sustainable urban and rural environments.
- Legislation.
- Compliance with statutory responsibility.

Funding source

About 70% of the costs relates to consent work which essentially benefits individuals or groups of people. The remaining 30% relates to providing public information and other non-recoverable services.

Inspection

General Inspection – Hazardous Substances

Who benefits from the activity?

- The community as a whole benefits from safe, reliable infrastructure and resources and consistent Council procedures.
- Council's role for controlling hazardous substances is confined to public places, private dwellings and the provision of a 24 hour capability to respond to emergency call-outs by the Fire Service or Police involving hazardous substances.

What is the period of benefit?

- Benefits of regulation in general are ongoing even though the specific regulations may change over time.

Who creates need for the activity?

- The community as a whole creates the need for structure, consistency and certainty.
- The need to undertake the activity is created by legislation.

Funding Source

This activity essentially serves the community as a whole. Council cannot legally charge in relation to hazardous substances and other health issues.

General Inspection – Bylaws and Geothermal

Who benefits from the activity?

- The community as a whole benefits from safe, reliable infrastructure and resources and consistent Council procedures.

What is the period of benefit?

- Benefits of regulation in general are ongoing even though the specific regulations may change over time.

Who creates need for the activity?

- The need to undertake this activity derives from the community as a whole, particularly in regard to safety and health.

Funding source

It is noted that, whilst the bulk of the work is generated by complaints from individuals, the resolution of such complaints frequently results in benefits to the wider community. It is unrealistic to contemplate charging a fee for lodging a complaint, therefore user pays is not considered an option.

Environmental Health - Regulatory

Who benefits from the activity?

- The community as a whole benefits from safe, reliable infrastructure and resources and consistent Council procedures.

What is the period of benefit?

- Benefits of regulation in general are ongoing even though the specific regulations may change over time.

Who creates need for the activity?

- The need to undertake this activity derives from the community as a whole.
- The need to undertake this activity is created by legislation.

Funding source

This activity essentially serves the community as a whole. Council cannot legally charge in relation to noise complaint callouts, other health issues and general complaints.

Environmental Health – Noise Control

Who benefits from the activity?

- The community as a whole benefits from safe, reliable infrastructure and resources and consistent Council procedures.

What is the period of benefit?

- Benefits of regulation in general are ongoing even though the specific regulations may change over time.

Who creates need for the activity?

- The entire community creates the need for structure, consistency and certainty.
- The need to undertake the activity is created by legislation.

Funding source

This activity essentially serves the community as a whole. Council cannot legally charge in relation to noise complaint callouts, other health issues and general complaints.

Environmental Health - Licensing

Who benefits from the activity?

- The community as a whole benefits from safe, reliable infrastructure and resources and consistent Council procedures.
- Individuals and user groups are prime beneficiaries.

What is the period of benefit?

- Benefits of regulation in general are ongoing even though the specific regulations may change over time.

Who creates need for the activity?

- Need is created by entire community for structure, consistency and certainty.
- The need to undertake the activity is created by legislation and regulation.

Funding source

It is believed that the costs associated with the provision of this service should be recovered by way of user fees.

General Inspection – Sale of Liquor

Who benefits from the activity?

- The benefit of this activity is received by the individuals being certificated or those applying for liquor licences for premises.
- The community as a whole also benefits from the knowledge that licensees are checked and vetted as being appropriate and competent persons to be involved in the sale of liquor and comply with the conditions of their licences.

What is the period of benefit?

- Benefits of regulation in general are ongoing even though the specific regulations may change over time.

Who creates need for the activity?

- The entire community creates the need for structure, consistency and certainty.
- The need to undertake the activity is created by legislation and regulation.

Funding source

The costs associated with the provision of this service are recovered by way of user fees. The levels of fees payable for licence applications is fixed by Government regulation and a portion of most fees is paid to the Liquor Licensing Authority.

Parking Enforcement

Who benefits from the activity?

- The community as a whole benefits from accessibility of the city and ease of transportation throughout the city.
- Road users derived direct benefits, including improvements in road safety through enforcement in respect of infringements.
- Retailers derive direct business benefits.

What is the period of benefit?

- Benefits are ongoing as long as the infrastructure is maintained.

Who creates need for the activity?

- The community as a whole creates the need for an accessible urban environment where transport links are readily available for both business and public use.

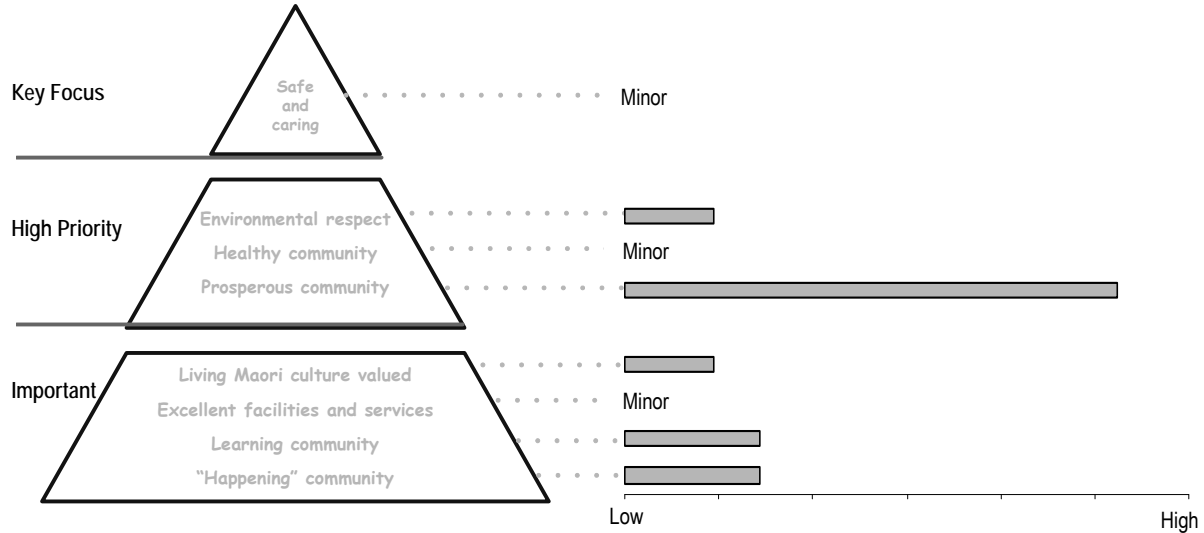
Funding source

Individuals derive a direct benefit from this activity and costs can reasonably be recovered by user pays and enforcement for infringements.

Council desires to maintain the total parking activity as a stand alone, financially neutral service.

ECONOMY GROUP

Contribution to Community Outcomes by services in Group



Overview of Group

This group is made up of the following activities of Council:

- Destination Rotorua Economic Development
- Destination Rotorua Tourism Marketing
- Tourism Rotorua Travel and Information

Rotorua District has a thriving tourism industry contributing to a strong economy supported by several other sectors. The Economy Group activities ensure that we maintain and grow the district's prosperity for the benefit of all.

Large variances explained

The variances for this group mostly arise because the Tourism Centre was transferred into this group, which increased property and depreciation costs and reduced support costs.



St Michael's Primary School students during the Mangakakahi Stream Restoration Programme

Projected Cost of Service for year ended 30 June 2009

Economy Group (\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09
OPERATING EXPENDITURE			
Destination Rotorua Economic Development	1,248	1,136	1,305
Destination Rotorua Marketing	2,438	2,602	2,510
Tourism Rotorua Travel And Information	1,767	1,744	1,871
Total Operating Expenditure	5,453	5,482	5,686
Less Revenue for Operations			
Destination Rotorua Economic Development	303	204	390
Destination Rotorua Marketing	548	706	460
Tourism Rotorua Travel And Information	1,428	1,372	1,456
Total Operating Revenue	2,279	2,282	2,306
Net Cost of Service	3,174	3,200	3,380
Total Operating Expenditure funded by:			
Subsidies & Grants	292	193	330
Investment Income	12	12	12
Trading Revenue	1,975	2,076	1,964
Gain on Sale			
General Rates	3,174	3,200	3,380
Corporate Borrowing			
Total Operating Expenditure	5,453	5,482	5,686
CAPITAL EXPENDITURE			
Destination Rotorua Economic Development	8	4	7
Destination Rotorua Marketing	16	6	6
Tourism Rotorua Travel And Information	36	44	151
Total Capital Expenditure	60	53	164
Total Capital Expenditure funded by:			
Corporate Borrowing	(58)	(21)	60
Development Contributions			
Subsidies & Grants			
Depreciation (Rates)	118	75	104
Total Capital Expenditure	60	53	164

Performance Targets 2008/09

Destination Rotorua Economic Development

OUTCOME PROMOTED – A prosperous community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • More investment in our district • More new business • Celebrating and promoting our districts unique qualities • Encouraging Growth • Encouraging development of Maori Land • Reducing unemployment rate • More employment opportunities 	Provide public access to timely, accurate and relevant Rotorua economic information.	Website statistics.	<ul style="list-style-type: none"> • Website visits to reach 15,000 per month by June 2009.
	Facilitate public access to economic development initiatives, networks and activity within Rotorua	<ul style="list-style-type: none"> • Inquiry database system. • BITC¹ database and tracking system. • Inquiry database and client management system. 	<ul style="list-style-type: none"> • Respond to 95% of business and relocation inquiries within 3 working days. • Attract and maintain 120 clients into the BITC¹ program. • Attract \$150K business development funding into Rotorua companies from Government Business Development Programs.
	Market Rotorua as a great place to live, work, invest and do business nationally and internationally.	<ul style="list-style-type: none"> • Skilled migrant inquiry tracking database. • Inquiry database system. 	<ul style="list-style-type: none"> • To be reassessed as to whether this is the most appropriate marketing activity. • Generate 500 new Rotorua specific business and relocation inquiries by June 2009.
	Work with the local forest and wood processing industry to develop an environment that will stimulate and grow the sector.	<ul style="list-style-type: none"> • NZTE² MRI³ process. • Amount of investor ready industrial land available. 	<ul style="list-style-type: none"> • Reassessment of future targets required as initiative business plan developed. • To contribute to the marketing of investor ready business land by June 2009.
	Advisory board to lead implementation of the BrightEconomy Strategy and advise council on business and economic development related issues.	<ul style="list-style-type: none"> • BrightEconomy appointment and review panel board performance appraisal. • Monitor BEAB⁴ Project achievement against strategy targets. 	<ul style="list-style-type: none"> • To attract \$250K government and private sector funding to assist in implementing the Bright-Economy Strategy. • To implement 75% of the BEAB⁴ focus work program for 2008/09.
OUTCOME PROMOTED – A “happening” community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Lots of events including sporting, cultural, festivals, arts. • Leading edge activity events. • Foster artistic expression, art, music, dancing, public performances and exhibitions. 	Promote and facilitate the Central North Island as a location for world class screen production.	Film volcanic screen production inquiry system.	To contribute to generating at least 50 screen production inquiries within the region by June 2009.

OUTCOME PROMOTED – A learning community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Learning activities accessible to everyone. Addressing skill shortages through the right training. Increasing participation in tertiary education. 	Work with the local industry to try and minimise the impact of skill shortages on their business and Rotorua through the Rotorua Employment Skills Project (RESP).	<ul style="list-style-type: none"> RESP* database system and action plans. Lion Foundation – Rotorua Energy Charitable Trust Young Enterprise Scheme database system. 	<ul style="list-style-type: none"> Have 400 businesses involved in the Rotorua Employment Skills cluster program. Have 200 students involved in the Rotorua Young Enterprise Scheme. Attract \$120K external funding towards the implementation of the RESP⁵.

¹ BITC = Business Mentors NZ

² NZTE = New Zealand Trade and Enterprise

³ MRI = Major Regional Initiative

⁴ BEAB = BrightEconomy Advisory Board

⁵ RESP = Rotorua Employment Skills Project

Destination Rotorua Tourism Marketing

OUTCOME PROMOTED – A prosperous community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Celebrating and promoting our district's unique qualities More employment opportunities 	Marketing Rotorua as a destination to international, domestic and C & I markets	Support and backing of Marketing Plan by TAB	Produce and implement international marketing campaigns in Australia, Japan, Asia, India UK/ Europe, US in partnership with key stakeholders
		Update to Finance and Strategic Planning Committee	
		Media placement and campaign activity plan	Run extended low/shoulder season domestic promotional campaign
		Analysis of the monthly commercial and private accommodation monitor.	Facilitate the attraction of 18 conferences per annum to Rotorua
		Analysis of monthly visitor arrival statistics	Contribute to 1.39 million visitors staying on average 2.3 nights and spending \$245 per day/person

OUTCOME PROMOTED – A community that values its living Maori culture

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Fostering Maori cultural activities and expression A community that recognises the value of partnerships including Treaty of Waitangi 	Maori cultural elements and the concept of Manaakitanga will underpin all marketing	Produce and distribute cultural heritage brochure	Marketing collateral includes increased Maori product - produce cultural heritage brochure

OUTCOME PROMOTED – A community that respects its environment

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Managing and protecting geothermal resources and springs, trout, lakes, forests and geysers People using and enjoying our natural environments 	Market and promote major events taking place in Rotorua District.	Log of events	20 Events marketed and promoted per year

Tourism Rotorua Travel and Information

OUTCOME PROMOTED – A prosperous community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Celebrating and promoting our district's unique qualities More employment opportunities 	Booking services are provided to visitors to Rotorua to encourage extended length of stay and visitor spend	Financial report of Travel Office	Achieve at least approx 960,000 visitors per annum through the travel office.

Funding

Destination Rotorua Economic Development

Who benefits from the activity?

- The economy as a whole benefits from improved economic activity, promotion of destination, choice, employment opportunities and incomes.
- Individual businesses benefit directly from specific initiatives.

What is the period of benefit?

- Benefits are ongoing for the entire economy; this includes infrastructure development and the flow-on effects of marketing, promotion, and providing support to business initiatives.
- Some initiatives also provide short term benefits to groups.

Who creates need for the activity?

- The need to undertake this activity derives from the community as a whole from economic development.

- However the Business community plays a key role in influencing the specific areas of focus for the unit; in the main this will be communicated through the activity of the recently created BrightEconomy Advisory Board.

Funding source

It is considered that the benefits of expenditure on this activity address both private and especially public benefits. Individuals and groups derive benefits from the provision of information and assistance to individuals and businesses. However, this frequently leads to public/community benefits if acted upon successfully. These can be measured in terms of employment and social and business confidence levels.

Recovery of costs by direct charging is limited by the opportunities available.

Destination Rotorua Tourism Marketing

Who benefits from the activity?

- Individual residents of Rotorua will benefit as they are living in a vibrant and diverse district resulting from visitors and the associated activities provided.
- Individual businesses will benefit directly from specific initiatives
- The economy as a whole benefits from improved economic activity and positive outlook/attitudes.

What is the period of benefit?

- Benefits are ongoing for the entire economy.

Who creates need for the activity?

- The economy as a whole creates the need for city marketing as a tool for regional promotion.
- Businesses create the need for exposure to wider markets.

Funding source

It is considered that the benefits of expenditure in this activity benefit the community as a whole by creating economic prosperity to the wider community, including employment opportunities. In addition, it benefits individual business owners and their employees by creating income opportunities.

Tourism Rotorua Travel and Information

Who benefits from the activity?

- The community as a whole benefits from improved economic activity and positive outlook/attitudes.
- Individual businesses benefit directly from specific initiatives.
- Visitors to Rotorua benefit from this service
- Residents of Rotorua benefit from this service through the provision of information

What is the period of benefit?

- Benefits are ongoing for the entire economy.

Who creates need for the activity?

- The economy as a whole creates the need for city marketing as a tool for regional promotion.

- Businesses create the need for exposure to wider markets.
- Visitors both domestic and international to the Rotorua District create the need for the service.

Funding source

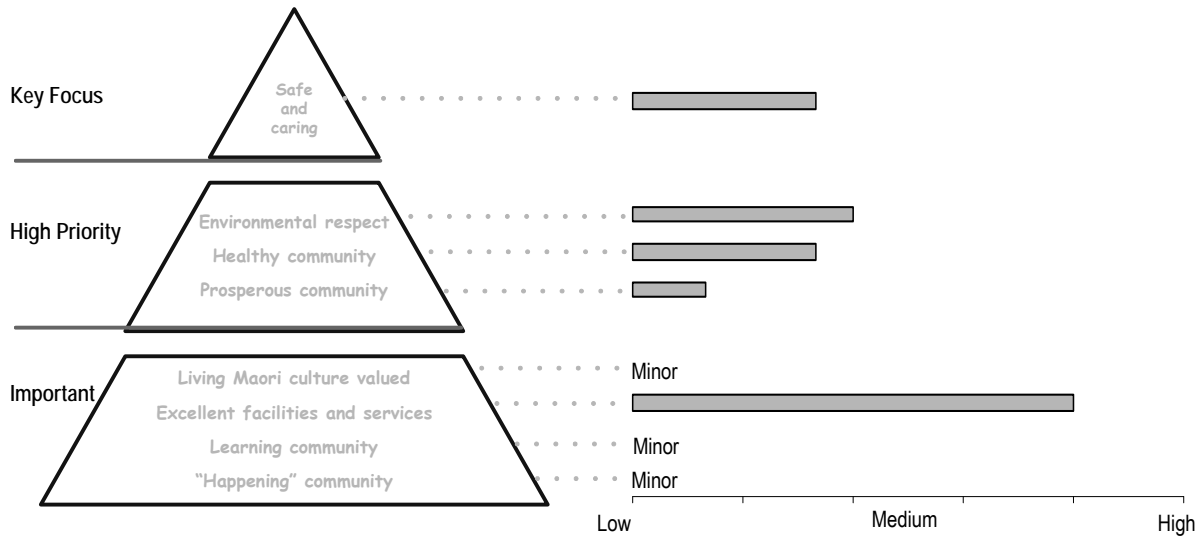
- It is considered this activity primarily benefits those who use its services. These beneficiaries are visitors to the Centre who obtain information and the tourism operators whose services are sold to the tourist.
- The service also benefits the district as a whole by way of positive effects on the local economy created by the spending of tourists and visitors. Further, the activity compliments Tourism Marketing and the community benefits of that activity.



Construction work during the Rotorua Museum Centennial Project

INFRASTRUCTURAL GROUP

Contribution to Community Outcomes by services in Group



Overview of Group

This group is made up of the following activities of Council:

- Engineering Compliance
- Land Drainage
- Rotorua Regional Airport
- Rural Fire
- Transport
- Transport (Road Safety)
- Transport (State Highway Management)
- Waste Management
- Wastewater
- Water

The Infrastructural Group activities included provide many of the traditional key services associated with councils such as water, sewerage, roads and refuse collection in this area Council owns and manages many large and complex assets on behalf of the community.

Large budget variances explained

The large variances when comparing to the Ten Year Plan budgets for 2008/09 include:

- Reduced targeted rates because sewerage scheme construction has not progressed as anticipated.
- Increased subsidy available for sewerage schemes and transport.
- Increased airport operating expenditure for interest on loans (more capital expenditure than anticipated).
- Reduced trading revenue for airport activity.
- Increased direct costs for Landfill and Transport.
- Reduced depreciation for Wastewater because of delays in sewerage schemes construction.

The main variances in capital works are:

- Reduced sewerage scheme (\$8.3 million) to align with funding.
- Increase in capital expenditure for the airport for property acquisition (\$1.7 million), airport runway strengthening (\$1.2 million) and southern runway extension (\$9.0 million).
- Increased capital expenditure for water reticulation improvements (\$1.9 million).
- Increased capital expenditure for road widening (\$1.4 million), reseals (\$0.4 million) and urban street improvements/undergrounding (\$0.4 million).

Projected Cost of Service for year ended 30 June 2009

Infrastructural Group (\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09
OPERATING EXPENDITURE			
Airport (ENGINEERING)	2,279	1,841	4,495
Engineering Compliance	400	296	493
Engineering Support	12	(5)	13
HYDRUS Engineering Consultants-Internal Service	-	-	150
Land Drainage	2,943	3,188	2,612
Rural Fire	164	158	147
Transport	13,245	14,254	13,295
Transport (Road Safety)	359	159	366
Transport(State Highways Management)	133	231	153
Waste Management	5,734	5,569	5,912
Waste Water	11,260	13,275	11,509
Water	6,284	7,134	6,640
Total Operating Expenditure	42,811	46,101	45,785
Less Revenue for Operations			
Airport (ENGINEERING)	1,141	2,075	1,435
Engineering Compliance	656	616	732
Engineering Support	12	15	13
HYDRUS Engineering Consultants-Internal Service	-	-	150
Land Drainage	102	104	104
Rural Fire	6	6	6
Transport	2,919	2,908	3,776
Transport (Road Safety)	252	74	283
Transport(State Highways Management)	171	228	140
Waste Management	3,783	4,052	4,073
Waste Water	9,660	10,554	10,743
Water	6,058	7,165	6,827
Total Operating Revenue	24,758	27,797	28,282
Net Cost of Service	18,053	18,304	17,503
Total Operating Expenditure funded by:			
Targeted Rates	17,052	19,367	18,769
Subsidies & Grants	3,168	2,979	3,855
Investment Income	109	(13)	454
Fees & Charges	543	550	664
Trading Revenue	3,704	4,912	4,389
Recoverable Revenue	-	-	150
Gain on Sale	1	1	1
Half Share of Roothing Depreciation (not rated)	2,566	2,741	2,338
General Rates	12,583	12,780	12,598
Corporate Borrowing	3,087	2,783	2,567
Total Operating Expenditure	42,811	46,101	45,785

Infrastructural Group (\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09
CAPITAL EXPENDITURE			
Airport (ENGINEERING)	2,414	9,752	22,872
Engineering Compliance	26	34	30
Engineering Support	66	225	219
HYDRUS Engineering Consultants-Internal Service	-	-	6
Land Drainage	813	847	957
Rural Fire	21	22	22
Transport	9,180	7,852	9,355
Transport (Road Safety)	-	2	5
Waste Management	1,594	1,389	1,389
Waste Water	18,419	23,974	16,626
Water	8,944	3,264	7,908
Total Capital Expenditure	41,478	47,361	59,389
Total Capital Expenditure funded by:			
Corporate Borrowing	19,476	17,282	38,347
Targeted Rates	182	1,093	168
Development Contributions	420	590	590
Subsidies & Grants	9,513	15,487	7,804
Depreciation (Rates)	11,886	12,909	12,480
Total Capital Expenditure	41,478	47,361	59,389

Performance Targets 2008/09

Engineering Compliance

OUTCOME PROMOTED – A community that respects its environment			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Looking after our air, land and water resources Waste reduction 	Manage and control discharges to the community's wastewater and stormwater drainage systems, to protect the systems and environment.	Pollution Control Database.	<ul style="list-style-type: none"> Reduce the impact of illegal discharges by ensuring that 40% of consented trade waste premises are audited annually. 90% of complaints are responded to within two hours.

OUTCOME PROMOTED – A community with excellent facilities and services			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Good, safe, maintained services and roads Good quality infrastructure for the future 	Ensuring the quality of infrastructural assets.	Compliance reporting.	Vested infrastructural assets comply with RCEIS.

Land Drainage

OUTCOME PROMOTED – A community that respects its environment			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Improved lake water quality	Provision of a stormwater network to minimise the impact on the environment.	<ul style="list-style-type: none"> Environment Waikato EBOP Compliance reports 	Contribution to improved lake water quality by complying with discharge consents.

OUTCOME PROMOTED – A community with excellent facilities and services

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Good quality infrastructure for future	To minimise the impact of flooding to property.	Annual flooding report.	No habitable building inundated in a 50 year return period event.

Rotorua Regional Airport**OUTCOME PROMOTED – A community with excellent facilities and services**

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Good, safe, maintained services and roads • A great airport 	Safe and efficient infrastructure supporting air transport	Annual Audit.	Infrastructure available 100% of the time subject to weather

Rural Fire**OUTCOME PROMOTED – A safe and caring community**

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Safe homes and streets • Organisations working together on agreed priorities • Providing safe public places 	Protection for people, property and the environment from the hazards of fire	Updated and certified annual fire plan available.	Prevention suppression and control of fires in the rural area by updating annual fire plan by 1 October.

Transport**OUTCOME PROMOTED – A safe and caring community**

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Fewer road accidents	Provision of a transport network that meets nationally accepted safety standards.	<ul style="list-style-type: none"> • A database of accident blackspots prioritised annually through the minor safety programme • Triennial Transit audits. • Scrim testing for skid resistance • Geometric design standards. 	Contribute to fewer road crashes by: <ul style="list-style-type: none"> • Annually re-assess accident blackspots and propose solutions for following year. • Roads maintained to LTNZ standards. • 95% of arterial network compliant. • Design of all new works meet standard.

OUTCOME PROMOTED – A community that respects its environment

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Looking after our land, air and water resources	Minimise the impact of the transport network on the environment.	EBOP and EW show no non-compliance. Compliance reports.	<ul style="list-style-type: none"> • Compliance with Air Discharge Standards. • Compliance with water discharge consents.

OUTCOME PROMOTED – A community with excellent facilities and services

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Easy to get from place to place • Good, safe, maintained services and roads 	Provision of maintenance of a transport network that is easy to get around and does not result in driver frustration	LOS D ¹ at peak times and LOS C ² at off-peak times.	Minimise travel delay and congestion by maintaining LOS for 95% of the network.
		National benchmarking surveys.	Ride quality in top 50% of national benchmarking survey.

¹ LOS D is close to the limit of stable flow and approaching unstable flow. All drivers are severely restricted in their freedom to select their desired speed and manoeuvre within the traffic stream. The general level of comfort and convenience is poor and small increases in traffic flow will generally cause operational problems. LOS D is acceptable for short periods of high demand, such as a peak commuting periods but is unlikely to be acceptable for long periods.

² LOS C is in the zone of stable flow but most drivers are restricted to some extent in their freedom to select their desired speed and manoeuvre within the traffic stream. The general level of comfort and convenience declines noticeably at this level.

Transport (Road Safety)

OUTCOMES PROMOTED - A safe and caring community - A healthy community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Fewer road crashes. • Providing safe public places. 	Develop, co-ordinate and facilitate Road Safety programmes.	Equal or lower crash rates of peer districts as shown in LTNZ annual reports.	Contribute to fewer road crashes by providing education programmes.
<ul style="list-style-type: none"> • Improving health status • Increasing recreational opportunities 	Plan & direct programmes and encourage walking and cycling and integration with other modes.	5 yearly counts at key sites as per strategy	Increased numbers walking and cycling compared with previous count.

Transport (State Highway Administration)

OUTCOME PROMOTED – A safe and caring community

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Fewer road crashes	Plan, develop and advocate for safer district SH network.	Fewer road crashes by:	
		A database of current crash black spots is maintained and prioritised annually for the minor safety works programme.	Identifying, prioritising and programming black spots rectification.
		Development and acceptance of a highway Annual Plan to Transit standard each year.	Maintaining roads to national standards.
		Scrim testing to ensure network meets national skid resistance level.	Ensuring good stopping distances.
		Design of new works in accordance with current geometric design standards.	Designing any new works for safety.

OUTCOME PROMOTED – A community with excellent facilities and services

Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Good, safe maintained services and roads. • Good quality infrastructure for future. 	Manage and administer the district SH network.	Annual benchmarking (Transit NZ).	Advance and manage the network locally within the national/local policy framework of Transit NZ and Council.

Waste Management

OUTCOME PROMOTED – A community that respects its environment			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Waste reduction Looking after our air, land and water resource 	Managing the collection, re-use and disposal of waste to always have landfill capacity available.	Annual waste statistics. EBOP compliance reports.	Decrease in landfilled waste. Compliance with consent conditions.
OUTCOME PROMOTED – A community with excellent facilities and services			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Good quality infrastructure for future	Provision of collection, disposal and recycling facilities.	Monthly capacity surveys. Surveys. Contractor records.	Always have landfill capacity available. 95% of population within 13kms of recycling facilities. To complete weekly refuse collection as scheduled.

Waste Water

OUTCOME PROMOTED – A healthy community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
Improve health status for all.	Provision of an efficient collection treatment and disposal system for community wastewater from service areas.	Monitoring data	<ul style="list-style-type: none"> Continuous (24/7) operation of the wastewater service (flush and gone) Zero sewage overflows under normal operation conditions
OUTCOME PROMOTED – A community that respects its environment			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Looking after our air, land and water resources. Improved Lake Water quality. 	Implementation and management of schemes to minimise impact on the environment.	Annual compliance report from Regional Council.	<ul style="list-style-type: none"> Compliance with air discharge requirement Compliance with water discharge standards
OUTCOME PROMOTED – A community with excellent facilities and services			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> Good safe maintained services and roads Good quality infrastructure for the future 	Planning provision and maintenance of appropriate network and treatment facilities.	Project and contract progress reports to Council regarding renewal and improvement programme	Continuous (24/7) operation of the wastewater services for existing and future generations (flush and gone)

Water

OUTCOME PROMOTED – A healthy community			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Safe drinking water. • Healthy whanau, healthy communities. 	Provision of safe drinking water for the following water schemes: Central Urban Ngongotaha Rotokawa Mamaku Rotoiti Rotoma Kaharoa Reporoa/Mihi Hamurana Okareka	Sampling and laboratory testing records. WINZ database records.	100% compliance with the monitoring requirements of the current DWSNZ.
OUTCOME PROMOTED – A community with excellent facilities and services			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
<ul style="list-style-type: none"> • Good quality infrastructure for the future • Good safe, maintained services and roads 	Provision of excellent water network and treatment facilities for the following water schemes: <hr/> Central Urban <hr/> Eastern Area <hr/> Rotokawa <hr/> Mamaku <hr/> Rotoiti <hr/> Rotoma <hr/> Kaharoa <hr/> Reporoa/Mihi	Routine pressure flow tests. Hydraulic model analysis.	95% of connections will meet following: <hr/> Min 30 litres/ min minimum flow for domestic connections. Min 30 metres pressure head. Max 90 metres pressure head. <hr/> Min 1,500 litres/ day flow. Min 10 metres pressure head. Max 90 metres pressure head. <hr/> Min 5 metres pressure head. Max 90 metres pressure head. <hr/> 20 litres/min flow for domestic connections. Min 20 metres pressure head. Max 90 metres pressure head. <hr/> 20 litres/min minimum flow for residential connections. Min 20 metres pressure head. Max 90 metres pressure head. <hr/> 20 litres/min flow for residential connections. Min 20 metres pressure head. Max 90 metres pressure head. <hr/> 450 litres/ha/ day flow for dairy. 250 litres/ha/ day for sheep/ beef. No minimum pressure. Max 90 metres pressure head. <hr/> 20 litres/min minimum flow for residential. 505 litres/ha/ day farming. 3600m ³ /day factory. Min 15 metres pressure head. Max 90 metres pressure head.

OUTCOME PROMOTED – A community with excellent facilities and services			
Sub outcomes (Key result areas)	Service provided	How We Will Measure	2008/09 Targets
	Hamurana		20 litres/min minimum flow for residential connections. Min 15 metres pressure head. Max 90 metres pressure head.
	Okareka		20 litres/min minimum flow for residential connections. Min 20 metres pressure head. Max 90 metres pressure head.
	To provide adequate fire fighting water supply to the following areas: Central Urban Mamaku	NZFS Code of Practice	95% of fire hydrants comply.

Note: Flow/pressure figures are at point of supply.

Funding

Engineering Compliance

Development Engineering

Who benefits from the activity?

The community as a whole benefits from:

- Development engineering by ensuring compliance with consent conditions and the requirements of the RCEIS.
- Collection and management of trade waste.
- A clean environment.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the services are maintained.

Who creates need for the activity?

- The need to undertake the development engineering activity is created by the community as a whole.
- The need to undertake the trade waste activity derives from those who create trade waste.

Funding source

The costs of development engineering cannot readily be identified to and collected from individuals and groups.

Trade Waste

Who benefits from the activity?

The community as a whole benefits from:

- Development engineering by ensuring compliance with consent conditions and the requirements of the RCEIS.
- Collection and management of trade waste.
- A clean environment.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the services are maintained.

Who creates need for the activity?

- The need to undertake the development engineering activity is created by the community as a whole.
- The need to undertake the trade waste activity derives from those who create trade waste.

Funding source

The costs of trade waste are caused by individuals, groups, businesses and organisations, and are recovered from them.

Land Drainage

Who benefits from the activity?

- The community as a whole benefits from safe and efficient discharge of stormwater.
- Owners of property more prone to effects of stormwater also gain a particular benefit.

What is the period of benefit?

- Benefits are ongoing as long as the infrastructure is maintained.

Who creates need for the activity?

- The community as a whole creates the need for a safe urban environment where stormwater discharges are adequately dealt with.
- Property owners directly affected by stormwater create a need for infrastructure to maintain adequate protection.

Funding source

This activity benefits:

- Both existing and future owners and occupiers of properties.
- Owners and occupiers who are connected to the system and those who are not connected but are within the catchment.
- The community as a whole by reducing the risk to public health resulting from storm events.
- It is considered all residents live within a catchment so benefit to greater or lesser extent.

This activity is currently funded by general rates after allowing for some development contributions. It is proposed that development contributions be used more in future. This however is subject to specific analysis per development, as the capital programme in this LTCCP addresses backlog only.

Rotorua Regional Airport

Who benefits from the activity?

- The community as a whole benefits from:
 - An efficient air service.
 - Increased employment opportunities and increased economic growth.
- Passengers in particular benefit from an efficient service.
- Visitors and tourists benefit from ready access to Rotorua and its attractions.

What is the period of benefit?

- Benefits are ongoing as long as the Airport continues in its current location.

Who creates need for the activity?

- Users of air transport create the need for a safe and efficient infrastructure for supporting air transport.
- Legislation creates the need for safe and efficient services.

Rural Fire

Who benefits from the activity?

- The community as a whole benefits from assurance that a plan for response and management is in place in the event of rural fire emergency.

What is the period of benefit?

- Benefits are ongoing in terms of peace of mind for residents, although direct benefits are short term in the event of a fire.

Who creates need for the activity?

- Legislation creates the need for the activity.
- Local communities, forest owners, and other groups also create the need for the activity.

Transport

Transport Unsubsidised and Works General

Who benefits from the activity?

- The community as a whole benefits from accessibility of city and ease of transportation throughout the city and district.
- Road users gain a specific benefit.
- Users of parking facilities gain a specific benefit.
- Owners of properties adjacent to or connected to the network, and commercial operators derive a benefit, depending on the network.
- Visitors to the district also benefit.
- Developers gain specific benefits.

What is the period of benefit?

Who creates need for the activity?

- The community as a whole creates the need for an accessible urban environment where transport links are readily available for both business and public use. Growth also creates the need for expansion and upgrading of the network.
- Transport operators and businesses derive a benefit from being able to carry out their activities.

Funding source

This sub-activity essentially serves the community as a whole. Council cannot practically recover costs for this activity.

- Benefits are ongoing as long as infrastructure is maintained.

Transport Subsidised

Who benefits from the activity?

- The community as a whole benefits from accessibility of city and ease of transportation throughout the city and district.
- Road users gain a specific benefit.
- Users of parking facilities gain a specific benefit.
- Owners of properties adjacent to or connected to the network, and commercial operators derive a benefit, depending on the network.
- Visitors to the district also benefit.
- Developers gain specific benefits.

What is the period of benefit?

- Benefits are ongoing as long as infrastructure is maintained.

Who creates need for the activity?

- The community as a whole creates the need for an accessible urban environment where transport links are readily available for both business and public use. Growth also creates the need for expansion and upgrading of the network.
- Transport operators and businesses derive a benefit from being able to carry out their activities.

Funding source

From 2006/07 Land Transport NZ pays 46% of roading maintenance costs and 56% of capital upgrade costs from transport and petrol taxes collected. The financial assistance rate (FAR) is set by LTNZ policy. The local share for capital work can be met by a combination of development contributions and general rates.

Transport (Road Safety)

Who benefits from the activity?

- The community as a whole benefits from:
 - Accessibility of the city and ease of transportation throughout the city and District.
 - Increasing the safety of all road users.
- Road users gain specific benefits.

What is the period of benefit?

- Benefits will be ongoing and be intergenerational.

Who creates need for the activity?

- The need is created by Council taking on community leadership and responsibility to try to reduce the effects of road crashes on personal lives in terms of death and injury for those directly involved and wider with family and work.

- Users for provision of facilities, encouragement and education to increase walking and cycling as more active modes of transport for Health and sustainability.
- Road users create the need for the activity by way of education to increase safety.
- Road users also create the benefit by way of provision of facilities, encouragement and education to increase walking and cycling as active modes of transport for health and sustainability.

Funding source

Some funding comes from Land Transport NZ. The balance needs to be funded by the community. An estimated Crown income is included beyond Year 1 as Crown funding is decided on a year by year basis, but historically greater than shown.

Transport (State Highway Administration)

Who benefits from the activity?

- The community as a whole benefits from accessibility of the city and ease of transportation of goods, services and people throughout the city and district.
- Road users benefit directly.

What is the period of benefit?

- Benefits are ongoing while maintenance of the infrastructure is adequate.

Who creates need for the activity?

- The community as a whole creates the need for a sustainable, accessible and planned transport network.

Waste Management

Refuse Collection

Who benefits from the activity?

- The community as a whole, including future generations, benefit from:
 - The safe and efficient disposal of solid waste.
 - Maintaining a clean and healthy environment, removing hazardous wastes, and protecting standards of health and safety.
- Households and business premises benefit from refuse collection and recycling.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure and service are maintained.

Who creates need for the activity?

- The need to undertake this activity is created by the community as a whole.
- The need to undertake this activity derives from individuals, groups, households, and businesses that create solid waste.

Funding source

This activity benefits residential properties and businesses by removing solid waste. The service does not cover all properties. Those that are not serviced have to make their own provision at their own cost. It is practical to identify and direct charge properties that receive the benefit. Council therefore recovers this cost by way of targeted rate.

Waste Management

Who benefits from the activity?

- The community as a whole, including future generations, benefit from:
 - The safe and efficient disposal of solid waste.
 - Maintaining a clean and healthy environment, removing hazardous wastes, and protecting standards of health and safety.
- Households and business premises benefit from refuse collection and recycling.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure and service are maintained.

Who creates need for the activity?

- The need to undertake this activity is created by the community as a whole.

- The need to undertake this activity derives from individuals, groups, households, and businesses that create solid waste.

Funding source

This activity benefits both the community as a whole and individuals and groups in the community.

Whilst litter is typically deposited by the public, it is primarily generated from packaging originating from commercial premises. These owners and operators receive a primary benefit from litter clearance.

Since the service is available to the community as a whole, inclusive of external visitors, and there are no practical mechanisms to identify individual contributors, the cost is recovered mainly from general rates.

Landfill

Who benefits from the activity?

- The community as a whole, including future generations, benefit from:
 - The safe and efficient disposal of solid waste.
 - Maintaining a clean and healthy environment, removing hazardous wastes, and protecting standards of health and safety.
- Households and business premises benefit from refuse collection and recycling.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure and service are maintained.

Who creates need for the activity?

- The need to undertake this activity is created by the community as a whole.
- The need to undertake this activity derives from individuals, groups, households, and businesses that create solid waste.

Funding source

The main benefits derive to individuals and businesses who use the landfill to dispose of solid waste. This also benefits the community as a whole.

Costs can reasonably be recovered by direct charges to users of the landfill in line with the NZ Waste Strategy.

Wastewater

Who benefits from the activity?

- The community as a whole including domestic, commercial, institutional and industrial premises connected to the public wastewater reticulation system.
- Visitors to the District.
- Developers gain specific benefits.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure is maintained and the service continued.

Who creates need for the activity?

- The community as a whole creates the need for environmentally safe and efficient treatment and disposal of wastewater.
- The need to undertake this activity is also created by legislation.
- The need to undertake this activity derives from households and businesses.

Water

Urban supply (operating and capital)

Who benefits from the activity?

- The community as a whole benefits from:
 - Safe and efficient provision of drinking water.
 - Provision of water services for fire fighting to maintain community safety services.
- Commercial businesses benefit specifically from the provision of water services.
- Households benefit from the provision of water services.
- Developers gain specific benefits.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure is maintained and the service continued.

Who creates need for the activity?

- The community as a whole creates the need for a safe urban environment where water services are adequately provided and health standards maintained.

- Commercial and industrial enterprises create need for water services applicable to their business.
- Fire fighting services create need for water services to carry out their job.
- Property owners create the need for the service.

Funding source

- The primary beneficiaries are existing and future users (consumers) of the water supply, and non-users within the water supply area (whose property values increase due to the availability of the supply and the improved fire protection capability).
- The community as a whole benefits in terms of improved health, clean environment and fire fighting capabilities.
- The activity is funded by user charges comprising:
 - Domestic by way of targeted rate of a uniform amount.
 - Business by way of targeted rate based on metered use.

Rural residential (capital)

Who benefits from the activity?

- The community as a whole benefits from:
 - Safe and efficient provision of drinking water.
 - Provision of water services for fire fighting to maintain community safety services.
- Commercial businesses benefit specifically from the provision of water services.
- Households benefit from the provision of water services.
- Developers gain specific benefits.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure is maintained and the service continued.

Who creates need for the activity?

- The community as a whole creates the need for a safe urban environment where water services are adequately provided and health standards maintained.

- Commercial and industrial enterprises create need for water services applicable to their business.
- Fire fighting services create need for water services to carry out their job.
- Property owners create the need for the service.

Funding source

- The primary beneficiaries are existing and future users (consumers) of the water supply, and non-users within the water supply area (whose property values increase due to the availability of the supply and the improved fire protection capability).
- The community as a whole benefits in terms of improved health, clean environment and fire fighting capabilities.
- Each property within the scheme contributes a maximum of \$2,500 towards the costs of any rural water supply scheme and any extension to an existing rural water supply scheme that is deemed necessary, and the balance by way of general rates as a measure of the benefit to the community.

Rural residential (operating)

Who benefits from the activity?

- The community as a whole benefits from:
 - Safe and efficient provision of drinking water.
 - Provision of water services for fire fighting to maintain community safety services.
- Commercial businesses benefit specifically from the provision of water services.
- Households benefit from the provision of water services.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure is maintained and the service continued.

Who creates need for the activity?

- The community as a whole creates the need for a safe urban environment where water services are adequately provided and health standards maintained.
- Commercial and industrial enterprises create need for water services applicable to their business.

- Fire fighting services create need for water services to carry out their job.
- Property owners create the need for the service.

Funding source

- The primary beneficiaries are existing and future users (consumers) of the water supply, and non-users within the water supply area (whose property values increase due to the availability of the supply and the improved fire protection capability).
- The community as a whole benefits in terms of improved health, clean environment and fire fighting capabilities.
- The Mamaku, Rotoiti, Rotoma, Hamurana, Kaharoa and Okareka supplies are 100% user pays by a combination of fixed quarterly charge which is set to recover 75% of the fixed costs of the scheme, and a charge per cubic metre consumed. The cost per cubic metre is set to recover all of the variable costs of the scheme plus 25% of the fixed costs. However, where this formula results in a reduction in the fixed charge from the previous year, the 75 /25 ratio shall be modified so that the fixed charge stays the same.

Rural farming (capital)

Who benefits from the activity?

- The community as a whole benefits from:
 - Safe and efficient provision of drinking water.
 - Provision of water services for fire fighting to maintain community safety services.
- Commercial businesses benefit specifically from the provision of water services.
- Households benefit from the provision of water services.
- Developers gain specific benefits.

- Commercial and industrial enterprises create need for water services applicable to their business.
- Fire fighting services create need for water services to carry out their job.
- Property owners create the need for the service.

Funding source

- It is considered that the benefits obtained from expenditure on this activity are primarily private in relation to each farm. The private beneficiaries are the existing and future users (consumers) of the water supply, with water for stock being the predominant use (commercial purposes). Residents receive the benefits of supply to the farms.
- It is noted that new farming water supply schemes are used primarily to increase farm productivity and are based on a commercial decision by the farming community to increase productivity and the wealth of the district.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure is maintained and the service continued.

Who creates need for the activity?

- The community as a whole creates the need for a safe urban environment where water services are adequately provided and health standards maintained.

Rural farming (operating)

Who benefits from the activity?

- The community as a whole benefits from:
 - Safe and efficient provision of drinking water.
 - Provision of water services for fire fighting to maintain community safety services.
- Commercial businesses benefit specifically from the provision of water services.
- Households benefit from the provision of water services.

What is the period of benefit?

- Benefits are intergenerational and ongoing as long as the infrastructure is maintained and the service continued.

Who creates need for the activity?

- The community as a whole creates the need for a safe urban environment where water services are adequately provided and health standards maintained.

- Commercial and industrial enterprises create need for water services applicable to their business.
- Fire fighting services create need for water services to carry out their job.
- Property owners create the need for the service.

Funding source

- This activity relates solely to the Reporoa water supply at this stage. It is considered that the benefits obtained from expenditure on this activity are primarily private in relation to each farm. The private beneficiaries are the existing and future users (consumers) of the water supply, with water for stock being the predominant use (commercial purposes). Residents receive the benefit of supply to the farms.
- It is noted that currently the activity is funded by way of 100% user charges by a combination of fixed quarterly charges and metered consumption over and above a fixed quarterly quantity.



Lake and Mount Tarawera



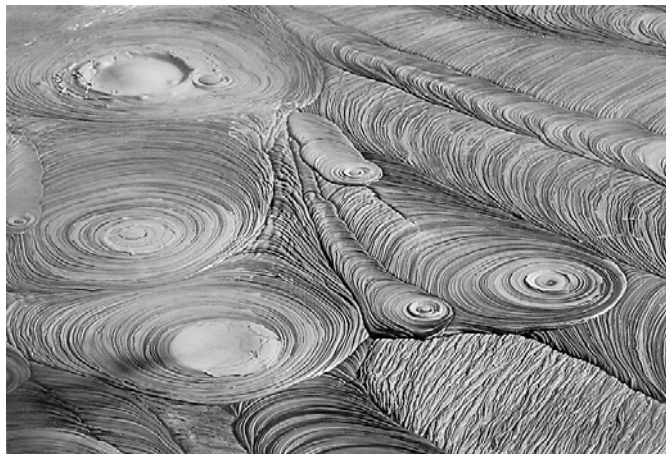
Overview of Group

Range of activity

Castlecorp is the largest business unit within the Rotorua District Council and the leading provider of infrastructural services to the residents of the District of Rotorua 365 days per year for:

- Water Supply Operations and Management
- Wastewater Network Maintenance
- Forest Irrigation Disposal
- Refuse and Litter Collection
- Land Drainage Maintenance
- Footpath and Verge Maintenance
- Janitorial Services
- Reserves Maintenance
- Sports Fields and Stadium Maintenance
- Public Gardens
- Horticultural Services
- Cemeteries and Crematorium
- Fleet Maintenance
- Rural Fire Fighting

Being a vital part of the community Castlecorp not only provides essential underground networks and parks, we help maintain the overall well being of the Rotorua Community by actively participating in a wide range of community activities, and developing ever closer working relationships with external community organisations. Customer based strategies and a strong commitment to sustainable operations reflect the values of continuous improvement and value for customers.



Bubbling mud

Projected Cost of Service for year ended 30 June 2009

Castlecorp Business Unit (\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09
OPERATING EXPENDITURE			
Castlecorp	151	84	154
Total Operating Expenditure	151	84	154
Less Revenue for Operations			
Castlecorp	150	153	153
Total Operating Revenue	150	153	153
Net Cost of Service	0	(69)	1
Total Operating Expenditure funded by:			
Trading Revenue	150	153	153
General Rates	0	(69)	1
Corporate Borrowing			
Total Operating Expenditure	151	84	154
CAPITAL EXPENDITURE			
Castlecorp	1,592	1,304	1,431
Total Capital Expenditure	1,592	1,304	1,431
Total Capital Expenditure funded by:			
Corporate Borrowing	458	204	243
Sale of Assets	308	256	281
Subsidies & Grants			
Depreciation (Rates)	826	845	907
Total Capital Expenditure	1,592	1,304	1,431

Forecast Financial Statements



PURPOSE OF FINANCIAL STATEMENTS

Statement of Financial Performance

This statement discloses the net surplus or deficit and the components of the net surplus (deficit), arising from activities or events during the year that are significant for the assessment of both past and future financial performance.

Statement of Changes in Equity

This financial statement contributes to the objectives of general purpose financial reporting by combining information, about net surplus (deficit) with other aspects of Council's financial performance in order to give a degree of measure of comprehensive income.

Statement of Financial Position

Information about the economic resources controlled by Council and its capacity to modify those resources, is useful in assessing Council's ability to generate cash and/or provide services in the future. Information about the financing structure is useful in assessing future borrowing needs, and how future surpluses and cashflows may be distributed among those with an interest in the Council. The information is also useful in assessing how successful the council is likely to be in raising further finance.

Statement of Cashflows

This statement reflects Council's cash receipts and cash payments during the year and provides useful information about Council's activities in generating cash through operations to:

- repay debt; or
- re-invest to maintain or expand operating capacity.

Statement of Accounting Policies

The accounting policies adopted by Council can have a significant impact on the financial and service performance, financial position and cashflows that are reported in its financial reports. Therefore, for a proper appreciation of those reports, users need to be aware of:

- a) the measurement system underlying the preparation of the financial reports; and
- b) the accounting policies followed in respect of individual items in the financial reports, especially where there are acceptable alternatives for dealing with any such items; and
- c) any changes in the measurement system, assumptions or particular accounting policies.

Note: This statement should be used for the purpose stated above and may not be appropriate for purposes other than described.

STATEMENT OF FINANCIAL PERFORMANCE

(\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09	Variance
General Rates	43,509	44,465	45,770	1,305
Less Rates Paid by Council	(803)	(814)	(820)	(5)
Total Rates	42,706	43,651	44,950	1,300
Castlecorp Bus Unit	150	153	153	-
Community Leadership	1,173	999	636	(363)
Corporate Wide	1,740	1,790	1,790	-
Economic	2,279	2,282	2,306	24
Environment	4,622	4,232	4,530	298
Infrastructure	34,691	44,967	36,844	(8,123)
Social and Cultural	12,900	12,639	11,438	(1,201)
Less Water by Meter used internally	(173)	(169)	(172)	(3)
Total Other Revenue	57,383	66,893	57,525	(9,368)
Total Revenue	100,089	110,544	102,475	(8,069)
Operating Expenditure				
Castlecorp Bus Unit	151	84	154	(70)
Community Leadership	4,260	4,110	3,737	373
Corporate Wide	983	849	849	-
Economic	5,453	5,482	5,686	(204)
Environment	9,628	9,176	9,897	(721)
Infrastructure	42,811	46,101	45,786	315
Social and Cultural	32,311	32,920	34,244	(1,324)
	95,597	98,722	100,353	(1,631)
Less Internal Charges Included in Operating Expenses	976	983	991	8
Total Operating Expenditure	94,621	97,739	99,362	(1,623)
Surplus for the Year	5,468	12,805	3,113	(9,692)
Footnote:- Included in the above Operating Expenditure				
Finance costs	7,337	8,869	7,436	1,433
Depreciation	22,864	24,871	24,331	540

The accompanying Statement of Accounting Policies should be read in conjunction with these Financial Statements

STATEMENT OF CHANGES IN EQUITY

(\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09	Variance
Opening Equity	736,725	755,661	738,307	(17,354)
Net Surplus for the Period	5,468	12,805	3,113	(9,692)
Revaluation Changes		28,730	28,730	-
Closing Equity	742,193	797,196	770,150	(27,046)

The accompanying Statement of Accounting Policies should be read in conjunction with these Financial Statements

STATEMENT OF FINANCIAL POSITION

(\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09	Variance
CURRENT ASSETS				
Financial Assets:-				
Cash and Cash Equivalents	2,148	1,947	1,465	(482)
Trade & Other Receivables	11,677	11,085	9,915	(1,170)
Inventories	1,238	1,125	1,182	57
Assets Held for Sale	60	-	-	-
Capital Projects under Construction	8,566	8,591	9,390	799
TOTAL CURRENT ASSETS	23,689	22,748	21,952	(796)
Less CURRENT LIABILITIES				
Financial Liabilities:-				
Trade and Other Payables	7,793	8,680	18,539	(9,859)
Current Portion Provisions	3,457	2,697	600	2,097
Current Portion of Employee Entitlements	2,430	2,430	3,865	(1,435)
Current Portion of Public Debt	12,507	4,008	5,710	(1,702)
TOTAL CURRENT LIABILITIES	26,187	17,815	28,714	(10,899)
WORKING CAPITAL	(2,498)	4,933	(6,762)	(11,695)
NON-CURRENT ASSETS				
Held to Maturity Financial Assets	3,185	1,896	2,063	167
Property, Plant & Equipment	855,519	928,123	902,006	(26,117)
Intangible Assets	1,595	1,490	2,456	966
Biological Assets	856	904	414	(490)
Assets held for sale	1,032	85	-	(85)
TOTAL NON-CURRENT ASSETS	862,187	932,498	906,939	(25,559)
LESS NON-CURRENT LIABILITIES				
Borrowings	115,151	138,725	127,622	11,103
Employee Entitlements	839	970	732	238
Provisions	1,506	540	1,673	(1,133)
TOTAL NON-CURRENT LIABILITIES	117,496	140,235	130,027	10,208
TOTAL NET ASSETS	742,193	797,196	770,150	(27,046)
Represented By:				
RATEPAYERS EQUITY				
General Reserve	444,025	477,360	797,326	319,966
Self-funding Reserves	(53,942)	(67,502)	(81,942)	(14,440)
Council Created Reserves	31	50	342	292
Restricted Reserves	1,216	1,033	1,045	12
Asset Revaluation Reserve	350,863	386,255	53,379	(332,876)
TOTAL RATEPAYERS EQUITY	742,193	797,196	770,150	(27,046)

The accompanying Statement of Accounting Policies should be read in conjunction with these Financial Statements

STATEMENT OF CASHFLOWS

(\$'s in thousands)	Annual Plan 2007/08	Ten Year Plan 2008/09	Annual Plan 2008/09	Variance
Cash Flows from Operating Activities:				
Cash was provided from:				
Rates	59,811	64,076	63,908	(168)
General Revenue	37,043	43,695	35,890	(7,805)
Interest on Investments	32	32	32	-
Dividends	-	-	-	-
	96,886	107,803	99,830	(7,973)
Cash was applied to:				
Payments to Employees & Councillors	30,619	29,277	31,808	(2,531)
Other Payments	32,656	33,737	34,022	104
Taxation Payments	-	-	-	-
Interest on Public Debt	7,337	8,767	7,435	1,332
Net Goods and Services Tax Paid	-	-	-	-
	70,612	71,781	73,265	(1,484)
				-
Net Cash Flows From Operating Activities	26,274	36,022	26,565	(9,457)
Cash flows from Investing Activities:				
Cash was provided from:				
Proceeds from Sale of Fixed Assets	929	3,870	1,302	(2,568)
Collections on Advances	15	21	-	(21)
	944	3,891	1,302	(2,589)
Cash was applied to:				
Purchase of Fixed Assets	63,750	59,928	77,876	(17,948)
Net Movement in Investments	360	130	130	-
Loan Advances made	996	6	-	6
	65,106	60,064	78,006	(17,942)
Net Cash Used In Investing Activities	(64,162)	(56,173)	(76,704)	(20,531)
Cash flows from Financing Activities:				
Cash was provided from:				
Loans Raised	47,502	42,683	63,702	(21,019)
Cash was applied to:				
Repayment of Public Debt	9,007	22,507	12,500	(10,007)
Net Cash Used In Financing Activities	38,495	20,176	51,202	(31,026)
Net Increase (Decrease) in Cash	607	25	1,063	1,038
Opening Cash Brought Forward	1,541	1,922	402	(1,520)
CLOSING CASH CARRIED FORWARD	2,148	1,947	1,465	(482)

The accompanying Statement of Accounting Policies should be read in conjunction with these Financial Statements

STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

Rotorua District Council is a territorial local authority governed by the Local Government Act 2002.

The Rotorua District Council group (Group) consists of Rotorua District Council (Council) and its 100% owned subsidiary Rotorua Regional Airport Ltd (RRAL). The RRAL subsidiary is incorporated in New Zealand.

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

Basis of preparation

The prospective financial statements of the Rotorua District Council are for the year ended 30 June 2009. The financial statements were authorised for issue by Council on 4 March 2008.

The financial statements of the Rotorua District Council group have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 98 and Part 3 of Schedule 10, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

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

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, infrastructural assets, collections, biological assets and financial instruments.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). The functional currency of Rotorua District Council group is New Zealand dollars.

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the statement of financial performance.

Standards and interpretation issued and not yet adopted

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

Subsidiaries

For this Annual Plan the financial accounts are for the parent only. The Council has not presented group prospective financial statements because the 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 the Council intends to provide ratepayers, the expected cost of those services and as a consequence how much the Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that the Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of the Council.

Associates

Associates are entities in which the Council has significant influence, but not control, over their operating and financial policies. The Council's share of the assets, liabilities, income and expenditure of associates is included in the financial statements of the Group on an equity accounting basis. Dividends from associates are recognised in the parent's income statement, while in the consolidated financial statements they reduce the carrying amount of the investment.

If Rotorua District Council's share of deficits of an associate equals or exceeds its interest in the associate, Rotorua District Council discontinues recognising its share of further deficits. After Rotorua District Council interest is reduced to zero, additional deficits are provided for, and a liability is recognised, only to the extent that Rotorua District Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, Rotorua District Council will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

Rotorua District Council's share in the associate's surplus or deficits resulting from unrealised gains on transactions

between the Rotorua District Council and its associates is eliminated.

Rotorua District Council's investments in associates are carried at fair value in Rotorua District Council's own "parent entity" financial statements.

Accounting policies of associates have been changed where necessary to ensure consistency with the policies adopted by the Group. The parent financial statements show investments in associates at cost.

Revenue

Revenue is measured at the fair value of consideration received.

Rates revenue

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

Other revenue

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

Traffic and parking infringements are recognised when tickets are paid.

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

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

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

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

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

Interest income is recognised using the effective interest method.

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

Development contributions are classified as part of "Other Revenue".

Borrowing costs

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

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received. Discretionary grants are those grants where the council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the council's decision.

Income Tax

Income tax expense 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 substantially enacted by balance date.

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

Leases

Finance leases

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

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

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

Operating leases

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

Cash and cash equivalents

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

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

Trade and other receivables

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.

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 statement of financial performance as a grant.

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.

Inventories

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost and current replacement cost.

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

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

Financial assets

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

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

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

council has transferred substantially all the risks and rewards of ownership.

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

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. 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, are used to determine fair value for the remaining financial instruments.

The four categories of financial assets are:

Financial assets at fair value through profit or loss

This category has two sub-categories: financial assets held for trading, and those designated at fair value through profit or loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date.

After initial recognition they are measured at their fair values. Gains or losses on remeasurement are recognised in the statement of financial performance.

Currently, the council does not hold any financial assets in this category.

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 statement of financial performance. Loans and receivables are classified as "Trade and Other Receivables" in the statement of financial position.

Held to maturity investments

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that 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 statement of financial performance.

Currently, council does not hold any financial assets in this category.

Financial assets at fair value through equity

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

This category encompasses:

- Investments that council intends to hold long-term but which may be realised before maturity; and
- Shareholdings that council holds for strategic purposes. The Council's investments in its subsidiary is not included in this category as they are held at cost (as allowed by NZ IAS 27 *Consolidated and Separate Financial Statements*) whereas this category is to be measured at fair value.

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 statement of financial performance. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in the statement of financial performance irrespective that the asset has not been derecognised.

On derecognition the cumulative gain or loss previously recognised in equity is recognised in the statement of financial performance.

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 statement of financial performance.

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.

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

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

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

Property, plant and equipment

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

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 statement of financial performance. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

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

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

Land and Buildings

Land and Buildings are recorded at fair value at highest and best use as at 1 July 2006. Quotable Value New Zealand Ltd has certified that these valuations are appropriate for financial reporting purposes. Asset additions since 1 July 2006 are valued at historic cost. The fair value of Land and Buildings is reviewed at three yearly intervals.

Infrastructural Assets

Infrastructural Assets (roading network, bridges, drains and sewerage reticulation systems) have been valued by Council's engineers at replacement cost. An estimate for accumulated depreciation has then been deducted to give a depreciated replacement value as at 1 July 2005. The water reticulation is recorded at fair value at highest and best use as at 1 July 2006.

Road reserves have been valued on an average of the district's land value adjusted for restrictions on the land and its existing use. The basis of these in-house valuations has been certified as correct by Beca Valuation Services Ltd. All capital expenditure on these assets (except water reticulation) since 1 July 2005 have been capitalised at historic cost. Water reticulation capital expenditures have been capitalised at historic cost since 1 July 2006.

The value of all of Council's infrastructural assets will be revised at three yearly 'rolling' intervals.

Vested infrastructural assets

Vested infrastructural assets have been valued based on the actual quantities of infrastructural components vested at the current "in the ground" cost of providing identical services. All other revenue is recognised when it is due and receivable.

Collections

The library collection was valued at estimated depreciated replacement cost as at 1 July 2005 as estimated by Council's library staff. The basis of these in-house valuations has been certified as correct by Beca Valuation Services Ltd. All library purchases since 1 July 2005 have been capitalised at historical cost. The value of the library collection is revised at three yearly intervals.

The collections of the Rotorua Museum of Art & History are valued at market value as at 30 June 1992 by Gow, Landsford Fine Art Valuers and Peter Webb Galleries Limited, Estate & Fine Art Auctioneers & Valuers. Any additions since then have been capitalised at historic cost.

Airport assets

Council purchased the Airport assets of Rotorua Regional Airport Limited on 30 June 2005. The Airport land, buildings and runway were re-valued as at 1 July 2006 by Quotable Value New Zealand Ltd at fair value.

All other fixed assets are valued at cost except where historic cost records were not available, in which case Council has estimated the cost.

Depreciation

Depreciation is provided on all fixed assets with certain exceptions. The exceptions are:

- Land is not depreciated.
- Roading, wastewater reticulation, stormwater systems and water reticulation assets are depreciated as noted below. A number of the components of the roading network such as excavation, sub base materials and compaction are not depreciated as these assets have an infinite life. Signs and markings are not depreciated as these assets are maintained to the same level.
- The useful lives of the Rotorua Museum of Art & History collections and the library reference collection are considered to be extremely long. Therefore, due to its insignificance, no depreciation has been brought to charge.

All other assets are depreciated on a straight-line basis at rates that will write off their cost or valuation over their expected useful economic lives.

Vehicles are depreciated on the basis of diminishing value and at a rate of 20% calculated to allocate the motor vehicles cost over their estimated useful lives.

The expected lives of major classes of assets are:

General	Years
Bathhouse building	40
Buildings (other)	50
Plant and Equipment	10 to 15
Office Equipment	5
Furniture and Fittings	10 to 20
Computer Systems	3 to 5
Library Books (excl Reference)	2 to 15
Parking	10 to 50
Landfill Improvements	3 to 100
Wastewater Reticulation	
Man holes	110
Treatment Plant	10 to 100
Pump Stations	10 to 75
Pipes	100
Pipes	50 to 90
Motors/Pumps	20 to 30
Reservoirs and other	
Water-Retaining Structures	50 to 100
Meters	15 to 100
Parks	
Street and Outdoor Furniture	15
Street Signals	15
Fencing and Related Structures	15
Playgrounds	25
Jetties and Related Structures	20
Irrigation Pipes and Sprinklers	6 to 50
Park roads, paths	20 to 100
Kerbs	100

Parks	Years
Bridges	70 to 100
Top surface (seal)	1 to 15
Pavement (basecourse)	20 to 100
Drainage	100
Shoulders/Feathers	20 to 100
Culverts	100
Footpaths (concrete)	100
Footpaths (bitumen)	10 to 15
Stormwater systems	
Pipes	70 to 100
Manholes, Cesspits	70 to 100
Service connections and outlets	70 to 100
Airport	
Runway 150mm AC surface	10 to 15

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

Intangible assets

Software acquisition and development

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

Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by council, are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Easements

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

Amortisation

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

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

Computer software	3-5 years	33-20%
-------------------	-----------	--------

Forestry assets

Forestry assets are independently revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate.

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

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

Impairment of non-financial assets

Non-financial 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 asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace it's remaining future economic benefits or service potential.

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

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

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

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

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

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.

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

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

Long-term 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 8% and an inflation factor of 2.5% 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.

Superannuation schemes

Defined contribution schemes

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

Defined benefit schemes

The Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is

no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Provisions

The 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.

Financial guarantee contracts

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

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received a provision is recognised based on the probability council will be required to reimburse a holder for a loss incurred, discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

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

Borrowings

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

Equity

Equity is the community's interest in the Rotorua District 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:

- Retained earnings
- Self-funding reserves
- Council created reserves
- Restricted reserves
- Sinking fund reserves
- Fair value through equity reserves
- Asset revaluation reserves

Restricted and Council created reserves

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

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

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

Good 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 statement of financial position.

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

Commitments and contingencies are disclosed exclusive of GST.

Budget figures

The budget figures are those approved by the Council at the beginning of the year in the annual plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by council for the preparation of the financial statements.

Cost allocation

The Rotorua District 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.

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:

Provisions

Note 15 discloses an analysis of the exposure of the Council in relation to the estimates and uncertainties surrounding the landfill aftercare provision and the rates refund provision.

Infrastructural assets

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

- the physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is 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 the Council could be over or under estimating the annual depreciation charge recognised as

an expense in the statement of financial performance. To minimise this risk the 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 the Council's asset management planning activities, which gives the Council further assurance over its useful life estimates.

Experienced independent valuers certify the infrastructural asset revaluations performed by the Council's engineers.

Apart from these all other critical accounting estimates and assumptions are the same as those listed in Council's Ten Year Plan 2006-2016

Critical judgements in applying council's accounting policies

Management has exercised the following critical judgements in applying the Council's accounting policies for the period ended 30 June 2009:

Classification of property

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

The Council has land in its ownership which is classified as property, plant and equipment and currently leased for farm grazing. This land has been identified by the Council as a potential site for the development of a new cemetery. The final decision as to the suitability of the site as a cemetery is still dependent on the outcomes of community consultation and resource consent processes. If the site is not suitable for a cemetery, then the Council will reassess the best use of the land, which could include commercial leases or disposal.

Funding



FUNDING IMPACT STATEMENT

The Funding Impact Statement is required to include the information set out in clause 10 of Part 1 of Schedule 10 of the Local Government Act 2002 and sections 13 to 19 of the Local Government (Rating) Act.

Revenue and Financing Mechanisms

Council has decided to use the following revenue and financing mechanisms to cover the estimated expenses for each financial year covered by the plan. In relation to each year covered by the plan, there is an indication of the level or amount of funds to be produced by each mechanism.

	Annual Plan 2007/08 \$000's	Ten Year Plan 2008/09 \$000's	Annual Plan 2008/09 \$000's	Variance
Rates	32,842	33,574	34,872	1,298
Uniform Annual General Charge	10,667	10,891	10,898	7
Less RDE Rates	(803)	(814)	(820)	(5)
Water Rates	3,032	3,516	3,320	(197)
Sewerage Rates	8,962	10,117	9,888	(229)
Sewerage Capital Rates	69	1,093	51	(1,042)
Refuse Rates	1,705	1,780	1,780	0
Water by Meter	2,947	3,529	3,388	(141)
Water by Meter Penalty	8	8	8	0
Lakes Enhancements Rate	398	416	386	(30)
Urban Sewerage Development Rate	114	-	117	117
Lakes Community Board Rate	50	-	50	50
Less Water By Meter	(173)	(168)	(172)	(3)
Total from Rating Mechanisms	59,817	63,943	63,766	(177)
Dev. Contributions	621	852	852	-
Resource Management Contributions	612	624	624	-
Subsidies & Grants	17,608	22,639	14,779	(7,860)
Investment Revenue	512	134	518	384
Fees & Charges	5,208	4,741	5,164	423
Trading revenue	13,971	15,820	14,983	(837)
Profit on Disposal	1	1	1	-
Non Operating Revenue	1,740	1,790	1,790	-
Other Revenue Sources	40,272	46,601	38,711	(7,890)
Total Revenue Funding Mechanisms	100,089	110,544	102,477	(8,067)
Finance Mechanisms				
Debt (Net Funding)	38,495	20,175	51,203	31,028
Sale of Assets	929	3,870	1,302	(2,568)
Net Council Reserves	(10)	(651)	(292)	359
Collection of Advances	(826)	(21)	-	21
Working Capital Funding	380	670	-	(670)
Total Funding from Financing Mechanisms	38,968	24,043	52,213	28,170
Total Revenue and Financing Mechanisms	139,057	134,587	154,690	20,103

Significant Variations to Revenue and Financing Mechanisms for 2008/09

- New Lakes Community Board targeted rate was established in 2007/08 to fund the cost of the community board.
- New Urban Sewerage Development targeted rate was established in 2007/08 to help fund the cost of the new sewerage lakes schemes.
- Less sewerage capital rates for 2008/09 because of construction delays. These rates will instead be charged in 2009/10.
- Subsidies and Grants are approximately 50% higher for 2008/09 than indicated, principally because of additional subsidy being available for new sewerage schemes and increased capital expenditure for subsidised roading.

Rates set for 2008/2009

Council has set the following rates, pursuant to the Local Government (Rating) Act 2002, for the 2008/2009 rating year:

- a) A uniform annual general charge;
- b) A differential general rate;
- c) Targeted rate for lakes enhancement;
- d) Targeted rates for water supply;
- e) Targeted rates for sewage disposal;
- f) Targeted rates for capital costs of sewerage schemes;
- g) Targeted rate for urban sewerage development;
- h) Targeted rates for refuse collection.

Uniform Annual General Charge

Council sets a uniform annual general charge for each rating unit (GST inclusive).

The amount to be collected is \$12,260,587.

The uniform annual general charge has been set at a fixed amount per rating unit approximately 70% of the maximum allowed, excluding metered water from the calculation.

2008/2009	\$450.00
2007/2008	\$430.00

Targeted Rate for Lakes Enhancement

Council sets a lakes enhancement rate by way of a uniform amount for each rating unit that pays a UAGC (GST inclusive).

The amount to be collected is \$433,708.

The lakes enhancement rate is set at:

2008/2009	\$16.00
2007/2008	\$16.00

General Rates

Council sets a general rate on land value on a differential basis (GST inclusive).

The amount to be collected is \$39,211,500.

The general rate will be collected from eleven differential rating categories (four differential rating groups).

The General Rates definitions for these categories are in the Rating Policy.

		Rate per \$ of land value	
		2008/09	2007/08
Residential rating group			
1	Residential - General - Urban	0.00681	0.00648
2	Residential - General - Rural	0.00477	0.00453
3	Residential - Vacant - Urban	0.00613	0.00583
4	Residential - Vacant - Rural	0.00443	0.00421
5	Residential - Two Unit - Urban	0.00749	0.00712
6	Residential - Multi Unit	0.02895	0.02753
Farming rating group			
7	Farming - General	0.00443	0.00421
Business rating group			
8	Business - Inside CBD	0.02861	0.02720
9	Business - Urban Outside CBD	0.02861	0.02720
10	Business - Rural	0.01771	0.01684
Council rating group			
11	Council property	0.02861	0.02720

Targeted Rates for Water Supply

Council has set targeted rates for water supply to properties within the respective service areas (refer to the Wastewater and Water activities in part B) on a differential basis.

For these purposes:

A "rating unit connected" is one to which water is supplied from a Council water supply service.

A "serviceable rating unit" is one to which water is not connected, but the whole, or some part of which is within 100 meters of a Council water supply area.

A "separately used or inhabited part" is any part of a rating unit that is or is able to be used or inhabited by the ratepayer or by any other person or body having a right to use or inhabit that part by virtue of tenancy, lease, licence or other agreement.

The Targeted Rates for water supply are as follows (GST inclusive):

Urban (Plan number 11015 Sheet 1)	Charging unit	2008/2009	2007/2008
The amount to be collected is \$6,650,936 (GST inclusive) (Metered water \$2,818,836; General water rate \$3,722,100)			
A differential targeted rate of:			
• A fixed amount on each separately used or inhabited part of a rating unit connected (and not metered)	Annual for rating units connected	\$190.00	\$172.80
• A fixed amount on each serviceable rating unit capable of connection.	Annual for rating units capable of connection	\$95.00	\$86.40
• A fixed amount on each separately used or inhabited part of a rating unit connected (and metered)	Annual for rating units connected and metered	\$190.00	\$172.80
A targeted rate on each metered separately used or inhabited part of a rating unit of a fixed amount per cubic metre supplied in excess of 56 cubic metres per quarter.	Per cubic metre	\$0.85	\$0.78
Mamaku (Plan number 11015 Sheet 4)			
The amount to be collected is \$81,979 (GST inclusive)			
A targeted rate of a fixed amount per connection on each rating unit connected.	Annual for rating units connected	\$176.68	\$140.60
A targeted rate on each metered rating unit of a fixed charge per cubic metre supplied to the rating unit.	Per cubic metre	\$0.52	\$0.47
Rotoiti (Plan number 11015 Sheet 5)			
The amount to be collected is \$82,824 (GST inclusive)			
A differential targeted rate:			
• A fixed amount per connection on each rating unit connected.	Annual for rating units connected	\$134.40	\$112.40
• A fixed amount on each serviceable rating unit capable of connection.	Annual for rating units capable of connection	\$67.20	\$56.20
A targeted rate on each metered rating unit of a fixed amount per cubic meter supplied to the rating unit.	Per cubic metre	\$0.47	\$0.42
Rotoma (Plan number 11015 Sheet 6)			
The amount to be collected is \$54,389.25 (GST inclusive)			
A differential targeted rate:			
• A fixed amount per connection on each rating unit connected.	Annual for rating units connected	\$271.28	\$252.40
• A fixed amount on each serviceable rating unit capable of connection	Annual for rating units capable of connection	\$135.64	\$126.20
A targeted rate on each metered rating unit of a fixed amount per cubic metre supplied to the rating unit.	Per cubic metre	\$0.96	\$0.91
Kaharoa (Plan number 11015 Sheet 7)			
The amount to be collected is \$204,457 (GST inclusive)			
A targeted rate of a fixed amount per connection on each rating unit connected.	Annual for rating units connected	\$297.88	\$273.00
A targeted rate on each metered rating unit of a fixed amount per cubic metre supplied to the rating unit.	Per cubic metre	\$0.30	\$0.29

Reporoa (Plan number 11015 Sheet 8)	Charging unit	2008/2009	2007/2008
The amount to be collected is \$482,083 (GST inclusive)			
A differential targeted rate:			
• A fixed amount per connection on each Domestic/Non-Farming rating unit connected	Annual for rating units connected	\$130.00	\$130.00
• A fixed amount per connection on each Farming/Dairy-Factory rating unit connected.	Annual for rating units connected	\$198.00	\$198.00
A differential targeted rate:			
• A fixed amount on each metered Domestic/Non-Farming rating unit per cubic metre supplied in excess of the 83 cubic metres per quarter.	Per cubic metre	\$0.39	\$0.39
• A fixed amount on each metered Farming/Dairy-Factory rating unit per cubic metre supplied in excess of 206 cubic metres per quarter.	Per cubic metre	\$0.24	\$0.24
Hamurana (Plan number 11015 Sheet 9)	Charging unit	2008/2009	2007/2008
The amount to be collected is \$72,105 (GST inclusive)			
A differential targeted rate:			
• A fixed amount per connection on each rating unit connected	Annual for rating units connected	\$114.00	\$105.00
• A fixed amount on each serviceable rating unit. capable of connection	Annual for rating units capable of connection	\$57.00	\$52.50
A targeted rate on each metered rating unit of a fixed amount per cubic metre supplied.	Per cubic metre	\$0.34	\$0.32
Okareka (Plan number 11015 Sheet 10)	Charging unit	2008/2009	2007/2008
The amount to be collected is \$36,572 (GST inclusive)			
A differential targeted rate:			
• A fixed amount per connection on each rating unit connected	Annual for rating units connected	\$76.00	\$71.80
• A fixed amount (being 50% of the above amount) on each serviceable rating unit.	Annual for rating units capable of connection	\$38.00	\$35.90
A targeted rate on each metered rating unit of a fixed amount per cubic metre supplied.	Per cubic metre	\$0.28	\$0.28

Targeted Rates for Sewage Disposal

Council sets the following targeted rate on a differential basis all rating units from which sewage is collected or are serviceable rating units. For these purposes:

- A "rating unit connected" means a rating unit from which sewage is collected either directly or by private drain to a public sewerage system.
- A "serviceable rating unit" means a rating unit from which sewage is not collected but the rating unit (part) is within 30 metres of Council's sewerage system and could be effectively connected to the sewerage scheme.

Council sets the following targeted rates (GST inclusive):

Urban (Plan number 11163 Sheet 2) and Eastern (Mourea, Okawa Bay, Marama Point and Duxton Hotel areas) (Plan number 11163 Sheets 4, 5 and 14)	Charging Unit	2008/2009	2007/2008
The amount to be collected is \$11,123,963 (GST inclusive)			
1. Residential Property			
A targeted rate on each rating unit connected.	Annual for rating units connected	\$359.00	\$326.20
2. Commercial/Industrial Property as follows:			
Category 1	Uniform charge for each toilet	\$359.00	\$326.20
- means the rating units with 1 to 4 toilets (water closets or urinals)			
Category 2	Uniform charge for each toilet	\$305.15	\$277.27
- means the rating units with 5 to 10 toilets (water closets or urinals)			
Category 3	Uniform charge for each toilet	\$287.20	\$260.96
- means the rating units with 11 or more toilets (water closets or urinals)			
3. Availability			
- means the rating units which are serviceable rating units.	Annual for rating units capable of connection	\$179.50	\$163.10

Targeted Rates for Urban Sewerage Development

Council sets an urban sewerage development rate by way of a uniform amount for each rating unit in the "Urban Sector" that pays a UAGC (GST inclusive).

The amount to be collected is \$131,693.

The urban sewerage development rate is set at:

2008/2009	\$6.10
2007/2008 was	\$6.10

Targeted Rates for Capital Cost of Sewerage Schemes

Council sets the following targeted rates on a differential basis for sewerage schemes in the Mourea, Marama Point, Okawa Bay and Duxton Hotel areas (GST inclusive).

Okawa Bay (Plan number 11163, Sheet 5)	Charging Unit	2008/2009	2007/2008
The amount to be collected is \$13,016 (GST incl)			
A fixed amount on each household unit equivalent (HUE)	Per HUE Annually	\$519.82	\$519.82
Mourea (Plan number 11163, Sheet 4)	Charging Unit	2008/2009	2007/2008
The amount to be collected is \$31,564 (GST incl)			
A fixed amount on each household unit equivalent (HUE)	Per HUE Annually	\$335.79	\$335.79
Marama Point (Plan Number 11163, Sheet 14)	Charging Unit	2008/2009	2007/2008
The amount to be collected is \$10,738 (GST incl)			
A fixed amount on each household unit equivalent (HUE)	Per HUE Annually	\$268.44	\$268.44
Duxton (Plan number 11163, Sheet 5)	Charging Unit	2008/2009	2007/2008
The amount to be collected is \$14,102 (GST incl)			
A fixed amount	Annually	\$14,102.14	\$14,102.14

Targeted Rates for Refuse Collection

(Plan number 10196, Sheets 1 and 2)

A “separately used or inhabited part” is any part of a rating unit that is or is able to be used or inhabited by the ratepayer or by any other person or body having a right to use or inhabit that part by virtue of tenancy, lease, licence or other agreement.

Council set targeted rates for refuse collection from each separately used or inhabited part of a rating unit within the respective service areas on a differential basis for refuse collection in urban and rural areas respectively, where the service is provided, as follows (GST inclusive):

Refuse Collection (Plan numbers 10196-002 [urban] and 10196-001 [rural])	Charging Unit	2008/2009	2007/2008
The total amount to be collected is \$2,002,500 (GST inclusive)			
Urban (weekly collection)	Annual	\$70.10	\$67.60
Urban (CBD twice-weekly collection)	Annual	\$140.20	\$135.20
Rural (weekly collection)	Annual	\$72.60	\$70.10

Targeted Rates for Lakes Community Board

Council sets a lakes community board rate by way of a uniform amount for each rating unit that is wholly or partially within the area defined by the 2006 decision of the Local Government Commission, comprising the area delineated on SO Plan No.379278.

The amount to be collected is \$56,250 (GST inclusive).

The lakes community board rate is set at:

2008/2009	\$21.00
2007/2008 was	\$21.90

Rates Postponement

To cover costs, the following fees and charges are set for the 2008/2009 rating year. All fees and charges for this will be added as either a one-off or annual charge as the case may be, to the approved applicants rate account.

Initial Charges - One-Off (GST Inclusive)	Charging Unit	2008/2009
Application Fee	One-Off	\$100.00
Contribution to Counselling	One-Off	\$300.00
Half Year Interest Charges		
Interest calculated on Councils marginal borrowing rate 6 monthly on all amounts outstanding		
Annual Charges (GST inclusive)		
Annual Account Fee	Annual	\$50.00
Administration Fee	Annual	1.00%
Reserve Fund Fee	Annual	0.25%
Property Insurance *	Annual	TBA

* Property Insurance: A ratepayer must submit a current insurance certificate annually. If the ratepayer cannot afford separate cover Council will arrange cover.

Due dates for payment of rates

All rates excluding targeted rates for metered water supply (charged quarterly) will be payable in four instalments by the due dates, as follows:

Instalment	Due Date
Instalment Number 1	25 August 2008
Instalment Number 2	25 November 2008
Instalment Number 3	25 February 2009
Instalment Number 4	25 May 2009

Targeted rates for metered water supply charged quarterly (separately) will be payable within 30 days of invoice.

Discount for Prompt Payment

A discount, at a rate set annually, is allowed to any ratepayer who pays the total rates, charges, and levies as specified on the rates assessment, (excluding targeted rates for water supply charged quarterly), by the due date for the first instalment. The discount for 2008/2009 is 2.00%.

Penalties on unpaid rates

- **Current overdue rates instalments:**
A penalty will be added to any part of an instalment that remains unpaid after the due date for payment of the instalment. The penalty will be 10% of the unpaid instalment.
- **Arrears of rates (including past instalments):**
 - A further penalty of 10% will be added on rates assessed in any previous financial year and which remain unpaid on 12 July 2008.
 - A further penalty of 10% will be added on rates assessed in any previous financial year, plus any previous further penalty, and which remain unpaid on 12 January 2009.
- **Postponed rates:**
Penalties will not be applied to any postponed rates

Penalties on unpaid water invoices

- **Current overdue invoices for water supply charged quarterly:**
A penalty will be added to any part of an invoice that remains unpaid after the due date for payment of the invoice. The penalty will be 10% of the unpaid invoice.
- **Arrears of water rates (including past instalments):**
A further penalty will be added to unpaid water invoices (including penalties) at the beginning of the next financial year. The penalty will be 10% of the unpaid amount. A further penalty will be added on water invoices still owing 6 months after the above further penalty was added. The penalty will be 10% of the unpaid amount.



Pukeko

TREASURY POLICY

Introduction

Council has made a minor change to its Treasury Policy to ensure borrowing limits are realistic in the current and anticipated future financial climate. It is important that Council's policy ensures intergenerational equity and enables prudent financial management for ratepayers of the district.

This will enable major investment in infrastructural assets, particularly in the Wastewater activity, and facilitate the transfer of the Rotorua Regional Airport assets to Council.

Philosophy

Council has treasury risks arising from debt raising, investments and associated interest rate management activity.

Council carries out its borrowing and investment (in total referred to in this document as treasury activity) within its finance function. Council's broad objectives in relation to treasury activity are as follows:

- to comply with the Local Government Act 2002, amendments, and other relevant local authority legislation
- to develop and maintain professional relationships with the financial markets
- to manage all of Council's investments within its strategic objectives; invest surplus cash in liquid and credit worthy investments
- to raise appropriate finance, in terms of both maturity and interest rate
- to manage the overall cash position of Council's operations

Council's treasury policy is managed by the Treasury Management Group (TMG), being officers of Council with delegated authority.

Liability Management Policy

Borrowing Policy

Council borrows as it considers appropriate. Council exercises its flexible and diversified borrowing powers within the Local Government Act 2002. Council approves borrowing by resolution arising from the Annual Planning processes. Projected debt levels are ascertained from cashflow forecasts prepared during the Long Term Council Community Plan and Annual planning processes.

Council raises borrowing for the following primary purposes:

- General debt to fund Council's Balance Sheet, including borrowing to fund Council-Controlled Organisations (CCOs).

- Specific debt associated with "special one-off" projects and capital expenditure.
- To fund assets with intergenerational qualities.

Council is able to borrow through a variety of market mechanisms including the issue of stock and debentures and direct bank borrowing or by accessing the capital markets directly.

In evaluating new borrowings (in relation to source, term, size and pricing) the TMG will take into account the following:

- The size and the economic life of the project as appropriate.
- The impact of the new debt on borrowing limits.
- Relevant margins under each borrowing source.
- Council's overall debt maturity profile, to ensure concentration of debt is avoided at reissue/rollover time.
- Prevailing interest rates relative to term for both stock issuance and bank borrowing, and management's view of future interest rate movements.
- Available term from bank and stock issuance.
- Implied finance terms within any specific debt (e.g. project finance) to ensure these are at least as favourable as Council could achieve in its own right.
- Legal documentation and financial covenants.

Borrowing Limits, Liquidity and Credit Risk Management

In managing borrowing, Council determines appropriate control limits based on the following covenants:

- The gross interest expense of all borrowings will not exceed a specified percentage of total annual rates revenue. (The specified percent for 2008/09 is 15% of total rates).
- Net cashflows from operating activities are to exceed gross annual interest expense by a specified multiple. (The specified multiple for 2008/09 is 2.5).

The applicable control limits will be set by the full Council and reviewed on an annual basis.

To minimise the risk of large concentrations of debt maturing or being reissued in periods where credit margins are high for reasons within or beyond Council's control, Council ensures debt maturity is spread over a band of maturities. Council manages this specifically by ensuring that:

- No more than \$40 million or 50% of existing external borrowing (whichever is the greater) is subject to refinancing in any financial year.

Interest Rate Risk Management

Council's borrowing gives rise to direct exposure to interest rate movements. Table 1 outlines the maximum unhedged or floating rate exposure requirements allocated into various time

bands. The actual percentage will be determined and reviewed on a regular basis, by the TMG:

Table 1: Percentage of Fixed Rate Borrowing

These hedging percentages relate to total existing and forecast debt identified as "Core" debt by the TMG after reference to the current LTCCP and Annual Plans. The level of Core Debt used in determining policy compliance will be reviewed as appropriate, but at least on an annual basis.

Term of Exposure	Minimum Fixed Rate Exposure	Maximum Fixed Rate Exposure
0 - 1 year	60%	100%
1 - 2 years	40%	90%
3 - 5 years	30%	70%
5 - 10 years	0%	60%
10 years and over	Any hedging must be approved by Council	

The TMG sets interest rate risk management strategy by monitoring the interest rate markets on a regular basis, evaluating the outlook for short term rates in comparison to the rates payable on its fixed rate borrowing, and managing these risks using approved risk management instruments.

Security

In general Council will secure its borrowings against its rate revenue. In unusual circumstances, with prior Council approval, a charge over one or more of the Council's assets may be offered.

Contingent Liabilities

Council from time to time provides financial guarantees to recreation and service organisations pursuant to Council policy for such guarantees.

Investment Policy

Council maintains investments in the following financial assets:

- Equity investments, including shareholdings and loan advances, to trading and service enterprises, charitable trusts, and incorporated societies (e.g. sporting and community organisations), and for residential and rural housing purposes, which are consistent with Council's normal course of business.
- Investments in land and buildings (property) and from time to time commercial mortgages and deferred payment licenses.
- Treasury instruments for cash flow management.

Equity Investments and Loan Advances

Investments may include shareholdings in and advances to CCOs, charitable trusts, incorporated societies, residential and rural housing, and other long term investments which are

consistent with Council's strategic plan and subject to legislation requirements.

Property Investments

Council's overall objective is to only own property that is necessary to achieve its strategic objectives.

Council reviews the performance of its property investments on a regular basis.

Treasury Investments

Council maintains treasury investments:

- to invest amounts allocated to special funds, sinking funds and reserves
- for short term investment of proceeds from the sale of assets
- To invest surplus cash, and working capital funds

Liquidity Management

The TMG sets overall investment strategy, but in general terms Council will use surplus funds to decrease its overall level of borrowings by proactive management of its bank facilities.

- Liquidity risk management is implemented by ensuring that cash investments are capable of being liquidated and in any case are for a term of less than twelve months. Committed bank facilities are also held to assist in the management of short term funding requirements as well as contributing to the funding of core debt.

Interest Rate Risk Management

The TMG sets interest rate risk management strategy by monitoring the interest rate markets on a regular basis, evaluating the outlook, and determining the interest rate profile to adopt for investments.

Sinking Funds

A statement of sinking funds is prepared annually by the sinking fund commissioners and reported to Council.

Foreign Exchange Policy

Council may have foreign exchange exposure through the occasional purchase of foreign exchange denominated plant and equipment.

Significant commitments in excess of NZD50,000 are defined as an exposure. Foreign exchange dealings are hedged using foreign exchange contracts, once expenditure is approved by management and/or Council.

Cash Management

Council maintains rolling daily, monthly and yearly cashflows. These cashflows determine Council's borrowing requirements and surpluses for investment. Cash investments are generally covered by Section 3 of this policy.

Performance Measurement

Measuring the effectiveness of Council's treasury activities is achieved through a mixture of subjective and objective measures. The predominant subjective measure is the overall quality of treasury management information including the development of Key Performance Indicators (KPIs) by agreement with the Chief Executive.

Delegated Authorities and Key Internal Controls

Delegated Authorities

Delegated authorities are in place as per the Delegated Authority Manual.

Key Internal Controls

Sound treasury procedures with appropriate controls are in place to minimise risks the Council may experience through unauthorised treasury activity or unintentional error, and such controls are outlined in the relevant treasury procedures documentation.

Fees and Charges



ANIMAL CONTROL FEES AND CHARGES

Sources of Funding

Current sources of funding available for Animal Control, including relevant Council funding policies as applicable are:

- Rates – This activity is funded approximately 45% from general rates as per Council's Funding Policy.
- Prosecution Fees – Fees collected from prosecutions lodged for a variety of offences including infringement notices issued.
- Impounding Fees – Fees charged for the impounding and release of dogs and wandering stock.
- Dog Registration Fees – Fees set for the various categories of dogs as determined by Council.

Proposed New Fee Structure

	2007/08 Fees	2008/09 Fees
Urban Domiciled Dogs	\$56.50	\$57.20
Rural Domiciled Dogs	\$33.00	\$34.00
Selected Dog Owner Status	\$33.00	\$34.00

Rebate for de-sexed dogs	\$10.00	\$10.00
Rebate for superannuitants	\$10.00	\$10.00

Note – In terms of Council policy only one of either of these rebates is able to be claimed.

Penalty for Late Payment	\$10.00	\$10.00
--------------------------	---------	---------

	2007/08 Fees	2008/09 Fees
Dog Impounding Fees:		
First Impounding	\$50.00	\$51.50
Second Impounding	\$115.00	\$118.00
Third and Subsequent Impounding	\$135.00	\$139.00
Sustenance Fee (per day)	\$7.20	\$7.40
Microchip implant	\$31.00	\$20.00
Replacement Tag	\$6.00	\$6.20

Collars:

Toy Dog	\$4.85	\$4.85
Small	\$6.40	\$6.40
Medium	\$7.20	\$7.20
Large	\$9.50	\$9.50
Extra Large	\$11.50	\$11.50
Nylon	\$8.40	\$8.40

Leads:

Narrow	\$8.20	\$8.20
Wide	\$8.70	\$8.70

Muzzles:

Nylon Mesh		\$16.50	\$16.50
Wire		\$26.75	\$26.75
Plastic – Size	2	\$15.30	\$15.30
	3	\$16.40	\$16.40
	4	\$17.75	\$17.75
	5	\$18.00	\$18.00
	6	\$20.00	\$20.00
	7	\$22.00	\$22.00
	8	\$22.75	\$22.75
	9	\$23.95	\$23.95
	10	\$24.40	\$24.40

Kennel Licensing:

Initial Licence	\$46.00	\$47.30
Renewal of Licence	\$17.00	\$17.50

Re-Homing Fees

Re-homing fees were set in 1997 when Council determined that as a matter of policy all dogs to be re-homed from the pound would be either spayed or neutered before being released to their new owners.

It is proposed that re-homing fees remain as follows:

	Fee (no change)
i) For a female dog	\$123.60
ii) For a male dog	\$82.40

	2007/08 Fees	2008/09 Fees
Hire of bark collar:		
Hire for seven (7) days	\$21.80	\$22.50
Purchase		
Ag'tronics	\$159.00	\$163.50
K.9 Anti-Bark	\$196.00	\$201.50
Dog Watch	\$230.00	\$236.50

Stock Impounding Fee

It is proposed that stock impounding fees be increased to cover actual staff costs on a time involved basis.

1. Callout Charges (minimum)

	2007/08 Fees per 2 hours	2008/09 Fees per 2 hours
7.00am to 6.00pm	\$88.90	\$95.00
6.00pm to 10.00pm	\$109.00	\$120.00
10.00pm to 7.00am	\$163.00	\$180.00
Weekends and Holidays	\$163.00	\$180.00

Where extra labour is used, this cost will be added to the above charges.

2. Transportation:

In addition, transport costs as charged by the service provider will be added.

3. Release Fee:

	2007/08 Fees	2008/09 Fees
Release Fee	\$26.50	\$27.50

This fee is charged to the owner of the stock when stock is released from the pound to cover time and vehicle expenses.

4. Pound Fees:

It is not proposed that these fees be increased. This fee is to cover sustenance of impounded animals. Stock are invariably feed on grass available at the pound and an increase is not appropriate. Therefore it is proposed that the fees remain as follows:

	Fee
For every horse, donkey, cattle beast or deer	\$15.00 per head per day
For every sheep, goat or pig	\$10.00 per head per day

Note: Such costs for the above are to be increased if necessary to cover the actual labour and vehicle running costs and feeding of the stock. Any special food purchase e.g. pig pellets, hay etc, is to be charged directly against the animal which consumed it, as provided for by Section 14(3) of the Impounding Act 1955.

(All fees include GST)

BUILDING CONTROL FEES AND CHARGES

It is considered that it is reasonable to charge the full cost of consents to those applying for them; however, those who receive consents should not pay for the cost of providing information to the general public. From analysis of services provided, approximately 20% of staff time is involved in the provision of public information; this means it is reasonable to recover 80% of the total costs by way of user charges.

The cost of meeting Council's accreditation requirements have resulted in an average increase of 20% across the board. In

the majority of cases, inspection fees will be assessed and calculated at the time of consent processing. The additional costs of gaining accreditation will come from building consent and PIM fees.

Some fees related to territorial authority functions have increased only by the inflationary adjustment, with warrant of fitness audits and administration costs remaining the same.

The fees for 2007/2008 were as follows:

Code	Category	Consent Fee 2007/08	PIM Fee 2007/08
	Category 1 - Small Works value less than \$20,000		
CT1A	Basic Garage, Carport, Deck, Farm Buildings, Swimming Pools	\$360.00	\$180.00
CT1B	Sleepout without plumbing	\$350.00	\$180.00
CT1C	Sleepout with plumbing	\$395.00	\$180.00
CT1D	Additions and alterations	\$395.00	\$180.00
CT1E	Solid Fuel Heaters	\$140.00	\$35.00
CT1F	Minor work - signs, ramps, single inspection consents ie spa pools, drainage alterations	\$140.00	\$35.00
CT1G	Residential Demolition - plus disconnection fees where applicable	\$115.00	\$35.00
CT2	Category 2 - Minor structures, additions and alterations value \$20,000 to \$40,000. Plus commercial demolition.	\$600.00	\$220.00
CT3	Category 3 - Dwellings value less than \$100,000	\$720.00	\$220.00
CT4	Category 4 - Dwellings between \$100,000 & \$200,000 and Commercial to \$200,000	\$840.00	\$480.00
CT5	Category 5 - Dwellings and Commercial buildings between \$200,000 & \$350,000	\$840.00	\$480.00
CT6	Category 6 - Balance for each \$100,000 or part thereof in excess of \$350,000 and additional fee of \$100	\$1,200.00 plus surcharge	\$540.00

The fees for 2008/2009 are as follows:

Code	Category	Consent Fee 2008/2009	PIM Fee 2008/09
	FIXED COST BUILDING CONSENTS		
1	Proprietary garages, carports, playgrounds (2 inspections)	\$385.00	\$185.00
2	Proprietary garages with fire wall (3 inspections)	\$455.00	\$185.00
3	Proprietary farm buildings	\$525.00	\$185.00
4	Minor works (single inspection) – spa pool, free standing solid fuel heater, sewer connection, gas or solar water heating, garden sheds (Add half hour extra charge for in-built solid fuel heaters)	\$280.00	\$35.00
5	Minor works (2 inspections) – retaining walls, pergolas, plumbing and drainage alteration, simple decks, conservatories, replacement window and door inserts, accessible showers	\$385.00	\$185.00
6	Demolition – Residential	\$245.00	\$35.00
7	Demolition – Commercial	\$315.00	\$185.00
	LODGEMENT DEPOSITS FOR BUILDING CONSENTS		
8	Custom designed garages, carports, farm buildings	\$350.00	\$185.00
9	Small projects (less than \$20,000) – shop fitouts, shop fronts, alteration to a specified system, residential alteration, complex decks	\$420.00	\$185.00
10	Ancillary Habitable Buildings	\$420.00	\$185.00
11	Additions and alteration to Residential Buildings (over \$20,000)	\$630.00	\$185.00
12	New dwellings	\$840.00	\$480.00
13	Additions and alterations to Commercial and Industrial Buildings (over \$20,000) (Add additional \$100.00 for each \$100,000 or part thereof in excess of \$300,000)	\$700.00	\$480.00
14	New Commercial and Industrial Buildings (Add additional \$100.00 for each \$100,000 or part thereof in excess of \$300,000)	\$840.00	\$540.00

Sundry Charges

The fees for 2007/2008 were as follows:

Sundry Charges		Fees 2007/2008
A	Certificate of Title	\$15.00
B	Code Compliance Certificate - Category 1	\$36.50
C	Code Compliance Certificate - Category 2+	\$77.50
C1	Compliance Schedule	\$100.00
D	Amendment to Compliance Schedule + new compliance schedule	\$60.00
D1	Building Warrant of Fitness - Admin Charge	\$45.00
E	Building Warrant of Fitness - Site Audit	\$150.00
F	IQP Application 3 Year term	\$105.00
G	Knock Down Swimming Pool inspections per annum	\$60.00
H	Installation/Alteration of Fire Alarms + Compliance Schedule Amendment fee	\$110.00
I	Additional / Re-inspections – 30 minutes	\$80.00
J	Inspection – 45 minutes	\$120.00
K	Inspection – 1 hour	\$160.00
L	Section 77 Notice (Over 2 boundaries)	\$65.00
M	Certificate of Acceptance - Lodgement fee	\$400.00
N	Certificate of Acceptance - Processing fee per 1/2 hr Normal PIM & Consent fees apply	\$80.00
O	Notice to Fix - Issue & Inspection	\$100.00
P	Amendments to Warrant of Fitness	\$90.00
Q	Certificate of Public Use	\$190.00
R	Amendment to Issued Building Consent	\$90.00
S	Re-site Report for Existing Dwellings	\$160.00
T	Marquee	\$175.00
U	Lodgement of Independent Reports on file	\$90.00
V	IQP Book	\$50.00
X	Building Services Monthly Statistics	\$20/book \$216/year
W	Copy of Compliance Schedule	\$20.00

The fees for 2008/2009 are as follows:

Sundry Charges		Fees 2008/2009
A	Certificate of Title	\$15.00
B	Code Compliance Certificate	\$40.00
C	Compliance Schedule OR Amendment to Compliance Schedule	\$100.00
D	Building Warrant of Fitness – Admin Charge	\$45.00
E	Building Warrant of Fitness – Site Audit	\$140.00
F	IQP Application 3 Year Term	\$110.00
G	Knock Down Swimming Pool Inspections per annum	\$60.00
I	Additional / Re-inspections – 30 minutes	\$70.00
J	Inspection – 45 minutes	\$105.00
K	Inspection – 1 hour	\$140.00
L	Section 72 or 77 Notice	\$100.00
M	Certificate of Acceptance – Lodgement fee	\$400.00
N	Certificate of Acceptance – Processing fee per hour Normal PIM and Consent Fees apply	\$70.00
O	Notice to Fix – Issue and Inspection	\$100.00
Q	Certificate of Public Use	\$190.00
R	Certificate of Public Use in conjunction with Building Consent Application	\$70.00

ENVIRONMENTAL HEALTH FEES

The following are the fees for the 2008/2009 financial year.

Strategic Direction

The collection of fees is a partial cost recovery for a range of activities undertaken across the key result areas of the Strategic Plan.

Issues

Reasonable fees are required to be set by the Council to enable recovery of costs within Environmental Health's activities involving registration, licensing, inspection and other miscellaneous functions.

Food Premises

The table below (Table 1) sets out the different classifications of food premises that require registration/inspection.

In general, the increases range between 0% to 3.3%, a proportion of which is to supplement the cost of purchasing specialist equipment and necessary to enable the proper inspection of food premises.

Table 1

1. Food Premises

Pursuant to the Health (Registration of Premises) Regulations 1966, the following shall be the fees payable on application for Certificates of Registration and upon the issue, renewal and noting of certificates:

- i) **Category FP1A.** Premises required to be registered within terms of Regulation 4(1)(2) of Food Hygiene Regulations 1974.

Category FP1A	2007/08 Fees	2008/09 Fees
Application Fee	\$350.00	\$360.00
Transfer Fee	\$97.00	\$100.00

- ii) **Category FP1B.** Premises required to be registered pursuant to Regulation 4(1)(4)(2) of the Food Hygiene Regulations 1974 being school canteens not operated for private profit, confectionery shops, health food shops, fruit and vegetable shops and produce markets; and wholesale and retail premises on which no food is prepared, manufactured, handled or stored unless the food is at all times enclosed in a wrapper or container, and which is not a delicatessen.

Category FP1B	2007/08 Fees	2008/09 Fees
Application Fee	\$210.00	\$217.00
Transfer Fee	\$72.00	\$74.00

- iii) Notwithstanding anything contained in Clauses (i) and (ii), where a person in any one registration year is a holder of, or applies to become the holder of, a Certificate of Registration in respect of any one premises for one or more of the purposes described in Regulation 4(1)(42) of the Food Hygiene Regulations 1974, only one application or one renewal fee shall be payable in respect to that premises, the fee being the higher applicable.

2. Other Food Premises

- i) **Category FP2A.** Premises used by the Crown and state owned enterprise; any partially exempt premises, or any licensed premises within the meaning of the Sale of Liquor Act 1989, being an on-licence, off-licence, other than (iii) below, club licence, chartered club.

Category FP2A	2007/08 Fees	2008/09 Fees
Application Fee	\$350.00	\$360.00
Transfer Fee	\$97.00	\$100.00

- ii) **Category FP2B.** Any occasional food premises with the exception of those operated by a non-profit making organisation.

Category FP2B	2007/08 Fees	2008/09 Fees
Application Fee	\$144.00	\$148.00
Transfer Fee	\$72.00	\$74.00

- iii) **Category FP2C.** Premises which are an off-licence within the meaning of Sale of Liquor Act 1989 and not being part of a premises registered under the Food and Hygiene Regulations, or part of a premises licensed as an on-licence or club licence.

Category FP2C	2007/08 Fees	2008/09 Fees
Application Fee	\$210.00	\$217.00
Transfer Fee	\$72.00	\$74.00

- iv) **Category FP2D.** Any premises that, being a warehouse or storeroom are food premises by reason only of the fact that they are used for the storage and handling in the course of storage, of food packages and containers.

Category FP2D	2007/08 Fees	2008/09 Fees
Application Fee	\$138.00	\$142.00
Transfer Fee	\$49.00	\$50.00

- v) **Category FP2E.** Any premises in which food is supplied or sold:
- Together with accommodation; or
 - Incidental to the rendering of any service in consideration of exclusive charge for the food and service and not otherwise registered or licensed.

Category FP2E	2007/08 Fees	2008/09 Fees
Application Fee	\$138.00	\$142.00
Transfer Fee	\$49.00	\$50.00

Table 2

General Health Activities and Miscellaneous Fees

1. Funeral Directors and/or Mortuaries

In pursuance of Regulation 13 of the Health (Burial) Regulations 1946 as inserted by Regulation 3 of the Health (Burial) Regulations 1946 Amendment No. 2, the following fees shall be payable:

Category	2007/08 Fees	2008/09 Fees
Application Fee	\$138.00	\$142.00
Transfer Fee	\$49.00	\$50.00

2. Offensive Trades

That in pursuance of Regulation 7 of the Health (Registration of Premises) Regulations 1966, the following fees shall be payable:

Category	2007/08 Fees	2008/09 Fees
Application Fee	\$210.00	\$217.00
Transfer Fee	\$72.00	\$74.00

3. Hairdressers

In pursuance of Regulation 3 of the Health (Hairdressers) Regulation 1967 and Regulation 7 of the Health (Registration of Premises) Regulations 1966, the following fees shall be payable:

Category	2007/08 Fees	2008/09 Fees
Application Fee	\$138.00	\$142.00
Transfer Fee	\$49.00	\$50.00

4. Hawkers and Mobile Shops, etc

Category	2007/08 Fees	2008/09 Fees
i) Hawkers	\$26.00	\$27.00
ii) Itinerant traders	\$129.00	\$133.00
iii) Keepers of mobile and travelling shops	\$129.00	\$133.00

* Licences under (ii) and (iii) above have proportional fees for the periods of less than 12 months with a maximum of \$36.00 for the first 12 weeks plus \$2.70 per week thereafter.

5. Camping Grounds

These fees are set pursuant to the Health (Registration of Premises) Regulations 1966 and Council's bylaws for the licensing of residential institutions.

Category	2007/08 Fees	2008/09 Fees
Application Fee	\$247.00	\$254.00
Transfer Fee	\$97.00	\$100.00

6. Bee Keeping

Category	2007/08 Fees	2008/09 Fees
Licence fee in residential area (maximum of 4 hives then planning application)	\$90.00	\$90.00

7. Billiard Room

Category	2007/08 Fees	2008/09 Fees
Application Fee	\$90.00	\$90.00
Transfer Fee	\$45.00	\$45.00

8. Miscellaneous

Category	2007/08 Fees	2008/09 Fees
New Premise Establishment Fee	\$129.00	\$133.00
Additional Inspection Fee	\$129.00	\$133.00

9. Noise

Return of seized and impounded noise equipment pursuant to Section 323 and 328 of the Resource Management Act 1991.

Category	2007/08 Fees	2008/09 Fees
Cost for first seizure	\$160.00	\$160.00
Cost for subsequent seizures	\$300.00	\$300.00

RESOURCE MANAGEMENT ACT CHARGES

Matters relevant to all fees and charges

The following charges shall take effect from 1 July 2008. The following charges have been set under Section 36 of the Resource Management Act 1991. The charges relate to services provided by the Rotorua District Council. Charges are expressed as either a fixed fee or a deposit. All charges are GST inclusive.

Deposits

Where a deposit applies Council will charge the actual and reasonable cost of the goods and services provided. Where costs exceed the deposit by \$55.00, there shall be an additional charge. This charge shall be sourced from the Project Time Recording Sheet kept by the assessing planner.

Additional costs

Applicants shall be advised in advance of the estimate of the additional costs that are to be levied. Applicants will also be advised at what stage in the process the additional costs are to be paid to the Council. The charge out rate for additional costs shall be \$145.00 per hour. This charge shall be sourced from the Project Time Recording Sheet kept by the assessing planner.

Maximum costs

Any deposit may be increased up to a maximum cost of \$25,000 in the case of a land use or subdivision consent, or up to a maximum of cost \$40,000 in the case of a private plan change.

Refunds

Where costs are less than the deposit held, a refund will be due to the applicant where the difference is greater than \$55.00.

Actual and reasonable costs

Actual and reasonable costs will relate to any matters for which a charge is payable under Section 36(1) of the Resource Management Act 1991, and will include costs incurred by Council in respect of staff salaries and wages including; travel time, and on-costed to cover overheads, internal processing and assessment costs, information management and record keeping, external assessment/audit or consultant costs, and any direct costs or disbursements.

Application of charges

A charge applies to each document required in the case of certificates and legal documents. A charge applies to each identifiable application of consent being applied for.

Monitoring charges

For all land use consents, excluding Controlled CBD and Controlled Minors, that require monitoring will be charged a monitoring fee. The monitoring fee is set at \$145.00 per hour, plus Actual Costs. A higher monitoring charge may be applied as a condition of consent to implement a specific monitoring programme, or to review particularly complex consent conditions. The higher monitoring charge may be incorporated by way of condition of consent as either a fixed charge or as an annual charge where ongoing monitoring is required.

Where no monitoring is required by the consent, or where a resource consent has been declined the monitoring charge will be refunded to the applicant

Land Use Fees

	CLASSIFICATION	2007/08 Fees	2008/09 Fees
A. Notified land use (235-50114-6722)			
1	Notified land use	*2000+A+M	*2175+A+M
2	Notified sign	50	50
3	Limited notified	*910+A+M	*945+A+M
4	Statutory Hearing fee	155	160
5	Additional consent fees, commissioning reports, peer review, photocopying and other costs related to consents	Actual costs	Actual costs
B. Non-notified land use (235-50114-6734)			
6	Application for consents related to conservation, restoration, and protection of heritage buildings and features listed in Appendix A	No charge	No charge
7	Controlled CBD Design Guide	280	290
8	Controlled (Minors)	280	290
9	Controlled	420+M	435+M
10	Restricted/Limited discretionary	*490+M	*465+M
11	Discretionary	*630+M	*655+M
12	Non-complying	*630+M	*655+M
13	Additional consent fees, commissioning reports, peer review, photocopying and other costs related to consents	Actual costs	Actual costs
C. Monitoring (235-50114-6819)			
14	For all land use consents excluding Controlled CBD and Controlled (Minors) that require monitoring. See Footnote 3	*140+A	*145+A
D. Related land use (235-50114-6720)			
15	Extension of time (S125)	140	145
16	Cancellation of approval (S126)	140	145
17	Change/Variation to conditions of consent (S127)	*420+A+M	*435+A+M
18	Review of consent conditions (S 128)	*700+A	*725+A+M
19	Compliance Certificates (S139)	*420+A	*435+A
20	Existing use rights Certificates (S139A)	*560+A	*580+A
21	Outline Plan approval(S176A)	*350+A	*365+A
22	Planning Certificate (Sale of Liquor)	140	145
23	Overseas Investment, Motor Vehicle Dealers, and other certificates	140	145
24	Applications for street naming	280	290
25	Contribution to valuation for heritage and reserve purposes	55	60
26	Certificate of title	15	15
65	Financial contribution for reserves purposes (410-30201-6356)	As valued	As valued

M Monitoring charges @ \$145.00 per hour

A Additional charges @ \$145.00 per hour

* The fees stated are deposits, where additional charges will be in accordance with 'A' above. Additional costs will be incurred for additional processing and partial costs for independent assessments commissioned in relation to applications

Subdivision Fees

	CLASSIFICATION	2007/08 Fees	2008/09 Fees
A.	Notified subdivision (235-50114-6735)		
27	Notified	*2000+A	*2175+A+M
28	Notified sign	50	50
29	Limited Notified	*880+A	*945+A+M
30	Statutory Hearing	155	160
31	Additional consent fees, commissioning reports, peer review, photocopying and other costs related to consents	Actual costs	Actual costs
B.	Non-notified subdivision (235-50114-6744)		
32	Controlled, including cross lease to freehold	*770+A	*800+A
33	Controlled, cross lease amendment	*770+A	*800+A
34	Restricted/Limited Discretionary	*770+A	*800+A
35	Discretionary	*910+A	*945+A
36	Non-complying	*910+A	*945+A
37	Additional lots	@\$40 per lots over 3	@\$45 per lots over 3
38	Survey Plan approval (S 223)	115	145
39	Compliance Certificate (S 224c)	165	145
40	Engineering inspection and plan approval	\$280 or min. 1% of work	\$290 min plus \$145 per hour (for each hour exceeding 2 hours)
41	Contribution to valuation for heritage and reserve purposes	55	60
42	Additional consent fees, commissioning reports, peer review, photocopying and other costs related to consents	Actual costs	Actual costs
D.	Related subdivision (235-50114-6720)		
43	Right of way	*350+A	*365+A
44	Extension of time (S125)	140	435
45	Cancellation of approval (S126)	140	145
46	Change/Variation to conditions of consent (S127)	*420+A	*435+A
47	Review of consent conditions (S 128)	*700+A	*725+A
48	Section 226	*700+A	*725+A
49	Preparation of Bonds, Consent Notices, legal documents	*140+A	*145+A
50	Where separate from subdivision application, easement approval, cancellation of right-of-way, amalgamation, consent notice, easement, building line restriction, or other process related to subdivisions	*140+A	*145+A
65	Financial contribution for reserves purposes (410-30201-6356)	As valued	As valued

M Monitoring charges @ \$145.00 per hour

A Additional charges @ \$145.00 per hour

* The fees stated are deposits, where additional charges will be in accordance with 'A' above. Additional costs will be incurred for additional processing and partial costs for independent assessments commissioned in relation to applications

Policy Fees

	CLASSIFICATION	2007/08 Fees	2008/09 Fees
A.	Designations (230-50113-6849)		
51	Notice of Requirement	*2500+A	*2900+A
52	Alteration of Designation	*840+A	*870+A
53	Removal of Designation	*840+A	*870+A
54	Statutory Hearing fee	155	160
55	Commissioning reports, peer review, photocopying and other costs related to designations process	Actual costs	Actual costs
B.	Plan Changes (230-50113-6847)		
56	Private Plan Changes	*5500+A	*6000+A
57	Statutory Hearing fee	155	160
58	Commissioning reports, peer review, photocopying and other costs related to designations process	Actual costs	Actual costs
C.	Policy documents (230-50113-6825)		
59	Copy of Operative District Plan on CD	35	35
60	District Plan text (Hard Copy)	Actual costs	Actual costs
61	District Plan maps (Hard Copy)	Actual costs	Actual costs
62	Lakes A Zone on CD	30	30
63	Lakes A Zone text and maps	255	260
64	Copies of Plan changes, Variations, and publications	Actual costs	Actual costs

M Monitoring charges @ \$145.00 per hour

A Additional charges @ \$145.00 per hour

* The fees stated are deposits, where additional charges will be in accordance with 'A' above. Additional costs will be incurred for additional processing and partial costs for independent assessments commissioned in relation to applications