

# Annual Plan

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2016/17

# Rotorua District

## Te Rohe o Rotorua

Rotorua district lies within the Bay of Plenty Regional Council and Waikato Regional Council areas. According to oral history, many of Rotorua's Māori residents trace their ancestry to Tamatekapua, the captain of the Arawa canoe that arrived in New Zealand from the fabled homeland of *Hawaiki* more than six centuries ago. The Arawa canoe was beached at Maketu on the Bay of Plenty coast where the new arrivals settled down to live.

They had been at Maketu for some time when an ancestor called Kahumatamomoe journeyed inland to explore. He discovered what is now known as Lake Rotorua, and settled at what is now Kawaha Point.

The total size of the Rotorua district is 261,906 hectares. This consists of 41% forest, 43% agriculture and 8% lakes.

Rotorua's central business district (CBD) is located on the southern shore of Lake Rotorua. The city is nestled in a huge, ancient caldera 20km across at its widest point and 16km at the narrowest, with Lake Rotorua nearly 300 metres above sea level.

The region includes:

- 18 lakes
- 800 hectares of parks, gardens and reserves free for public use
- 3 major rivers
- 7 geothermal fields with hot pools and spectacular steam eruptions
- 100,000 hectares of native and exotic forests - with the largest commercial plantation forest in the Southern Hemisphere
- 100,000 hectares of farmland
- 120 wetlands
- Stunning volcanic landscapes with Mt Tarawera, Rainbow Mountain, Mt Ngongotaha and Mokoia Island as local icons
- Hundreds of kilometres of walking, cycling and mountain biking tracks.

The forests, coupled with extensive trees and gardens in the city, suburbs and parks, support a rich and varied bird life, both native and introduced. Some of New Zealand's rarer birds, such as the formerly endangered kokako and the spectacular native falcon, karearea, thrive in the district.



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Mihi

**HE TIROHANGA WHAKAMURI KI TE ANGA WHAKAMUA:  
LOOKING TO THE PAST TO FORGE THE FUTURE**

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Tēnei te mihi maioha mai te Kaunihera kia koutou  
Koutou noa, tō tatau hāpori pounamu

Pānui mai, Kōrero mai ki ngā taketake, ki ngā kaupapa e whai ake nei  
Nō reira, Piki Mai, Kake Mai, Piki Mai, Kake Mai

Warm greetings to you all from Council staff and elected representatives  
to all of you, our unique and special community  
We invite you to read and comment on the report that follows.

WHAKATANGI TE HAU KI TE URU  
WHAKATANGI TE HAU KI TE TONGA  
KIA MĀKINAKINA KI TAI  
KIA MĀTARATARA KI UTA

E HĪ AKE ANA I TE ATAKURA  
HE HUKA  
HE HOU HŪ

Whether the wind blows from the West  
Whether the wind blows from the South  
Let there be peace o'er the land  
And calm o'er the sea  
Let the red-tipped dawn come  
With a touch of frost  
And the promise of a glorious day



## Message from the mayor and chief executive

There is a growing sense Rotorua has turned a corner. Many of the signs of low to nil growth are being replaced by activity and progress as our district becomes better positioned to take advantage of opportunities to assist and encourage growth within our industries and communities.

In this annual plan document we outline some \$29.6m of capital works to be delivered on behalf of this community during the 2016-17 year. The detail of those projects is on pages 8-9 of this document.

These projects have been scheduled as the result of community-informed decisions, based on the Long Term Plan process of 2015, and feedback received by council from groups and individuals towards this annual plan.

This council is now on a direction where increased financial scrutiny and focus following the adoption of a new financial strategy in late 2013 is starting to show positive gains to support the upcoming works programme for 2016-17.

For the second year in succession this council is expecting to be paying down debt. This is a positive turnaround considering the districts debt doubled during the six years prior to 2014.

This annual plan supports the approach to sustainably manage the debt across what is the second year of our long term plan. Council continues to focus on retiring debt while still supporting sustainable growth in the district. There is no forecast to exceed our capacity to borrow in the next 10 years.

We have been able to keep the general rates increase in line with the Local Government inflation index which supports the rating direction of our adopted long term plan.

It is particularly pleasing that our finances and financial processes have been tested and signed off by external organisations like Fitch Ratings and Audit NZ which both understand the financial approach we are taking.

Sustainably managing debt and continuing the drive to be a more effective and efficient organisation remain over-arching challenges for council to deliver on during this annual plan period.

This needs to be coupled with the ability to maintain and improve our community's opportunities to absorb and capitalise on growing nett migration of people wanting to visit and relocate to the Rotorua district.



The merging of Grow Rotorua and Destination Rotorua into a Council Controlled Organisation will enhance our economic drive.

Rotorua is becoming an attractive choice with New Zealand and international investors taking a close interest in what we have on offer.

There is growing positive evidence in indicators like real estate (sales and prices), commercial developments, retail spending and visitor numbers support the view that Rotorua has become busier.

We are confident this annual plan supports the community's more immediate needs and desire to continue the work to advance Rotorua further.

**Hon Steve Chadwick JP**  
Rotorua Mayor

**Geoff Williams**  
Chief Executive





## Your council

**Back [L-R]:** Mike McVicker, Rob Kent, Peter Bentley, Karen Hunt, Mark Gould, Charles Sturt, Tania Tapsell  
**Front [L-R]:** Trevor Maxwell, Janet Wepa, Dave Donaldson (Deputy Mayor), Glenys Searancke, Steve Chadwick (Mayor), Geoff Williams (Chief Executive), Merepeka Raukawa-Tait



## Rotorua Lakes Community Board

**[L-R]:** Phill Thomass  
 Peter Bentley  
 Geoff Palmer (Chair)  
 Rob Kent  
 Leo Meharry  
 John Dyer

# Our vision - Rotorua 2030

Following the 2013 elections the council set about building a collective vision and direction for Rotorua. The mayor and councillors recognised that without a new approach, commitment and direction we would not be able to build the community we aspire to have. The vision of Rotorua 2030 is:

2030

This is our home  
We are its people  
We're connected to each other through culture and community  
We're innovative and we share what we learn  
We're driving opportunity, enterprise and diversity  
We're supporting a legacy of sustainability for our environment  
Rotorua is a place for everyone. Tatau Tatau – we together

Supporting this vision are seven **2030 goals**:



## A RESILIENT COMMUNITY

He hāpori pūmanawa ...inclusive, liveable and safe neighbourhoods give us a sense of place; and confidence to be involved and connected



## HOMES THAT MATCH NEEDS

Kāinga noho kainga haumarū...quality, affordable homes are safe, warm, and available



## OUTSTANDING PLACES TO PLAY

Papa whakatipu...recreation opportunities are part of our lifestyle; connecting us, transporting us and surrounding us



## VIBRANT CITY HEART

Waahi pūmanawa...our inviting and thriving inner city reflects our unique heritage and lakeside location



## BUSINESS INNOVATION AND PROSPERITY

Whakawhanake pākihi ...we boast a diverse and sustainable economy energised by our natural resources and innovative people



## EMPLOYMENT CHOICES

He huarahi hōu...we are a prosperous connected community; growing our education, training and employment opportunities



## ENHANCED ENVIRONMENT

Tiakina to taiao...we are known globally for our clean, natural environment, air quality and healthy lakes

To drive progress towards the Rotorua 2030 goals, four shorter term priorities were identified that would focus the council and community during the current council term 2013-2016.

The **2016 priorities** are:

1. Develop a vibrant city heart **that attracts people and activity**
2. Develop our economic base **by growing existing and attracting new businesses to our region**
3. Support reinvigorated neighbourhoods **and the creation of healthy homes**
4. Sustainable **infrastructure and affordable, effective council services**



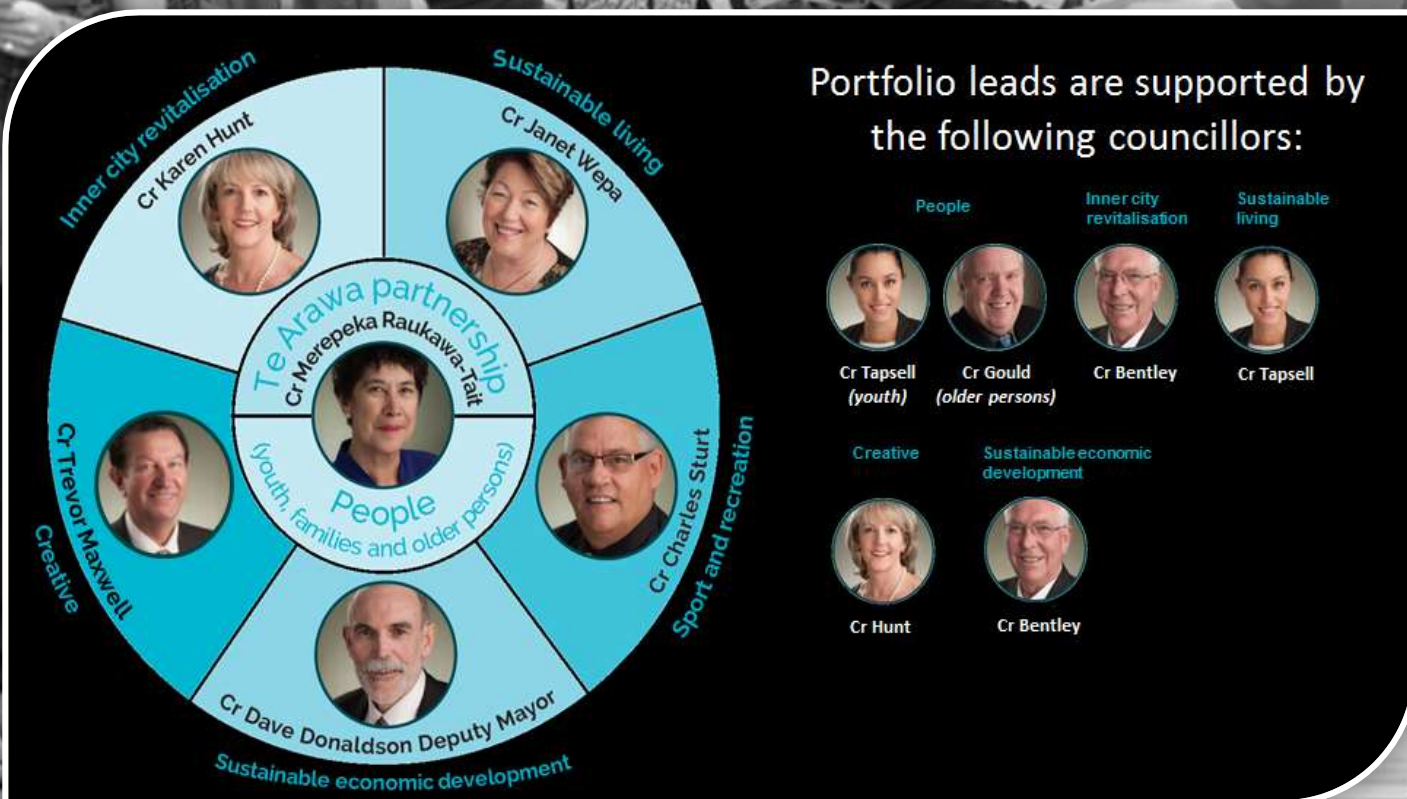
To deliver the 2016 priorities and progress Rotorua 2030, the Rotorua Lakes Council have needed to work and behave differently. This new way of working is reflected through our commitments:

- Engaging with the community to develop a unified accord for a clear new future
- Supporting community leadership of our new strategies
- Developing a new partnership model with Te Arawa
- Working innovatively, outside traditional delivery mechanisms, to drive more cost-effective and more efficient services
- Ensuring all our work programmes align with the district’s ambitions
- Reshaping our council to be more effective and responsive.

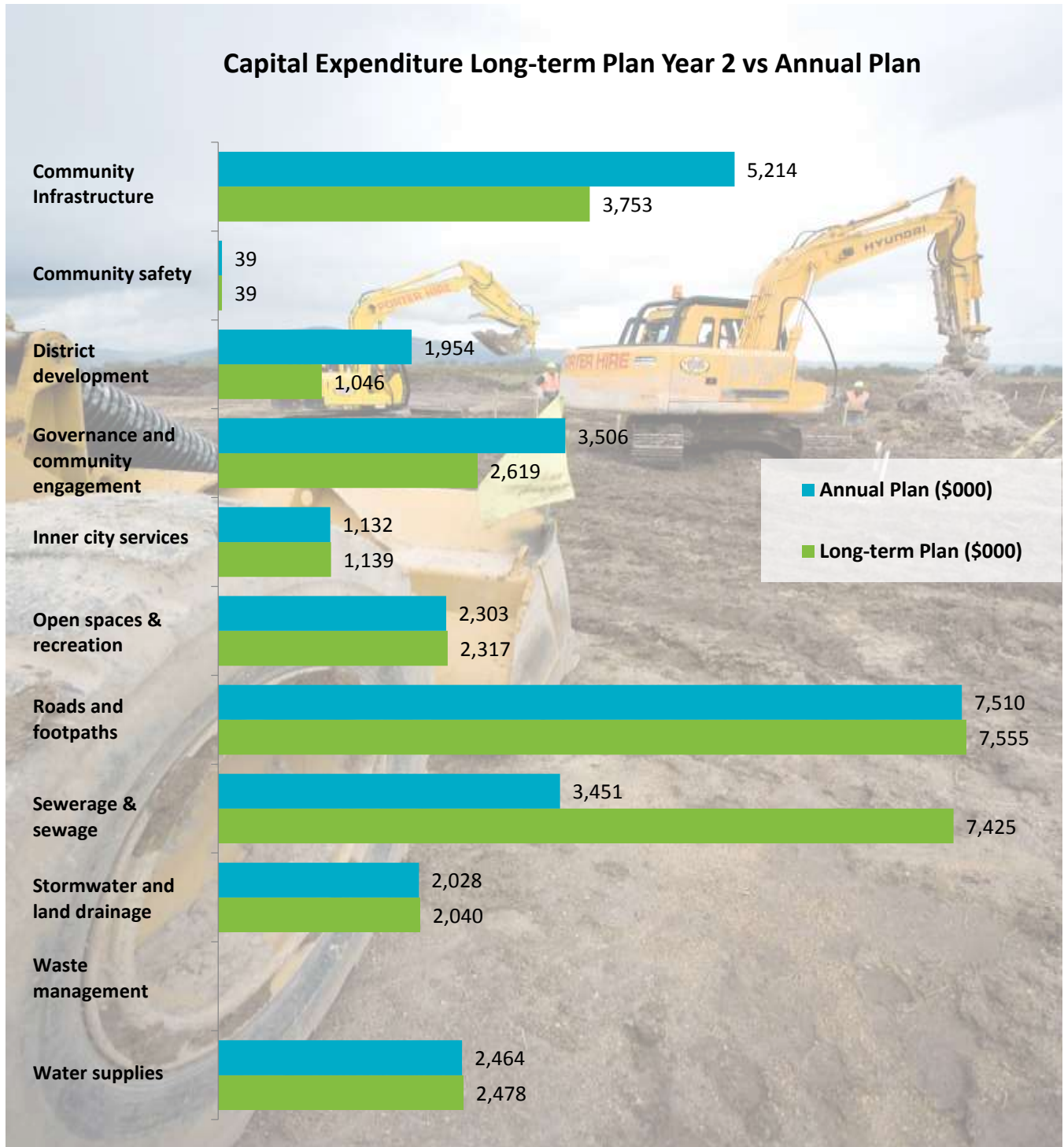
## Engaging and working with our community

### Engaging and working with our community

Delivering Rotorua 2030 has been via seven portfolio areas that were identified to support the 2030 goals. Each portfolio has worked with a wide range of stakeholders, community groups and leaders developing our now developed strategy. These strategies have set short and long term projects, initiatives and relationships to improve our district. The seven portfolios are:



# Capital expenditure by activity



## Major changes in capital expenditure from Long-term Plan year 2 to Annual Plan

- Community Facilities** - Library child health hub + \$1.4m
- District Development** - i-SITE earth quake strengthening + \$0.9m
- Governance** - Enterprise resource planning system + \$0.9m
- Sewerage Disposal** - Terax thermal deconstruction plant - \$3.9m

# Council's major projects to deliver in 2016/17

## Community Infrastructure

Council Activities	\$000
<b>Aquatic Centre</b>	<b>598</b>
-Building renewals	121
-Pipe renewals	412
-Plant and equipment renewals	64
<b>Community House and Halls</b>	<b>17</b>
-Community Hall renewals	17
<b>Events and Venues</b>	<b>324</b>
-Rotorua Energy Events Centre renewals	113
-Sir Howard Morrison Performing Arts Centre renewals	212
<b>Library</b>	<b>3,690</b>
-Upgrades and renewals	168
-Youth health precinct joint DHB project	3,522
<b>Museum</b>	<b>557</b>
-Collection development and renewals	18
-Rotorua Museum building and Government Gardens	250
-Upgrade of "Rotorua Stories"	288
<b>Pensioner Housing</b>	<b>28</b>
-Pensioner housing renewals	28
<b>Total</b>	<b>\$5,214</b>

## Community Safety

Council Activities	\$000
<b>Emergency Management</b>	<b>9</b>
-Rural fire equipment renewals	9
<b>Regulatory Services</b>	<b>30</b>
-Animal control asset renewals	30
<b>Total</b>	<b>\$39</b>

## District Development

Council Activities	\$000
<b>Economic Development</b>	
-EQ strengthening of tourism i-site	1,954
<b>Total</b>	<b>\$1,954</b>

## Governance and Community Engagement

Council Activities	\$000
<b>Corporate</b>	
-New core hardware	130
-Civic Centre renewals and upgrades	359
-Civic centre refurbishment	563
-Civic RSA geothermal heating project	55
-Core hardware replacements	307
-Core software replacements	217
-Ductile columns for EQ strengthening & strengthening of chambers	139
-New ERP system	1,596
-Vaughan Road Depot renewals	142
<b>Total</b>	<b>\$3,506</b>

## Inner City Services

Council Activities	\$000
<b>CBD Services</b>	
-CBD Projects	1,132
<b>Total</b>	<b>\$1,132</b>

## Roads and Footpaths

Council Activities	\$000
-Amenity lighting	39
-Minor safety projects	476
-Passenger transport infrastructure	87
-Rails and guard rails	43
-Rural seal extensions	606
-Rural villages	260
-Urban cycleways	433
-Urban street upgrades	217
-Transport subsidised renewal programme	4,686
-Transport unsubsidised renewal programme	663
<b>Total</b>	<b>\$7,510</b>

## Open Spaces and Recreation

Council Activities	\$000
<b>Parks and Reserves (open spaces)</b>	
-Cemetery development and improvements	563
-Eastside youth space development	87
-General reserves development	43
-Kuirau park development	217
-Parks land purchases	260
-Reinvigoration of neighbourhoods	217
-Streamside improvements	17
-Waipa mountain bike track carpark upgrade	130
-Walkway development	20
-Parks and reserves renewal programme	750
<b>Total</b>	<b>\$2,303</b>

## Sewerage and Sewage

Council Activities	\$000
-MBR Cover	169
-Rotoiti/Rotoma sewage system	866
-Terax thermal deconstruction plant	400
-Wastewater treatment and disposal upgrade	667
-Sewage renewal programme	1,349
<b>Total</b>	<b>\$3,451</b>

## Stormwater and Land Drainage

Council Activities	\$000
-Stormwater renewal programme	2,028
<b>Total</b>	<b>\$2,028</b>

## Water Supplies

Council Activities	\$000
-Backflow prevention additions	704
-Sectorisation and pressure management	310
-Water supply renewal programme	1,449
<b>Total</b>	<b>\$2,464</b>

**Grand Total: \$29.601m**

# Financial Summary

Prospective Statement of Comprehensive Revenue and Expense	Long-term Plan		Annual Plan
	2015/2016	2016/2017	2016/2017
<i>For the year ended 30 June:</i>	(\$000)	(\$000)	(\$000)
General and Targeted Rates	79,381	81,611	81,426
Other Revenue	30,008	29,203	25,976
<b>Total Revenue</b>	<b>109,389</b>	<b>110,814</b>	<b>107,402</b>
Personnel Costs	26,784	27,284	24,840
Depreciation and amortisation expense	25,023	25,762	25,220
Other expenses	48,509	49,127	49,688
Finance Costs	8,293	8,563	7,569
<b>Total Expenditure</b>	<b>108,610</b>	<b>110,736</b>	<b>107,317</b>
<b>Net Surplus</b>	<b>779</b>	<b>78</b>	<b>85</b>

Prospective Statement of Financial Position	Long-term Plan		Annual Plan
	2015/2016	2016/2017	2016/2017
<i>as at 30 June:</i>	(\$000)	(\$000)	(\$000)
Current Assets	11,097	11,244	10,938
Non-Current Assets	1,167,254	1,197,935	1,205,193
<b>Total Assets</b>	<b>1,178,351</b>	<b>1,209,179</b>	<b>1,216,131</b>
Current liabilities	59,970	60,632	44,402
Non-Current liabilities	123,254	126,311	146,486
<b>Total liabilities</b>	<b>183,224</b>	<b>186,943</b>	<b>190,888</b>
<b>Net Assets</b>	<b>995,127</b>	<b>1,022,236</b>	<b>1,025,243</b>
<b>Equity</b>	<b>995,127</b>	<b>1,022,236</b>	<b>1,025,243</b>

Prospective Statement of Cash flows	Long-term Plan		Annual Plan
	2015/2016	2016/2017	2016/2017
<i>For the year ended 30 June:</i>	(\$000)	(\$000)	(\$000)
Net cash from operating activities	26,358	26,385	25,582
Net cash from investing activities	(33,358)	(29,386)	(28,582)
Net cash from financing activities	7,000	3,000	-
<b>Net increase/(decrease) in cash and cash equivalents and bank overdraft</b>	<b>-</b>	<b>-</b>	<b>(3,000)</b>
<b>Cash and cash equivalents and bank overdraft at beginning of the year</b>	<b>1,000</b>	<b>1,000</b>	<b>4,000</b>
<b>Cash and cash equivalents and bank overdrafts at end of the year</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

# Delivering our services

## TATAU TATAU WE TOGETHER

Council delivers a large number of services that keeps our district running well and improves people's lives. These services make the district a fantastic place to live, work, visit and invest in.



### COMMUNITY INFRASTRUCTURE

Enriching communities, show our unique cultural history, and promote vibrancy



### COMMUNITY SAFETY

Building resilient communities by minimising the risks to public health, security and personal safety



### DISTRICT DEVELOPMENT

Position Rotorua as a great place to visit, live, work, invest and do business



### GOVERNANCE AND COMMUNITY ENGAGEMENT

Setting the future direction and priorities for our district



### INNER CITY SERVICES

Create a 'destination within a destination' to draw in our people and visitors



### ROADS AND FOOTPATHS

Provide a safe and efficient transport network that supports the district's economy



### OPEN SPACES AND RECREATION

Provide a wide array of open spaces and recreational opportunities that we can be proud of



### SEWERAGE AND SEWAGE

Provide for the removal of sewage and liquid trade wastes from communities



### STORMWATER AND LAND DRAINAGE

Manage the drainage of excess rainfall so property and people are protected from flood damage



### WASTE MANAGEMENT

Provide for the collection, reduction, re-use, recycling and disposal of waste



### WATER SUPPLY

Provide cost-effective, constant, adequate, sustainable and high quality supply of water

Making Rotorua a great place to live, work, visit and invest

## Measuring our service performance

The Long-term Plan 2015-2025 sets a performance framework that measures our services. These are reported to the council and community throughout the year and in Council's annual reports which are published in late September/early October each year.

For a full set of the performance measures, see Council's Long-term Plan.

# Financial statements

## Purpose of financial statements

### Prospective statement of comprehensive income

This statement discloses the net surplus or deficit and their components, arising from activities or events during the year that are significant for assessing past and future financial performance.

### Prospective statement of financial position

Information about 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. The information is also useful in assessing how successful the council is likely to be in raising further finance.

### Prospective statement of cash flows

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

- Repay debt; or
- Reinvest to maintain or expand operating capacity.

### Statement of accounting policies

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

- a) the measurement system underlying preparation of 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 such items; and
- c) any changes in the measurement system, assumptions or particular accounting policies.

For a full set of accounting policies refer to the Long-term Plan 2015-2025 available on council's website: [rotorualakescouncil.nz](http://rotorualakescouncil.nz)



# Prospective statement of Comprehensive Revenue and Expense

<i>For the year ended 30 June:</i>	Long-term Plan		Annual Plan
	2015/2016 (\$000)	2016/2017 (\$000)	2016/2017 (\$000)
<b>Revenue</b>			
Rates, excluding targeted water supply rates	75,291	77,406	77,226
Targeted Rates for water supply	4,090	4,206	4,200
Development and financial Contributions	-	-	-
Subsidies and grants (Incl Capital Subsidies)	9,962	8,458	7,650
Other revenue	19,995	20,695	18,225
Finance Income	50	50	100
Gains	-	-	-
<b>Total Revenue</b>	<b>109,389</b>	<b>110,814</b>	<b>107,402</b>
<b>Expenditure</b>			
Personnel Costs	26,784	27,284	24,840
Depreciation and amortisation expense	25,023	25,762	25,220
Other expenses	48,509	49,127	49,688
Finance Costs	8,293	8,563	7,569
<b>Total operating expenditure</b>	<b>108,610</b>	<b>110,736</b>	<b>107,317</b>
<b>Surplus/ (deficit) for the period</b>	<b>779</b>	<b>78</b>	<b>85</b>
<i>Loss for the period from discontinued operations</i>	-	-	-
<b>Surplus/(deficit) before tax</b>	<b>779</b>	<b>78</b>	<b>85</b>
Income tax expense	-	-	-
<b>Surplus/(deficit) after tax</b>	<b>779</b>	<b>78</b>	<b>85</b>
<b>Other Comprehensive Income</b>			
Revaluation on property, plant and equipment	24,123	27,031	27,031
Revaluation on intangibles	-	-	-
Net change in fair value of investments	-	-	-
Net change in fair value of hedges	-	-	-
<b>Other comprehensive Income</b>	<b>24,123</b>	<b>27,031</b>	<b>27,031</b>
<b>Total Comprehensive</b>	<b>24,902</b>	<b>27,109</b>	<b>27,116</b>

## Prospective statement of changes in Net assets/ Equity

<i>as at 30 June</i>	Long-term Plan		Annual Plan
	2015/2016 (\$000)	2016/2017 (\$000)	2016/2017 (\$000)
<b>Balance as at 1 July</b>	970,225	995,127	998,127
Total Comprehensive Income as stated	24,902	27,109	27,116
Balance at 30 June	995,127	1,022,236	1,025,243
<b>Total Comprehensive Income attributable to:</b>	<b>24,902</b>	<b>27,109</b>	<b>27,116</b>



## Prospective statement of financial position

<i>as at 30 June:</i>	Long-term Plan		Annual Plan
	2015/2016 (\$'000)	2016/2017 (\$'000)	2016/2017 (\$'000)
<b>Assets</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	1,000	1,000	1,000
Debtors & other receivables	8,769	8,883	8,610
Inventories	1,328	1,361	1,328
Derivative Financial Instruments	-	-	-
Non-Current Assets held for sale	-	-	-
<b>Total Current Assets</b>	<b>11,097</b>	<b>11,244</b>	<b>10,938</b>
<b>Non-Current Assets</b>			
Loans & Receivables (Airport Loans)	-	-	15,000
Property, plant and equipment	1,133,225	1,163,906	1,156,164
Investment Property	-	-	-
Intangible Assets	2,559	2,559	2,559
Other Financial Assets	31,470	31,470	31,470
<b>Total Non-Current Assets</b>	<b>1,167,254</b>	<b>1,197,935</b>	<b>1,205,193</b>
<b>Total Assets</b>	<b>1,178,351</b>	<b>1,209,179</b>	<b>1,216,131</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and Other Payables	17,027	17,558	17,487
Provisions	672	689	672
Employee Benefit Liabilities	6,121	6,235	6,243
Borrowings	36,150	36,150	20,000
Derivative Financial Instruments	-	-	-
Taxation Payable	-	-	-
<b>Total Current Liabilities</b>	<b>59,970</b>	<b>60,632</b>	<b>44,402</b>
<b>Non-current liabilities</b>			
Borrowings	120,925	123,925	129,100
Borrowings held on behalf of Airport	-	-	15,000
Provisions	2,075	2,127	2,127
Employee Benefit Liabilities	254	259	259
<b>Total Non-current liabilities</b>	<b>123,254</b>	<b>126,311</b>	<b>146,486</b>
<b>Total Liabilities</b>	<b>183,224</b>	<b>186,943</b>	<b>190,888</b>
<b>Net Assets</b>	<b>995,127</b>	<b>1,022,236</b>	<b>1,025,243</b>
<b>Net Assets/ Equity</b>			
<i>Capital Contributed by</i>			
Accumulated comprehensive revenue and Expenses	733,757	733,480	736,487
Restricted Equity	4,513	4,867	4,867
Reserves	256,858	283,889	283,889
Minority Interest	-	-	-
<b>Total Net Assets/ Equity</b>	<b>995,127</b>	<b>1,022,236</b>	<b>1,025,243</b>

## Prospective statement of cashflows

For the year ended 30 June:	Long-term Plan		Annual Plan
	2015/2016 (\$000)	2016/2017 (\$000)	2016/2017 (\$000)
<b>Cash flows from operating activities</b>			
Receipts from rates revenue	79,381	81,611	81,426
Receipts from customers and other services	19,995	20,695	18,225
Receipts from Grants and Subsidies	9,962	8,458	7,650
Goods and Services Tax (Net)	-	-	-
Interest received	50	50	100
Dividends received	-	-	-
Payments to suppliers	(47,953)	(48,696)	(49,533)
Payments to employees	(26,784)	(27,170)	(24,718)
Interest paid	(8,293)	(8,563)	(7,569)
Income tax refund/(paid)	-	-	-
<b>Net cash from operating activities</b>	<b>26,358</b>	<b>26,385</b>	<b>25,582</b>
<b>Cash flows from investing activities</b>			
Proceeds from medium term investments	-	-	-
Proceeds from sale of property, plant and equipment	1,000	1,025	1,019
Proceeds from community loan repayments	-	-	-
Purchase of property, plant and equipment	(34,358)	(30,411)	(29,601)
Purchase of intangible assets	-	-	-
Purchase of other investments	-	-	-
<b>Net cash from investing activities</b>	<b>(33,358)</b>	<b>(29,386)</b>	<b>(28,582)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings	7,000	3,000	-
Repayment of borrowings	-	-	-
<b>Net cash from financing activities</b>	<b>7,000</b>	<b>3,000</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents and bank overdraft</b>	<b>-</b>	<b>-</b>	<b>(3,000)</b>
Cash and cash equivalents and bank overdraft at beginning of the year	1,000	1,000	4,000
<b>Cash and cash equivalents and bank overdrafts at end of the year</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

## Overall council – Funding impact statement

Council Wide	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties	47,019	48,350	48,304
Targeted Rates	32,362	33,262	33,122
Subsidies and grants for operating purposes	3,236	3,302	3,636
Fees and charges	6,635	6,868	7,902
Interest and Dividends from Investments	50	50	100
Local Authorities, fuel tax, fines, infringements fees and other receipts	13,362	13,830	10,326
<b>Total operating funding (A)</b>	<b>102,664</b>	<b>105,662</b>	<b>103,390</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	75,295	76,407	74,527
Finance Cost	8,291	8,563	7,570
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>83,586</b>	<b>84,970</b>	<b>82,097</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>19,078</b>	<b>20,692</b>	<b>21,293</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	6,727	5,156	4,014
Development and financial contributions	-	-	-
Increase (decrease) in debt	7,000	3,000	-
Gross proceeds from sale of assets	1,000	1,025	1,025
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>14,727</b>	<b>9,181</b>	<b>5,039</b>
<b>Application of capital funding</b>			
Capital expenditure	-	-	-
- to meet additional demand	-	-	-
- to improve the level of service	13,540	12,121	8,119
- to replace existing assets	20,818	18,290	21,481
Increase (decrease) in reserves	(552)	(538)	(3,268)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>33,805</b>	<b>29,873</b>	<b>26,332</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(19,078)</b>	<b>(20,692)</b>	<b>(21,293)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Community Infrastructure – Funding impact statement

Community Infrastructure	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties	10,696	11,817	12,168
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	276	276	276
Fees and charges	1,535	1,589	1,603
Internal charges and overheads recovered	93	96	10
Local Authorities, fuel tax, fines, infringements fees and other receipts	4,776	4,943	4,986
<b>Total operating funding (A)</b>	<b>17,376</b>	<b>18,721</b>	<b>19,043</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	12,251	12,590	12,362
Finance Cost	999	1,049	974
Internal charges and overheads applied	2,381	2,449	2,481
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>15,631</b>	<b>16,088</b>	<b>15,817</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,745</b>	<b>2,633</b>	<b>3,226</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	1,403	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>1,403</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,295	33	33
- to replace existing assets	2,988	3,720	5,181
Increase (decrease) in reserves	(1,135)	(1,120)	(1,988)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>3,148</b>	<b>2,633</b>	<b>3,226</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,745)</b>	<b>(2,633)</b>	<b>(3,226)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Community Safety – Funding impact statement

Community safety	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties	1,364	1,369	1,341
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	10	10	10
Fees and charges	1,933	2,001	2,018
Internal charges and overheads recovered	-	-	-
Local Authorities, fuel tax, fines, infringements fees and other receipts	104	108	109
<b>Total operating funding (A)</b>	<b>3,411</b>	<b>3,488</b>	<b>3,478</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,393	2,441	2,433
Finance Cost	-	-	-
Internal charges and overheads applied	1,018	1,047	1,045
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,411</b>	<b>3,488</b>	<b>3,478</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	-	-	-
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	-	-	-
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	20	39	39
Increase (decrease) in reserves	(20)	(39)	(39)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	-	-	-
<b>Surplus (deficit) of capital funding (C-D)</b>	-	-	-
<b>Funding balance ((A-B)+(C-D))</b>	-	-	-

## District Development – Funding impact statement

District Development	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties	7,957	8,188	8,013
Targeted Rates	5,580	5,738	5,667
Subsidies and grants for operating purposes	90	91	90
Fees and charges	1,480	1,532	1,093
Internal charges and overheads recovered	-	-	-
Local Authorities, fuel tax, fines, infringements fees and other receipts	1,770	1,832	102
<b>Total operating funding (A)</b>	<b>16,877</b>	<b>17,381</b>	<b>14,965</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	13,408	13,709	11,623
Finance Cost	1,160	1,198	1,010
Internal charges and overheads applied	1,691	1,740	1,123
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>16,259</b>	<b>16,647</b>	<b>13,756</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>618</b>	<b>734</b>	<b>1,209</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	1,020	1,046	1,954
Increase (decrease) in reserves	(402)	(312)	(745)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>618</b>	<b>734</b>	<b>1,209</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(618)</b>	<b>(734)</b>	<b>(1,209)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governance and Community Engagement

## – Funding impact statement

Governance and Community Engagement	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties	3,864	3,579	4,047
Targeted Rates	53	55	54
Subsidies and grants for operating purposes	53	53	53
Fees and charges	422	437	1,980
Internal charges and overheads recovered	11,848	12,112	10,703
Local Authorities, fuel tax, fines, infringements fees and other receipts	1,078	1,114	1,066
<b>Total operating funding (A)</b>	<b>17,318</b>	<b>17,350</b>	<b>17,903</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	14,792	15,048	15,237
Finance Cost	367	380	323
Internal charges and overheads applied	781	804	808
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>15,940</b>	<b>16,232</b>	<b>16,368</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,378</b>	<b>1,118</b>	<b>1,535</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	7,000	3,000	-
Gross proceeds from sale of assets	1,000	1,025	1,025
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>8,000</b>	<b>4,025</b>	<b>1,025</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	128	131	130
- to replace existing assets	3,146	2,488	3,376
Increase (decrease) in reserves	6,104	2,524	(946)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>9,378</b>	<b>5,143</b>	<b>2,560</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,378)</b>	<b>(1,118)</b>	<b>(1,535)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Inner City Services – Funding impact statement

Inner City Services	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties	1,520	1,560	1,403
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	148	154	155
Internal charges and overheads recovered	1	1	1
Local Authorities, fuel tax, fines, infringements fees and other receipts	2,237	2,315	2,336
<b>Total operating funding (A)</b>	<b>3,906</b>	<b>4,030</b>	<b>3,895</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,508	1,542	1,517
Finance Cost	86	99	113
Internal charges and overheads applied	1,550	1,590	1,565
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,144</b>	<b>3,231</b>	<b>3,195</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>762</b>	<b>799</b>	<b>700</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,105	1,133	1,126
- to replace existing assets	153	6	6
Increase (decrease) in reserves	(496)	(340)	(432)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>762</b>	<b>799</b>	<b>700</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(762)</b>	<b>(799)</b>	<b>(700)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Open Spaces and Recreation – Funding impact statement

Open Spaces and Recreation	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties	9,581	9,484	9,054
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	5	5	219
Fees and charges	35	36	36
Internal charges and overheads recovered	-	-	-
Local Authorities, fuel tax, fines, infringements fees and other receipts	654	677	683
<b>Total operating funding (A)</b>	<b>10,275</b>	<b>10,202</b>	<b>9,992</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,721	1,766	1,735
Finance Cost	851	886	811
Internal charges and overheads applied	5,967	6,097	6,040
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>8,539</b>	<b>8,749</b>	<b>8,586</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,736</b>	<b>1,453</b>	<b>1,406</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	30	31	30
Development and financial contributions	214	214	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>244</b>	<b>245</b>	<b>30</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,615	1,562	1,553
- to replace existing assets	1,494	755	750
Increase (decrease) in reserves	(1,129)	(619)	(867)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,980</b>	<b>1,698</b>	<b>1,436</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,736)</b>	<b>(1,453)</b>	<b>(1,406)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Roads and Footpaths – Funding impact statement

Roads and footpaths	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties	8,231	8,921	8,124
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	2,588	2,653	2,588
Fees and charges	30	31	31
Internal charges and overheads recovered	-	-	-
Local Authorities, fuel tax, fines, infringements fees and other receipts	608	629	635
<b>Total operating funding (A)</b>	<b>11,457</b>	<b>12,234</b>	<b>11,378</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,276	6,427	6,298
Finance Cost	1,870	1,933	1,787
Internal charges and overheads applied	657	675	683
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>8,803</b>	<b>9,035</b>	<b>8,768</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,654</b>	<b>3,199</b>	<b>2,610</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	2,735	2,995	3,292
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>2,735</b>	<b>2,995</b>	<b>3,292</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,866	2,174	2,161
- to replace existing assets	5,250	5,381	5,349
Increase (decrease) in reserves	(1,727)	(1,361)	(1,608)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>5,389</b>	<b>6,194</b>	<b>5,902</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(2,654)</b>	<b>(3,199)</b>	<b>(2,610)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Sewerage and Sewage – Funding impact statement

Sewerage and Sewage	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties			
Targeted Rates	14,299	14,687	14,669
Subsidies and grants for operating purposes	-	-	-
Fees and charges	661	684	690
Internal charges and overheads recovered	501	514	501
Local Authorities, fuel tax, fines, infringements fees and other receipts	1	1	1
<b>Total operating funding (A)</b>	<b>15,462</b>	<b>15,886</b>	<b>15,861</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	4,921	5,035	4,888
Finance Cost	735	729	545
Internal charges and overheads applied	3,117	3,146	3,152
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>8,773</b>	<b>8,910</b>	<b>8,585</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>6,689</b>	<b>6,976</b>	<b>7,276</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	2,145	2,130	692
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>2,145</b>	<b>2,130</b>	<b>692</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	6,117	6,068	2,102
- to replace existing assets	1,504	1,357	1,349
Increase (decrease) in reserves	1,213	1,681	4,517
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>8,834</b>	<b>9,106</b>	<b>7,968</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(6,689)</b>	<b>(6,976)</b>	<b>(7,276)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Stormwater and Land Drainage – Funding impact statement

Stormwater and Land Drainage	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties	3,345	3,432	3,092
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local Authorities, fuel tax, fines, infringements fees and other receipts	12	13	13
<b>Total operating funding (A)</b>	<b>3,357</b>	<b>3,445</b>	<b>3,105</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	464	473	465
Finance Cost	753	783	634
Internal charges and overheads applied	739	758	751
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,956</b>	<b>2,014</b>	<b>1,850</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,401</b>	<b>1,431</b>	<b>1,255</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	2,312	2,040	2,028
Increase (decrease) in reserves	(911)	(609)	(773)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,401</b>	<b>1,431</b>	<b>1,255</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,401)</b>	<b>(1,431)</b>	<b>(1,255)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Waste Management – Funding impact statement

Waste Management	Long-term Plan		Annual Plan
	2015/16 (\$000)	2016/17 (\$000)	2016/17 (\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties	462	-	1,063
Targeted Rates	4,140	4,257	4,252
Subsidies and grants for operating purposes	-	-	400
Fees and charges	385	398	290
Internal charges and overheads recovered	1,213	1,244	-
Local Authorities, fuel tax, fines, infringements fees and other receipts	1,889	1,955	200
<b>Total operating funding (A)</b>	<b>8,089</b>	<b>7,854</b>	<b>6,205</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,752	3,284	4,905
Finance Cost	908	919	841
Internal charges and overheads applied	3,429	3,516	459
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>8,089</b>	<b>7,719</b>	<b>6,205</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>-</b>	<b>135</b>	<b>-</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	414	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>414</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	1,275	-	-
Increase (decrease) in reserves	(861)	135	-
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>414</b>	<b>135</b>	<b>-</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>-</b>	<b>(135)</b>	<b>-</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Water Supplies – Funding impact statement

Water Supplies	Long-term Plan		Annual Plan
	2015/16	2016/17	2016/17
	(\$000)	(\$000)	(\$000)
<b>Sources of operating funding</b>			
General Rates, uniform annual charges, rates penalties			
Targeted Rates	8,290	8,525	8,480
Subsidies and grants for operating purposes	-	-	-
Fees and charges	6	6	6
Internal charges and overheads recovered	423	433	426
Local Authorities, fuel tax, fines, infringements fees and other receipts	283	293	295
<b>Total operating funding (A)</b>	<b>9,002</b>	<b>9,257</b>	<b>9,207</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,314	2,364	2,299
Finance Cost	562	587	532
Internal charges and overheads applied	4,244	4,306	4,299
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>7,120</b>	<b>7,257</b>	<b>7,130</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,882</b>	<b>2,000</b>	<b>2,077</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,414	1,020	1,014
- to replace existing assets	1,656	1,458	1,449
Increase (decrease) in reserves	(1,188)	(478)	(386)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,882</b>	<b>2,000</b>	<b>2,077</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,882)</b>	<b>(2,000)</b>	<b>(2,077)</b>
<b>Funding balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Financial Prudence Regulations

## What is the purpose of this statement?

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

## Rates affordability benchmark

The council meets the rates affordability benchmark if-

- Its planned rates income equals or is less than each quantified limit on rates; and
- Its planned rates increases equal or are less than each quantified limit on rates increases.

## Rates (income) affordability

The council's planned rates with a quantified limit on rates contained in the financial strategy included in this long-term plan. The quantified limit is rates as a proportion of total revenue is less than 80%.

## Rates (increases) affordability

The council's planned rates increases with a quantified limit on rates increases contained in the financial strategy included in this long-term plan. The quantified limit is a one-off 7% increase in the first year, and from year two onwards at the prevailing rate of inflation applied to our cost base.

## Debt affordability benchmark

The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

The council's planned debt with a quantified limit on borrowing contained in the financial strategy included in this long-term plan. The quantified limit is that total debt will be lower than 175% of total income.

## Balanced budget benchmark

The council's planned revenue (excluding development contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment).

The council meets the balanced budget benchmark if its planned revenue equals or is greater than its planned operating expenses.

## Essential services benchmark

The council's planned capital expenditure on network services as a proportion of expected depreciation on network services. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

## Debt servicing benchmark

The council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

Because Statistics New Zealand projects the council's population will grow more slowly than the national population is projected to grow, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

The benchmarks and limits are shown in the table below:

Disclosure statement			
Benchmark	Limit	Planned	Met
<b>Rates</b>			<b>Yes</b>
- Income	Rates as a proportion of total revenue is less than 80%	76%	
- Increases	Prevailing rate of inflation applied to cost base	1.90%	
<b>Debt affordability benchmark</b>	175%	143%	<b>Yes</b>
<b>Balanced budget benchmark</b>	100%	100%	<b>Yes</b>
<b>Essential services benchmark</b>	100%	98%	<b>No</b>
<b>Debt servicing benchmark</b>	10%	7%	<b>Yes</b>

# Reserve Fund Statements

## Self-Funding Reserves

Self-funding reserves are reserves established at Council's will for activities that will generate enough revenue over time to cover the cost of their operation.

## Council Created Reserves

Council created reserves are established by Council resolution. Transfers to and from these reserves is at the discretion of Council.

The Reporoa and Waikite Domain reserves were established to account for the domain board committee current account balances. These were established when the Reserves Act came into effect. The reserve recognises a future call on funding towards improvements to various categories of capital assets; for example the Waikite Domain reserve assists with development of Waikite Hot Pools.

## Restricted Reserves

Restricted reserves are subject to specific conditions either set by legislation, trust or bequests and the purpose may not be changed without reference to the courts of a third party.

*Reserve Development* - Section 108 of the Resource Management Act 1991 requires funds to be set aside for the development of reserves.

*Creative New Zealand Reserve* - Funds held and used in accordance with the policies of organisations external to Council; for example RLC allocates funds on behalf of creative NZ on application for funding. Funding rounds occur approximately two times per year dependent on funds.

	Opening Balance 1 July 2016 (\$000)	Deposits (\$000)	Withdrawals (\$000)	Closing Balance 30 June 2017 (\$000)
<b>Self Funding Reserve</b>				
Pensioner Housing	1,772	419	28	2,163
<b>Total Self Funding Reserve</b>	<b>1,772</b>	<b>419</b>	<b>28</b>	<b>2,163</b>
<b>Council Created Reserves</b>				
Reporoa Domain	66	-	-	66
Waikite Domain	26	-	-	26
<b>Total Council Created Reserves</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>92</b>
<b>Restricted Reserves</b>				
Reserves Development	1,684	213	260	1,636
Creative NZ Reserve	20	53	53	20
<b>Total Restricted Reserves</b>	<b>1,704</b>	<b>265</b>	<b>313</b>	<b>1,656</b>
<b>Grand Total</b>	<b>3,568</b>	<b>684</b>	<b>341</b>	<b>3,911</b>



# Funding and policies

## Rates funding impact statement

### Rates for 2016/17

All figures stated do not include GST.

Amounts to be collected are stated prior to remissions.

To be read in conjunction with the Revenue and Financing policy.

### GENERAL RATES

#### General rate on capital value

Council sets a general rate on capital value on a differential basis, assessed on all rateable land in the district. The general rate funds that part of the general revenues of Council that is not funded by the uniform annual general charge.

The relationship between the differential categories for the general rate and the indicative rate per dollar of capital value is:

Differential categories	Relative differentials	Rate per \$ of capital value
		<b>2016/17</b>
1 General Rate – Base	1.0	0.002720
2 General Rate – Rural Residential	0.955	0.002598
3 General Rate – Business	1.72	0.004679

The amount to be collected for 2016/17 is \$36,534,000.

#### Definition of differential categories for the general rate on capital value

**Base:** Every property not otherwise categorised.

**Rural Residential:** Every property in the rural sector which is not more than five hectares in area and used for residential purposes.

**Business:** Every property which is:

- used for any business or industrial purpose.
- vacant land which is not zoned residential or rural.  
This category includes utilities but does not include Rotorua Lakes Council utilities or residential investment properties, regardless of the number of units, provided they are let for long term tenancies.

#### Uniform annual general charge

Council sets a uniform annual general charge as a fixed amount of \$509.50 per rateable rating unit.

The UAGC is for the purposes of, but not necessarily limited to, funding the following types of activities:

- Governance & Strategic Direction
- District Library
- Aquatic Centre
- Rotorua Museum (part)
- Events & Venues (part)
- Cemeteries and crematorium
- Animal Control
- Emergency Management/Rural Fire

The UAGC is set at a level that is determined by Council each year, subject to the maximum allowed under Section 21 of the Local Government (Rating) Act 2002.

The amount to be collected for 2016/17 is \$14,306,000.

## TARGETED RATES

### Targeted rate for lakes enhancement

Council sets a targeted rate for lakes enhancement as a fixed amount of \$17.32 per rating unit, on all rateable land in the district excluding rating units within the Environment Waikato region.

The rate is to contribute to lakes enhancement by way of improving water quality.

The amount to be collected for 2016/17 is \$462,000.

### Targeted rates for business and economic development

Council sets 2 targeted rates to fund business and economic development on all rating units in the specified categories including vacant land that is in one of the three differential categories below because the underlying district plan zoning or district valuation roll category for the land indicates the differential categories apply (except Kaingaroa Village rating unit 07010 514 01A and Rotorua Lakes Council utilities), contributing to the cost of:

- Economic Projects
- Destination Rotorua Marketing
- Tourism Rotorua Travel and Information Centre

The relationship between the three differential categories for the purposes of setting these targeted rates in terms of the total revenue to be gathered has been set as follows:

<b>Revenue gathering split for the Business and Economic Development targeted rates</b>	
1. Business	80%
2 Industrial	10%
3. Farming	10%
Total revenue to be generated	100%

The amount to be collected for 2016/17 is \$5,686,000.

- a) Council will set a targeted rate as a fixed amount per rateable rating unit, on a differential basis as set out in the table below:

<b>Differential categories</b>	<b>Relative differentials %</b>	<b>Rate per rating unit \$</b>
Business Urban and Rural	100	186.59
Industrial	100	186.59
Farming	25	46.65

- Where part of a rating unit is secondary to the principal use and is for the business of providing short-term accommodation the rate will be charged on the basis of 100% of the targeted rate where 1 or more bedrooms are used for providing short-term accommodation.

- b) In addition, Council will set a targeted rate in the dollar on capital value set on a differential basis for the following categories of properties, as follows:

Differential categories	Revenue to be collected \$	Rate per \$ of capital value
Business Urban and Rural	4,330,000	0.00314
Industrial	450,000	0.000897
Farming	489,000	0.000173

- The differentiated targeted rate in the dollar on capital value will be set on every rating unit where either:
  - the principal use of that rating unit falls into one of the three categories described below, or
  - part of the rating unit has a significant secondary use that falls into one of the categories described except where that use is the business of providing short-term accommodation.

This rate will apply only to the part of the rating unit allocated to the appropriate category.

#### Definition of differential categories for the business and economic development targeted rates

**Business, Urban and Rural:** Every property in the urban or rural sector and is used for any business purpose except industrial. This category includes utilities and their networks.

**Industrial:** Every property that has been categorised in the District Valuation Roll as being used for industrial purposes in accordance with the Rating Valuation Rules 2008.

**Farming:** Every property which is used for farming purposes

#### Notes:

*"Providing short-term accommodation" for the purposes of this rate includes the provision of accommodation such as a B&B, lodge, retreat, farm stay or homestay or the provision of other similar short-term accommodation."*

#### Targeted rate for lakes community board

Council sets a lakes community board targeted rate as a fixed amount of \$ 21.50 per rateable rating unit that is wholly or partially within the area shown on [Map A](#) (defined by the 2006 decision of the Local Government Commission, comprising the area delineated on SO Plan No.379278). The rate funds the Lakes Community Board costs.

The amount to be collected for 2016/17 is \$54,000.

#### Targeted rate for refuse collection

Council sets a targeted rate for refuse collection on a differential basis, based on the location of the rating unit (if it is in one of the service areas shown in [Map B](#) or [Map C](#)) excluding vacant sections and the provision or availability of the service. The rate is set as an amount per separately used or inhabited part of a rating unit and the extent of provision of the service.

The relationship between the differential categories for the refuse collection rates and the amount of the rate for the 2016/17 year is as follows:

Refuse Collection	Relative differentials (%)	2016/17 Rate \$ per SUIP
The total amount to be collected in 2016/17 is \$4,218,000		
Urban (weekly collection)	100	144.70
Urban (CBD twice-weekly collection)	200	289.40
Rural (weekly collection)	104	150.49
Serviceable	50	72.35

## Definition of differential categories for the refuse collection rates

**Serviceable:** where the service is available, but the ratepayer has nominated in writing not to receive delivery of Council rubbish bags.

### Notes

*Council reserve tenants will have the option of purchasing council refuse bags if they wish to use the collection service.*

## Targeted rates for water supply

Council sets targeted rates for water supply to properties within the service areas shown on the rating maps in this funding impact statement based on the location of the rating unit and the provision or availability to the land of a water supply.

The targeted rates for water supply are as follows:

<b>Water supply (except Kaharoa and Reporoa)</b> (Service areas shown on <a href="#">Map D</a> , <a href="#">Map E</a> , <a href="#">Map F</a> , <a href="#">Map G</a> , <a href="#">Map H</a> , <a href="#">Map I</a> )	<b>Relative differentials (%)</b>	<b>Factor of liability</b>	<b>2016/17 Rate \$</b>
The amount to be collected is \$8,447,000 (Metered water \$3,362,000; General water rate \$4,280,000)			
A differential targeted rate of:			
▪ A fixed amount on each separately used or inhabited part of a rating unit connected (and not metered)	100	Per SUIP	214.76
▪ A fixed amount on each serviceable rating unit capable of connection.	50	Per rating unit	107.38
▪ A fixed amount on each connection to a rating unit (and metered)	100	Per connection	214.76
▪ A targeted rate on each metered connection to a rating unit of a fixed amount per cubic metre supplied in excess of 56 cubic metres per quarter.		Per cubic metre	0.9528
<b>Kaharoa</b> (Service areas shown on <a href="#">Map J</a> )			
The amount to be collected is \$234,000			
A targeted rate of a fixed amount per connection to a rating unit.		Per connection	260.95
A targeted rate on each metered connection to a rating unit of a fixed amount per cubic metre supplied to the rating unit.		Per cubic metre	.3363
<b>Reporoa</b> (Service areas shown on <a href="#">Map K</a> )			
The amount to be collected is \$571,000			
A differential targeted rate:			
▪ A fixed amount per connection on each Domestic/Non-Farming rating unit connected	64	Per connection	152.94
▪ A fixed amount per connection on each Farming/Dairy-Factory rating unit connected.	100	Per connection	238.98
A differential targeted rate:			
▪ A fixed amount on each metered connection to a Domestic/Non-Farming rating unit per cubic metre supplied in excess of the 82 cubic metres per quarter.	100	Per cubic metre	.4596
▪ A fixed amount on each metered connection to a Farming/Dairy-Factory rating unit per cubic metre supplied in excess of 207 cubic metres per quarter.	64	Per cubic metre	.2941

## Definition of differential categories for the water supply rates

**Connected rating unit:** is one to which water is supplied from a council water supply service.

**Serviceable rating unit:** is one to which water is not provided, but the whole, or some part of the rating unit is within 100 metres of a council water supply service and is within a water supply area and could be effectively connected to that water supply service.

*For the Reporoa water supply:*

**Domestic/non-farming rating unit:** means a rating unit where the water supply is not subject to water allocation and a corresponding restriction on a flow or time basis. This applies to rating units primarily for domestic, commercial or industrial use excluding the Reporoa Dairy Factory.

**Farming/dairy factory rating unit:** means a rating unit primarily for farming of livestock and also includes the Reporoa Dairy Factory. Such rating units are subject to a daily water allocation restricted on a flow or time basis.

*Notes:*

*Targeted rates for metered supply are invoiced quarterly by separate invoice.*

*Leakage: In respect of all metered water supply, where leakage is detected, the amount of water supplied will be determined in accordance with Council's procedure relating to account reassessments.*

## Targeted rates for sewage disposal

Council sets targeted rates for sewage collection and disposal to properties within the service areas shown on Map L, M, N, O, P, Q, R, S, T, U, V, W and X on a differential basis, based on the provision or availability to the land of sewage disposal services, as follows:

Sewerage Disposal	Relative differentials (%)	Factor of liability	2016/17 Rate \$
The amount to be collected is \$13,451,000			
<b>1. Rating unit connected:</b>			
Category 1 - means the rating units with 1 to 4 toilets (water closets or urinals)	100	Per WC/urinal	396.09
Category 2 - means the rating units with 5 to 10 toilets (water closets or urinals)	85	Per WC/urinal	336.67
Category 3 - means the rating units with 11 or more toilets (water closets or urinals)	80	Per WC/urinal	316.87
<b>2. Serviceable</b> - means the rating units which are serviceable rating units.	50	Per rating unit	198.04

## Definition of differential categories and other definitions for the sewage disposal rates

**Connected rating unit:** means a rating unit from which sewage is collected either directly or by private drain to a public sewerage system.

**Serviceable rating unit:** means a rating unit from which sewage is not collected but the rating unit (or part) is within 30 metres of Council's sewerage system and could be effectively connected to the sewerage scheme.

**WC/urinal:** means: a) a water closet; or b) each 1.5 metres or part thereof of urinal; or c) from 1 to 4 wall mounted urinettes.

**Category 1:** means the rating units with 1 to 4 toilets.

**Category 2:** means the rating units with 5 to 10 toilets.

**Category 3:** means the rating units with 11 or more toilets.

*Note: a rating unit used primarily as a residence for 1 household will be treated as having only 1 water closet or urinal*

## Targeted Rates for Urban Sewerage Development

Council sets targeted rate for urban sewerage development rate on all rateable land in the area shown on Map Y as a fixed amount of \$2.85 per rating unit.

The rate funds the cost of sewerage capital work in the Ngongotaha, Fairy Springs and Hinemoa Point areas.

The amount to be collected in 2016/17 is \$62,000.

## Targeted rates for connection to sewerage schemes

Council sets separate targeted rates for connecting properties to the following sewerage schemes:

	Factor of liability	2016/17 Rate \$
<b>Mourea</b> (Service areas shown on Map M)		
The amount to be collected is \$7,300		
A fixed amount on each household unit equivalent (HUE)	Per HUE	228.31
<b>Hinemoa Point</b> (Service areas shown on <a href="#">Map N</a> )		
The amount to be collected is \$4,200		
A fixed amount on each household unit equivalent (HUE)	Per HUE	137.49

The rate funds the private connection costs of rating units that have not connected to the reticulation network within a reasonable timeframe. The rate is for the equalised cost of connection applied to those properties where the works have been undertaken. The present sewerage schemes to which this rate relates are Mourea and Hinemoa Point. This rate is separate to and in addition to the capital cost contribution for the relevant scheme.

## Targeted Rates for Capital Cost of Sewerage Schemes

Council sets separate targeted rates for the capital costs of the following sewerage schemes:

- Okawa Bay
- Mourea
- Marama Point
- Amora Lake Resort
- Hinemoa Point
- Brunswick
- Brunswick stages 4 and 6
- Rotokawa
- Lake Okareka/Blue lake
- Okere Falls/Otaramarae/Whangamarino
- Paradise Valley
- Hamurana/Awahou
- Waikuta Marae

The rating units liable for this rate are those in the service areas as identified below.

	Factor of liability	2016/17 Rate \$
<b>Amora Lake Resort</b> (Rating unit 06961 052 00)		
The amount to be collected is \$12,250		
A fixed amount per rating unit	Per rating unit	12,250.34
<b>Brunswick Stages 4 and 6</b> (Service areas shown on Map P)		
The amount to be collected is \$9,659		
A fixed amount on each household unit equivalent (HUE)	Per HUE	292.74
<b>Brunswick</b> (Service areas shown on Map Q)		
The amount to be collected is \$54,254		
A fixed amount on each household unit equivalent (HUE)	Per HUE	609.49
<b>Hamurana/Awahou</b> (Service areas shown on Map R)		

The amount to be collected is \$125,566		
A fixed amount on each household unit equivalent (HUE)	Per HUE	426.08
<b>Hinemoa Point</b> (Service areas shown on Map N)		
The amount to be collected is \$24,515		
A fixed amount on each household unit equivalent (HUE)	Per HUE	495.25
<b>Lake Okareka/Blue Lake</b> (Service areas shown on Map S)		
The amount to be collected is \$166,857		
A fixed amount on each household unit equivalent (HUE)	Per HUE	897.09
<b>Marama Point</b> (Service areas shown on Map T)		
The amount to be collected is \$14,691		
A fixed amount on each household unit equivalent (HUE)	Per HUE	233.20
<b>Mourea</b> (Service areas shown on Map M)		
The amount to be collected is \$27,562		
A fixed amount on each household unit equivalent (HUE)	Per HUE	291.67
<b>Okawa Bay</b> (Service areas shown on Map O)		
The amount to be collected is \$8,634		
A fixed amount on each household unit equivalent (HUE)	Per HUE	454.46
<b>Okere Falls / Otaramarae / Whangamarino</b> (Service areas shown on Map U)		
The amount to be collected is \$98,812		
A fixed amount on each household unit equivalent (HUE)	Per HUE	404.47
<b>Paradise Valley</b> (Service areas shown on Map V)		
The amount to be collected is \$4,886		
A fixed amount on each household unit equivalent (HUE)	Per HUE	375.85
<b>Rotokawa</b> (Service areas shown on Map W)		
The amount to be collected is \$34,209		
A fixed amount on each household unit equivalent (HUE)	Per HUE	187.96
<b>Waikuta Marae</b> (Service areas shown on Map X)		
The amount to be collected is \$2,136		
A fixed amount on each household unit equivalent (HUE)	Per HUE	356.14

These rates fund the capital cost of establishing the schemes over 25 years.

The targeted rates for the respective sewerage schemes are applied only to those properties that have not taken the opportunity to pay their contribution towards the capital costs as an informal single lump sum payment (where available). Those ratepayers who have made or make an informal single lump sum payment will not be liable for the sewerage scheme capital cost targeted rate. Payments of informal single lump sum payments must be received by 15 June prior to 1 July of the first financial year that Council charges a targeted rate for capital costs for the respective sewerage scheme. The option for ratepayers to settle the residual amount of their share of the capital cost of their particular scheme will be available throughout the remaining term of the targeted rate i.e. anytime during the 25 years. This ability exists for all schemes and is provided through a specific remission policy included elsewhere in this plan.

For future developments or connections Council reserves the right to select the funding mechanism(s) that will be used. This may include either of the options referred to above i.e. assessing a targeted rate over a 25 year term or inviting a capital payment before the service connection is completed.

### Definitions for the sewerage rates

**Nominated rating units:** means properties which existed as rating units at the date of commissioning each scheme.

**Household unit equivalent (HUE):** means a household equivalent to enable industrial, commercial and multiple dwelling developments to be included in the calculations. It is used to convert industrial, commercial and multiple dwelling developments to a household equivalent equating to a single dwelling. Where used as the factor to determine a rating unit's liability for a rate, HUE corresponds to the extent of provision of the service to the rating unit as objectively measured by the floor area calculation noted below.

A minimum of one HUE will apply to all nominated rating units including those where no building exists i.e are vacant. Where multiple dwellings exist, each household unit additional to the primary dwelling will be assessed on the following basis:

Floor Area of Additional Household Unit	% Charge/HUE
Less than 40m <sup>2</sup>	No charge*
40m <sup>2</sup> to less than 60m <sup>2</sup>	50% HUE
60m <sup>2</sup> to less than 70m <sup>2</sup>	60% HUE
70m <sup>2</sup> to less than 80m <sup>2</sup>	70% HUE
80m <sup>2</sup> to less than 90m <sup>2</sup>	80% HUE
90m <sup>2</sup> to less than 100m <sup>2</sup>	90% HUE
100m <sup>2</sup> or greater	100% HUE or 1 HUE

The first additional household unit of less than 40m<sup>2</sup> will not attract a separate sewerage capital targeted rate or voluntary contribution charge. Any further household units of less than 40m<sup>2</sup> will be assessed a sewerage capital targeted rate or voluntary contribution charge of 50% HUE. All subsequent dwellings constructed after the completion of a sewerage scheme will be charged a capital contribution targeted rate or voluntary contribution towards the sewerage scheme calculated on the same basis.

### Definition of separately used or inhabited part of a rating unit

**Separately used or inhabited part (SUIP):** means any separately used or inhabited part of a rating unit including 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.

### Voluntary Lump Sum Capital Contributions

Council had set amounts for ratepayers who elected to pay one-off voluntary lump sum capital contributions for the capital cost of sewerage schemes.

Lump sum options for all current schemes have expired, however ratepayers may still choose to settle their outstanding contribution at any time. Council offers a specific remission policy for this purpose.

Except as stated above, the Council will not accept lump sum contributions in respect of any targeted rate.

### Rates Postponement

To cover costs, the following fees and charges are set for the 2016/17 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 (plus GST at the prevailing rate)	Charging Unit	2016/17
Application Fee	One-Off	\$88.89
Contribution to Counselling	One-Off	\$250.00
<b>Half Year Interest Charges</b>		
Interest calculated on councils marginal borrowing rate 6 monthly on all amounts outstanding		
<b>Annual Charges (plus GST at the prevailing rate)</b>		
Annual Account Fee	Annual	\$44.44
Administration Fee	Annual	1.0%
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, and the cost will be added to the balance of postponed rates.



## Due dates for payment of rates

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

<b>Instalment</b>	<b>Due Date</b>	<b>Penalty Date</b>
Instalment Number 1	20 August 2016	22 August 2016
Instalment Number 2	20 November 2016	21 November 2016
Instalment Number 3	20 February 2017	21 February 2017
Instalment Number 4	20 May 2017	22 May 2017

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 metered water supply charged quarterly), by the due date for the first instalment. The discount for 2016/17 is 2.0 %.

## 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 on the penalty dates above. The penalty will be 10% of the unpaid instalment.
- **Arrears of rates (including past instalments):**
  - A further penalty of 10% will be added on 1 July 2016 to rates assessed in any previous financial year and which remain unpaid on 30 June 2016.
  - A further penalty of 10% will be added on 4 January 2017 to rates assessed in any previous financial year, plus any previous further penalty, and which remain unpaid on 30 December 2016.

Note: . Penalties will not be applied to rating units approved by the Chief Financial Officer in cases where:

- applying penalties would serve to be detrimental to the collection of all or part of the balance of the outstanding rates; or
- applying penalties would only add to what is deemed to be an uncollectable debt; or
- there is a Direct Debit authority to pay the full amount of rates owing by regular payments within the current rating year, and any default is promptly rectified.
- Land is designated 'Maori Freehold land title'; and
  - Is under multiple ownership; and
  - Is unoccupied

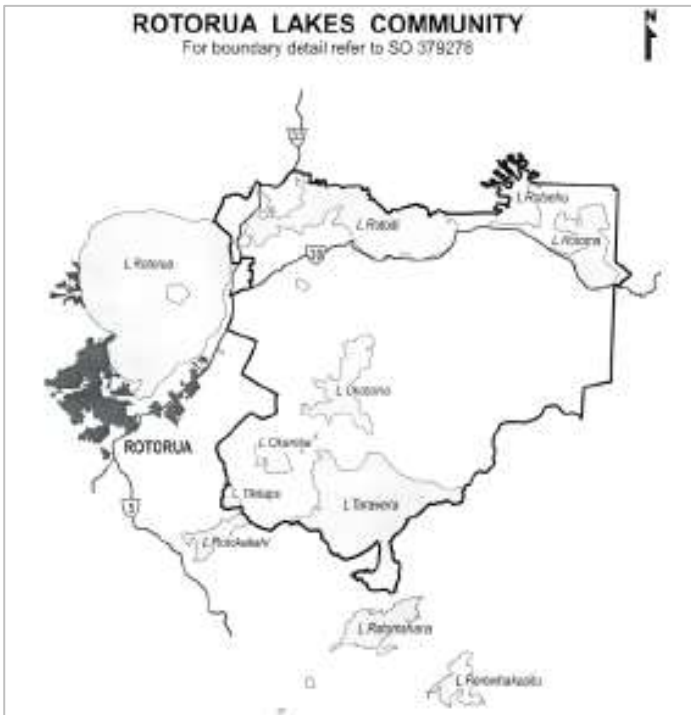
## Penalties on unpaid water invoices

- **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 and applied 2 working days after the due date.

# Rating maps

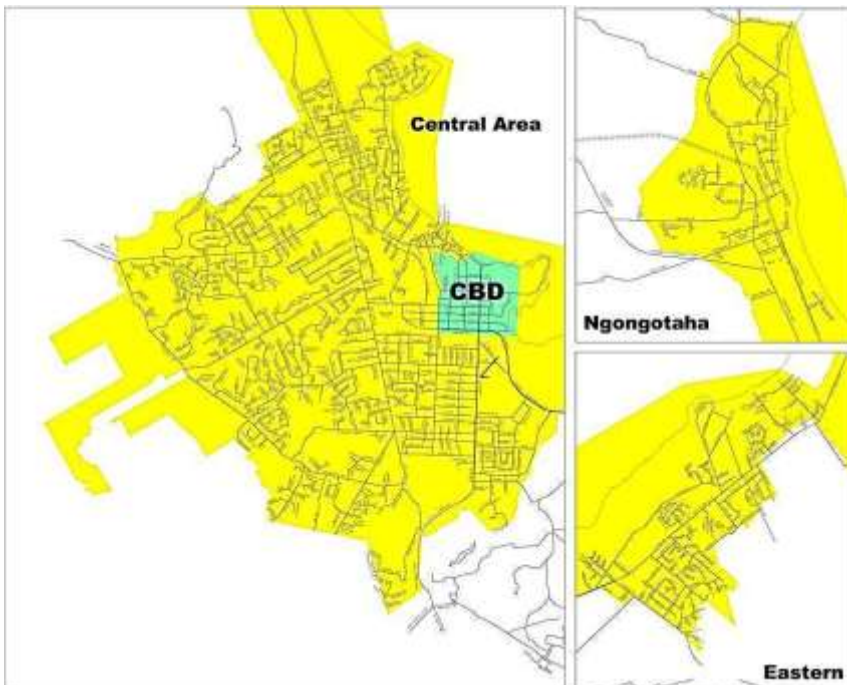
Map A

Rotorua Lakes Community Board

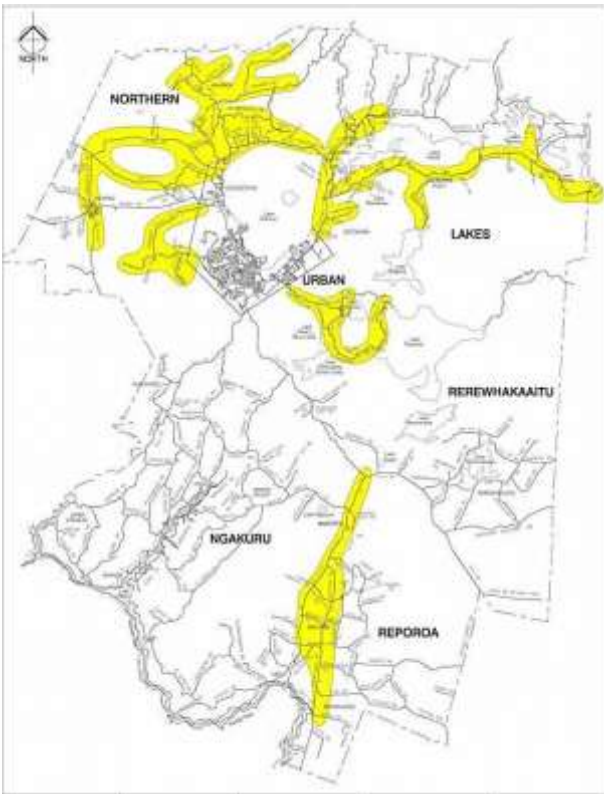


Map B

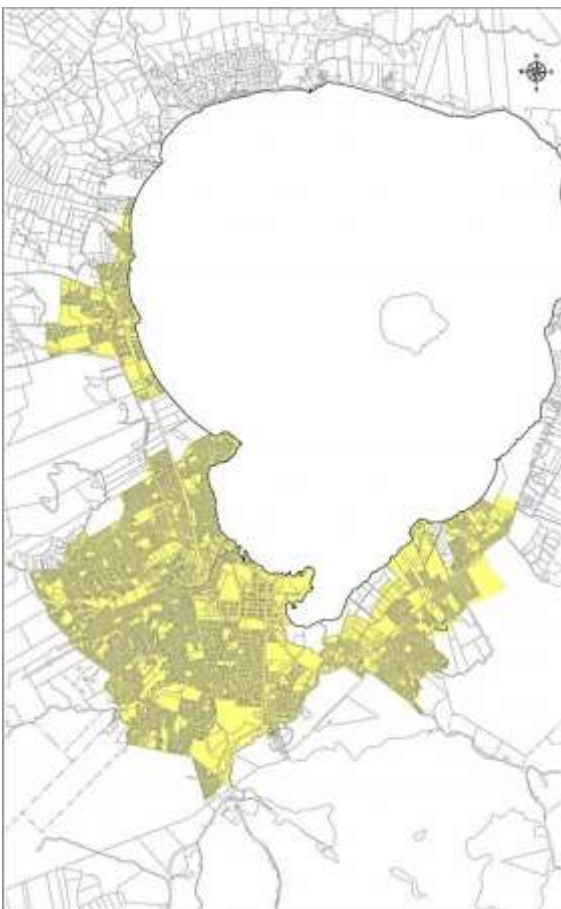
Urban Refuse Collection



**Map C**  
**Rural Refuse Collection**



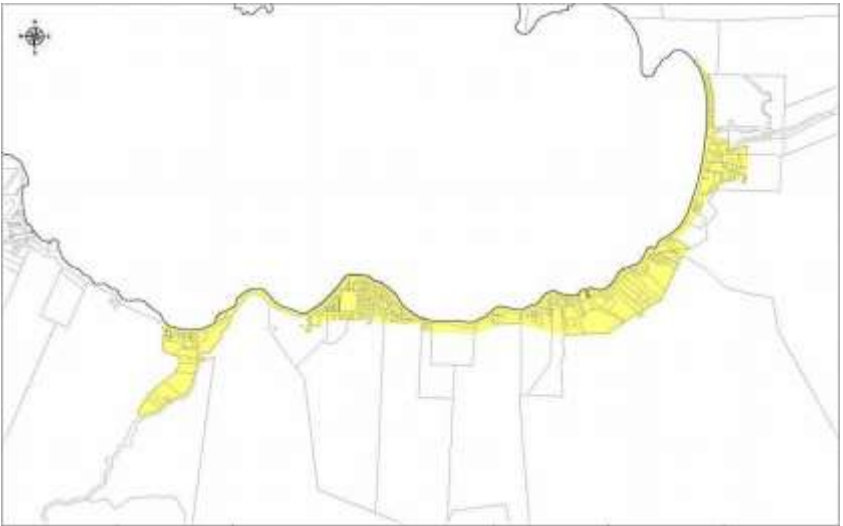
**Map D**  
**Urban Water Supply**



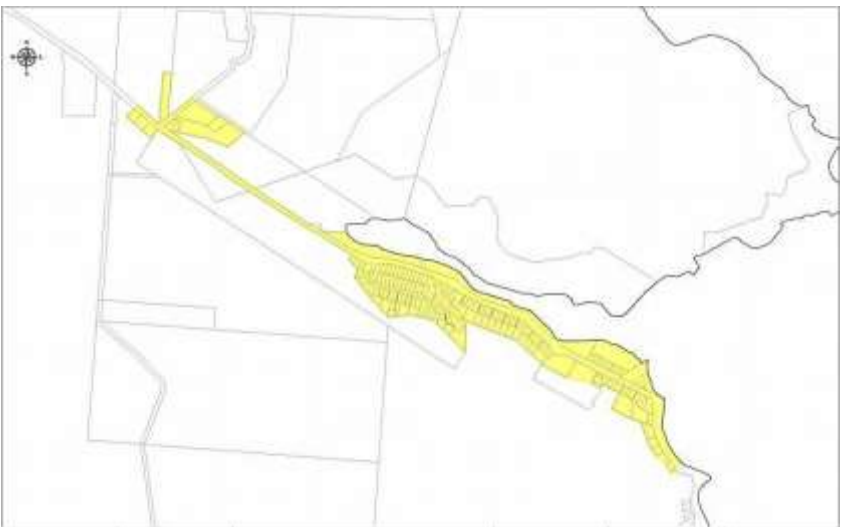
**Map E**  
**Mamaku Water Supply**



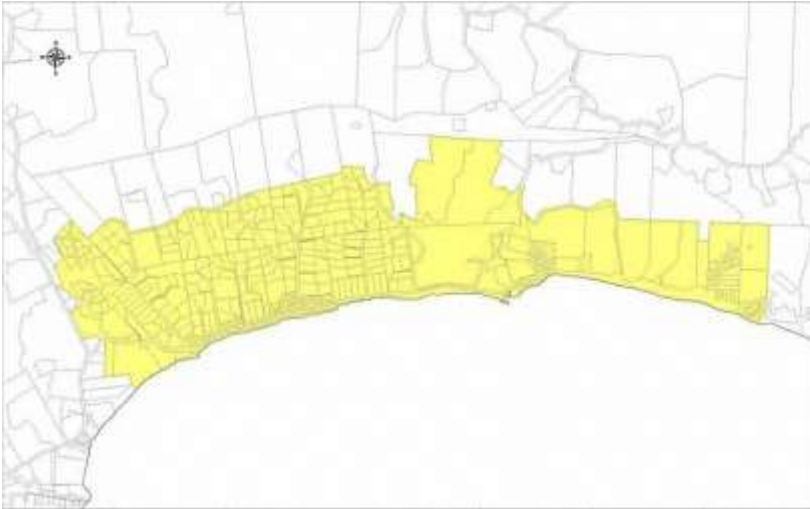
**Map F**  
**Rotoiti Water Supply**



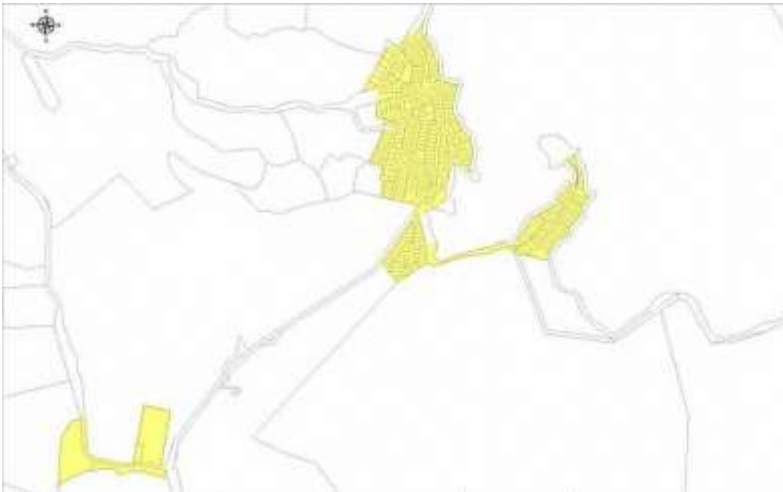
**Map G**  
**Rotoma Water Supply**



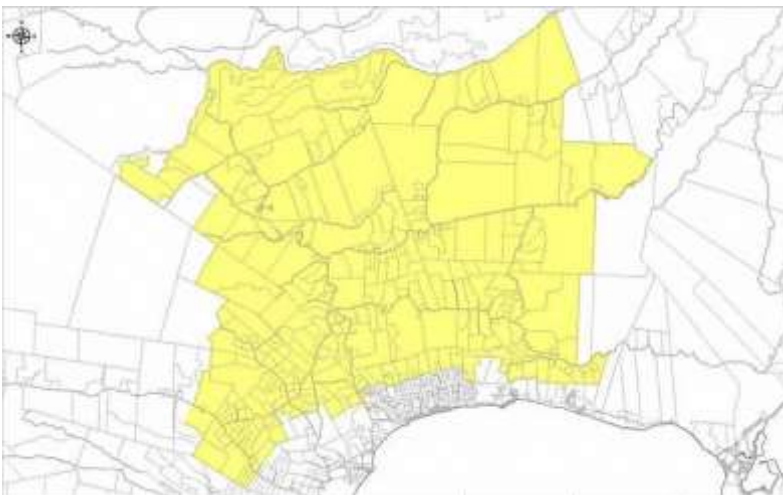
**Map H**  
**Hamurana Water Supply**



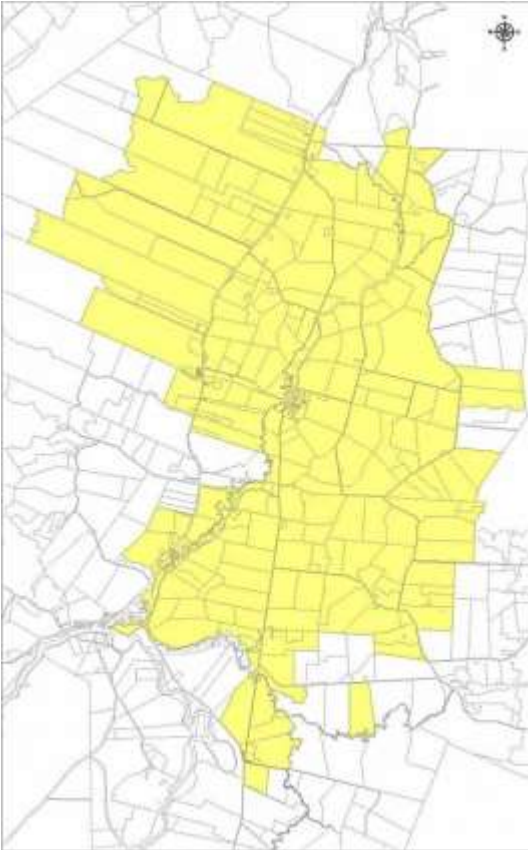
**Map I**  
**Okareka Water Supply**



**Map J**  
**Kaharoa Water Supply**



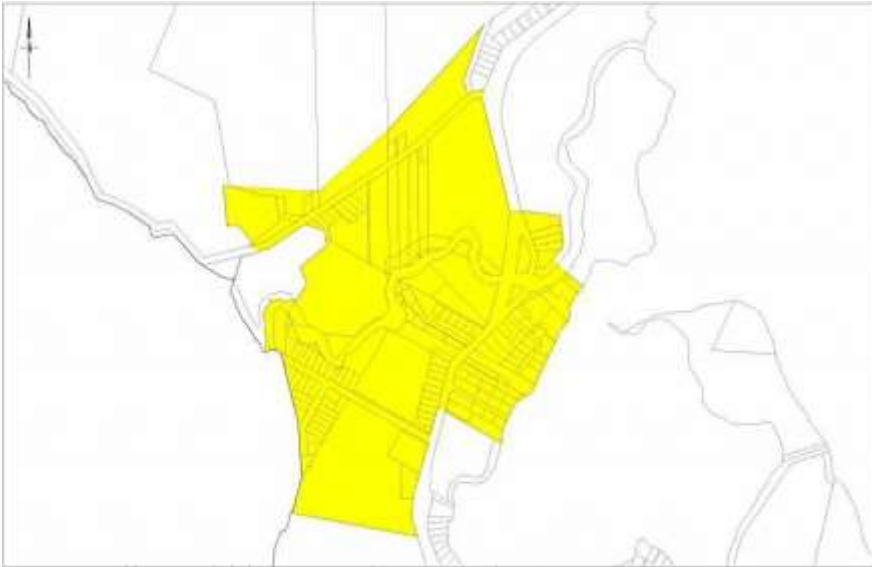
**Map K**  
**Reporoa Water Supply**



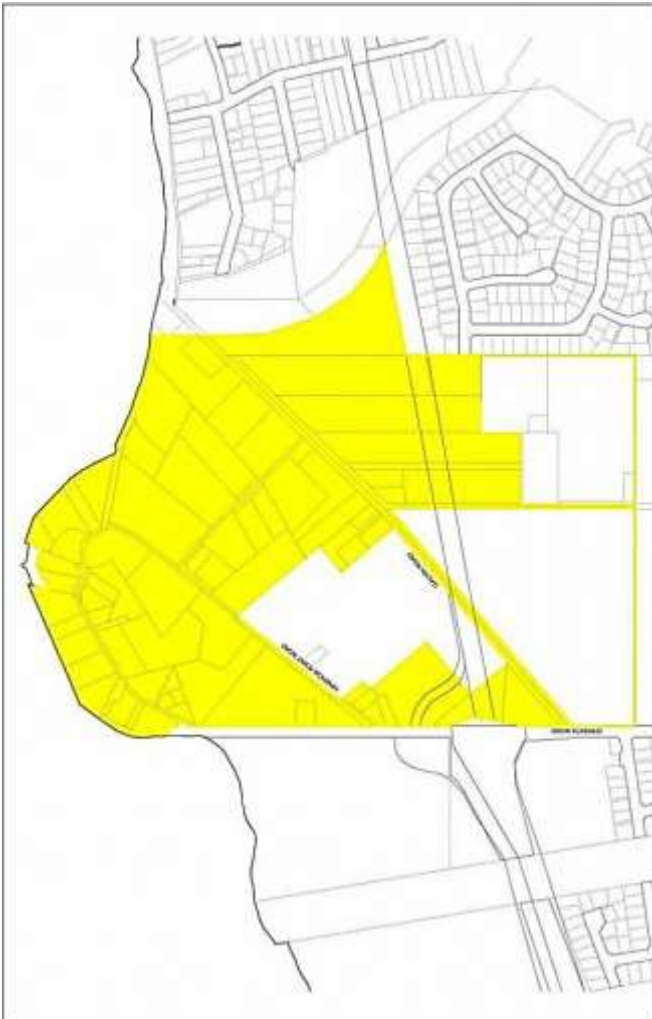
**Map L**  
**Urban Sewerage**



**Map M**  
**Mourea Sewerage Scheme**



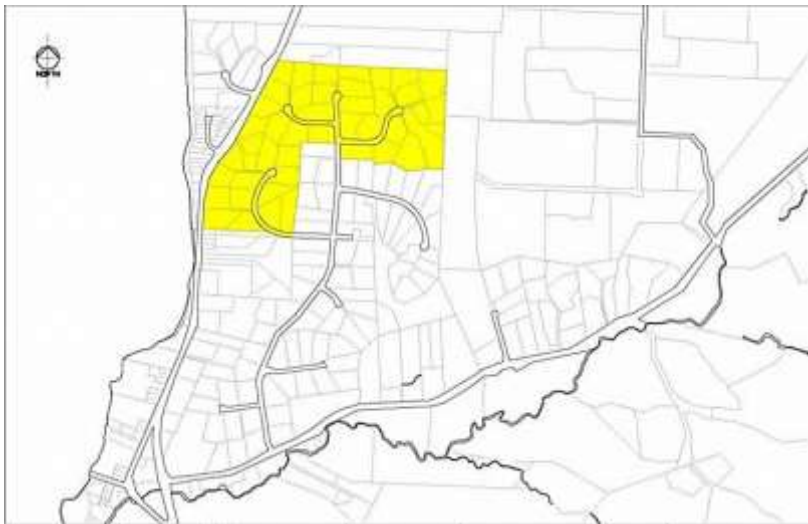
**Map N**  
**Hinemoa Point Sewerage Scheme**



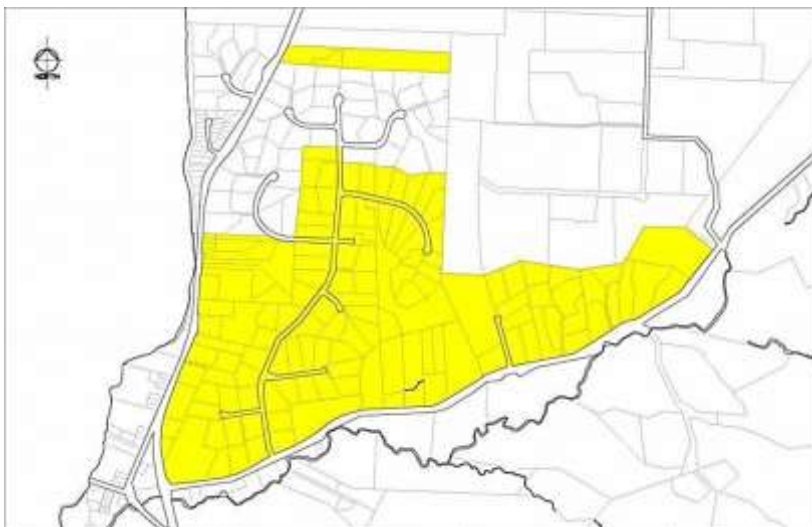
**Map O**  
**Okawa Bay, Amora Lake Resort Sewerage Scheme**



**Map P**  
**Brunswick Stages 4 & 6 Sewerage Scheme**

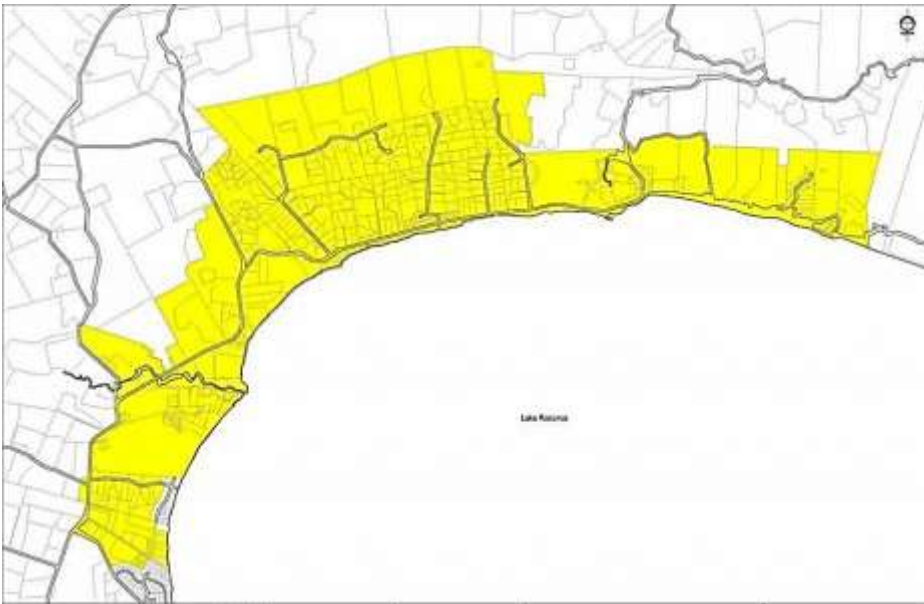


**Map Q**  
**Brunswick Sewerage Scheme**

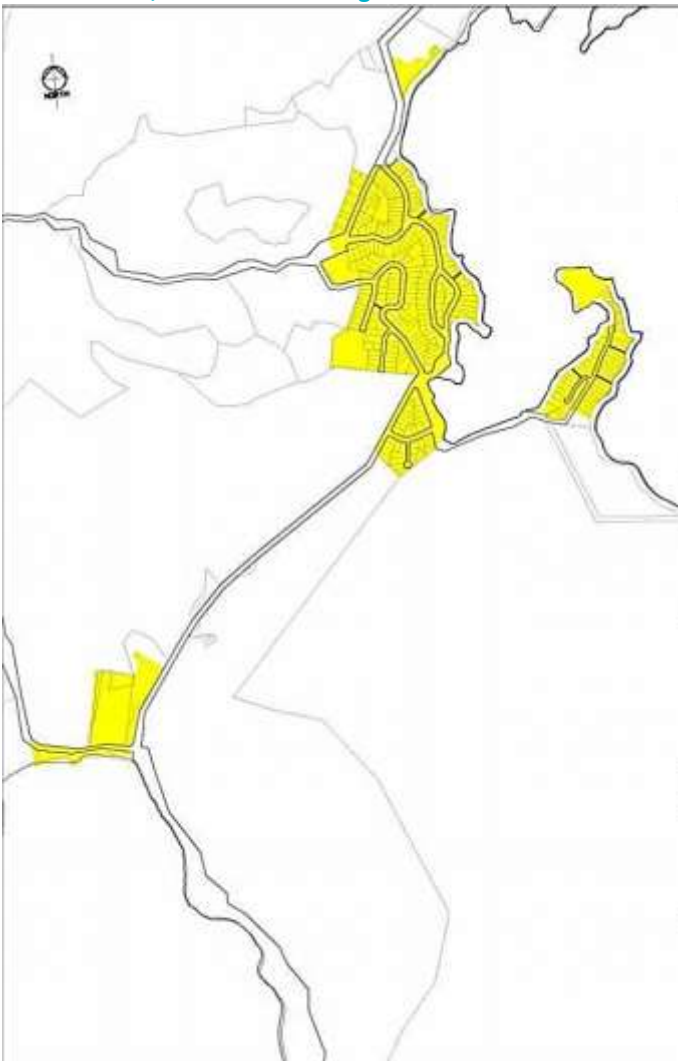




**Map R**  
**Hamurana/Awahou Sewerage Scheme**



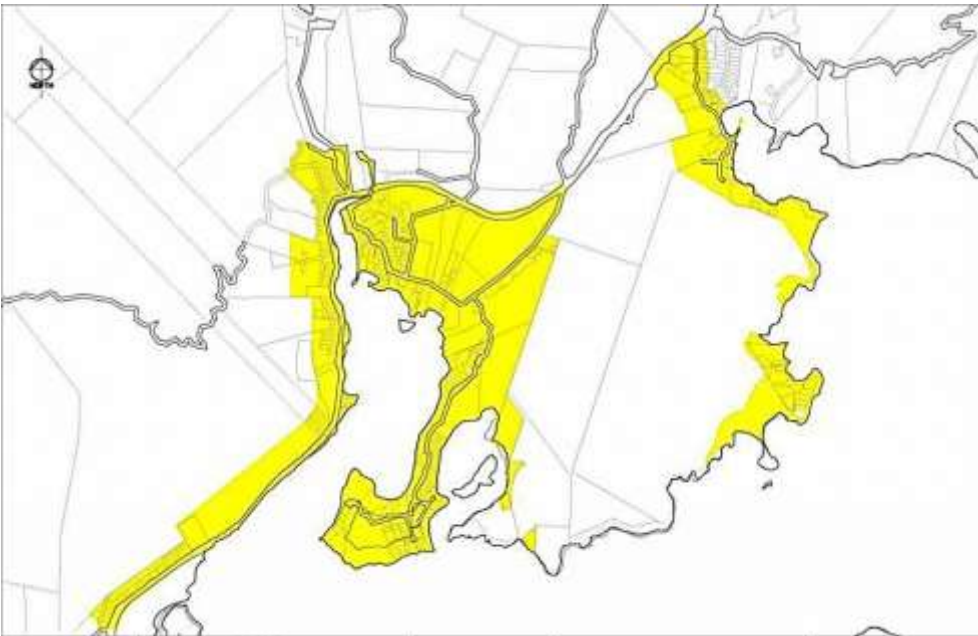
**Map S**  
**Lake Okareka, Blue Lake Sewerage Scheme**



**Map T**  
**Marama Point Sewerage Scheme**



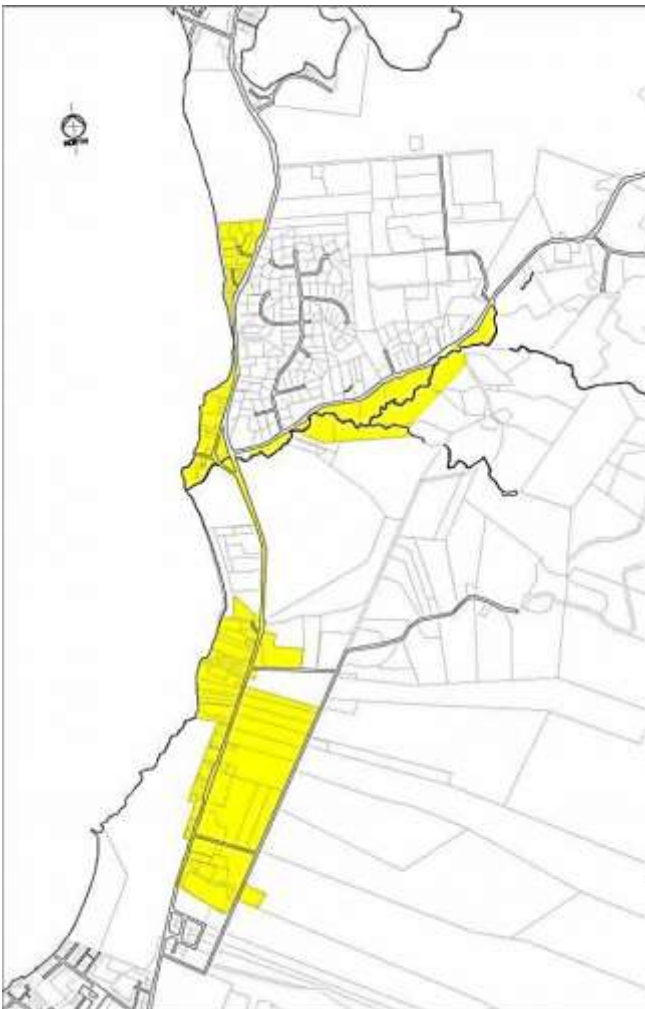
**Map U**  
**Okere Falls, Otaramarae, Whangamarino Sewerage Scheme**



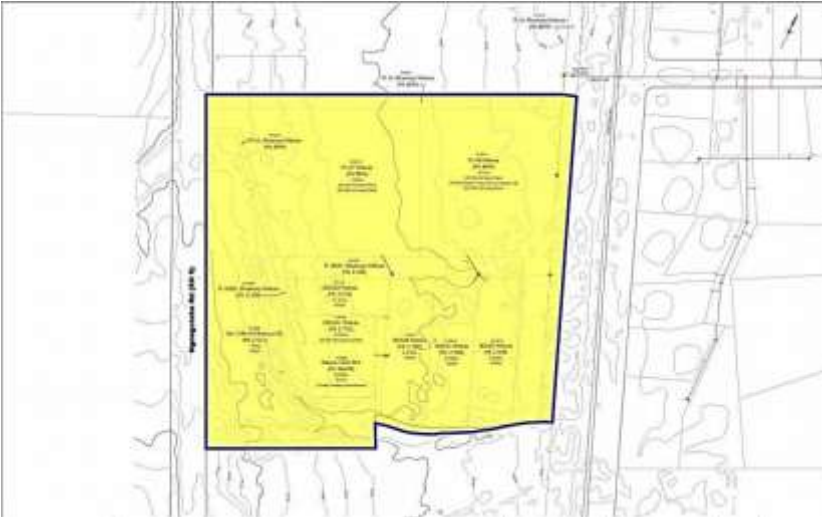
**Map V**  
**Paradise Valley Sewerage Scheme**



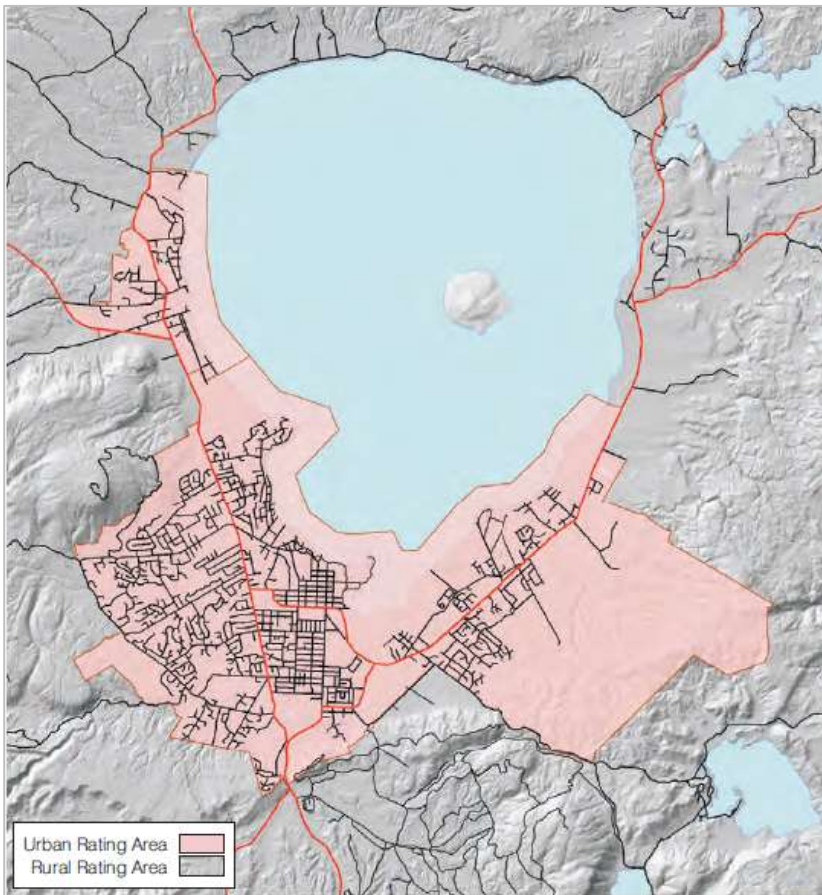
**Map W**  
**Rotokawa Sewerage Scheme**



**Map X**  
**Waikuta Marae Sewerage Scheme**



**Map Y**  
**Rotorua Urban Rating Boundary**



## Definitions

The term:

**“Business purpose”** means any purpose of commerce, trade, or industry; but does not include any farming purpose.

**“Farming purpose”** means used for agricultural, horticultural or pastoral or forestry purposes or the keeping of bees or poultry or other livestock.

**“Property”** means, either the part or the whole of any rating unit (as the case may be) used for a particular purpose. (Explanatory note: The intention is that where different parts of a property that constitute a rating unit are being used for different purposes, they may be rated differently).

**“Residential purposes”** means occupied or intended to be occupied for the residence of any household being a residential unit including holiday homes that may be let for short-term periods not exceeding 100 days per annum. Kaingaroa Village on rating unit 07010 514 01A will be treated as entirely “residential” for all rates within this funding impact statement even though it comprises elements of other categories.

**“Rural Sector”** means the part of the Rotorua District which is not the Urban Sector.

**“Urban Sector”** means the area as shown on the map titled Rotorua Urban Rating Boundary (Map L ) and contained in the rating maps section of this funding impact statement (a larger copy is available at the Council Civic Centre). The boundary has been set to recognise the urban growth trends and where properties have similar access to services (but not necessarily the same). This boundary will be reviewed from time to time as necessary to accommodate changes to the above and follows rating unit boundaries rather than dissecting properties.

**“Utilities”** being all rating units situated within the Rotorua District that have been identified by the Valuer General as infrastructure utility networks.

**“Vacant Land”** means land which is in an undeveloped state and is not being used or occupied for any purpose.

**“Zoned”** means zoned in accordance with the operative Rotorua District Plan.

## Examples of rating impact

Category	CV 2014	Total rates 2015-16	Total rates 2016-17	Increase/ (decrease)	% Increase/ (decrease)
<b>Business</b>					
Lower capital value	\$265,000	\$3,319	\$3,329	\$10	0.3%
Medium capital value	\$442,000	\$4,712	\$4,713	\$1	0.0%
Upper capital value	\$1,100,000	\$8,732	\$8,678	-\$53	-0.6%
Upper capital value	\$2,200,000	\$22,855	\$22,851	-\$4	0.0%
Upper capital value	\$18,970,000	\$221,952	\$222,390	\$438	0.2%
<b>Farming General</b>					
Lower capital value	\$436,000	\$1,780	\$1,818	\$38	2.2%
Lower capital value	\$413,000	\$1,715	\$1,751	\$37	2.1%
Medium capital value	\$742,000	\$2,663	\$2,721	\$58	2.2%
Upper capital value	\$1,180,000	\$3,885	\$3,971	\$86	2.2%
Upper capital value	\$2,880,000	\$8,273	\$8,476	\$203	2.5%
<b>Residential Rural General</b>					
Lower capital value	\$204,000	\$1,174	\$1,229	\$55	4.6%
Medium capital value	\$360,000	\$1,362	\$1,445	\$83	6.1%
Medium capital value	\$445,000	\$1,566	\$1,666	\$100	6.4%
Upper capital value	\$555,000	\$2,404	\$2,537	\$133	5.5%
Upper capital value	\$700,000	\$2,341	\$2,496	\$155	6.6%
Upper capital value	\$1,590,000	\$4,494	\$4,830	\$336	7.5%
Upper capital value	\$2,430,000	\$7,835	\$8,360	\$525	6.7%
<b>Residential Urban General</b>					
Lower capital value	\$178,000	\$1,735	\$1,770	\$35	2.0%
Medium capital value	\$211,000	\$1,823	\$1,859	\$37	2.0%
Upper capital value	\$308,000	\$2,081	\$2,123	\$43	2.1%
Upper capital value	\$500,000	\$2,591	\$2,646	\$54	2.1%
Upper capital value	\$700,000	\$2,913	\$2,975	\$63	2.1%
Upper capital value	\$1,485,000	\$5,394	\$5,512	\$118	2.2%

# ROTORUA LAKES COUNCIL

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