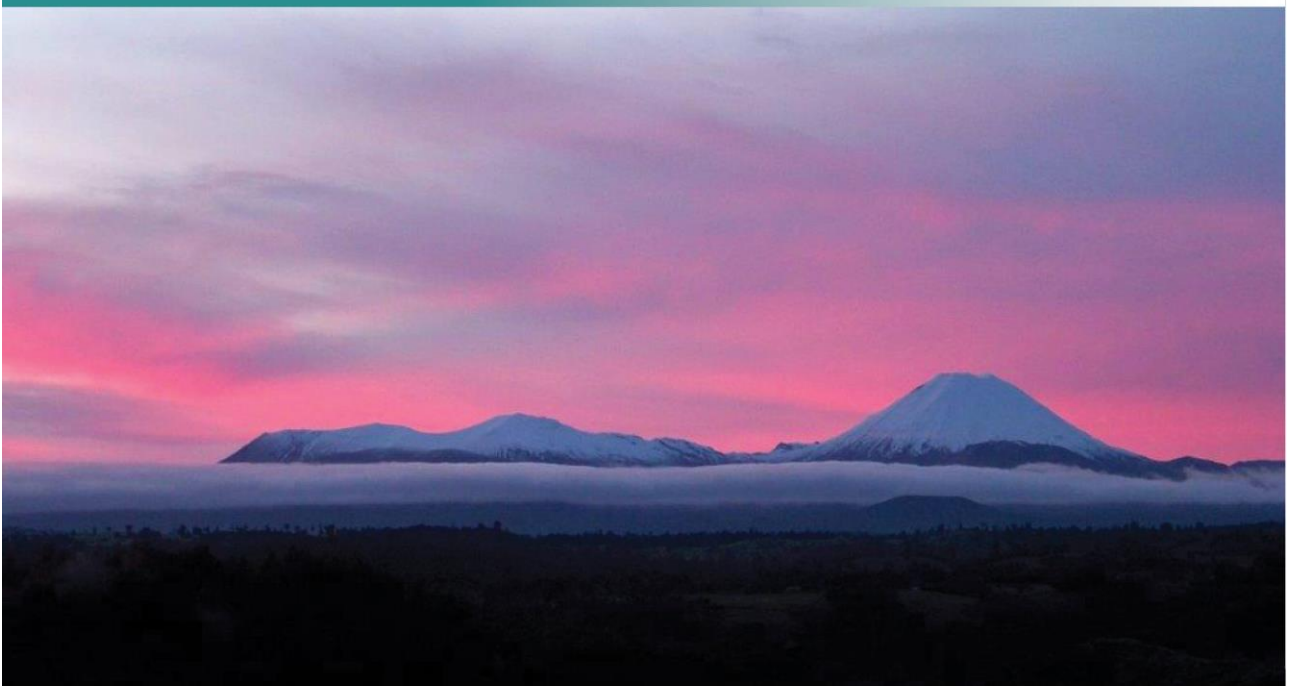




Ruapehu District Council

# Exceptions Annual Plan

2016/2017



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# INTRODUCTION

Council is pleased to present its Exceptions Annual Plan (EAP) for the coming 2016/2017 financial year.

The average rate increase has been set at 3.66% which is under the proposed rate increase of 5.3% that was signalled in the Long Term Plan (LTP).

The make-up of funding sources and how much is allocated across Council activities has been presented in graph format at the end of this introduction.

Council had a fantastic response to the consultation on the draft EAP Consultation Document where it found Ruapehu communities keen to have their say on proposals to invest in economic and community development.

Council would like to thank everyone who took the time to learn about the major issues confronting Ruapehu's future and then made their views known either through making a formal submission, attending one of the many public meetings, discussing the issues with an elected member, presenting at Council's submission hearings or even writing a letter to one of the local papers.

It was great to see local communities so energised about discussing these important issues and voicing their opinion on what they feel needs to be done, spending and other priorities for taking Ruapehu forward. People taking the time to inform themselves and then have their say is an absolutely vital part of Council being able to make decisions that reflect community needs and wants.

The draft EAP Consultation Document proposed two significant questions to Ruapehu residents and ratepayers:

- Do you agree that Council should reprioritise planned spending to invest \$382,000 into economic development for use largely in tourism and digital enablement?
- Do you agree that Council should borrow \$650,000 to develop the Ohakune service centre to provide a new multi-purpose community facility and allow improvements in service delivery?

The government funded Manawatu-Whanganui Regional Growth Study released in July 2015 identified eight significant economic opportunities for the region with four specific to Ruapehu being; tourism and visitor services, manuka honey, fresh vegetable production and sheep and beef farming. An overwhelming point made by the Growth Study however was that putting Ruapehu on a path to growth and prosperity would not happen on its own and that we need to take responsibility for our own regeneration.

Due to Ruapehu having a number of comparative advantages in tourism and visitor services this was identified as offering the best prospects for increasing investment, employment and incomes. Converting the Growth Study opportunities into real growth and jobs is being delivered through a Regional Action Plan programme (Accelerate25) that is working with stakeholders.

As part of this process Council led a Tourism Project Group made up of key industry operators to develop ideas that were taken to government to see where they could partner with our Regional Tourism Organisation Visit Ruapehu. Council had anticipated Government's response to these co-investment ideas toward the end of June however this is now expected to be around August. It is important to note that unlocking government investment is dependent on Ruapehu investing in itself. Council's draft Exceptions Annual Plan proposal to re-direct spending to economic development was to allow to do this.

Although we don't yet know exactly what the Ministers will announce we have direct experience from the National Cycle Trails where for a relatively modest ratepayer input of around \$60,000 we opened up much, much larger government investment of around \$6.5 million.

Council received 108 formal submissions on the economic development proposal with 81% in support. We were very pleased with this outcome. There is a general recognition from the community that allowing ourselves to drift in terms of economic development is just not viable.

Although the draft EAP Consultation Document stated that most of the reprioritised spending will be directed toward tourism and digital enablement this does not mean that other economic development opportunities will miss out. Council will make these decisions on a case-by-case basis in light of other opportunities at the time.

Elected members were also clear that they expected to see tangible outcomes from this investment and that in terms of future funding the people and organisations that benefit the most should also contribute the most.

What was also very exciting about the economic development feedback was that Ruapehu's communities all expressed a desire to see things start happening on the ground as soon as possible. This also included our smaller townships such as Ohura that stated an interest in being an active part of economic development process.

Council has responded by making resources available to assist townships deliver projects faster such as in Taumarunui with projects for the northern entrance, river walkway and Cherry Grove and in Ohura for creating a township development plan.

The second proposal of the draft EAP Consultation Document was that Council borrow \$650,000 to develop the Ohakune Service Centre to provide a new multi-purpose community facility and allow improvements in service delivery. This was widely opposed by 73% of submitters. The submissions on not proceeding with this proposal were 'loud and clear'. While many submitters accepted that there was an urgent need to provide more space for staff and day-to-day operations the concept of a multi-purpose community facility was widely rejected. Many submitters urged Council to look at other already available options as well as highlighting that the Council Chamber in Taumarunui was built as a district Council Chamber.

Council is looking at the options for providing more operational space for Council staff in Ohakune. This may require use of the space currently used by the Council Chamber. No firm decisions have been made, however, if the Council Chamber space is utilised for staff, and there is a requirement to hold a Council or other meeting in Ohakune a room will be rented for the occasion.

While Ruapehu's historic issues of limited resources, increasing service level demands and aging infrastructure remain, Council firmly believes that standing still in terms of investing in ourselves is just not an option.

Going forward Council would urge ratepayers and other Ruapehu stakeholders to keep themselves informed about the issues confronting the District and ensure that they take part in future consultations as well as participating in the October local body elections.

In the 2013 election Ruapehu was one of the few districts to show an increase in voting with a turnout of 47% up from 44% in 2010. We want to see this become a long term trend of increasing participation.

You can find more information on voting or standing as a candidate on Council's website [www.ruapehudc.govt.nz](http://www.ruapehudc.govt.nz)



Don Cameron  
**Mayor JP**



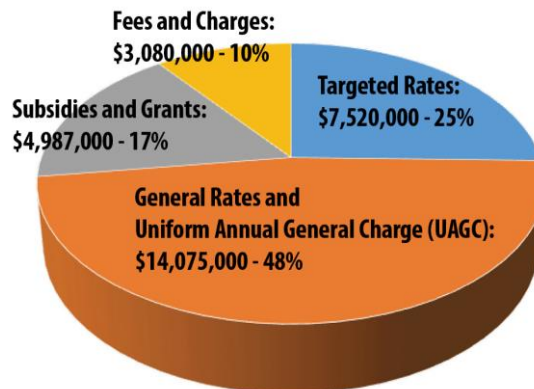
Clive Manley  
**Chief Executive**

## Revenue and Expenditure Allocation

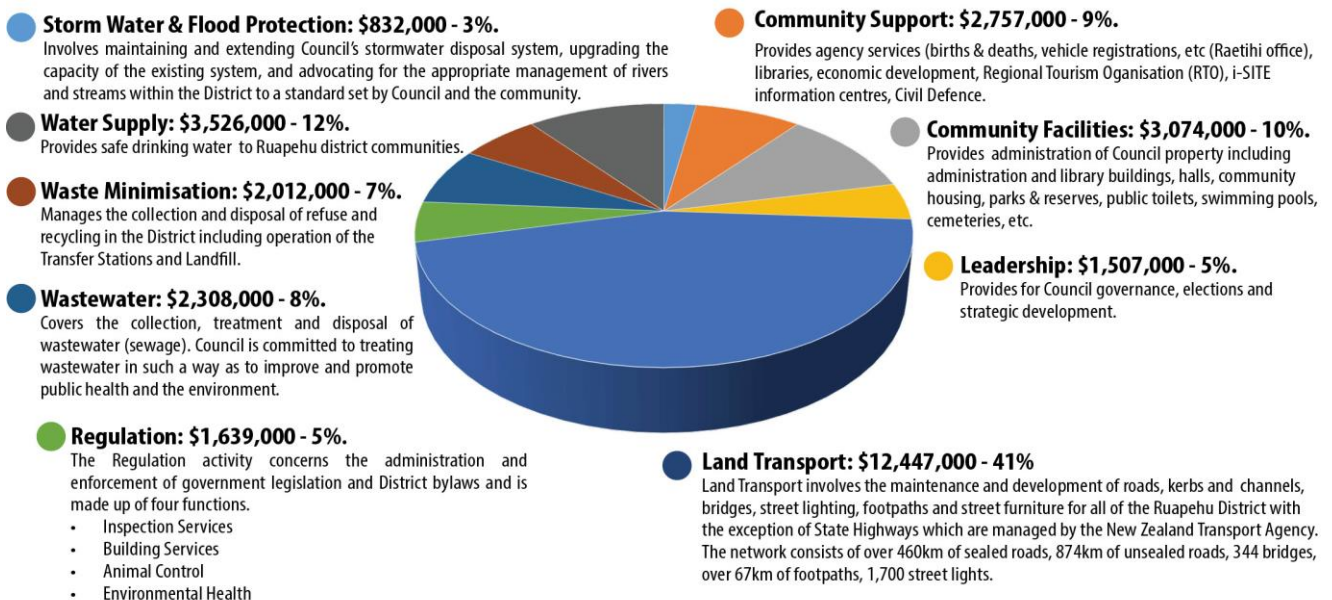
The following graphs show the sources of revenue and expenditure of that revenue. Our revenue sources are rates, including both targeted rates (including the three waters, kerbside collection and Regional Tourism Organisation [Visit Ruapehu]), and general rates, Fees and Charges, subsidies and grants.

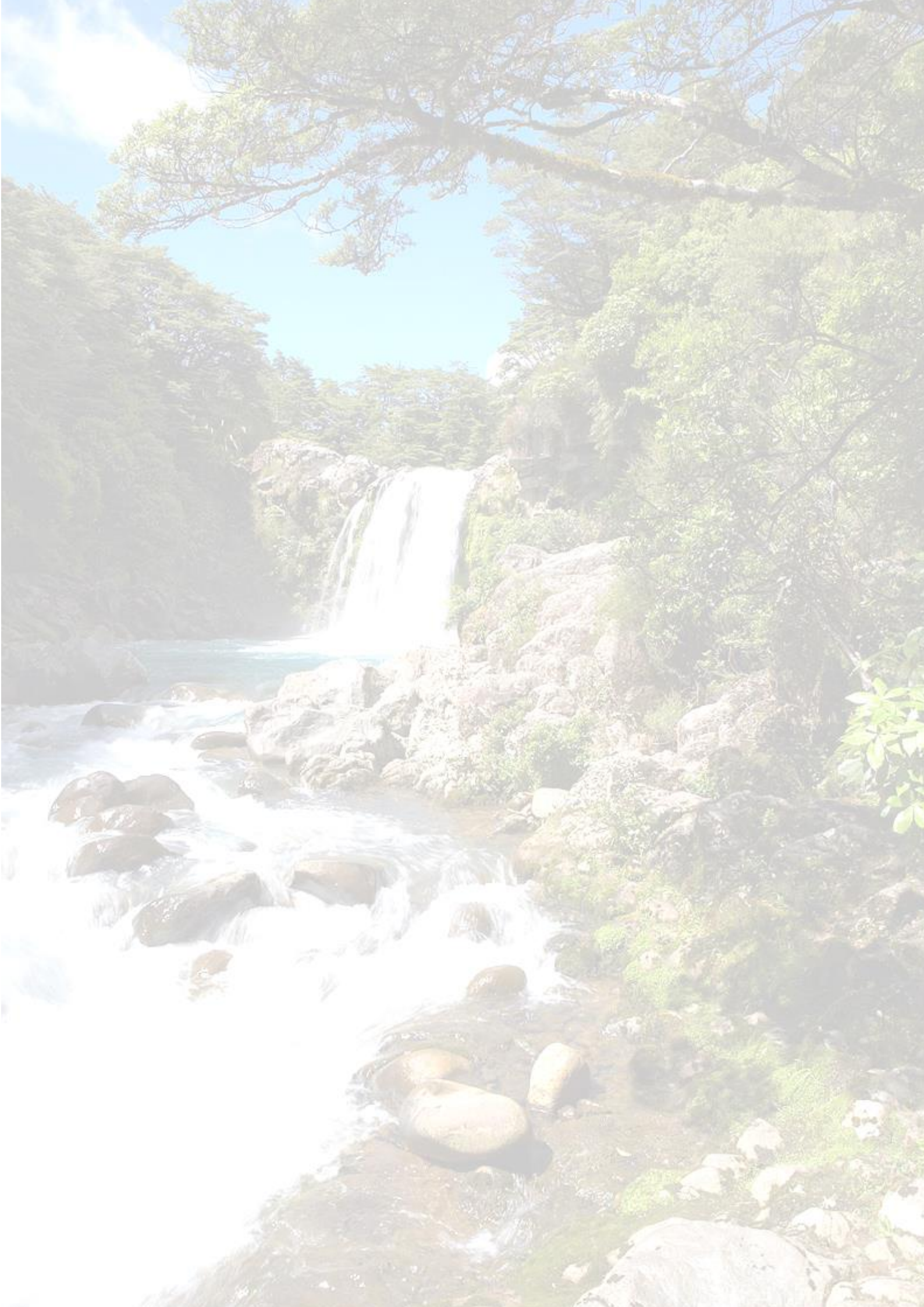
Council has been working hard to reduce reliance on rates as the main revenue source of revenue and has moved the percentage collected from general rates from 56% in 2007/08 to 38% in 2016/17.

## Funding Sources



## Expenditure on Activities





## Outcomes of Deliberations

On 24 May 2016 Council deliberated on submissions received during the Public Consultation period for the Annual Plan. Council received 132 submissions, the outcomes from these deliberations are as follows:

Issue (and number of submitters)	Council Decision
<b>Economic Development (108)</b>	Council reprioritise planned spending to invest \$356,000 into economic development for use on a project by project basis. The \$30,000 balance of the proposed amount is to be redirected to salaries/overheads.
<b>Community Facility Ohakune (83)</b>	Council decided not to build a Community Facility in Ohakune. Options utilising Ohakune Chamber for service centre office space will be brought back to Council for consideration.
<b>Other submissions</b>	
<b>Ameku Road Walkway Carpark (1)</b>	Investigation into full public access to walkway needs to be finalised with carpark incorporated into the work that may be required to get the existing paper road over a number of privately owned farms recognized and ready for increased public use.  This may be part of the Accerate25 funding.
<b>CCTV Cameras for Raetihi (1)</b>	\$10,000 be allocated for Raetihi CCTV project.
<b>Coordinator for Raetihi i-Site (1)</b>	\$20,000 to be allocated to develop a concept for re-development of Raetihi Service Centre incorporating an i-Site to increase the profile of the existing VIC in Raetihi. Council will discuss this with the current Raetihi Information Centre Committee.
<b>Dog Exercise area for National Park (1)</b>	Will be part of the Policy review currently underway.
<b>Enviroschools (2)</b>	No action required.
<b>ETI Work Programme (1)</b>	Council will continue to work with ETI on town revitalisation projects.
<b>Fees and Charges (1)</b>	Zero fees proposal was not adopted.
<b>Forestry Rating Differential (4)</b>	Differential to be applied from 2016/17 as planned.
<b>Lines Company (1)</b>	Council will continue to advocate.
<b>National Park Footpaths (2)</b>	Finishing the Findlay Street footpath is already in the budget for 2016/17.
<b>Ohakune River Scheme (1)</b>	Council will discuss this with Horizons.
<b>Ohura Revitalisation (9)</b>	Allocation of \$10,000 be made available in Community Development to assist small communities with their future planning.
<b>Pest control in road reserves (1)</b>	Council will discuss this with Horizons.
<b>Raetihi Glow Worms (1)</b>	Already incorporated into accessible walkways programme and budget.
<b>Raetihi Holiday Park (1)</b>	\$100,000 already brought forward from 2019/20 allocation in LTP to 2016/17.
<b>Raetihi Water Supply (1)</b>	Advice from staff is that piping water from Taonui Stream for Raetihi water supply is not a viable option.
<b>Revenue and Financing Policy (1)</b>	A review of the Revenue and Finance Policy is scheduled for the 2018-28 LTP. Will also undertake to meet with Federated Farmers following a workshop with Council.
<b>Sealing of Egmont St, Ohakune (2 plus 5 endorsement signatures)</b>	An extra \$50,000 plus diverting \$150,000 of existing roading budgets to do a small amount of sealing each year, by priority and is to be incorporated in the Land Transport Asset Management Plan.
<b>Sealing of Otapouri Road, Owhango (1)</b>	Council has a policy where users can pay the local share for sealing.
<b>SH4 National Park Layby Enhancement (1)</b>	Council will discuss this with NZTA.
<b>SH 4 Toilets in Raetihi (2)</b>	Design work and costing to be undertaken in 2016/17 for further consultation in 2017/18 Exceptions Annual Plan.
<b>Stage 2: Taumarunui Decorative</b>	\$10,000 of capital expenditure approved for Stage 2 of Taumarunui

<b>Issue (and number of submitters)</b>	<b>Council Decision</b>
<b>Lighting Project (1)</b>	Decorative Lighting project.
<b>Taumarunui Grand Stand (2)</b>	\$40,000 of seed funding to be allocated to Taumarunui Grandstand upgrade project now being undertaken by Youth Council.
<b>Taumarunui i-Site (1)</b>	May be incorporated into discussions on central CBD revitalisation.
<b>Taumarunui Public Toilets (1)</b>	Capital budget already allocated in 2016/17 year to be re-prioritised to develop detailed concept plans for new toilet facility in Hakiaha Street to become part of central CBD revitalisation.
<b>Trust Waikato Community Heated Pool (1)</b>	Additional \$3,500 to be allocated to 2016/17 annual grant which is to be adjusted for inflation in future years.
<b>Waiouru Toilets (1)</b>	Additional \$10,000 allocated for additional daily clean taking cleaning from two cleans per day to three cleans per day.
<b>Wasp problem (1)</b>	Council will discuss this with Horizons.





# SECTION 1: ACTIVITIES

## 1 Community Support (LTP pp 17-22)

The Community Services activities promote Outcomes that mainly target people. These activities are closely associated with the social and cultural aspects of community life, although there is some crossover, as most activities have some impact on the social, cultural, environmental or economic welfare of the community.

- Community Development (including Grants)
- Economic Development
- i-SITES
- Emergency Management
- Youth Development
- Regional Tourism Organisation
- Agency Services
- Library Services

### 1.1 Funding Impact Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	1,158	1,221	1,260	(39)
Targeted rates	320	277	377	(100)
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	521	534	1,120	(586)
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>1,999</b>	<b>2,032</b>	<b>2,757</b>	<b>(725)</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	1,245	1,279	1,913	-634
Finance Costs	2	5	-	5
Internal charges and overheads applied	717	741	738	3
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,964</b>	<b>2,025</b>	<b>2,651</b>	<b>(626)</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>35</b>	<b>7</b>	<b>106</b>	<b>(99)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	37	54	(40)	94
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>37</b>	<b>54</b>	<b>(40)</b>	<b>94</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	13	2	6	(4)
- to replace existing assets	59	59	59	-
Increase (decrease) in reserves	-	-	-	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>72</b>	<b>61</b>	<b>65</b>	<b>(4)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(35)</b>	<b>(7)</b>	<b>(105)</b>	<b>98</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(1)</b>

## 1.2 Exceptions for 2016/17

The table explains the exceptions from the LTP work programme. The costs in the table are projected costs only and exclude corporate support charges.

Project Description	LTP 2016/17 \$000	EAP 2016/17 \$000	Reason for Exception
Economic Development Funding	\$50,000	\$356,000	To meet the Economic Development Strategy Goals and the goals of the Regional Growth Study.



## 2 Leadership (LTP pp 23-25)

The Leadership group of activities provides for:

- Council's governance at a District and local level
- Council's advocacy on issues that impact on the Outcomes
- Guiding strategic direction and strategic financial decisions and consulting
- Administration of elections
- Development of plans, policies and bylaws
- Supporting Te Kaunihera Maori a Rohe o Ruapehu

### 2.1 Funding Impact Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	1,374	1,440	1,481	(41)
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	(10)	26	26	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>1,364</b>	<b>1,466</b>	<b>1,507</b>	<b>(41)</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	472	544	588	(44)
Finance Costs	-	-	-	-
Internal charges and overheads applied	885	915	911	4
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,357</b>	<b>1,459</b>	<b>1,499</b>	<b>(40)</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>(1)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	(7)	(7)	(7)	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(7)</b>	<b>(7)</b>	<b>(7)</b>	<b>-</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	-	-	-	-
- to replace existing assets	-	-	-	-
Increase (decrease) in reserves	-	-	-	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(7)</b>	<b>(7)</b>	<b>(7)</b>	<b>-</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(1)</b>

## 2.2 Exceptions for 2016/17

The table explains the exceptions from the LTP work programme. The costs in the table are projected costs only and exclude corporate support charges.

Project Description	LTP 2016/17 \$000	EAP 2016/17 \$000	Reason for Exception
There are no exceptions for Leadership			



### 3 Regulation (LTP pp 26-30)

The Regulation group of activities works towards the goal of effectively and efficiently providing a safe and sustainable environment through the administration and enforcement of legislation, including its responsibilities for the sustainable management and use of natural resources under the Resource Management Act 1991 (RMA) and District Bylaws.

- Building
- Environmental health
- Resource Management
- Compliance
- Liquor Licensing

#### 3.1 Funding Impact Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	737	876	781	95
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	809	841	858	(17)
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>1,546</b>	<b>1,717</b>	<b>1,639</b>	<b>78</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	325	455	381	74
Finance Costs	-	-	-	-
Internal charges and overheads applied	1,221	1,262	1,257	5
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,546</b>	<b>1,717</b>	<b>1,638</b>	<b>79</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(1)</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>-</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	-	-	-	-
- to replace existing assets	-	-	-	-
Increase (decrease) in reserves	-	-	-	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(1)</b>

### 3.2 Exceptions for 2016/17

The table explains the exceptions from the LTP work programme. The costs in the table are projected costs only and exclude corporate support charges.

Project Description	LTP 2016/17 \$000	EAP 2016/17 \$000	Reason for Exception
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There are no exceptions for Regulation



## 4 Community Facilities (LTP pp 33-40)

The Community Facilities activity is an important part of achieving Council's vision. This activity includes:

- Parks and Reserves
- Community Halls
- Public Toilets
- Social Housing
- Cemeteries
- Swimming Pools
- Community Buildings

### 4.1 Funding Impact Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	2,386	2,506	2,642	(136)
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	4	4	4	-
Fees and charges	406	416	428	(12)
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>2,796</b>	<b>2,926</b>	<b>3,074</b>	<b>(148)</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	1,825	1,901	1,916	(15)
Finance Costs	23	52	13	39
Internal charges and overheads applied	815	843	839	4
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,663</b>	<b>2,796</b>	<b>2,768</b>	<b>28</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>133</b>	<b>130</b>	<b>306</b>	<b>(176)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	339	548	534	14
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>339</b>	<b>548</b>	<b>534</b>	<b>14</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	8	-	40	(40)
- to improve the level of service	106	311	404	(93)
- to replace existing assets	91	223	396	(173)
Increase (decrease) in reserves	267	144	(2)	146
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>472</b>	<b>678</b>	<b>838</b>	<b>(160)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(133)</b>	<b>(130)</b>	<b>(304)</b>	<b>174</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>(2)</b>

## 4.2 Exceptions for 2016/17

The table explains the exceptions from the LTP work programme. The costs in the table are projected costs only and exclude corporate support charges.

Project Description	LTP 2016/17 \$000	EAP 2016/17 \$000	Reason for Exception
Raetihi Holiday Park Ablutions Upgrade (LTP pg 39)	\$0	\$100,000	Brought forward from 2019/20





## 5 Land Transport (LTP pp 41-46)

The Land Transport group of activities involves the maintenance and development of public roads, kerbs and channels, bridges, street lighting, footpaths and street furniture for all the District, with the exception of State Highways, which are managed by the New Zealand Transport Agency (NZTA). Council maintains its roads under contract to a standard that provides safe and comfortable driving within the limitations of available funding.

### 5.1 Funding Impact Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	6,981	7,266	7,054	212
Targeted rates	70	71	72	(1)
Subsidies and grants for operating purposes	4,960	4,983	5,045	(62)
Fees and charges	96	97	111	(14)
Local authorities fuel tax, fines, infringement fees and other receipts	148	150	165	(15)
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>12,255</b>	<b>12,567</b>	<b>12,447</b>	<b>120</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	7,236	7,398	7,435	(37)
Finance Costs	586	635	530	105
Internal charges and overheads applied	2,294	2,372	2,362	10
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>10,116</b>	<b>10,405</b>	<b>10,327</b>	<b>78</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,139</b>	<b>2,162</b>	<b>2,120</b>	<b>42</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	5,269	4,929	5,190	(261)
Development and financial contributions	50	51	50	1
Increase (decrease) in debt	828	782	723	59
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>6,147</b>	<b>5,762</b>	<b>5,963</b>	<b>(201)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	63	-	50	(50)
- to improve the level of service	1,662	1,873	1,675	198
- to replace existing assets	6,559	6,050	6,358	(308)
Increase (decrease) in reserves	-	-	-	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>8,284</b>	<b>7,923</b>	<b>8,083</b>	<b>(160)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(2,137)</b>	<b>(2,161)</b>	<b>(2,120)</b>	<b>(41)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>1</b>

## 5.2 Exceptions for 2016/17

The table explains the exceptions from the LTP work programme. The costs in the table are projected costs only and exclude corporate support charges.

Project Description	LTP 2016/17 \$000	EAP 2016/17 \$000	Reason for Exception
There are no exceptions for Land Transport			



## 6 Stormwater / Flood Protection (LTP pp 47-51)

Stormwater is rainwater that runs over the ground on its way to a natural watercourse. When rain falls on buildings, carparks, roads, driveways and gardens, but does not soak into the ground, it will pond or follow a natural flow path downhill until it reaches a watercourse or is collected by a pipe system.

### 6.1 Funding Impact Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	391	412	414	(2)
Targeted rates	391	412	414	(2)
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	4	4	4	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>786</b>	<b>828</b>	<b>832</b>	<b>(4)</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	295	318	329	(11)
Finance Costs	36	44	32	12
Internal charges and overheads applied	115	119	118	1
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>446</b>	<b>481</b>	<b>479</b>	<b>2</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>340</b>	<b>347</b>	<b>353</b>	<b>(6)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	88	173	185	(12)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>88</b>	<b>173</b>	<b>185</b>	<b>(12)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	23	44	44	-
- to improve the level of service	96	163	167	(4)
- to replace existing assets	188	114	95	19
Increase (decrease) in reserves	121	198	232	(34)
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>428</b>	<b>519</b>	<b>538</b>	<b>(19)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(340)</b>	<b>(346)</b>	<b>(353)</b>	<b>7</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>

## 6.2 Exceptions for 2016/17

The table explains the exceptions from the LTP work programme. The costs in the table are projected costs only and exclude corporate support charges.

Project Description	LTP 2016/17 \$000	EAP 2016/17 \$000	Reason for Exception
There are no exceptions for Stormwater / Flood Protection			



## 7 Wastewater (Sewerage) (LTP pp 52-56)

The purpose of the Wastewater activity is to collect and dispose of wastewater in an effective and environmentally friendly manner. Effective and efficient wastewater collection and disposal is essential to protect the environment and to maintain public health. It is an essential service for public good.

### 7.1 Funding Impact Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	(12)	(32)	(12)	(20)
Targeted rates	2,186	2,379	2,240	139
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	77	80	80	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>2,251</b>	<b>2,427</b>	<b>2,308</b>	<b>119</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	939	1,025	1,017	8
Finance Costs	202	255	151	104
Internal charges and overheads applied	393	407	401	6
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,534</b>	<b>1,687</b>	<b>1,569</b>	<b>118</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>717</b>	<b>740</b>	<b>739</b>	<b>1</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	30	31	30	1
Increase (decrease) in debt	728	1,045	571	474
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>758</b>	<b>1,076</b>	<b>601</b>	<b>475</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	1	1	1	-
- to improve the level of service	892	1,238	697	541
- to replace existing assets	165	167	279	(112)
Increase (decrease) in reserves	417	410	361	49
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,475</b>	<b>1,816</b>	<b>1,338</b>	<b>478</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(717)</b>	<b>(740)</b>	<b>(737)</b>	<b>(3)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>(2)</b>

## 7.2 Exceptions for 2016/17

The table explains the exceptions from the LTP work programme. The costs in the table are projected costs only and exclude corporate support charges.

Project Description	LTP 2016/17 \$000	EAP 2016/17 \$000	Reason for Exception
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There are no exceptions for Wastewater (sewege)



## 8 Water Supply (LTP pp 57-61)

The purpose of the Water Supply group of activities is to supply safe drinking water to the communities of the District. Water supply is essential to run households, maintain public health and sustain economic development. Council is committed to providing a water supply service that meets the needs of the community.

### 8.1 Funding Impact Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	22	(30)	22	(52)
Targeted rates	3,011	3,245	3,154	91
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	339	350	350	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>3,372</b>	<b>3,565</b>	<b>3,526</b>	<b>39</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	1,414	1,551	1,557	(6)
Finance Costs	337	357	327	30
Internal charges and overheads applied	524	542	544	(2)
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,275</b>	<b>2,450</b>	<b>2,428</b>	<b>22</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,097</b>	<b>1,115</b>	<b>1,098</b>	<b>17</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	1,521	(1,521)
Development and financial contributions	30	31	30	1
Increase (decrease) in debt	290	575	848	(273)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>320</b>	<b>606</b>	<b>2,399</b>	<b>(1,793)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	3	3	7	(4)
- to improve the level of service	589	726	2,548	(1,822)
- to replace existing assets	809	682	802	(120)
Increase (decrease) in reserves	16	310	139	171
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,417</b>	<b>1,721</b>	<b>3,496</b>	<b>(1,775)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,097)</b>	<b>(1,115)</b>	<b>(1,097)</b>	<b>(18)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(1)</b>

## 8.2 Exceptions for 2016/17

The table explains the exceptions from the LTP work programme. The costs in the table are projected costs only and exclude corporate support charges.

Project Description	LTP 2016/17 \$000	EAP 2016/17 \$000	Reason for Exception
Raetihi Intake and WTP: Waimarino Water Supply Option Construction and Commissioning	\$710,160	*\$1,789,000	Council has obtained a Ministry of Health subsidy for the upgrade of the Raetihi Water Treatment Plant and is able to complete more work than originally planned.

\*Of the \$1,789,000 Ministry of Health subsidy is \$1,517,865 and RDC contribution is \$271,135.





## 9 Waste Management and Minimisation (LTP pp 62-67)

The Waste Management and Minimisation activity manages the collection and disposal of refuse and recycling in the District. People generate waste each day and the current trend of increasing consumption creates an ongoing challenge to minimise and manage waste.

### 9.1 Funding Impact Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	395	416	322	94
Targeted rates	1,087	1,136	1,027	109
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	705	732	663	69
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>2,187</b>	<b>2,284</b>	<b>2,012</b>	<b>272</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	1,512	1,570	1,442	128
Finance Costs	41	48	24	24
Internal charges and overheads applied	516	534	531	3
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,069</b>	<b>2,152</b>	<b>1,997</b>	<b>155</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>118</b>	<b>132</b>	<b>15</b>	<b>117</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	234	22	183	(161)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>234</b>	<b>22</b>	<b>183</b>	<b>(161)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	134	29	20	9
- to improve the level of service	131	33	184	(151)
- to replace existing assets	45	14	14	-
Increase (decrease) in reserves	43	79	(20)	99
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>353</b>	<b>155</b>	<b>198</b>	<b>(43)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(119)</b>	<b>(133)</b>	<b>(15)</b>	<b>(118)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>

## 9.2 Exceptions for 2016/17

The table explains the exceptions from the LTP work programme. The costs in the table are projected costs only and exclude corporate support charges.

Project Description	LTP 2016/17 \$000	EAP 2016/17 \$000	Reason for Exception
There are no exceptions for Waste Management and Minimisation			



# SECTION 2: FUNDING IMPACT STATEMENT

## 1 Introduction

Council is required under Schedule 10 (13) of the LGA to adopt a Funding Impact Statement. This Statement provides a summary of Council's funding sources over the ten year period, as well as the detailed rates requirement for the 2016/17 financial year. The Statement represents the fiscal outcome from the Revenue and Financing Policy. The current Revenue and Financing Policy is located on the polices page of Council's website [www.ruapehudc.govt.nz](http://www.ruapehudc.govt.nz).

Rates are levied under the Local Government (Rating) Act LG(R)A on all rateable rating units on the basis of values supplied by Quotable Value New Zealand Limited. A revaluation was carried out in September 2014. The following outlines Council's goals in the setting of rates.

## 2 Objectives and Measures

Objectives	Measures
<ul style="list-style-type: none"><li>➤ Provide the income by rates received to meet Council's LTP objectives, after user charges and other income is first applied.</li><li>➤ Ensure that all ratepayers pay their fair share towards the cost of Council services.</li><li>➤ Ensure that the incidence of rates is spread as fairly as possible over the different ratepayer groups.</li><li>➤ Ensure consistency in the charging of rates.</li></ul>	<ul style="list-style-type: none"><li>➤ Rating income is raised with user charges to meet, and not exceed, that required by Council's forecast work programme.</li><li>➤ Council complies with the Balanced Budget requirement of Section 100 of the LGA.</li><li>➤ Development of a Revenue and Financing Policy adopted, with consultation, with each LTP.</li><li>➤ Setting of rates is in accordance with Council's Revenue and Financing Policy and Funding Impact Statement.</li><li>➤ The setting of rates is in accordance with the provisions of the LG(R)A and the LGA.</li></ul>

## 3 Rates Remission and Postponement

### 3.1 Remissions

Council has a Rates Remissions Policy developed under Section 102(3)(a) of the LGA and Section 85 of the LG(R)A. This can be viewed on Council's website [www.ruapehudc.govt.nz](http://www.ruapehudc.govt.nz). Remissions categories include:

- Charges on Contiguous Properties.
- Charges on Non-Contiguous Properties.
- Uninhabitable dwellings or properties affected by natural disasters.
- Remissions for Clubs and Societies.
- Remissions for Community Organisations.
- Remissions for New Subdivisions.
- Remissions of Rates on Land-locked Land.
- Remission of Penalties.

The value of these remissions is as follows (GST inclusive).

Category of Rate Remission	Value of Remission (including GST) \$000
Service Charge - Water	139
Service Charge - Wastewater	52
Service Charge - Solid Waste	1
General Rates	44
UAGC	402
Other	34
<b>Total</b>	<b>672</b>

### 3.2 Postponements

Council has a Rates Postponement Policy developed under Section 110 of the LGA and Section 87 of the LG(R)A. This can be viewed on Council's website at [www.ruapehudc.govt.nz](http://www.ruapehudc.govt.nz). The policy enables Council to postpone rates where Council is satisfied that financial hardship exists or would be caused by non-postponement of rates.

## 4 Rates and Charges

### 4.1 General Rates

#### 4.1.1 General Rate District Capital Value (CV)

The General Rate District Capital Value is assessed as a rate in the dollar on capital values across the District. The rationale for use is contained in the Revenue and Financing Policy (current policy located on Council's website). This rate is set at 70% of the total rates (not including targeted rates).

The Revenue and Financing Policy also provides details on how each activity is funded, for example, libraries are funded through General Rates, Uniform Annual General Charges and through Fees and Charges.

**(a) Differential Rate (CV)**

The General Rate District Capital Value is assessed as a rate in the dollar based on capital value across the District, with the exception of hydro-electric properties worth in excess of \$50million. The rates for hydro-electric properties worth in excess of \$50million are set differentially at 60%.

**(b) Defence Land (CV)**

Defence Land is rated on Capital Value but, in accordance with Section 22 LG(R)A, it does not exceed the amount that would have been charged if the District's rate was calculated on the Land Value only.

### 4.2 Uniform Annual General Charge (UAGC)

Council sets a UAGC on all separately used or inhabited portions of rating units (SUIP) across the District under Section 15(1)(b) of the LG(R)A. The rationale for use of the UAGC is contained in the Revenue and Financing Policy (current policy located on Council's website). The UAGC contribute 30% of the total rates (not including targeted rates).

#### 4.2.1 Definition of Separately Used or Inhabited Parts (SUIPS) for all Rates

A separately used or inhabited part of a rating unit is any part of a rating unit that is or is able to be separately 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 a tenancy, lease, licence or other agreement.

Uniform charges will be applied according to the following principles:

- (a) Where a rating unit contains both a commercial operation and residential accommodation, two separately used parts of a rating unit are identified and will attract two sets of uniform charges.
- (b) A farming unit with one dwelling will be treated as one SUIP, with each additional dwelling counting as an additional used part of the SUIP. Each additional dwelling will attract uniform charges.
- (c) Where a single rating unit contains a number of shops or offices, each separately used or inhabited office or shop will be counted as one SUIP. Each office or shop will attract uniform charges.
- (d) Where a single rating unit contains a number of separately used or inhabited residential parts (block of flats), each separate unit will be counted as one SUIP. Each unit or flat will attract uniform charges.
- (e) A motel/hotel complex will not be treated on the basis of the number of rooms, but on the basis of a motel/hotel being a commercial operation. The motel/hotel complex will attract one set of uniform charges. However, should a residential occupancy be contained within the complex, that would constitute an additional use. Each residential occupancy in the motel/hotel complex will attract uniform charges.
- (f) Dwellings that are not fully self-contained will not attract additional uniform charges. For a dwelling to be self-contained, it must be connected to water and wastewater services, have a means of cooking and have sleeping arrangements. Means of cooking is defined to mean an area with an oven, bench top and sink.

### 4.3 Land Transport

The Land Transport rate is assessed as a rate in the dollar on the CV across the District.

#### 4.3.1 Differential Rate (CV)

The Land Transport Rate Capital Value is assessed as a rate in the dollar based on capital value across the District, with the exception of hydro-electric properties with a capital value in excess of \$50million and properties with a targeted rate differentiated by QV Property Use Codes 'FE' (Forestry Exotic).

- (a) The rate for hydro-electric properties with a capital value in excess of \$50million is set differentially at 60%.
- (b) The rate for properties with the QV Property Use codes FE is set differentially at 150%.

## 5 Targeted Rates

Council will receive lump sum contributions to the Targeted Rate.

Targeted rates fall into three categories:

- (a) Targeted Rates on Land Use and Area.
- (b) Targeted Rates on Location.
- (c) Targeted Rates on Service Provision.

The targeted rates that fall into each of these categories are detailed below.

### 5.1 Differentiations Used (Schedule 2 LG(R)A)

The Targeted Rate is a rate set on rateable assessments differentiated by some factor, such as geographic location or land use. The titles of "Targeted Rate" and "TUAC" (Targeted Uniform

Annual Charge) are used by this Council, where TUAC is a Targeted Rate based strictly on a uniform amount set per separately used or inhabited portion of a rating unit.

**(a) On Land Use and Area**

Council uses land use (Schedule 2(1) LG(R)A) and land area (Schedule 2(4) LG(R)A) to differentiate the following rates (these are described below):

- Owhango Water Supply.
- Main Street Targeted Rates-Northern Main Street and Southern Main Street.
- Sanitary Services Rate Categories.
- RTO (Commercial and Industrial) Rate.

Land Use Area	Type	Description
Owhango Water Supply	Farms	Farms located within Owhango: Large - over 85 ha Small - under 85 ha
	Lifestyle Blocks	Farm units (not dairy) less than 25 ha

How rates will be set for each of these activities is set out below.

**(b) On Location**

Council uses location (Schedule 2(6) LG(R)A) to assess every rating unit for:

- Accelerated and Enhanced Development.
- RTO (General).
- Stormwater and Flood Protection (Urban).

How rates will be set for each of these activities is set out below.

**(c) On Service Provision**

The provision or availability to the land of a service is used by Council to assess service charges for:

- Water Supply.
- Wastewater.
- Solid Waste Kerbside Collection.

How rates will be set for each of these activities is set out below.

## 5.2 Targeted Rate Values

**(a) Accelerated and Enhanced Development - (CV)**

The Accelerated and Enhanced Development Rate is used where the community indicates that it is willing to pay for capital works above the current level of service, for example, higher standards for footpaths.

Council sets Targeted Rates on every rating unit, by Rating Area, to fund the activity of Accelerated and Enhanced Development. The rate will be set based on capital value (Schedule 3(2) LG(R)A).

Rating areas are categorised as follows:

Rating Areas: Areas based on pre-October 2004 electoral areas:

Rating Area	Description
Ohura	All rating units situated within the pre-October 2004 Ohura Ward representation boundary, as indicated on RDC Plan 040504. This rate is not being set for Ohura in 2016/17 as it does not have capital works above the current level of service.
Taumarunui	All rating units situated within the pre-October 2004 Taumarunui Ward boundary, as indicated on RDC Plan 040504.
National Park	All rating units situated within the pre-October 2004 National Park Ward representation boundary, as indicated on RDC Plan 040504.
Waimarino	All rating units situated within the pre-October 2004 Waimarino Ward boundaries as indicated on RDC Plan 040504.

Rating Area	Description
Waiouru	All rating units situated within the pre-October 2004 Waiouru Ward boundaries as indicated on RDC Plan 040504. This rate is not being set for Waiouru in 2016/17 as it does not have capital works above the current level of service.

**(b) Main Street Northern/Southern (CV)**

Council uses Targeted Rates on all commercial or industrially zoned or used rating units in the defined areas (according to Council's Rating Information Database) to part-fund urban upgrades in the District's centres. The rate is set on capital value (Schedule 3(2) LG(R)A).

Note: Main Street is no longer used as a funding method for new projects. However, Council has retained the Main Street funding method to continue funding of existing projects only.

The areas for the Main Street rates are defined as follows:

Northern Main Street	All commercial or industrially zoned or used rating units (according to Council's Rating Information Database) situated within the Taumarunui (including Manunui) and National Park townships.
Southern Main Street	All commercial or industrially zoned or used rating units (according to Council's Rating Information Database) situated within the Ohakune and Raetihi townships

**(c) Urban Periphery Roads**

Council sets a targeted rate for all rating units with frontage and/or access to Kaha or Tau Streets, Rangataua (excluding the three rating units with frontage on a short section of Tau Street already sealed: valuation numbers: 12765 198 00; 12765 220 00; 12765 223 00) to part-fund capital costs of sealing urban periphery roads. As per Council's Land Transport Policy. Rate will be set at \$108 +GST over 15 years.

Unsealed urban periphery roads are typically those that provide access to developed areas where the original intent was to seal road surfaces as part of an ongoing seal extension programme.

**(d) Sanitary Services (TUAC)**

The Sanitary Services (TUAC) consists of the Council water supplies, wastewater schemes and stormwater systems provided for the purpose of community health and sustainability. Council sets a Targeted Uniform Annual Charge (TUAC) equivalent to a UAGC on all Council community water and wastewater schemes and stormwater systems (Schedule 3(7) LG(R)A). Council has taken this approach because:

- In the past, Council has raised rates funding from ratepayers to pay rates to itself under the Revenue and Financing Policy method.
- The rates on Council sanitary services fund functions such as roading and economic development (under Council's Revenue and Financing Policy), meaning that Council rates its own water supplies and uses the money to fund other Council services.
- Continuing to pay a UAGC charge equivalent targeted rate is in recognition of administrative costs attracted to the management of these activities.

**(e) Regional Tourism Organisation (RTO) General (TUAC)**

Council will use a Targeted Uniform Annual Charge on all properties, as a set rate, to part-fund the RTO function (Schedule 3(7) LG(R)A).

**(f) Commercial Targeted Rate for RTO Function (CV)**

Council will use a Targeted Rate on rating units with QV Property Use Codes C and I to part-fund the RTO function. The rate will be set on capital value (Schedule 3(2) LG(R)A).

**(g) Stormwater and Flood Protection (Urban) (TUAC)**

Communities that will be rated the Stormwater and Flood Protection – Urban Rate are as follows:

Taumarunui, Ohakune, Raetihi, Owhango, National Park, Rangataua, Waiouru, Kakahi.	Any property within these communities that can be connected to a water supply (including those on water by meter) and/or wastewater network and/or kerbside collection.
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All Urban Ratepayers (see table above) will contribute a set value towards stormwater and flood protection works. The rate will be set on the number of separately used or inhabited parts of the rating unit (Schedule 3(7) LG(R)A).

**(h) Solid Waste Management**

This is a District-wide TUAC that is charged per SUIP and is to cover the cost of landfills, transfer stations and general recycling costs, plus all other refuse not included in the service charge for kerbside collection charged to individual households.

## 6 Service Charges

Council charges Uniform Services Charges that apply to Water Supply, Solid Waste Kerbside Collection and Wastewater. Council describes the funding of these services as being “service charges” as they have a more direct link between usage and availability of the service and charging, compared to all other types of rate.

Council uses the provision or availability to the land of a service (Schedule 2(5) LG(R) (A) to assess service charges for Water Supply, Wastewater and Solid Waste Kerbside Collection.

Water	Capable of connection - The rating unit is within 100m of water main and practicably serviceable in the opinion of Council.
Wastewater	Capable of connection - The rating unit is within 30m of sewer main and practicably serviceable in the opinion of Council.
Solid Waste Collection	Capable of collection - The rating unit is in townships, from which Council is prepared to collect as identified in the Waste Management and Minimisation Asset Plan and is one from which Council is able and prepared to collect from. Council operates kerbside collection in Taumarunui (extending to Piriaka and Kakahi), Ohakune, Raetihi and Rangataua townships.

**(a) Water Supply (TUAC)**

Council sets Targeted Rates for Water Supply according to the differential factors outlined in 3.0 above and on the basis of the following limits and conditions around the supply of water (Schedule 3(8) of the LG(R)A).

The annual charge is levied on every separately used or inhabited portion of a rating unit that is connected or capable of being connected to a Council water supply network.

The table below describes the type of use for rating purposes:

User Category	Description
<b>Ordinary (SUIP)</b> (Users connected or able to be connected to the relevant water reticulation systems).	Ohura Supply Taumarunui Supply Owhango Supply National Park Supply Raetihi Supply Ohakune Supply Waiouru Supply
<b>Extraordinary (per SUIP)</b> (Users who are connected or able to be connected to the related water reticulation schemes and are not metered. Users are deemed extraordinary by land use, by Council’s Water Bylaw or by agreement	Owhango Supply Lifestyle Blocks <25ha National Park Supply Raetihi Supply



User Category	Description																
with Council, and charged accordingly).																	
<b>Metered</b> (Users who are metered will be charged the ordinary charge, in conjunction with their usage charges for water consumed.)	<table> <tr> <td>Taumarunui</td> <td>&gt;75m<sup>3</sup></td> </tr> <tr> <td>Owhango Supply</td> <td>75 – 832m<sup>3</sup></td> </tr> <tr> <td></td> <td>&gt; 832m<sup>3</sup></td> </tr> <tr> <td>Ohakune Supply</td> <td>75 - 500m<sup>3</sup></td> </tr> <tr> <td></td> <td>500 –1,500m<sup>3</sup></td> </tr> <tr> <td>Ohakune Supply</td> <td>1,500m<sup>3</sup></td> </tr> <tr> <td>Carrot Washers</td> <td></td> </tr> <tr> <td>Waiouru Supply</td> <td>75m<sup>3</sup></td> </tr> </table>	Taumarunui	>75m <sup>3</sup>	Owhango Supply	75 – 832m <sup>3</sup>		> 832m <sup>3</sup>	Ohakune Supply	75 - 500m <sup>3</sup>		500 –1,500m <sup>3</sup>	Ohakune Supply	1,500m <sup>3</sup>	Carrot Washers		Waiouru Supply	75m <sup>3</sup>
Taumarunui	>75m <sup>3</sup>																
Owhango Supply	75 – 832m <sup>3</sup>																
	> 832m <sup>3</sup>																
Ohakune Supply	75 - 500m <sup>3</sup>																
	500 –1,500m <sup>3</sup>																
Ohakune Supply	1,500m <sup>3</sup>																
Carrot Washers																	
Waiouru Supply	75m <sup>3</sup>																

**(b) Solid Waste Kerbside Collection (TUAC)**

The Solid Waste Kerbside Collection Targeted Uniform Annual Charge (TUAC) is levied on every separately used or inhabited portion of a rating unit to which Council provides the service, to fund the cost of kerbside (refuse and recycling) collection services. Refuse is collected for all separately used and inhabitable properties, while recycling is collected only for residential units.

Different rates are payable depending on whether a property is classed as ‘Residential’ or ‘Commercial’. For the purposes of these rates, all properties identified as ‘DWG’ (Dwelling) will be charged the ‘Residential’ rate, while all other properties in urban areas will be charged the ‘Commercial’ rate. Please note, where there is a vacant section this charge will not be levied.

**(c) Wastewater (TUAC)**

Council sets a Targeted Uniform Annual Charge (TUAC) to provide for the collection and disposal of wastewater, in the form of annual charges based on:

- Use – these are divided into three categories:
  - Category 1: One to two pans (water closets or urinals). Each separately rateable property used exclusively or principally as the residence of not more than one household (defined in terms of their residential valuation land use code), is deemed to have not more than one pan for charging purposes.
  - Category 2: Three plus pans (water closets or urinals). Commercial land uses (as defined by land use category) with more than one pan.
  - Category 3: Primary and Secondary Schools.
- Location.
  - Category 1 - the annual charge is levied on every SUIP of a rating unit that is connected or capable of being connected to a Council wastewater reticulation network.
  - Category 2 - charge is levied on the number of pans.
  - Category 3 - charge is levied on the number of pans.

## 7 Due Dates for Payment of Rates (excludes volumetric charges)

Instalment No 1	22 August 2016
Instalment No 2	21 November 2016
Instalment No 3	21 February 2017
Instalment No 4	22 May 2017

## 7.1 Discount for Prompt Payment (excludes volumetric charges)

A discount of 3% on all current year's rates will be granted for prompt payment if the rates for the year ending 30 June 2017 are paid in full by 22 August 2016, on condition that no rates remain unpaid from previous years.

## 7.2 Penalties (excludes volumetric charges)

- (a) An additional charge of 10% per instalment will be added to all rates assessed in the 2016/17 financial year which remain unpaid after the above due dates.
- (b) A further additional charge of 10% per instalment will be added to all rates and penalties charged in previous years and still outstanding as at 5 July 2016 and 11 January 2017.
- (c) Council delegates authority to the Chief Executive to apply penalties on unpaid rates. Remission of penalties will be considered according to Council's Remission of Penalties Policy, which can be found on Council's website: [www.ruapehudc.govt.nz](http://www.ruapehudc.govt.nz).

## 8 Metered Water Supply

Water supply metered charges are subject to a separate payment and discount regime. The discounts outlined above do not apply to Water Supply metered charges.

- 8.1 Any consumption over the minimum of 75m<sup>3</sup> per quarter is billed separately per m<sup>3</sup> and subject to the following payment/penalty regime.

### 8.2 Due Dates for Payment of Metered Water

Instalment No 1	1 August 2016
Instalment No 2	31 October 2016
Instalment No 3	30 January 2017
Instalment No 4	1 May 2017

### 8.3 Discount for Prompt Payment

A discount of 3% on each quarterly water bill will be granted for prompt payment if the water bill is paid in full by the due dates for each instalment.

### 8.4 Penalties for Volumetric Charges (Metered Water)

A charge of 10% of the amount of any volumetric water charge in the 2016/17 financial year remaining unpaid after the above due dates, to be added on the next working day following due dates.

## Funding Impact Statement

	\$ or rate in \$ (excluding GST)	Total Requirement 2016/17 \$000 (excluding GST)
<b>General Rates</b>		
General Rate (CV)	0.00139506	\$4,485
Hydro Electrical (CV)	0.00083704	\$241
Defence Land (CV) (Section 22 LG(R)A)	0.00059516	\$113
<b>Uniform Annual General Charge (UAGC)</b>		
UAGC	\$490	\$4,188
<b>Targeted Rate</b>		
Land Transport		
Land Transport (CV)	0.00144128	\$4,523
Hydro Electric (CV)	0.00086477	\$249
Forestry (CV)	0.00216192	\$167
<b>Accelerated and Enhanced Development (CV)</b>		
Taumarunui	0.00002722	\$20
National Park	0.00000953	\$5
Waimarino	0.00001098	\$14
<b>Main Street Northern/Southern (CV)</b>		
Northern	0.0001814	\$12
Southern	0.00029141	\$21
Kaha/Tau Streets Resealing Targeted Rate	108	\$9
<b>Sanitary Services (TUAC)</b>		
Council Water Supplies	\$420	\$2
Council Wastewater Schemes	\$420	\$2
Council Stormwater Systems	\$420	\$2
Solid Waste Management		
Solid Waste Charge	38	\$322
<b>Regional Tourism Organisation (RTO) (General)</b>		
General Targeted Uniform Annual Charge	\$26	\$226
<b>Commercial Targeted Rate for RTO Function (CV)</b>		
RTO Commercial Property Targeted Rate (QV Property Use Codes C and I)	0.00065862	\$151
<b>Stormwater and Flood Protection - Urban</b>		
Urban	74	\$414
Service Charges		

## Water Supply

	\$ or rate in \$ (excluding GST)	Total Requirement 2016/17 \$000 (excluding GST)
Ordinary - Ohura	\$1,550	\$232
Ordinary - Taumarunui	\$577	\$1,396
Ordinary - Owhango	\$582	\$76
Ordinary - National Park	\$875	\$259
Ordinary - Raetihi	\$674	\$387
Ordinary - Ohakune	\$462	\$711
Ordinary - Waiouru	\$748	\$53
Extraordinary - Owhango Supply Lifestyle Blocks (<25 ha)	\$699	\$9
Extraordinary - National Park	\$1,118	\$25
Extraordinary - Raetihi	\$668	\$5
Metered Taumarunui	\$538	\$94
Metered Owhango	\$559	\$42
Metered Ohakune	\$449	\$27
Metered Waiouru	\$734	\$15
Metered - Taumarunui >75m3	0.71/m3	\$132
Metered - Owhango 75m3 - 832m3	0.56/m3	\$40
Metered - Owhango > 832m3	1.36/m3	\$43
Ohakune (75m3 - 500m3)	0.65/m3	\$26
Ohakune (500 - 1500m3)	1.08/m3	\$12
Ohakune (>1500m3)	1.07/m3	\$22
Ohakune - Carrot Washers	0.69/m3	\$4
Waiouru > 75m3	1.63/m3	\$38
<b>Solid Waste Kerbside Collection (TUAC)</b>		
Commercial	\$111	\$63
Residential	\$158	\$642
<b>Wastewater (TUAC)</b>		
Category 1 – Taumarunui	\$408	\$849
Category 1 - National Park	\$524	\$148
Category 1 - Ohakune	\$351	\$482
Category 1 - Raetihi	\$512	\$255
Category 1 - Pipiriki	\$894	\$18
Category 1 - Rangataua	\$485	\$88
Category 1 - Waiouru	\$317	\$24
Category 2 - Taumarunui	\$208	\$129
Category 2 - National Park	\$267	\$64
Category 2 – Ohakune	\$209	\$99
Category 2 – Raetihi	\$299	\$28
Category 2 – Pipiriki	\$533	\$2
Category 2 – Waiouru	\$209	\$15
Category 3 - Taumarunui	\$128	\$20
Category 3 - National Park	\$176	\$1
Category 3 - Ohakune	\$114	\$6
Category 3 - Raetihi	\$235	\$9

## Rating Examples

Urban	Capital Value	% Change in Rates	\$ Change
Ohura Urban	\$ 59,000	1.7%	\$ 37
Pipiriki Urban	\$ 84,000	2.4%	\$ 40
Kakahi Urban	\$ 85,000	3.7%	\$ 37
Rangataua Urban	\$ 89,000	4.6%	\$ 67
Taumarunui Urban	\$ 92,000	4.7%	\$ 91
Rangataua Urban	\$ 120,000	4.7%	\$ 128
Waiouru Urban	\$ 128,000	3.8%	\$ 75
Taumarunui Urban	\$ 147,000	4.6%	\$ 97
Ohakune Urban	\$ 150,000	2.6%	\$ 52
National Park Urban	\$ 160,000	1.6%	\$ 39
Owhango Urban	\$ 195,000	4.0%	\$ 67
Raetihi Urban	\$ 207,000	4.4%	\$ 108
Raetihi Urban	\$ 65,000	4.6%	\$ 95

Rural	Capital Value	% Change in Rates	\$ Change
Pipiriki Rural	\$ 129,000	3.4%	\$ 12
Ohura Rural	\$ 180,000	3.8%	\$ 39
Owhango Rural	\$ 285,000	3.8%	\$ 72
Taumarunui Rural	\$ 983,000	3.5%	\$ 115
Ohura Rural	\$ 1,123,000	3.5%	\$ 128
Ohakune Rural	\$ 1,175,000	3.5%	\$ 133
Raetihi Rural	\$ 1,330,000	3.5%	\$ 148
Ohakune Rural	\$ 1,380,000	3.5%	\$ 152
Owhango Rural	\$ 1,420,000	3.6%	\$ 179
Taumarunui Rural	\$ 1,530,000	3.5%	\$ 166
National Park Rural	\$ 2,100,000	3.5%	\$ 220
Ohakune Rural	\$ 2,150,000	3.4%	\$ 238
Raetihi Rural	\$ 2,990,000	3.5%	\$ 326
Waiouru Rural	\$ 3,410,000	3.5%	\$ 343
Taumarunui Rural	\$ 3,450,000	3.5%	\$ 372
Ohakune Rural	\$ 5,200,000	3.5%	\$ 511

Commercial	Capital Value	% Change in Rates	\$ Change
Raetihi Commercial	\$ 122,000	5.0%	\$ 113
Taumarunui Commercial	\$ 370,000	5.3%	\$ 156
Ohakune Commercial	\$ 415,000	4.0%	\$ 121
Taumarunui Commercial	\$ 710,000	3.9%	\$ 266
Ohura Exotic Forestry	\$ 810,000	24.8%	\$ 682
National Park Commercial	\$ 820,000	2.9%	\$ 205
Ohakune Commercial	\$ 840,000	2.1%	\$ 187
Taumarunui School	\$ 1,380,000	3.0%	\$ 71
Waimarino Waiouru Exotic Forestry	\$ 3,200,000	28.2%	\$ 2,630
Taumarunui Motel	\$ 1,620,000	3.9%	\$ 266
Genesis Hyrdro	\$ 104,275,000	3.4%	\$ 5,928
Genesis Hyrdro	\$ 182,600,000	3.4%	\$ 10,323

## Rating Base Information

(District numbers at 31 May 2016. Based on previous increases it is not expected that this number will change before 30 June 16)

Number of rating units (gross)	Total capital value of rating units (gross)	Total land value of rating units (gross)
9,888	\$ 4,229,999,850	\$2,225,202,900

## Benchmarks

Benchmark	Quantified Limit	Planned	Met
Rates affordability - Income	21,595	21,248	Yes
Rates affordability – Increase	3.90%	3.66%	Yes
Debt Affordability	42,494	30,740	Yes
Balanced Budget	100%	113%	Yes
Essential Services	100%	102%	Yes
Debt Servicing	10%	3.99%	Yes



# SECTION 3: FINANCIAL STATEMENTS

## Ruapehu District Council Overall Funding Impact Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	13,432	14,075	13,965	110
Targeted rates	7,065	7,520	7,283	237
Subsidies and grants for operating purposes	4,963	4,987	5,049	(62)
Fees and charges	2,947	3,081	3,653	(572)
Interest and dividends from investments	55	56	58	(2)
Local authorities fuel tax, fines, infringement fees, and other receipts	113	115	130	(15)
<b>Total Operating Funding (A)</b>	<b>28,575</b>	<b>29,834</b>	<b>30,138</b>	<b>(304)</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	21,573	22,543	23,305	(762)
Finance Costs	1,683	1,873	1,476	397
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>23,256</b>	<b>24,416</b>	<b>24,781</b>	<b>(365)</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>5,319</b>	<b>5,418</b>	<b>5,357</b>	<b>61</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	5,269	4,929	6,711	(1,782)
Development and financial contributions	110	113	110	3
Increase (decrease) in debt	1,452	1,923	2,520	(597)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>6,831</b>	<b>6,965</b>	<b>9,341</b>	<b>(2,376)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	320	252	384	(132)
- to improve the level of service	3,501	4,365	5,701	(1,336)
- to replace existing assets	8,332	7,767	8,612	(845)
Increase (decrease) in reserves	-	-	-	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>12,153</b>	<b>12,384</b>	<b>14,697</b>	<b>(2,313)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(5,322)</b>	<b>(5,419)</b>	<b>(5,356)</b>	<b>(63)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>(3)</b>	<b>(1)</b>	<b>1</b>	<b>(2)</b>

## Cost of Support Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	-	-	-	-
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	1	1	12	(11)
Local authorities fuel tax, fines, infringement fees and other receipts	20	21	23	(2)
Internal charges and overheads recovered	8,907	9,210	9,170	40
<b>Total Operating Funding (A)</b>	<b>8,928</b>	<b>9,232</b>	<b>9,205</b>	<b>27</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	7,020	7,236	7,452	(216)
Finance Costs	456	477	399	78
Internal charges and overheads applied	713	737	734	3
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>8,189</b>	<b>8,450</b>	<b>8,585</b>	<b>(135)</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>739</b>	<b>782</b>	<b>620</b>	<b>162</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	(1,085)	(1,268)	(477)	(791)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(1,085)</b>	<b>(1,268)</b>	<b>(477)</b>	<b>(791)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	89	175	222	(47)
- to improve the level of service	12	21	21	-
- to replace existing assets	417	458	609	(151)
Increase (decrease) in reserves	(864)	(1,141)	(710)	(431)
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>(346)</b>	<b>(487)</b>	<b>142</b>	<b>(629)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(739)</b>	<b>(781)</b>	<b>(619)</b>	<b>(162)</b>
<b>Funding Balance ((A-B)+(C-D))</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>



## Statement of Comprehensive Revenue and Expense

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Revenue</b>				
Rates Revenue	20,497	21,594	21,248	(346)
Grants & Subsidies	10,232	9,916	11,759	1,843
Dividend & interest Revenue	55	56	58	2
Fees & Charges	2,947	3,081	3,653	572
Other Revenue	223	228	240	12
Investment Gains	34	85	28	(57)
<b>Total Revenue</b>	<b>33,988</b>	<b>34,960</b>	<b>36,986</b>	<b>2,026</b>
<b>Expenditure</b>				
Personnel Costs	5,066	5,382	4,892	(490)
Personnel Other	467	458	510	52
Finance Costs	1,683	1,873	1,476	(397)
Depreciation and Amortisation	8,551	8,787	8,407	(380)
Other Expenses	16,038	16,707	17,903	1,196
<b>Total Expenditure</b>	<b>31,805</b>	<b>33,207</b>	<b>33,188</b>	<b>(19)</b>
<b>Net Surplus</b>	<b>2,183</b>	<b>1,753</b>	<b>3,798</b>	<b>2,045</b>
<b>Other Comprehensive Income</b>				
Revaluation of Assets	9,150	10,206	9,266	(940)
<b>Total Other Comprehensive Income</b>	<b>9,150</b>	<b>10,206</b>	<b>9,266</b>	<b>(940)</b>
<b>Total Comprehensive Income</b>	<b>11,333</b>	<b>11,959</b>	<b>13,064</b>	<b>1,105</b>



## Statement of Changes in Equity

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
Equity balance at 1 July	355,482	366,815	355,672	(11,143)
Comprehensive income for year	11,333	11,958	13,574	1,616
<b>Equity Balance 30 June</b>	<b>366,815</b>	<b>378,773</b>	<b>369,246</b>	<b>(9,527)</b>
<b>Components of Equity</b>				
Retained Earnings at 1 July	259,523	261,705	263,031	1,326
Net Surplus/(Deficit)	2,183	1,752	4,308	2,556
<b>Retained earnings 30 June</b>	<b>261,706</b>	<b>263,457</b>	<b>128,870</b>	<b>3,882</b>
Revaluation Reserves 30 June	104,699	114,906	101,497	(13,409)
<b>Council Created Reserves at 1 July</b>	<b>410</b>	<b>410</b>	<b>410</b>	<b>-</b>
<b>Equity at 30 June</b>	<b>366,815</b>	<b>378,773</b>	<b>396,619</b>	<b>(9,527)</b>



## Statement of Financial Position

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash & Cash Equivalents	(23)	(4)	(257)	253
Debtors & Other Receivables	5,029	5,105	4,159	946
Inventories	101	101	152	(51)
<b>Total Current Assets</b>	<b>5,107</b>	<b>5,202</b>	<b>4,054</b>	<b>1,148</b>
<b>Non-Current Assets</b>				
Investment Property	3,047	3,124	2,381	743
Biological Assest	344	353	397	(44)
Other Financial Assets	182	182	117	65
Property Plant & Equipment	27,398	27,708	27,671	37
Infrastructural Assets	364,951	378,445	397,258	(18,813)
Intangible Assets	273	273	512	(239)
<b>Total Non-Current Assets</b>	<b>396,195</b>	<b>410,085</b>	<b>428,336</b>	<b>(18,251)</b>
<b>TOTAL ASSETS</b>	<b>401,302</b>	<b>415,287</b>	<b>432,390</b>	<b>(17,103)</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Trade & Other Payables	2,858	2,964	3,489	(525)
Income in Advance	735	724	825	(101)
Borrowings	6,000	5,500	6,000	(500)
Employee Benefit Liabilities	197	205	228	(23)
<b>Total Current Liabilities</b>	<b>9,790</b>	<b>9,393</b>	<b>10,542</b>	<b>(1,149)</b>
<b>Non-Current Liabilities</b>				
Borrowings	24,252	26,675	24,772	1,903
Employee Benefit Liabilities	-	-	-	-
Provisions	445	445	455	(10)
<b>Total Non-Current Liabilities</b>	<b>24,697</b>	<b>27,120</b>	<b>25,227</b>	<b>1,893</b>
<b>TOTAL LIABILITIES</b>	<b>34,487</b>	<b>36,513</b>	<b>35,769</b>	<b>744</b>
<b>EQUITY</b>				
Rate Payers Equity	261,706	263,457	267,339	(3,882)
Revaluation Reserves	104,699	114,906	128,870	(13,964)
Council Created Reserves	410	410	410	-
Trust Funds	-	-	-	-
<b>TOTAL EQUITY</b>	<b>366,815</b>	<b>378,773</b>	<b>396,619</b>	<b>(17,846)</b>

## Prospective Cash Flow Statement

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Cashflow from Operating Activities</b>				
<b>Cash was provided from:</b>				
Rates Revenue	18,536	21,512	21,256	256
Dividend & interest Revenue	46	56	58	(2)
Fees & Charges	12,736	13,225	15,653	(2,428)
	<b>31,318</b>	<b>34,793</b>	<b>36,967</b>	<b>(2,174)</b>
<b>Cash was disbursed to:</b>				
Payments Staff & Suppliers	19,871	22,445	23,770	(1,325)
Finance Costs	1,864	1,873	1,475	398
	<b>21,735</b>	<b>24,318</b>	<b>25,245</b>	<b>(927)</b>
<b>Net Cashflow from Operating Activity</b>	<b>9,583</b>	<b>10,475</b>	<b>11,722</b>	<b>(1,247)</b>
<b>Cashflow from Investing Activities</b>				
<b>Cash was provided from:</b>				
	-	-	-	-
	-	-	-	-
<b>Cash was disbursed to:</b>				
Purchase of Assets	10,309	12,384	14,697	(2,313)
	<b>10,309</b>	<b>12,384</b>	<b>14,697</b>	<b>(2,313)</b>
<b>Net Cashflow from Investing Activity</b>	<b>(10,309)</b>	<b>(12,384)</b>	<b>(14,697)</b>	<b>2,313</b>
<b>Cashflow from Financing Activities</b>				
<b>Cash was provided from:</b>				
Loans Raised	4,728	7,928	16,839	(8,911)
	<b>4,728</b>	<b>7,928</b>	<b>16,839</b>	<b>(8,911)</b>
<b>Cash was disbursed to:</b>				
Loan Repayments	4,000	6,000	14,000	(8,000)
	<b>4,000</b>	<b>6,000</b>	<b>14,000</b>	<b>(8,000)</b>
<b>Net Cashflow from Financing Activity</b>	<b>728</b>	<b>1,928</b>	<b>2,839</b>	<b>(911)</b>
Net Increase (Decrease) in Cash Held	2	19	(137)	156
Add Opening Cash bought forward	68	(23)	294	(317)
<b>Closing Cash Balance</b>	<b>(23)</b>	<b>(4)</b>	<b>157</b>	<b>(161)</b>
<b>Closing Balance made up of Cash and Cash Equivalents</b>	<b>(23)</b>	<b>(4)</b>	<b>(257)</b>	<b>253</b>

## Reconciliation of FIS to Comprehensive Income

	LTP 2015/16 \$000	LTP 2016/17 \$000	EAP 2016/17 \$000	Variation \$000
<b>Income</b>				
<b>Prospective Statement of Comprehensive Income</b>	<b>33,988</b>	<b>34,960</b>	<b>36,986</b>	<b>(2,026)</b>
<b>Summary Funding Impact Statement</b>				
Total Operating Funding	28,575	29,834	30,138	(304)
Add Sources of Capital Funding				
Sources of capital funding	5,269	4,928	6,711	(1,783)
Development and financial contributions	110	113	110	3
Investment (Gains)/Losses	34	85	28	57
<b>Total Revenue</b>	<b>33,988</b>	<b>34,960</b>	<b>36,987</b>	<b>(2,027)</b>
<b>Expenditure</b>				
<b>Prospective Statement of Comprehensive Income</b>				
<b>Operating Expenditure</b>	<b>31,805</b>	<b>33,207</b>	<b>33,188</b>	<b>529</b>
<b>Summary Funding Impact Statement</b>				
Total applications of operating funding	23,254	24,420	24,782	(362)
Add Depreciation and Amortisation Expense	8,551	8,787	8,407	380
<b>Total Expenditure</b>	<b>31,805</b>	<b>33,207</b>	<b>33,189</b>	<b>18</b>

