



TE KAUNIHERA Ā ROHE O  
**WHAKAAHURANGI**  
**STRATFORD**  
DISTRICT COUNCIL

# **ANNUAL PLAN**

## **2022/23**



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# Purpose of Plan

## The purpose of this document is:

- to describe the annual budget and funding impact statement for the year to which the annual plan relates; and
- to describe any variation from the financial statements and funding impact statement included in the local authority's Long Term Plan in respect of the year; and
- to support the Long Term Plan in providing integrated decision making and co-ordination of the resources of the local authority; and
- to contribute to the accountability of the local authority to the community; and
- to provide an opportunity for participation by the public in decision-making processes relating to the costs and funding of activities to be undertaken by the local authority.

(Section 95, Local Government Act 2002).

# Summary of Information

This plan, including the Prospective Financial Plan and Prospective Financial Statements, was presented to the Ordinary meeting of Council on Tuesday 8 March 2022. The Committee resolved to release the document for public consultation. The final document will be adopted at an Ordinary Meeting of Council on Tuesday 14 June 2022, after considering submissions. The Council reserves the right to update this plan in the future.

The Prospective Financial Statements (financial statements) comply with the requirements of FRS 42 issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB), and the New Zealand equivalent of International Reporting Standard for Public Benefit Entities (NZ IFRS PEB), with Council designating itself as a Tier 2 public benefit entity for the purposes of compliance with these standards.

The major matters contained within the Annual Plan are:

- to describe the annual budget and funding impact statement for the 2022/23 financial year; and
- to describe any variation from the financial statements and funding impact statement included in the Council's Long Term Plan in respect of the year; and
- to support the Long Term Plan in providing integrated decision making and co-ordination of the Council's resources.

A copy of the Annual Plan may be inspected at the offices of the Stratford District Council, 63 Miranda Street, Stratford, the Stratford Public Library and iSITE, Prospero Place, Stratford and the website: [www.stratford.govt.nz](http://www.stratford.govt.nz) or a copy can be obtained by writing to the Stratford District Council, P O Box 320, Stratford 4352.

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# Result of Submission Process

Council received 23 submissions on the draft Annual Plan 2022/23 and a hearing was held on Tuesday 17 May with deliberations being undertaken on the same day.

As a result of the submission process, elected members decided to proceed with their proposed targeted roading rate differential for forestry land owners. The rate differential means that a fixed portion (\$100,000) of the total roading rate requirement proposed for 2022/23 (\$3,094,900) is collected from ratepayers who own property that is used primarily for the purpose of forestry. The higher portion of roading rates collected from forestry properties means that all other properties will see a reduction in their roading rate.

Changes to fees and charges were also discussed and adopted as proposed. These changes are across Waste Management, Aerodrome, Building Services, Swimming Pool and Pensioner Housing.

Other areas of concern from submitters, including maintenance of the Kopuatama Cemetery, are being addressed outside of the Annual Plan 2022/23.



# From the Mayor and Chief Executive

## Tēnā koutou katoa

### Welcome to Stratford District Council's Annual Plan for 2022/23.

An annual plan is the Council's budget for one financial year and is produced in the years between Long Term Plans. It explains how the Council intends to finance the activities and services it provides during that year as directed by its Long Term Plan. It focuses on the adjustments the Council needs to make in light of the previous year's financial performance, updated financial figures, cost increases and inflation.

Given the current economic environment, Elected Members have made it their priority to find ways to continue delivering services without having to pass through the full impact of rising inflation, regulatory and infrastructure pressures caused by high levels of land and housing development, as well as significant increases in the values of our assets leading to higher depreciation costs, to name just a few.

The overall rates increase of this annual plan of 6.41% is only slightly higher than the 6.21% originally proposed in the Long Term Plan. This relatively small difference however masks a lot of cost pressures that have come to light over the past 12 months. These percentages are the change in council's overall budget, rather than the change that will apply to each or every individual property. The change that applies to properties is affected by their type, value and shift in value during the last revaluation and whether it receives council services such as water supply, wastewater or solid waste collection. A range of sample rates is provided at the back of this plan.

A key issue that Elected Members have focused on in this plan is the disproportionate cost resulting from damage done to our rural roads by forestry harvesting operations. Higher value properties, mostly well away from these roads, bear the main cost impact. As a result, we are introducing a targeted roading rate differential for forestry properties. This means we will apply a multiplier to the roading rate for all properties or parts thereof identified as primarily being used for forestry. The higher portion of roading rates collected from forestry



properties means that all other properties will see a small reduction in their roading rate.

The year ahead has some exciting milestones we're looking forward to, including the completion of the new Aquatic Centre on Portia Street. This is a project that was fuelled by community passion and interest, much like the recently completed Stratford Bike Park. These projects, among other significant work which is creating employment opportunities and improving our town and district are all adding to a vibrant, resilient and connected community - in the heart of Taranaki.

Ngā mihi



**Neil Volzke**  
District Mayor



**Sven Hanne**  
Chief Executive

# District Profile

**Stratford is located at the junction of State Highway 3 and State Highway 43, in the heart of Central Taranaki, in the North Island of New Zealand.**

Stratford is the closest main centre to Egmont National Park, and the gateway to Mt Taranaki, the Manganui Ski Field, Dawson Falls, and the Forgotten World Highway (SH43) which winds its way through east Taranaki to Taumarunui.

Covering approximately 2,170 square kilometres, it has four distinct regions:

- The alpine and bush environment of the Egmont National Park.
- The dairy farming country of the Egmont ring-plain.
- The frontal hill country. This land lies between the ring plain and the eastern hill country. It is mostly utilised for sheep and beef farming.
- The relatively steep hill-country of eastern Taranaki, some areas of which are farmed mostly for sheep and beef farming. Some areas are abandoned farmland reverting to bush while some land remains in original bush.

Stratford District is one of New Zealand's smallest local authority areas, being the 58th largest district in New Zealand, of 67, based on population estimates.

Stratford District is part of the Taranaki Region. Taranaki has four Councils, made up of three territorial authorities and one regional council:

- Taranaki Regional Council
- New Plymouth District Council
- South Taranaki District Council
- Stratford District Council

The Stratford District Council is represented by 10 Councillors and the Mayor. Stratford district is divided into two wards – an urban ward (6 Councillors) and a rural ward (4 Councillors). The Council currently has no Community Boards or Māori wards, but has made the provision for a māori ward in the 2022 local elections.

The Council has one Council Controlled Organisation (CCO), the Percy Thomson Trust, with control through the ability to appoint more than half of the trustees. The Trust is registered as a charitable trust, and therefore exempt from income tax.



# District Mayor and Councillors

**Policy & Services Committee**  
Chair - Deputy Mayor

**Audit & Risk Committee**  
Independent Chair

**Farm & Aerodrome Committee**  
Chair – Elected Member

**Executive Committee**  
Chair – District Mayor

## Chief Executive

Administration and Management  
Annual Plan Implementation  
Human Resources  
Health and Safety  
Long Term Planning  
Civil Defence

## Assets

Roading  
Stormwater  
Water Supply  
Solid Waste  
Trade Waste  
Wastewater  
Parks and Reserves  
Sports Fields  
Council Properties  
Cemeteries  
Bylaws

## Environmental Services

Planning & Regulatory  
Resource Consents  
Monitoring  
Building Control  
Environmental Health  
Hazardous Substances  
Liquor Licensing  
Dog Control  
General Inspections  
Parking Control

## Community Services

Community Development  
Community Funding  
Information Centre  
Library  
Communications  
Economic Development  
Customer Service  
Swimming Pool

## Corporate Services

Rates  
Accounting  
Financial Reporting  
Treasury  
Debt Collection  
Administration  
Information Technology  
Record Management

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# Significant Forecasting Assumptions

## Interest

The interest on borrowings is based on the rate of 2.2% and 1.84% on investments.

## External Funding

The Funding Assistance Rate (FAR) government roading subsidy is forecast to be 61% in 2022/23. The roading budget was adjusted for the Annual Plan as a result of the funding decision made by Waka Kotahi (NZTA) in August 2021.

## Revaluation of Assets

It is assumed that the value of Council assets will be consistent with the most recent asset valuation. Assets are revalued every three years, with the last asset revaluation for infrastructure assets being in 2021/22, and for property assets to be in 2022/23.

## Capital Expenditure

Council has forecast for \$17,415,000 of capital expenditure in the 2022/23 Annual Plan.

The key risk is that the Council is unable to deliver the works programmes as outlined. If the risk occurs then this creates a wave and backload of work, in particular continued delays in the delivery of renewals and upgrades, subsequently that may impact on the achievement of levels of service, potential increased costs from delays and risks to the continuity and delivery of services with the risks of assets failing before they can be replaced. This also comes with the risk that Council rates and borrows to fund a program that can't be delivered in the budgeted timeframe.

## Contractor Availability

The ability of Council to deliver many core infrastructure services as well as parks, reserves, cemeteries, and property maintenance depends on the ability of contractors to deliver to agreed expectations. An effective procurement process also relies on there being an adequate number of contractors to bid for Council work, enabling a more competitive process – not just on price but quality of delivery. The inability to get contractors for particular projects has affected the

previous capital expenditure programme completion rates due to the significant number of shovel ready projects in the region and nationally.

There is a moderate to high level of risk that there will be a shortage of contractors or that contractors will not deliver to the agreed standards and specifications within the agreed time.

## Asset Life

The remaining useful lives of Council assets are recorded in the individual Asset Management Plans and have been taken from the most recent Independent Asset Revaluation.

There is a medium to high level of uncertainty about the expected useful lives which is based upon estimates by actual performance, industry standards, engineer estimates, and valuers. Plant, equipment and infrastructural assets lives range from 2 years to 120 years and were determined either upon initial recognition, or at the asset revaluation cycles. Depreciation and interest costs would increase if replacement capital expenditure was required earlier than anticipated. However, these impacts could be mitigated as capital projects could be reprioritised in the event of early expiration of assets. It is also possible for assets to last longer than their estimated useful life, again mitigating the effects of asset failure before the expected date. Service disruption may occur where assets fail before their useful life, however, Council are very responsive when it comes to ensuring the core infrastructure services are maintained and operated with minimal disruption. If the three waters reforms were to proceed and Council's water assets are amalgamated into a larger entity, the situation may be different and less priority may be given to restoration of core services in an unplanned event.

There is a low level of uncertainty that Council activities will change and result in decisions not to replace existing assets. Where a decision is made not to replace an asset, this will be factored into capital projections. Council has a comprehensive asset management planning process in place to ensure there is an efficient renewal program.



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## Legislative Reform

Resource Management Act reform – there is potential for the District Plan to be consolidated into a Regional Plan in the near future however no decision has been made on this yet.

Three Waters reform - There is potential for the Water Supply, Wastewater, and Stormwater Activities to no longer be operated by individual territorial authorities in 2-3 years. The current proposal is to amalgamate these activities under a much larger multi-regional entity. The work on this is still underway and no firm decision has been made yet on what the reforms might look like, so the Annual Plan does not allow for what is being proposed under the Three Water Reforms. Instead the operating and capital expenditure budget are as per normal with some level of service expenditure required to ensure a sustainable water supply for future generations.

## Climate Change

Climate change is expected to affect the Stratford district over the short to long term through an increase in the frequency and intensity of storm events, and a change in rainfall patterns producing more extreme weather events, and an increase in drought events.

Extreme weather events and heavy rainfall would see increases in flooding, landslides, avalanches and mudslides during heavy rainfall events while on the flip side a lack of rain during summer months could see prolonged periods of drought. Both extremes place increased pressure on government, private flood insurance schemes, and disaster relief.

Council responds to and plans for impacts of climate change as part of asset management practices by monitoring NIWA data in order to plan for and make adjustments to infrastructure where and when needed. Where adjustments are needed they are undertaken through new works and/or asset replacement.

## Covid-19

No impact has been factored into the Annual Plan budgets as a result of the Covid-19 pandemic and Council does not anticipate any further lockdowns. There is a low to medium level of uncertainty for this assumption, as the 2020 lockdown did not have a significant impact financially on Council, and is unlikely to occur again now that the Covid-19 vaccine is being administered in New Zealand.

The current situation is indicating only a minor impact overall on the Stratford District Council as a result of Covid-19. Of Council's total revenue, a low portion (10%) is reliant on user fees and charges, the remainder is made up of rates revenue and Waka Kotahi funding.

The district is also more reliant on industries that haven't been majorly negatively impacted by the effects of Covid-19 such as agriculture, education, health care and other day to day necessity industries.

## Rating Base Information

The projected number of rating units within the district of the local authority at the end of the preceding financial year is 4,846.

The projected total capital value of rating units within the district of the local authority at the end of the preceding financial year is \$3,519,234,900.

The projected total land value of rating units within the district of the local authority at the end of the preceding financial year is \$2,103,698,150.

# Changes from the 2021-2031 Long Term Plan

## Introduction

The purpose of this Annual Plan is to outline the financial budget for the 2022/23 year, identify any changes from the 2021-2031 Long Term Plan (LTP), contribute to the accountability of the Council to its community, and extend opportunities for participation by the public in decision-making processes.

## Leadership

The community priorities strongly indicated that Council is expected to take a leadership role in areas not considered core services of Council, including health, education and social support. Council will continue to be a strong advocate for the District, and will, where appropriate, provide a co-ordination and facilitation role to ensure services are delivered to the community. Elected members will continue to participate in many community organisations, providing a two way communication channel between community groups and Council.

## Financial Trends

This Plan is built around a continuation of the activities within the LTP, on the premise of ensuring retention of the core services and facilities of Council and the Stratford District, and maintenance of existing levels of service.

The LTP signalled rating revenue for 2022/23 of \$14,816,000 (including water by meter revenue); this Annual Plan rates requirement is \$14,845,000.

## Variations

A simple comparison table between what the LTP said for 2022/23 and what this Annual Plan says is below (figures in \$1,000's)

Item	LTP \$000	Annual Plan \$000
Total Rates (GST exclusive)	\$14,816	\$14,845
General Rate	\$4,720	\$4,347
Roading	\$3,026	\$3,095
uniform Annual General Charge (UAGC)	\$3,474	\$3,501
Solid Waste (Rubbish and Recycling)	\$780	\$896
Water Supply	\$1,831	\$2,110
Wastewater (Sewerage)	\$985	\$896
Total Debt	\$39,493	\$33,021
%Total Rates Revenue Increase	6.21%	6.41%
% Uniform Fixed Rates (UAGC and Solida Waste)	27.50%	29.71%
Debt Servicing as a % of Operating Revenue	1.62%	2.78%
Debt as a % of Operating Revenue	163.95%	124.75%
Debt/Equity Ratio	162.16%	115.61%

The variations in charges for 2022/23 as projected in the LTP and as calculated in this Annual Plan, are listed below.

Rate	2021-31 LTP Projection 2022/23	Annual Plan 2022/23	Variation (Less)
General Rate cents/\$ of Capital Value	0.15610	0.14205	(0.01405)
Roading cents/\$ of Capital Value	0.10009	0.09833	(0.00176)
Roading - forestry only	0.10009	0.69101	(0.59100)
UAGC	\$816	\$815	(\$1)
Solid Waste (Rubbish and Recycling)	\$342	\$389	\$47
Water Supply	\$556	\$601	\$44
Wastewater 1 Closet	\$407	\$355	(\$52)
Wastewater 2 Closets	\$611	\$532	(\$79)
Wastewater 3 Closets	\$814	\$710	(\$104)
Wastewater 4 Closets	\$916	\$798	(\$117)
Wastewater 5 Closets	\$1,018	\$887	(\$131)
Wastewater 6 Closets	\$1,119	\$976	(\$143)
Wastewater 7 Closets	\$1,221	\$1,064	(\$156)
Wastewater 8+ Closets	\$1,323	\$1,153	(\$169)

# Annual Plan Disclosure Statement

## Annual Plan disclosure statement for the year ending 30 June 2023.

### 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.

The council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement. These can be viewed on [www.legislation.govt.nz](http://www.legislation.govt.nz) under Local Government (Financial Reporting and Prudence) Regulations 2014.

Benchmark	Limit	Planned	Met
<b>Rates Affordability Benchmark</b> <ul style="list-style-type: none"><li>Income Increases</li></ul>	<\$14,787,000 <6%	\$14,845,000 6.41%	No No
<b>Debt Affordability Benchmark</b>			
Net debt to operating revenue	<\$32.6 million	\$24.6 million	Yes
Balanced budget benchmark	>100%	124%	Yes
Essential services benchmark	>100%	282%	Yes
Debt servicing benchmark	<10%	2.9%	Yes

## Financial Terminology

### Net Surplus

The difference between Revenue and Operating Expenses, where Revenue is higher.

### Net Deficit

The difference between Revenue and Operating Expenses, where Operating Expenses is higher.

### Gross Debt

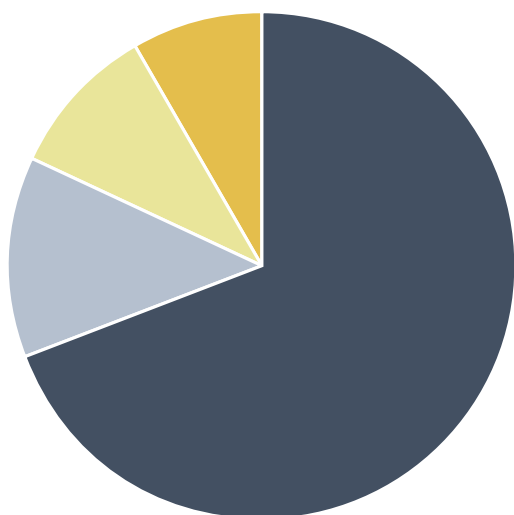
This is the total amount of external borrowings.

### Net Debt

This is the total amount of external borrowings, less liquid financial investments including term deposits with registered banks and the loan to the Stratford Agricultural and Pastoral Association.

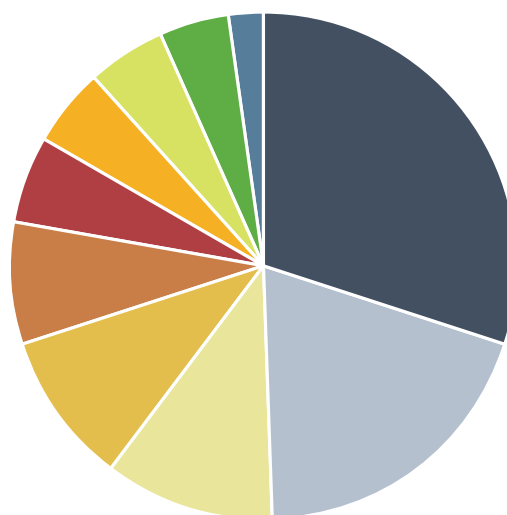
# Funding Overview

## Where the funding comes from



- Rates 69%
- User Charges for Services 13%
- Grants and Sundry Revenue 9%
- Waka Kotahi NZTA Assistance 9%

## Where your rates go



- Rooding 30%
- Recreation and Facilities 19%
- Environmental Services 11%
- Water Supply 10%
- Community Development 8%
- Democracy 5%
- Loans 5%
- Wastewater (Sewerage) 5%
- Solid Waste (Rubbish and Recycling) 5%
- Stormwater Drainage 2%

# Highlights

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Rates Revenue	13,950	14,816	14,845	(29)
Rate Increase (including CPI)	4.63%	6.21%	6.41%	-0.20%
Public Debt	36,521	39,493	33,021	6,472
Net Debt per head of population	\$3,628	\$3,953	\$3,097	856
Net Debt per ratepayer	\$7,344	\$8,002	\$6,193	1,809
Interest expense / Total Revenue	1.6%	2.6%	2.8%	-0.13%
Rates Revenue	13,950	14,816	14,845	(29)
User Charges for Services and Other Revenue	2,815	2,878	3,104	(226)
Sale of land	0	0	0	0
Subsidies and Grants	12,625	6,394	8,521	(2,127)
<b>Total Revenue</b>	<b>29,390</b>	<b>24,088</b>	<b>26,470</b>	<b>(2,382)</b>
Total Operating Expenditure	19,985	20,957	21,431	(474)
Capital Expenditure	28,535	11,764	17,415	(5,651)
<b>Operatng Expenditure by Activity Group</b>				
Recreation and Facilities	3,942	4,965	4,383	582
Democracy	1,178	1,275	1,243	32
Community Development	1,814	1,473	1,776	(303)
Environmental Services	2,107	2,184	2,412	(228)
Roading	6,804	6,849	6,751	98
Stormwater Drainage	363	373	437	(64)
Wastewater (Sewerage)	1,058	1,073	1,097	(24)
Solid Waste (Rubbish and Recycling)	883	910	1,050	(140)
Water Supply	1,836	1,856	2,160	(304)
<b>Total Operating Expenditure</b>	<b>19,985</b>	<b>20,958</b>	<b>21,309</b>	<b>(351)</b>
<b>Revenue Increase (including CPI)</b>	<b>4.63%</b>	<b>6.21%</b>	<b>6.41%</b>	<b>-0.20%</b>
Rates per Head of Population	\$1,412	\$1,500	\$1,502	-\$2
Public Debt per Head of Population	\$3,696	\$3,997	\$3,342	\$655

# Prospective Funding Summary

The Funding Summary shows that Council requires:	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b>Total Rates Revenue Required</b>	<b>13,950</b>	<b>14,816</b>	<b>14,845</b>	<b>(29)</b>
Total Rates Revenue Increase	4.63%	6.21%	6.41%	-0.20%
Uniform Annual General Charge (UAGC)	3,254	3,474	3,501	(27)
Section 21 Rating Percentage Cap	28.83%	28.79%	29.71%	-0.92%
<b>Targeted Rates</b>				
Water Supply	1,810	1,831	2,110	(279)
% Increase	-4.63%	1.14%	11.15%	-10.01%
Solid Waste (Rubbish and Recycling)	756	780	896	(116)
% Increase	8.57%	3.18%	28.72%	-25.54%
Wastewater	936	985	896	89.1
% Increase	6.24%	5.25%	1.69%	3.56%
Roading	3,203	3,026	3,095	(69)
% Increase	7.04%	-5.50%	3.44%	-8.94%
<b>Sub-Total for Targeted Rates</b>	<b>6,705</b>	<b>6,622</b>	<b>6,996</b>	<b>-374</b>
<i>This Summary does not include the targeted rate of \$17,889 collected for community centres.</i>				
<b>General Rate</b>	<b>3,991</b>	<b>4,720</b>	<b>4,347</b>	<b>373</b>
<b>Average % Increase</b>	<b>-0.94%</b>	<b>18.27%</b>	<b>-6.44%</b>	<b>24.71%</b>

# Key Projects 2022/23

## **Civic Amenities**

- Stratford 2035

## **Parks, Reserves and Cemeteries**

- Victoria Park drainage upgrade
- Walkway signage upgrade
- Park and walkway development
- Kopuatama Cemetery entrance upgrade

## **TSB Pool Complex**

- Pool complex development

## **Rental and Investment Properties**

- Landscaping and riparian planting at the farm
- Water supply and trough upgrade at the farm.

## **Council Projects**

- Subdivision and land development

## **Roading**

- Work will continue in accordance with NZTA budgets and guidelines

## **Stormwater**

- Reticulation upgrades and safety improvements will continue
- Manhole lids and inlet safety screens installed

## **Wastewater**

- Reticulation renewals will continue
- Reticulation safety improvements
- Oxidation pond upgrade
- Infiltration renewals

## **Solid Waste**

- Transfer station building renewals

## **Water Supply**

- Reticulation renewals will continue
- New rider mains to be installed
- New water meters to be installed
- Hydrants and laterals to be renewed
- Pressure reducing and zoning valves to be installed
- Raw water delivery line.



# Prospective Sample Rates for 2022/23

	2021/22 LTP \$	2022/23 LTP \$	2022/23 Annual Plan \$	Change from previous
<b>Residential - Capital Value</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	
Uniform Annual General Charge	767.00	816.00	815.00	6.26%
Solid Waste (Rubbish and Recycling)	334.00	342.00	389.00	16.47%
Water Supply	552.00	556.00	601.00	8.88%
Wastewater	389.00	407.00	355.00	-8.74%
Roading Rate	317.79	300.28	294.99	-7.17%
General Rate	396.00	468.36	426.14	7.61%
<b>Total Rates (excl TRC)</b>	<b>2,755.79</b>	<b>2,889.64</b>	<b>2,881.14</b>	<b>4.55%</b>
<b>Movement \$</b>		<b>133.85</b>	<b>125.35</b>	
<b>Movement %</b>		<b>4.86%</b>	<b>4.55%</b>	

	2021/22 LTP \$	2022/23 LTP \$	2022/23 Annual Plan \$	Change from previous
<b>Residential - Capital Value</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	
Uniform Annual General Charge	767.00	816.00	815.00	6.26%
Solid Waste (Rubbish and Recycling)	334.00	342.00	389.00	16.47%
Water Supply	552.00	556.00	601.00	8.88%
Wastewater	389.00	407.00	355.00	-8.74%
Roading Rate	635.58	600.56	589.99	-7.17%
General Rate	792.00	936.71	852.29	7.61%
<b>Total Rates (excl TRC)</b>	<b>3,469.58</b>	<b>3,658.27</b>	<b>3,602.27</b>	
<b>Movement \$</b>		<b>188.69</b>	<b>132.69</b>	
<b>Movement %</b>		<b>5.44%</b>	<b>3.82%</b>	



	2021/22 LTP \$	2022/23 LTP \$	2022/23 Annual Plan \$	Change from previous
<b>Rural - Capital Value</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	
Uniform Annual General Charge	767.00	816.00	815.00	6.26%
Roading Rate	2,648.25	2,502.35	2,458.27	-7.17%
General Rate	3,300.00	3,902.96	3,551.19	7.61%
<b>Total Rates (excl TRC)</b>	<b>6,715.25</b>	<b>7,221.31</b>	<b>6,824.47</b>	
<b>Movement \$</b>		<b>506.06</b>	<b>109.22</b>	
<b>Movement %</b>		<b>7.54%</b>	<b>1.63%</b>	

	2021/22 LTP \$	2022/23 LTP \$	2022/23 Annual Plan \$	Change from previous
<b>Forestry - Capital Value</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	
Uniform Annual General Charge	767.00	816.00	815.00	6.26%
Roading Rate	529.65	400.38	3,455.43	552.40%
General Rate	660.00	624.47	710.24	7.61%
<b>Total Rates (excl TRC)</b>	<b>1,956.65</b>	<b>1,840.85</b>	<b>4,980.66</b>	
<b>Movement \$</b>		<b>-115.80</b>	<b>3,024.01</b>	
<b>Movement %</b>		<b>(5.92%)</b>	<b>154.55%</b>	

	2021/22 LTP \$	2022/23 LTP \$	2022/23 Annual Plan \$	Change from previous
<b>Commercial - Capital Value</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	
Uniform Annual General Charge	767.00	816.00	815.00	6.26%
Water Supply	552.00	556.00	601.00	8.88%
Wastewater	389.00	407.00	355.00	-8.74%
Roading Rate	529.65	500.47	491.65	-7.17%
General Rate	660.00	780.59	710.24	7.61%
<b>Total Rates (excl TRC)</b>	<b>2,897.65</b>	<b>3,060.06</b>	<b>2,972.89</b>	
<b>Movement \$</b>		<b>162.41</b>	<b>75.24</b>	
<b>Movement %</b>		<b>5.60%</b>	<b>2.60%</b>	

Note: Water consumption charge proposed below

<b>Water Rate per cubic metre</b>	<b>1.94</b>	<b>1.98</b>	<b>2.15</b>	<b>10.63%</b>
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# Community Outcomes

## Vision

Council has spent time reviewing its vision statement for the district and will aspire to be:

**A vibrant, resilient, and connected community – in the heart of Taranaki**

## Community outcomes

To the deliver the vision we will develop strategies, policy and procedures that facilitate and encourage a:





- Vibrant Community
- Sustainable Environment
- Connected Communities
- Enabling Economy

Council has a role on behalf of the community it represents in planning, delivering and monitoring parts of this vision.

Council has held workshops to refine the outcomes to better reflect what is important to Stratford. These are then used to provide direction and inform Council on service delivery and use of resources. These community outcomes are:

Community Outcome	What council will do
<b>Vibrant community</b> 	<ul style="list-style-type: none"> <li>• We celebrate and embrace our community's cultures and traditions</li> <li>• We tell our unique story</li> <li>• We develop strong relationships with iwi, hapu and marae</li> </ul>
<b>Sustainable environment</b> 	<ul style="list-style-type: none"> <li>• Our natural resources can be enjoyed now and by future generations</li> <li>• We are committed to working towards zero waste</li> <li>• We have well planned and resilient infrastructure that meets the current and future needs of the district</li> <li>• We aim to understand and support Te Ao Māori values and principles</li> </ul>
<b>Connected communities</b> 	<ul style="list-style-type: none"> <li>• Our neighbourhoods are safe and supported</li> <li>• We enable positive healthy lifestyles, through access to health, social and recreation services</li> <li>• We have a strong sense of belonging</li> <li>• We value opportunities to be involved and work together as a community</li> </ul>
<b>Enabling economy</b> 	<ul style="list-style-type: none"> <li>• We are a welcoming and business friendly district</li> <li>• We encourage a strong and diverse local economy</li> <li>• We promote opportunities to visit, live and invest in the district</li> <li>• We support economic opportunities for Māori</li> </ul>

**The groups of activities contribute predominantly to the following community outcomes:**

ACTIVITIES	Vibrant community 	Sustainable environment 	Connected communities 	Enabling economy 
Recreation and Facilities	✓	✓	✓	✓
Community Development	✓		✓	✓
Democracy	✓	✓	✓	✓
Environmental Services		✓	✓	✓
Roading			✓	✓
Stormwater		✓		✓
Wastewater		✓		✓
Solid Waste		✓		✓
Water Supply		✓		✓

Note: The groups of activities and community outcomes listed in this section were adopted as part of the 2021 – 2031 Long Term Plan. Therefore each of the community outcomes in the Council Activities section and significant negative effects have been updated to match, however the financial reporting and headings in the next sections of the 2020/21 Annual Report are structured to match the 2020/21 Annual Plan to ensure accurate reporting on the past year.



**The activities meet the purpose of the Local Government four well-beings as follows:**

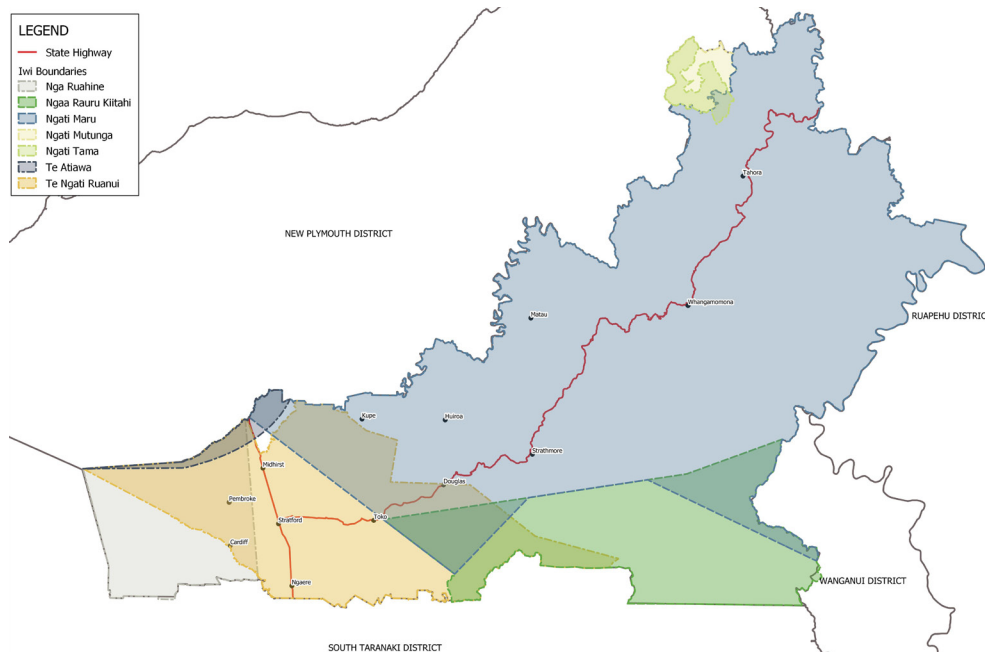
<b>ACTIVITIES</b>	<b>Cultural</b>	<b>Social</b>	<b>Economic</b>	<b>Environmental</b>
<b>Aerodrome</b>		✓	✓	✓
<b>Civic Amenities</b>	✓	✓		
<b>Library</b>	✓	✓		
<b>Parks, Reserves and Cemeteries</b>	✓	✓		✓
<b>Pool Complex</b>	✓	✓	✓	
<b>Democracy</b>	✓	✓	✓	✓
<b>Community Development</b>	✓	✓		
<b>Economic Development</b>	✓		✓	
<b>Information Centre</b>	✓	✓	✓	
<b>Rental and Investment Properties</b>		✓	✓	
<b>Building Services</b>			✓	✓
<b>Planning</b>			✓	✓
<b>Community Health and Safety</b>			✓	
<b>Civil Defence and Emergency Management</b>		✓	✓	✓
<b>Roading</b>		✓	✓	
<b>Stormwater</b>	✓	✓	✓	✓
<b>Wastewater</b>	✓	✓	✓	✓
<b>Solid Waste</b>		✓	✓	✓
<b>Water Supply</b>	✓	✓	✓	✓

# Opportunities for Māori Contribution to Decision Making Processes

As a Council, we recognise the special position of tangata whenua and the important role Māori have to play in Council's decision-making processes and aim to build and grow mutually beneficial, positive relationships with iwi and hapu situated within the Stratford District.

We acknowledge the following seven iwi as tangata whenua within the Stratford District. These are Ngāti Ruanui, Ngāruahine, Ngāti Maru, Ngāti Mutunga, Ngāti Tama, Ngā Rauru and Te Atiawa.

Council also recognises the role of Whakaahurangi Marae within the district.



## Council provides opportunities for Māori contribution to decision making in the following ways:

### Statutory

Section 81 of the Local Government Act, 2002 requires Council to provide opportunities for Māori to participate in Council decision-making and consider ways we can foster the development of Māori capacity to contribute to Council's decision-making. The Resource Management Act 1991 places further requirements on Council to support Māori participation and capacity in contributing to its decision making processes.

### Significance and Engagement

The Significance and Engagement Policy sets out how Council will determine the significance of an issue, proposal, or decision and the level of engagement required with key stakeholders including iwi. This ensures a consistent approach is used when considering Māori contributions to Council's decision-making.

Council acknowledges its unique relationship with Māori and supports this through:

- Establishing and maintaining processes to provide opportunities for Māori to contribute to decision-making;
- Taking into account the relationship Māori have with their ancestral land, water, sites, waahi tapu, and other taonga, when a significant decision relates to land or a body of water;
- Building ongoing relationships with Māori to enable early engagement in the development of appropriate plans and policies

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### Internal Capacity

To enable and enhance effective engagement of Maori in decision making processes Council has committed resource to support and guide its interactions with Māori, with a focus on building the cultural competency of our staff and elected members. This includes ensuring training on Te Ao Māori is available and supported, including basic te reo Māori, tikanga, local history, and relevant legislation. This enhances staff confidence and skills in engaging with Māori to establish and manage effective relationships.

### Working Together

Council values its relationship with mana whenua, demonstrated through involvement in significant community events such as the Puanga and te wiki o te reo Māori celebrations, through active engagement in the development of new recreational facilities as well as policy and bylaw adoption processes. Cooperation is also directly benefiting from iwi being increasingly included in regional groups such as the Taranaki Regional Executive Group, Ngā Kaiwhakaterere o Taranaki and Civil Defence.

Going forward Council is committed to adopt a more formal approach to further enable Māori in decision making by having regular liaison meetings, at both governance and operational levels, and by establishing a Māori engagement framework with local iwi.

### Governance

In 2021 Council adopted a bilingual name Te Kaunihera a Rohe o Whakaahurangi Stratford District Council, and is looking forward to continuing the conversation around bilingual language use across Council operations, services and facilities moving forward. In May 2021 Council adopted to include a Maori Ward for the 2022 and 2025 local body elections.



# Council Services

## Groups of Activities

As required by the Local Government Act 2002, Council has grouped the services it provides into the following groups of activities.

Group	Activity	Services
<b>Community Services</b>	Aerodrome Civic Amenities	Civic Amenities & Toilets Pensioner Housing
	Community Development Library Parks, Reserves & Cemeteries TSB Pool Complex	
<b>Democracy</b>	Democracy Corporate Support	
<b>Economy</b>	Economic Development Information Centre Rental & Investment Properties	Farm Holiday Park Rental Properties
<b>Environmental Services</b>	Building Services Planning & Bylaws	District Plan Resource Consents
	Community Health and Safety	Food and Health Alcohol Licensing Parking and other Bylaw compliance Animal Control
<b>Civil Defence and Emergency Management</b>	Civil Defence and Emergency Management	
<b>Roading</b>	Roading	Construction, maintenance and renewal of roads, footpaths and associated infrastructure.
<b>Stormwater</b>	Stormwater	Construction and renewal of stormwater infrastructure.
<b>Wastewater</b>	Wastewater	Construction, maintenance and renewal of waste water network and treatment facilities.
<b>Solid Waste</b>	Waste Management	Kerbside collection of refuse and recycling and operation of the transfer station.
<b>Water Supply</b>	Water Supply	Construction, maintenance and renewal of water treatment plants and water reticulation network.

### Disclosure of significant negative effects on well-being

The Council is required to identify and disclose any activities undertaken to promote specific community well-beings which have potentially significant adverse effects for other outcomes.



# Recreation and Facilities



TE KAUNIHERA Ā ROHE O  
**WHAKAAHURANGI**  
**STRATFORD**  
DISTRICT COUNCIL

Annual Plan 2022-23



# RECREATION AND FACILITIES

## AERODROME

### 1.1 What We Do

Council owns the aerodrome to make provision for local air transport, recreation and light commercial needs. The aerodrome is situated at Flint Road and has two grassed runways.

### 1.2 Why We Do It

This activity contributes to the community outcomes of:

- Connected Communities – by providing an alternative transport route for people to connect to the district.
- Enabling Economy – promotes district opportunities for economic growth by increasing accessibility.

### 1.3 Significant Negative Effects

The Aerodrome activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social & environmental - The Aerodrome activity has the potential to negatively impact on the social and environmental well-being of the local community through noise. To mitigate this, the aerodrome is located in a rural area and Council owns the farm surrounding the aerodrome which serves as a buffer zone.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

### 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year2 2022/23		
The aerodrome meets the needs of users	A high level of satisfaction amongst the users with the condition and maintenance of the aerodrome	>70%	<b>Achieved – 74%</b>	Annual aerodrome user survey.
The aerodrome is used by the Stratford community and visitors.	Number of aircraft movements during the year.	>3,500	<b>New Measure</b>	Annual AIMM compliance reporting

## 1.5 Key Future Projects

There are no future projects associated with the Aerodrome activity.

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below.

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	98	101	101	0
Revenue	27	27	27	0
<b>Net Cost of Service</b>	<b>72</b>	<b>74</b>	<b>74</b>	<b>0</b>
<b>EXPENDITURE</b>				
Operating Costs	66	68	69	(1)
Depreciation	6	6	6	0
Overheads	26	27	27	0
<b>Total Operating Expenditure</b>	<b>98</b>	<b>101</b>	<b>101</b>	<b>0</b>
Capital Expenditure	0	0	0	0
<b>Total Expenditure</b>	<b>98</b>	<b>101</b>	<b>101</b>	<b>0</b>
<b>FUNDED BY:</b>				
Charges for Services	27	27	27	0
<b>Revenue</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>0</b>
General Rates	70	73	73	(0)
Transfer from Reserves	0	0	0	0
Other Funding	1	1	1	0
<b>Total Funding</b>	<b>98</b>	<b>101</b>	<b>101</b>	<b>0</b>

# CIVIC AMENITIES

## 1.1 What We Do

Council's Civic Amenities include a range of facilities that are fairly typical of a rural area and service town:

- Council Office (Miranda Street)
- War Memorial Centre
- TET Multi Sports Centre
- Pensioner Housing
- Centennial Rest Rooms
- Clock Tower (Glockenspiel)
- Bell Tower
- Bus Shelters
- Hall of Remembrance
- Public Toilets
- Rural Halls
- Security Cameras
- Structures/Beautification
- Transfer Station

## 1.2 Why We Do It

Council owns Civic Amenities to provide a community good or core civic functions, some of these are provided by Council because no other agencies are able or willing to provide them.

This activity contributes to the achievement of the District's civic, social and cultural needs.

This activity contributes to the community outcomes of:

- Vibrant Community
- Connected Communities

## 1.3 Significant Negative Effects

There are no significant negative effects associated with the Civic Amenities activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic and cultural well-being.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual	How Measured
		Year2 2022/23	2020/21	
To provide facilities that are well maintained and utilised.	Buildings legally requiring a Building WoF have a current Building WoF at all times.	100%	Achieved – 100%	Building WoF records
	Annual booking of War Memorial Centre.	>500	Not Achieved – 441	Booking records
	Annual booking of Centennial Restrooms.	>200	Achieved – 209	Booking records
To provide suitable housing for the elderly.	Percentage of resident satisfaction.	>89%	Achieved – 93%	Annual Survey of Pensioner Housing tenants.
	Annual Occupancy rate.	>95%	Achieved – 100%	Tenancy records.
To provide clean, well maintained toilet facilities.	Percentage of Stratford District residents satisfied with overall level of service of toilets.	>80%	Achieved – 82.99%	Annual Residents Survey

## 1.5 Key Future Projects

Project	Category	2022/23
Stratford 2035 Projects	Level of Service	\$520,000
TET Multi Sports Centre	Level of Service	\$51,300

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below:

### Civic Amenities

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	907	1024	1,017	7
Revenue	51	52	52	0
<b>Net Cost of Service</b>	<b>856</b>	<b>972</b>	<b>964</b>	<b>7</b>
<b>EXPENDITURE</b>				
Operating Costs	306	329	386	(57)
Interest	16	28	27	1
Depreciation	455	534	472	62
Overheads	130	133	132	1
<b>Total Operating Expenditure</b>	<b>907</b>	<b>1024</b>	<b>1,017</b>	<b>7</b>
Principal Loan Repayments	29	51	49	2
Capital Expenditure	673	587	575	12
<b>Total Expenditure</b>	<b>1609</b>	<b>1662</b>	<b>1,641</b>	<b>21</b>
<b>FUNDED BY:</b>				
Charges for Services	51	52	52	(0)
<b>Revenue</b>	<b>51</b>	<b>52</b>	<b>52</b>	<b>(0)</b>
General Rates	621	732	722	10
Targeted Rates	17	17	18	(1)
Grants and Donations	0	0	0	0
Depreciation funded from Reserves	210	215	219	(4)
Loan Funding - Capital	562	584	571	13
Transfer from Reserves	140	54	52	2
Other Funding	8	8	5	3
<b>Total Funding</b>	<b>1609</b>	<b>1662</b>	<b>1,641</b>	<b>21</b>

## Pensioner Housing

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	114	133	143	(10)
Revenue	74	79	79	0
<b>Net Cost of Service</b>	<b>42</b>	<b>54</b>	<b>64</b>	<b>(10)</b>
<b>EXPENDITURE</b>				
Operating Costs	32	49	60	(11)
Interest	1	1	1	0
Depreciation	33	34	33	1
Overheads	49	50	50	0
<b>Total Operating Expenditure</b>	<b>114</b>	<b>133</b>	<b>143</b>	<b>(10)</b>
Principal Loan Repayments	1	1	1	0
Capital Expenditure	0	0	0	0
<b>Total Expenditure</b>	<b>115</b>	<b>134</b>	<b>144</b>	<b>(10)</b>
<b>FUNDED BY:</b>				
Charges for Services	72	79	79	(0)
<b>Revenue</b>	<b>72</b>	<b>79</b>	<b>79</b>	<b>(0)</b>
General Rates	23	26	34	(8)
Operational Balance from Reserves	19	28	30	(2)
Transfer from Reserves	0	0	0	0
Loan Funding - Capital	0	0	0	0
Other Funding	1	1	1	0
<b>Total Funding</b>	<b>115</b>	<b>134</b>	<b>144</b>	<b>(10)</b>

# LIBRARY

## 1.1 What We Do

The Stratford District Library is co-located with the Visitor Information Centre (i-SITE) which sees a vibrant, community hub situated in the town centre, Prospero Place. The library provides physical and digital access to a collection of lending material and information resources in a welcoming environment intended for community activities, leisure, social interaction, and study. It promotes creativity and learning through the delivery of public programmes and the provision of support facilities such as the Wi-Fi network and access to equipment and technology.

## 1.2 Why We Do It

This activity contributes to the district's overall well-being by providing access to reading material, databases and internet services that individuals are unlikely to be able to provide for themselves.

This activity contributes to the community outcomes of:

- Vibrant community
- Connected communities

## 1.3 Significant Negative Effects

There are no significant negative effects associated with the Library activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic and cultural well-being.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual	How Measured
		Year 2 2022/23	2020/21	
To provide a library service which meets the needs of and is being used by Stratford District residents	Number of items (including digital) issued annually	>40,000	<b>New Measure</b>	Monthly statistics from Koha
	% of library users satisfied with library services.	>80%	<b>Achieved – 98.87%</b>	Annual Residents Survey
	Number of people participating in library events and programmes	>1,200	<b>New Measure</b>	Internal attendance records

## 1.5 Key Future Projects

There are no future projects associated with the Library activity.

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below.

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	733	648	691	(43)
Revenue	14	14	14	0
<b>Net Cost of Service</b>	<b>719</b>	<b>634</b>	<b>677</b>	<b>(43)</b>
<b>EXPENDITURE</b>				
Operating Costs	428	335	375	(40)
Interest	17	16	17	(1)
Depreciation	78	80	85	(5)
Overheads	210	217	214	3
<b>Total Operating Expenditure</b>	<b>733</b>	<b>648</b>	<b>691</b>	<b>(43)</b>
Principal Loan Repayments	30	29	32	(3)
Capital Expenditure	0	0	0	0
<b>Total Expenditure</b>	<b>764</b>	<b>677</b>	<b>723</b>	<b>(46)</b>
<b>FUNDED BY:</b>				
Charges for Services	14	14	14	(0)
<b>Revenue</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>(0)</b>
General Rates	585	577	625	(48)
Depreciation funded from Reserves	45	46	46	(0)
Grants and Donations	79	0	0	0
Transfer from Reserves	30	29	32	(3)
Other Funding	11	10	6	4
<b>Total Funding</b>	<b>764</b>	<b>677</b>	<b>723</b>	<b>(46)</b>

# PARKS, RESERVES AND CEMETERIES

## 1.1 What We Do

Council provides a range of active and passive recreation opportunities that benefit the community's physical, social and personal quality of life. Parks, reserves and cemeteries assets include:

- (i) 36.7 hectares of passive reserves:
  - Gardens, lawns, trees, and amenity street plantings
  - 2 neighbourhood parks and 3 playgrounds
  
- (ii) 10 hectares of urban active reserves comprising:
  - 2 croquet greens
  - 6 netball/tennis courts
  - 4 rugby fields
  - 1 cricket wicket
  - 2 soccer fields
  
- (iii) 9.4 hectares of cemeteries
  - 5.1 hectares in 2 operating cemeteries
  - 4.3 hectares in 5 closed cemeteries
  
- (iv) 14km of walkway including 9 foot bridges.
  
- (v) 5.4 hectares in 19 esplanade reserves.
  
- (vi) Accessory structures and buildings:
  - Grandstand at Victoria Park
  - Toilet block at Victoria Park
  - Croquet pavilion at Victoria Park
  - Memorial Gates at Victoria Park
  - Malone Gates at King Edward Park
  - Netball shelters at King Edward Park
  - Stratford Gateway Structures (2)
  - Skate park at Victoria Park
  - Children's Bike Park at Victoria Park
  - Pump Track at Victoria Park
  - Half basketball court at Victoria Park
  
- (vii) 34.3 hectares in rural domains and reserves.



## 1.2 Why We Do It

To provide and manage parks, reserves and cemeteries encompassing passive, active and scenic open spaces which contribute towards the desirability and attractiveness in the community.

The Parks and Reserves activity creates and provides a sense of belonging and pride, adding to social, recreational and cultural facilities in the community which are accessible to all.

This activity contributes to the community outcomes of:

- Connected communities
- Sustainable environment

## 1.3 Significant Negative Effects

There are no significant negative effects associated with the Parks, Reserves and Cemeteries activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environmental and cultural well-being.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year 2 2022/23		
To provide parks, sports fields and other open spaces that meet community demand	Number of complaints and requests for service.	<40	<b>Not Achieved – 51</b>	Reporting against corporate CRM system.
	Percentage of Stratford residents satisfied with:			
	• Parks;	>80%	<b>Achieved – 94%</b>	Annual Residents Survey.
	• Sports fields; and	>80%	<b>Achieved – 88%</b>	Annual Residents Survey.
	• Cemeteries.	>80%	<b>Achieved – 82%</b>	Annual Residents Survey.
Safe playgrounds are provided	All playgrounds meet NZ Safety Standards.	100%	<b>Not Applicable – the inspection was completed in June 2020</b>	Biennial playground inspection report and records provided from weekly and quarterly compliance checks by contractor.
Foot Bridges are safe.	All foot bridges meet NZ Safety standards.	100%	<b>Not Applicable – was completed in June 2020</b>	Biennial bridge inspection Report

## 1.5 Key Future Projects

Project	Category	2022/23
Walkway Upgrade	Level of Service	\$10,000
Parks Upgrade	Level of Service	\$6,400
Victoria Park – Drainage Cemeteries	Level of Service	\$60,000
Kopuatama Cemetery – Entrance Upgrade	Level of Service	\$76,800

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below:

### Parks & Reserves

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	699	731	757	(26)
Revenue	9	9	9	0
<b>Net Cost of Service</b>	<b>690</b>	<b>722</b>	<b>747</b>	<b>(25)</b>
<b>EXPENDITURE</b>				
Operating Costs	468	487	522	(35)
Interest	6	7	8	(1)
Depreciation	93	102	94	8
Overheads	131	135	133	2
<b>Total Operating Expenditure</b>	<b>699</b>	<b>731</b>	<b>757</b>	<b>(26)</b>
Principal Loan Repayments	12	13	14	(1)
Capital Expenditure	144	33	76	(43)
<b>Total Expenditure</b>	<b>854</b>	<b>778</b>	<b>847</b>	<b>(70)</b>
<b>FUNDED BY:</b>				
Charges for Services	9	9	9	(0)
<b>Revenue</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>(0)</b>
General Rates	693	726	754	(28)
Grants and Donations	0	16	0	16
Loan Funding - Capital	97	16	76	(60)
Transfer (to) Turf Replacement Reserve	(10)	(10)	(10)	0
Transfer from Reserves	59	13	14	(1)
Other Funding	7	7	4	3
<b>Total Funding</b>	<b>854</b>	<b>778</b>	<b>847</b>	<b>(70)</b>

## Cemeteries

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	183	188	187	1
Revenue	92	95	104	9
<b>Net Cost of Service</b>	<b>90</b>	<b>93</b>	<b>83</b>	<b>10</b>
<b>EXPENDITURE</b>				
Operating Costs	118	121	121	0
Interest	0	0	1	(1)
Depreciation	7	7	7	0
Overheads	58	60	59	1
<b>Total Operating Expenditure</b>	<b>183</b>	<b>188</b>	<b>187</b>	<b>1</b>
Principal Loan Repayments	0	2	2	0
Capital Expenditure	0	77	77	0
<b>Total Expenditure</b>	<b>183</b>	<b>267</b>	<b>266</b>	<b>1</b>
<b>FUNDED BY:</b>				
Charges for Services	92	95	104	(9)
<b>Revenue</b>	<b>92</b>	<b>95</b>	<b>104</b>	<b>(9)</b>
General Rates	87	93	84	9
Transfer from Reserves	0	0	0	0
Loan Funding - Capital	0	77	77	0
Other Funding	3	3	2	1
<b>Total Funding</b>	<b>183</b>	<b>267</b>	<b>266</b>	<b>1</b>

# POOL COMPLEX

## 1.1 What We Do

Owned and operated by Council, this facility has three heated indoor pools that cater year-round for both recreational and competitive swimming. It provides a place for people to learn-to-swim, particularly for young people, and has a range of fitness programmes, coaching and events.

A new facility is currently being built on Portia Street, north of the hockey turf. It will have four water spaces including, a 25m main pool, programme/hydrotherapy, learn to swim, and toddler pool with kids splash pad. The building is expected to be completed in 2022/2023.

## 1.2 Why We Do It

Council owns the pool to provide aquatic recreation for its residents and visitors. Council has historically adopted the role of provider of a swimming pool complex for the district as there has been no alternative provider.

The Pool makes a valuable contribution to the overall health and wellbeing of residents and visitors providing diverse recreational activities and enhancing the attractiveness of the district.

This activity contributes to the community outcomes of:

- Vibrant Community
- Connected Communities
- Enabling Economy

## 1.3 Significant Negative Effects

The TSB Pool Complex activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

**Social** - Cryptosporidia and other pathogens have the potential to cause significant negative health effects. Mitigation of this risk is a critical part of the water filtration and treatment processes.

**Social** – Chlorine odour has the potential to cause significant negative health effects. The water filtration system used minimises the level of chlorine used, and keeps the chlorine odour at low levels.

**Environmental & cultural** – Any accidental or uncontrolled discharge of pool water or associated chemicals into the neighbouring Patea River would have significant negative impacts on the environmental and cultural wellbeing of the river and the community. This is managed and mitigated through compliance with existing resource consent conditions.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year 2 2022/23 <80		
The pool complex will be a safe place to swim.	Number of reported accidents, possible accidents and similar incidents pa.	<80	<b>Achieved - 44</b>	Reported monthly to Council.
	Compliance with NZS5826:2010 NZ Pool Water Quality Standards.	100%	<b>Achieved - 100%</b>	Water quality register.
	PoolSafe accreditation is met	100%	<b>New Measure</b>	Annual Reporting
That the pool facilities meet demand.	Percentage of pool users are satisfied with the pool.	>80%	<b>Achieved - 85.37%</b>	Annual Residents Survey.
	Number of pool admissions per annum.	>55,000	<b>Not Applicable</b>	Reported monthly to Council.

## 1.5 Key Future Projects

Project	Category	2022/23
<b>Pool Complex Completion</b>	Level of Service	\$3,410,000

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below:

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	1208	1,693	1,487	206
Revenue	231	231	241	10
<b>Net Cost of Service</b>	<b>977</b>	<b>1462</b>	<b>1,247</b>	<b>216</b>
<b>EXPENDITURE</b>				
Operating Costs	759	780	781	(1)
Interest	122	243	207	36
Depreciation	122	459	291	168
Overheads	205	211	208	3
<b>Total Operating Expenditure</b>	<b>1208</b>	<b>1,693</b>	<b>1,487</b>	<b>206</b>
Principal Loan Repayments	221	443	377	66
Capital Expenditure	16700	513	3,410	(2,897)
<b>Total Expenditure</b>	<b>18,130</b>	<b>2,649</b>	<b>5,274</b>	<b>(2,625)</b>
<b>FUNDED BY:</b>				
User Charges	231	231	241	(10)
<b>Revenue</b>	<b>231</b>	<b>231</b>	<b>241</b>	<b>(10)</b>
General Rates	967	1452	1,240	212
Loan Funding - Capital	11000	513	2,010	(1,497)
Grants - Capital	5700	0	1,400	(1,400)
Transfer from Reserves	221	443	377	66
Other Funding	10	10	6	4
<b>Total Funding</b>	<b>18,130</b>	<b>2,649</b>	<b>5,274</b>	<b>(2,625)</b>



**Democracy**



TE KAUNIHERA Ā ROHE O  
**WHAKAAHURANGI**  
**STRATFORD**  
DISTRICT COUNCIL

Annual Plan 2022-23

# DEMOCRACY

## 1.1 What We Do

### Democracy

Democracy includes the formal meeting processes, elections and the means for community involvement in the democratic process. The Democracy activity supports the elected members in these roles and ensures the purposes of the Local Government Act 2002 are met.

### Corporate Support

Corporate Support provides a range of professional support services to the Council and to agencies closely associated with Council. These services include financial planning, reporting, analysis and advice, the provision of accounting services, secretarial and administrative support and the development and maintenance of management information systems.

## 1.2 Why We Do It

Council is required by the Local Government Act 2002 to provide a democratic process and manage its funding and administrative services efficiently and responsibly on behalf of the district.

The Democracy activity, by its nature, contributes to all of the desired district well-beings, and community outcomes that Council aims to achieve.

Corporate Support is an internal support function that provides services to other areas of Council to assist them in the delivery of activities. The total costs are allocated to other activity areas.

This activity contributes to the community outcomes of:

- Connected Communities
- Vibrant Communities
- Enabling Economy
- Sustainable Environment

## 1.3 Significant Negative Effects

There are no significant negative effects associated with the Democracy activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environment and cultural well-being

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year 2 2022/23		
To provide Democracy services in accordance with statutory deadlines.	Agendas and associated reports for all scheduled meetings are available to interested parties in accordance with statutory timeframes.	100%	<b>Achieved</b> - 100%	Meeting Register.
	All Council meetings are publicly notified in accordance with statutory timeframes.	100%	<b>Achieved</b> - 100%	Meeting Register.
Opportunities for the community to participate in decision making is widely publicised	The community is satisfied with how Council keeps them informed.	>80%	<b>Not Achieved</b> - 74.05%	Annual Residents Survey.
Ensure accountability documents are prepared and meet statutory requirements.	The Annual Report, Annual Plan and Long Term Plan meet statutory deadlines and receive an unmodified audit opinion.	Achieved	<b>Achieved</b>	Audit Opinion.

## 1.5 Key Future Projects

Project	Category	2022/23
<b>Computers and peripherals</b>	Replacements	\$162,000
<b>Vehicle replacements</b>	Replacements	\$39,500
<b>Miscellaneous equipment</b>	Replacements	\$20,000
Miranda Street Office		
<b>Furniture replacement</b>	Replacements	\$3,200

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below.

### Democracy

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	1178	1275	1,243	32
Revenue	0	0	0	0
<b>Net Cost of Service</b>	<b>1178</b>	<b>1275</b>	<b>1,243</b>	<b>32</b>
<b>EXPENDITURE</b>				
Operating Costs	505	583	558	25
Overheads	673	692	685	7
<b>Total Expenditure</b>	<b>1178</b>	<b>1275</b>	<b>1,243</b>	<b>32</b>
<b>FUNDED BY:</b>				
UAGC	1144	1242	1,223	19
Other Funding	34	34	20	14
<b>Total Funding</b>	<b>1178</b>	<b>1275</b>	<b>1,243</b>	<b>32</b>

### Corporate Support

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	0	0	0	0
Revenue	70	70	85	15
<b>Net Cost of Service</b>	<b>(70)</b>	<b>(70)</b>	<b>(85)</b>	<b>15</b>
<b>EXPENDITURE</b>				
Operating Costs				
- Chief Executive's Department	568	583	592	(9)
- Corporate Services Department	800	820	844	(24)
Overheads Recovered	(1,368)	(1,403)	(1,436)	33
<b>Total Operating Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
Capital Expenditure	189	225	225	0
<b>Total Expenditure</b>	<b>189</b>	<b>225</b>	<b>225</b>	<b>0</b>
<b>FUNDED BY:</b>				
Charges for Services	70	70	85	(15)
<b>Revenue</b>	<b>70</b>	<b>70</b>	<b>85</b>	<b>(15)</b>
UAGC	(70)	(70)	(85)	15
Transfer from Reserves	189	225	225	0
<b>Total Funding</b>	<b>189</b>	<b>225</b>	<b>225</b>	<b>0</b>





# Community Development



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**WHAKAAHURANGI**  
**STRATFORD**  
DISTRICT COUNCIL

Annual Plan 2022-23

# COMMUNITY DEVELOPMENT

## COMMUNITY SERVICES

### 1.1 What We Do

Community Services encourages and supports groups and individuals in the district to achieve their own goals and outcomes in a sustainable way that benefits the community. It does this by providing information, advice, and support to groups and individuals, through activities such as networking, facilitation, administration support, promotion, advocacy, and event facilitation.

Examples of the current community services activities include:

- Facilitating the Positive Ageing Group and Youth Council
- Coordinating the promotion of school holiday activities
- Administration of community funds including Sport NZ Rural Travel Fund and Creative New Zealand Funding Scheme
- Working with community groups to identify the outcomes they want for the community
- Working in partnership with regional agencies to support the well-being of the community
- Providing community events such as Summer Nights and war memorial commemorations.

### 1.2 Why We Do It

This activity contributes to the district's well-being by the Council maintaining a general overview of trends in the social well-being of the district. The aim is to actively involve people in building their own sustainable and resilient communities and initiating, usually in conjunction with others, action for enhancement whenever it considers that to be necessary, appropriate and practical.

This activity contributes to the community outcomes of:

- Vibrant community
- Connected communities

### 1.3 Significant Negative Effects

There are no significant negative effects associated with the Community Services activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environment and cultural well-being.

### 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual	How Measured
		Year2 2022/23	2020/21	
Event Development that supports and encourages community engagement	Deliver or facilitate community events.	>5	<b>Achieved</b> - 12	Number of events held are recorded
	Percentage of residents feeling a sense of community.	>80%	<b>Achieved</b> - 91%	Annual Residents Survey

### 1.5 Key Future Projects

There are no future projects associated with the Community Services activity.

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below.

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	472	445	437	8
Revenue	34	34	34	(0)
<b>Net Cost of Service</b>	<b>438</b>	<b>411</b>	<b>403</b>	<b>8</b>
<b>EXPENDITURE</b>				
Operating Costs	349	318	313	5
Overheads	123	127	124	3
<b>Total Operating Expenditure</b>	<b>472</b>	<b>445</b>	<b>437</b>	<b>8</b>
<b>FUNDED BY:</b>				
User Charges/Grants	34	34	34	0
<b>Revenue</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>0</b>
General Rates	432	405	399	6
Other Funding	6	6	4	2
<b>Total Funding</b>	<b>472</b>	<b>445</b>	<b>437</b>	<b>8</b>

# ECONOMIC DEVELOPMENT

## 1.1 What We Do

Council has a leadership role in economic development. This activity supports the development and growth of the district by:

- Encouraging and supporting the establishment, retention and development of sustainable, new and existing businesses.
- Promoting business opportunities and events that benefit the local economy
- Promoting the district as a great place to live and visit.
- Supporting the Stratford Business Association
- Working in partnership with Venture Taranaki Trust to support the economic growth of the district.

## 1.2 Why We Do It

Council provides this service to enable growth in population, increase employment opportunities, and promote the district as a destination for business and visitors. This works towards enabling a local economy that is prosperous.

This activity contributes to the community outcomes of:

- Vibrant Community
- Enabling Economy

## 1.3 Significant Negative Effects

There are no significant negative effects associated with the Economic Development activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic and cultural well-being.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual	How Measured
		Year 2 2022/23	2020/21	
To support and promote the economic growth of the district.	Number of client interactions with Venture Taranaki's Business Advisory Service	100%	<b>New Measure</b>	5 start up clinics
	Mentor matches made as requested	100%	<b>New Measure</b>	Venture Taranaki Quarterly reports
Enterprise Partnership and Engagement	Review the Economic Development Strategy	N/A	<b>New Measure</b>	Year 1 only - Strategy approved by Council

## 1.5 Key Future Projects

Project	Category	2022/23
<b>Purchase of land and development</b>	Level of Service	\$1,025,000

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below.

### Economic Development

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	618	744	598	146
Revenue	0	0	0	0
<b>Net Cost of Service</b>	<b>618</b>	<b>744</b>	<b>598</b>	<b>146</b>
<b>EXPENDITURE</b>				
Operating Costs	466	588	444	144
Overheads	152	156	154	2
<b>Total Operating Expenditure</b>	<b>618</b>	<b>744</b>	<b>598</b>	<b>146</b>
<b>FUNDED BY:</b>				
General Rates	305	368	297	71
UAGC	305	368	297	71
Other Funding	8	8	4	4
<b>Total Funding</b>	<b>618</b>	<b>744</b>	<b>598</b>	<b>146</b>

### Council Projects

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	13	11	0	11
Revenue	0	0	0	0
<b>Net Cost of Service</b>	<b>13</b>	<b>11</b>	<b>0</b>	<b>11</b>
<b>EXPENDITURE</b>				
Operating Costs	0	0	0	0
Interest	13	11	0	11
Overheads	0	0	0	0
<b>Total Operating Expenditure</b>	<b>13</b>	<b>11</b>	<b>0</b>	<b>11</b>
Principal Loan Repayments	12	68	0	68
Capital Expenditure	1,200	1,025	1,025	0
<b>Total Expenditure</b>	<b>1,225</b>	<b>1,104</b>	<b>1,025</b>	<b>79</b>
<b>FUNDED BY:</b>				
Charges for Services	0	0	0	0
<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
General Rates	25	79	0	79
Sales of Sections - Capital	0	0	0	0
Loan Funding - Capital	1,200	1,025	0	1,025
Grants and Donations - Capital	0	0	1,025	(1,025)
<b>Total Funding</b>	<b>1,225</b>	<b>1,104</b>	<b>1,025</b>	<b>79</b>

# INFORMATION CENTRE

## 1.1 What We Do

The Visitor Information Centre (i-SITE) is co-located with the Stratford District Library which sees a vibrant, community hub situated in the town centre, Prospero Place. Residents and visitors can access a wide range of travel information, booking services and complete NZTA transactions such as car registration and driver licensing.

## 1.2 Why We Do It

This activity provides a range of tourism information related to the Stratford District, Taranaki, and New Zealand. It also acts as an Automotive Association touring agent providing driver licence and vehicle licensing services that otherwise may not have been available.

This activity contributes to the community outcomes of:

- Vibrant community
- Enabling economy

## 1.3 Significant Negative Effects

There are no significant negative effects associated with the Information Centre activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environment and cultural well-being.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual	How Measured
		Year 2 2022/23	2020/21	
To provide an Information Centre for visitors, incorporating Automobile Association Agency services that meets the needs of and is being used by the community.	Number of users of AA Agency Service is measured.	>10,000	<b>Not Achieved – 7,712</b>	AA customer count records
	Percentage customers are satisfied with the Information Centre.	>80%	<b>Achieved – 95.72%</b>	Annual Residents Survey

## 1.5 Key Future Projects

There are no future projects associated with the Information Centre activity.

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below.

	2021/22	2022/23	2022/23	Variance
	Long Term	Long Term	Annual Plan	
	Plan	Plan		
	\$000	\$000	\$000	\$000
Operating Expenditure	266	271	287	(16)
Revenue	62	64	39	(25)
<b>Net Cost of Service</b>	<b>204</b>	<b>207</b>	<b>248</b>	<b>(41)</b>
<b>EXPENDITURE</b>				
Operating Costs	157	160	176	(16)
Depreciation	4	4	4	0
Overheads	104	107	107	0
<b>Total Operating Expenditure</b>	<b>266</b>	<b>271</b>	<b>287</b>	<b>(16)</b>
<b>FUNDED BY:</b>				
Charges for Services	62	64	39	25
<b>Revenue</b>	<b>62</b>	<b>64</b>	<b>39</b>	<b>25</b>
General Rates	198	203	244	(41)
Other Funding	5	5	3	2
<b>Total Funding</b>	<b>266</b>	<b>271</b>	<b>287</b>	<b>(16)</b>

# RENTAL AND INVESTMENT PROPERTIES

## 1.1 What We Do

The Rental and Investment Properties activity manages properties council owns for strategic or commercial purposes.

Under this activity Council staff performs common landlord roles, such as the day-to-day maintenance of grounds and buildings as well as the long term planning for purchase, disposal, renewal, upgrades and redevelopment of properties.

This activity covers the following:

**Farm** - manage 160 hectares of land (132 hectares milkable) on a 50/50 share milking basis.

**Holiday Park** - operate a formal lease for the land.

**Rental Properties** - Council manages urban and rural land and commercial properties under this activity.

- Land with a Council function that generally has limited potential for any other use or is strategically important to Council.
- Land that has commercial potential and its legal status permits its availability for sale.
- Land that is currently vacant or occupied informally by an adjoining owner and has limited options for sale.

## 1.2 Why We Do It

The prudent management of Council owned properties not used in the day-to-day functions of Council ensure these do not become a nuisance and maximises commercial return for Council.

Each property is held for specific reasons and the property portfolio is regularly reviewed to ensure any properties surplus to requirements are disposed of. The key properties and the reason for Council's ownership are described below.

**Farm** - The farm is considered to be an economic investment that was purchased for the purposes of providing a financial contribution to ease the burden of rates on the community. In 2015 the farm expanded by 54 hectares when the Council purchased the neighbouring farm for the purposes of increasing economies of scale, and returns to the ratepayer. The farm contributes to the economic well-being of the district by providing rates mitigation for ratepayers.

The farm surrounds the aerodrome, therefore providing a buffer zone to allow for smooth operations of the aerodrome.

**Holiday Park** - Council has traditionally adopted the role of provider of the holiday park as there has been no alternative provider in Stratford.

**Rental Properties** - most properties have been purchased for a strategic purpose because of their location, either for Council's future use or for on selling at a later date.

This activity contributes to the community outcomes of:

- Enabling Economy



### 1.3 Significant Negative Effects

The Rental and Investment Property activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Environmental & cultural - Contamination of streams that cross or border the council owned farm, from runoff from paddocks, effluent ponds or animals gaining access to the river has the potential to negatively impact the environmental and cultural wellbeing. This is mitigated by good farming practices and significant investment made in fencing and riparian planting of stream edges as well as effluent management.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

### 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year 2 2022/23		
Maximum profits from the farm are returned to Council.	Milk production is maximised	>150,000 kg/ms	<b>Achieved – 150,918kgs</b>	Milk Supplier's Statements issued by Fonterra.
The Council is meeting national Environmental standards.	The Council farm's Environmental Plan is reviewed annually	Achieved	<b>New Measure</b>	Report to Farm and Aerodrome Committee
Leased property is safe and fit for purpose.	Number of complaints from tenants.	<5	<b>Achieved – 2</b>	Reporting against corporate CRM system.

### 1.5 Key Future Projects

Project	Category	2022/23
Farm		
<b>Landscaping and riparian planting</b>	Level of Service	\$3,500
<b>Water lines and trough upgrade</b>	Level of Service	\$12,300

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below.

### Farm

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	378	376	385	(9)
Revenue	489	489	489	(0)
<b>Net Cost of Service</b>	<b>(111)</b>	<b>(113)</b>	<b>(104)</b>	<b>(10)</b>
<b>EXPENDITURE</b>				
Operating Costs	243	240	238	2
Interest	45	45	46	(1)
Depreciation	33	33	43	(10)
Overheads	57	58	57	1
<b>Total Operating Expenditure</b>	<b>379</b>	<b>376</b>	<b>385</b>	<b>(9)</b>
Principal Loan Repayments	61	63	54	9
Capital Expenditure	73	16	16	0
<b>Total Expenditure</b>	<b>512</b>	<b>454</b>	<b>454</b>	<b>0</b>
<b>FUNDED BY:</b>				
Charges for Services	489	489	489	0
<b>Revenue</b>	<b>489</b>	<b>489</b>	<b>489</b>	<b>0</b>
General Rates	(50)	(50)	(147)	97
Transfer from Reserves	0	0	97	(97)
Sale of Land	0	0	0	0
Loan Funding - Capital	73	16	16	0
Other Funding	0	0	0	0
<b>Total Funding</b>	<b>512</b>	<b>454</b>	<b>454</b>	<b>(0)</b>

### Holiday Park

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	2	2	2	0
Revenue	3	3	3	0
<b>Net Cost of Service</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Operating Costs	0	0	0	0
Overheads	2	2	2	0
<b>Total Expenditure</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>FUNDED BY:</b>				
Charges for Services	3	3	3	0
<b>Revenue</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
General Rates	(1)	(1)	(1)	0
Other Funding	0	0	0	(0)
<b>Total Funding</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

## Rental Properties

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	66	68	69	(1)
Revenue	35	36	36	(0)
<b>Net Cost of Service</b>	<b>31</b>	<b>32</b>	<b>33</b>	<b>(1)</b>
<b>EXPENDITURE</b>				
Operating Costs	9	10	12	(2)
Depreciation	17	18	17	1
Overheads	39	40	40	0
<b>Total Operating Expenditure</b>	<b>66</b>	<b>68</b>	<b>69</b>	<b>(1)</b>
Capital Expenditure	0	0	0	0
<b>Total Expenditure</b>	<b>66</b>	<b>68</b>	<b>69</b>	<b>(1)</b>
<b>FUNDED BY:</b>				
Charges for Services	35	36	36	0
<b>Revenue</b>	<b>35</b>	<b>36</b>	<b>36</b>	<b>0</b>
General Rates	29	30	32	(2)
Other Funding	2	2	1	1
<b>Total Funding</b>	<b>66</b>	<b>68</b>	<b>69</b>	<b>(1)</b>



# Environmental Services



TE KAUNIHERA Ā ROHE O  
**WHAKAAHURANGI**  
**STRATFORD**  
DISTRICT COUNCIL

Annual Plan 2022-23

# ENVIRONMENTAL SERVICES

## BUILDING SERVICES

### 1.1 What We Do

The Council is registered as a building consent authority (BCA), as required by the Building Act 2004. The BCA receives and processes applications for building consents. It also involves monitoring and compliance, to ensure that all building, plumbing and drainage work in the District is undertaken in a safe, secure and proper manner. The Building Control Team also leads the preparation of Land Information Memorandums.

### 1.2 Why We Do It

The Council has a legal responsibility to ensure buildings are fit for purpose and comply with legislation. This activity contributes to the community outcomes of:

- Enabling Economy
- Sustainable Environment

### 1.3 Significant Negative Effects

The Building activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - the construction and modification of buildings and structures represents a significant investment for its owners and directly impacts the community and the natural and built environment, as well as community safety. Performance indicators have been designed to strike a balance between legal requirements, supporting the environmental and economic well-being and delivering efficiency from a customer service perspective. Maintenance of a quality management system and a structured approach to continual improvement are two measures to ensure the purpose of the Building Act is upheld.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year 2 2022/23		
To process applications within statutory timeframes.	Percentage of building consent applications processed within 20 days.	100%	<b>Not Achieved</b> – 96%, 293 out of 306	Council Records.
	Percentage of inspection requests completed within 24 hours of request.	100%	<b>Not Achieved</b> – 98%, 1,034 out of 1,054	Council Records.
	Percentage of code compliance certificate applications determined within 20 working days.	100%	<b>Achieved</b> – 100%, 172 out of 172	Council Records.
To retain registration as a Building Consent Authority.	Current registration.	Confirmed	<b>Achieved</b> – expires November 2021	Current IANZ Certification
To process LIMs within statutory timeframes	% of LIMs processed within timeframes.	100%	<b>Achieved</b> – 100% 59 of 59	Council Records
Service meets customer expectations.	Percentage of customers using building consent processes are satisfied with the service provided	>80%	<b>Not Achieved</b> – 65%	Annual Residents Survey

## 1.5 Key Future Projects

There are no future projects associated with the Building Services activity.

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation is shown below.

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	761	801	994	(193)
Revenue	280	297	433	136
<b>Net Cost of Service</b>	<b>481</b>	<b>505</b>	<b>561</b>	<b>(57)</b>
<b>EXPENDITURE</b>				
Operating Costs	472	504	706	(202)
Overheads	289	297	288	9
<b>Total Operating Expenditure</b>	<b>761</b>	<b>801</b>	<b>994</b>	<b>(193)</b>
<b>FUNDED BY:</b>				
Charges for Services	280	297	433	(136)
<b>Revenue</b>	<b>280</b>	<b>297</b>	<b>433</b>	<b>(136)</b>
UAGC	466	490	552	(62)
Other Funding	15	14	8	6
<b>Total Funding</b>	<b>761</b>	<b>801</b>	<b>994</b>	<b>(193)</b>

# PLANNING

## 1.1 What We Do

This activity covers:

- The development and administration of the Stratford District Plan
- The processing of resource consents required under the District Plan.
- Monitoring of the district to ensure that the District Plan is relevant and complied with.

## 1.2 Why We Do It

All of the above functions are required by legislation.

This activity contributes to the community outcomes of:

- Sustainable Environment
- Enabling Economy

## 1.3 Significant Negative Effects

The Planning activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - land use and subdivision activity can impact on short and long term social, economic, environmental and cultural outcomes. Performance indicators have been designed to strike a balance between legal requirements, supporting the environmental and economic well-being, meeting the community's needs and delivering efficiency from a customer service perspective. Best social, economic, environmental & cultural practice and community expectations will also be incorporated in the future update of the District Plan which governs much of this activity.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year2 2022/23		
To promote the sustainable management and use of land and public spaces.	To undertake a comprehensive review of the district plan, with notification within statutory timeframes.	N/A	<b>Not Applicable</b>	<i>No timeframe to be met in Year 1</i>  Reports to Council
	To undertake a systematic review of bylaws and related policies as they reach their statutory review dates.	100% within review timeframes	<b>Not Applicable</b>	Reports to Council
To process resource consents within statutory timeframes.	% of non notified applications processed within 20 working days.	100%	<b>Achieved – 100%</b> 70 of 70	Council records
	% of notified applications processed within legislated timeframes for notification, hearings and decisions.	100%	<b>Achieved – 0 notified consent applications</b>	Council records
	% of s223 and s224 applications processed within 10 working days.	100%	<b>Achieved – 100%</b> 42 of 42 applications.	Council records
Service meets customer expectations.	Percentage of customers using resource consent processes are satisfied with the service provided	>80%	<b>Not Achieved – 64%</b>	Council Records

## 1.5 Key Future Projects

There are no future projects associated with the Planning activity.

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation for this activity is shown below.

### District Plan

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	187	192	208	(16)
Revenue	0	0	0	0
<b>Net Cost of Service</b>	<b>187</b>	<b>192</b>	<b>208</b>	<b>(16)</b>
<b>EXPENDITURE</b>				
Operating Costs	81	83	103	(20)
Overheads	106	109	105	4
<b>Total Operating Expenditure</b>	<b>187</b>	<b>192</b>	<b>208</b>	<b>(16)</b>
<b>FUNDED BY:</b>				
UAGC	182	187	205	(18)
Other Funding	5	5	3	2
<b>Total Funding</b>	<b>187</b>	<b>192</b>	<b>208</b>	<b>(16)</b>

### Resource Consents

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	202	207	240	(33)
Revenue	76	83	121	38
<b>Net Cost of Service</b>	<b>126</b>	<b>124</b>	<b>119</b>	<b>5</b>
<b>EXPENDITURE</b>				
Operating Costs	95	98	135	(37)
Overheads	106	109	105	4
<b>Total Operating Expenditure</b>	<b>202</b>	<b>207</b>	<b>240</b>	<b>(33)</b>
<b>FUNDED BY:</b>				
Charges for Services	76	83	121	(38)
<b>Revenue</b>	<b>76</b>	<b>83</b>	<b>121</b>	<b>(38)</b>
UAGC	120	119	116	3
Other Funding	5	5	3	2
<b>Total Funding</b>	<b>202</b>	<b>207</b>	<b>240</b>	<b>(33)</b>



# COMMUNITY HEALTH AND SAFETY

## 1.1 What We Do

The activities broadly cover the regulation and enforcement of various statutes and bylaws relating to health, food, alcohol, animal control, and general nuisance arising from inappropriate parking of motor vehicles and/or use of public places.

### Health Act and Food Act

The Council:

- provides a uniform system of control to ensure that food being sold is fit for consumption and safe
- carries out premises registration, education, monitoring and enforcement activities, including complaint resolution, to avoid and mitigate actual and potential adverse effects on public health.

From time to time this activity also has to review and respond to legislative changes. Overall its main role is licencing, compliance and enforcement.

### Sale and Supply of Alcohol Act

The Council carries out licensing, monitoring and enforcement activities, to ensure that a reasonable system of control is in place over the sale and supply of liquor to the public, with the aim of contributing to the reduction of liquor abuse in the community.

### Parking and other Bylaw compliance

Bylaws provide an enforcement tool where specific local regulation is required. In some instances bylaws are required to give a specific local interpretation of national legislation. Others, such as the Public Places Bylaw, are passed under the Local Government Act but simply reflect a set of local expectations.

The Council receives an average of 300 complaints concerning infringements of the various bylaws each year.

### Animal Control

The Council exercises its responsibilities under the Dog Control Act 1996 and the Council's Dog Control Bylaw. The Council controls dogs as required by legislation to avoid nuisance and minimise risk to the community.

This covers:

- registration of dogs
- providing a timely response to all complaints concerning dogs, particularly in regard to instances involving aggressive behaviour by dogs
- Enforcing obligations on dog owners designed to ensure that dogs do not cause a nuisance to any person, and do not injure, endanger or cause distress to any person or cause distress to any stock, poultry, domestic animal or protected wildlife.

The Council operates a dog pound which has capacity for six dogs. The demand for services is relatively consistent.

Under the general bylaw this activity also manages wandering stock on road reserves.

## 1.2 Why We Do It

These services are either required by statute or bylaws produced by the Council in response to either public expectations or legal requirements.

This activity contributes to the community outcomes of:

- Enabling Economy
- Sustainable Environment

## 1.3 Significant Negative Effects

There are no significant negative effects associated with the Community Health and Safety activity that may affect the social, economic, environmental or cultural well-being of the local community. This activity exists to avoid, minimise or mitigate significant negative effects of environmental or community health and safety events. Failure to deliver this activity would therefore have a significant negative impact on the economic and environment well-being.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year2 2022/23		
To fulfil obligations to improve, promote and protect public health.	Percentage of premises registered under the Food Act, Health Act, Beauty and Tattoo Bylaw, to be inspected for compliance.	100%	<b>Not Achieved</b> – 99% 73 out of 74	Council Records
	Health nuisance and premise complaints are responded to within 1 working day.	100%	<b>Achieved</b> – 100% 18 out of 18 complaints	Council Records
To fulfil obligations as a District Licensing Committee.	Percentage of licensed premises inspected.	100%	<b>Achieved</b> – 100% 29 of 29 inspected	Council Records
	Percentage of applications processed within 25 working days (excluding hearings).	100%	<b>Achieved</b> – 100% 87 of 87 applications	Council Records
To monitor and enforce bylaws.	Percentage of complaints responded to within 2 hours.	100%	<b>Not Achieved</b> – 99% 275 of 278 complaints.	Council Records
To ensure dogs are controlled.	Percentage of known dogs registered.	95%	<b>Not Achieved</b> – 97% 2,039 of 2,086 dogs (target was 98%)	Council Records
	Percentage of dog attack/wandering dog complaints responded to within an hour.	100%	<b>Not Achieved</b> – 99% 320 of 324 complaints	Council Records

## 1.5 Key Future Projects

There are no future projects associated with the Community Health & Safety activity.

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation for this activity is shown below.

### Food and Health

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	166	171	166	5
Revenue	30	31	31	(0)
<b>Net Cost of Service</b>	<b>136</b>	<b>140</b>	<b>135</b>	<b>5</b>
<b>EXPENDITURE</b>				
Operating Costs	89	92	89	3
Overheads	76	79	77	2
<b>Total Operating Expenditure</b>	<b>166</b>	<b>171</b>	<b>166</b>	<b>5</b>
<b>FUNDED BY:</b>				
Charges for Services	30	31	31	0
<b>Revenue</b>	<b>30</b>	<b>31</b>	<b>31</b>	<b>0</b>
UAGC	132	136	133	3
Other Funding	4	4	2	2
<b>Total Funding</b>	<b>166</b>	<b>171</b>	<b>166</b>	<b>5</b>

### Alcohol Licensing

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	109	112	109	3
Revenue	33	34	34	(0)
<b>Net Cost of Service</b>	<b>77</b>	<b>78</b>	<b>75</b>	<b>3</b>
<b>EXPENDITURE</b>				
Operating Costs	58	59	57	2
Overheads	51	53	52	1
<b>Total Operating Expenditure</b>	<b>109</b>	<b>112</b>	<b>109</b>	<b>3</b>
<b>FUNDED BY:</b>				
Charges for Services	33	34	34	0
<b>Revenue</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>0</b>
UAGC	74	76	74	2
Other Funding	3	3	2	1
<b>Total Funding</b>	<b>109</b>	<b>112</b>	<b>109</b>	<b>3</b>

## Parking and other Bylaws

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	128	132	142	(10)
Revenue	1	1	1	0
<b>Net Cost of Service</b>	<b>127</b>	<b>131</b>	<b>141</b>	<b>(10)</b>
<b>EXPENDITURE</b>				
Operating Costs	50	51	65	(14)
Overheads	78	81	77	4
<b>Total Operating Expenditure</b>	<b>128</b>	<b>132</b>	<b>142</b>	<b>(10)</b>
<b>FUNDED BY:</b>				
Charges for Services	1	1	1	0
<b>Revenue</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
UAGC	123	127	139	(12)
Other Funding	4	4	2	2
<b>Total Funding</b>	<b>128</b>	<b>132</b>	<b>142</b>	<b>(10)</b>

## Animal Control

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	221	227	210	17
Revenue	142	145	145	0
<b>Net Cost of Service</b>	<b>80</b>	<b>82</b>	<b>65</b>	<b>17</b>
<b>EXPENDITURE</b>				
Operating Costs	122	125	110	15
Interest	1	1	1	(0)
Depreciation	5	5	4	1
Overheads	93	96	95	1
<b>Total Operating Expenditure</b>	<b>221</b>	<b>227</b>	<b>210</b>	<b>17</b>
Principal Loan Repayments	2	2	2	(0)
Capital Expenditure	0	0	0	0
<b>Total Expenditure</b>	<b>223</b>	<b>229</b>	<b>212</b>	<b>17</b>
<b>FUNDED BY:</b>				
Charges for Services	142	145	145	0
<b>Revenue</b>	<b>142</b>	<b>145</b>	<b>145</b>	<b>0</b>
UAGC	77	79	65	14
Loan Funding - Capital	0	0	0	0
Other Funding	5	5	3	2
<b>Total Funding</b>	<b>223</b>	<b>229</b>	<b>212</b>	<b>17</b>

# CIVIL DEFENCE & EMERGENCY MANAGEMENT

## 1.1 What We Do

The overriding principle for Civil Defence and Emergency Management delivery across the Taranaki Civil Defence and Emergency Management (CDEM) Group is that it is a regionally coordinated and locally delivered approach. The Taranaki Region operates a CDEM Group Office, called the Taranaki Emergency Management Office (TEMO). TEMO is a shared service between all four councils in Taranaki that delivers Civil Defence and Emergency Management coordination throughout Taranaki on behalf of the councils in the region. The Council is obligated to plan and provide for Civil Defence and Emergency Management within the Stratford District and to ensure that it can function at the fullest possible extent during an emergency.

## 1.2 Why We Do It

Council has legal requirements to play a direct role in the prevention and management of natural hazards.

This activity contributes to the community outcomes of:

- Sustainable Environment
- Connected Communities

## 1.3 Significant Negative Effects

There are no significant negative effects associated with the Civil Defence and Emergency Management activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environment and cultural well-being.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual	How Measured
		Year2 2022/23	2020/21	
To maintain effective emergency capability	Recruit, train and maintain a pool of staff and volunteers capable of responding to an emergency event. Number of people trained to at least Foundational level.	>40	New Measure	Takatu Records
To ensure the Stratford District Emergency Operations Centre is fit for purpose.	Annual capability audit undertaken (externally) and quarterly system checks undertaken (internally).	Achieved	New Measure	Council Records

## 1.5 Key Future Projects

There are no future projects associated with the Civil Defence & Emergency Management activity.

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation for this activity is shown below.

### Civil Defence and Emergency Management

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	333	341	343	(2)
Revenue	0	0	0	0
<b>Net Cost of Service</b>	<b>333</b>	<b>341</b>	<b>343</b>	<b>(2)</b>
<b><u>EXPENDITURE</u></b>				
Operating Costs	163	167	167	(0)
Depreciation	0	0	1	(1)
Overheads	170	174	175	(1)
<b>Total Operating Expenditure</b>	<b>333</b>	<b>341</b>	<b>343</b>	<b>(2)</b>
<b><u>FUNDED BY:</u></b>				
UAGC	325	333	338	(5)
Other Funding	9	8	5	3
<b>Total Funding</b>	<b>333</b>	<b>341</b>	<b>343</b>	<b>(2)</b>



# Roading



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**STRATFORD**  
DISTRICT COUNCIL

# ROADING

## 1.1 What We Do

The Roding activity encompasses the management, construction, maintenance and renewal of rural and urban roads, footpaths, kerb and channel, street lighting and associated infrastructure for the District excluding State Highways. The Roding network managed by the Stratford District Council totals 597.8km, made up of 556.1km of rural roads and 41.6km of urban streets. State Highways 3 and 43 are maintained by the New Zealand Transport Agency (NZTA). In addition there are over 700km of unformed legal road and a number of bridges 'beyond the maintenance peg' that are not maintained by Council.

The Roding asset includes all pavements from the sub base to, and including, the top sealed or metal surface, traffic services (lighting, street and safety signage, footpaths, kerb & channel), bridges, culverts and side drains.

	Rural	Urban	Total
Sealed km	349.4	41.6	391.1
Unsealed km	<u>206.7</u>	<u>0.01</u>	<u>206.7</u>
	<b>556.1</b>	<b>41.6</b>	<b>597.8</b>

The physical works carried out on the District roads are undertaken by private contractors. Most of the work, including all routine maintenance and most renewals and planned work such as reseals and unsealed roads metal replacement, is carried out under the Roding Facilities Management Contract.

## 1.2 Why We Do It

Council is the road controlling authority under the Local Government Act 1974 and 2002 with responsibility for all local roads in the area. It provides an integrated, safe, responsive and sustainable local land transport system for the District. This is a fundamental requirement for every District.

The main users of the network are residents, industries (particularly dairy, forestry and oil), a small commercial sector, and visitors.

This activity contributes to the community Outcomes of:

- Connected communities
- Enabling economy

## 1.3 Significant Negative Effects

### Negative Effects

The Roding activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

**Social, economic, environmental & cultural** - Traffic hazards and accidents have the potential to negatively impact the community's social, economic, environmental and cultural well-being. Council is actively involved in regional road safety strategies such as 'Roadsafe Taranaki', and the 'Community Road Safety Programme' and investigates injury accidents with the Police to address any roading issues that may be involved.

**Social, economic, environmental & cultural** – Dust from unsealed roads has the potential to negatively impact the community's social, economic, environmental and cultural well-being. Council is working with the rural community to manage nuisance from dust.

**Social, economic & cultural** – Road closures have the potential to negatively impact the community's social, economic and cultural well-being. Unplanned road closures are usually the result of



environmental events and can be of concern, particularly for isolated rural communities. When this happens, every effort is made to have the road or alternative routes open as soon as possible. Planned road closures are generally not a significant problem as they are well notified to affected parties and council works with event organisers to reduce the impact of closures of popular routes.

**Environmental & cultural** – Earthworks and run-off from road construction and maintenance activities has the potential to impact the environmental and cultural wellbeing. To manage and mitigate this risk, all major project works are carried out under resource consent conditions and undertaken in a manner that avoids significant negative effects. Routine maintenance activities are governed by performance criteria outlined in the maintenance contract.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual	How Measured
		Year2 2022/23	2020/21	
To provide a safe roading network.	<b>Road safety</b> - The reduction from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.	A reduction of at least 1	<b>Achieved – minus 4</b> there was one crash during the year	Police CAS Database
To provide a well maintained roading network.	<b>Road Condition</b> – The average quality of ride on sealed road network, measured by smooth travel exposure.	Urban – ≥83% Rural – ≥91%	<b>Not Applicable – Urban – 88% Not Applicable – Rural – 78%</b>	RAMM Rating Report
	<b>Road maintenance</b> – The percentage of the sealed road network that is resurfaced.	≥5%	<b>Not Achieved – 4.95%</b>	RAMM Rating Report
	<b>Road maintenance</b> – The percentage of the unsealed road network that has been metal dressed.	≥7%	<b>Not Achieved – 1%</b>	RAMM Report
To provide a well maintained roading network.	<b>Footpaths</b> - The percentage of footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant document (annual plan, activity management plan, asset management plan, annual works programme or long term plan)	>72.5%	<b>Achieved – 89%</b>	RAMM Report
	<b>Response to service requests</b> - The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame specified in the long term plan (note: this information is actually held in the asset management plan not the long term plan).	>88%	<b>Achieved – 100%</b>	RAMM Report. Spreadsheet until connectivity is established between RAMM and Customer Service Requests
	Percentage of residents who are satisfied with:			Annual Residents Survey
	• Roding Networks	>80%	<b>Not Achieved – 65.28%</b>	
• Footpaths	>80%	<b>Not Achieved – 70.11%</b>		

## 1.5 Key Future Projects

Project	Category	2022/23
Walking and cycling footpath improvements	Level of Service	\$140,400
Brecon Road bridge	Level of Service	\$257,700
Unsealed Road Metalling	Replacements	\$780,000
Sealed Road resurfacing	Replacements	\$890,000
Drainage Renewals	Replacements	\$700,000
Pavement Rehabilitation	Replacements	\$750,000
Structure Component Replacement	Replacements	\$941,500
Traffic Services	Replacements	\$75,275
Footpath renewals	Replacements	\$170,000
Low cost low risk roads	Replacements	\$855,000
Sealed Road Resurfacing – Special Purpose Roads	Replacements	\$75,000
Low cost low risk roads – Special Purpose Roads	Replacements	\$20,000

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation for the Roding activity is shown below.

### Roding

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	6,413	6,448	6,370	78
Revenue	5,689	5,601	5,322	(279)
<b>Net Cost of Service</b>	<b>725</b>	<b>846</b>	<b>1,048</b>	<b>(201)</b>
<b>EXPENDITURE</b>				
Operating Costs	3,350	3,370	3,269	101
Interest	2	6	7	(1)
Depreciation	2,885	2,891	2,913	(22)
Overheads	176	181	180	1
<b>Total Operating Expenditure</b>	<b>6,413</b>	<b>6,448</b>	<b>6,370</b>	<b>78</b>
Principal Loan Repayments	3	10	13	(3)
Capital Expenditure	5,763	5,602	5,655	(53)
<b>Total Expenditure</b>	<b>12,179</b>	<b>12,060</b>	<b>12,038</b>	<b>22</b>
<b>FUNDED BY:</b>				
User Charges	243	248	251	(3)
NZTA Financial Assistance	5,446	5,353	5,071	282
<b>Revenue</b>	<b>5,689</b>	<b>5,601</b>	<b>5,322</b>	<b>279</b>
Targeted Rates	3,203	3,026	3,095	(69)
Depreciation Funded From Reserves	1,611	1,615	1,616	(1)
Transfer from Reserves - Capital	2,088	1,928	2,031	(103)
Transfer (to) from Reserves	(558)	(361)	(429)	68
Loan Funding	137	241	398	(157)
Grants and Donations	0	0	0	0
Other Funding	9	9	5	4
<b>Total Funding</b>	<b>12,179</b>	<b>12,060</b>	<b>12,038</b>	<b>22</b>

## Business Unit

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	391	400	380	20
Revenue	390	400	400	0
<b>Net Cost of Service</b>	<b>1</b>	<b>0</b>	<b>(20)</b>	<b>20</b>
<b>EXPENDITURE</b>				
Operating Costs	182	187	168	19
Depreciation	6	5	5	0
Overheads	202	208	207	1
<b>Total Operating Expenditure</b>	<b>391</b>	<b>400</b>	<b>380</b>	<b>20</b>
<b>FUNDED BY:</b>				
Inhouse services- NZTA assisted	390	400	400	0
<b>Revenue</b>	<b>390</b>	<b>400</b>	<b>400</b>	<b>0</b>
General Rates	(10)	(9)	(25)	16
Other Funding	10	10	6	4
<b>Total Funding</b>	<b>391</b>	<b>401</b>	<b>380</b>	<b>20</b>



# Stormwater



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Annual Plan 2022-23

# STORMWATER

## 1.1 What We Do

Stormwater reticulation and collection services are provided and managed by Stratford District Council:

- To collect and disperse any excess water from a major rainfall event.
- To provide a system for the normal drainage of stormwater and groundwater, thereby enhancing the life of other infrastructure eg. roads and protecting private property (to the defined level of service).

The Stormwater reticulation system is a network of pipes and open drains that collects stormwater from developed urban areas. Collection from roads and public areas is usually via sumps and directed to reticulation. Collection from commercial and industrial properties is via reticulation manholes. Residential area stormwater is discharged to ground mainly by soak holes, although if soil or other conditions are not suitable for soak holes, discharge is carried out via runoff through sumps and reticulation.

The Stratford District Council manages around 6.7km of stormwater pipes, and 1.9km of open channels/drains in the Stratford urban area. Council is also responsible for approximately 70 metres of 450mm culvert in Midhurst.

## 1.2 Why We Do It

Stormwater assets are critical for the protection of properties and infrastructure.

The Council provides the Stormwater service to meet the needs and requirements of its customers and stakeholders. The stormwater activity goals and objectives are:

- Channelization of stormwater flows in a safe and efficient manner;
- Protection of property from impacts of flooding;
- Protection of receiving environments.

This activity contributes to the community outcomes of:

- Sustainable Environment
- Enabling Economy

## 1.3 Significant Negative Effects

The Stormwater activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

**Social, economic, environmental & cultural** - the Stormwater system has the potential to affect community health if existing drainage systems are inadequate and results in flooded houses and properties.

**Social, economic, environmental & cultural** - Council is aware of the areas where surface flooding occurs and is progressively working towards eliminating these events. However, there will always be localised storm events that will exceed the capacity of any system. Council recognises this potential and endeavours to take all steps to ensure the risk is minimised.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year2 2022/23		
Stormwater system protects property from impacts of flooding.	<b>System adequacy</b> The number of flooding events that occur in a territorial authority district. "Flooding" in this context means stormwater entering a habitable floor	0	<b>Achieved – 0</b> – No flooding events meeting the criteria	Reporting against corporate CRM system. Note: specific category to be set up for flooding – to separate between residential & commercial buildings and include count of habitable floors flooded (residential only).
	For each flooding event, the number of habitable floors affected. (Expressed per 1000 properties connected to the territorial authority's stormwater system.)	0	<b>Achieved – 0</b> – No flooding events meeting the criteria	
	For each flooding event, the number of buildings in the central business zone affected by flooding.	0	<b>Achieved – 0</b> – No flooding events meeting the criteria	
Discharge Compliance	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: <ul style="list-style-type: none"> <li>Abatement notices</li> <li>Infringement notices</li> <li>Enforcement orders, and</li> <li>Convictions</li> </ul> received by the territorial authority in relation to those resource consents.	N/A	<b>Not Applicable</b>	Council does not hold discharge consents for discharge from its stormwater system.
Response Times	The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.	1 hour	<b>Achieved – 0</b>	Work order tracking/reporting through Council's Infrastructure asset management system.
Customer Satisfaction	The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system.	<8	<b>Achieved – 5</b>	Reporting against corporate CRM system.

## 1.5 Key Future Projects

Project	Category	2022/23
Pipework capacity increase	Level of Service	\$139,700
Modelling	Level of Service	\$31,000
Safety improvements	Level of Service	\$121,400
Reticulation renewals	Replacements	\$55,000

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation for the Stormwater activity is shown below.

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	363	373	437	(64)
Revenue	0	0	0	0
<b>Net Cost of Service</b>	<b>363</b>	<b>373</b>	<b>437</b>	<b>(64)</b>
<b>EXPENDITURE</b>				
Operating Costs	63	59	56	3
Interest	22	27	23	4
Depreciation	146	151	232	(81)
Overheads	132	136	126	10
<b>Total Operating Expenditure</b>	<b>363</b>	<b>373</b>	<b>437</b>	<b>(64)</b>
Principal Loan Repayments	41	50	41	9
Capital Expenditure	305	347	347	(0)
<b>Total Expenditure</b>	<b>709</b>	<b>770</b>	<b>825</b>	<b>(55)</b>
<b>FUNDED BY:</b>				
UAGC	356	367	422	(55)
Transfer from Reserves	94	105	96	9
Depreciation funded from Reserves	0	0	12	(12)
Loan Funding - Capital	252	292	292	(0)
Other Funding	7	7	4	3
<b>Total Funding</b>	<b>709</b>	<b>770</b>	<b>825</b>	<b>(55)</b>



# Wastewater



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Annual Plan 2022-23



# WASTEWATER (SEWERAGE)

## 1.1 What We Do

The Wastewater activity encompasses the planning, provision, operation, maintenance and renewal of wastewater, reticulation and treatment and disposal, and associated infrastructure for the Stratford urban area.

Stratford District Council is responsible for wastewater treatment and reticulation in Stratford Township. The Stratford wastewater system services over 2,500 properties, which is approximately 97 percent of the Stratford urban area. All other dwellings in the district are serviced by on-site wastewater treatment systems.

## 1.2 Why We Do It

Council has obligations under the Local Government Act 2002, the Health Act 1956 and the Building Act 2004 that outline general duties of a local authority to improve, promote and protect public health through the sanitary and responsible treatment and disposal of wastewater.

The Council provides the Wastewater service to meet the needs and requirements of its customers and stakeholders. The goals and objectives of the Wastewater activity are:

- To collect wastewater from residential, commercial and industrial properties in a safe and efficient manner;
- To dispose of treated wastewater into the receiving environments in an environmentally friendly and sustainable manner in line with all applicable resource consent conditions.
- To facilitate the minimisation of risk and maintenance of public health through the safe disposal of wastewater into the receiving environment;
- To deliver on the agreed customer service levels

This activity contributes to the community outcomes of:

- Sustainable Environment
- Enabling Economy

## 1.3 Significant Negative Effects

The Wastewater activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

**Social, economic, environmental & cultural** - The Wastewater system has the potential to affect community health. Continued efforts are made to ensure that environmental effects are minimised. This is addressed through ongoing improvements to the treatment system which form part of the resource consent.

**Social, economic, environmental & cultural** - Odour is managed through the resource consent process. The upgrade of the oxidation pond treatment system through increased aeration and screening will further minimise the possibility of odour problems.

**Social, economic, environmental & cultural** - Periodic failures in the system, such as blockages and overflows are being addressed as a priority and the immediate resolution followed up by root cause investigation to minimise the risk of future recurrence.

**Cultural** - Historically, the treatment and disposal of wastewater raised cultural concerns, such as the direct disposal of the discharge from the oxidation ponds to the Patea River. These were addressed as part of the consent consultation process and subsequent upgrades. Council will continue to give consideration to cultural aspects as part of future upgrades.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year 2 2022/23		
Wastewater is managed without risk to public health.	<b>System and adequacy</b> - The number of dry weather sewerage overflows from the territorial authority's sewerage system, expressed per 1000 sewerage connections to that sewerage system.	<5	<b>Achieved</b> - 0	Reporting against corporate CRM system.
	<b>Discharge compliance</b> - Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of <ul style="list-style-type: none"> <li>• Abatement notices</li> <li>• Infringement notices</li> <li>• Enforcement orders; and</li> <li>• Convictions,</li> </ul> Received by the territorial authority in relation to those resource consents.	0	<b>Achieved</b> - 0	Consent & compliance documentation.
Fault response times	Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the following median response times measured:			Work order tracking/reporting through Council's Infrastructure asset management system.
	<b>Attendance time:</b> from the time that the territorial authority receives notification to the time that service personnel reach the site; and	1 hour	<b>Achieved</b> - 54 minutes	
	<b>Resolution time:</b> from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault.	8 hours	<b>Achieved</b> - 4 hours 40 minutes	
Customer satisfaction	The total number of complaints received by the territorial authority about any of the following: <ul style="list-style-type: none"> <li>• Sewage odour</li> <li>• Sewerage system faults</li> <li>• Sewerage system blockages, and</li> <li>• The territorial authority's response to issues with its sewerage system,</li> </ul> Expressed per 1000 connections to the territorial authority's sewerage system.	<5	<b>Achieved</b> - 0	Reporting against corporate CRM system.
Trade Waste complaints response times	Attendance time: from the time that Council receives notification to the time that a Trade Waste Officer arrives on site.	<2 working days	<b>New Measure</b>	Work order tracking/reporting through Assetfinda Authority
Trade Waste consent processing	Percentage of trade waste consent applications processed within 15 working days.	100%	<b>New Measure</b>	Authority

## 1.5 Key Future Projects

Project	Category	2022/23
<b>Pipework capacity increase</b>	Level of Service	\$155,200
<b>Modelling</b>	Level of Service	\$51,700
<b>Inflow and infiltration programme</b>	Level of Service	\$155,200
<b>Infiltration renewals</b>	Replacements	\$189,400
<b>Bulk discharge renewals</b>	Replacements	\$31,000
<b>Routine step/aerate renewals</b>	Replacements	\$31,000

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation for this activity is shown below.

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	1058	1073	1,097	(24)
Revenue	73	75	75	(0)
<b>Net Cost of Service</b>	<b>985</b>	<b>998</b>	<b>1,023</b>	<b>(25)</b>
<b>EXPENDITURE</b>				
Operating Costs	452	428	415	13
Interest	42	53	45	8
Depreciation	311	331	393	(62)
Overheads	254	261	245	16
<b>Total Operating Expenditure</b>	<b>1058</b>	<b>1073</b>	<b>1,097</b>	<b>(24)</b>
Principal Loan Repayments	76	96	81	15
Capital Expenditure	1013	614	614	0
<b>Total Expenditure</b>	<b>2147</b>	<b>1783</b>	<b>1,792</b>	<b>(9)</b>
<b>FUNDED BY:</b>				
Charges for Services	73	75	75	0
<b>Revenue</b>	<b>73</b>	<b>75</b>	<b>75</b>	<b>0</b>
Targeted Rates	936	985	896	89
Transfer (to) from Reserves	36	0	100	(100)
Transfer from Depreciation Reserve	289	348	332	16
Depreciation funded from Reserves	0	0	20	(20)
Loan Funding - Capital	800	362	362	(0)
Other Funding	13	13	7	6
<b>Total Funding</b>	<b>2147</b>	<b>1783</b>	<b>1,792</b>	<b>(9)</b>



# Solid Waste



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# SOLID WASTE (RUBBISH AND RECYCLING)

## 1.1 What We Do

The Solid Waste activity encompasses the planning and provision of solid waste services and the operation, maintenance and renewal of all associated infrastructure.

The Council provides domestic refuse and recycling services to the households in the urban area of Stratford and Midhirst. In addition, it contracts out the operations of a transfer station in Stratford which allows for the disposal of general waste, recycling and green waste. All services are provided by a contractor with all recycling transported to the Materials Recovery Facility in New Plymouth, the general waste transported to the Hawera Transfer Station, consolidated with South Taranaki Districts general waste, then taken to the Bonny Glen landfill in the Rangitikei.

## 1.2 Why We Do It

The Council provides the Solid Waste service to meet the needs and requirements of its customers and stakeholders. The goals and objectives of the Solid Waste Activity as per the LTP are to ensure that the:

- Levels of waste generated are reducing; and
- waste collection services meet the needs of the community.

This activity contributes to the community outcomes of:

- Sustainable Environment
- Enabling Economy

## 1.3 Significant Negative Effects

The Solid Waste activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - disposal of solid waste to land has inherent negative impacts on the social, environmental and cultural wellbeing. To minimise these impacts, council only sends waste to appropriately consented sites and aims to minimise the volume of waste it sends to landfill by actively seeking further opportunities to increase waste minimisation and diversion.

Social, economic, environmental & cultural - odour, litter and noxious materials originating from historic, closed landfills can have negative impacts on the social, environmental and cultural wellbeing. These effects are controlled and minimised by resource consents and management practices.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual	How Measured
		Year2 2022/23 <600KG	2020/21	
The levels of waste generated are reducing.	Waste to landfill per household (municipal kerbside collection only)	<600KG	<b>Achieved</b> - 509kg	Landfill invoices & transactions.
	Percentage (by weight) of council controlled waste stream that is recycled (municipal kerbside collection only).	>20%	<b>Not Achieved</b> - 24% (target was >25%)	Recycling facility invoices & transactions.
The waste collection service meets the needs of the community.	Percentage of customers satisfied with the service provided.	>80%	<b>Not Achieved</b> - 89% (target was >90%)	Annual Residents Survey

## 1.5 Key Future Projects

Project	Category	2022/23
Transfer Station building renewals	Replacements	\$10,300

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation for this activity is shown below.

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	883	911	1,050	(139)
Revenue	108	110	118	8
<b>Net Cost of Service</b>	<b>776</b>	<b>800</b>	<b>932</b>	<b>(131)</b>
<b>EXPENDITURE</b>				
Operating Costs	682	704	852	(148)
Interest	20	19	19	(0)
Depreciation	30	31	30	1
Overheads	152	156	148	8
<b>Total Operating Expenditure</b>	<b>883</b>	<b>911</b>	<b>1,050</b>	<b>(139)</b>
Landfill Aftercare Expenditure	7	7	7	0
Principal Loan Repayments	36	35	35	0
Capital Expenditure	0	10	10	(0)
<b>Total Expenditure</b>	<b>926</b>	<b>963</b>	<b>1,102</b>	<b>(139)</b>
<b>FUNDED BY:</b>				
Charges for Services	108	110	118	(8)
<b>Revenue</b>	<b>108</b>	<b>110</b>	<b>118</b>	<b>(8)</b>
Targeted Rates	756	780	896	(116)
UAGC	19	20	24	(4)
Loan Funding - Capital	0	0	0	0
Transfer from Reserves	36	45	60	(15)
Other Funding	8	8	4	4
<b>Total Funding</b>	<b>926</b>	<b>963</b>	<b>1,102</b>	<b>(139)</b>



# Water Supply



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Annual Plan 2022-23

# WATER SUPPLY

## 1.1 What We Do

The Water Supply activity encompasses the planning, provision, operation, maintenance and renewal of water treatment and reticulation systems, and all associated infrastructure.

Council operates three urban water supplies servicing the Stratford, Toko and Midhirst townships, with river fed sources for Stratford and Midhirst and a bore supply for Toko.

## 1.2 Why We Do It

Council has assumed the role of provider of Water Supply to provide all properties in the water supply zones with a constant, safe and sustainable water supply.

The Council provides the Water Supply service to meet the needs and requirements of its customers and stakeholders. The goals and objectives of the Water Supply activity are:

- Water is safe to drink;
- A reliable water supply is provided;
- Water has a pleasant taste and odour;
- Water flow and pressure is appropriate for its intended use; and
- Water supply meets firefighting requirements.

This activity contributes to the community outcomes of:

- Sustainable Environment
- Enabling Economy

## 1.3 Significant Negative Effects

The Water Supply activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social & Economic - Failure to meet Drinking Water Standards could have a significant negative impact on the social and economic well-being of its users and the district overall.

Social, economic, environmental & cultural – Discharge of contaminants to air, water or land could have a significant negative impact on the social, economic, environmental and cultural well-being of its users and the district overall.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.



## 1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual	How Measured
		Year2 2022/23	2020/21	
Water is safe to drink.	The extent to which the local authority's drinking water supply complies with:			Plant & reticulation performance records in water outlook. Includes water quality sampling programme records as well as any plant non-performances.
	Part 4 of the drinking water standards (bacterial compliance criteria), and	100%	<b>Stratford – Achieved – 100%</b> <b>Midhurst – Achieved – 100%</b> <b>Toko – Achieved – 100%</b>	
	Part 5 of the drinking water standards (protozoal compliance criteria).	100%	<b>Achieved – 100%</b> <b>Midhurst – Achieved – 100%</b> <b>Toko – Achieved – 100%</b>	
	<b>Maintenance of the reticulation network</b> - The percentage of real water loss from the local authority's networked reticulation system (including a description of the methodology used to calculate this).	<25%	<b>Not Achieved</b> <b>Stratford – 20.2%</b> <b>Midhurst – 36.9%</b> <b>Toko – 18.3%</b>	Calculated annually as per NZWWA Water Loss Guidelines.
A reliable water supply is provided.	<b>Fault Response Times</b> – Where the local authority attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured:			Work order tracking/reporting through Council's Infrastructure asset management system.
	Attendance for urgent call-outs: from the time that council receives notification to the time that service personnel reach the site.	1 hour	<b>Achieved – 31 minutes</b>	
	Resolution of urgent call-outs: from the time that council receives notification to the time the service personnel confirm resolution of the fault or interruption.	8 hours	<b>Achieved – 5 hours 7 minutes</b>	
A reliable water supply is provided.	Attendance for non-urgent call-outs: from the time that council receives notification to the time that service personnel confirm resolution of the fault or interruption	2 working days	<b>Achieved – 8 hours 50 minutes</b>	Work order tracking/reporting through Council's Infrastructure asset management system. Affected property numbers provided via GIS/Asset Management System

Level of Service	Performance Measure	Target	Actual	How Measured
		Year2 2022/23	2020/21	
A reliable water supply is provided.	Resolution of non-urgent call-outs: from the time that council receives notification to the time the service personnel confirm resolution of the fault or interruption	5 working days	<b>Achieved</b> - 17 hours 26 minutes	Work order tracking/reporting through Council's Infrastructure asset management system. Affected property numbers provided via GIS/Asset Management System
	Number of unplanned disruptions:			
	Minor * (between 5 and 50 connections affected)	<6	<b>Not Achieved</b> - 6	Work order tracking/reporting through Council's Infrastructure asset management system. Affected property numbers provided via GIS/Asset Management System
	Major * (more than 50 connections affected)	<3	<b>Achieved</b> - 0	Affected property numbers provided via GIS/Asset Management System
Water has a pleasant taste and odour.	<b>Customer Satisfaction</b> - Total number of complaints received for: <ul style="list-style-type: none"> <li>• Drinking water clarity</li> <li>• Drinking water taste</li> <li>• Drinking water odour</li> <li>• Drinking water pressure or flow</li> <li>• Continuity of supply</li> <li>• Council's response to any of these issues</li> </ul> expressed per 1000 connections to council's networked reticulation system.	<32	<b>Achieved: - 6</b>	Reporting against corporate CRM system.
<i>Note: This is understood to be limited to supplied properties within the water supply zones.</i>				
Water has a pleasant taste and odour.	<b>Demand management</b> - The average consumption of drinking water per day per resident within the district (in litres).	<275	<b>Achieved: Stratford - 180</b> <b>Achieved: Midhurst - 200</b> <b>Achieved: Toko - 157</b>	Calculated from production records ex SCADA/Water Outlook, deducting commercial users as per water meter records as well as any other non-residential use and losses (as per bench loss), divided by number of residential connections and average number of residents per property.

Level of Service	Performance Measure	Target	Actual	How Measured
		Year2 2022/23 100%	2020/21	
Water flow and pressure is appropriate for its intended use.	Water pressure at 50 properties within the water supply zone, including any that have complained about pressure and or flow meets council specifications (flow>10L/min & pressure>350kpa)	100%	<b>Achieved – 54 properties tested for water pressure and flow - all passed – 100%</b>	Pressure and flow to be measured at a minimum of 50 properties per annum. Test results recorded by handheld device directly into asset management system against property's point of supply. Where test at tap inside property fails, test will be repeated at point of supply (toby/meter box) to isolate problems with private pipework from public network. Customer is advised if problem with internal plumbing.
Water supply meets fire fighting requirements.	Fire hydrants meet NZFS Code of Practice conditions regarding supply.	100%	<b>Achieved – 43 hydrants were tested and all 43 passed the test – 100%.</b>	Flow & pressure testing carried out by council contractor and or NZ Fire Service to NZ Fire Fighting Code of Practice standards.

## 1.5 Key Future Projects

Project	Category	2022/23
<b>Universal water metering implementation</b>	Level of Service	\$361,400
<b>Second water trunk main</b>	Level of Service	\$1,511,100
<b>Street work ridermains</b>	Level of Service	\$31,000
<b>Raw water delivery line</b>	Level of Service	\$2,000,000
<b>Raw water analysis</b>	Level of Service	\$95,000
<b>Generator for Water Treatment Plant</b>	Level of Service	\$105,000
<b>Membranes</b>	Replacements	\$150,000
<b>Cleaning reservoirs</b>	Replacements	\$50,000
<b>Pipe bridges</b>	Replacements	\$103,500
<b>Midhirst resource consent</b>	Replacements	\$103,500
<b>Hydrants</b>	Replacements	\$15,300
<b>Laterals</b>	Replacements	\$31,600
<b>Meter renewals</b>	Replacements	\$51,700
<b>Street work ridermains – 3 waters schemes</b>	Replacements	\$263,900
<b>Toko bore</b>	Replacements	\$134,500
<b>Reservoir overflow to pond</b>	Replacements	\$77,600
<b>Infrastructure general – 3 water schemes</b>	Replacements	\$30,500

## 1.6 Statement of Prospective Financial Performance

The detailed financial summary including inflation for this activity is shown below.

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
Operating Expenditure	1,836	1,856	2,160	(304)
Revenue	376	390	485	95
<b>Net Cost of Service</b>	<b>1,460</b>	<b>1,466</b>	<b>1,675</b>	<b>(209)</b>
<b>EXPENDITURE</b>				
Operating Costs	736	698	734	(36)
Interest	170	179	212	(33)
Depreciation	429	464	725	(261)
Overheads	501	515	490	25
<b>Total Operating Expenditure</b>	<b>1,836</b>	<b>1,856</b>	<b>2,160</b>	<b>(304)</b>
Principal Loan Repayments	336	355	414	(59)
Capital Expenditure	2,474	2,716	5,386	(2,670)
<b>Total Expenditure</b>	<b>4,645</b>	<b>4,927</b>	<b>7,961</b>	<b>(3,034)</b>
<b>FUNDED BY:</b>				
Charges for Water Usage	376	390	485	(95)
<b>Revenue</b>	<b>376</b>	<b>390</b>	<b>485</b>	<b>(95)</b>
Targeted Rates	1,434	1,441	1,624	(183)
Transfer from Reserves	930	1,063	1,323	(260)
Depreciation funded from reserves	0	0	36	(36)
Loan Funding - Capital	480	982	3,453	(2,471)
Grants and Donations - Capital	1,400	1,025	1,025	0
Other Funding	25	25	14	11
<b>Total Funding</b>	<b>4,645</b>	<b>4,927</b>	<b>7,961</b>	<b>(3,034)</b>



# Council Controlled Organisations



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**WHAKAAHURANGI**  
**STRATFORD**  
DISTRICT COUNCIL

Annual Plan 2022-23

# COUNCIL CONTROLLED ORGANISATIONS

## PERCY THOMSON TRUST

### 1.1 Background

The Local Government Act 2002 defines entities in which Council has more than a 50% shareholding, or the ability to appoint more than 50% of the directors, as Council Controlled Organisations. The Stratford District Council has one organisation that meets these criteria and is therefore a Council Controlled Organisation; the Percy Thomson Trust.

The Trust was established to fulfil the wishes and bequest of the late Percy Thomson to provide an art gallery, arboretum and herbarium. There are to be a minimum of six trustees and a maximum of seven on the trust and less than 50% of the trustees can come from elected representatives.

### 1.2 Nature and Scope of Activities

The Percy Thomson Gallery is located in Prospero Place and provides a total display area of 178m<sup>2</sup>. The arboretum has been established at Cloten Road, and the herbarium is a 'virtual' asset that can be found at [www.taranakiplants.net.nz](http://www.taranakiplants.net.nz).

The Trust Deed sets out the objectives of the Trust and the key points are:

- to manage and promote the facilities.
- to establish exhibition programmes and education policies.
- encouraging public enjoyment and utilisation of Trust facilities and collections.
- to care for any art collections loaned.
- to look at ways of raising revenue.

Council provides administration services to the Trust.

### 1.3 Why We Do It

The Percy Thomson Trust contributes to the community outcomes by providing for the cultural requirements of the District.

## 1.4 Performance Measures

Level of Service	Performance Measure	Target	Actual 2020/21	How Measured
		Year2 2022/23		
Delivery of art exhibitions	Deliver proposed art exhibitions which will include at least 1 local, 1 regional and 1 National.	Deliver proposed art exhibitions which will include local, regional and at least 1 National.	<b>Achieved</b>	Art Gallery Records
	Number of visitors to the Gallery to be not less than 20,000 per year	>20,000	<b>Achieved – 24,314</b>	Door Count
Development and maintenance of arboretum	Develop and maintain the arboretum to the standards in the Facilities Management Contract.	Develop and maintain the arboretum to the standards in the Facilities Management Contract.	<b>Achieved</b> <b>Note:</b> The arboretum has been maintained by Stratford District Council on behalf of the Trust, and meets the standards as set out in the Facilities Management Contract. The planting programme was also maintained, and continued on in conjunction with the plantings/replacement of native trees.	Council Records
Delivery of Herbarium	Develop and maintain the relationship with the New Zealand Plant Conservation Network	Develop and maintain the relationship with the New Zealand Plant Conservation Network	<b>Not Achieved</b>	Through annual subscription to the network



# Financial Statements



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**STRATFORD**  
DISTRICT COUNCIL

Annual Plan 2022-23



# PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b>Revenue</b>				
Rates Revenue (see Note 1)	13,950	14,816	14,845	29
User Charges For Services	2,563	2,626	2,820	194
Subsidies and Grants	12,625	6,394	8,521	2,127
Finance Revenue	206	206	232	26
Other Revenue - sale of land	0	0	0	0
Sundry Revenue	46	46	53	7
<b>Total Revenue</b>	<b>29,390</b>	<b>24,088</b>	<b>26,470</b>	<b>2,382</b>
<b>Expenses</b>				
Employee Benefit Expenses	4,819	4,932	4,780	152
Other Direct Operating Costs	9,777	9,962	10,307	(345)
Finance Costs	477	637	735	(98)
Depreciation and Amortisation	4,912	5,426	5,608	(182)
<b>Total Operating Expenses</b>	<b>19,985</b>	<b>20,957</b>	<b>21,431</b>	<b>(474)</b>
<b>NET SURPLUS/(DEFICIT) BEFORE TAX</b>	<b>9,404</b>	<b>3131</b>	<b>5,039</b>	<b>1,908</b>
Income Tax Expense	0	0	0	0
<b>SURPLUS/(DEFICIT) AFTER TAX (see Note below)</b>	<b>9,404</b>	<b>3131</b>	<b>5039</b>	<b>1,908</b>
<b>Surplus/Deficit attributable to:</b>				
Stratford District Council	9,404	3131	5,039	1,908
<b>OTHER COMPREHENSIVE REVENUE AND EXPENSE</b>				
Loss on sale of financial assets at fair value through other comprehensive revenue and expense	0	0	0	0
Revaluation of financial assets at fair value through other comprehensive revenue and expense	0	0	0	0
Staff Gratuities Expenditure	0	0	0	0
Gains/(Loss) on property revaluation	7,708	1,394	1,341	(53)
<b>Total Other Comprehensive Revenue and Expense</b>	<b>7,708</b>	<b>1,394</b>	<b>1,341</b>	<b>(53)</b>
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>	<b>17,113</b>	<b>4,525</b>	<b>6,380</b>	<b>1,855</b>
<b>Total Comprehensive Revenue and Expense attributable to:</b>				
Stratford District Council	17,113	4,525	6,380	1,855

Note: The Net Surplus above includes roading subsidies of \$3.2m from Waka Kotahi (NZTA); and grants of \$3.4m for capital expenditure, in the Council Projects, Pool Complex and Water Supply activity statements.

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b>Note 1</b>				
Rates Revenue consists of:				
- Rates	13,574	14,426	14,359	67
- Targeted rates for metered water supply	376	390	485	(95)
<b>Total Rates Revenue</b>	<b>13,950</b>	<b>14,816</b>	<b>14,845</b>	<b>(29)</b>
<b>Note 2</b>				
Subsidies and Grants consists of:				
- Subsidies from NZTA for financial assistance	5,446	5,353	5,071	283
- Grants	7,179	1,041	3,450	(2,409)
<b>Total Subsidies and Grants Revenue</b>	<b>12,625</b>	<b>6,394</b>	<b>8,521</b>	<b>(2,126)</b>
<b>Note 3</b>				
<b>Investment in CCO's and other Entities</b>				
- Percy Thomson Trust	\$100	\$100	\$100	\$0
- Stratford Health Trust	\$10	\$10	\$10	\$0
- Stratford Community House Trust	\$10	\$10	\$10	\$0
<b>Total Investment in CCO's and other Entities</b>	<b>\$120</b>	<b>\$120</b>	<b>\$120</b>	<b>\$0</b>

## DEPRECIATION BY GROUP OF ACTIVITIES

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b>Depreciation Allocated to each Group of Activities</b>				
Recreation and Facilities	794	1,222	987	236
Democracy	252	270	255	15
Community Development	55	55	64	(9)
Environmental Services	5	5	4	1
Roading	2,891	2,897	2,919	(22)
Stormwater Drainage	146	151	232	(81)
Wastewater (Sewerage)	311	331	393	(62)
Solid Waste (Rubbish and Recycling)	30	31	30	1
Water Supply	429	464	725	(261)
<b>TOTAL DEPRECIATION ALLOCATED TO EACH GROUP OF ACTIVITIES</b>	<b>4,912</b>	<b>5,426</b>	<b>5,608</b>	<b>(182)</b>

# PROSPECTIVE STATEMENT OF FINANCIAL POSITION

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b>Current Assets</b>				
Cash and Cash Equivalents	675	433	2,420	1,987
Financial Investments	11,200	11,200	6,000	(5,200)
Inventory	960	1,268	820	(448)
Debtors and Other Receivables	1,049	1,049	1,699	650
<b>Total Current Assets</b>	<b>13,884</b>	<b>13,950</b>	<b>10,939</b>	<b>(3,011)</b>
<b>Non-Current Assets</b>				
Investment in Other Financial Assets	865	865	8,276	7,411
Investment in Percy Thomson Trust (CCO)	0	0	0	(0)
Property, Plant & Equipment	369,658	377,082	409,057	31,975
<b>Total Non-Current Assets</b>	<b>370,523</b>	<b>377,947</b>	<b>417,333</b>	<b>39,386</b>
<b>TOTAL ASSETS</b>	<b>384,407</b>	<b>391,897</b>	<b>428,272</b>	<b>36,375</b>
<b>Current Liabilities</b>				
Creditors and Other Payables	3,823	3,823	4,541	718
Provisions	7	7	7	0
Employee Benefit Liabilities	183	183	243	60
Borrowings	3,652	3,949	3,302	(647)
<b>Total Current Liabilities</b>	<b>7,665</b>	<b>7,962</b>	<b>8,093</b>	<b>131</b>
<b>Non-Current Liabilities</b>				
Borrowings	32,869	35,544	29,719	(5,825)
Provisions	31	24	11	(13)
Employee Benefit Liabilities	49	49	52	3
<b>Total Non-Current Liabilities</b>	<b>32,949</b>	<b>35,617</b>	<b>29,782</b>	<b>(5,835)</b>
<b>Equity</b>				
Accumulated comprehensive revenue and expens	193,974	196,391	246,568	50,177
Reserves/Special Funds	8,206	8,921	8,584	(337)
Asset Revaluation Reserves	141,612	143,006	135,245	(7,761)
<b>Total Equity</b>	<b>343,793</b>	<b>348,318</b>	<b>390,397</b>	<b>42,079</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>384,407</b>	<b>391,897</b>	<b>428,272</b>	<b>36,375</b>

# PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b>NET ASSETS/EQUITY - OPENING BALANCES</b>				
Accumulated comprehensive revenue and expens	185,352	193,974	197,746	3,772
Reserves/Special Funds	7,424	8,206	8,370	164
Asset Revaluation Reserves	133,904	141,612	177,779	36,167
<b>TOTAL NET ASSETS/EQUITY - Opening</b>	<b>326,680</b>	<b>343,793</b>	<b>383,895</b>	<b>40,103</b>
<b>CHANGES IN NET ASSETS/EQUITY</b>				
Accumulated comprehensive revenue and expens	8,622	2,416	4,947	2,531
Reserves/Special Funds	782	715	214	(501)
Asset Revaluation Reserves	7,708	1,394	1,341	(53)
<b>TOTAL COMPREHENSIVE REVENUE AND</b>	<b>17,113</b>	<b>4,525</b>	<b>6,502</b>	<b>1,977</b>
<b>NET ASSETS/EQUITY - CLOSING BALANCES</b>				
Accumulated comprehensive revenue and expens	193,974	196,391	202,693	6,302
Reserves/Special Funds	8,206	8,921	8,584	(337)
Asset Revaluation Reserves	141,612	143,006	179,120	36,114
<b>TOTAL NET ASSETS/EQUITY - Closing</b>	<b>343,793</b>	<b>348,318</b>	<b>390,397</b>	<b>42,079</b>

# PROSPECTIVE CASH FLOW STATEMENT

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>				
<b>Cash was Provided From:</b>				
Rates	13,574	14,426	14,359	(67)
Water Supply Targeted Rate	376	390	485	95.2
NZTA Financial Assistance	5,446	5,353	5,071	(282)
Interest Revenue	206	206	232	26.1
Sundry Revenue	46	46	53	7
Grants and Donations	7,179	1,041	3,450	2,409
Other Revenue	2,563	2,626	2,820	194
<b>Cash from Operating Activities</b>	<b>29,390</b>	<b>24,088</b>	<b>26,470</b>	<b>2,382</b>
<b>Cash was Applied To:</b>				
Supply of Goods and Services	9,784	9,969	10,314	345
Payments to Employees	4,819	4,932	4,780	(152)
Interest Paid on Public Debt	477	637	614	(23)
<b>Cash applied to Operating Activities</b>	<b>15,080</b>	<b>15,537</b>	<b>15,708</b>	<b>170</b>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>14,310</b>	<b>8,550</b>	<b>10,762</b>	<b>2,212</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>				
<b>Cash was Provided From:</b>				
Sale of Investments	0	0	0	0
<b>Cash from Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash was Applied To:</b>				
Purchase of Fixed Assets	28,535	11,764	17,415	5,651
Purchase of Investments	0	0	0	0
<b>Cash applied to Investing Activities</b>	<b>28,535</b>	<b>11,764</b>	<b>17,415</b>	<b>5,651</b>
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(28,535)</b>	<b>(11,764)</b>	<b>(17,415)</b>	<b>(5,651)</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>				
<b>Cash was Provided From:</b>				
Loans Received	13,821	2,972	6,221	3,249
<b>Cash from Financing Activities</b>	<b>13,821</b>	<b>2,972</b>	<b>6,221</b>	<b>3,249</b>
<b>Cash was Applied To:</b>				
Repayment of Public Debt	0	0	0	0
<b>Cash applied to Financing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>13,821</b>	<b>2,972</b>	<b>6,221</b>	<b>3,249</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>(404)</b>	<b>(241)</b>	<b>(432)</b>	<b>(191)</b>
<b>TOTAL CASH RESOURCES AT 1 JULY</b>	<b>1,079</b>	<b>675</b>	<b>2,852</b>	<b>2,177</b>
<b>TOTAL CASH RESOURCES AT 30 JUNE</b>	<b>675</b>	<b>433</b>	<b>2,420</b>	<b>1,987</b>

# PROSPECTIVE STATEMENT OF NET PUBLIC DEBT

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b>Opening Balance</b>	<b>22,700</b>	<b>36,521</b>	<b>26,800</b>	<b>(9,721)</b>
Loan funded capital less repayments	13,821	2,972	6,221	3,249
<b>Closing Balance</b>	<b>36,521</b>	<b>39,493</b>	<b>33,021</b>	<b>(6,472)</b>
<b>BORROWING HIGHLIGHTS</b>				
Interest Expense as a % of Rates Revenue	3.42%	4.30%	4.95%	-345.22%
Net Debt as a % of Annual Operating Revenue	121.97%	162.16%	124.75%	37.41%

# PROSPECTIVE STATEMENT OF MOVEMENTS IN RESERVES

	2021/22	2022/23	2022/23	Variance
	Long Term	Long Term	Annual Plan	
	Plan	Plan		
	\$000	\$000	\$000	\$000
<b><u>GENERAL RENEWALS RESERVE</u></b>				
Opening Balance	4,049	4,558	4,513	(45)
Interest Credited	19	21	21	(0)
Transfers In	1,093	1,539	1,296	(243)
Transfers Out	(602)	(489)	(493)	(4)
<b>Closing Balance</b>	<b>4,558</b>	<b>5,629</b>	<b>5,336</b>	<b>(293)</b>
<b><u>ROADING RENEWALS RESERVE</u></b>				
Opening Balance	953	700	502	(198)
Interest Credited	4	3	2	(1)
Transfers In	3,443	3,252	3,343	91
Transfers Out	(3,700)	(3,543)	(3,648)	(105)
<b>Closing Balance</b>	<b>700</b>	<b>412</b>	<b>200</b>	<b>(212)</b>
<b><u>CONTINGENCY RESERVE</u></b>				
Opening Balance	504	504	505	0
Interest Credited	2	2	2	0
Transfers In	0	0	0	0
Transfers Out	(2)	0	(2)	(2)
<b>Closing Balance</b>	<b>504</b>	<b>507</b>	<b>505</b>	<b>(2)</b>
<b><u>FARM RESERVE</u></b>				
Opening Balance	0	0	97	97
Interest Credited	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	(97)	(97)
<b>Closing Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>ASSET SALES PROCEEDS RESERVE</u></b>				
Opening Balance	1,036	1,040	1,185	145
Interest Credited	5	5	5	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Closing Balance</b>	<b>1,040</b>	<b>1,045</b>	<b>1,191</b>	<b>146</b>
<b><u>TURF REPLACEMENT RESERVE</u></b>				
Opening Balance	30	40	41	1
Interest Credited	0	0	0	0
Transfers In	10	10	10	0
Transfers Out	0	0	0	0
<b>Closing Balance</b>	<b>40</b>	<b>50</b>	<b>51</b>	<b>1</b>
<b><u>STAFF GRATUITIES RESERVE</u></b>				
Opening Balance	149	149	147	(2)
Interest Credited	1	1	1	(0)
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Closing Balance</b>	<b>149</b>	<b>150</b>	<b>148</b>	<b>(2)</b>
<b><u>MAYOR'S RELIEF FUND RESERVE</u></b>				
Opening Balance	5	5	4	(1)
Interest Credited	0	0	0	(0)
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Closing Balance</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>(1)</b>

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b><u>ELSIE FRASER BEQUEST RESERVE</u></b>				
Opening Balance	65	66	52	(14)
Interest Credited	0	0	0	0
Transfers In	20	20	20	(0)
Transfers Out	(19)	(28)	(30)	(2)
<b>Closing Balance</b>	<b>66</b>	<b>59</b>	<b>42</b>	<b>(16)</b>
<b><u>RMA FINANCIAL CONTRIBUTIONS RESERVE</u></b>				
Opening Balance	595	598	736	138
Interest Credited	3	3	3	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Closing Balance</b>	<b>598</b>	<b>601</b>	<b>739</b>	<b>138</b>
<b><u>STORMWATER RESERVE</u></b>				
Opening Balance	341	436	436	0
Interest Credited	2	2	2	0
Transfers In	146	151	232	81
Transfers Out	(53)	(55)	(67)	(12)
<b>Closing Balance</b>	<b>436</b>	<b>534</b>	<b>604</b>	<b>70</b>
<b><u>WATER SUPPLY RESERVE</u></b>				
Opening Balance	(293)	(461)	(427)	34
Interest Credited	(1)	(2)	0	2
Transfers In	429	464	725	261
Transfers Out	(595)	(709)	(945)	(236)
<b>Closing Balance</b>	<b>(461)</b>	<b>(708)</b>	<b>(648)</b>	<b>60</b>
<b><u>Solid Waste (Rubbish and Recycling) RESERVE</u></b>				
Opening Balance	108	102	72	(30)
Interest Credited	0	0	0	0
Transfers In	30	31	30	(1)
Transfers Out	(36)	(45)	(60)	(15)
<b>Closing Balance</b>	<b>102</b>	<b>88</b>	<b>42</b>	<b>(46)</b>
<b><u>WASTE WATER RESERVE</u></b>				
Opening Balance	404	468	345	(123)
Interest Credited	2	2	2	(0)
Transfers In	311	331	393	62
Transfers Out	(249)	(252)	(371)	(119)
<b>Closing Balance</b>	<b>468</b>	<b>549</b>	<b>369</b>	<b>(180)</b>
<b>TOTAL PROJECTED RESERVES (excluding Asset Revaluation Reserves)</b>	<b>8,206</b>	<b>8,921</b>	<b>8,584</b>	<b>(337)</b>
<b><u>ASSET REVALUATION RESERVES</u></b>				
Opening Balance	133,904	141,612	133,904	(7,708)
Transfers In	7,708	1,394	1,341	(53)
Transfers Out	0	0	0	0
<b>Closing Balance</b>	<b>141,612</b>	<b>143,006</b>	<b>135,245</b>	<b>(7,761)</b>
<b>TOTAL PROJECTED RESERVES (including Asset Revaluation Reserves)</b>	<b>149,818</b>	<b>151,927</b>	<b>143,829</b>	<b>(8,098)</b>



The purpose of each Reserve Fund and the activities to which the fund relates to are disclosed below:

### **PURPOSE OF EACH RESERVE FUND**

**Council's reserve funds are classified in to three categories:**

- Council Created Reserves
- Restricted Reserves
- General Renewals Reserve

The purpose of the reserves are as follows:

#### General Renewals Reserve (All activities)

This reserve has been created for the accumulation of depreciation on buildings, plant, vehicles, office equipment and furniture and fittings. The funds are set aside to provide for the ongoing replacement of operational assets in these categories, and also to maintain and enhance existing Council assets. Funds are also provided for new projects where necessary.

#### Roading Renewals Reserve (Roading)

This reserve has been created for the accumulation of depreciation on roads, bridges and street services assets. The funds are set aside to provide for the ongoing replacement of operational assets in these categories, and also to maintain and enhance existing Council assets. Funds are also provided for new projects where necessary.

#### Contingency Reserve (All activities)

This reserve has been created to assist in the event of an emergency. Purposes for which funds are currently set aside are such things as natural disasters e.g. floods, earthquakes, volcanic eruptions etc.

#### Asset Sales Proceeds Reserve (All activities)

The purpose of this reserve is to accumulate the net proceeds from the sale of Council assets that have not been specifically tagged for a particular purpose. These funds can then be used to acquire new capital assets.

#### Staff Gratuities Reserve (All activities)

These funds are for the payment of gratuities, redundancies, and farewells/recognition of long service of staff or elected members, however there are no other specific restrictions on this reserve.

#### Mayor's Relief Fund (Community)

This fund has been in existence since at least 1934 and was originally set up to provide funds for the 'relief of distress' in the Stratford District. In recent years the reserve has been funded by donations and distributions of these monies has been at the Mayor's discretion.

#### Turf Replacement Reserve (Parks and Reserves)

This reserve was created to accumulate funds annually to contribute towards the replacement of the hockey turf, when required.

#### Farm Reserve (Farm)

This reserve was created to accumulate funds annually to contribute to rates as recommended by the Farm and Aerodrome Committee.

## Restricted Reserves

### Elsie Fraser Bequest Reserve (*Pensioner Housing*)

These funds came from a bequest from Elsie Fraser in 1985 for the provision of a 'home for the less affluent old people within the Stratford community'. All surpluses from operations of these units are credited to the reserve.

### RMA/Financial Contributions Reserve (*All activities*)

Financial contributions are required by the Stratford District Plan. Council has received these funds from the subdivision of land and various land use activities. The reserve is used to fund growth related capital works and services.

## Targeted Rate Reserves

### Water Supply, Solid Waste and Wastewater Reserves (*Water Supply, Solid Waste and Waste Water activities*)

These reserves represent the balance of funds collected from various targeted rates which have not yet been spent. The funds can only be used for the purpose for which they were originally levied. The reserves include depreciation on infrastructural assets, costs of any capital/renewal expenditure and any surplus/deficit from operations for the year.

# CAPITAL EXPENDITURE PROGRAMME

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b><u>Roading</u></b>				
Level of Service Improvement	350	619	398	221
Replacements	5,413	4,983	5,257	(274)
<b><u>Stormwater</u></b>				
Level of Service Improvement	252	292	292	(0)
Replacements	53	55	55	0
<b><u>Water Supply</u></b>				
Level of Service Improvement	1,780	1,904	4,374	(2,470)
Replacements	695	812	1,012	(200)
<b><u>Solid Waste (Rubbish and Recycling)</u></b>				
Replacements	-	10	10	(0)
<b><u>Wastewater</u></b>				
Level of Service Improvement	800	362	362	(0)
Replacements	213	252	251	1
<b><u>Recreation and Facilities</u></b>				
Level of Service Improvement	16,877	673	3,615	(2,942)
Replacements	161	6	6	(0)
<b><u>Community Development</u></b>				
Meet Additional Demand	1,200	1,025	1,025	0
Level of Service Improvement	556	549	536	13
Replacements	-	-	-	0
<b><u>Administration</u></b>				
Replacements	186	222	222	0
<b>TOTAL PROJECTS (excl GST)</b>	<b>28,535</b>	<b>11,764</b>	<b>17,415</b>	<b>(5,651)</b>
<b><u>FUNDING</u></b>				
Loans	14,600	4,109	7,256	(3,147)
Reserves	6,835	6,614	6,710	(96)
Grants/Donations	7,100	1,041	3,450	(2,409)
Rates	0	0	0	0
Subsidies	0	0	0	0
<b>TOTAL (excl GST)</b>	<b>28,535</b>	<b>11,764</b>	<b>17,415</b>	<b>(5,651)</b>



# Prospective Accounting Policies



TE KAUNIHERA Ā ROHE O  
**WHAKAAHURANGI**  
**STRATFORD**  
DISTRICT COUNCIL

Annual Plan 2022-23

# PROSPECTIVE ACCOUNTING POLICIES

## Reporting Entity

The prospective financial statements of the Stratford District Council is for the year ended 30 June 2023. The Stratford District Council (Council) is a territorial local authority governed by the provisions of the Local Government Act 2002 (the Act) and is domiciled in New Zealand.

The financial statements in this Annual Plan are those of the Council as a separate legal entity and not of the Council group.

The primary objective of Council is to provide services or goods for the community for social benefit rather than making a financial return. Accordingly, having regard to the criteria set out in the Public Benefit Entity Internal Public Sector Accounting Standards (PBE IPSAS), as a defined public entity under the Public Audit Act 2001, the Council is audited by the Auditor – General and is classed as a Public Sector Benefit Entity (PBE) for financial reporting purposes. Council has designated itself as a Tier 2 entity.

The financial information contained within this document is in terms of FRS 42: Prospective Financial Information. It has been prepared to enable the public to participate in the decision-making processes regarding the services to be provided by Council over the financial year 2022/23 and to provide a broad accountability mechanism of Council to the community.

The operations of Council have been divided into the following Groups of Activities:

- Recreation and Facilities.
- Democracy.
- Community Development.
- Environmental Services.
- Rooding.
- Stormwater.
- Wastewater (Sewerage)
- Solid waste (Rubbish and Recycling).
- Water Supply.

Council also advise caution that the information in these statements may not be appropriate for purposes other than those described.

The prospective financial statements were authorised for issue by Council on Tuesday 28 June 2022. The Mayor and Chief Executive that authorise the issue of the prospective financial statements by Council are responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. No actual results have been incorporated in these prospective financial statements. It is not intended to update the prospective financial statements subsequent to presentation.

## Measurement Base

The measurement base adopted is that of historical cost, modified by the revaluation of certain assets.

# Accounting Policies

The following accounting policies which materially affect the measurement of results and financial position have been applied consistently to the year ended 30 June 2023 unless otherwise stated.

## 1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The prospective financial statements have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 93 and Part 1 of Schedule 10, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with NZ GAAP. They comply with NZ PBE IPSAS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities. Council is a tier 2 reporting entity using the public sector Public Benefit Entity Accounting Standards, as it has expenses between \$2.0m and \$30.00m, and is not publicly accountable.

Although Council is not publicly accountable, Council has included a separate Cost of Services Statement for each significant activity.

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

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

## 2 BUDGET FIGURES

The budget figures have been prepared in accordance with NZ GAAP and comply with NZ PBE IPSAS, and other applicable Financial Reporting Standards, using accounting policies that are consistent with those adopted in preparing these financial statements. Then as a tier 2 reporting entity, Council uses the public sector Public Benefit Entity Accounting Standards.

Council has not presented group prospective financial statements because it believes that the parent prospective financial statements are more relevant to users. The main purpose of prospective financial statements is to provide users with information about the core services that the Council intends to provide ratepayers, the expected cost of those services and as a consequence how much Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of Council.

## 3 REVENUE

Revenue is measured at the fair value of consideration received or receivable.

### Rates Revenue

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.

- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.
- Rate remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.
- Rates collected on behalf of the Taranaki Regional Council (TRC) are not recognised in the financial statements, as the Council is acting as an agent for the TRC.

#### Development and Financial Contributions

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

#### New Zealand Transport Agency roading subsidies

The Council receives funding assistance from the New Zealand Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

#### Other grants received

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

#### Building and Resource Consent revenue

Fees and charges for building consent services are recognised on receipt of the fees, which is when the service is provided. Fees and charges for resource consent revenue is recognised on the provision of an invoice.

#### Entrance Fees

Entrance fees are fees charged to users of the Council's local facilities, such as the pool. Revenue from entrance fees is recognised upon entry to such facilities.

#### Transfer Station Fees

Fees for disposing of waste at the Council's transfer station are recognised as waste is disposed of by users.

#### Sales of Goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

#### Infringement Fees and Fines

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The Council recognises revenue at an amount based on the probability of collecting fines, which is estimated by considering the collection history of fines over the preceding 2 year period.

#### Vested or Donated Physical Assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

For long-lived assets that must be used for a specific use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if the Council expects it will need to return or pass the asset to another party.

#### Interest and Dividends

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate.

Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

#### Sale of Land

Revenue from the Sale of Land is recognised in full when the sale and purchase agreement becomes legally enforceable, as at the date the contract becomes unconditional.

### **4 INVENTORIES**

Inventories are held for distribution or for use in the provision of goods and services. The measurement of inventories held for commercial distribution, are measured at the lower of cost and net realisable value.

Council inventory is made up of land held for development and future resale.

When land held for development and future resale is transferred from investment property/property, plant, and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost.

### **5 BORROWING COSTS**

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

### **6 GRANT EXPENDITURE**

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

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

### **7 INCOME TAX**

Income tax expense includes current tax and deferred tax.

Current tax is the amount of tax payable based on the taxable profit for the current year, and any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

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

Deferred tax is measured at tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the entity expects to recover or settle the carrying amount of its assets and liabilities.

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



Current and deferred tax is recognised against the profit or loss for the period, except to the extent that it relates to items recognised in other comprehensive revenue and expenses or directly in equity.

In general, local authorities are only subject to income tax on income derived from a council-controlled organisation and income derived as a port operator.

## **8 LEASES**

### Finance Leases

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

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

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

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

### Operating Leases

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

## **9 CASH AND CASH EQUIVALENTS**

Cash and cash equivalents includes cash on hand, deposits held with banks and other short term investments with maturities of three months or less, and bank overdrafts. Bank overdrafts are shown as a current liability in the statement of financial position. The carrying value of cash at bank and short-term deposits with original maturities less than three months approximates their amortised cost.

## **10 DEBTORS AND OTHER RECEIVABLES**

Debtors and other receivables are initially recorded at the amount due, less any provision for impairment (expected credit losses). Receivables are generally short-term and non-interest bearing and receipt is normally on 30 day terms.

The Council and group apply the simplified ECL model of recognising lifetime ECL for receivables. In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are "written-off":

- when remitted in accordance with the Council's rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery.

## **11 NON-CURRENT ASSETS HELD FOR SALE**

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

Non-current assets are not depreciated or amortised while they are classified as held for sale.

## 12 PROPERTY, PLANT AND EQUIPMENT

Items of a capital nature over \$2,000 are treated as property, plant and equipment. Property, plant and equipment are classified into two categories:

**Unrestricted** Council is able to sell these assets without restrictions.

**Restricted** The disposal of these assets is limited by legislation, or in the manner in which they were vested, or cannot be physically uplifted and sold.

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

Property, plant and equipment classes of assets whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the balance sheet date.

If there is no market-based evidence of fair value because of the specialised nature of the item of property, plant or equipment, Council will carry those classes of assets at its cost less any accumulated depreciation and any accumulated impairment losses value.

Property, plant and equipment are valued as follows:

<b>Class</b>	<b>Method of Valuation</b>
Land	Fair Value
Buildings	Optimised Depreciated Replacement Cost
Roads, Bridges and Footpaths	Depreciated Replacement Cost
Water Supply Reticulation	Optimised Depreciated Replacement Cost
Water Supply Treatment	Optimised Depreciated Replacement Cost
Wastewater Reticulation	Optimised Depreciated Replacement Cost
Wastewater Treatment	Optimised Depreciated Replacement Cost
Stormwater system	Optimised Depreciated Replacement Cost

### Revaluation

Unless stated valuations are carried out or reviewed by independent qualified valuers and are carried out at least on three yearly cycles. Valuations will be undertaken more regularly if necessary to ensure no individual item of property, plant or equipment within a class has a carrying value that is materially different from its fair value.

Council's land and building assets have been revalued by Telfer Young (Taranaki) Limited, independent valuers as at 1 January 2020 at fair value as determined from market-based evidence.

Council's infrastructure assets consisting of Stormwater, Waste Water and Water Supply were revalued by BECA Group Ltd, independent valuers, as at 1 July 2021 in accordance with Financial Reporting Standard (PBE IPSAS 17) and the New Zealand Infrastructure Asset Valuation and Depreciation Guidelines.

Roading assets (except land under roads) have been revalued by the independent valuers, BECA Group Ltd, as at 30 June 2021.

Roading Corridor Land is valued on the fair value of adjacent land. This assumes land in its bare state without the benefit of roading, water supply, sewer etc. The valuation takes into consideration the sale of vacant land in the area which is suitably adjusted to reflect an unimproved state.

Land under roads was valued based on fair value provided by previous valuations in 2016 of the Roding Network. This valuation was carried out by Calibre Consultants Ltd. Council elected to

use the fair value of Land under Roads as at 1 July 2016 as the deemed cost. Land under roads is no longer revalued.

#### Public Benefit Entity Revaluation

Revaluation increases and decreases relating to individual assets within a class of assets are offset. Revaluation increases and decreases in respect of assets in different classes are not offset. Where the carrying amount of a class of assets is increased as a result of a revaluation, the net revaluation increase is credited to the revaluation reserve. The net revaluation increase shall be recognised in the Statement of Comprehensive Revenue and Expenses to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in the Statement of Comprehensive Revenue and Expense. A net revaluation decrease for a class of assets is recognised in the Statement of Comprehensive Revenue and Expense, except to the extent that it reverses a revaluation increase previously recognised in the revaluation reserve to the extent of any credit balance existing in the revaluation reserve in respect of the same class of asset.

#### Impairment

The carrying amount of Council's non-financial assets, other than investment property are reviewed at each Statement of Financial Position date to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where the future economic benefits of an asset are not primarily dependant on the asset's ability to generate net cash flows, and where Council, if deprived of the asset, replaces its remaining future economic benefits, value in use shall be determined as the depreciated replacement cost of the asset.

Where Council accounts for revaluations of property, plant and equipment on a class of asset basis, an impairment loss on a revalued asset is recognised directly against any revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation reserve for that same class of asset.

Where Council accounts for revaluations of property, plant and equipment on a class of asset basis, a reversal of an impairment loss on a revalued asset is credited directly to the revaluation reserve. However, to the extent that an impairment loss on the same class of asset was previously recognised in the Statement of Comprehensive Revenue and Expense, a reversal of that impairment loss is also recognised in the Statement of Comprehensive Revenue and Expense.

#### Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

#### Subsequent Costs

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

#### Security

Council do not have any Property, Plant and Equipment pledged as security.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

### Additions

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

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

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

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

## **13 INTANGIBLE ASSETS**

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

The carrying value of an intangible asset with a finite life is amortised on a straight line basis. The amortisation charge is recognised in the Statement of Comprehensive Revenue and Expense. The useful lives of intangible assets have been estimated as follows:

- Software 3-10 years.

## **14 DEPRECIATION**

Depreciation is calculated on a straight line basis on all property, plant and equipment, excluding land, at rates that will write off the value of the assets, less their estimated residual values, over their useful lives.

The useful lives of the classes of assets have been estimated as follows:

	<u>Years</u>
Buildings	10-100
Plant	5-10
Motor Vehicles	5
Fixtures and Fittings	5-10
Office Equipment	4-10
Roading Basecourse	15-80
Roading Seal	2-16
Roading Culverts	20-80
Roading Sumps	80
Signs	10
Bridges (including Tunnels)	60-100
Footpaths	20-80
Streetlights	30
Stormwater	20-80
Water Supply	50-120
Sewerage	40-80
Street Beautification	10-100

## **15 BUSINESS UNIT**

Business Unit gains or losses are recorded in the equity of the Stratford District Council.

## 16 GOODS AND SERVICES TAX (GST)

All items in the financial statements are exclusive of GST, with the exception of receivables and payables which are stated as GST inclusive. When GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

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

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

Commitments and contingencies are disclosed exclusive of GST.

## 17 COST OF SERVICE STATEMENTS

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

### Cost Allocation

The Cost of Service Statements reflect the full cost of significant activities, by including direct costs, internal transfers, depreciation and indirect costs (overheads) allocated on the 'step' method, based on hours of service supplied to each activity.

'Direct Costs' are those costs directly attributable to a significant activity.

'Indirect Costs' are those costs which cannot be identified in an economically feasible manner with a specific significant activity.

## 18 FINANCIAL INSTRUMENTS

Council is party to financial instruments as part of its normal operations. The 2020/21 comparative annual plan forecast information was prepared using different financial instrument accounting policies, due to IPSAS 41, than what was applied in the LTP forecast financials. Refer to the Annual Plan 2020/21 statement of accounting policies for a comparison. There is no significant impact to Council's reporting as a result of the policy change.

## 19 OTHER FINANCIAL ASSETS

Financial assets (other than shares in subsidiaries) are initially recognised at fair value.

Purchases and sales of financial assets are recognised on trade-date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the following categories for the purpose of measurement:

- fair value through surplus or deficit (FVTSD);
- amortised cost; and
- fair value through other comprehensive revenue and expense (FVTOCRE).

The classification of a financial asset depends on the purpose for which the instrument was acquired. Transaction costs are included in the carrying value of the financial asset at initial recognition, unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the Council and group's management model for managing them. A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding, and is held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council and group may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

#### Initial recognition of concessionary loans

Loans made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. For loans to community organisations, the difference between the loan amount and present value of the expected future cash flows of the loan is recognised in surplus or deficit as a grant expense.

#### Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses. Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans, and loans to subsidiaries and associates. Included in this category is also the loan to the Agricultural and Pastoral Association.

#### *Subsequent measurement of financial assets at FVTOCRE*

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except expected credit losses (ECL) and foreign exchange gains and losses are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit. The Council and group do not hold any debt instruments in this category.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council and group designate into this category all equity investments that are not included in its investment fund portfolio, and if they are intended to be held for the medium to long-term.

#### *Subsequent measurement of financial assets at FVTSD*

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Instruments in this category include the Council and group's investment fund portfolio (comprising of listed shares, bonds, and units in investment funds) and LGFA borrower notes.

#### *Expected credit loss allowance (ECL)*

The Council and group recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to Council and group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council and group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council and group's historical experience and informed credit assessment and including forward-looking information.

The Council and group considers a financial asset to be in default when the financial asset is more than 90 days past due. The Council and group may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

## 21 PAYABLES

Short-term creditors and other payables are recorded at the amount payable.

### Borrowings

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

Borrowings are classified as current liabilities unless the Council or group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

### Employee entitlements

#### **Short-term employee entitlements**

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave.

A liability and an expense are recognised for bonuses where the Council or group has a contractual obligation or where there is a past practice that has created a constructive obligation.

#### **Long-term employee entitlements**

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

#### **Presentation of employee entitlements**

Annual leave is classified as a current liability. Retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

## 22 PROVISIONS

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

## 23 EQUITY

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- accumulated funds;
- restricted reserves;
- property revaluation reserve; and
- fair value through other comprehensive revenue and expense reserve.

### Restricted reserves

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

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

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

### Property revaluation reserve

This reserve relates to the revaluation of property, plant, and equipment to fair value.

### Fair value through other comprehensive revenue and expense reserve

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

## **24 CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS**

In preparing these financial statements Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are believed to be reasonable under the circumstances.

As operator of the urban and rural landfills in the district, Council has a legal obligation to provide ongoing maintenance and monitoring services at the landfill sites after closure.

To provide for the estimated cost of aftercare, a provision has been created, and a charge is made each year based on the estimated value of restoration works over the number of years Council is required to maintain these sites.

A number of assumptions and estimates are used when performing depreciated replacement cost valuations over infrastructural assets. These include:

- The physical condition of the asset. This is particularly so for those assets which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing physical inspections and condition modelling assessments of underground assets.
- Estimating any obsolescence or surplus capacity of any asset.
- The remaining useful life over which the asset will be depreciated. These estimates can be impacted by local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, Council could be over or underestimating the depreciation charge recognised in the Statement of Comprehensive Revenue and Expense. To minimise this risk useful lives are determined with reference to the NZ Infrastructural Asset Valuation and Depreciation guidelines published by the National Asset Management Steering Group. Asset inspections and condition modelling are also carried out regularly as part of Council's asset management planning activities.
- The replacement cost of an asset is based on recent construction contracts in the region for modern equivalent assets, from which unit rates are determined. Unit rates have been applied to components of the network based on size, material, depth and location.

## **25 ROUNDING ERRORS**

Some rounding errors may occur in the financial statements due to stating dollar amounts to the nearest \$1,000.

## **26 CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES**

Management has exercised the following critical judgements in applying accounting policies for the year ended 30 June 2023:



Classification of property

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

**27 CHANGES IN ACCOUNTING POLICIES**

There have been no changes in accounting policies.



# Funding Impact Statement



TE KAUNIHERA Ā ROHE O  
**WHAKAAHURANGI**  
**STRATFORD**  
DISTRICT COUNCIL

Annual Plan 2022-23

# FUNDING IMPACT STATEMENT

## 2022/23

### INTRODUCTION

This Statement sets out the information required by Schedule 10 of the Local Government Act 2002 (LGA). It details the rating mechanisms to be used to cover the estimated expenses for the years of the plan.

The Funding Impact Statement should be read in conjunction with Council's Revenue and Financing Policy.

Important: All charges are stated GST inclusive, and funds raised are stated GST exclusive.

### DEFINITION OF SEPARATELY USED OR INHABITED PARTS OF A RATING UNIT (SUIP)

A SUIP is a Separately Used or Inhabited Part of a rating unit and includes any part of a rating unit that is used or inhabited by any person. This definition applies to the application of the UAGC, the Solid Waste targeted rate, Wastewater targeted rate, and the Community Centre targeted rate.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental or other form of occupation on an occasional or long term. For the purpose of this definition, vacant land and vacant premises are separately used by the owner as a property available for separate sale, or provided by the owner for rental (or other form of occupation).

For a commercial rating unit (other than motels/hotels), this includes a building or part of a building that is, or is capable of being, separately tenanted, leased or subleased, and is not integral to the commercial operation. Motels/hotels are treated as one SUIP even if each accommodation unit may be capable of separate habitation.

For a residential rating unit, this includes a building or part of a building which is used, or is capable of being used, as an independent unit. An independent unit is any unit containing either separate cooking and living facilities, or a separate entrance; and that has its own toilet or bathroom facilities.

Separate parts of buildings, after the first, that are uninhabitable and declared unsanitary under the Health Act 1956 or the Building Act 2004 are not SUIPs.

### EXAMPLES

### NO. OF SUIP'S per rating unit

Single Dwelling	1
Dwelling plus granny flat	2
Six flats	6
Corner dairy with integral dwelling attached	1
Dwelling with nail business within dwelling	1
Dwelling with hair salon in structure detached from main house	2
Three retail shops and one industrial building	4
Garden centre with separate café	2
Farm with 1 dwelling	1
Farm with 3 dwellings	3
Farm run-off	1
Farm with 1 dwelling plus a contracting business	2
Hotel/Motel with six rooms (one commercial business activity)	1
Hotel/Motel with attached restaurant	2
Caravan park with six cabins (one commercial business activity)	1
Rest home with 10 self-contained residential units	11

## **GENERAL RATE**

Council set a general rate under section 13 of the Local Government (Rating) Act 2002 (LGRA) calculated on the capital value of each rateable rating unit within the district.

The general rate is set with no differential.

The rate (in cents per dollar of capital value) for 2022/23 is 0.14205 cents, raising \$4,347,100.

General rates will be used to fund all activities that are not covered by the uniform annual general charge, targeted rates or other funding mechanisms outlined in the Revenue and Financing Policy.

## **UNIFORM ANNUAL GENERAL CHARGE**

Council set a UAGC under section 15 of the LGRA in respect of every separately used or inhabited part of a rateable rating unit within the district.

The UAGC for 2022/23 is \$815 per SUIP, raising \$3,501,235.

## **TARGETED RATE – ROADING**

Council set a targeted rate under section 16 in respect of roading and street services based on the capital value of each rating unit within the District.

The roading rate (in cents per dollar of capital value) under section 16 for 2022/23 is 0.098330 cents, raising \$2,994,898.

The roading rate will be used to fund the Roading Activity.

A differential rate is applied on rating units which have forestry land as the primary use, but exclude land that is categorised under the valuer general's rules as indigenous forests or protected forests of any type. This is instead of the roading rate discussed above. The differential rate (in cents per dollar of capital value) under section 16 for 2022/23 is 0.69109 cents, raising \$100,000.

The funds collected from the differential will be used to fund the Roading Activity.

## **TARGETED RATE – SOLID WASTE (RUBBISH AND RECYCLING)**

Council set a targeted rate under section 16 of the LGRA for refuse collection on the basis of an amount per each SUIP from which Council is prepared to collect a container of refuse, as part of its normal refuse disposal service, in the Stratford and Midhirst domestic collection area.

The solid waste rate under section 16 for 2022/23 is \$389, raising \$895,883.

The solid waste rate will be used to fund the urban domestic refuse collection activity.

## **TARGETED RATE – WASTE WATER (SEWERAGE)**

Council set a targeted rate under section 16 of the LGRA for sewerage as a fixed amount per each SUIP which is connected to a public sewerage drain, and a targeted rate under Schedule 3, Clause 8 of the LGRA as a fixed amount per rating unit for serviceable properties. Serviceable properties are properties that have Council waste water reticulation services adjacent, contiguous or nearby to the serviceable properties, and the property boundary is within 30 metres of a public wastewater drain, but are not connected.

For all non-commercial properties the differential factor is 1 (base), and the Waste Water rate for properties connected is \$355, and for serviceable properties is \$177.50, being 50% of the targeted rate.

Commercial properties are differentiated by use as follows:

Commercial base category (all commercial rating units not included in any other commercial category) and the differential factor is also 1 (base) and the amount is \$355 per SUIP

- Commercial 2 (commercial rating units used for an activity requiring 2 toilets) differential factor 150% of base and the amount is \$532 per SUIP.
- Commercial 3 (commercial rating units used for an activity requiring 3 toilets) differential factor 200% of base and the amount is \$710 per SUIP.
- Commercial 4 (commercial rating units used for an activity requiring 4 toilets) differential factor 225% of base and the amount is \$798 per SUIP.
- Commercial 5 (commercial rating units used for an activity requiring 5 toilets) differential factor 250% of base and the amount is \$887 per SUIP.
- Commercial 6 (commercial rating units used for an activity requiring 6 toilets) differential factor 275% of base and the amount is \$976 per SUIP.
- Commercial 7 (commercial rating units used for an activity requiring 7 toilets) differential factor 300% of base and the amount is \$1,064 per SUIP.
- Commercial Large (commercial rating units used for an activity requiring 8 or more toilets) differential factor 325% of base and the amount is \$1,153 per SUIP.

The sewerage system rate for 2022/23 is to raise \$895,855 and will be used to fund the waste water activity.

#### **TARGETED RATES - WATER SUPPLY**

Council set a targeted rate under section 16 of the LGRA for water supply on the basis of an amount per rating unit connected to the Stratford, Midhirst, or Toko Water Supply, and a targeted rate under Schedule 3, Clause 8 of the LGRA as a fixed amount per rating unit for serviceable properties. Serviceable properties are properties that have Council water reticulation services adjacent, contiguous or nearby to the serviceable properties, and the property boundary is within 100 metres of a water main, but are not connected.

The Water Supply rate for properties connected is \$601, and for serviceable properties is \$300.50, being 50% of the targeted rate, and raising \$1,624,478.

In addition, Council set a targeted rate for extraordinary water supply under section 19 of the LGRA on the basis of an amount per unit of water supplied in the Stratford Water Supply Area, the Midhirst Water Supply area, and the Toko Water Supply Area to any rating unit which has been fitted with a water meter.

The Stratford water supply rate under section 19 for 2022/23 is \$2.15 per cubic metre of supply in excess of 250 cubic metres per annum, raising \$464,901.

The Midhirst water supply rate under section 19 for 2022/23 is \$2.15 per cubic metre of supply in excess of 250 cubic metres per annum, raising \$17,095.

The Toko water supply rate under section 19 for 2022/23 is \$2.15 per cubic metre of supply in excess of 250 cubic metres per annum, raising \$3,238.

The water supply rates will be used to fund the water supply activities in the Stratford, Midhirst and Toko areas.

## TARGETED RATES - COMMUNITY CENTRES

Council sets targeted rates under section 16 of the LGRA for community centres on the basis of an amount per separately used or inhabited part of a rating unit in the listed community areas. This rate uses a fixed charge based on the location of the rating unit.

The community centre rates for 2022/23 are:

- A fixed charge of \$23.00 within the Wharehuia Community Centre area per SUIP collecting \$1,820.
- A fixed charge of \$23.00 within the Te Popo Community Centre area per SUIP collecting \$1,020.
- A fixed charge of \$13.80 within the Pembroke Road Community Centre area per SUIP collecting \$1,632.
- A fixed charge of \$34.50 within the Toko Community Centre area per SUIP collecting \$4,410.
- A fixed charge of \$17.25 within the Pukengahu Community Centre area per SUIP collecting \$810.
- A fixed charge of \$17.25 within the Midhirst Community Centre area per SUIP collecting \$5,130.
- A fixed charge of \$11.50 within the Makahu Community Centre area per SUIP collecting \$510.
- A fixed charge of \$30.00 within the Cardiff Community Centre area per SUIP collecting \$2,557.

The community centres rate will be used to fund the operating costs of the community centres and will raise \$17,889.

Please refer to Council's website for the boundary map for each listed area.

## PAYMENT DUE DATES AND PENALTIES

All rates, except those for metered water supply, will be payable in four equal instalments due on:

1 <sup>st</sup> Instalment:	31 August 2022
2 <sup>nd</sup> Instalment:	30 November 2022
3 <sup>rd</sup> Instalment:	22 February 2023
4 <sup>th</sup> Instalment:	31 May 2023

Pursuant to Sections 57 and 58 of the LGRA the following penalties on unpaid rates (excluding metered water rates) will be added:

- A charge of 10% on so much of any instalment that has been assessed after 1 July 2022 and which remains unpaid after the due date for that instalment. The penalty will be added on the following dates:
  - 1<sup>st</sup> Instalment 7 September 2022
  - 2<sup>nd</sup> Instalment 7 December 2022
  - 3<sup>rd</sup> Instalment 1 March 2023
  - 4<sup>th</sup> Instalment 7 June 2023
- A charge of 10% on so much of any rates assessed before 1 July 2022 which remain unpaid on 1 July 2022. The penalty will be added on 11 July 2022.
- A continuing additional penalty of 10% on so much of any rates assessed before 1 July 2022, to which a penalty has been added under the immediately preceding bullet point, and which remain unpaid six months after the previous penalty was added. The penalty will be added on 10 January 2023.
- Penalties imposed are exempt from GST.

### Payment Due Dates for Metered Water Supply

A charge of 10% on any amount outstanding for the quarter which remains unpaid on the following dates will be added on the dates below:

<u>Period</u>	<u>Due Date</u>	<u>Penalty Date</u>
<b>1 July to 30 September 2022</b>	9 November 2022	16 November 2022
<b>1 October to 31 December 2022</b>	8 February 2023	15 February 2023
<b>1 January to 31 March 2023</b>	10 May 2023	17 May 2023
<b>1 April to 30 June 2023</b>	9 August 2023	16 August 2023

### EARLY PAYMENT

Sections 55 and 56 of the Local Government (Rating) Act 2002 empowers Council to allow for the early payment of rates.

- Council proposes to accept early payment of all rates assessed for the 2022/23 year, but no discount will be applied for early payment. (Section 55).
- Council proposes to accept early payment of all rates assessed for the 2023/24 and subsequent years, but no discount will be applied for early payment. These payments will be applied to general rates or individual targeted rates if requested by the ratepayer, otherwise they will be applied against future general rates. (Section 56).

### PAYMENT LOCATIONS – ALL RATES AND CHARGES

Direct Debits are the preferred method of payment. Direct Debit Authority Forms are available at our Council office, or online.

Payments can be made online by going to <https://www.stratford.govt.nz> and clicking on "Pay Online".

Mail and electronic payments shall be deemed to be received at the Council Office on day of receipt.

The Council accepts payments by cash, eftpos or credit card between the hours of 8.30 am to 4.30 pm, Monday to Friday, at the Council offices, 63 Miranda Street, Stratford.

# STRATFORD DISTRICT COUNCIL FUNDING IMPACT STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

For the Whole of Council

	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	7,245	8,194	7,848
Targeted rates	6,705	6,622	6,996
Subsidies and grants for operating purposes	1,984	1,911	1,833
Fees and charges	2,563	2,626	2,820
Interest and dividends from investments	206	206	232
Local authorities fuel tax, fines, infringement fees, and other receipts	46	46	53
<b>Total operating funding (A)</b>	<b>\$18,749</b>	<b>\$19,604</b>	<b>\$19,782</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	14,596	14,894	15,087
Finance costs	477	637	735
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>\$15,073</b>	<b>\$15,530</b>	<b>\$15,822</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>\$3,676</b>	<b>\$4,074</b>	<b>\$3,959</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	10,641	4,484	6,688
Development and financial contributions	-	-	-
Increase (decrease) in debt	13,821	2,972	6,221
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>\$24,462</b>	<b>\$7,456</b>	<b>\$12,910</b>
<b>Applications of capital funding</b>			
Capital expenditure to:			
- meet additional demand	1,200	1,025	1,025
- improve the level of service	20,614	4,399	9,577
- replace existing assets	6,721	6,340	6,813
Increase (decrease) in reserves	(397)	(234)	(546)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>\$28,138</b>	<b>\$11,530</b>	<b>\$16,869</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(\$3,676)</b>	<b>(\$4,074)</b>	<b>(\$3,959)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



The Funding Impact Statement is required under the Local Government Act 2002 Schedule and conforms to the Local Government (Financial Reporting) Regulations 2014.

Generally accepted accounting practice does not apply to the preparation of the Funding Impact Statement as stated in Section 111(2) of the Local Government Act.

Reconciliation between the surplus in the Prospective Statement of Revenue and Expense and Surplus(Deficit) of operating funding in the Funding Impact Statement

	<b>Long Term Plan 2021/22 \$000</b>	<b>Long Term Plan 2022/23 \$000</b>	<b>Annual Plan 2022/23 \$000</b>
Surplus of operating funding from Funding Impact Statement	3,676	\$4,074	3,959
Subsidies and grants for capital expenditure	10,641	4,484	6,688
Gross proceeds from sale of assets	-	-	-
Depreciation	(4,912)	(5,426)	(5,608)
<b>Net Surplus before taxation in Prospective Statement of Revenue and Expense</b>	<b>\$9,404</b>	<b>\$3,131</b>	<b>\$5,039</b>

## For Recreation and Facilities

	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	3,046	3,678	3,531
Targeted rates	17	17	18
Subsidies and grants for operating purposes	79	-	-
Fees and Charges	496	508	527
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	47	46	28
<b>Total operating funding (A)</b>	<b>\$3,686</b>	<b>\$4,250</b>	<b>\$4,103</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	2,178	2,169	2,314
Finance costs	161	296	261
Internal charges & overheads applied	809	833	822
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>\$3,149</b>	<b>\$3,298</b>	<b>\$3,397</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>\$537</b>	<b>\$951</b>	<b>\$706</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	5,700	16	1,400
Development and financial contributions	-	-	-
Increase (decrease) in debt	11,366	652	2,260
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>\$17,066</b>	<b>\$668</b>	<b>\$3,660</b>
<b>Applications of capital funding</b>			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	16,877	673	3,615
- replace existing assets	161	6	6
Increase (decrease) in reserves	565	940	746
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>\$17,603</b>	<b>\$1,620</b>	<b>\$4,367</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(\$537)</b>	<b>(\$952)</b>	<b>(\$706)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## For Roading

	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	(10)	(9)	(25)
Targeted rates	3,203	3,026	3,095
Subsidies and grants for operating purposes	1,905	1,911	1,833
Fees and Charges	633	648	651
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	19	19	11
<b>Total operating funding (A)</b>	<b>\$5,750</b>	<b>\$5,595</b>	<b>\$5,564</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	3,533	3,557	3,437
Finance costs	2	6	7
Internal charges & overheads applied	379	389	388
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>\$3,913</b>	<b>\$3,952</b>	<b>\$3,832</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>\$1,837</b>	<b>\$1,643</b>	<b>\$1,732</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	3,541	3,443	3,239
Development and financial contributions	-	-	-
Increase (decrease) in debt	134	231	385
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C)</b>	<b>\$3,675</b>	<b>\$3,674</b>	<b>\$3,623</b>
<b>Applications of capital funding</b>			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	350	619	398
- replace existing assets	5,413	4,983	5,257
Increase (decrease) in reserves	(251)	(285)	(299)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>\$5,512</b>	<b>\$5,317</b>	<b>\$5,355</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(\$1,837)</b>	<b>(\$1,643)</b>	<b>(\$1,732)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## For Water Supply

	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	1,810	1,831	2,110
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	25	25	14
<b>Total operating funding (A)</b>	<b>\$1,836</b>	<b>\$1,856</b>	<b>\$2,124</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	736	698	734
Finance costs	170	179	212
Internal charges & overheads applied	501	515	490
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>\$1,407</b>	<b>\$1,391</b>	<b>\$1,436</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>\$429</b>	<b>\$464</b>	<b>\$688</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	1,400	1,025	1,025
Development and financial contributions	-	-	-
Increase (decrease) in debt	144	628	3,039
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C)</b>	<b>\$1,544</b>	<b>\$1,653</b>	<b>\$4,063</b>
<b>Applications of capital funding</b>			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	1,780	1,904	4,374
- replace existing assets	695	812	1,012
Increase (decrease) in reserves	(502)	(599)	(635)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>\$1,973</b>	<b>\$2,117</b>	<b>\$4,751</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(\$429)</b>	<b>(\$464)</b>	<b>(\$688)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## For Wastewater (Sewerage)

	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	936	985	896
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	73	75	75
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	13	13	7
<b>Total operating funding (A)</b>	<b>\$1,022</b>	<b>\$1,073</b>	<b>\$978</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	452	428	415
Finance costs	42	53	45
Internal charges & overheads applied	254	261	245
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>\$747</b>	<b>\$742</b>	<b>\$705</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>\$275</b>	<b>\$331</b>	<b>\$273</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	724	266	281
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>\$724</b>	<b>\$266</b>	<b>\$281</b>
<b>Applications of capital funding</b>			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	800	362	362
- replace existing assets	213	252	251
Increase (decrease) in reserves	(15)	(17)	(59)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>\$998</b>	<b>\$597</b>	<b>\$555</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(\$274)</b>	<b>(\$331)</b>	<b>(\$273)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>

## For Stormwater

	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	356	367	422
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	7	7	4
<b>Total operating funding (A)</b>	<b>\$363</b>	<b>\$373</b>	<b>\$425</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	63	59	56
Finance costs	22	27	23
Internal charges & overheads applied	132	136	126
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>\$217</b>	<b>\$222</b>	<b>\$205</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>\$146</b>	<b>\$151</b>	<b>\$220</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	212	242	251
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C)</b>	<b>\$212</b>	<b>\$242</b>	<b>\$251</b>
<b>Applications of capital funding</b>			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	252	292	292
- replace existing assets	53	55	55
Increase (decrease) in reserves	52	46	124
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>\$358</b>	<b>\$393</b>	<b>\$471</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(\$146)</b>	<b>(\$151)</b>	<b>(\$220)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## For Solid Waste (Rubbish and Recycling)

	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	19	20	24
Targeted rates	756	780	896
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	108	110	118
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	8	8	4
<b>Total operating funding (A)</b>	<b>\$890</b>	<b>\$918</b>	<b>\$1,042</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	682	704	852
Finance costs	20	19	19
Internal charges & overheads applied	152	156	148
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>\$853</b>	<b>\$879</b>	<b>\$1,020</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>\$37</b>	<b>\$38</b>	<b>\$22</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(36)	(35)	(35)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C)</b>	<b>(\$36)</b>	<b>(\$35)</b>	<b>(\$35)</b>
<b>Applications of capital funding</b>			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	-	-	-
- replace existing assets	-	10	10
Increase (decrease) in reserves	-	(8)	(23)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>\$0</b>	<b>\$2</b>	<b>(\$13)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(\$37)</b>	<b>(\$37)</b>	<b>(\$22)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## For Democracy

	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	1,074	1,172	1,138
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	70	70	85
Internal charges and overheads recovered	1,368	1,403	1,436
Local authorities fuel tax, fines, infringement fees, and other receipts	34	34	20
<b>Total operating funding (A)</b>	<b>\$2,547</b>	<b>\$2,678</b>	<b>\$2,679</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	1,874	1,986	1,994
Finance costs	-	-	-
Internal charges & overheads applied	673	692	685
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>\$2,547</b>	<b>\$2,678</b>	<b>\$2,679</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Applications of capital funding</b>			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	-	-	-
- replace existing assets	189	225	225
Increase (decrease) in reserves	(189)	(225)	(225)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## For Community Development

	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	1,243	1,402	1,120
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	623	625	600
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	21	21	12
<b>Total operating funding (A)</b>	<b>\$1,887</b>	<b>\$2,048</b>	<b>\$1,733</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	1,224	1,316	1,183
Finance costs	59	56	46
Internal charges & overheads applied	476	490	483
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>\$1,759</b>	<b>\$1,862</b>	<b>\$1,712</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>\$128</b>	<b>\$186</b>	<b>\$21</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	1,025
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,200	910	(38)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>\$1,200</b>	<b>\$910</b>	<b>\$987</b>
<b>Applications of capital funding</b>			
Capital expenditure to:			
- meet additional demand	1,200	1,025	1,025
- improve the level of service	556	549	536
- replace existing assets	-	-	-
Increase (decrease) in reserves	(428)	(478)	(553)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>\$1,328</b>	<b>\$1,096</b>	<b>\$1,008</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(\$127)</b>	<b>(\$186)</b>	<b>(\$21)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## For Environmental Services

	Long Term Plan 2021/22 \$000	Long Term Plan 2022/23 \$000	Annual Plan 2022/23 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	1,499	1,547	1,621
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	561	590	765
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	49	48	28
<b>Total operating funding (A)</b>	<b>\$2,109</b>	<b>\$2,186</b>	<b>\$2,414</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	1,131	1,180	1,432
Finance costs	1	1	1
Internal charges & overheads applied	969	997	975
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>\$2,101</b>	<b>\$2,178</b>	<b>\$2,407</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>\$8</b>	<b>\$8</b>	<b>\$6</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(2)	(2)	(2)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(\$2)</b>	<b>(\$2)</b>	<b>(\$2)</b>
<b>Applications of capital funding</b>			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	-	-	-
- replace existing assets	-	-	-
Increase (decrease) in reserves	6	5	4
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>\$6</b>	<b>\$5</b>	<b>\$4</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(\$8)</b>	<b>(\$7)</b>	<b>(\$6)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# BALANCING THE BUDGET

## Introduction

In terms of the Local Government Act 2002, Council is balancing the budget over the period of the LTP due to the budgeted operating income exceeding budgeted operating expenditure. There are some areas of expenditure that Council has resolved not to fund, which are discussed further.

## Local Government Act 2002

The financial statements within this plan do contain a balanced budget as outlined in Section 100 of the Local Government Act 2002 (the Act) for the 2022/23 year. Council is required under the Act to generate sufficient revenue to cover operational costs including depreciation.

The financial summary including inflation is shown below.

	2021/22 Long Term Plan \$000	2022/23 Long Term Plan \$000	2022/23 Annual Plan \$000	Variance \$000
<b>Funding:</b>				
Depreciation funded from reserves				
- Roading	1,611	1,615	1,616	(1)
- Buildings	255	261	265	(4)
- Infrastructure	0	0	67	(67)
Loan Proceeds for Capital Expenditure	14,600	4,109	7,256	(3,147)
Capital Expenditure funded from reserves	4,077	4,253	4,640	(387)
Operational Expenditure funded from reserves	503	334	299	35
	21,046	10,572	14,143	(3,571)
<b>Applied To:</b>				
Total loan repayments	859	1,217	1,114	103
Net transfer to loan repayment reserve	0	0	0	0
Rates transferred to reserves	10	10	10	0
Interest transferred to reserves	34	38	37	1
Staff Gratuities	0	0	0	0
Landfill aftercare provision	7	7	7	0
Capital Expenditure	28,535	11,764	17,415	(5,651)
	29,445	13,036	18,584	(5,548)
<b>Net Surplus/(Deficit) from Operations</b>	<b>9,404</b>	<b>3,131</b>	<b>5,039</b>	<b>(1,908)</b>

## Use of Reserves

Council is forecasting to record overall surpluses in each year of the Annual Plan, however, in some activities, Council has resolved not to set revenue to fund all of the costs relating to that activity. In some cases Council has resolved to use reserves to fund some specific expenditure. This is particularly the case where Council actively uses the Reserves, built up by surpluses recorded from targeted rate activities, to fund the capital expenditure and in limited cases one off operating expenditure of those activities.

## Intergenerational Equity

Council considers the issue of intergenerational equity when funding depreciation in areas where it may not be fair to impose a cost for depreciation to this generation. Intergenerational equity requires today's ratepayers to meet the costs of utilising Council's assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations.

Council has given careful consideration to the required funding for the provision and maintenance of certain assets throughout their useful life, and the equitable allocation of responsibility for this funding. Council does not consider it equitable for current ratepayers to fund the financing cost of interest and principal repayments on loans and at the same time fund depreciation for the eventual replacement of the asset.

## Funding of Depreciation

Council primarily uses the Depreciation Reserve to fund:

**Replacements/Renewals** – works to upgrade, refurbish, or replace existing facilities with facilities of equivalent capacity or performance capability.

**Capital expenditure** – expenditure used to create new assets or to increase the capacity of existing assets beyond their original design capacity or service potential.

Depreciation is calculated on a straight line basis on all applicable property, plant and equipment, excluding land. The depreciation rates are set for the assets to be written off, less their estimated residual values, over their useful lives. Council does not consider it prudent to fund full depreciation on assets that may or may not be replaced, and doubt exists as to the form of the possible replacement, as a result a portion of the depreciation is funded on those assets. Assets that have an alternative funding source also have not had depreciation funded in full.

The Assets are:

Assets	Rationale For Not Funding Depreciation
Library books	Not funded to the extent of book renewals
Civic Amenities	May not be replaced
Roading (part)	NZTA's portion of subsidy

Depreciation on some assets of Council are not fully funded. Those assets are the ones that Council elected not to replace at the end of their useful life; and those that Council expects to receive funding for by way of grants.



# Fees and Charges



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**WHAKAAHURANGI**  
**STRATFORD**  
DISTRICT COUNCIL

Annual Plan 2022-23

# FEES AND CHARGES 2022/23

Note all prices include GST if any

## ABANDONED VEHICLES

Towage	At Cost	
Inspection	\$230.00	Fixed fee, includes inspection and administration
Storage of vehicle	At Cost	

## BUILDING CONTROL

### Fee Types

There are two fee types

1. Fixed fee. This fee covers projects where the costs are easily identified before application, or where a average rate is appropriate. The amount is fixed. No additional costs will be charged by Stratford District Council (SDC) in regards to the fee quoted.
2. Base fee. The base fee is based on the anticipated costs for the processing of the application.

In some cases, actual costs of a project may exceed the estimated base fee, due to external or specialist input, amendments, additional information submitted, application complexity.

A typical calculation of the fee you are to pay can be done using this formula:

Value of work is \$20,444 or under.

- Base fee for category + Inspections + Accreditation Levy

Value of work is over \$20,444.

- Base fee for category + Inspection + DHB Levy + BRANZ Levy + Accreditation Levy

**Processing of a Building Consent** (Including the Project Information Memorandum through to the issue of a building consent, unless otherwise specified, inspections required following the issue of the consent are an additional fee.)

<b><u>Project Information Memorandum (PIM) application</u></b> (when applied separate from a Building Consent)	\$375.00	Base fee
<b><u>Fee for ALL manual/hardcopy applications</u></b> (this fee will be charged on ALL Building applications not submitted via the <u>online portal</u> )	\$100.00	Fixed fee
<b><u>Provision of a Record of Title</u></b>	\$25.00	Fixed fee
<b><u>Record of exempt work</u></b>	\$100.00	Fixed fee
<b><u>Building Consent data</u></b>		
• Per month	\$60.00	Fixed fee
• One year	\$180.00	Fixed fee
<u>Section 71, Building Act 2004</u> - Building on land subject to natural hazards.	\$360.00	Fixed fee
<u>Section 75, Building Act 2004</u> - Construction of building on 2 or more allotments	\$360.00	Fixed fee (includes LINZ fixed fee of \$176.00, pursuant to <u>Section 75</u> ).
<b><u>Amendments</u></b>		As per staff charge out rates
<b><u>New residential dwelling</u></b> (house/townhouse) <i>Includes flat-pack styles</i>	\$2,035.00	Base fee
<b><u>New Commercial buildings</u></b> – (commercial/Industrial)	\$2,545.00	Base Fee

<b><u>Relocated buildings</u></b>	\$1,015.00	Base fee
<b><u>Residential or commercial alterations/ additions</u></b> ⇒ UNDER \$20,000 in value	\$1,015.00	Base fee
<b><u>Residential or commercial alterations/ additions</u></b> ⇒ OVER \$20,000 in value	\$1,695.00	Base fee
<b><u>Accessory buildings</u></b> – residential (garages/carports)	\$845.00	Base fee
<b><u>Pole sheds – Residential or Commercial</u></b>	\$845.00	Base fee
<b><u>Swimming pools</u></b> Swimming pool >1200mm above ground and fences	\$300.00	Fixed Fee
In-ground swimming pools	\$500.00	Fixed Fee
<b><u>Fireplaces:</u></b> Inbuilt or with plumbing	\$500.00	Fixed fee
Free-standing without plumbing	\$380.00	Fixed Fee
<b><u>Sewage and drainage</u></b>	\$500.00	Fixed fee
<b><u>Tents/marquees</u></b>	\$380.00	Fixed fee.
<b><u>Amusement devices:</u></b> Application to operate an amusement devise	\$11.50	Per device
<b><u>Pool Inspections:</u></b> Registration and audit inspection	\$135.00	Per inspection.
Re-inspection (if non-compliance identified)	\$100.00	Per inspection.
<b><u>Building Consent Authority Fees</u></b> Inspections and re-inspections	\$170.00	Per inspection
Technical	\$170.00	Per Hour
Administration	\$120.00	Per hour
Late cancellation (Less than 24hrs)	\$80.00	Fixed fee
Costs for engineering review or other professional services not available in-house	Actual cost	plus 10%
<b><u>Certificate of Acceptance</u></b>	1.50 x base fee	Base fee for relevant building consent
<b><u>Notice to Fix - Dangerous/Insanitary Notification</u></b>	\$350.00	Fixed fee.
<b><u>Building Consent Extension</u></b>	\$110.00	Fixed fee.
<b><u>Exemptions</u></b>	\$330.00	Base fee
<b><u>Certificate of Public Use</u></b>	\$285.00	Fixed fee
<b><u>Levies</u></b> Building Research Levy	\$1.00	Per \$1,000.00 building work
MBIE (Formerly DBH) Levy – Miscellaneous Notices	\$1.75	Per \$1,000.00 building work Infringements
Accreditation levy (applies to all Building Consents)	\$1.00	Per \$1,000.00 building work

### **Compliance Schedules**

Compliance schedules (New Building)	\$350.00	Base fee. A \$75 fee per <u>Specified System</u> also applies.
Compliance schedules (Existing Building)	\$550.00	Base fee. A \$75 fee per <u>Specified System</u> also applies.
Amendment to Compliance Schedule	\$350.00	Base fee. A \$75 fee per <u>Specified System</u> also applies.

### **Building Warrant of Fitness (BWof)**

Site audit and findings report		At cost
BWof annual renewal fee	\$130.00	Fixed Fee

### **Independently Qualified Persons (IQP's)**

Application	\$400.00	Fixed fee.
Renewal	\$300.00	Fixed fee.

### **In-active consents older than 5 years**

\$350.00 Base fee

### **CCC refused for 2-5 years**

\$150.00 Base fee

### **Compliance action**

Compliance action include but not limited to inspections At cost

### **Street Damage**

Inspection \$170.00 Per inspection

### **Vehicle Crossing**

Refundable Deposit:

New construction	\$2,500.00
Demolition/Relocation of existing building	\$3,000.00

Refundable bond – new development on an existing section with an existing sub-standard crossing \$1,000.00

### **Street Damage**

Damage to street furniture, footpath, kerb and channel At cost

Costs to make good any damage to vehicle crossings as a result of building works At cost

Cost to repair an unsafe vehicle crossing (trip hazard, dangerous condition to pedestrians) At cost

Failure to comply with consent conditions to construct a new vehicle crossing At cost

## **BYLAWS**

All licences and certificates as required under Council bylaw\* \$230.00

Call Out Fee (in breach of bylaw, charged to offender) \$300.00

Release of Impounded Stereo \$150.00

Release of Impounded wheeled device, e.g. Skateboard or Cycle \$50.00

Permit for Stands and Stalls in a Public Place \*\* \$20.00 Per stand or stall per day with a minimum fee of \$60.00

\* Excludes licences under:

- the *Tattoo and Beauty Parlour Bylaw*, see *Health Licences*;
- *Solid Waste*, see *Refuse (Solid Waste)*;
- *Trade Waste*, see *Trade Waste*;
- *Water Supply Bylaw*, see *Water Supply Bylaw Charges*.

\*Also excludes licenses under the *Trade Waste*

\*\* Excludes not for profit organisations and community groups. See *Licences section for Mobile or Travelling Shops Bylaw*.



## CEMETERY

### Plot purchase

• Adult (16+ years)	\$2,200.00
• Child (2 – 15 years)	\$1,500.00
• Infant (under 2 years)	\$1,000.00
• Ashes plot	\$1,000.00
• RSA plot	no charge
• Memorial Wall	\$180.00

### Interments (includes grave digging)

• Adult (16+ years)	\$1,500.00
• Child (2 - 15 years)	\$1,100.00
• Infant (under 2 years)	\$800.00
• Stillborn	\$550.00
• Ashes	\$450.00

### Miscellaneous Charges

• Bond for damage (Private Users) as per clause 19.4 of Cemeteries Bylaw	\$300.00	Damage in excess of bond will be charged at cost
--	----------	--

### Notes (Cemetery)

- *Weekends/Public Holidays Fees are included in above charges.*
- *Administration and Permit Fees are included in above charges.*
- *Disinterment and Reinterment are the same as interment charges above.*
- *Extra Depth is included in above charges.*
- *Services Cemetery fees are the same as the adult interment charge above.*
- *Services Cemetery Purchase of Plot is free as per Stratford Borough Council decision at meeting on 16 July 1917.*
- *Memorial Wall Plaque - Permanite material, size 390mm x 190mm*

## DOG AND ANIMAL CONTROL

### Registration Fees

	Discounted Fee if paid by the due date (Per dog)	Standard Fee if paid on or after the due date (Per dog)
Rural dog (for every dog up to and including first three dogs)	\$45.00	\$60.00
Rural dog (for every dog after first three dogs)	\$35.00	\$45.00
General Dog Owner	\$145.00	\$185.00
Good Dog Owner (refer Dog Control Policy)	\$115.00	\$150.00
Select Dog Owner (refer Dog Control Policy)	\$60.00	\$80.00

### Urban Multiple Dog Licence

• Application	\$60.00
• Annual Renewal	\$30.00

### Micro chipping

Replacement Tag	At cost
	\$5.00

### Impounding Fees

#### Dogs:

• Registered dog, 1 <sup>st</sup> Impounding	\$150.00	
• Registered dog, subsequent Impounding	\$250.00	
• Unregistered dog	\$300.00	Plus registration
• Unregistered dog under 3 months	\$150.00	Plus registration
• After hours pound release fee	\$60.00	Requires payment of all applicable fees (impounding, sustenance & after-hours release) at the Library or Pool during

		opening hours prior to release
• Sustenance fee per dog	\$10.00	Per day
• Destruction	At cost	
• Re-housing fee	\$50.00	
Other animals:		
• Stock	\$50.00	
• Sustenance fee per animal (all stock)	\$10.00	Per day
• Advertising	At cost	
• Droving		As per staff charge out rates or cost if provided by contractor
• Call Out Fee		As per staff charge out rates
• Transporting of Stock	At cost	

### **Notes**

- *The criteria for these categories are given within the Stratford District Council Dog Control Policy.*
- *Any application to be a Select Dog Owner must be made before 30 April 2022.*
- *Infringements may be issued for all outstanding registrations after 1 October 2022.*

## **HEALTH LICENCES**

### **Health Act Registrations and Annual Renewals**

• Hairdressers	\$230.00	Annual fee
• Offensive Trade	\$400.00	Annual fee
• Funeral Directors	\$230.00	Annual fee
• Camping Ground	\$230.00	Annual fee
• Complaint driven investigation	\$170.00	Per hour

### **Food Act 2014**

• Application for registration of a food control plan	\$460.00	Fixed fee (includes up to 2 hours processing time)
• Renewal of registration	\$315.00	Fixed fee (includes up to 1 hour processing time)
• Transfer of registration	\$400.00	
• Initial verification visit	\$400.00	Fixed fee (includes up to 2 hours processing time)
• Monitoring for food safety and suitability and subsequent verifications	\$170.00	Per hour, plus disbursements at cost.
• Complaint driven investigation	\$170.00	Per hour
• Application for review of improvement notice	\$170.00	Per hour
• Application for second sites and other amendments	\$170.00	Per hour

### **Mobile and Travelling Shop Bylaw**

• Licence for mobile and travelling shop as per the Mobile and Travelling Shop Bylaw	\$60.00	Per day up to a maximum of \$500.00 per annum
• Complaint driven investigation	\$170.00	Per hour

### **Tattoo and Beauty Parlour Bylaw**

• Application for registration of a High Risk Activity	\$375.00	Fixed fee (includes up to 1.5 hours processing time and annual inspection)
• Renewal of registration	\$250.00	Fixed fee (includes up to 1 hour processing time and annual inspection)
• Transfer of registration	\$375.00	Fixed fee
• Complaint driven investigation	\$170.00	Per hour

## HOUSING FOR THE ELDERLY

- |   |          |          |
|---|----------|----------|
| • Unit with neither conservatory, carport nor rear porch      | \$145.00 | Per week |
| • Unit with one of either conservatory, carport or rear porch | \$150.00 | Per week |
| • Unit with two of either conservatory, carport or rear porch | \$155.00 | Per week |
| • Unit with conservatory, carport and rear porch              | \$160.00 | Per week |

## LAND INFORMATION MEMORANDUM

### Standard Application (Processed within 10 working days)

- |               |          |
|---------------|----------|
| • residential | \$350.00 |
| • commercial  | \$500.00 |

### Urgent Application (Processed within 5 working days)

- |               |          |
|---------------|----------|
| • residential | \$600.00 |
| • commercial  | \$800.00 |

### Property File Information

- |  |         |   |
|--|---------|---|
| • Electronic data (USB storage device) | \$25.00 | Per property file (plus \$4.00 postage fee if required) |
| • Property File by Email or OneDrive   | \$20.00 | Per property file                                       |

*When requesting Property information; the information included is based on a search of Council records only. There may be other information relating to the land which is unknown to the Council. Council records may not show illegal or unauthorised building works on the property. The applicant is solely responsible for ensuring that the land is suitable for a particular purpose.*

## LIBRARY

### Fees

- |  |         |          |
|--|---------|----------|
| • Inter-loaning a Book (between libraries in NZ) | \$10.00 | Per item |
| • DVD Rental                                     | \$3.00  | Per week |
| • Membership Card Replacement Fee                | \$6.00  | Per card |

### Overdue Fines

- |        |        |                 |
|--------|--------|-----------------|
| • DVDs | \$0.50 | Per day overdue |
|--------|--------|-----------------|

*With a grace period of 3 days before fine for total overdue days is imposed*

Replacement books, DVDs

At cost

Laminating:

- |      |        |          |
|------|--------|----------|
| • A4 | \$2.00 | Per page |
| • A3 | \$4.00 | Per page |

Scanning:

- |   |           |                              |
|---|-----------|------------------------------|
| • Self Service                                | No charge |                              |
| • Staff assisted or to a borrowed library USB | \$1.00    | Per 10 pages or part thereof |

Photocopying/Printouts/Facsimile

As per Photocopying, Printing & Facsimile charges

3D Printing

\$0.20 Per gram material, plus \$2.00 setup fee

Ready Made 3D Items

At Cost As advertised

Programmes & Events

As advertised

Wheelchair Use refundable bond (please book in advance)

\$50.00 Refundable (hireage free)

Kowhai Room Hire

\$5.00 Per hour

*The Kowhai Room hire fee will be waived for non-profit community groups*

## MISCELLANEOUS

### Debt Collection

Referral to debt management agency

10% Of invoice outstanding

## PARKING

### Parking Infringement\*

Exceeding restricted parking time limit:

- Up to 30 minutes \$12.00
- 30 minutes to 1 hour \$15.00
- 1 hour to 2 hours \$21.00
- 2 hours to 4 hours \$30.00
- Over 4 hours \$42.00

### Parking Offences\*

- Parked on or within 6m of an intersection \$60.00
- Parked on or near a pedestrian crossing \$60.00
- Parked on broken yellow lines \$60.00
- Double parking \$60.00
- Inconsiderate parking \$60.00
- Parked on a clear way \$60.00
- Parked on a bus only lane \$60.00
- All other Parking Offences \$40.00

### Temporary “No Parking” Signs Application

- Fee \$15.00
- Refundable deposit \$20.00

*\*These penalties have been set by Council as being the maximum allowable, pursuant to Schedule 2 of the Land Transport Act 1998.*

## PHOTOCOPYING, PRINTING & FACSIMILE

### Photocopying & Printing

- A4 Black and White \$0.30 Per page
- A4 Black and White (double sided) \$0.40 Per page
- A4 Coloured \$0.50 Per page
- A4 Coloured (double sided) \$0.70 Per page
- A3 Black and White \$0.50 Per page
- A3 Black and White (double sided) \$1.00 Per page
- A3 Coloured \$1.00 Per page
- A3 Coloured (double sided) \$2.00 Per page

### Facsimile

- National, first page \$2.50
- National, each subsequent page \$0.50
- International, first page \$5.00
- International, each subsequent page \$1.50
- Received Faxes \$1.00 Per page

## PUBLICATIONS

- Annual Plan \$20.00
- Long Term Plan (LTP) \$40.00
- Annual Report \$20.00
- Bylaws \$20.00
- District Plan (excluding planning maps) \$70.00
- Planning Maps \$70.00

## REFUSE (SOLID WASTE)

### Bylaws

- Licensing - Application Fee for Commercial Waste Collectors and Waste Disposal Operators \$50.00
- Removal of Trade Refuse (Clause 13.4 of Solid Waste Management and Minimisation Bylaw) At cost
- Application Fee for Event Waste Management and Minimisation Plan (EWMMP) Approval \$100.00

### Replacement Receptacles

- Recycling crate \$40.00 Per crate
- Wheelaway bin \$128.00 Per bin

### Transfer Station

	Bag (50 ltr)	Car Boot	Car Other	Drum (200 ltr)	Small Trailer & Utes (no cage)	Tandem Trailer (no cage)	All Other (per m <sup>3</sup> )
Green Waste	NA	\$5.00	\$8.00	\$8.00	\$10.00	\$38.00	\$18.00
Recyclables	Free	Free	Free	Free	Free	Free	Free
Scrap Metal	NA	\$15.00	\$20.00	\$20.00	\$25.00	\$50.00	\$50.00
General Refuse	\$5.00	\$24.00	\$32.00	\$32.00	\$39.00	\$133.00	\$78.00

### Miscellaneous

- Whiteware \$10.00 Per unit
- TV \$20.00 Per unit
- Stereo, Computer \$10.00 Per unit

First Year Service Fee for refuse collection

Pro rata amount of applicable targeted rate equivalent. \*

\*A service charge will apply from the first month following connection with the same conditions that would apply to the owner as if they were a ratepayer for that year.

## RESOURCE MANAGEMENT

### Resource Consents

- Notified (full) \$4,000.00 Deposit with full cost recovery
- Notified (limited) \$1,200.00 Deposit with full cost recovery
- Non-notified \$1,200.00 Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
- Deemed Permitted/Boundary Activity \$500 Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
- Certificate of Compliance \$500 Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
- Bond agreement under S222 \$350.00 Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
- S224 Certificate As per staff charge out rates
- S 223 Certificate As per staff Charge out rates
- Consultation with District Land Registrar \$145.00 Fixed Fee

### Miscellaneous

- |  |            |  |
|--|------------|--|
| • Request for Plan Change  | \$4,000.00 | Deposit with full cost recovery  |
| • Request for Designation or Heritage Order or removal/variation of Designation                  | \$1,000.00 | Deposit with full cost recovery  |
| • Planning Certificates  | \$250.00   | Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements                   |
| • Monitoring of Resource Consent Conditions  | At cost    | As per staff charge out rates  |
| • Attendance to Noise Complaints (Charged to Offender)   | \$300.00   | Per call out   |
| • Joint Hearings with Other Authorities  | At cost    | As per staff charge out rates with deposits As required by either Taranaki Regional Council or Horizons Regional Council |
| • Seizure, impounding, transporting and storage pursuant to S.328 of the Resource Management Act | \$300.00   |  |

*The following activities are exempt from all consent application, processing and monitoring fees:*

- *The alteration, but not demolition, of any heritage structure listed in Appendix 6 of the Stratford District Plan*
- *Work to maintain or enhance indigenous fauna or flora in protected areas listed in Appendix 9 of the Stratford District Plan*

*Any costs incurred from third parties in relation to any of the above applications will be on-charged to the applicant at cost.*

*Bonds held by Council do not accrue interest.*

*Any activities not listed above will be charged in accordance with staff charge out rates.*

### Street Damage

Inspection	\$170.00	Per inspection
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### Vehicle Crossing

Refundable Deposit:

New construction	\$2,500.00
Demolition/Relocation of existing building	\$3,000.00

Refundable bond – new development on an existing sector with an existing sub-standard crossing \$1,000.00

### Street Damage

Damage to street furniture, footpath, kerb and channel	At cost
Costs to make good any damage to vehicle crossings as a result of building works	At cost
Cost to repair an unsafe vehicle crossing (trip hazard, dangerous condition to pedestrians)	At cost
Failure to comply with consent conditions to construct a new vehicle crossing	At cost

## ROADING

### Road Closure

- |  |          |                               |
|--|----------|-------------------------------|
| • Application, including <ul style="list-style-type: none"><li>– Traffic Management Plan</li><li>– Advertising (Up to \$200. Actual cost will be charged if it exceeds \$200)</li><li>– Inspection</li></ul> | \$520.00 |                               |
| • Additional Inspection  | At cost  | As per staff charge out rates |
| • Emergency Road Closure over 4 hours  | At cost  |                               |

### Fallen Trees

- |  |         |  |
|--|---------|--|
| • Clearing of privately owned fallen trees on road reserve | At cost | Applies to costs greater than \$500.00 |
|--|---------|--|

**Temporary Obstruction Permit**

- Application, including
  - Traffic Management Plan \$300.00
  - Inspection
- Additional Inspection At cost As per staff charge out rates

**Traffic Management Plan**

- Generic Traffic Management Plan \$500.00
- Site Specific Traffic Management Plan \$200.00

**Corridor Access Request (CAR)**

CAR application for:

- Excavation >10m<sup>2</sup> in any CAR in carriageway \$400.00
- Excavation <10m<sup>2</sup> in berm \$80.00
- CAR additional inspection \$170.00

**Overweight Permit (set by statute, specified route)**

- Single or multiple trip overweight permit \$20.91 Plus disbursements
- Continuous overweight permit \$62.73 Plus disbursements
- Renewal of a continuous overweight permit \$10.45 Plus disbursements
- Over dimension permit \$32.20 Plus disbursements
- HPMV permit \$62.73 Plus disbursements
- Specialist vehicle permit \$62.73 Plus disbursements

*There is an additional fee of \$10.45 for overweight, HPMV or specialist vehicle permit applications if there are fewer than three working days available for processing.*

**Overweight Permits – District wide**

- Generic Overweight Permit – valid for two years \$180.00  
*Note: Issued when an area wide permit is required to cover Stratford District Council defined roads. Permit outlines roads to be used, bridges to be crossed, bridges which are prohibited.*
- Individual Overweight Permit – single trip only \$120.00  
*Note: Issued when an area wide permit is required to cover Stratford District Council defined roads. Permit outlines roads to be used, bridges to be crossed, bridges which are prohibited.*
- Inspections (per hour) \$200.00

**Licence to Occupy (Berm or Unused legal road)**

- Application fee \$260.00
- Rental 5.75% Of land value per annum

**Street Event**

- Refundable bond for damages \$2,000.00
- Damages At cost

**Other**

- Damage to Street Furniture At cost
- Application for Road Stopping (LGA, 2002) \$500.00
- Application for Petrochemical pipeline in the road reserve \$750.00
- Application for Stock Underpass \$200.00

**Vehicle Crossing**

Vehicle Crossing Application fee \$205.00

*Bonds held by Council do not accrue interest.*

### **Street Damage**

Inspection \$170.00 Per inspection

### **Vehicle Crossing**

Refundable Deposit:

New construction \$2,500.00  
Demolition/Relocation of existing building \$3,000.00

Refundable bond – new development on an existing section with an existing sub-standard crossing \$1,000.00

### **Street Damage**

Damage to street furniture, footpath, kerb and channel At cost  
Costs to make good any damage to vehicle crossings as a result of building works At cost  
Cost to repair an unsafe vehicle crossing (trip hazard, dangerous condition to pedestrians) At cost  
Failure to comply with consent conditions to construct a new vehicle crossing At cost

## **SALE OF ALCOHOL**

*Fee must be confirmed with the Liquor Licensing Inspector prior to lodging an application*

### **On, Off and Club Licences Application Fees and Annual Fees:**

<b>Total risk rating of premises</b>	<b>Fees Category</b>	<b>Application fee</b>	<b>Annual fee</b>
0-2	Very low	\$368.00	\$161.00
3-5	Low	\$609.50	\$391.00
6-15	Medium	\$816.50	\$632.50
16-25	High	\$1,023.50	\$1,035.00
26 plus	Very high	\$1,207.50	\$1,437.50

### **Special licence fees**

Class 1 1 large event (400 people) <u>or</u> more than 3 medium events (100 to 400 people) <u>or</u> more than 12 small events (fewer than 100 people)			\$575.00
Class 2 3 to 12 small events (fewer than 100 people) <u>or</u> 1 to 3 medium events (100 to 400 people)			\$207.00
Class 3 1 or 2 small events (fewer than 100 people)			\$63.25

**Manager's Certificates (new or renewal)** \$316.25

*Fee set by regulation in accordance with the Sale and Supply of Alcohol (Fees) Regulations 2013*

### **Other Fees**

- Temporary Authority \$296.70
- Temporary Licence \$296.70
- Extract from Register \$50.00
- Compliance Certificate (RMA/Building) \$50.00
- Website Advertising Fee \$50.00

### **Gambling Consent Fee**

- Application Fee \$230.00



## SPORTS GROUNDS/PARKS AND RESERVES

### Sportsgrounds – seasonal use

• Cricket (per block)	\$420.00
• Rugby (per field Page Street)	\$420.00
• Rugby (per field Victoria Park no 1 and no 2)	\$770.00
• Football (per field)	\$420.00
• Croquet (Victoria Park greens)	\$420.00
• Netball (King Edward Park hard courts)	\$770.00
• Tennis (King Edward Park hard courts)	\$770.00
• Other codes (per field Victoria Park)	\$770.00
• Other codes (per field elsewhere)	\$420.00

### Sportsgrounds – casual use

• Per field, per hour or part thereof (without lights)	\$10.00
• Per field, per hour or part thereof (with lights)	\$15.00

### Sportsgrounds/Parks and Reserves – other events

• Major event (public event) per day or part thereof	\$155.00
• Minor event (private event) per day or part thereof	\$78.00
• Refundable bond for damage to grounds	

Determined by Council Officer upon initial assessment of application.

### Page Street sports amenities building

• Seasonal use	\$420.00
• Casual use per day or part thereof	\$26.00

## STAFF CHARGE OUT RATES

### Charge out rates are as follows:

• Management	\$210.00	Per hour or part thereof
• Technical	\$170.00	Per hour or part thereof
• Research (includes LGOIMA, Cemetery enquiries)	\$170.00	First 30 minutes free
• Administration	\$120.00	Per hour or part thereof
• Vehicle Charge (Mileage)		Per current IRD mileage rate

## STORMWATER CONNECTION

• Application Fee	\$205.00	
• Connection Fee		Property owner to engage suitably qualified contractor

## SWIMMING POOL COMPLEX

	2022/2023 – Page Street		2022/2023 – Portia Street	
<b>CASUAL USE</b>				
<b>Pool Entry</b>				
Adult	\$5.00	Per entry	\$5.00	Per entry
Child/Senior/Green Prescription	\$4.00	Per entry	\$4.00	Per entry
Caregiver/Parent Supervising Child under 8 years of age	Free	Per entry	Free	Per entry
Spectator	Free	Per entry	Free	Per entry
Family Pass (2x Adults, 2x Child over 8 years of age)	\$15.00		\$15.00	
Swim entry for lessons provided by external provider	\$4.00	Per entry	N/A	
<b>Group Fitness/ Aquarobics/ Adult Lessons</b>				
Adult	\$8.00	Per session	\$8.50	Per session
Child/Senior/Green Prescription	\$6.50	Per session	\$7.00	Per session

**CONCESSION (x10) – Valid for 6 months****Pool Entry**

Adult	\$45.00		\$45.00	
Child/Senior/Green Prescription	\$36.00		\$36.00	

**Group Fitness/ Aquarobics/ Adult Lessons**

Adult	\$72.00		\$76.50	
Child/Senior/Green Prescription	\$58.50		\$63.00	

**SHORT TERM MEMBERSHIP****Pool Entry**

Adult	\$114.00	13 weeks	\$114.00	13 weeks
Child/Senior/Green Prescription	\$91.00	13 weeks	\$91.00	13 weeks

**Group Fitness/ Aquarobics/ Adult Lessons**

Adult	\$182.00	13 weeks	\$194.00	13 weeks
Child/Senior/Green Prescription	\$148.00	13 weeks	\$160.00	13 weeks

**Pool entry for swim lessons provided by external providers**

1 x lesson per week	\$31.00	Per term	N/A	
2x lessons per week	\$62.00	Per term	N/A	
3x lessons per week	\$120.90	13 weeks	N/A	
4x lessons per week	\$161.20	13 weeks	N/A	
Unlimited lessons per week	\$201.50	13 weeks	N/A	

**LONG TERM MEMBERSHIP****Pool Entry**

Adult	\$390.00	52 weeks	\$390.00	52 weeks
Child/Senior/Green Prescription	\$312.00	52 weeks	\$312.00	52 weeks

**Group Fitness/ Aquarobics/ Adult Lessons**

Adult	\$624.00	52 weeks	\$663.00	52 weeks
Child/Senior/Green Prescription	\$507.00	52 weeks	\$546.00	52 weeks

**Pool entry for swim lessons provided by external providers**

1 x lesson per week	\$100.00	40 weeks	N/A	
2x lessons per week	\$200.00	40 weeks	N/A	
3x lessons per week	\$390.00	47 weeks	N/A	
4x lessons per week	\$520.00	47 weeks	N/A	
Unlimited lessons per week	\$650.00	47 weeks	N/A	

**Miscellaneous**

School Groups	\$1.50	Per pupil	\$1.50	Per pupil
Instructor Hire – school group	\$38.00	Per hour	\$38.00	Per hour
Big Inflatable	\$120.00	Per event (maximum 3 hours)	\$120.00	Per event (maximum 3 hours)
Instructor	\$80.00	Per hour	\$80.00	Per hour
Use of Showers (only)	\$3.50	Per entry	\$3.50	Per entry

**Private Hire (includes entry fee)**

Pool Complex – exclusive use	\$120.00	Per hour	\$320.00	Per hour
Main Pool – Per lane	N/A		\$25.00	Per hour
Main Pool – Whole pool	N/A		\$175.00	Per hour
Learn To Swim Pool – Per lane	N/A		\$25.00	Per hour
Learn To Swim Pool – Whole pool	N/A		\$75.00	Per hour
Programme Pool – Per lane	N/A		\$30.00	Per hour

Programme Pool – Whole pool	N/A		\$90.00	Per hour
Multi Purpose Room	N/A		\$25.00	Per hour
<b>Party Hire (includes entry fee)</b>				
Party Hire (non-exclusive use of facility for up to 20 children, includes one instructor)	\$150.00	2 hours		N/A
Party Hire add-on, extra hour	\$75.00	Per extra hour		N/A
Party Hire add-on, extra children up to 20, includes additional instructor	\$125.00	2 hours		N/A
Party Hire add-on, extra children, extra hour	\$60.00	Per extra hour		N/A
<b>Private Lessons (includes entry fee)</b>				
Half an Hour lesson – One on One	\$38.00	Per lesson		
Half an Hour lesson – Two students to one instructor	\$55.00	Per lesson		
<b>Programme and Activities</b>				
Party Hire		As above		As advertised
Private Lessons		As above		As advertised
School Holiday Programme		As above		As advertised
Other		As advertised		As advertised
Learn to Swim		N/A		As advertised

## TRADE WASTE

*The compliance monitoring fee component is based on the number of sampling events specified in a discharger's trade waste consent multiplied by the charge specified.*

### Annual License for Conditional Activity Consents

- Administration fee (includes up to 3 hours officer time) \$302.40 First fee pro-rata during year
- Inspection fee (includes up to 1.5 hours officer time) \$194.40
- Total base fee\* (administration and inspection) \$496.80
- Sampling event \$239.40 Per event

### Consent Application for Temporary Discharge Consents

- Administration fee (includes up to 1.5 hours officer time) \$151.20
- Inspection fee (includes up to 1 hour officer time) \$144.00
- Total base fee\* (administration and inspection) \$295.20

### Consent Application for Conditional Activity Consent

- Administration fee (includes up to 5 hours officer time) \$504.00
- Inspection fee (includes up to 5.5 hours officer time) \$597.60
- Total base fee\* (administration and inspection) \$1102.50
- Renewal fee (includes up to 3 hours officer time) \$302.40
- Technical charge for officer time above base fee (includes technical officers and monitoring officers) As per staff charge out rates
- Manager/external technical charge for officer time \$134.10

### Non-compliance Re-inspection Fee

- Administration fee (includes up to 3 hours officer time) \$302.40
- Inspection fee (includes 1.5 hours officer time) \$194.40
- Total base fee\* (administration and inspection) \$496.80
- Sampling event \$239.40 Per event

## Other Charges

• Volume	\$0.97	Per m <sup>3</sup>
• Suspended solids (SS)	\$0.85	Per kg
• Biochemical Oxygen Demand (BOD)	\$2.22	Per kg
• Copper	\$210.43	Per kg
• Nickel	\$352.00	Per kg
• Zinc	\$70.02	Per kg

In addition to the base fees the discharger will be charged for the cost of treating their effluent (BOD, SS, volume and toxic pollutants) as per the scale of trade waste charges, and the cost of any laboratory expenses incurred in characterising the waste. If the discharge is made into the wet well at the wastewater treatment plant, a handling fee is also charged.

*\*Base fee: the base fee is non-refundable except in accordance with the refund criteria. It is set at a level to cover a straight forward application with no external inputs or other case-specific costs. This fee will cover the receipt and issue of the application and initial inspection, and includes the number of hours of technical input specified. In some cases, the base fee will be exceeded. Matters that could cause the base fee to be exceeded include external or specialist inputs, amendments or additional information or application complexity. Any additional costs over and above the base fee will be invoiced to the applicant.*

## VENUE HIRE (OTHER)

### Centennial Rest Rooms

• Meeting Room without kitchen	\$18.00	Per hour or part thereof
• Meeting Room with kitchen	\$22.00	Per hour or part thereof
• Institute Room without kitchen	\$24.00	Per hour or part thereof
• Institute Room with kitchen	\$28.00	Per hour or part thereof
• Refundable bond (when food and/or alcohol is to be served)	\$300.00	
• Stratford Women's Club hireage	\$5,000.00	Per annum

### War Memorial Centre

• Stadium	\$30.00	Per hour for 1-24 hours
	\$26.00	Per hour for 24+ hours
• Function Facility (with kitchen)	\$28.00	Per hour for 1-24 hours
	\$24.00	Per hour for 24+ hours
• Function Facility (without kitchen)	\$24.00	Per hour for 1-24 hours
	\$20.00	Per hour for 24+ hours
• TSB Chambers	\$20.00	Per hour for 1-24 hours
	\$16.00	Per hour for 24+ hours
• Projector	\$25.00	Per hire
• Piano	\$15.00	Per hire
• Refundable bond (when food and/or alcohol is to be served)	\$300.00	

*This includes hall-hirer insurance, if not already covered by insurance.*

## WASTEWATER

### Bulk Discharge

• Tanker Load less than 2m <sup>3</sup>	\$100.00	Use of bulk discharge point requires prior Council approval in writing.
• Tanker Load between 2m <sup>3</sup> - 4m <sup>3</sup>	\$200.00	
• Tanker Load between 4m <sup>3</sup> - 6m <sup>3</sup>	\$300.00	
• Tanker Load over 6m <sup>3</sup>	\$400.00	
• Dump Station Clean up Fee	At Cost	

### New Wastewater Connection

• Application fee	\$205.00	Property owner to engage suitably qualified contractor
• Connection Fee		
• First Year Service Fee		Pro rata amount of applicable targeted rate equivalent.*
• Reconnection Fee	At cost	

## WATER SUPPLY

Bulk Supply (Tanker Load) \$5.00 Per cubic metre

### New Water Connection

- Application fee \$205.00
- Connection Fee N/A Property owner to engage suitably qualified contractor
- Reconnection Fee At cost
- First Year Service Fee Pro rata amount of applicable targeted rate equivalent. \*

*\*A service charge will apply from the first month following connection with the same conditions that would apply to the owner as if they were a ratepayer for that year.*

### Water Supply Bylaw Charges

- Costs incurred in remedying breach of Water Bylaw At cost
- Tampering/Interfering with Council equipment At cost
- Unauthorised water abstraction from Council supply At cost
- Correcting contamination of water supply At cost
- Repair of private water assets At cost
- Install backflow protection device At cost