



Agenda - Part 2 (of 2)

Environment, Energy, and Resilience Committee

Te Komiti Rautaki me ngā Kaupapa Here

Wednesday, 6 March 2024
Rāapa, 6 Poutūterangi 2024

Totara Room, Whakatāne District Council
14 Commerce Street, Whakatāne
Commencing at: 9:00 am

Chief Executive: Steph O'Sullivan
Publication Date: 1 March 2024

Live Streaming the Meeting - *Ka whakapāho mataora te hui*

Live Streaming the Meeting - *Ka whakapāho mataora te hui*

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A Membership - *Mematanga***A Membership - *Mematanga***

Mayor Dr V Luca - Chairperson

Councillor N S Tánczos - Deputy Chairperson

Deputy Mayor L N Immink

Councillor T Boynton

Councillor G L Dennis

Councillor A V Iles

Councillor W B James

Councillor J C Jukes

Councillor T O'Brien

Councillor J W Pullar

Councillor N Rangiaho

B Delegations to the Environment, Energy and Resilience Committee - *Tuku Mahi ki te Komiti*

1. To oversee development of strategies and plans that reflect and implement the Council's vision.
2. To oversee the development of strategies, plans and programmes that protect and restore the District's natural environment, resources, and ecology.
3. To monitor and advise on the strategy, policies and direction on the impact of climate change on the District.
4. To improve community resilience to environmental threats.

Specific functions and delegations:

Develop the Long-term Plan and Annual Plan and determine the form and extent of public consultation methods to be employed (Note1: the Council cannot delegate to a Committee the adoption of the Long-term Plan and Annual Plan, Note2: the Council retains for itself the strategic direction setting responsibility of the Long-term Plan process).

- a. Develop, and monitor implementation of, Council's Climate Change Strategy and programme.
- b. Monitor the development of associated Central Government Reform programmes.
- c. Develop and review associated bylaws (Note: only Council has the power to make a bylaw).
- d. Develop, review and approve associated strategies, policies and plans (Note: only Council has the power to adopt policies associated with the Long-term Plan).

B Delegations to the Environment, Energy and Resilience Committee - *Tuku Mahi ki te Komiti*(Cont.)

- e. Develop a proposed plan or a change to a district plan under the Resource Management Act 1991.
- f. Climate change science, impact and strategy overview - mitigation, adaptation and resilience.
- g. Foster community environmental and climate change understanding.

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6.2.5 Appendix 5 - Draft Financial Information 2024-34

6.2.5 Appendix 5 - Draft Financial Information 2024-34



Draft Financial Information 2024-34
Te tuhinga hukihuki Pārongo Ahumoni 2024-34

Long Term Plan 2024-34 - Consultation
Te Mahere Pae Tawhiti 2024-34 - He Uiuinga



OUR FINANCES

Hō mātou pūtea

Long Term Plan Te Mahere Pae Tawhiti 2024-34

Consultation Draft Supporting Document

6 March 2024

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)**OUR FINANCES IN DETAIL*****Ngā taipitopito utu***

This section of the Whakatāne District Council ['Council'] Long Term Plan 2024-34 ['Long Term Plan'] Consultation Draft Supporting Documents – Our Finances provides a breakdown of some of our finances in more detail, and further information about our costs, how they are distributed, and how they are funded. This information is a culmination of information contained provided in support of the Consultation Document. These prospective financial statements are draft and will be subject to decisions made during deliberations and the subsequent audit prior to adoption of the final Long Term Plan expected in June 2024.

Prospective financial statements

These statements provide an overview of the Council's draft prospective (forecasted) financial position for the next 10 years to 30 June 2034. This information should be read alongside the financial information contained in the 'Our Groups of Activities' section of supporting information.

The prospective statements include:

- Statement of comprehensive income and expense
- Statement of changes in net equity
- Statement of financial position
- Statement of cash flows

Notes to the financial statements

These notes to the financial statements include summaries on the reporting entity, the basis of reporting and a summary of the significant accounting policies against which we have prepared our financial Statements within the Long Term Plan. These policies have been applied to all the 10 years of this plan, unless specifically stated.

Financial prudence benchmarks

These statements provide the Council's prospective financial performance against various benchmarks in relation to revenue, expenses, assets, liabilities and general financial dealings.

Capital projects

This table outlines the key capital projects (or in some cases programmes of capital works) that we plan to undertake over the course of this Long Term Plan. It breaks down the amount of capital expenditure that the Council plans to spend to: meet additional demand; improve level of service; replace existing assets costs of capital works by year. The information also identifies the associated activity group and where applicable the funding sources that will be used.

Funding impact statement – Whole of Council

This Funding Impact Statement provides an overview of what it costs to provide Council services and activities and how they will be funded.

The Funding Impact Statement breaks down costs and funds at 'operational' and 'capital' levels. Operational costs include the ongoing maintenance and delivery of our services, while capital costs relate to constructing new assets or extending or renewing existing assets. Capital expenditure is generally 'one-off' in nature, whereas operational costs are ongoing.

The Funding Impact Statement shows how much will be received, how much will be spent, and whether we will have a surplus or deficit at the end of the year.

The Funding Impact Statement should be read in conjunction with the Draft Revenue and Financing Policy 2024 which can be obtained from our web site.

Funding impact statement - rating information

This section includes information about the distribution and payment of rates in our district. Where the revenue stream is rates an indicative level of rate, the mechanism used to assess the rate, and the activities that the rate funds, is described.

These indicative figures support the calculations in the rate sample models and are included to provide you with an indication of the level of rates Council are likely to assess on your rating unit in the coming year. So long as we set the rates in accordance with the system described in this statement, the amounts may change.

This section provides indicative information including:

- Information about the number of rateable properties in our district
- Due dates for payment of rates and water invoices in 2024/25
- Funding Impact Statement (Rating) to show how the rating system will look as dollar figures applied across the district
- Indicative rating examples for 2024/25 to model what rates will look like for example properties.

Fees and charges

Council's user fees and charges are updated each year. Updates reflect changing circumstances, Consumer Price Index (CPI) adjustments, new or removed fee requirements, or benchmarking with other Councils. The proposed fees and charges reflect the outcome of this review process.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

The following Prospective Financial Statements are provided to give an indication of our predicted financial position during the period of this Long Term Plan. We develop an Annual Plan on an annual basis to update our proposals with the latest information.

Uncertainty and risk

The information in the Prospective Financial Statements is uncertain and its preparation requires the exercise of judgement. Actual financial results are likely to vary from the information presented and the variations may be material.

Events and circumstances may not occur as expected or assumed, and may or may not have been predicted, or the Council may subsequently take actions that differ from the proposed course of action on which the prospective financial statements are based.

Prospective statement of comprehensive revenue and expense

This provides information on the surplus or deficit arising throughout the Long Term Plan impacting on the past and future comprehensive revenue and expense. This aids the reader to differentiate between components of financial performance according to frequency, potential for gain and loss predictability. This statement presents a comprehensive measure of revenue.

Prospective statement of financial position

Also known as net worth, equity is measured as the difference between the total value of assets and total liabilities. Accumulated equity represents the communities' investment in publicly-owned assets resulting from past surpluses. This statement presents information about the economic resources controlled by the Council. This information is useful in assessing the Council's ability to generate cash, provide services and for assessing future borrowing needs.

Prospective statement of cash flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments the Council invests in as part of its day-to-day cash management. It provides information about cash generation through Council activities, to repay debt or to reinvest to maintain operating capacity.

Auditing of the financial information provided in support the Whakatāne District Council**Long Term Plan 2024-34**

[Blurb on the fact that under ministerial guidance (updated legislation) the information provided within Long Term Plan has not been audited. Point out that the Long Term Plan 2024-34 to be adopted by Council will be subject to Audit by Audit New to ensure that our Long Term Plan meets legislative requirements and provides a reasonable basis for long-term, integrated decision-making and coordination of the Council's resources and its accountability to the community.

Statement concerning balancing the budget

The LGA requires Council to budget each year for operating revenue at a level sufficient to meet operating expenses budgeted for that year. This is known as the 'balanced budget' requirement *Local Government (Financial Reporting and Prudence) Regulations 2014 S.19*. The LGA allows councils to budget for a deficit, if it resolves that it is financially prudent to do so.

This 10-year plan projects that we will achieve the balanced budget target in 2028-29 and delivering a net surplus across the 10 years of \$111m. The main reasons for the surplus are grants and subsidies that are recognised as revenue in the year received, while expenditure is spread over the useful life of the asset

In the context of our long-term plan, this assessment highlights the impact of market forces beyond the scope considered in our 2021-31 projections as identified in the introduction to our Financial Strategy as a supporting document within the LTP.

These forces include addressing the rising demands of policies and legislation; and managing substantial inflation and interest cost increases over the last three years, far surpassing the assumptions allowed for in our previous LTP and which have not been adequately addressed through rating or third-party income

increases to offset the additional costs over the same period, as a result our starting position is now in deficit.

We acknowledge that we run deficits from a balanced budget perspective in years 1-3 of this Long Term Plan, mainly due to revenues not covering the full cost of depreciation rather than day to day operating costs. Council will use the following financial levers to move progressively towards achieving a balanced budget: fees and charges, rating for depreciation, development and financial contributions, efficiencies, debt repayment and rates setting.

Recognising the 'cost of living crisis' which has largely resulted in us being where we are, we need to move towards a sustainable position, balancing the budget over the medium term. The capital investment programme and cost pressures from the last and current 10-year plan, together with limitations on revenue, particularly due to affordability issues of rates, makes this very challenging.

Council has recognised that in some aspects the statutory definition of the balanced budget can include anomalies due to the inclusion of all capital subsidies. In addition to the legislative balanced budget position modified to exclude from the definition of revenue 'capital improvement subsidies' primarily related to NZ Transport Agency Waka Kotahi's capital improvement subsidies supporting road transportation improvements, and capital improvement grants and subsidies assumed for the Rex Morpeth Redevelopment project. The performance against this measure is reflected in our financial strategy.

Under this more conservative measure Council identifies that it also returns to a balanced budget in 2028-29. Council believes this balanced budget position is a pragmatic balance between managing the pressures on current ratepayers and ensuring the Council remains financially sustainable into the future, whereby the actions of today do not significantly impact unfairly on ratepayers in the future.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Prospective statement of comprehensive revenue and expense

AP 2024	(\$000) for the years ending 30 June	LTP 2025	LTP 2026	LTP 2027	LTP 2028	LTP 2029	LTP 2030	LTP 2031	LTP 2032	LTP 2033	LTP 2034
Revenue											
60,260	Rates	71,386	80,116	88,429	95,812	103,936	110,967	113,759	117,479	120,951	123,604
33,613	Subsidies and grants	19,220	20,626	18,411	22,869	59,530	45,135	20,670	24,115	24,606	22,542
426	Development and financial contributions	1,423	1,453	1,486	1,517	1,549	1,579	1,610	1,639	1,669	1,699
9,290	Fees and charges	11,082	11,342	11,585	11,809	12,017	12,242	12,463	12,546	12,769	12,979
47	Interest revenue	51	52	53	54	55	56	57	58	59	60
3,773	Other revenue	2,429	2,479	2,533	2,592	2,644	2,696	2,753	2,796	2,848	2,899
5,544	Gains	1,398	1,315	1,559	879	897	865	883	848	866	884
112,953	Total revenue	106,990	117,384	124,056	135,532	180,628	173,541	152,194	159,482	163,769	164,667
Expense											
26,207	Personnel costs	29,310	31,498	32,717	33,612	34,307	34,871	35,448	36,035	36,601	37,178
27,896	Depreciation and amortization expense	26,531	27,175	28,107	28,770	30,618	33,395	34,829	35,146	35,691	36,054
8,281	Finance costs	7,774	8,802	10,021	11,666	14,134	15,770	16,668	17,253	17,769	18,014
41,910	Other expenses	53,343	50,803	53,475	53,995	54,692	56,445	57,232	59,500	61,510	63,005
888	Future loss on sale- investment property	-	-	-	-	-	-	-	-	-	-
-	Revaluation Losses	-	-	-	480	286	874	653	-	-	-
105,182	Total expense	116,958	118,278	124,321	128,523	134,036	141,355	144,829	147,934	151,572	154,251
(450)	Gains (losses) on share of joint venture / associates equity	(461)	(470)	(480)	(490)	(499)	(509)	(518)	(527)	(537)	(546)
7,321	Surplus (deficit) before tax	(10,429)	(1,365)	(745)	6,519	46,092	31,677	6,847	11,021	11,660	9,870
-	Income tax expense (benefit)	-	-	-	-	-	-	-	-	-	-
7,321	Surplus (deficit) after tax	(10,429)	(1,365)	(745)	6,519	46,092	31,677	6,847	11,021	11,660	9,870
Other comprehensive revenue and expense											
-	Other comprehensive revenue (expense) of joint ventures / associates	(230)	(235)	(240)	(245)	(250)	(254)	(259)	(264)	(268)	(273)
59,862	Gains (losses) on property plant and equipment revaluations	29,039	24,760	27,364	25,648	26,833	26,284	27,715	27,393	27,973	28,698
-	Deferred tax on revaluations	-	-	-	-	-	-	-	-	-	-
59,862	Total other comprehensive revenue and expense	28,808	24,524	27,124	25,403	26,584	26,029	27,456	27,129	27,705	28,425
67,183	Total comprehensive revenue and expense	18,379	23,160	26,379	31,922	72,676	57,707	34,303	38,150	39,365	38,295

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Prospective statement of changes in net equity

AP 2024	(\$000) for the years ending 30 June	LTP 2025	LTP 2026	LTP 2027	LTP 2028	LTP 2029	LTP 2030	LTP 2031	LTP 2032	LTP 2033	LTP 2034
1,247,854	Equity at the beginning of the year	1,259,019	1,277,398	1,300,558	1,326,936	1,358,858	1,431,534	1,489,241	1,523,543	1,561,693	1,601,058
67,183	Total comprehensive revenue and expense	18,379	23,160	26,379	31,922	72,676	57,707	34,303	38,150	39,365	38,295
-	Other adjustments	-	-	-	-	-	-	-	-	-	-
1,315,037	Equity at the end of the year	1,277,398	1,300,558	1,326,936	1,358,858	1,431,534	1,489,241	1,523,543	1,561,693	1,601,058	1,639,353
REPRESENTED BY:											
Accumulated funds											
474,483	Opening balance	458,899	448,907	444,399	443,230	452,119	499,649	524,443	529,692	544,321	550,929
7,321	Net surplus (deficit) after tax	(10,429)	(1,365)	(745)	6,519	46,092	31,677	6,847	11,021	11,660	9,870
9,059	Other adjustments	437	(3,144)	(424)	2,370	1,438	(6,883)	(1,598)	3,608	(5,053)	274
490,863	Closing balance of accumulated funds	448,907	444,399	443,230	452,119	499,649	524,443	529,692	544,321	550,929	561,073
Operating Reserves incl. depreciation renewal reserves											
3,695	Opening balance	317	(3,616)	(610)	(1,185)	(4,677)	(5,729)	1,497	2,320	(1,005)	3,944
22,896	Transfers into accumulated funds	22,551	28,385	25,900	24,705	25,250	26,402	24,859	24,309	27,934	23,495
(28,275)	Transfers from accumulated funds	(26,484)	(25,379)	(26,474)	(28,198)	(26,302)	(19,176)	(24,036)	(27,635)	(22,984)	(24,258)
(1,684)	Closing balance of operating reserves	(3,616)	(610)	(1,185)	(4,677)	(5,729)	1,497	2,320	(1,005)	3,944	3,181
Restricted reserves											
13,779	Opening balance	11,394	14,660	14,562	15,321	16,198	15,563	14,965	15,481	14,935	14,770
3,080	Transfers into restricted reserve funds	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
(6,760)	Transfers from restricted reserve funds	266	(3,097)	(2,241)	(2,122)	(3,636)	(3,597)	(2,484)	(3,546)	(3,165)	(2,784)
10,099	Closing balance of restricted reserves	14,660	14,562	15,321	16,198	15,563	14,965	15,481	14,935	14,770	14,985
Asset revaluation reserves											
755,897	Opening balance	788,408	817,447	842,206	869,570	895,218	922,051	948,335	976,050	1,003,443	1,031,416
59,862	Changes in asset value	29,039	24,760	27,364	25,648	26,833	26,284	27,715	27,393	27,973	28,698
-	Valuation gains (losses) taken to equity	-	-	-	-	-	-	-	-	-	-
815,759	Closing balance of asset revaluation reserves	817,447	842,206	869,570	895,218	922,051	948,335	976,050	1,003,443	1,031,416	1,060,114
1,315,037	Total equity	1,277,398	1,300,558	1,326,936	1,358,858	1,431,534	1,489,241	1,523,543	1,561,693	1,601,058	1,639,353

To ensure consistency of double entry accounting, opening equity balances at 1 June 2024 are based on management forecast closing equity balances at 30 June 2024, rather than 30 June 2024 annual plan report balances

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Prospective statement of financial position

AP 2024	(\$000) as at the years ending 30 June	LTP 2025	LTP 2026	LTP 2027	LTP 2028	LTP 2029	LTP 2030	LTP 2031	LTP 2032	LTP 2033	LTP 2034
Equity											
490,863	Accumulated funds	448,907	444,399	443,230	452,119	499,649	524,443	529,692	544,321	550,929	561,073
(1,684)	Operating reserves	(3,616)	(610)	(1,185)	(4,677)	(5,729)	1,497	2,320	(1,005)	3,944	3,181
10,099	Restricted equity	14,660	14,562	15,321	16,198	15,563	14,965	15,481	14,935	14,770	14,985
815,759	Asset revaluation reserves	817,447	842,206	869,570	895,218	922,051	948,335	976,050	1,003,443	1,031,416	1,060,114
1,315,037	Total equity	1,277,398	1,300,558	1,326,936	1,358,858	1,431,534	1,489,241	1,523,543	1,561,693	1,601,058	1,639,353
Current assets											
4,812	Cash and cash equivalents	2,105	1,961	2,574	2,373	2,052	2,521	2,620	2,421	3,016	3,175
16,216	Trade and other receivables	26,671	25,913	26,112	24,615	23,346	21,505	19,799	19,260	18,476	17,645
-	Current assets held for sale	-	-	-	-	-	-	-	-	-	-
296	Other current assets	617	623	630	637	643	650	656	663	669	676
21,324	Total current assets	29,392	28,497	29,315	27,625	26,041	24,675	23,075	22,344	22,161	21,495
Non-current assets											
49,583	Investment property	50,808	51,778	52,902	53,900	54,939	55,973	57,072	58,154	59,273	60,415
1,316,707	Property plant and equipment	1,297,000	1,364,656	1,420,897	1,476,810	1,567,058	1,648,511	1,690,655	1,731,240	1,768,990	1,804,989
2,549	Intangible assets	4,483	4,806	5,133	5,411	5,850	6,105	6,356	6,616	6,821	7,033
53,136	Restricted assets	54,573	55,788	57,091	58,287	59,505	60,675	61,866	63,005	64,163	65,339
35,667	Assets under construction (work in progress)	25,788	15,657	14,755	15,648	27,103	21,392	10,223	13,622	11,534	11,543
16,696	Non-current assets held for sale	-	-	-	-	-	-	-	-	-	-
21,469	Investments in joint ventures or associates	22,425	23,598	24,650	25,507	26,472	27,100	27,181	27,495	27,586	27,704
1,652	Other non-assets	2,255	2,690	3,252	3,747	4,145	4,610	4,902	4,865	4,970	4,940
1,497,459	Total non-current assets	1,457,331	1,518,972	1,578,680	1,639,311	1,745,072	1,824,366	1,858,255	1,904,997	1,943,338	1,981,963
1,518,783	Total assets	1,486,723	1,547,470	1,607,995	1,666,936	1,771,113	1,849,042	1,881,330	1,927,341	1,965,499	2,003,458
Current liabilities											
18,903	Trade and other payables	21,358	21,270	22,259	22,628	22,984	23,574	23,930	24,658	25,317	25,850
1,031	Short term employee entitlements	3,111	3,143	3,161	3,174	3,184	3,193	3,201	3,210	3,218	3,227
18,300	Borrowings - current	32,000	32,500	37,000	26,000	29,000	35,000	33,000	24,500	30,000	19,500
705	Other current liabilities	-	-	-	-	-	-	-	-	-	-
38,939	Total current liabilities	56,469	56,914	62,420	51,802	55,169	61,767	60,131	52,368	58,536	48,577
Non-current liabilities											
527	Long term employee entitlements	637	682	707	725	739	750	762	774	785	797
1,780	Provisions	4,919	5,017	5,132	5,250	5,371	5,484	5,594	5,706	5,820	5,930
162,500	Borrowings – non current	147,300	184,300	212,800	250,300	278,300	291,800	291,300	306,800	299,300	308,800
164,807	Total non-current assets	152,856	189,999	218,639	256,275	284,410	298,034	297,656	313,280	305,905	315,527
203,746	Total liabilities	209,325	246,912	281,059	308,077	339,579	359,801	357,787	365,648	364,441	364,104
1,315,037	Net assets (assets minus liabilities)	1,277,398	1,300,558	1,326,936	1,358,858	1,431,534	1,489,241	1,523,543	1,561,693	1,601,058	1,639,353

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Prospective statement of cash flows

AP 2024	(\$000) as at the years ending 30 June	LTP 2025	LTP 2026	LTP 2027	LTP 2028	LTP 2029	LTP 2030	LTP 2031	LTP 2032	LTP 2033	LTP 2034
Cashflows from operating activities											
Cash will be provided from:											
60,260	Receipts from rates revenue	69,959	78,514	86,661	93,895	101,857	108,748	111,484	115,129	118,532	121,132
35,630	Subsidies and grants received	19,220	20,626	18,411	22,869	59,530	45,135	20,670	24,115	24,606	22,542
8,826	Fees and charges received	10,616	10,837	11,074	11,293	11,499	11,714	11,928	12,026	12,220	12,426
48	Interest received	51	52	53	54	55	56	57	58	59	60
-	Other operating receipts	4,147	4,237	4,328	4,422	4,508	4,595	4,686	4,764	4,851	4,935
104,764	Total operating cash provided	103,993	114,266	120,526	132,534	177,449	170,248	148,825	156,092	160,268	161,095
Cash will be applied to:											
63,349	Payments to suppliers and employees	74,002	80,536	84,083	85,442	86,636	88,750	90,089	92,803	95,315	97,348
-	Payments to agencies	-	-	-	-	-	-	-	-	-	-
8,281	Interest paid	7,774	8,802	10,021	11,666	14,134	15,770	16,668	17,253	17,769	18,014
-	Other operating payments	-	-	-	-	-	-	-	-	-	-
71,630	Total operating cash applied	81,777	89,338	94,105	97,108	100,770	104,520	106,757	110,056	113,083	115,363
33,134	Net cash flows from operating activities	22,216	24,928	26,421	35,426	76,679	65,728	42,068	46,036	47,185	45,732
Cashflows from investing activities											
Cash will be provided from:											
500	Proceeds from sale of property plant and equipment	1,015	1,065	1,118	1,174	1,233	1,295	1,360	1,428	1,499	1,574
-	Other investment receipts	-	0	0	0	0	0	0	0	0	0
500	Total investing cash provided	1,015	1,065	1,118	1,174	1,233	1,295	1,360	1,428	1,499	1,574
Cash will be applied to:											
81,505	Purchase of property plant and equipment	52,256	62,628	59,021	62,594	108,413	85,567	40,890	54,488	46,138	46,172
5,815	Purchase of investments	797	1,010	906	708	820	488	(63)	175	(50)	(25)
87,320	Total investing cash applied	53,053	63,637	59,927	63,301	109,233	86,055	40,828	54,663	46,088	46,147
(86,820)	Net cash flows from investing activities	(52,039)	(62,572)	(58,809)	(62,127)	(108,000)	(84,760)	(39,468)	(53,235)	(44,589)	(44,574)
Cashflows from financing activities											
Cash will be provided from:											
63,500	Proceeds from borrowings	45,000	69,500	65,500	63,500	57,000	48,500	35,000	40,000	24,500	30,000
63,500	Total financing cash provided	45,000	69,500	65,500	63,500	57,000	48,500	35,000	40,000	24,500	30,000
Cash will be applied to:											
10,000	Repayment of borrowings	16,000	32,000	32,500	37,000	26,000	29,000	37,500	33,000	26,500	31,000
10,000	Total financing cash applied	16,000	32,000	32,500	37,000	26,000	29,000	37,500	33,000	26,500	31,000
53,500	Net cash flows from financing activities	29,000	37,500	33,000	26,500	31,000	19,500	(2,500)	7,000	(2,000)	(1,000)
(186)	Net increase (decrease) in cash held	(823)	(144)	613	(201)	(320)	469	100	(199)	596	159
5,000	Plus opening cash balance	2,927	2,105	1,961	2,574	2,373	2,052	2,521	2,620	2,421	3,016
4,814	Closing cash position	2,105	1,961	2,574	2,373	2,052	2,521	2,620	2,421	3,016	3,175

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Notes to the prospective financial statements

REPORTING ENTITY

Whakatāne District Council (the Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled in New Zealand and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Council provides local infrastructure, local public services, and performs regulatory functions to the community. The Council does not operate to make a financial return. The Council has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The prospective financial statements are for Whakatāne District Council as a separate legal entity. Investments in joint ventures are accounted for in the prospective financial statements using the equity method of accounting.

BASIS OF PREPARATION

The reporting period for these prospective financial statements is for the 10 years ending 30 June 2034. The draft prospective financial statements, subject to modification following the public consultation process are anticipated to be authorised for issue by Council on 27 June 2024.

The prospective financial statements have been prepared on the 'going concern' basis. The Council believe the assumptions underlying these prospective financial statements are appropriate. The Council is 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 included within the prospective financial statements. There is no intention to update the prospective financial information after the finalisation of this Long Term Plan.

Statement of compliance

The prospective financial statements have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The prospective financial statements have been prepared to comply with Public Benefit Entity Standards (PBE Standards) for a Tier 1 entity.

The accounting policies set out below have been applied consistently to all periods presented here.

The purpose of the prospective financial information is to support our planning.

Measurement base

The basis for measurement applied is historical cost, modified by the revaluation of certain assets and liabilities as identified in this summary of significant accounting policies. The accrual basis of accounting has been used unless otherwise stated.

For the assets and liabilities recorded at fair value, fair value is defined as the amount for which an item could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's-length transaction.

For investment property, non-current assets classified as held for sale and items of property, plant and equipment which are revalued, the fair value is determined by reference to market value. The market value of a property is the estimated amount for which a property could be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's-length transaction.

Amounts expected to be recovered or settled more than one year after the end of the reporting period are recognised at their present value. The present value of the estimated future cash flows is calculated using applicable inflation factors and a discount rate.

The inflation rates used are from the latest relevant BERL forecasts and the discount rate is our forecast long-term cost of borrowing.

Presentation currency and rounding

The prospective financial statements are presented in New Zealand dollars, rounded to the nearest thousand dollars (\$000), unless otherwise stated. Some rounding variances may occur in the prospective financial statements due to the use of decimal places in the underlying financial data.

Judgements and estimations

The preparation of prospective financial statements using PBE standards requires the use of judgements, estimates and assumptions. Where material, information on the main assumptions is provided in the relevant accounting policy.

The estimates and assumptions are based on historical experience as well as other factors that are believed to be reasonable under the circumstances. Subsequent actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis and adjustments are made where necessary.

Judgements that have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed in the relevant notes. Significant judgements and estimations include landfill post-closure costs, asset revaluations, impairments, certain fair value calculations and provisions.

Statements issued and not yet effective and but early adopted

Standards and amendments, issued but not yet effective that have been early adopted, and are relevant to the Council are:

PBE IPSAS 41 Financial Instruments

Applies for annual periods beginning on or after 1 January 2022. The main changes are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost.
- A new impairment model for financial assets based on expected losses, which may result in the earlier recognition of impairment losses.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

- Revised hedge accounting requirements to better reflect the management of risks.

The Council has applied this standard in preparing the 10 years ended 30 June 2031 prospective financial statements. Management believe the changes do not have a material impact.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to Council and the revenue can be reliably measured, regardless of when payment is being made.

Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

Revenue is disclosed as either exchange or non-exchange transactions. Exchange transactions are transactions in which Council receives resources (obtains assets or services, or has liabilities extinguished) and directly gives approximately equal value (primarily in the form of cash, goods, services or use of assets) to the other party for the transaction. Non-exchange transactions are transactions in which Council receives resources and provides nil or nominal consideration directly in return.

The specific recognition criteria described must also be met before revenue is recognised. The specific accounting policies for significant revenue items are explained below:

Exchange transactions

Exchange transactions are transactions where we receive assets (primarily cash) or services, or have liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services, or use of assets) to another entity in exchange.

Non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, we either receive value from or give value to another entity without directly giving or receiving approximately equal value in exchange.

Rates revenue

General rates, targeted rates (excluding water-by-meter) are recognised at the start of the financial year to which the rates resolution relates. They are recognised as the amounts due. Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivable and subsequent recognition of interest revenue.

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.

Rates arising from late payment penalties are recognised as revenue when rates become overdue.

Rates 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 Bay of Plenty Regional Council (BOPRC) are not recognised in the prospective financial statements, with the exception of the prospective statement of cash flows, as the Council is acting as an agent for BOPRC.

In accordance with Local Government (Financial Reporting and Prudence) Regulations 2014 Part 1 Section 5 (5) specify the amount of income received or to be received from targeted rates for metered water supply for the 10 years of the long term plan as being \$XXX,XXX.

(4) The notes to a local authority's financial statements must specify, in relation to each group of activities, the combined depreciation and amortisation expense for assets used directly in providing the group of activities.

Government grants, subsidies and funding subsidies

The Council receives funding assistance from the Waka Kotahi NZ 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 related 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.

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.

Building and resource consent revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis, with reference to the recoverable costs incurred at balance date.

Entrance fees

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

Landfill fees

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

Provision of commercially based services

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date.

Rendering of services

Revenue derived through rendering of services is recognised when the service is provided to the customer.

Sales of goods

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

Infringement fees and fines

Infringement fees and fines mostly relate to animal control, traffic and parking infringements, and are recognised when tickets are paid.

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. The fair value of vested or donated assets is usually determined

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer. 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 that it will need to return or pass the asset to another party.

Donated and bequeathed financial assets

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability released to revenue as the conditions are met (e.g. as the funds are spent for the nominated purpose).

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.

Borrowing costs

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

Grant expenditure

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

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

Foreign currency transactions

Foreign currency transactions are translated into NZ\$ (the functional currency) using the spot exchange rate at the date of the transactions. Foreign exchange gains and losses resulting

from the settlement of such transactions are recognised in the surplus or deficit.

Income tax

Income tax expense includes components relating to both current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using 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 statement of financial position and the corresponding tax bases used in the computation of taxable profit.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) 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.

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

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

Leases**Finance leases**

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to the ownership of an asset, whether or not the title is eventually transferred. At the start of the lease term, the Council recognises finance leases as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period 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 the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

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

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

Receivables

Receivables are recorded at their face value, less an allowance for expected credit losses (ECL).

The Council applies 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.

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Rates are 'written-off':

- o when remitted in accordance with the Council's rates remission policy; and
- o 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.

Derivative financial instruments

Derivative financial instruments are used to manage exposure to foreign exchange risks arising from the Council operational activities and interest rate risks arising from the Council's financing activities. In accordance with its treasury policies, the Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each balance date. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and, if so, the nature of the item being hedged.

The associated gains or losses on derivatives that are not hedge accounted are recognised in surplus or deficit. The full fair value of a hedge accounted derivative is classified as non-current if the remaining maturity of the hedged item is more than 12 months, and as current if the remaining maturity of the hedged item is less than 12 months.

The full fair value of a non-hedge accounted foreign exchange derivative is classified as current if the contract is due for settlement within 12 months of balance date; otherwise, foreign exchange derivatives are classified as non-current. The portion of the fair value of a non-hedge accounted interest rate derivative that is expected to be realised within 12 months of balance date is classified as current, with the remaining portion of the derivative classified as non-current.

Hedge accounting

The Council designates certain derivatives as either:

- o hedges of the fair value of recognised assets or liabilities or a firm commitment (fair value hedge); or

- o hedges of highly probable forecast transactions (cash flow hedge).

The Council documents at the inception of the transaction the relationship between hedging instruments and hedged items, as well as its risk management objective and strategy for undertaking various hedge transactions. The Council also documents its assessment, both at hedge inception and on an ongoing basis, of whether the derivatives that are used in hedging transactions are highly effective in offsetting changes in fair values or cash flows of hedged items.

Fair value hedge

The gain or loss from remeasuring the hedging instrument at fair value, along with the changes in the fair value on the hedged item attributable to the hedged risk, is recognised in surplus or deficit. Fair value hedge accounting is applied only for hedging fixed interest risk on borrowings.

If the hedge relationship no longer meets the criteria for hedge accounting, the adjustment to the carrying amount of a hedged item for which the effective interest method is used is amortised to the surplus or deficit over the period to maturity.

Cash flow hedge

The portion of the gain or loss on a hedging instrument that is determined to be an effective hedge is recognised in other comprehensive revenue and expense, and the ineffective portion of the gain or loss on the hedging instrument is recognised in surplus or deficit as part of 'finance costs'.

If a hedge of a forecast transaction subsequently results in the recognition of a financial asset or a financial liability, the associated gains or losses that were recognised in other comprehensive revenue and expense are reclassified into surplus or deficit in the same period or periods during which the asset acquired or liability assumed affects surplus or deficit.

However, if it is expected that all or a portion of a loss recognised in other comprehensive revenue and expense will not be recovered in one or more future periods, the amount that is not expected to be recovered is reclassified to surplus or deficit.

When a hedge of a forecast transaction subsequently results in the recognition of a nonfinancial asset or a non-financial liability, or a forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the associated gains and losses that were

recognised in other comprehensive revenue and expense will be included in the initial cost or carrying amount of the asset or liability.

If a hedging instrument expires or is sold, terminated, exercised, or revoked, or it no longer meets the criteria for hedge accounting, the cumulative gain or loss on the hedging instrument that has been recognised in other comprehensive revenue and expense from the period when the hedge was effective will remain separately recognised in equity until the forecast transaction occurs.

When a forecast transaction is no longer expected to occur, any related cumulative gain or loss on the hedging instrument that has been recognised in other comprehensive revenue and expense from the period when the hedge was effective is reclassified from equity to surplus or deficit.

Other financial assets

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

They are then classified as, and subsequently measured under, the following categories:

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

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'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 where the 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 where the objective is achieved by both collecting contractual cash flows and selling financial assets.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

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

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.

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 does 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 designates 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'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 recognises 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 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 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's historical experience and informed credit assessment and including forward-looking information.

The Council considers a financial asset to be in default when the financial asset is more than 90 days past due. The Council 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.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term, or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading unless they are designated into hedge accounting relationship for which hedge accounting is applied.

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset. After initial recognition, financial

assets in this category are measured at their fair values, with gains or losses on re-measurement recognised in the surplus or deficit.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Loans to community organisations 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. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense. The loans are subsequently measured at amortised cost using the effective interest method.

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities, and there is the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets. After initial recognition they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Fair value through other comprehensive revenue and expense

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date. The Council includes in this category:

- investments that it intends to hold long-term but which may be realised before maturity; and
- shareholdings that it holds for strategic purposes.

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These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit. On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Impairment of financial assets

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

Loans and receivables, and held-to-maturity investments

Impairment is established when there is evidence that the Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership or liquidation and default in payments are indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate.

For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government bonds and community loans, are recognised directly against the instrument's carrying amount.

Financial assets at fair value through other comprehensive revenue and expense

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are objective indicators that the asset is impaired. If impairment evidence exists for investments at fair value through other comprehensive revenue and expense,

the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit. Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit. If in a subsequent period the fair value of a debt instrument increases, and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

Inventory

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost (using the First in first out (FIFO) method) and adjusted, when applicable, for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition. Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value. The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

When land held for development and future resale is transferred from investment property, or property, plant and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost. Costs directly attributable to the developed land are capitalised to inventory, with the exception of infrastructural asset costs which are capitalised to property, plant and equipment.

Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell. Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

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

Property, plant and equipment

Property, plant and equipment consists of:

Operational assets

These include land, buildings, furniture and fittings, library books, plant and equipment, the museum collection and motor vehicles

Restricted assets

Restricted assets are mainly parks and reserves owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructural assets

Infrastructural assets are the fixed utility systems owned by the Council. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations. Land (operational and restricted) is measured at fair value, and buildings (operational and restricted), library books, and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Revaluation

Land, buildings (operational and restricted), museum, library books and infrastructural assets (except land under roads) are re-valued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value, and at least every three years.

The Council assesses the carrying values of its revalued assets annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are re-valued. Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis. The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to 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 recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in 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.

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

Depreciation

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

Roading is valued on a regular basis and each asset is assigned a base life (estimate of total useful life), which is converted to a preliminary estimate of physical life by adjusting for age. An initial assessment of remaining life is then calculated as the difference between expected life and age of asset. Where information is available, further adjustments are made to the useful life estimate to take into account condition and use of the asset.

The three water assets are regularly valued with the economic life of an asset being the period of time it is economically worthwhile to replace, rather than to continue to repair or maintain. The economic life varies for each asset. Assets lives are modified if local knowledge and experience suggests this is appropriate.

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

Infrastructural assets (approx. average over all assets in that category)	Years
Transportation connections	
Land - road reserve	Not depreciated
Road formation	Not depreciated
Sealed pavement	67
Sealed pavement surface	16
Unsealed pavement	Not depreciated
Unsealed wearing course	4
Bridge railings	10
Signs	16
Drainage (incl headwalls)	49
Large culverts	50
Retaining walls	74
Surface water channel	54
Railings	22
Traffic islands	50
Street lighting	26
Footpaths	47
Bridges	92
Car parks	50
Water supply	
Treatment plant / headworks	13
Pump stations	11
Reservoirs	38
Trunk main	41
Main	49
Service line	33
Stormwater	
Gravity main	45
Rising main	46
Pump station	20
Wastewater	
Service line	25

Infrastructural assets (approx. average over all assets in that category)	Years
Gravity main	40
Rising main	57
Pump station	12
Treatment plant	47
Outfall	28
Harbour assets	
Harbour assets	15-30
Parks	
Land	Not depreciated
Park assets	17.5
Operation assets	
Museum assets	Not depreciated
Land	Not depreciated
Buildings	8-55
Vehicles	5-8
Plant and equipment	4-33
Furniture and fittings	5-10
Library books	3-4
Office equipment	5-10

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

In accordance with Local Government (Financial Reporting and Prudence) Regulations 2014 Part 1 Section 5 (4) we specify, in relation to each group of activities, the combined depreciation and amortisation expense for assets used directly in providing the group of activities (over the 10 years of the annual plan), as follows:

Activity Group	Combined depreciation and amortisation (2024-34 \$000)
Economic Development	9,111
Democracy	-
Arts and Culture	5,344
District Partnerships	51
Aquatic Centres	3,980
Events and Tourism	536
Climate Change and Resilience	446

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Activity Group	Combined depreciation and amortisation (2024-34 \$'000)
Stormwater	20,448
Wastewater	34,794
Water Supply	57,367
Ports and Harbours	4,679
Parks and Reserves	18,133
Holiday Park	1,195
Transportation Connections	122,237
Building and Resource Management	-
Waste Management	1,170
Community Regulation	18
Community Facilities	16,924
Corporate Services	19,889

Intangible assets

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs associated with development and maintenance of the Council’s website are recognised as an expense when incurred.

Software as a service (SaaS)

Two IFRIC (IFRS Interpretations Committee) agenda decisions were released in 2019 and 2021. The 2019 agenda decision dealt with whether fees paid in exchange for access to the suppliers application software in a SaaS arrangement gives rise to an intangible asset or is a service contract.

The 2021 agenda decision dealt with the accounting treatment of the costs an entity incurs in customising or configuring the supplier’s application software in a SaaS arrangement.

While the decisions of the committee do not directly impact PBE standards, which are mainly based on IPSAS1, given that NZIAS 38 Intangible Assets and PBE IPSAS 31 are similar, IFRIC’s conclusions are authoritative support and may be considered under GAAP. As a result, the agenda decisions have been applied

in Council’s accounting policy and will be effective ‘commencing from the reporting year reporting year ended 30 June 2022.

Easements

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

Amortisation

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

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

- o Computer software 4- 5 years 20%- 25%

Impairment of property, plant and equipment and intangible assets

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, and goodwill, are not subject to amortisation and are tested annually for impairment. Property, plant and equipment and intangible assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset’s fair value less costs to sell and value in use. If an asset’s carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

Value in use for non-cash-generating assets

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash-generating assets, value in use is determined using an approach based on either a depreciated replacement cost

approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

Value in use for cash-generating assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return. The value in use for cash-generating assets and cash-generating units is the present value of expected future cash flows.

Forestry assets

Standing forestry assets are generally independently revalued annually at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected future cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions. Gains and losses arising on initial recognition of forestry assets at fair value less costs to sell and from a change in fair value less costs to sell are recognised in the surplus or deficit when incurred. Forestry maintenance costs are recognised in the surplus or deficit when incurred.

Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation. Investment property is measured initially at its cost, including transaction costs. After initial recognition, the Council measures all investment property at fair value at each reporting date. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

Payables

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

Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

the borrowings is subsequently accrued and added to the borrowing's balance.

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

Finance leases

A finance lease 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 start 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 and the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period 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 reasonable certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

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 for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date; to the extent it will be used by staff to cover those future absences. A liability and an expense are recognised for bonuses where the Council 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:

- o 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
- o the present value of the estimated future cash flows.

Presentation of employee entitlements

Sick leave and long service leave are valued on an actuarial basis. The present value of retirement and long service leave obligations depend on a number of factors that are determined on an actuarial basis. Three key assumptions used in calculating this liability include the discount rate, salary escalation rates and resignation rates. Any changes in these assumptions will affect the carrying amount of the liability. Projected cashflows are discounted back to the valuation date at the valuation discount rates. The discount rates have been chosen in accordance with PBE IPSAS 25, and the valuation method is a refinement of that set out by Treasury in its paper entitled 'Guidance on accounting for sick leave under NZ IAS 19 employee benefits'. A long-term annual rate of salary growth of 3.0 percent per year has been used. Sick leave and long-service leave are classified as both current and long term liabilities depending on predicted settlement. If the payment is likely to be made within 12 months of balance date, the entitlement is classified as current. The balance of the valuation is classified as long term.

Superannuation scheme

Defined contribution schemes: Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit when incurred.

Provisions

A provision is recognised 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 an outflow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage

of time is recognised as an interest expense and is included in 'finance costs'.

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:

- o Accumulated funds;
- o Restricted reserves;
- o Asset revaluation reserves.

Reserve funds

Reserves are held to ensure that funds received for a particular purpose are used for that purpose and any surplus created is managed in accordance with the reason for which the reserve was established. Surpluses held in reserves are credited with interest.

Except for restricted reserves, as addressed below, the remaining Council-created reserves are discretionary reserves that Council has established for the fair and transparent use of monies. Reserves are not separately held in cash and the funds are managed as part of Council's treasury management.

The prospective statement of reserves provided below contains a list of current reserves, outlining the purpose for holding each reserve and the Council activity to which each reserve relates, together with summary financial balances.

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 references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

The remaining Council-created reserves are discretionary reserves that Council has established for the fair and transparent

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

use of monies. Reserves are not separately held in cash and the funds are managed as part of Council's treasury management.

Table 1 contains a list of current reserves, outlining the purpose for holding each reserve and the Council activity to which each reserve

Asset 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.

Goods and services tax (GST)

All items in the prospective financial statements are stated exclusive of GST, except for receivables and payables - which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows. Commitments and contingencies are disclosed exclusive of GST.

Budget figures

The budget figures are those approved by the Council in its Long Term Plan 2024-34.

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these prospective financial statements.

Cost allocation

The cost of service for each significant activity of the Council has been derived using the cost allocation system outlined below. Direct costs are those costs directly attributable to a significant

activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity. Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

Critical accounting estimates and assumptions

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

Infrastructural assets

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

- the physical deterioration and condition of an asset: for example, Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets that are not visible, for example, stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets
- estimating any obsolescence or surplus capacity of an asset
- determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over- or under-estimating the annual depreciation charge recognised as an expense in the Statement of Comprehensive Income. To minimise this risk Council's infrastructural asset useful lives have been determined with

reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, and deterioration and condition modelling, are also carried out regularly as part of the Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers perform Council's infrastructural asset revaluations.

Provision for landfill aftercare costs

The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The future cash outflows for the provision have been estimated, taking into account existing technology and known changes to legal requirements.

Provisions are measured at management's best estimate of the expenditures required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

In determining the fair value of the provision, assumptions and estimates are made in relation to the discount rate, the expected cost of the post-closure restoration and monitoring of the landfill site and the expected timing of these costs. Expected costs and timing of the closure are based on the estimated remaining capacity of the landfill, based on the advice and judgement of qualified engineers. The estimates are discounted at a pre-tax discount rate that reflects current market assessments of the time value of money.

For other significant accounting estimates and assumptions, see the "Our Assumptions section of the Long Term Plan.

Critical judgements in applying accounting policies

Management has exercised no critical judgements in applying accounting policies to the budget.

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Financial prudence benchmarks

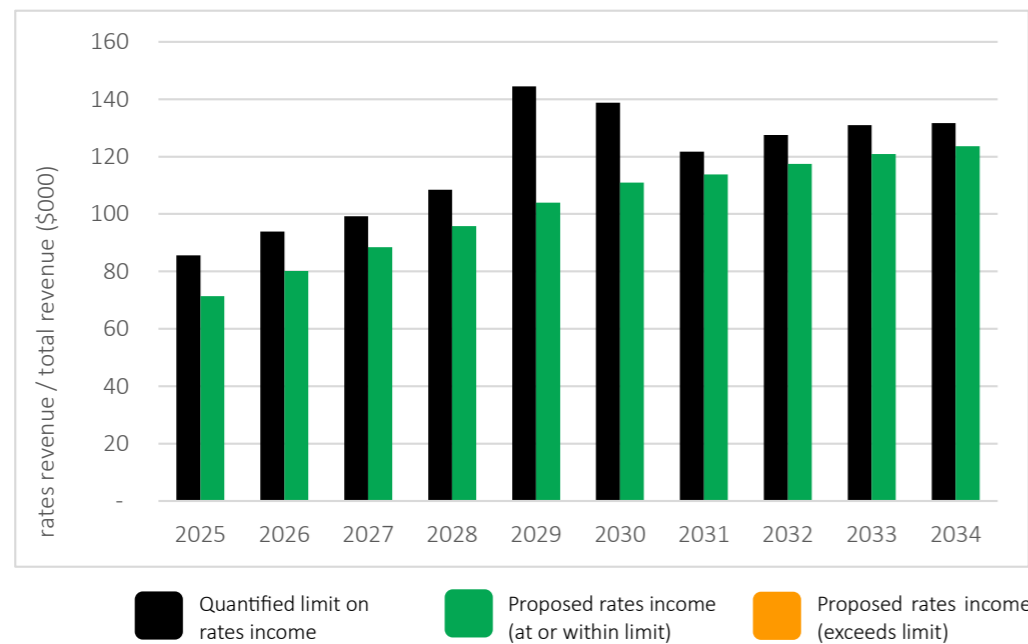
The purpose of this statement is to disclose the Council's planned financial performance over the 10 years of the Long Term Plan in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities and general financial dealings. The Council is required to include this statement in its Long Term 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.

Rates (income) affordability benchmark

Local Government (Financial Reporting and Prudence) Regulations 2014 S.17

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

The council meets the rates affordability benchmark if its planned rates income equals or is less than each quantified limit on rates.



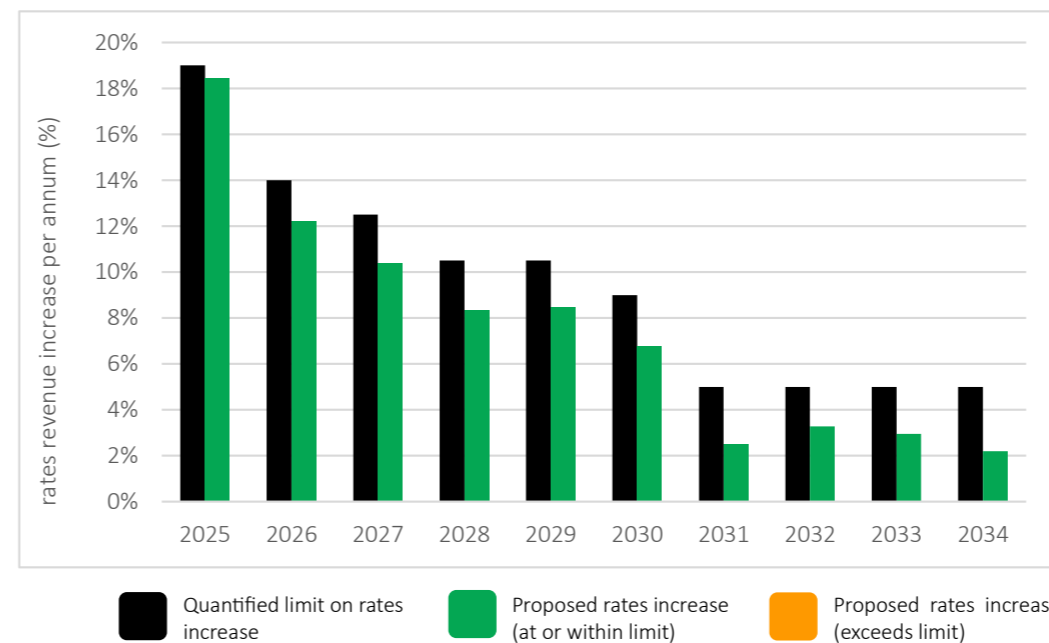
Rates (increases) affordability benchmark

Local Government (Financial Reporting and Prudence) Regulations 2014 S.17

The following graph compares the council's planned rates increases with a quantified limit on rates increases contained in the financial strategy included in this long-term plan. The quantified limit has been ranging from 5% to 19% across the 10 years on the Long Term Plan.

The quantified limit has been assessed and set by Council on an annual basis taking into account the balancing of Councils financial position, together with assumed annual inflation as per the Local Government Cost index provided for in [reference to BERL] plus a margin for uncertainty and risk of up to 2% percent per annum.

The council meets the rates affordability benchmark if its planned rates increases equal or are less than each quantified limit on rates increases.



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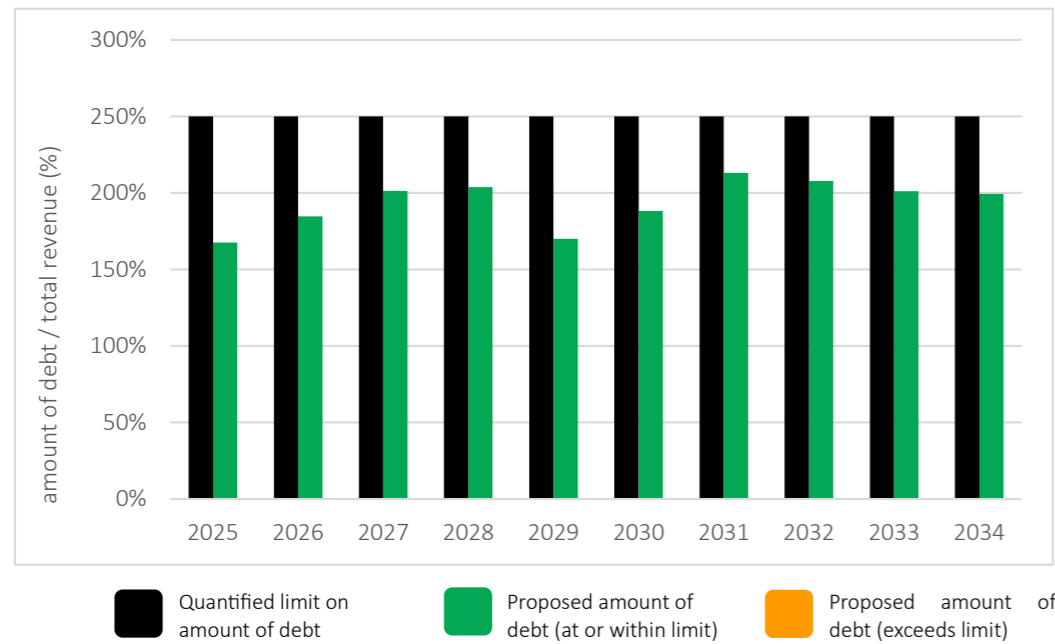
Debt affordability benchmark - borrowing amount quantified limit

Local Government (Financial Reporting and Prudence) Regulations 2014 S.18

The following graph compares the council’s planned amount of borrowing on debt within the quantified limit on amount of borrowing contained in the financial strategy included in this long-term plan. The quantified limit on amount of borrowing is 250% of total revenue per annum.

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

In addition to Councils quantified limit LGFA imposes covenants on borrowings with respect to debt affordability. The current LGFA covenant for credit rated councils with a rating of “A” or higher for 20205 is 285%. Council anticipates becoming credit rated prior to adoption of the Long Term Plan.



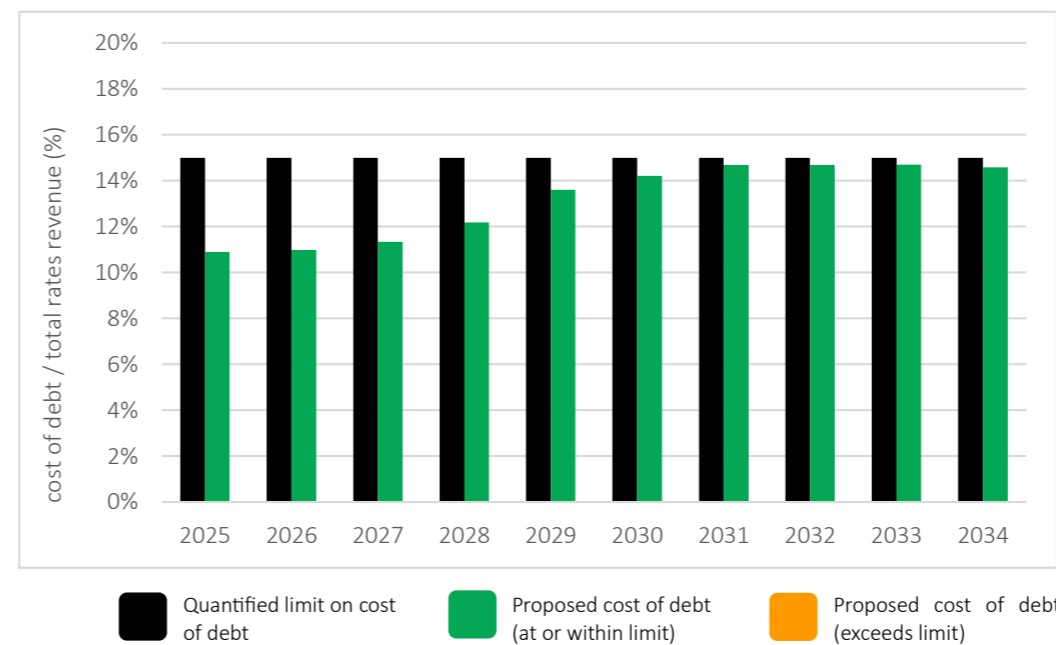
Debt affordability benchmark – borrowing cost quantified limit

Local Government (Financial Reporting and Prudence) Regulations 2014 S.18

The following graph compares the council’s planned cost of borrowings on debt within the quantified limit on cost of borrowings contained in the financial strategy included in this long-term plan. The quantified limit on cost of borrowing is 15% of total rates revenue per annum.

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

In addition to Councils quantified limit LGFA imposes covenants on net interest as a ratio of Annual rates. The current LGFA covenant for credit rated councils with a rating of “A” or higher is 30%. Council anticipates becoming credit rated prior to adoption of the Long Term Plan.



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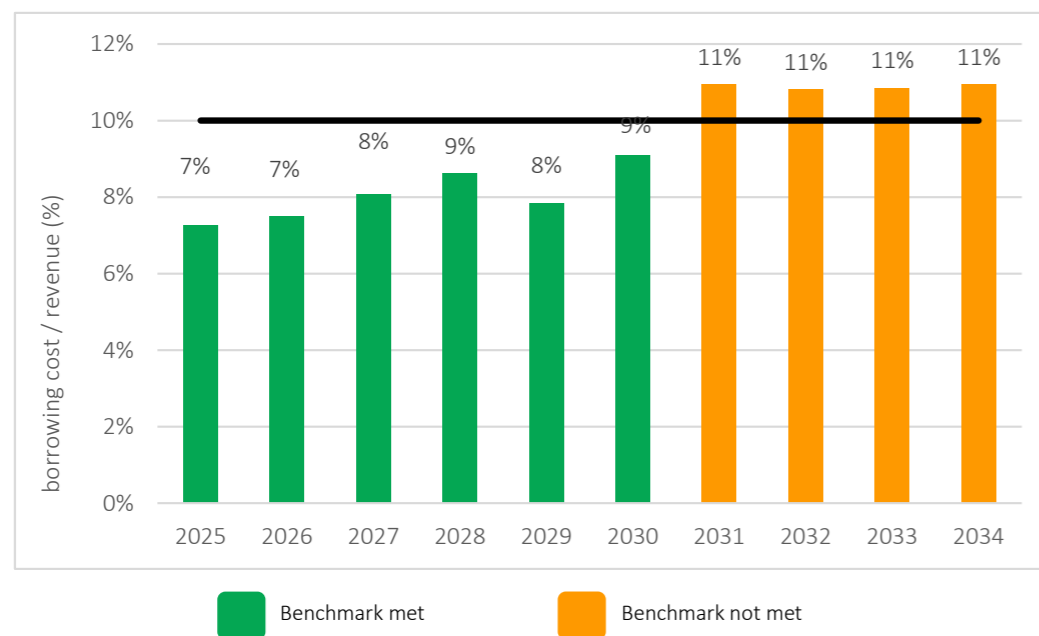
Debt servicing benchmark

Local Government (Financial Reporting and Prudence) Regulations 2014 S.18

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

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

In addition to the legislated benchmark of 10% LGFA imposes covenants on net interest as a ratio of Total Revenue. The current LGFA covenant for credit rated councils with a rating of “A” or higher is 20%. Council anticipates becoming credit rated prior to adoption of the Long Term Plan.

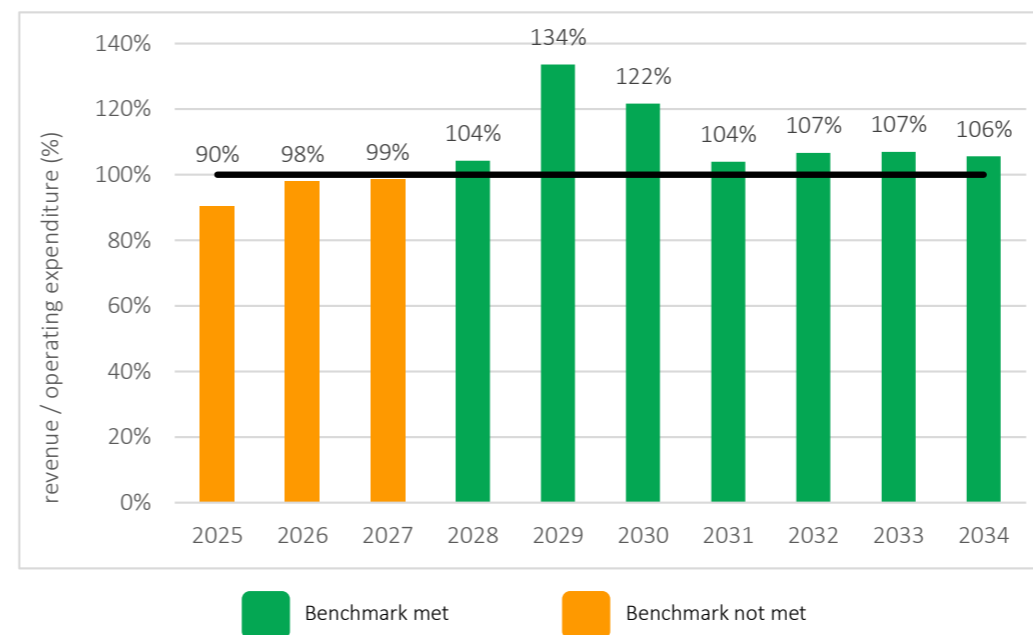


Balanced budget benchmark

Local Government (Financial Reporting and Prudence) Regulations 2014 S.19

The following graph displays the council’s planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

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



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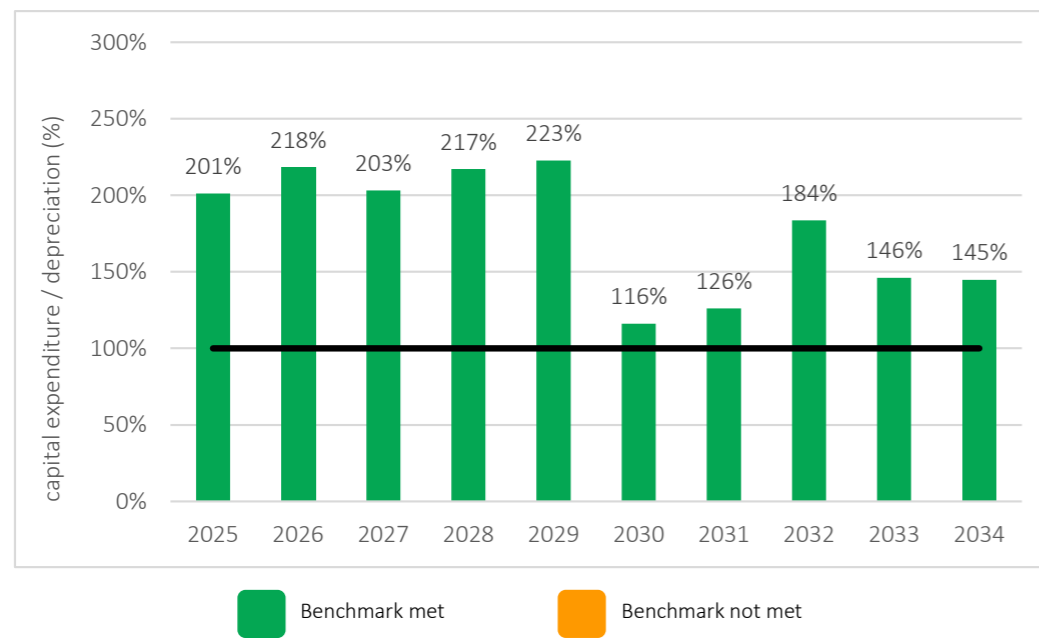


Essential services benchmark

Local Government (Financial Reporting and Prudence) Regulations 2014 S.20

The following graph displays the council's planned capital expenditure on network services as a proportion of expected depreciation on network services.

The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.



6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Major capital expenditure projects

The following table sets out the key capital expenditure projects that are planned for the period of the Long Term Plan.

Activity Group / Project Nature / Project name (\$000) for the periods ending 30 June	Funding	Forecast to Jun. 2024	LTP 2025	LTP 2026	LTP 2027	LTP 2027-30	LTP 2031-34	Total
Improve level of service								
Economic Development								
Wider District Town Centre Capital Fund	LOAN 100	-	539	550	1,716	2,437		5,243
Property Acquisition Fund	LOAN 100	-	1,078	1,101	3,432	4,875		10,485
Kopeopeo Town Centre Capital Fund	LOAN 100	-	216	220	686	975		2,097
Integration Floodwall and Buildings	LOAN 100	1,303	3,234	2,201	1,123	-		7,860
Arts and Culture								
Library Collection Improvement	LOAN 100	42	54	66	275	487		925
Aquatic Centres								
Whakatāne AHU 1,2,3	LOAN 100	263	268	274	279	-		1,084
Events and Tourism								
Destination Cycleways	LOAN 50 SUBSIDY 50	-	539	550	2,299	4,875		8,263
Stormwater								
Apanui Linear Park	LOAN 100	653	-	-	-	-		653
Ohope Network Upgrades	LOAN 50 RENEWAL 50	-	-	-	518	441		959
Edgumbe - Stormwater Study	LOAN 100	-	-	125	-	2,162		2,287
Water Supply								
Equalised Water Storage	LOAN 50 RENEWAL 50	-	204	644	-	7,662		8,510
Equalised New Water Source & Treatment	LOAN 100	-	201	-	-	6,980		7,181
Whakatāne Water Telemetry Upgrade	LOAN 100	-	-	-	-	1,356		1,356
Whakatāne Backflow Preventors	LOAN 100	190	279	-	-	-		468
Whakatāne - Coastlands Link Main	DEVCON 6.37 LOAN 93.63	-	-	-	2,895	-		2,895
Whakatāne Water Safety Plans	LOAN 100	163	334	344	181	386		1,408
Otumahi Storage Pipe Water Main	LOAN 95 RENEWAL 5	3,880	-	-	-	-		3,880
Ohope Harbour Upgrade Pipes	DC 6.37 LOAN 43.63 REN 50	-	-	-	1,173	-		1,173
Murupara Treatment Upgrades	LOAN 100	2,373	1,561	1,970	-	-		5,903
Blueberry Curves Relocation	LOAN 70 RENEWAL 30	-	-	744	-	-		744
Plains Backflow Preventors	LOAN 100	574	279	286	-	-		1,139
Plains Water Safety Plans	LOAN 100	17	-	-	-	6,095		6,113
Parks and Reserves								
Eve Rimmer Carpark	DEVCON 8.39 LOAN 91.61	-	376	329	-	-		704
Accessible Play Spaces	DEVCON 8.39 LOAN 91.61	105	107	110	787	-		1,110
Maraetotara Improvements	DEVCON 8.39 LOAN 91.61	158	161	-	-	-		319
Wairaka Park Upgrade	DEVCON 8.39 LOAN 91.61	-	161	-	-	-		161
Murupara Parks Improvements	DEVCON 8.39 LOAN 91.61	-	161	164	-	-		325

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Activity Group / Project Nature / Project name (\$000) for the periods ending 30 June	Funding	Forecast to Jun. 2024	LTP 2025	LTP 2026	LTP 2027	LTP 2027-30	LTP 2031-34	Total
Improve level of service (continued)								
Parks and Reserves (continued)								
New Whakatane Cemetery - Site Development	DEVCON 8.39 LOAN 91.61		527	805	821	231	962	3,346
Taneatua Cemetery Expansion	DEVCON 8.39 LOAN 91.61		126	-	-	-	-	126
Awatapu Lagoon Wetland Construct	LOAN 100		501	510	521	1,070	-	2,602
Walking and Cycling Projects	SUBSIDY 100		79	81	82	255	361	858
Southern Regeneration - Minginui [BOF]	SUBSIDY 100		150	-	-	-	-	150
Southern Regeneration - Murupara [BOF]	SUBSIDY 100		200	-	-	-	-	200
Holiday Park								
Holiday Park Upgrades	LOAN 100		116	54	55	170	240	635
Transportation Connections								
Structures Renewals	RENEWAL 35 SUBSIDY 65		691	705	721	-	-	2,117
Future Demand	DC 8.39 LOAN 26.61 SUB 65		871	888	914	2,854	4,082	9,608
Safety	LOAN 35 SUBSIDY 65		53	1,863	1,003	3,099	4,426	10,444
Resilience	LOAN 35 SUBSIDY 65		769	2,288	1,571	3,495	5,000	13,124
Southern Freight Route	LOAN 35 SUBSIDY 65		107	109	334	5,243	7,500	13,293
Spatial Plan - Transport System Programme	LOAN 35 SUBSIDY 65		107	163	167	3,495	5,000	8,933
Spatial Plan - Whakatane Additional River Crossing	LOAN 35 SUBSIDY 65		-	-	557	-	2,537	3,094
Shaw Rd / Mill Rd Connection	DC 8.39 LOAN 26.61 SUB 65		-	218	334	238	8,994	9,784
Pavement Rehabilitation	RENEWAL 36 SUBSIDY 64		1,709	708	724	2,272	3,250	8,664
Active Whakatāne Programme	DC 8.39 LOAN 26.61 SUB 65		481	490	524	2,621	3,750	7,866
Improvements - Carriage	SUBSIDY 100		267	272	279	874	1,250	2,942
Seal Extensions	LOAN 100		-	1,471	1,505	3,146	4,500	10,621
Community Facilities								
Short Street Toilets Redevelopment	LOAN 100		-	-	-	223	-	223
Whitehouse Drive Toilets	DEVCON 8.39 LOAN 91.61		-	-	197	-	-	197
Thornton North Toilets Rebuild	LOAN 100		105	-	-	-	-	105
Boon Street Toilets Redevelopment	LOAN 100		-	-	411	-	-	411
Appenzel Park Toilets	DEVCON 8.39 LOAN 91.61		-	-	-	201	-	201
Rex Morpeth Park WMH Redevelopment	DC 1 LN 27.4 REN 9.4 SUB 50		1,054	2,180	2,223	100,826	1,195	107,477
Halls - Seismic Strengthening	LOAN 100		-	-	-	501	-	501
Corporate Services								
Whakatāne Museum HVAC Efficiency Upgrade	LOAN 100		-	-	330	-	-	330

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Activity Group / Project Nature / Project name (\$000) for the periods ending 30 June	Funding	Forecast to Jun. 2024	LTP 2025	LTP 2026	LTP 2027	LTP 2027-30	LTP 2031-34	Total
Replace existing assets								
Arts and Culture								
Library Mixed Collection Renewals	RENEWAL 100		116	119	121	378	536	1,270
Aquatic Centres								
Murupara Aquatic Centre Renewals	RENEWAL 100		79	81	55	170	240	625
Whakatāne Aquatic Centre Renewals	RENEWAL 100		232	215	219	681	962	2,308
Stormwater								
Whakatāne Western Catchment Upgrade	DEVCON 1.68 LOAN 98.32		2,305	-	-	-	-	2,305
Whakatāne Network Renewals	RENEWAL 100		-	211	208	698	525	1,643
Ohope - Maraetotara stream	RENEWAL 100		-	-	-	421	-	421
Whakatāne Pump Replacements	RENEWAL 100		2,173	1,075	-	177	411	3,836
Reactive Emergency Renewals	RENEWAL 100		267	273	281	885	1,275	2,980
Wastewater								
Equalised Sewer Network Renewals	LOAN 95 RENEWAL 5		1,447	1,483	1,523	4,803	6,924	16,179
Whakatāne Rising Main Renewal	RENEWAL 100		-	1,617	778	4,994	1,640	9,029
Murupara Sewer Manhole Renewals	LOAN 100		254	-	-	-	-	254
Reactive Emergency Renewals	RENEWAL 100		267	273	281	885	1,275	2,980
Water Supply								
Equalised Water Network Renewals	RENEWAL 100		2,322	2,654	2,084	7,586	13,790	28,436
Keepa Road Water Main	LOAN 100		-	-	458	-	-	458
Condition & Improvements - Reservoirs	DC 6.37 LOAN 33.63 REN 60		-	-	-	9,256	188	9,444
Murupara Network Renewals	RENEWAL 100		228	195	120	290	547	1,381
Murupara Storage Renewals	RENEWAL 100		-	29	-	329	2,632	2,989
Taneatua Bore Replacement	RENEWAL 100		-	-	-	-	366	366
Ruatoki Water Treatment	LOAN 100		1,355	2,787	-	-	-	4,142
Plains Water Mains Renewals	RENEWAL 100		190	117	160	505	547	1,519
Otumahi Water Storage	LOAN 95 RENEWAL 5		3,000	-	-	352	-	3,352
Operational Vehicle Replacements	LOAN 100		158	162	166	523	813	1,821
Reactive Emergency Renewals	RENEWAL 100		109	111	115	361	521	1,216
Huna Road Plan Change 8	DEVCON 100		-	613	-	-	-	613
Reactive Emergency Renewal Works	RENEWAL 100		22	22	23	72	104	243
Reactive Emergency Renewal Works	RENEWAL 100		109	111	115	361	521	1,216
Parks and Reserves								
P&G Playground Renewals	RENEWAL 100		256	184	227	439	534	1,640
Cemeteries Renewals - Cremator	RENEWAL 100		7	7	13	35	954	1,016
Operational Vehicle Replacements	RENEWAL 100		40	284	170	336	583	1,412

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Activity Group / Project Nature / Project name (\$000) for the periods ending 30 June	Funding	Forecast to Jun. 2024	LTP 2025	LTP 2026	LTP 2027	LTP 2027-30	LTP 2031-34	Total
Replace existing assets (continued)								
Holiday Park								
Holiday Park Renewals	RENEWAL 100		105	54	55	170	240	624
Transportation Connections								
Unsealed Metalling	RENEWAL 36 SUBSIDY 64		798	814	833	2,611	3,735	8,790
Resurfacing - Chipseal	RENEWAL 36 SUBSIDY 64		4,144	4,227	4,324	13,561	19,401	45,658
Resurfacing - AC	RENEWAL 36 SUBSIDY 64		674	687	703	2,205	3,155	7,425
Unsealed Metalling	SUBSIDY 100		224	229	234	734	1,050	2,471
Community Facilities								
Public Conveniences Renewals	RENEWAL 100		53	54	55	170	240	572
Rural Halls Renewals	RENEWAL 100		67	112	113	291	587	1,170
Urban Halls Renewals	RENEWAL 100		201	93	160	455	636	1,545
Corporate Services								
Depot Building Renewals	LOAN 100		72	507	-	14	-	593
Whakatāne Library HVAC Renewal	RENEWAL 100		-	-	-	179	-	179
Whakatāne Library Roof Renewal	RENEWAL 100		-	-	-	343	-	343
Whakatāne Museum Chiller Renewal	RENEWAL 100		-	-	-	280	-	280
Operational Vehicle Replacements	RENEWAL 100		211	215	220	686	977	2,309
Operational Vehicle Replacements	RENEWAL 100		632	645	659	2,059	2,931	6,926
Digital Technology Renewals	RENEWAL 100		368	377	384	1,201	1,525	3,855
			40,118	43,194	37,807	205,674	162,146	488,938
All other capital projects (Including Renewals)			13,178	19,993	21,385	51,641	26,426	132,622
Total capital expenditure			53,296	63,187	59,192	257,315	188,572	621,561

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Prospective funding impact statement - Whole of Council

AP 2024	(\$000) for the years ending 30 June	LTP 2025	LTP 2026	LTP 2027	LTP 2028	LTP 2029	LTP 2030	LTP 2031	LTP 2032	LTP 2033	LTP 2034
OPERATIONAL											
Sources of operating income											
31,016	General rates, uniform annual general charges, rates penalties	34,076	38,085	42,320	45,570	49,831	52,961	54,312	55,269	56,363	57,031
29,824	Targeted rates	37,903	42,636	46,726	50,870	54,746	58,661	60,114	62,890	65,282	67,280
7,606	Subsidies and grants for operating purposes	7,480	7,092	7,250	7,277	7,433	7,586	7,736	7,848	8,004	8,156
10,863	Fees and charges	11,349	11,614	11,863	12,093	12,308	12,539	12,766	12,855	13,084	13,300
48	Interest and dividends from investments	60	61	62	64	65	66	67	68	70	71
2,531	Local authorities fuel tax, fines, infringement fees, and other receipts	2,429	2,479	2,533	2,592	2,644	2,696	2,753	2,796	2,848	2,899
81,888	Total sources of operating funding (A)	93,296	101,966	110,753	118,466	127,026	134,508	137,748	141,726	145,651	148,737
Applications of operating funding											
67,645	Payments to staff and suppliers	79,439	78,842	82,664	84,244	86,106	88,866	90,346	93,388	95,937	97,832
8,281	Finance costs	7,774	10,646	11,737	13,168	15,112	16,225	16,973	17,455	17,953	18,330
1,531	Other operating funding applications	1,645	1,680	1,715	1,750	1,785	1,820	1,855	1,891	1,926	1,962
77,457	Total applications of operating funding (B)	90,638	91,168	96,115	99,162	103,004	106,911	109,174	112,733	115,816	118,125
4,431	Surplus (deficit) of operating funding (A-B)	2,658	10,799	14,639	19,304	24,023	27,597	28,573	28,993	29,835	30,613
CAPITAL											
Sources of capital funding											
26,841	Subsidies and grants for capital expenditure	10,985	12,993	10,607	15,026	51,533	36,973	12,346	15,667	16,000	13,773
426	Development and financial contributions	1,423	1,453	1,486	1,517	1,549	1,579	1,610	1,639	1,669	1,699
53,500	Increase (decrease) in debt	29,000	37,500	33,000	26,500	31,000	19,500	(2,500)	7,000	(2,000)	(1,000)
-	Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
-	Lump sum contributions	-	-	-	-	-	-	-	-	-	-
-	Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
80,767	Total sources of capital funding (C)	41,409	51,946	45,093	43,043	84,082	58,052	11,456	24,307	15,669	14,472
Applications of capital funding											
Capital expenditure											
8,654	- to meet additional demand	2,426	3,093	1,581	4,836	2,391	4,538	2,214	4,691	4,730	2,903
42,000	- to improve level of service	23,347	34,156	30,966	29,560	79,720	61,853	14,640	22,162	18,423	19,012
27,240	- to replace existing assets	26,484	25,379	26,474	28,198	26,302	19,176	24,036	27,635	22,984	24,258
3,204	Increase (decrease) in reserves	(1,190)	3,617	6,711	7,253	(7,309)	2,582	(4,361)	(1,188)	1,366	(3,088)
4,100	Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
85,198	Total applications of capital funding (D)	51,066	66,245	65,732	69,847	101,104	88,149	36,529	53,300	47,504	43,085
(4,431)	Surplus (deficit) of capital funding (C-D)	(9,658)	(14,299)	(20,639)	(26,804)	(17,023)	(30,097)	(25,073)	(28,993)	(31,835)	(28,613)
-	Funding balance ((A-B) + (C-D))	-	-	-	-	-	-	-	-	-	-

* The Whole of Council- Funding Impact Statement 2024-34 presented above excludes Whakatāne Airport which is a 50/50 Joint Venture with Te Manatū Waka The Ministry of Transport, and therefore a CCO of Council accounted for separately in the financial statements under the equity accounting method.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Prospective funding impact statement – rating information

Rating information

This funding impact statement includes full details of how rates are calculated. It should be read in conjunction with Council's Revenue and Financing Policy which sets out Council's policies in respect of each source of funding.

Summary of funding mechanisms and indication of level of funds to be produced by each mechanism

This funding impact statement sets out the sources of funding, the amount of funds expected to be produced from each source, and how the funds are to be applied. Details of user charges and other funding sources, and the proportion applicable to each activity, are included in the Council's Revenue and Financing Policy.

The funding impact statement is prepared on a GST exclusive basis (unless otherwise stated). The rates assessments issued will report the rates as GST exclusive with GST added to the total rates levied on the ratepayer. All figures in this section are GST exclusive.

Overview of rates

Council's rates, pursuant to the Local Government (Rating) Act 2002 (LGRA), for the 2024/25 year includes:

- A general rate set differentially
- A uniform annual general charge
- Targeted rates for community boards
- Targeted rates for district growth
- A targeted rate to be allocated to EPIC
- A targeted rate for transportation connections (roading)
- Targeted rates for stormwater
- Targeted rates for wastewater (sewerage)
- Targeted rates for water supply (metered and non-metered)
- Targeted rates for waste management

As indicated above, there are several parts to a typical rates bill, some of which are fixed and others variable.

Council sets the Uniform Annual General Charge, as part of the Uniform Annual Charge as provided for under the LGRA. The LGRA limits Council to a maximum of 30% of total rates income coming from fixed rates, such as targeted rates or uniform annual charges, including the uniform annual general charge. For the Long Term Plan the ratio of fixed rates is close to 20% of the total rates requirement per year. This means that more of your rates bill will be based on your property value. Rates will be progressively

higher for higher value properties. This will assist affordability for ratepayers, while ensuring that all ratepayers contribute a minimum amount for the services provided by Council.

The rates in this funding impact statement will apply in respect to every year in this Long-term Plan, not withstanding that the amounts may change.

Categories

Residential- land for which the primary use is residential, rural lifestyle, education, recreation, leisure or conservation and any other property not classified below.

Industrial- land for which the primary use is industrial, mining or utilities. The general rate – industrial and the targeted district growth rate are set and assessed on this category.

Commercial - land for which the primary use is commercial [describe the definition basis]. The general rate- commercial, the targeted district growth rate and the targeted Events and tourism- EPIC rate rates are set and assessed on this category.

Farming and Horticultural - land for which the primary use as livestock, pastoral and dairy farming, and crop production. The general rate Rural and Horticultural set and assessed on this category.

Urban means Urban zones as defined in the District Plan.

Rural means Rural zones as defined in the District Plan.

Vacant land will be categorised according to the predominant zone in the District Plan.

Education means educational establishment under schedule 1 Part 1 clause 6(a) and (b)(i)&(ii) of the Local Government (Rating) Act.

Recreation and leisure means community facilities as defined in the District Plan.

Conservation has the same meaning as under schedule 1 Part 1 clause 3 of the Local Government (Rating) Act.

Rating calculations and lump sum contributions

The base for the general rate is Capital Value. The revenue sought by Council from the Uniform Annual General Charge and certain targeted rates set on a uniform basis, is to be assessed close to 20% of the total rates revenue to ensure that every ratepayer contributes a base level of rates irrespective of the property value or services used.

Lump sum contributions will not be accepted in respect of any targeted rate.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)**Definition of separately used or inhabited part**

For the purposes of any targeted rate set as a fixed amount per separately used or inhabited part (SUIP) of a rating unit, a SUIP is defined as: Any part of the rating unit separately used or inhabited by the owner or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement.

At a minimum, the land or premises intended to form the SUIP of the rating unit must be capable of actual habitation, or actual use by persons for purposes of conducting a business. For the avoidance of doubt, a rating unit that has only one use (ie, it does not have separate parts or is vacant land) is treated as being one SUIP of a rating unit.

Rates instalment details

There will be four equal instalments (GST exclusive) for the 2024/2025 rates year. Due dates are:

Instalment	Due Date	Penalty Date
Instalment 1	Friday, 23 August 2024	Wednesday, 28 August 2024
Instalment 2	Friday, 22 November 2024	Wednesday, 27 November 2024
Instalment 3	Friday, 21 February 2025	Wednesday, 26 February 2025
Instalment 4	Friday, 23 May 2025	Wednesday, 28 May 2025

Metered water supply rates

Targeted rates for metered water supply will be invoiced separately from other rates invoices. Due dates are:

Reading	Scheme	Due Date	Penalty Date
First Reading	Plains	Friday, 25 October 2024	Wednesday, 30 October 2024
Second Reading	All metered schemes	Friday 24 January 2025	Wednesday, 29 January 2025
Third Reading	Plains	Friday 25 April 2025	Wednesday, 30 April 2025
Fourth Reading	All metered schemes	Friday 25 July 2025	Wednesday, 30 July 2025

Discount for prompt payment

The Council sets a discount on an annual basis for ratepayers who pay the total rates levied on the rates assessment by the due date for the first instalment. The discount rate for 2024/2025 is 2.5%.

Penalties on overdue rates

A 10 percent penalty will be added to any part of the rates instalment that remains unpaid by the due date as shown in the table below as provided for in Section 57 and 58(1)(a) of the Local Government (Rating) Act 2002.

A further 10 percent penalty will be added on 1st October 2024 to any rates that were set prior to 1st July 2024 that are unpaid at 1st July 2024 and remain unpaid at 30th September 2024, as provided in Section 58(1)(b)(i) of the Local Government (Rating) Act 2002.

Payments

All rates shall be payable at the Whakatāne District Council Civic Centre, Commerce Street, Whakatāne, or Murupara Service Centre, Pine Drive, Murupara.

The payment facilities available at the Council offices are cash, credit card or EFTPOS. Council also accepts payment of rates by credit card, via our online facility at www.whakatane.govt.nz. Internet banking payments are also accepted. Alternatively, the Council has direct debit or automatic payment options available.

Allocation of payments

Where any payment is made by a ratepayer that is less than the amount now payable, the payment will be applied firstly to any rates outstanding from previous rating years and then across current year rates based on oldest due date.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Rateable properties in our district

The Council’s rating requirement (the amount we need to collect from rates) is divided among the available ‘rateable properties’ in the district. Certain types of properties, like schools, churches, and recreation reserves, are not rateable.

The table below shows the number of rateable properties in our district as of 30 June 2023. Properties are valued every three years by an independent valuer and were last valued in September 2022. The next review will take place in September 2025.

Location	Number of Rateable Rating Units	Rateable Capital Value (\$B)
Whakatāne Commercial		
Edgecumbe		
Matatā		
Murupara		
Ōhope		
Ōtarawairere		
Rural		
Tāneatua		
Te Teko		
Whakatāne Urban		

The financial forecasts in this Long Term Plan are based on growth in the number of rateable units in the Whakatāne District in line with the population and rating unit assumptions within this Long Term Plan. The table below shows the projected number of rateable rating units provided for in this Long Term Plan. This will be updated annually to reflect the actual change.

Year	Projected Rateable Rating Units
2024 Annual Plan	
2025 LTP	
2026 LTP	
2027 LTP	
2028 LTP	
2029 LTP	
2030 LTP	
2031 LTP	
2032 LTP	
2033 LTP	
2034 LTP	

Rates for year one of the Long Term Plan

The following rates are to be set and assessed on properties by Whakatāne District Council for the 2024/2025 year:

General rates (\$33.15 million)

The Council sets a general rate based on the capital value of each applicable rating unit in the District on a stepped differential basis.

For properties valued over \$30 million the portion of the property valued under \$15 million will attract the first step. For any portion of the property valued over \$30 million, step two will apply.

The rates (per dollar of capital value) for 2024/25 are:

	Per dollar of Capital Value	Rate \$
Step 1	District wide rateable residential properties capital value up to \$30 million	0.00136562
	District wide rateable commercial properties capital value up to \$30 million	0.00136562
	District wide rateable industrial properties capital value up to \$30 million	0.00136562
	District wide rateable rural and horticultural properties capital value up to \$30 million	0.00136562
Step 2	District wide rateable properties capital value portion greater than \$30 million	0.00102422

Uniform annual general charge

In addition to the above as part of the general charge Council sets a Uniform Annual General Charge on all applicable rating units in the District as a fixed amount per rating unit. In the 2024/25 year this charge is project at **\$741.34** per rating unit.

Economic development - district growth rates (\$1.53 million)

Council sets a targeted rate on the capital value for all commercial and industrial properties as follows:

Per dollar of Capital Value	Rate \$
Commercial and Industrial properties within the Whakatāne urban area	0.00140267
Commercial and Industrial properties outside the Whakatāne urban area	0.00070134

In addition, Council set as a targeted rate of a fixed amount of **\$624.79** per rating unit for all commercial and industrial properties within the District.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Democracy – community boards rates (\$0.49 million)

The Community Board rate is set to fund the costs of the four Community Boards which are recorded as part of the Democracy activity group. The Council sets a Community Board targeted rate as a fixed amount on rating units within each of the following areas (locations):

Targeted Rate (per 2024 - subject to correction prior to release)	\$
All rating units in the Whakatāne and Ōhope Community Board Area	23.22
All rating units in the Rangitāiki Community Board Area	17.87
All rating units in the Tāneatua Community Board Area	37.62
All rating units in the Murupara Community Board Area	46.12

Events and tourism - EPIC rate (\$0.08 million)

A targeted rate has been set on the budgeted revenue to be allocated to EPIC (Events Promotions Initiatives Community). The rate is based on the capital value of the rateable units identified as the Whakatāne Central Business District in the Whakatāne District Plan.

Per dollar of Capital Value	Rate \$
Rateable units identified as the Whakatāne Central Business District in the Whakatāne District Plan	0.00060643

Transportation connections (roading) rates (\$7.08 million)

The Council sets a targeted rate for the Transportation Connections activity group as a fixed amount on applicable rating units and a rate on the capital value as follows:

Per dollar of Capital Value	Rate \$
All rateable properties	0.00039769

In addition to the above, Council sets a transportation connections targeted rate of a fixed amount on all rating units in the district of **\$45.93**.

Stormwater rates (\$4.79 million)

The Council sets a fixed targeted rate for stormwater and a rate on the capital value differentially as follows:

Fixed Amount per Scheme	\$
Whakatāne urban area	134.41
Whakatāne Commercial and Industrial	134.41
All rating units in the Matatā area	68.14
All rating units in the Ōhope area	87.57

Fixed Amount per Scheme		\$
All rating units in the Edgecumbe area		150.06
All rating units in the Tāneatua area		31.02
All rating units in the Murupara area		5.96
All rating units in the Te Mahoe Land Drainage area		101.85
All rating units in the Te Teko Land Drainage area		23.34

Fixed Amount per Scheme	Differential	Rate \$
Whakatāne urban properties	1.0	0.00042395
Whakatāne Commercial and Industrial properties	2.2*	0.00093268
Matatā	1.0	0.00042395
Ōhope	1.0	0.00019443
Edgecumbe	1.0	0.00058767
Tāneatua	1.0	0.00025910
Murupara	1.0	0.00010182
Te Mahoe Land Drainage	1.0	0.00103280
Te Teko Land Drainage	1.0	0.00032267

* a differential targeted rate calculated on capital value is charged for Whakatane Commercial and Industrial rating units, due to the greater level of impermeable surfaces putting greater pressure on stormwater systems.

Wastewater (sewerage) rates (\$6.43 million)

The Council sets targeted rates of a fixed amount per connection to fund sewage disposal for each of the following individual sewerage schemes in the District:

Whakatāne • Ōhope • Edgecumbe • Tāneatua • Murupara • Te Mahoe

These rates are set on a differential basis based on land use and provision of service. Land use is either residential, rural or commercial/industrial. Commercial/industrial is classed as any property for which the principal undertaking is any commercial/industrial activity or zoned commercial/industrial. Commercial/industrial properties are charged per pan. Residential properties are all other properties that are not commercial/industrial properties. Residential and rural properties are charged a fixed amount per separately used or inhabited part (SUIP) of a rating unit.

The differential categories of service are:

- **Connected** - any rating unit that is connected directly or indirectly to a public sewerage drain.
- **Available** - any rating unit that is not connected to a public sewerage drain but is within 30 metres of such a drain.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

The rates for the 2024/25 year are shown below:

Whakatāne, Ōhope, Edgumbe, Tāneatua, Te Mahoe (all schemes excluding Murupara)	
\$525.14	per residential or rural rating unit connected to a public sewerage drain
\$525.14	per pan commercial / industrial rating unit connected
\$262.57	per rating unit availability (capable of connection)
Murupara	
\$337.93	per residential or rural rating unit connected to a public sewerage drain
\$337.93	per pan commercial / industrial rating unit connected
\$168.97	per rating unit availability (capable of connection)

Water supply (metered and non-metered) rates (\$11.07 million)

The Council sets targeted rates to fund water supplies for each of the following individual water supply schemes in the District:

Whakatāne • Ōhope • Edgumbe • Matatā • Tāneatua • Murupara • Rūātōki • Waimana • Plains / Awakeri Extension • Te Mahoe • Ruatāhuna

These rates are set on a differential basis based on provision of service, land use and location.

The targeted rates are set as a fixed amount per connection. Targeted rates are also set based on the volume of water supplied. All water by meter consumption that is invoiced during the current rating year will be calculated on the charges below.

The differential categories of service for the targeted rate for water supply are:

- o **Connected** - any rating unit that is connected directly or indirectly to a Council operated waterworks
- o **Available** - any rating unit that is not connected to a Council operated waterworks but is within 100 metres of such waterworks

The connected and metered charge is applicable to the water invoice for properties connected and metered.

Whakatāne, Ōhope, Edgumbe, Tāneatua, Te Mahoe (all schemes excluding Murupara)	
\$850.63	fixed amount per connection connected and non-metered
\$304.58	fixed amount per rating unit availability – non connected (capable of connection)
\$304.58	fixed amount per connection connected and metered
\$2.37	per cubic metre of all water supplied to each rating unit connected and metered

Murupara	
\$657.45	fixed amount per connection connected and non-metered
\$271.21	fixed amount per rating unit availability – non connected (capable of connection)
\$271.21	fixed amount per connection connected and metered
\$1.68	per cubic metre of all water supplied to each rating unit connected and metered
Plains	
\$432.61	fixed amount per connection connected and metered
\$0.82	per cubic metre of all water supplied to each rating unit connected and metered

The Council sets an additional targeted rate for any excess water consumed that is over and above the purchased entitlement for each property connected to the Plains water supply scheme. An overuse targeted rate is set for the excess volume consumed over and above the purchased entitlement of \$0.90 per cubic metre.

Note: where properties meet the definition of being contiguous either under legislation or Council policy, the entitlements for such properties will be aggregated prior to an imposition of the overuse penalty.

Waste management (refuse removal) rates (\$6.43 million)

The Council sets a targeted rate to fund the collection and disposal of Council approved refuse and recycling. This targeted rate is set as a fixed amount where a service is available to the rating unit. A rating unit can apply for more than one service and will be charged accordingly.

General waste is a weekly collection service, green waste and recycling is collected fortnightly.

The service applicable to each category is:

- o **Residential** – refuse, recycling, and green waste
- o **Rural and Commercial** – refuse and recycling

The Council targeted fixed rates per service for 2024/25 are:

Fixed amount based based on service	\$
Residential	459.16
Rural / Commercial	404.04
Residential Ōhope	461.85
Commercial Ōhope	406.74

The Council provides an additional three recycling collections during the summer holiday period for Ōhope.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Indicative property rates (continued)

2024/25 Proposed rates Indicative Property Types	Capital value (\$000)	General Rates	UAGC	District Growth	Rating Categories							GST Inclusive			
					Community Boards	Events / Tourism EPIC	Transport (roading)	Storm-water	Waste-water	Water supply	Waste mgmt	Total 2024/25	Total 2023/24	Increase (%)	Increase (\$pw)
Residential															
Whakatāne urban low	400,000	546.25	741.34	-	###	-	205.01	303.99	525.14	850.63	459.16	4,202.80	3,507.51	19.8%	13.37
Whakatāne urban average	730,000	996.90	741.34	-	###	-	336.24	443.89	525.14	850.63	459.16	5,032.85	4,225.85	19.1%	15.52
Whakatāne urban high	1,975,000	2,697.10	741.34	-	###	-	831.37	971.70	525.14	850.63	459.16	8,164.46	6,935.96	17.7%	23.62
Ohope average	1,275,000	1,741.17	741.34	-	###	-	552.99	335.47	525.14	850.63	461.85	6,016.43	5,068.49	18.7%	18.23
Ohope high	2,210,000	3,018.02	741.34	-	###	-	924.83	517.27	525.14	850.63	461.85	8,121.50	6,886.52	17.9%	23.75
Edgecumbe average	560,000	764.75	741.34	-	###	-	268.64	479.16	525.14	850.63	459.16	4,730.05	3,966.26	19.3%	14.69
Matatā average	640,000	874.00	741.34	-	###	-	300.45	339.47	-	850.63	459.16	4,127.72	3,457.05	19.4%	12.90
Murupara average	185,000	252.64	741.34	-	###	-	119.50	24.80	337.93	657.45	459.16	3,068.55	2,740.57	12.0%	6.31
Tāneatua average	345,000	471.14	741.34	-	###	-	183.13	120.41	525.14	850.63	459.16	3,934.25	3,234.13	21.6%	13.46
Te Teko average	235,000	320.92	741.34	-	###	-	139.39	99.17	-	621.11	459.16	2,766.16	2,259.04	22.4%	9.75
Rural residential average	340,000	464.31	741.34	-	###	-	181.14	-	-	-	404.04	2,087.37	1,837.45	13.6%	4.81
Lifestyle average	340,000	464.31	741.34	-	###	-	181.14	-	-	-	404.04	2,087.37	1,837.45	13.6%	4.81
Commercial															
Commercial low	1,050,000	1,433.90	741.34	2,097.59	23.09	-	463.51	1,113.73	525.14	850.63	404.04	8,800.92	6,978.12	26.1%	35.05
Commercial average	14,100,000	19,255.25	741.34	20,402.48	23.09	8,550.68	5,653.37	13,285.23	4,201.11	850.63	404.04	84,372.31	68,415.17	23.3%	306.87
Commercial high	25,950,000	35,437.85	741.34	37,024.16	23.09	-	10,366.01	24,337.52	5,251.39	850.63	404.04	131,601.43	99,940.90	31.7%	608.86
Industrial															
Industrial low	2,510,000	3,427.71	741.34	4,145.50	23.09	-	1,044.13	2,475.44	1,050.28	850.63	808.09	16,751.14	13,111.94	27.8%	69.98
Industrial average	37,850,000	49,008.71	741.34	53,715.98	23.09	-	15,098.54	35,436.45	19,430.14	850.63	-	200,450.61	153,336.31	30.7%	906.04
Industrial high	119,000,000	132,123.79	741.34	84,083.86	24.27	-	47,371.16	70,083.16	26,256.95	621.11	404.04	415,966.13	333,905.59	24.6%	1,578.09
Farming and Horticultural															
Farming – Dairy average	3,390,000	4,629.45	741.34	-	24.27	-	1,394.10	-	-	621.11	808.09	9,451.11	7,798.31	21.2%	31.78
Farming – Pastoral average	3,110,000	4,247.08	741.34	-	70.14	-	1,282.75	-	-	-	-	7,292.51	6,447.19	13.1%	16.26
Farming – Other average	1,970,000	2,690.27	741.34	-	24.27	-	829.38	-	-	-	-	4,928.05	4,425.42	11.4%	9.67
Horticultural average	2,220,000	3,031.68	741.34	-	24.27	-	928.80	-	-	-	404.04	5,899.65	5,134.12	14.9%	14.72

The capital value bands are calculated using the current rating values from September 2022. These rates do not include metered water supply which is subject to specific property usage volumes.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

Council Controlled Organisations (CCOs)

A CCO is a company or organisation in which the Council, or a number of councils, hold 50 percent or more of the voting rights, or can appoint 50 percent or more of the trustees, directors or managers. The Council engages in this form of partnership where it provides advantages for a more effective, efficient and financially-viable means of delivering services.

We have an interest in the following CCOs:

- Whakatāne Airport (*Joint Venture*),
- Toi-Economic Development Agency (Toi-EDA)
- Bay of Plenty Local Authority Shared Services Limited (BOPLASS) (*Company*),
- New Zealand Local Government Funding Agency (LGFA) (*Company*).

Each CCO is required to agree to a Statement of Intent with its stakeholders (including the Council) ¹ and to make this available to the public. The Statement of Intent sets out the CCO's nature and scope of activities, key performance targets, and reporting requirements along with other matters. At the end of each financial year each CCO must report performance against the Statement of Intent.

We manage and monitor our investment in CCO's by reviewing statement of intents, and annual reports at our Revenue and Finance Committee. Copies of the statements of intent and annual reports are available on our website.

The following tables explain what these organisations do, our objectives in regard to ownership, nature and scope of activities, key performance targets and outcomes.

¹ Toi-EDA, is an exempted CCO under the Local Government Act 2002) with respect to its requirement to agree a statement of intent with its stakeholders.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)**Whakatāne Airport****About this organisation**

The Whakatāne Airport is a Council-Controlled Organisation (CCO) under the Local Government Act 2002. It was formed as a CCO in 2006 and is a joint venture partnership between Whakatāne District Council and the Ministry of Transport Te Manatū Waka (MOT), with each party owning a 50 percent share.

Our objectives for being involved in this organisation

Councils' objective for this organisation is to see the maintenance of an active regional airport which is a vital economic resource for our community and an essential part of the regional transport infrastructure.

Nature and scope of activities

Aviation Services: the airport is maintained as a non-certified aerodrome in accordance with the Civil Aviation Authority requirements, enabling it to provide commercial passenger and freight air services through third parties, and as aviation services to clubs and private members of the public.

Leases: land surplus to the airports present operational requirements is leased for grazing. Lease of the airport land is also available to ancillary commercial operators and associated industries.

The objectives of Whakatāne Airport include:

- o Providing high-quality facilities and services in proportion with existing levels of aviation activity, and in accordance with all the appropriate acts, regulations and rules pertaining to airport and aviation operations in line with the size of Whakatāne Airport.
- o Operating the airport in a sound, environmentally-sustainable and business-like manner.
- o Ensuring that the airport is administered efficiently, effectively and safely to the benefit of scheduled flight operations, commercial operators and recreational users.
- o Improving the long-term value and financial performance of the airport.
- o Promoting a safe, accessible, affordable and reliable air transport system for the Eastern Bay of Plenty region.

It makes a social contribution rather than a financial return, and as such is consider a public benefit entity.

Key performance targets

Functional performance: the airport is maintained to Civil Aviation Authority (CAA) requirements.

Financial performance: operate and maintain the airports assets within an operational expenditure budgets (excluding corporate overheads and depreciation).

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)**Toi-Economic Development Agency (Toi-EDA)****About this organisation**

Toi-EDA is the Economic Development Agency for the Eastern Bay of Plenty and is based in Whakatāne. It is a partnership between Kawerau, Ōpōtiki and Whakatāne District Councils, and the Bay of Plenty Regional Council, working together with local Iwi.

Toi-EDA undertakes activities to contribute to the sustainable growth and development of the local economy. Toi-EDA's purpose and vision is to grow the Eastern Bay of Plenty: Tini o Toi – kia tipu, kia puawai (To create, grow and blossom the myriads of Toi). Toi-EDA contributes to the outcomes of the Economic Development and Regeneration activity in the 'Strategy and Futures' group of activities.

Toi-EDA is an exempted Council Controlled Organisation (CCO) under the Local Government Act 2002. This means that it does not have to meet the specific reporting requirements related to CCOs. Exemption from these requirements allows Toi-EDA to focus more of its limited resources on economic development. As an exempt CCO, the reporting requirements of Toi-EDA are similar to those of other Council activities.

Our objectives for being involved in this organisation

Councils' objective for this organisation is to recognise the strength of a co-ordinated approach to economic development in the Eastern Bay of Plenty. To support major economic development opportunities that will provide a benefit to the communities of the Whakatāne District and Eastern Bay of Plenty.

Nature and scope of activities

- Attract people to work, live and play in the Eastern Bay of Plenty
- Encourage alignment of Māori economic development activity and Toi EDA activity
- Support and develop industry
- Advocate for improved infrastructure and transportation
- Foster communication with the community and partners
- Secure and diversify the Toi-EDA funding base

Key performance targets

In our Annual Report, we will measure economic development opportunities that have been supported by Toi-EDA that will benefit the communities of the Whakatāne District.

Measure - Toi-EDA delivers initiatives under each of the three pillars; A Winning Brand, Economic Engine and Thriving Communities, that support the sustainable growth and development of the local economy.

Target – At least three initiatives underway per year.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)**Bay of Plenty Local Authority Shared Services Limited (BOPLASS)****About this organisation**

BOPLASS Ltd is a company owned by nine councils, being Whakatāne District Council along with Bay of Plenty Regional Council, Rotorua Lakes Council, Western Bay of Plenty District Council, Kawerau District Council, Tauranga City Council, Ōpōtiki District Council, Taupō District Council and Gisborne District Council.

Our objectives for being involved in this organisation

Councils' objective for this organisation is to promote shared services between local authorities in the Bay of Plenty/Gisborne regions and elsewhere.

Nature and scope of activities

Working together with the full support and involvement of council staff, BOPLASS provides benefit to councils and their stakeholders through improved levels of service, reduced costs, improved efficiencies and/or increased value through innovation.

The principal nature and scope of the activities of BOPLASS Ltd is to:

- Use Joint Procurement to add value to goods and services sourced for its constituent councils.
- Establish the underlying technology, framework, platform and policies to enable and support collaboration.
- Facilitate initiatives that benefit councils and their stakeholders through improved levels of service, reduced costs, improved efficiency, innovation and/or increased value.
- Pursue best practice in the management of all activities to obtain best value and minimise risk.
- Demonstrate fiduciary responsibility by ensuring that its activities are adequately funded from savings achieved, levies, council contributions, or Government funding where available.
- Allow other councils or organisations to participate in its activities where this will benefit its constituent councils directly or indirectly.
- Actively monitor and engage with Shared Service developments across the public sector to identify opportunities for further development and establishing best practice.
- Represent the collective views of its Shareholders in matters with which it is associated.

Key performance targets

BOPLASS will provide regular reporting to confirm the estimated value of savings and benefits delivered through joint procurement activity. This will be report to our Finance and Performance Committee.

The key performance target for BOPLASS have been identified in its statement of intent 2023-26:

- To ensure the Company continues to operate effectively in both governance and management terms over the next three years the targets are to:
- Ensure supplier agreements are proactively managed to maximise benefits for BOPLASS councils.
- Investigate new Joint Procurement initiatives for goods and services for BOPLASS councils.
- Identify opportunities to collaborate with other LASS in Procurement or Shared Service projects where alliance provides benefits to all parties.
- Further develop and extend the Collaboration Portal for access to, and sharing of, project information and opportunities from other councils and the greater Local Government community to increase breadth of BOPLASS collaboration.
- Communicate with each shareholding council at appropriate levels.
- Ensure current funding model is appropriate.

6.2.5 Appendix 5 - Draft Financial Information 2024-34(Cont.)

New Zealand Local Government Funding Agency (LGFA)



About this organisation

New Zealand Local Government Funding Agency (LGFA) is a company owned by the New Zealand Government (20%) and 30 Local Councils (80%) – Whakatāne District Council 0.44%. It specialises in financing the New Zealand local government sector. LGFA was established to raise debt on behalf of local authorities (“councils”) on terms that are more favourable to them than if they raised the debt directly. As LGFA is majority owned by councils, it constitutes a “council-controlled organisation” under the Local Government Act 2002.

Our objectives for being involved in this organisation

Council’s main objective for ownership in NZLGFA is to access shared funding at better rates and for more flexible terms.

Nature and scope of activities

- o raises debt funding for the purpose of providing debt financing to New Zealand local authorities and CCOs (participating borrowers).
- o may raise debt funding either domestically and/or offshore in either NZ dollars or foreign currency.
- o only lends to participating borrowers that have entered into required relevant legal and operational arrangements and comply with the LGFA’s lending policies.
- o may undertake any other activities considered by the LGFA Board to be reasonably related, incidentally to, or in connection with, that business.

Key performance targets

The following reflects LGFA’s performance targets as set out in its’ statement of intent 2023-26. The financial performance targets are focused on the 2023-2024.

Governance, capability and business practice	
Performance Targets	2023-2024 target
Comply with the Shareholder Foundation Polices and the Board-approved Treasury Policy at all times.	No breaches
Maintain LGFA’s credit rating equal to the New Zealand Government sovereign rating where both entities are rated by the same Rating Agency	LGFA credit ratings equivalent to NZ Sovereign.
LGFA’s total operating income for the period to 30 June 2024	> \$20.6 million
LGFA’s total operating expenses for the period to 30 June 2024.	< \$10.0 million
Optimising financing services for local government	
Performance Targets	2023-2024 target
Share of aggregate long-term debt funding to the Local Government sector.	> 80%
Total lending to Participating Borrowers	> \$17,870 million
Conduct an annual survey of Participating Borrowers who borrow from LGFA as to the value added by LGFA to the borrowing activities	> 85% satisfaction score
Successfully refinance existing loans to councils and LGFA bond maturities as they fall due.	100%
Meet all lending requests from Participating Borrowers, where those requests meet LGFA operational and covenant requirements	100%
Effective management of loans	
Performance Targets	2023-2024 target
Review each Participating Borrower’s financial position.	100%
Arrange to meet each Participating Borrower over a 15-month period, including meeting with elected officials as required, or if requested.	100%



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WHAKATĀNE
District Council
Kia Whakatāne au i ahau

6.2.6 Appendix 6 - Draft Development Contributions Policy

6.2.6 Appendix 6 - Draft Development Contributions Policy

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)



Draft Development Contributions Policy
*Te tuhinga hukihuki Kaupapa here
o te Tāpaetanga Whanake hangaroto*

Long Term Plan 2024-34 - Consultation
Te Mahere Pae Tawhiti 2024-34 - He Uiuinga



6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Review of Development Contribution Policy

Policy overview

The Council's Development Contributions Policy is reviewed alongside the Long-Term Plan to reflect the revised capex related projects (either projects or costs). The purpose of this policy is to set out the framework and justification for the charging of development contributions. These are charged to developers at the time of obtaining a resource consent, when a building consent is issued or when an application for a service connection is granted. The principle underlying development contributions is that developers should meet some of the costs attributable to the growth impacts of their development.

Section 102 of the Local Government Act 2002 requires the Council to have a policy on Development Contributions and Financial Contributions. Section 106, and 197 – 211 (Subpart 5) and Schedule 13 and 13A of the LGA stipulates what the policy needs to consider and the methodology for applying the policy.

The Policy must be reviewed every three years including through public consultation. The policy must also take into account the preamble to the Te Ture Whenua Māori Land Act in respect to Māori land. The preamble recognises the special relationship of Māori and the Crown, and to land. In particular the retention and facilitation of the occupation, development and utilisation of land for the benefit of owners.

Overview of changes proposed to the Policy

- The Policy seeks development contributions for water, wastewater, stormwater, reserves, community facilities and transportation. A contribution towards reserves has been added to the policy, in preference to charging a financial contribution through the RMA, although this option has been retained in the LTP in case of land acquisitions.
- The policy includes reference to the preamble to the Te Ture Whenua Māori Act 1993, which recognises the value of retaining land and to facilitate occupation, development and utilisation of that land. It is recommended this be done by exempting papakainga housing in rural areas (but not those planning to connect to Council reticulated services).
- The policy uses the MRCagney population and household projections as a basis to understand future growth rates. This is limited to a district wide level.
- For specific catchments (such as Whakatane water or Ohope wastewater or Huna/Shaw Road structure plan), the demand (and number of HEU's) projected in the current policy has been used again as there are no new census data to recalibrate the available HEU's in these catchments. There is also a constraint in the available amount of land for new growth, and that has been factored into these projected HEU's for Whakatane (south of the river) and Ohope.
- From a total of \$168.1M of new capex projects, development contributions will result in \$18.2M (11%) of this cost, assuming the growth projections are realised.
- From a total cost of \$14.2M of historic spend on capex projects, a further \$2.3M (16%) is still to be collected from development contributions.
- Commercial and industrial development will be subject to contributions towards water, wastewater and stormwater infrastructure and transportation.
- The levels of contributions for some assets have increased significantly from the previous policy – for example, transportation (\$695 to \$1,849 per HEU). The most significant influence on the overall level of contribution for Community Facilities is the Rex Morpeth Park Master Plan, requiring a contribution of \$6,723 per new household.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

- The levels of contribution for some assets have reduced. For example, stormwater has reduced from \$1,818 to \$415 per HEU.
- The total development contributions per HEU by location (exclusive of GST) are:
 - Whakatane – south of the river - \$12.4k
 - Whakatane – north of the river (excluding Huna Road) - \$12k
 - Huna Road - \$19.9k
 - Ohope - \$11k
 - Rest of District - \$8.8k

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Kōrero mai – Let's talk

What do you think about our proposed changes to the Development Contributions Policy?

Making a submission is easy!

You can make a submission online:

<https://whakatane.govt.nz/ltq>

Email your thoughts or submissions to:

koreromai@whakatane.govt.nz

Pick up a submission form and view supporting documents from any of libraries and Customer Service Centre's:

Customer Services, Whakatāne District Council, 4 Commerce Street, Whakatāne
Te Kōputu a te Whanga a Toi - Whakatāne Library, 49 Kākaharoa Drive, Whakatāne
Ōhope Library, 4 Harbour Road, Ōhope
Edgecumbe Library, 38 College Road, Edgecumbe
Murupara Library & Service Centre, 48 Pine Drive, Murupara

Post your feedback to:

Whakatāne District Council, Private Bag 1002, Whakatāne.

Hand deliver it to:

Whakatāne District Council, Civic Centre, Commerce Street,
Whakatāne or Murupara Service Centre, Pine Drive, Murupara

Key Dates

Submissions close:

12 April 2024

Hearings:

18 & 19 April 2024 (for those who would like to present their submission to the Council)

Deliberations:

8 – 10 May 2024 (Council meets to discuss any changes to the policy based on submissions)

Adoption:

20 June 2024

Need more information?

If you have any questions about this policy, or about the process of making a submission, our website is a great place to start. You can also feel free to get in touch with one of your elected Council members or staff here at the Council.

Website: www.whakatane.govt.nz

Email: info@whakatane.govt.nz

Phone: (07) 306 0500

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

POLICIES

Development Contributions Policy

*Te Kaupapa Here o te Tāpaetanga
Whanake Hangaroto*

Expected adoption date: 27 June 2024
Commenced: 1 July 2024
Review date: July 2027

whakatane.govt.nz



6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

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6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

1.0 Introduction – *Kupu Arataki*

This policy sets out what monetary contributions or contributions in the form of land are required when development occurs that will result in a growth-related impact.

Under the Local Government Act 2002, (LGA) the Council is required to adopt a Development Contributions Policy to fund or partly fund capital projects from development contributions. This allows the Council to adopt a framework to manage growth and ensure that its associated costs are attributed to those generating the impact on infrastructure and community facilities.

The Council first adopted a Development Contributions Policy in June 2004, and it has been regularly reviewed since. The current policy aligns with the 2024-34 Long Term Plan (LTP).

Development contributions under the LGA are in addition to and need to be clearly separate contributions financial contributions imposed as a condition of a resource consent under Section 108 of the Resource Management Act 1991 (RMA).

Development contributions taken by the Council under the LTP relate directly to the assumed cost of development on current and future community facilities.

2.0 Purpose – *Te Take*

Population and business growth create the need for new subdivision and developments, and these add increasing demand on the assets and services provided by the Council. As a result, significant investment in new or upgraded assets and services is required to meet the demands of growth.

The purpose of the development contributions provisions (and the need for a policy) is to ensure that a fair, equitable and proportionate share of the cost of the infrastructure required to meet growth demands over the long term, is funded by development contributions under the Local Government Act 2002.

The policy has been developed to meet the principles of the Act that (amongst other principles) require development contributions to be required:

If the effects or cumulative effects of developments will create or have created a requirement for the Council to provide or to have provided new or additional assets or assets of increased capacity.

Once consideration has been given to the capacity life of the assets in a way that avoids over-recovery of costs allocated to development contribution funding.

Once consideration has been given to the persons who will benefit from the assets, including the community as a whole, as well as those who create the need for those assets.

For or towards the purpose of the activity or the group of activities for which they were required, and for the benefit of the district or the part of the district where they were required.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

3.0 Application of the Policy – *Ngā Tono*

The policy will apply to the type and/or location of development, where applications are received for:

- a) Resource consent (land use and subdivision consents); or
- b) Building consents; or
- c) Authorisations for service connection.

This policy applies to any applications received for resource consent, building consent or authorisations for service connections on or after 1 July 2024, for the type of activity or within a defined area as stipulated in this policy. The policy also applies if payment has not been received before this date based on an earlier assessment, with the Council reserving a right to reassess the development contribution based on this new policy.

4.0 Preamble to the Te Ture Whenua Māori Act 1993 – *Kupu Whakataki ki Te Ture Whenua Māori 1993*

Section 102(3A) (a) of the Local Government Act 2002 states that a development contributions policy must support the principles set out in the preamble to the Te Ture Whenua Māori Act 1993. That preamble reads:

Nā te mea i riro nā [te Tiriti o Waitangi](#) i motuhake ai te noho a te iwi me te Karauna: ā, nā te mea e tika ana kia whakaūtia anō te wairua o te wā i riro atu ai te kāwanatanga kia riro mai ai te mau tonu o te rangatiratanga e takoto nei i roto i te Tiriti o Waitangi: ā, nā te mea e tika ana kia mārama ko te whenua he taonga tuku iho e tino whakaaro nuitia ana e te iwi Māori, ā, nā tērā he whakahau kia mau tonu taua whenua ki te iwi nōna, ki ō rātou whānau, hapū hoki, a, a ki te whakangungu i ngā wāhi tapu hei whakamāmā i te nohotanga, i te whakahaeretanga, i te whakamahitanga o taua whenua hei painga mō te hunga nōna, mō ō rātou whānau, hapū hoki: ā, nā te mea e tika ana kia tū tonu he Kooti, ā, kia whakatakototia he tikanga hei āwhina i te iwi Māori kia taea ai ēnei kaupapa te whakatinana.

Whereas the [Treaty of Waitangi](#) established the special relationship between the Māori people and the Crown: And whereas it is desirable that the spirit of the exchange of kawanatanga for the protection of rangatiratanga embodied in the Treaty of Waitangi be reaffirmed: And whereas it is desirable to recognise that land is a taonga tuku iho of special significance to Māori people and, for that reason, to promote the retention of that land in the hands of its owners, their whānau, and their hapū, and to protect wāhi tapu: and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whānau, and their hapū: And whereas it is desirable to maintain a court and to establish mechanisms to assist the Māori people to achieve the implementation of these principles.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

The Policy recognises that land is a taonga tuku iho of special significance and the importance of retaining that land and facilitating its occupation, development and use for the benefit of its Māori owners, their whānau and hapū. This policy provides for greater flexibility in relation to the assessment of development contributions in relation to iwi/hapū and whānau seeking to occupy, develop and utilise land for the benefit of their owners, whānau and hapū. The policy does not apply to papakainga housing development on Māori land.

5.0 Population and Labour Force Change – *Ngā panonitanga ki te Taupori me te Hunga Mahi*

The policy has been informed by the report titled “*Eastern Bay of Plenty Housing and Business Needs Research*” by MRCagney (July and September 2023). The report identifies the following trends:

- Population is expected to grow by about 20% in the next 30 years across the Eastern Bay.
- Net migration was responsible for about 70% of population change between the period 2013 and 2020. While there is a positive natural increase in population, this rate is declining.
- The average household size is likely to remain at 2.6 to 2.7 people per household.
- While there is still a pattern of an aging population, it is moderated in the Whakatāne District by a younger Māori population.
- There is an increasing number of seasonal employer workers in the Eastern Bay
- Employment is expected to grow by 21% over the next 30 years. Based on the 2023 assessment by Infometrics, the average number of employees of a business in the district is a modest 3.8, with 93% of all businesses employing 10 or less employees.
- Recent construction trends show that more is being built and that the typologies are changing, albeit at a moderate rate.

The report concludes that this will result in an additional 7,700 people by 2055 (38,300 in 2022 (base) to 46,000 in 2055).

For this LTP, it means that population is likely to increase from 39,230 (est. 2024) to 42,618 by 2034 – an increase of 3,388 people, with an estimated additional 1255 units of accommodation being needed over this period. For the purposes of this policy, 1255 additional dwellings will be consented or built over the next ten years, with an additional 2048 in 20 years. This is based on 14,950 existing dwellings in 2024, increasing to 16,998 by 2044.

The labour force is predicted to increase by 1,500 people between 2022 (base) and 2034, with 45% in commerce, 18% in heavy industry, 13% in light industry and 24% in other (rural based or intensification of existing business).

The building consent data for the last three years (2020/21, 2021/22, 2022/23) show there has been on average 84 building consents issued per year for new dwellings in the district, with the majority of these being built in the Whakatāne/Ōhope (56.2%) and Rangitāiki (35%) Wards. These figures exclude a number of building consents issued for “Pods” constructed in the district, but which may or may not have been located within the Whakatane District.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

The level of development throughout the district is variable with the demand for new dwellings and new commercial investment is higher in the north of the district, particularly in the urban areas of Whakatāne and Ōhope, and on the Rangitāiki Plains (Matatā/Otakiri, Onepū Springs, Te Teko Lakes and Thornton/Awakeri).

There has been increased interest in building on Māori land, either as papakainga development (housing for whānau) or housing to provide broader socio-economic benefit, although this is yet to be realised.

Investment in industrial development in Kawerau and Ōpōtiki Harbour in Ōpōtiki, and the Te Rāhui Herenga Waka (Whakatāne Commercial Boat Harbour) in Whakatāne through Government investment by Kanoa will also provide opportunities to leverage off these investments.

The actual number of new dwellings being consented and built is less than the projected demand described above, and this could be due to a number of factors including the diminishing amount of available residential zoned land, funding constraints, construction costs, and burgeoning but unrealised housing developments on Māori land.

The amount of land available for development will be considered as part of the Eastern Bay of Plenty Spatial Plan and subsequent review of the Whakatāne District Plan, commencing in 2025.

While the MRCagney Report outlines demand for growth into the future, it is unlikely to be fully realised based on the constraints identified above. The LTP 2024 -2034 does not yet include the full suite of capex projects required to meet the demand in the MRCagney Report, and this will be more informed once the Spatial Plan is completed by December 2025, alongside the completion of the Waters Strategy (drinking water) and Open Spaces Strategy.

On this basis, this Development Contribution Policy will continue to seek contributions for projects that have been historically provided to meet growth and/or are currently planned to support growth at a rate consistent with what has occurred over the last three years.

6.0 Spatial Plan – *Te Mahere Whaitua*

The Whakatāne, Kawerau and Ōpōtiki District Councils and the Bay of Plenty Regional Council are preparing an Eastern Bay of Plenty Spatial Plan to outline a 30-year strategy to not only meet and plan for new housing and business growth, the infrastructure to support that growth, but to also develop a spatial strategy that supports the delivery of broader social, cultural, environmental, and economic benefits. This will support investment into the Eastern Bay of Plenty through a coherent and agreed strategic direction. The Plan is being developed with iwi as partners, and includes key agencies such as Kainga Ora, Ministry of Housing and Urban Development, Ministry of Education, New Zealand Transport Agency Waka Kotahi, and representatives from key business and social sectors (such as Horizon Energy and Te Whatu Ora). The key challenges for the Plan include determining the economic drivers for the next 30 years, its implications on employment opportunities and job creation, and therefore population increases. Climate Change impacts will also be a significant

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

determinant to new growth areas, as several existing settlements may be affected by the impacts of more frequent weather events and changes in coastal areas through sea level rise and other coastal processes.

The Spatial Plan is not scheduled to be completed until the end of 2025, so this policy assumes that development will generally follow the pattern outlined in the District Plan for this next three-year period.

7.0 Policy Direction – *Te Arotahi o tēnei Kaupapa Here*

This policy is not intended to unnecessarily hinder or obstruct investment opportunities in the district, but it is also recognised that the demand for services and infrastructure to support new developments should not place unfair costs on the wider ratepayer base.

The Council will charge development contributions for new residential development as described below:

Household Unit or other Accommodation Unit, or a residential lot or service connection for a Household Unit or Accommodation Unit for the following activities and areas:

- Water, wastewater and stormwater infrastructure in Whakatāne, including Coastlands and Bunyan Road, or otherwise connecting to the Whakatāne reticulated supply.
- Water and wastewater in Ōhope (or connecting to the Ōhope wastewater or Whakatāne/Ōhope Water scheme).
- Water and wastewater infrastructure for the Huna/Shaw Road Structure Plan Area and now extended through Plan Change 8 to the District Plan to include the Kawarehe Trust land. This is staged with the development zoned residential in the Whakatāne District Plan prior to 2024 being known as Stage 1, and the subsequent residential zoned land (through PC 8) being known as Stage 2.
- Roads and other transport infrastructure, including walking and cycling, throughout the Whakatāne District
- Reserves Contribution throughout the Whakatāne District
- Community Infrastructure throughout the Whakatāne District

The Council will charge development contributions for new commercial and industrial development; or per subdivision lot for this purpose, as described below:

Water, wastewater and stormwater infrastructure in Whakatāne, Coastlands, Bunyan Road, Huna/Shaw Road Structure Plan, and Ōhope or elsewhere if connected to one of these reticulated services.

Roads and other transport infrastructure, including walking and cycling, throughout the Whakatāne District.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

The Council will update the Development Contributions Policy at least every three years, alongside the LTP cycle, to account for:

- a) The Eastern Bay of Plenty Spatial Plan and associated place-based development Strategies or plans that will be developed over the next three years.
- b) The review of the Whakatāne District Plan which is planned to commence in 2025.
- c) Legislative changes that may occur.
- d) Any changes to the significant assumptions to the Development Contributions Policy (refer section 15.0);
- e) Any other changes in policy as the Council deals with growth issues (or a lack of growth);
- f) Any changes in the capital works programme for growth;
- g) Changes in growth assumptions;
- h) Any changes in the pattern and distribution of development in the District;
- i) The regular reviews of the Financial Strategy, including the Revenue and Financing Policy;
- j) The use of financial contributions under the Resource Management Act (RMA).

8.0 Financial Contributions – *Ngā Tāpaetanga Pūtea*

Development contributions under the Local Government Act 2002 are different from financial contributions under the Resource Management Act 1991.

A financial contribution may be in the form of money or land or a combination of both. The Resource Management Act 1991 restricts the charging of financial contributions to only those activities that avoid, remedy or mitigate environmental effects.

While Council generally considers development contributions as its main funding tool to meet the costs associated with community facilities resulting from growth, it may also require financial contributions for other activities as set out in the District Plan. It is recognised that a financial contribution cannot be charged for the same purpose as a development contribution. Therefore, a financial contribution will be more commonly charged as a condition of resource consent to mitigate or remedy the environmental effects of a specific development or subdivision. These effects are often localised or unanticipated and arise from the land use activity or subdivision itself, rather than the incremental or cumulative effects on a broader infrastructure network or the district as a whole.

The Whakatāne District Plan was made operative in June 2017, and includes objectives, policies and rules regarding the charging of financial contributions. These enable financial contributions to be taken to mitigate environmental effects of a development or subdivision. Financial contributions may be taken to mitigate the effects on roads, public carparking and service lanes (for business activities), water supply, sewage collection and disposal, stormwater detention, collection and disposal, and community facilities, including reserves.

This Development Contributions Policy has been changed so that reserve contributions are collected through this policy, rather than as a financial contribution as a condition of resource consent. This change is for administrative efficiencies.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

It is not anticipated that financial contributions will be utilised for the vast majority of subdivisions or land use consents, and the anticipated income from this source will be less than \$100,000 per year.

A review of the Whakatane District Plan will commence (subject to legislative reform) during the life of this policy. That will include a review of the Financial Contributions Policy in the District Plan.

9.0 Capital Expenditure for Community Facilities – *Ngā Utu Uara mō ngā Hua o te Hapori*

Development contributions reflect the impact that a development (or a development in conjunction with other developments) has in requiring new or additional assets or assets of increased capacity.

Capital works that are needed to improve the level of service to existing ratepayers or for renewal of existing assets are funded from other sources.

The Council will spend all collected contributions on the asset classes they are taken under to deliver the benefit, or equivalent benefit, for which they are collected.

The following table summarises:

- a) The total estimated capital expenditure (not inflation adjusted) for projects which include a growth component over the next 10 years or 20 years; and
- b) The amount of total estimated capital expenditure that will be funded from development contributions by asset group.

Table 1 - Estimated total capital expenditure and amount to be funded by development contributions:

Asset Group	Total Cost of Capital Works Projects	Amount Funded by Development Contributions
Water supply	\$16,390,555	\$1,618,261.52
Stormwater drainage	\$2,304,899	\$38,722.30
Wastewater treatment and disposal	\$3,044,821	\$212,224
Roading and footpaths	\$32,423,949	\$2,320,869.33
Community facilities	\$110,820,963	\$13,949,527.99*
Reserves	\$3,198,877	\$137,385.78

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Total	\$168,184,064	\$18,276,990.92
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* Majority to be recovered over 20 years

The capital expenditure costs are based on the best current estimate of total cost (uninflated figures). These costs will be refined in subsequent revisions of the policy based on updated information about assets and growth.

In most cases, a percentage estimate of what is growth related costs has been used to determine the capital expenditure required for growth. This is based on additional household units within defined catchments or the district over the next ten years or beyond.

10.0 Historic Capital Expenditure – *Ngā Utu Uara o ngā rā o mua*

In addition to the proposed capital programme, the Council has already incurred capital expenditure to cater for future development, and the development contributions include fees to continue to recover this growth component.

Table 2: Historical capital expenditure and amount to be funded by development contributions:

Asset Group	Total Cost of Capital Works Projects budgeted in previous Policy	Amount Funded under previous Development Contributions Policy
Water supply	\$2,914,012	\$564,447 (\$402,455 to collect)
Wastewater treatment disposal	\$4,046,012 est.*	\$2,277,216 (\$1,967,388 to collect)*
Stormwater drainage	\$7,255,014	\$164,760 (\$760 to collect)
Roading and Footpaths	-	-
Community Facilities	-	-

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Total	\$14,215,038	\$3,006,423
		\$2,370,603 to collect

* Includes one project that is subject to a separate Development Agreement and valued at \$1.3M

In some cases, the Council has received development contribution income through the current and previous LTPs, and this, as well as interest accrued on reserve balances reflecting timing of capital expenditure and timing of receipts, has determined the balance of the amount needed to be further collected.

11.0 Funding Considerations – *Ngā Whaiwhakaaro Pūtea*

The Whakatāne District Council sets out its funding philosophy through the Revenue and Finance Policy.

The Council has determined that the use of development contributions is appropriate, for the above capital expenditure, with regard to community outcomes, strategic priorities, the distribution of benefits across the community over time, those driving the need for the expenditure, costs and benefits and impact on future revenue requirements.

11.1 *Community Outcomes and Strategic Projects*

The Whakatāne District Council has four community outcomes. These are set through the LTP 2021-31 and identify the main goals the Council aims to achieve in order to fulfil its vision and purpose. They are:



6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

The Council has also identified strategic priorities that underpin the development of the LTP 2021-31. These drive the priorities and projects the Council is proposing over the next 30 years and form the basis of both the LTP 2021-31 and the Council’s Financial Strategy. The eight strategic priorities are set out on the next page. Each priority is supported by significant strategies, programmes of work, and projects.

Strategic Priorities

 <p>Enhancing the safety, wellbeing, and vibrancy of communities Me mātua whakanui i te marutau, te oranga, me te whitawhita o ngā hapori</p>	 <p>Strengthening relationships with iwi, hapū and whānau Me mātua whakawhanake i ngā kōtuituinga ā-iwi, ā-hapū, ā-whānau anō hoki</p>	 <p>Building climate change and natural hazard resilience including our infrastructure Me mātua whakakaha i te aumangea ki te huringa āhuarangi me ngā tūraru matepā taiao</p>	 <p>Facilitating economic regeneration and responding to development pressures Me mātua whakahaere i te tipuranga o te taiōhanga me ngā tonotono whare</p>	 <p>Shaping a green District Kia toitū te rohe</p>
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In terms of community outcomes, community infrastructure principally contributes to *Thriving Circular Economies*, but more particularly the Strategic Priority of *Facilitating economic regeneration and responding to development pressures – Me matua whakahaere i te tipuranga o te taiohanga me ngā tonotono whare*.

Development contributions are necessary to service and facilitate new developments, contributing to the above outcomes and priorities.

11.2 Distribution of benefits between the community as a whole, any identifiable part of the community, and individuals

It is appropriate that development contributions fund the additional capacity benefiting new households or equivalent units of development, as it is these units that will principally benefit. The use of development contributions not only allows the part of the community benefitting from the new works to be identified but also, through catchments, this is further refined to specific areas where the benefit will occur.

Council recognises that users from across the district enjoy the benefits of roading, reserves, and community infrastructure. Therefore, all new lots, developments, or service connections in the district will be required to pay development contributions for these asset groups.

The Council runs a number of water, wastewater and stormwater schemes across the district. Growth related capital expenditure improvements will mainly have benefits related to those people connected to that system. For this reason, development contributions for water, stormwater and sewerage are collected on the basis of defined catchments (planning areas). Only those lots, developments or service connections that are located within those catchments that will benefit from the works are required to pay a development contribution for water, stormwater and sewerage.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

The identified catchments and their census area unit (CAU) equivalents are noted below.

Table 3: Catchments of benefit and Census Area Units (CAUs)

Project Catchments	CAUs
Transportation (roading and other transport)	District wide – All CAU's
Community infrastructure	District wide – All CAU's
Reserves	District wide – All CAU's
Whakatāne wastewater treatment and reticulation - Whakatāne township, Huna/Shaw Road Structure Plan and Coastlands	Allandale, Mokorua Bush, Trident, Whakatāne North, Whakatāne West, part of Coastlands statistical area
Whakatāne Water treatment and reticulation - Whakatāne, Ōhope, Coastlands, Huna/Shaw Road Structure Plan	Allandale, Mokorua Bush, Trident, Whakatāne North, Whakatāne West, part of Coastlands statistical area, and Ōhope
Whakatāne Stormwater (south of Whakatāne River)	Allandale, Mokorua Bush, Trident, Whakatāne Central, Whakatāne West.

11.3 *The period over which benefits are expected to occur*

It is expected that the benefits of the capital works projects identified, some of which are already available to the district, may extend beyond the 10-year timeframe used according to the life of the particular asset built. The cost recovery timeframe is set for reasons of fiscal prudence and to recognise intergenerational equity. This approach helps manage the significant financial risks faced by Council in creating infrastructure in anticipation of growth, and is a fair balance of developer and wider community interests.

For some projects that will exclusively benefit new developments in a defined catchment, cost recovery is made across the whole development, and the timeframe for recovery will be set by the timeframe of completion of the development in the catchment.

While the 10-year timeframe is the basis of capital expenditure forecasting information held by the Council, growth rates longer than 10 years have been used where the benefits of capex currently proposed District Plan and household growth figures suggest not all anticipated growth will be realised within the next ten years:

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

- Community Infrastructure (Rex Morpeth Recreation Precinct) – growth is anticipated over a 20-year timeframe.

11.4 *The extent to which an exacerbator can be identified*

The need to install new capacity in Council-provided networks is directly linked to those undertaking subdivision, development or connection to a service in the district resulting in the creation of new household equivalent units. Accordingly, it is appropriate that the costs of installing additional capacity are passed on through development contributions, payable by developers on the granting of resource or building consent or an application for a service connection.

The degree to which a development exacerbates a need for new assets or increased capacity can depend on its function. The Council will charge development contributions for residential development, in the identified catchment area. This recognises the increased pressure put on Council water, stormwater and wastewater schemes as well as roading and other transport, reserves and community infrastructure as a result of more people living in an area.

Commercial and industrial development or subdivision will be charged specific development contributions to reflect the impact of vehicle movements on our roading network and demand for water, wastewater and stormwaters services.

11.5 *The costs, benefits and overall impact*

Development in the district will place a strain on the capacity of community facilities if it is not well managed. The challenge is to put in place a transparent, consistent, and equitable basis for requiring contributions in order that those undertaking developments pay a fair share of the required growth capital expenditure without inhibiting growth.

Those undertaking developments, the Council, and the community benefit from growth, and the cost of growth needs to be fairly balanced given the limited sources of funding available to the Council.

If development contributions are not taken from developments, then either the Council will not be able to provide the necessary community facilities to meet new demand, or more revenue will need to come from other funding sources, such as rates. The latter scenario means that existing ratepayers meet the costs for growth capacity for new development. This situation does not necessarily align with the Council's funding philosophy, given that the exacerbators and high level of private benefit can be identified. However, the Council also recognises that development contributions fall on those developing land at a time of high cost through land development or construction costs. Therefore, the Council is mindful to recognise that new development can bring wider economic, social and cultural benefits to the district over time, and that this benefit can outweigh the initial cost of a development contribution.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

The Council considers that requiring an appropriate level of development contributions from development applied alongside other funding tools, is the best overall solution in achieving the community outcomes, while balancing the costs and benefits in terms of funding between the community, the Council, and those undertaking developments.

The benefits of collecting development contributions are expected to outweigh the administrative costs of collection.

The Development Contributions Policy will provide certainty about the sources and levels of funding for the costs of growth and continue to ensure the sustainable development of the district as a whole, without negatively impacting on growth.

12.0 Schedule to Development Contributions Policy - *Kupu Āpiti mō te Kaupapa Here Tāpaetanga ki te Whanake Hangaroto*

The following is the Schedule to the Development Contributions Policy that is required under Sections 201(2) and 202 of the LGA. The Schedule specifies, in summary form where required:

- a) Statement on Goods and Services Tax.
- b) Explanation of units of demand.
- c) The event that will give rise to a requirement for a development contribution (resource consent, building consent or authorisation for service connection).
- d) The development contributions required from development for capital expenditure for growth for water, stormwater, sewerage, roading and community infrastructure.

12.1 Requirement for Development Contributions

Section 197 of the LGA defines “development” as:

- a) *any subdivision, building (as defined in section 8 of the Building Act 2004), land use, or work that generates a demand for reserves, network infrastructure, or community infrastructure; but*
- b) *does not include the pipes or lines of a network utility operator.*

A development contribution may be required in relation to a “development” when:

- a) The effect of that “development” is to require new or additional assets or assets of increased capacity;
- b) The Council incurs capital expenditure to provide appropriately for those assets; and

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

- c) This policy provides for it to be required.

The “effect” of a development, in terms of impact on these assets, includes the cumulative effect that a development may have in combination with another development.

The Policy also enables Council to require a development contribution that pays in full or in part for capital expenditure already incurred by the Council in anticipation of development.

The Council will not require a development contribution if:

- a) Under s108(2)(a) of the Resource Management Act 1991, it has imposed a condition on a resource consent in relation to the same development for the same purpose; or
- b) The developer will fund or otherwise provide for the same reserve network infrastructure, or community infrastructure; or
- c) It has received, or will receive, full funding from a third party.

Development contributions will be required from new development in the form of money or land or both, at the Council’s discretion, for capital expenditure required for new or additional assets or assets of increased capacity arising from that development (or that development in combination with other development) for network infrastructure, community infrastructure and reserves according to the calculation of development contributions specified in section 12.8.

Financial contributions under the Whakatāne District Plan for development or subdivision of land will apply since these charges relate to environmental effects and will only be charged for effects not already anticipated by this policy.

The requirement for a development contribution is subject to the credits and review procedure provided for in section 13 of this policy.

Generally, the maximum level of development contributions will be required on development over and above that existing at the time of an application, where additional units of demand are generated, as assessed by the Council according to section 12.8 of this policy.

Under this policy, development contributions can be assessed with the applicant before the lodgement of a resource consent, building consent or service connection application. However, in the absence of an applicant seeking this assessment before the lodgement of an application, the Council will assess the quantity of the development contribution once it has received the relevant application and will include that assessment with the decision for resource consent or the issuing of the building consent or the granting of a service connection.

12.2 Capital expenditure and cost inflation

All costs from projects in the ten-year plan used in the Development Contributions Policy are based on current estimates of infrastructure construction prices in 2024-dollar terms.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

The value of the development contribution will be inflation adjusted in accordance with the BERL adjustors in time for each financial year.

12.3 Statement on Goods and Services Tax (GST)

The amounts set in this development contributions policy are exclusive of GST.

Development contributions will be required inclusive of GST.

12.4 Units of demand

The Council has apportioned the cost of capital works projects between renewal, additional capacity/growth and improved level of service. The additional capacity/growth component of capital expenditure has been allocated to growth on the basis of units of demand generated by new development only.

Growth assumptions provide an estimate of potential Household Equivalent Units (HEUs). The number of HEU's provides the base unit of demand for cost recovery across the district.

The total estimated HEUs for the Whakatāne District over the next ten years is based on the following:

- The Eastern Bay of Plenty Housing and Business Needs Research by MRCagney which recommends a medium (most likely) growth scenario, reflecting the Stats NZ High population projections. This reflects the trend over the last ten years that population has grown faster than expected and aligns with the experience and expectation of the Council.
- The estimated number of new HEU's to be provided through defined Structure Plan areas.
- Infill potential and the location of existing residential zoned land in the Whakatāne District Plan and its capacity to meet future demand.

To moderate and validate these estimates, the Council also had regard to:

- The volume of building consents for new dwellings and other forms of residential accommodation, and commercial and industrial development over the last three years.
- The number of new allotments approved and created through subdivision consents granted over the past three years.
- Knowledge of other potential housing or business investment such as papakāinga, iwi or Government led housing initiatives.
- The outcomes of the Eastern Bay of Plenty Spatial Plan.

The unit of demand is the Household Equivalent Unit (HEU), calculated as follows:

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

- a) For green-field residential development, a contribution per HEU will be applied uniformly for each lot existing or created regardless of size for reasons of administrative simplicity and because lot size is not considered to have a material impact on demand.
- b) For an infill residential development, one HEU is assessed as one household unit as defined in this policy.
- c) For household units that are 75m² in gross floor area or less, the HEU shall be reduced based on the actual gross floor of the proposed household as a percentage of 75m². For example, a household unit of 60m² in gross floor area will be assessed as 0.8 of an HEU, being 80% of the size of a 75m² household unit.
- d) For commercial and industrial subdivision, land use and building development, an HEU “equivalent” has been assessed based on the characteristics of the development, and demand loading likely to be placed on services and our roading network. This is limited to development occupying 300m² or larger, recognising the majority of businesses in the district are small and medium enterprises (SME’s), with little impact on infrastructure services.

The number of additional HEU’s that is anticipated to be provided over the 2024-2034 period (10 years) is as follows:

- a) Whakatāne (south of the river) – 95 HEU’s in 10 years.
- b) Whakatāne (north of the river, including Coastlands/Opihi) – 200 HEU’s in 10 years.
- c) Ōhope – 50 HEU’s in ten years.
- d) Huna/Shaw Road Structure Plan Area and Kawarehe Trust land – 175 HEU’s in 10 years (recognising that 60 HEU’s have been built in the first stage of this development). Hence the complete Structure Plan area will comprise 235 HEU’s.
- e) Whakatāne District – 1,255 in 10 years or 2,048 HEU’s in 20 years.

Catchments of benefit, primarily for water, wastewater and stormwater assets, have been defined and growth HEUs for these catchments have been identified based on analysis by Census Area Unit. The identified catchments are noted in Section 8.7 (Calculation of Development Contributions).

For roads and other transport, solid waste, reserves and community infrastructure the catchment of benefit is the entire District.

12.5 Household Equivalent Conversion Factors

Units of demand will be reviewed when the policy is reviewed. The Council has prepared the following conversion factors for different land use types as follows:

Table 4: Units of Demand Applicable to Different Land Use and Subdivision Types

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

ACTIVITY	HEU CONVERSION FACTORS
Subdivision	
One residential lot	1.0 HEU
Development	
One household unit- more than 75m ² in gross floor area.	1.0 HEU per unit
One household unit of 75m ² in gross floor area or less	Actual floor area as a percentage of 75m ² . For example, 60m ² /75m ² is 80% or 0.8 HEU
Accommodation units that do not meet the definition of a household unit, but otherwise provides overnight, temporary or rental accommodation, including motel units, hotel rooms or backpackers) or retirement units/rooms.	0.5 HEU per room or unit, or 0.5 HEU per 5 guest beds for a backpackers. Stormwater - 0.28 HEU per 100m ² of impervious surfaces
Service Connection	
A service connection for water, sewerage or stormwater services provided by the Council	The applicable HEU as defined by the use listed above

12.6 Commercial / Industrial Lots or Use

In the case of commercial and industrial subdivision or development, the Council makes a HUE “equivalent” assessment based on the characteristics of the development and demand loadings likely to be placed on the services. To provide consistency, the demand measures in Table 5 have been converted for assessing commercial and/or industrial developments based on gross floor area (GFA) and impervious service area (ISA). Council will use these rates for determining HUEs for commercial and/or industrial developments for water, wastewater and stormwater services. Given the wide range of commercial and industrial uses that exist, and the variability on impacts on Council services and other methods that could be implemented to reduce that impact, the Council is willing to consider entering into a development agreement to better reflect that impact and to make a fair assessment for the purpose of charging a development contribution.

Table 5: HUE per 100 m² GFA unless stated (*except stormwater, which is HUE per 100m² of total impervious surface area)

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

DEVELOPMENT TYPE	WATER	WASTEWATER	STORM WATER*
Industrial	0.40	0.40	0.28
Commercial, including Retail	0.30	0.30	0.28

Note: Ratios are based on the broad averages of actual usage based on local and national standards.

12.7 Timing

The event that will give rise to the **assessment** of a development contribution is, at Council's discretion, the earlier of:

- The granting of a resource consent under the Resource Management Act 1991; or
- The granting of a building consent under the Building Act 2004 for building work situated in the Whakatāne District; or
- The granting of an authorisation for a service connection.

Where payment is not made within 12 months of the date of the assessment of a development contribution, the amount of the development contribution will be reassessed in accordance with the latest contributions policy.

The event that will give rise to the requirement for **payment** of the assessed development contribution is, at Council's discretion, the earlier of:

- The granting of a building consent for the development.
- The granting of an authorisation of a service connection.
- A resource consent (land use) has been given effect to.
- The signing of a section 224(c) certificate under the Resource Management Act 1991 for a subdivision.

12.8 Calculation of Development Contributions Required from Development or Subdivision

DC = Development contributions payable.

A = The applicable rate of development contribution as specified in Tables 6 to 11 below.

B = The total units of demand for the site or total units of demand for the development, whichever is greater.

The total development contribution payable (DC) will be the Development Contributions Rate per HEU (A) times the Total HEUs for development (B)

Development Contributions Rate per HEU includes interest accrued on reserve balances reflecting timing of capital expenditure and anticipated contributions.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)**12.8.1 Water**

The development contributions payable for water will be calculated by:

$$DC = A \times B$$

Table 6: Development contributions for water

Catchment	Cost of Capital Works Projects	Growth Component of Capital Works Projects	Number of HEUs	Development Contributions Rate Per HEU
Whakatāne	\$15,777,308	\$1,005,014.52	520	\$1,932.72
Whakatane – Historic	\$2,289,012	\$125,627	520	\$241.59
Whakatāne (Huna/Shaw Road)	\$613,247	\$613,247	175	\$3,504.27
Whakatāne (Historic-Huna/Shaw Road)	\$625,000	\$276,828	175	\$1,581.87

The dollar figure in the “Development Contributions Rate per HEU” column is the rate of development contribution required for water on a catchment basis applicable to the development as listed in Table 6. To determine if a site or development falls within the planning areas listed in the table above refer to Appendix A (Catchments).

Refer also to Table 4: Units of Demand Applicable to Different Land Use and Subdivision Types for the unit of demand.

Development contributions for water will not be required where:

- a) There is no connection to the Council’s water service and the development can proceed without this connection; or
- b) The applicant is required to complete or has elected to complete works to provide water to serve their development to an equivalent standard compliant with any relevant Act, regulation or District Plan rule.

12.8.2 Stormwater

The development contributions payable for stormwater will be calculated by:

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

DC = A x B

Table 7: Development contributions for stormwater

Catchment	Cost of Capital Works Projects	Growth Component of Capital Works Projects	Number of HEUs	Development Contributions Rate Per HEU
Whakatāne (South of the River)	\$2,304,899	\$38,722.30	95	\$407.60
Whakatane (South of the River) - Historic	\$7,255,014	\$760	95	\$8*

*Balance of \$164,760 to collect

The dollar figure in the “Development Contributions Rate per HEU” column is the rate of development contribution required for stormwater on a catchment basis applicable to the development as listed in Table 7. To determine if a site or development falls within the planning areas listed in the table above refer to Appendix A.

Refer also to Table 4: Units of Demand Applicable to Different Land Use and Subdivision Types for the unit of demand.

Note: A development contribution for stormwater is required by all developments and subdivisions as defined in the planning areas shown in Appendix A.

12.8.3 Wastewater

The development contributions payable for sewerage will be calculated by:

DC = A x B

Table 8: Development Contributions for Wastewater Treatment and Disposal

Catchment	Cost of Capital Works Projects	Growth Component of Capital Works Projects	Number of HEUs	Development Contributions Rate Per HEU
Whakatane	\$3,044,821	\$212,224	470	\$451.54
Whakatāne (All- Historic)	\$5,446,013	\$272,457	470	\$579.70

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Whakatāne (Huna/Shaw Rd-Historic)	\$1,045,000	\$504,001	175	\$2,880.01
Whakatāne- 77 Bunyan Road (Historic)	\$764,001	\$764,001	200	\$3,820.00

The dollar figure in the “Development Contributions Rate per HEU” column is the rate of development contribution required for sewerage on a catchment basis applicable to the development as listed in Table 8. To determine if a site or development falls within the catchment listed in the table above refer to Appendix A.

Refer also to Table 4: Units of Demand Applicable to Different Land Use and Subdivision Types for the unit of demand.

Development contributions for sewerage will not be required where:

- a) There is no Council wastewater service to connect to and the development can proceed without this connection; or
- b) The applicant is required to complete or has elected to complete works to provide sewage facilities to serve their development to an equivalent standard compliant with any relevant Act, regulation or District Plan rule.

12.8.4 Transportation - Rooding and Other Transport

The development contributions payable for rooding and other transport will be calculated by:

DC = A x B

Table 9: Development contributions for rooding and other transport

Catchment	Cost of Capital Works Projects	Growth Component of Capital Works Projects	Number of HEU	Development Contributions Rate Per HEU
District Transportation	\$32,423,949	\$2,320,869.33	1255	\$1,849.30

The dollar figure in the “Development Contributions Rate per HEU” column is the rate of development contribution required for rooding and other transport on a district basis applicable to development as listed in Table 9.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Refer also to Table 4: Units of Demand Applicable to Different Land Use and Subdivision Types for the unit of demand.

12.8.6 Reserves Contribution

The development contributions payable for reserves will be calculated by:

$$DC = A \times B$$

Table 10: Development contributions for reserves and open public spaces:

Catchment	Cost of Capital Works Projects	Growth Component of Capital Works Projects	Number of HEUs	Development Contributions Rate Per HEU
District Reserves	\$3,198,877	\$137,385.78*	1255	\$109.47

*Previous balance of reserves of \$131,000 applied

The dollar figure in the “Development Contributions Rate per HEU” column is the rate of development contribution required for roading and other transport on a district basis applicable to development as listed in Table 10.

Refer also to Table 4: Units of Demand Applicable to Different Land Use and Subdivision Types for the unit of demand.

12.8.7 Community Infrastructure

The development contributions payable for community infrastructure will be calculated by:

$$DC = A \times B$$

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Table 11: Development contributions for community infrastructure

Catchment	Cost of Capital Works Projects	Growth Component of Capital Works Projects	Number of HEUs	Development Contributions Rate Per HEU
District Community Infrastructure (10 years)	\$3,343,667	\$180,534.00*	1255	\$143.85
District Community Infrastructure- (20 years)	\$107,477,296	\$13,768,993.99**	2048	\$6,723.14

*Reserve balance of \$100,000 applied

**Reserve balance of \$460,000 applied – Revised project

The dollar figure in the “Development Contributions Rate per HEU” column is the rate of development contribution required for roading and other transport on a district basis applicable to development as listed in Table 11.

Refer also to Table 4: Units of Demand Applicable to Different Land Use and Subdivision Types for the unit of demand.

12.9 Total Fees per HEU by Location

Table 12 shows the total development contribution payable per HEU by location. These contributions cover growth related capital expenditure listed in the LTP and historic capital expenditure incurred in anticipation of growth. These figures are exclusive of GST.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Table 12: Development Contributions by Location

	Whakatāne			Ōhope	District
	Whakatāne – South of the Whakatāne River	Whakatāne-North of River (excluding Huna Road/Shaw Road Structure Plan Area)	Huna/Shaw Road Structure Plan Area	Ōhope, including Otarawairere	Areas not already covered in this table
Water	\$2,174.31	\$2,174.31	\$7,260.45	\$2,174.31	-
Stormwater	\$415.60	-	-	-	-
Wastewater	\$1,031.24	\$1,031.24 77 Bunyan Road –\$4,851.24	\$3,911.25	-	-
Transportation	\$1,849.50	\$1,849.50	\$1,849.50	\$1,849.50	\$1,849.50
Reserves	\$109.47	\$109.47	\$109.47	\$109.47	\$109.47
Community Infrastructure	\$6,866.99	\$6,866.99	\$6,866.99	\$6,866.99	\$6,866.99
Total Contribution	\$12,447.11	\$12,031.51 77 Bunyan Road- \$15,851.51	\$19,997.66	\$11,000.27	\$8,825.96

All figures are GST exclusive.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

13.0 Credits – *Ngā Moni Taurewa*

Credits towards the requirement for development contributions will be considered by the Council on a case-by-case basis. There are two types of credits:

13.1 Credits that recognise previous contributions

In awarding such credits, Council must take into account:

- a) The level of legally established existing development on the site or that occurred within the previous 5 years where the site is “between uses”. Where multiple existing uses are established, the Council will have regard to the intensity of those uses in determining the level of credit to be given.
- b) Monies paid and/or works undertaken and/or land set aside by prior:
 - i. Financial contributions taken from a development under the Whakatāne District Plan for capital expenditure that meets the purpose of the development contribution that subsequently applies.
 - ii. Developer agreements between a developer and the Council.
 - iii. Development contributions paid or land vested that achieves the purpose for the development contribution now being charged.
- c) Written confirmation of any other formally acknowledged credit given by the Council towards future development of a site.

13.2 Credits acknowledging historical demand on the site

In awarding such credits, Council must take into account:

- a) Where a subdivision is developed (e.g. a vacant lot is built upon) or an existing lot is further subdivided, full credit will be given for the existing use or deemed existing use rights of the parent lot.
- b) For residential subdivisions (where the balance lot remains residential), the existing lot has a historic credit equal to 1 HEU developed in the catchment.
- c) Historical credits for properties will be calculated based on present day catchments and in terms of present day assessment methodology.
- d) Where a building has been relocated from one site to another, the title holder of the property will be given a credit of the relevant value of development contribution for the site or lot where the building was formerly sited and be required to pay a development contribution of the relevant value for the site or lot where the building will be moved to.

Credits will be associated with the existing title and calculated and assigned on a per activity basis. Any excess historical credits that are identified as a result of an amalgamation of individual titles will accrue on the new amalgamated title but will lapse if not utilised within a period of five years.

Any excess historical credits that are identified for any other reason other than amalgamation such as through subdivision of a parent lot will not accrue on an individual title.

Generally, development contributions will be required on development over and above that existing at the time of an application, creating additional units of demand, assessed by the Council according to section 12.8 of this policy.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Any credit given for a contribution paid in the past that exceeds the amount of the contribution payable under this policy cannot be credited towards other types of contributions that are otherwise payable. For example, a credit for water supply contributions paid in the past for a site cannot be used as a credit towards stormwater.

Where a development will result in a lesser number of units of demand than that exists on the site at the time of application, the credit will remain with the site for a period of five years and will not be payable to the applicant by the Council.

The units of demand applicable in the calculation of a development contribution required on a development shall be assessed by the Council at the time of application for the necessary consents or service connection, and may be re-adjusted prior to the issue of a section 224 Resource Management Act 1991 certificate in the case of subdivision, or prior to the commencement of a resource consent, the issue of a code compliance certificate under the Building Act or a service connection as applicable, in the case of a development. This is to allow for units of demand for which development contributions may have previously been paid over and above credits provided for in this policy. That is, adjustment will be made by the Council in its assessment to avoid potential double counting of development contributions required on the development.

14.0 Reconsideration Process – *Te Hātepe Whaiwhakaaro anō*

An applicant may formally request the Council reconsider the development contributions required on the development concerned, under section 199A of the LGA.

- a) The applicant must have grounds to believe that—
- b) The development contribution was incorrectly calculated or assessed under the territorial authority's development contributions policy; or
- c) The territorial authority incorrectly applied its development contributions policy; or
- d) The information used to assess the person's development against the development contributions policy, or the way the territorial authority has recorded or used it when requiring a development contribution, was incomplete or contained errors.

Any such request shall be made by notice in writing to the Council within 10 working days after the Council has advised in writing that development contributions are required on the development. The request shall set out the reasons for reconsideration.

15.0 Objections – *Ngā Tarawene*

An applicant may formally object to the assessed amount of development contributions required, under section 199C, of the Local Government Act 2002. The objection will be heard by Development Contributions Commissioners.

The applicant must lodge the objection, by serving notice of the objection to the Council within

15 working days of having been advised in writing by the Council that development contributions are required on the development or the outcome of a reconsideration process.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

16.0 Refunds – *Ngā Whakahokinga Pūtea*

Sections 209 and 210 of the LGA apply to refunds of development contributions paid to Council, where:

- a) Resource consents lapse or are surrendered; or
- b) Building consents lapse; or
- c) The development or building does not proceed; or
- d) The Council does not spend the money to provide the growth infrastructure for which the development contribution was required; or
- e) Previous overpayment has been made (for whatever reason).

The development contribution will be refunded to the registered titleholders of the subject allotment as at the date of the refund assessment.

17.0 Enforcement – *Whakauruhi Ture*

Where payment is not received, the Council will, as relevant:

- a) Withhold a certificate under section 224(c) of the Resource Management Act 1991;
- b) Prevent commencement of a resource consent under the Resource Management Act 1991;
- c) Withhold a code of compliance certificate under section 95 of the Building Act 2004;
- d) Withhold a certificate of acceptance under section 99 of the Building Act 2004;
- e) Withhold a service connection to the development
- f) Register the development contribution under the Statutory Land Charges Registration Act 1928, as a charge on the title of the affected land.

18.0 Development Agreements – *Ngā Whakaaetanga Whanake*

Council may enter into specific arrangements with a developer for the provision and funding of particular infrastructure under a development agreement including the development contributions payable, as provided for under sections 207A-207F of the Local Government Act 2002. For activities covered by development agreement, the agreement overrides the development contributions normally assessed as payable under this policy.

The Council will consider a developers written request to enter into a Development Agreement without unnecessary delay. Council will provide the developer written notice of its decision on the request and reasons for that decision. The Council will take into account the provisions contained in the Policy, as well as any other matters it considers relevant. Similarly, where Council requests that a developer enter into a Development Agreement, the request should be considered by the developer without unnecessary delay, and they must provide written response to Council.

A Development Agreement may record specific arrangements with a developer for the provisions of particular infrastructure to meet the special needs of a development, which include (but are not limited to) the situation:

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

- Where a development involves a large area to be developed in stages, and over time.
- Where a development requires a special level of service or is of a type or scale which is not readily assessed in terms of units of demand.
- Where a development is in an area where the Council is not currently planning to provide infrastructure for the 10-year period covered by the Long-term Plan and the Development Contributions Policy.

The Councils agreement to consider a Development Agreement may be reliant on confirmed private sector funding of infrastructure; and/or an agreed Structure Plan.

The content and effect of a Development Agreement must meet the requirements of the LGA 2002, and in particular s207C.

19.0 Methodology – *Tikanga Mahi*

The full methodology which demonstrates how the calculations for development contributions are made is set out in this policy.

20.0 Significant Assumptions – *Ngā Mōhiotio*

Significant assumptions underlying the calculation of the Schedule to the Development Contributions Policy (section 12.8) are as follows:

Best available information - Capital expenditure costs are based on the best available information at the time of preparation and largely represent a “rough order of costs” rather than specific estimates. In most cases, a percentage estimate of the increase in household units over the next ten years (or longer) has been used to determine the capital expenditure required for growth.

Growth assumptions - Growth assumptions underpinning this policy are based on recent growth trends in the district based on analysis by MRCagney using Stats NZ information, building consent and resource consent data from 2021 to 2023, as well as Statistics New Zealand census data (from 2018). These figures show there is a deficit of land to meet growth predictions over the medium to long term, and the Eastern Bay of Plenty Spatial Plan will define further growth areas by the end of 2025.

Population growth estimates (MR Cagney), plus new households and other forms of residential accommodation are a proxy for “growth”.

The Whakatāne District Plan has been relied upon to determine future growth areas, pending the completion of the Spatial Plan.

Planning horizon - A 10-year timeframe is generally used as a basis for forecasting growth, planning growth infrastructure provision and applying a development contribution. However, it is most unlikely that the capacity for growth in some of the identified catchments will be realised in 10 years. In cases where it is reasonable to assume growth capacity over a longer timeframe, then a 20-year time horizon has been used.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Estimates of growth-related capital expenditure - The Council has assumed that its planned growth related capital expenditure will be undertaken. This is a realistic assumption, given that the Council has planned its capital expenditure in accordance with statutory processes.

Growth affordability - Council assumes that managed growth within the Whakatāne District is affordable and that the Council's share, for example contributions to trunk services, is able to be financed predominantly through capital expenditure, supported by development contributions in parallel with the Council's core business and other projects.

Community facilities built in anticipation of growth - The Council's policy on development contributions for development will include consistent and equitable contributions towards the impact of growth on existing community facilities, that is, water, stormwater, sewerage, roading and other transport, reserves and community infrastructure built in anticipation of growth.

Financial and administrative assumptions:

- a) All costs from projects in the ten-year plan used in the Development Contributions Policy are based on current estimates of infrastructure construction prices in 2023/24 dollar terms. Inflation will be added each year based on advice from BERL.
- b) That the income generated from rates will be sufficient to meet the operating costs of capital expenditure into the future.
- c) Operating expenditure will be allocated according to the Council's Revenue and Financing Policy.
- d) That there will be an impact from the capital expenditure on operating expenditure and an allowance has been made for this based on the type of asset.
- e) That the adopted methods of service delivery will remain substantially unchanged.

21.0 Key Risks – *Ngā Tūraru Matua*

The key financial risks to Council are:

- That the growth assumptions are not met resulting in delayed development and delayed development contributions revenue. If this is the case, Council faces increased holding costs.
- That there is a lag between expenditure being incurred by the Council and contributions received from those undertaking developments.
- That capital expenditure exceeds its forecasted cost.
- Councils borrowing limits.

Other key risks are:

- A volatile and fluctuating residential and commercial/industrial real estate market.
- The pace with which growth can be planned and accommodated through the Spatial Plan, District Plan and Infrastructure Strategy.
- Political pressure to moderate compliance and other costs from Council.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

22.0 Policy Review – *Te Arotake*

The Whakatāne District Council will review the implementation of the development contributions policy on an annual basis, through monitoring the actual uptake of building consents for dwellings, and commercial and industrial activities and the creation of allotments by subdivision to ensure that the estimates of the units of demand are accurate. The review process will be reported to the Council each year, where a decision will be made whether to change the policy under the provisions of the Local Government Act.

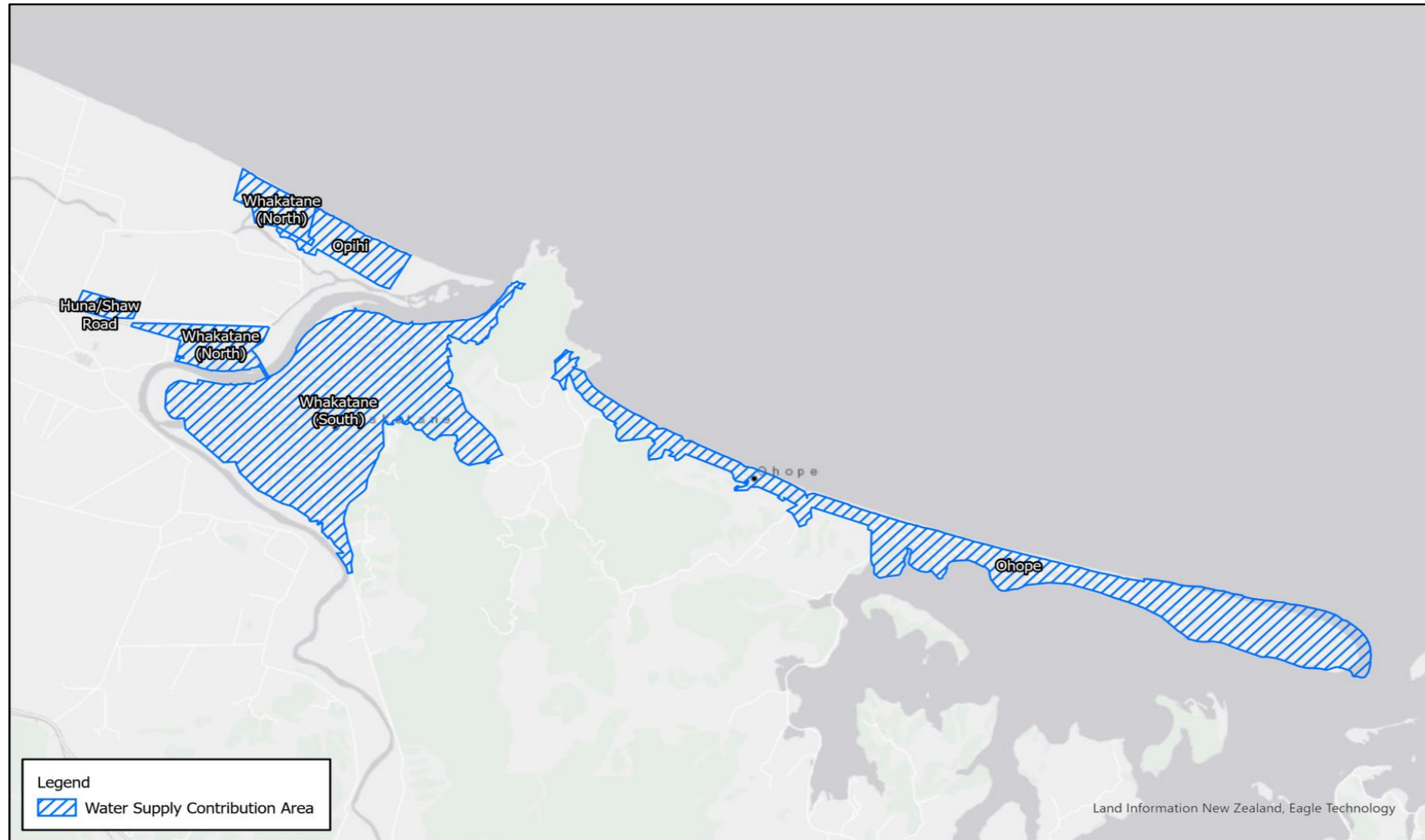
6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

APPENDIX A: CATCHMENTS – *Ngā Wāhi Kohi Wai*

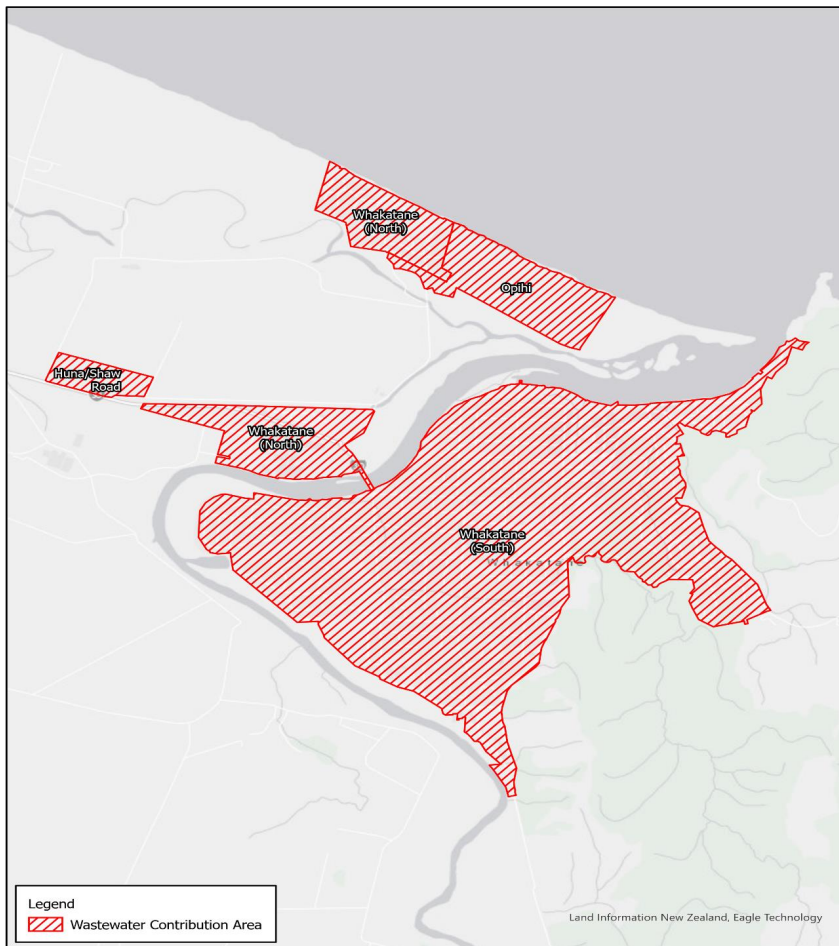
The following maps are included within this appendix:

1. Water – Whakatāne (including Coastlands and Opihi), Huna/Shaw Road Structure Plan and Ōhope catchments.
2. Wastewater – Whakatāne (including Coastlands) and Huna/Shaw Road Structure Plan catchments.
3. Stormwater - Whakatāne (South of the River) catchment.
4. Huna/Shaw Road Catchment

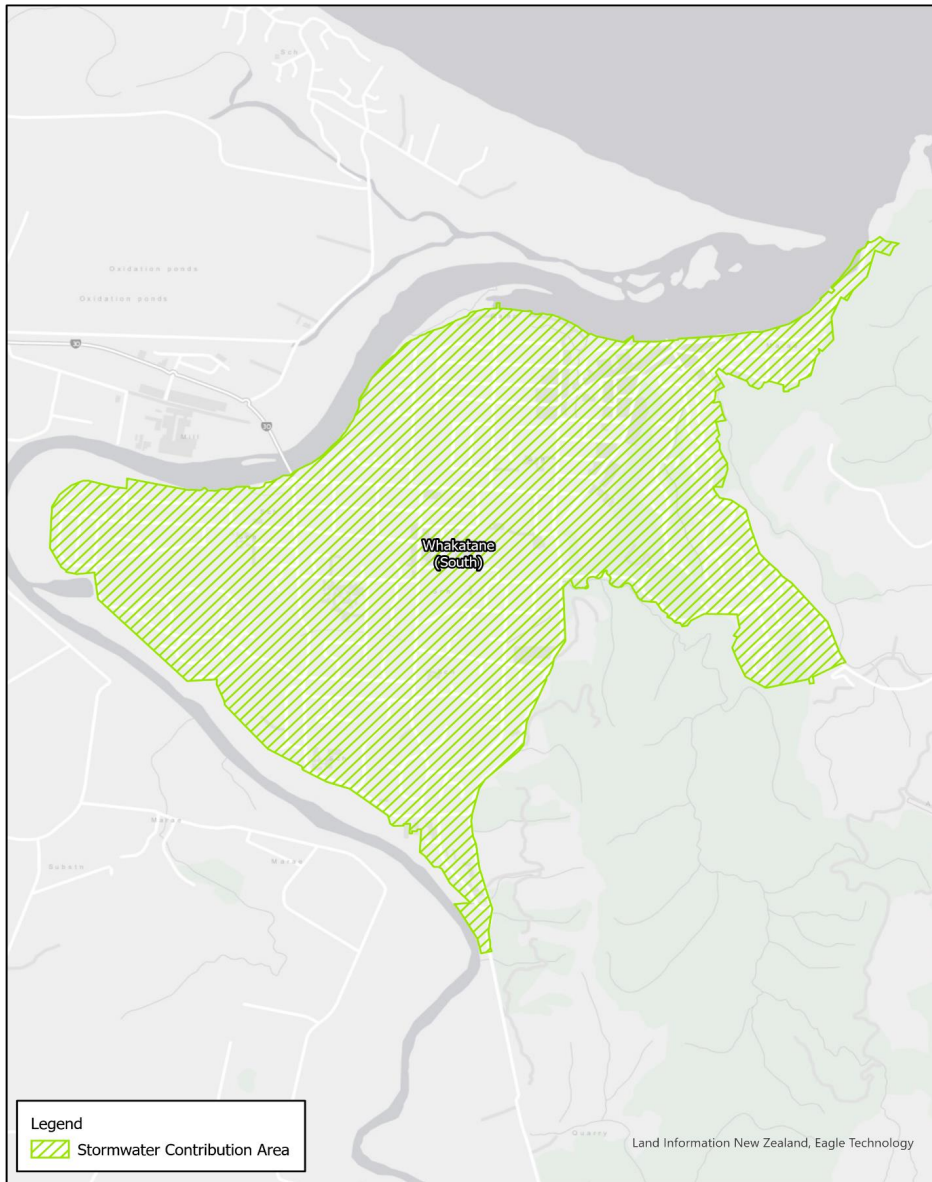
6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)



6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)



6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)



Development Contributions Policy (2024) Stormwater Contribution on Area

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)**APPENDIX B: DEFINITIONS – *Ngā tikanga o ngā kupu***

Accommodation units	Has the same meaning set out in section 197 of the Local Government Act 2002, or any legislation substituted for the same
Activity	Has the same meaning set out in section 5 of the Local Government Act 2002, or any legislation substituted for the same as below: “5 Interpretation (1) In this Act, unless the context otherwise requires; activity means a good or service provided by, or on behalf of, a local authority or a council-controlled organisation; and includes: (a) the provision of facilities and amenities; and (b) the making of grants; and the performance of regulatory and other governmental functions
Community Infrastructure	Has the same meaning set out in section 197 of the Local Government Act 2002, or any legislation substituted for the same as below: 197 Interpretation in this subpart, community infrastructure means: (a) land, or development assets on land, owned or controlled by the territorial authority to provide public amenities; and includes land that the territorial authority will acquire for that purpose”
Development	Means any subdivision, building (as defined in section 8 of the Building Act 2004), land use, or work that generates a demand for reserves, network infrastructure or community infrastructure; but does not include the pipes or lines of a network utility operator.
Development Contribution	Has the same meaning set out in section 197 of the Local Government Act 2002, or any legislation substituted for the same as below: “197 Interpretation in this subpart, development contribution means a contribution:

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

	<p>(a) provided for in a development contribution policy of a territorial authority; and</p> <p>(b) calculated in accordance with the methodology; and</p> <p>(c) comprising</p> <p>(i) money; or land, including a reserve or esplanade reserve (other than in relation to a subdivision consent), but excluding Māori land within the meaning of Te Ture Whenua Act 1993, unless that Act provides otherwise; or both”</p>
Development Contribution Policy	<p>Has the same meaning set out in section 197 of the Local Government Act 2002, or any legislation substituted for the same as below: “197 Interpretation In this subpart - development contribution policy means:</p> <p>the policy on development contributions included in the long-term council community plan of the territorial authority under section 102(1).</p>
Goods and Services Tax (GST)	<p>Means goods and services tax under the Goods and Services Tax Act 1985 or any legislation substituted for the same.</p>
Hotel	<p>Means temporary accommodation in an establishment with at least one licensed bar and restaurant on the premises (or adjacent) with charge back facilities. All rooms have tea and coffee making facilities and there is on-site management at all times. All provide breakfast whether in a restaurant or breakfast room, or via room service. Some hotels have conferences and banqueting facilities. A standard room usually has one room for both sleeping and living, with an ensuite bathroom. A suite will usually have a living room and at least one separate bedroom and possible a mini kitchen. Hotel apartments usually have both mini kitchens and laundry facilities.</p>
Household unit	<p>A building or part of a building intended to be used as an independent residence, with a kitchen sink, a toilet and a shower or bath (or plumbing for these facilities). It includes an apartment, semi-detached or detached dwelling, townhouse, retirement unit, dwelling unit, flat or home unit or tiny house.</p>
Lot	<p>A parcel of land held in a separate certificate of title (or two or more titles required to be held in one ownership) but does not include a parcel of land which has been or may be disposed of separately as a public reserve or for other public purposes or which is to be amalgamated with adjoining land.</p>

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

	<p>In the case of land subdivided under the cross-lease or company lease systems (other than strata titles), lot shall mean an area of land containing:</p> <p>(a) A building or buildings for residential or business purposes with any accessory building, plus any land exclusively restricted to the users of that building, or</p> <p>A remaining share or shares in the fee simple creating a vacant part of the whole for future cross-lease or company lease purposes.</p> <p>In the case of land subdivided under the Unit Titles Act 2010 (other than strata titles), lot shall mean an area of land containing a principal unit or proposed unit on a unit plan together with its accessory units, and an area of land being equivalent to the total land title area divided by the number of principal units located thereon.</p> <p>In the case of strata titles, site shall mean the underlying Certificate(s) of Title immediately prior to subdivision.</p>
Motel	<p>Means temporary, self-contained and serviced accommodation and includes motor lodges, motor inns, motel apartments, serviced apartments and serviced holiday cottages. Units are usually serviced daily or as otherwise agreed with the guest, and are self-contained providing at least tea and coffee making facilities and a private or ensuite bathroom. Frequently, cooking facilities (microwave and/or range) are provided within the accommodation so guests can prepare their own meals independently. Milk, tea, coffee and sugar are supplied for guests' immediate use. Off-street carparking and all bedding and linen are provided. Communal laundry facilities are available and some units may have their own laundry facilities. Units may have TV's, phone, iron and modem for computer use. At extra cost, breakfasts can usually be ordered the night before. There is a responsible person constantly in charge on site. A studio has one room for both living and sleeping. Other units can have one or more separate bedrooms.</p> <p>For clarity, the area used for permanent accommodation by the Motel Manager(s) is considered to be a separate household unit for the purposes of this policy, and does not fall within this definition.</p>
Network Infrastructure	Means the provision of roads and other transport, water, wastewater, and stormwater collection and management.
Reserves	Has the same meaning set out in section 2 of the Reserves Act 1977.
Residential Lot	A lot, as defined in this policy that is or will be used for a household unit or units or other accommodation units.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Roading	Has the same meaning set out in section 315 of the Local Government Act 1974.
Service connection	Has the same meaning set out in section 197 of the Local Government Act 2002, or any legislation substituted for the same as below: “197 Interpretation in this subpart, - service connection means: a physical connection to a service provided by, or on behalf of, a territorial authority.”
Site Area	The total area of the new and/or additional development proposed, including all buildings, structures and other areas used for car parking, access, manoeuvring areas, loading areas, outdoor storage and display areas, rubbish and waste collection areas and the like, associated with the new and/or additional development.
Solid Waste	Facilities to collect, sort and dispose of waste material (rubbish, refuse) generated from industrial, commercial, agricultural, residential and community use.
Stormwater	Stormwater drainage and any associated infrastructure.
Units of demand	Means those units set out in Schedule 13 of the Local Government Act 2002 or any legislation substituted for the same.
Wastewater	Means sewerage, treatment and disposal of sewage wastewater and all associated infrastructure.
Water	Means <i>Water Supply</i> as defined in section 124 of the Local Government Act 2002, or any legislation substituted for the same as below: “124 Interpretation Water Supply means the provision of drinking water to communities by network reticulation to the point of supply of each dwelling house and commercial premise to which drinking water is supplied.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

APPENDIX C: SCHEDULE OF ASSETS DEVELOPMENT CONTRIBUTION FUNDED – *Te Rārangī Whakarite Hangaroto*

Asset	New Projects	Total Cost of Project	Percentage funded from DC	DC amount	Historic Projects/Funding	Total Historic DC Value	Total Proposed and Historic	Reserve balance (July 2024)	Balance to be recovered	10 or 20 years	HEU's	DC per HEU	Statistical Area
Reserves	Eve Rimmer Park	\$704,354											
	Accessible Play Spaces	\$1,109,711											
	Play Space Improvements	\$228,723											
	Maraetōtara Improvements	\$19,110											
	Wairaka Park Upgrade	\$161,057											
	Murupara Park Improvements	\$325,334											
	Aniwhenua Camp Water Supply Upgrade	\$79,027											
	Bike Park/Pump Track	\$107,371											
	Basketball facilities	\$164,190											
		\$3,198,877	8.39%	\$268,385.78			\$268,385.78	\$131,000	\$137,385.78	10 years	1255	\$109.47	District wide
Community Infrastructure	New Whakatāne Cemetery	\$2,819,409											
	Whitehorse Drive Toilets	\$97,133											
	Appenzell Drive Park Toilets	\$200,682											
	Tāneatua Cemetery	\$126,443											
		\$3,343,667	8.39%	\$280,533.66			\$280,534	\$100,000	\$180,534.00	10 years	1255	\$143.85	
	Rex Morpeth Park	\$107,477,296	13.24%	\$14,229,993.99				\$461,000	\$13,768,993.99	20 years	2048	\$6,723.14	
		\$10,820,963		\$14,510,527.65				\$561,000	\$13,949,527.99			\$6,866.99	District Wide
Stormwater	Whk SW Western Catchment Upgrade	\$2,304,899	1.68%	\$38,722.30					\$38,722.30		95	\$407.60	Allandale, Mokorua, Trident, Whakatāne West, Whakatāne Central - (95/5744 HEU's)

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Asset	New Projects	Total Cost of Project	Percentage funded from DC	DC amount	Historic Projects/Funding	Total Historic DC Value	Total Proposed and Historic	Reserve balance (July 2024)	Balance to be recovered	10 or 20 years	HEU's	DC per HEU	Statistical Area
					Apanui S/W - Pyne Street (\$90,000); Whakatāne Western Catchment (\$74,760 - 1.68% of estimated cost).	\$ 164,760		\$ 164,000	\$760		95	\$8.00	
		\$ 2,304,899	1.68%	\$ 38,722.30		\$ 164,760	\$ 203,482.30	\$ 164,000	\$ 39,482.30		95	\$ 415.60	
Water	EQ Water Network Upgrade	\$ 1,648,925											
	EQ Whak WTP Upgrade	\$ 672,735											
	Whk Water Coastlands Link Main	\$ 2,895,063											
	Whak Cond & Improv - Reservoirs	\$ 9,444,206											
	Ōhope - Upgrade Pipes Harbour	\$ 1,116,379											
		\$15,777,308	6.37%	\$ 1,005,014.52					\$1,005,014.52	10years	520	\$ 1,932.72	Whakatāne (Allandale, Mokorua, Trident, Whakatāne Central, Whakatāne West, Coastlands, Ōhope, Huna Road - (520/8680 HEU's)
Water (Historic)	Whakatāne (Historic)				WTP Filter media Replacement (\$57,970), WTP Safe Access (\$41), Whak Water Storage (\$5,882), Mill Road (\$52,329), Whak New Source (\$24,036), Whk Cond and Improv -	\$151,627		\$ 26,000	\$125,627	10 years	520	\$241.59	Whakatāne (Allandale, Mokorua, Trident, Whakatāne Central, Whakatāne West, Coastlands, Ōhope, Huna Road - (520/8680 HEU's)

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Asset	New Projects	Total Cost of Project	Percentage funded from DC	DC amount	Historic Projects/Funding	Total Historic DC Value	Total Proposed and Historic	Reserve balance (July 2024)	Balance to be recovered	10 or 20 years	HEU's	DC per HEU	Statistical Area
					Reservoirs (\$11,369)								
Water - Huna/Shaw Road	Huna Road (Stage 1 and 2)					\$ 412,820		\$ 135,992	\$276,828	10 years	175	\$ 1,581.87	Huna/Shaw Road - All. Balance of development to pay remaining portion (175/235)
	Huna Road (Stage 2, Plan Change 8)	\$613,247	100%	\$ 613,247					\$613,247	10 years	175	\$ 3,504.27	Huna/Shaw Road and Kawarehe Trust (175/175) Plan Change 8
Wastewater	Whakatāne - ST&D Pump Station	\$3,044,821	6.97%	\$ 212,224					\$212,224	10 years	470	\$ 451.54	Whakatāne (Allandale, Mokorua, Trident, Whakatāne Central, Whakatāne West), Coastlands, Huna/Shaw Road - (470/6743 HEU's)
Wastewater (Historic)	Whakatāne				Whakatāne Install 150GM MH 111/05 to McAlister St PS (\$195,661); Mill Road (\$65,657); Whak PS \$11,139); Bunyan Road Sewer Pump (\$426,929)-funded through developers' agreement.	\$ 699,386			\$272,457.00		470	\$579.70	Whakatāne (Allandale, Mokorua, Trident, Whakatāne Central, Whakatāne West, Coastlands, Huna Road - (470/6743 HEU's). \$426,929 to be recovered by separate developers' agreement.

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

Asset	New Projects	Total Cost of Project	Percentage funded from DC	DC amount	Historic Projects/Funding	Total Historic DC Value	Total Proposed and Historic	Reserve balance (July 2024)	Balance to be recovered	10 or 20 years	HEU's	DC per HEU	Statistical Area
Wastewater - Coastlands (Historic)	Coastlands (Historic)				Sewer PS (\$764,001)	\$ 764,001			\$764,001.00	10 years	200	\$3,820.00	Only applicable for lots /dwellings on 77 Bunyan Road if developed
Wastewater - Huna/Shaw Road Structure Plan	Huna Road (Stage 1)				Huna Road (\$813,829)	\$ 813,829		\$ 309,828	\$504,001.00	10 Years	175	\$ 2,880.01	Huna/Shaw Road - All. Balance of development to pay remaining portion (175/235)
							\$ 2,477,716					\$7,279.71	
Transportation	LCLR Future Demand	\$ 9,608,358	8.39%	\$ 806,141.24						10 years	1255	\$ 642.34	
	LCLR Active Whakatāne	\$ 7,866,300	8.39%	\$ 659,982.57						10 years	1255	\$ 525.88	
	Keepa Road Improvements	\$ 5,165,341	8.39%	\$ 433,372.11						10 years	1255	\$ 345.32	
	Shaw Road/Mill Road Connection	\$ 9,783,950	8.39%	\$ 820,873.41						10 years	1255	\$ 654.08	
		\$ 32,423,949	8.39%	\$ 2720,369.33				\$ 399,500	\$ 2,320,869.33		1255	\$ 1,849.30	District wide

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

APPENDIX D: SCHEDULE OF COMPLIANCE – *Te Rārangī Tūtohu*

Provision of LGA 2002	Section of Development Contributions Policy
Section 106(2)(a): summarise and explain the (total cost of capital expenditure) identified in the long-term plan, (or identified under clause 1(2) of Schedule 13) that the local authority expects to incur to meet the increased demand for community facilities resulting from growth; and	Section 6 (In particular Table 1)
Section 106(2)(b): state the proportion of that (total cost of capital expenditure) that will be funded by development contributions; financial contributions; other sources of funding	Section 6 (In particular Table 1)
Section 106(2)(c): explain, in terms of the matters required to be considered under section 101(3), why the local authority has determined to use these funding sources to meet the expected capital expenditure.	-
Section 101(3): The funding needs of the local authority must be met from those sources that the local authority determines to be appropriate, following consideration of, —	-
Section 101(3)(a): in relation to each activity to be funded, -	-
Section 101(3)(a)(i): the community outcomes to which the activity primarily contributes; and	Section 7.1
Section 101(3)(a)(ii): the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals; and.	Section 7.2

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

WHAKATĀNE DISTRICT DEVELOPMENT CONTRIBUTIONS POLICY SCHEDULE OF LOCAL GOVERNMENT ACT 2002 COMPLIANCE

The following table sets out the requirements under the Local Government Act 2002 for the preparation of a Development Contributions Policy. The sections of the Development Contributions Policy which satisfy the requirements in the Local Government Act 2002 are noted in the second column. The Council considers that the Development Contributions Policy achieves full compliance.

SCHEDULE OF LGA 2002 COMPLIANCE:

Provision of LGA 2002	Section of Development Contributions Policy
Section 101(3)(a)(iii): the period in or over which those benefits are expected to occur; and	Section 7.3
Section 101(3)(a)(iv): the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity; and	Section 7.4
Section 101(3)(a)(v): the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities; and	Section 7.5
Section 101(3)(b): the overall impact of any allocation of liability for revenue needs on the community	Section 7.5
Section 106(2)(d): identify separately each activity or group of activities for which a development contribution will be required, and in relation to each activity or group of activities, specify the total amount of funding to be sought by development contributions.	Section 6 (In particular Table 1) And Section 8.7
Section 106 (2)(f): Summarise the provisions that relate to financial contributions in the District Plan.	Section 5
Section 106 (2A): This section does not prevent a local authority from calculating development contributions over the capacity life of assets or groups of assets for which development contributions are required, so long as— (a) the assets that have a capacity life extending beyond the period covered by the territorial authority’s long-term plan are identified in the development contributions policy; and	

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

(b) development contributions per unit of demand do not exceed the maximum amount allowed by section 203.	
Section 106(3): If development contributions are required, the local authority must keep available for public inspection the full methodology that demonstrates how calculations for those contributions were made.	Section 8.7
Section 201(1)(a): an explanation of, and justification for, the way in which each development contribution in the (Schedule to Development Contributions Policy) is calculated	Section 8
Section 201(1)(b): the significant assumptions underlying the calculation of the schedule of development contributions, including an estimate of the potential effects, if there is significant uncertainty as to the scope and nature of the effects	Section 15
Provision of LGA 2002	Section of Development Contributions Policy
Section 201(1)(c): the conditions and criteria (if any) that will apply in relation to the remission, postponement, or refund of development contributions, or the return of land.	Section 12
Section 201A: 1)If a territorial authority has determined to seek funding for community facilities under this subpart, the policy required by section 102 must include, in addition to the matters set out in sections 106 and 201, a schedule that lists— (a) each new asset, additional asset, asset of increased capacity, or programme of works for which the development contributions requirements set out in the development contributions policy are intended to be used or have already been used; and (b) the estimated capital cost of each asset described in paragraph (a); and (c) the proportion of the capital cost that the territorial authority proposes to recover through development contributions; and (d) the proportion of the capital cost that the territorial authority proposes to recover from other sources. (2) For the purposes of subsection (1), assets for which development contributions are required can be grouped together into logical and appropriate groups of assets that	Section 8 (In particular section 8.7)

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

<p>reflect the intended or completed programmes of works or capacity expansion.</p> <p>(3) A schedule under subsection (1) must also include assets for which capital expenditure has already been incurred by a territorial authority in anticipation of development.</p> <p>(4) Information in the schedule under subsection (1) must group assets according to the district or parts of the district for which the development contribution is required, and by the activity or group of activities for which the development contribution is required.</p>	
<p>Section 202- Contents of schedule to development contributions policy</p> <p>(1) The schedule of development contributions required by section 201 (2) must specify</p> <p>(a) the development contributions payable in each district, calculated, in each case, in accordance with the methodology in respect of-</p> <ul style="list-style-type: none"> (i) reserves; and (ii) network infrastructure; and (iii) community infrastructure; 	<p>Section 8 (In particular section 8.7)</p>
<p>Provision of LGA 2002</p>	<p>Section of Development Contributions Policy</p>
<p>(b) the event that will give rise to a requirement for a development contribution under section 198, whether upon granting</p> <ul style="list-style-type: none"> (i) a resource consent under the Resource Management Act 1991; or (ii) a building consent under the Building Act 2004; or (iii) an authorisation for a service connection. <p>(2) If different development contributions are payable in different parts of the district, subsection (1) applies in relation to the parts of the district.</p> <p>(3) The specifications required under subsection (1) or subsection (2) must be given separately in relation to each activity or group of activities for which separate development contributions are required.</p>	
<p>Section 202A: Reconsideration process to be in development contributions policy</p> <p>(1) If a territorial authority has determined to seek funding for community facilities under this subpart, the policy required by</p>	<p>Section 10</p>

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

<p>section 102 must, in addition to the matters set out in sections 106 and 201 to 202-201 to 202, and subject to any regulations made under section 259(1)(e) or (f), set out the process for requesting reconsideration of a requirement under section 199A.</p> <p>(2)The process for reconsideration must set out—</p> <p>(a)how the request can be lodged with the territorial authority; and</p> <p>(b)the steps in the process that the territorial authority will apply when reconsidering the requirement to make a development contribution.</p>	
<p>Section 203- Maximum development contributions not to be exceeded</p> <p>(1) Development contributions for reserves must not exceed the greater of –</p> <p>(a) 7.5% of the value of the additional allotments created by a subdivision; and</p> <p>(b) the value equivalent of 20 square metres of land for each additional household unit (or accommodation unit) created by the development.</p> <p>(2) Development contributions for network infrastructure or community infrastructure must not exceed the amount calculated by multiplying the cost of the relevant unit of demand calculated under clause 1 of Schedule 13 by the number of units of demand assessed.</p>	Section 8
<p>Provision of LGA 2002</p>	Section of Development Contributions Policy
<p>For a development or type of development, as provided for in clause 2 of Schedule 13, and as amended for any Producers Price Index adjustment adopted in a development contributions policy in accordance with section 106(2B), as provided for in clause 2 of Schedule 13.</p>	

6.2.6 Appendix 6 - Draft Development Contributions Policy(Cont.)

**Kōrero mai
Let's talk**

**Tell us what you think by
5pm, Friday 12 April**

WHAKATĀNE DISTRICT COUNCIL
14 Commerce Street, Whakatāne 3120
Private Bag 1002, Whakatāne 3158
Email: info@whakatane.govt.nz
Phone: 07 306 0500
Website: whakatane.govt.nz

SERVICE CENTRE MURUPARA
Pine Drive, Murupara
Phone: 07 366 5896

whakatane.govt.nz/ltp

 **Kōrero mai**
SHAPING YOUR DISTRICT

 **WHAKATĀNE**
District Council
Kia Whakatāne au i ahau

6.2.7 Appendix 7 - Draft Revenue and Financing Policy

6.2.7 Appendix 7 - Draft Revenue and Financing Policy



Draft Revenue and Financing Policy

Te tuhinga hukihuki Kaupapa here Pūtea

Long Term Plan 2024-34 - Consultation
Te Mahere Pae Tawhiti 2024-34 - He Uiuinga



Kōrero mai – Let's talk

What do you think about our proposed changes to the Revenue and Financing Policy?

Making a submission is easy!

You can make a submission online:

<https://whakatane.govt.nz/tp>

Email your thoughts or submissions to:

koreromai@whakatane.govt.nz

Pick up a submission form and view supporting documents from any of libraries and Customer Service Centre's:

Customer Services, Whakatāne District Council, 4 Commerce Street,
Whakatāne

Te Kōputu a te Whanga a Toi - Whakatāne Library, 49 Kākaharoa Drive,
Whakatāne

Ōhope Library, 4 Harbour Road, Ōhope

Edgecumbe Library, 38 College Road, Edgecumbe

Murupara Library & Service Centre, 48 Pine Drive, Murupara

Post your feedback to:

Whakatāne District Council, Private Bag 1002, Whakatāne.

Hand deliver it to:

Whakatāne District Council, Civic Centre, Commerce Street,

Whakatāne or Murupara Service Centre, Pine Drive, Murupara

Key Dates

Submissions close:

12 April 2024

Hearings:

18 & 19 April 2024 (for those who would like to present their submission to the Council)

Deliberations:

8 – 10 May 2024 (Council meets to discuss any changes to the policy based on submissions)

Adoption:

20 June 2024

Need more information?

If you have any questions about this policy, or about the process of making a submission, our website is a great place to start. You can also feel free to get in touch with one of your elected Council members or staff here at the Council.

Website: www.whakatane.govt.nz

Email: info@whakatane.govt.nz

Phone: (07) 306 0500



REVENUE AND FINANCING POLICY

Te Kaupapa here o te Pūtea

Long Term Plan Te Mahere Pae Tawhiti 2024-34

Consultation Draft Supporting Document

6 March 2024



REVENUE AND FINANCING POLICY

Te Kaupapa here o te Pūtea

1.0 Purpose

The purpose of the Revenue and Financing Policy is to provide predictability and certainty about how Council manages its finances prudently and in a way that promotes the current and future interests of the community.

This policy outlines the choices we have made in the Long Term Plan, and will use to guide our future decisions, in deciding the appropriate sources of funding for operating and capital expenditure, and how we have made these choices.

Under sections 102 and 103 of the Local Government Act 2002 (LGA 2002) Council must adopt a Revenue and Financing Policy.

2.0 Policy principles

Section 101 of LGA 2002 requires local authorities to consider certain matters when determining the sources that will be used to meet funding needs.

To assist with the identification of the appropriate funding methods, incorporating the matters set out in Section 101, Council has used a set of guiding principles, set out in Table 2.0.1 below:

Table 2.0.1: Principle / rational for its application

Ensuring compliance with legislation

This principle reflects the policy demonstrating Council complying with the requirements of legislation including the LGA 2002, and Local Government (Rating) Act 2002.

Honouring our obligations under Te Tiriti o Waitangi

This principle reflects that the policy as required in legislation appropriately supports the principles set out in the Preamble to Te Ture Whenua Māori Act 1993, and more broadly the principles of the Treaty of Waitangi. The Council will particularly take this principle in the policy and the principle in the preamble into account when when considering funding decisions that specifically impact Māori landowners.

Focusing on broader wellbeing outcomes

This principle guides the council to ensure while making its decisions under this policy, not just to consider the revenue requirements, but to also consider the impact of such decisions on the current and future social, economic, environmental and cultural well-being of the community.

Delivering community outcomes

This principle guides councils' decisions on how revenue requirements will be met (by ratepayers and other groups), taking into account the impact of such decisions on the achievement of the strategic goals and community outcomes, while minimising the effect of changes from those decisions. Community outcomes represent the goals that the Council is aiming towards and underpin the rationale for the activities and services the Council delivers.

Aligning the distribution of benefits

This principle guides council's decisions to consider who benefits from the services provided in each activity and impact on costs this creates, (whether the community as a whole, any identifiable part of community, or individuals); as well as the period in or over which benefits and costs are expected to occur (current or future funding). The Council's funding philosophy is centred around a beneficiary pays approach, the funding sources selected by the Council for each activity will typically, although not always, reflect the levels of public versus private benefit and will also be influenced by the other considerations provided in this policy.

Identifying where actions or inactions contribute to the need to undertake the activity

This principle also means where practicable those who contribute to, or create the need for a Council service or facility, through their actions or inactions as individuals or a group should, therefore contribute to the cost of the service or facility. Council looks to identify the cost to the community of controlling negative effects caused by individual or group actions and to recover any costs directly from those causing the problem.

Ensuring transparency and accountability in how activities are funded

This principle guides council to ensure transparency in decision making enables the funders and users of services to assess whether they get value for money and to make more informed decisions in using council services. Council will consider the costs and benefits of distinct funding of an activity, including the consequences of the chosen funding method in terms of transparency and accountability. Council will fund activities distinctly where this is practical and efficient.

Considering the affordability of funding decision

This principle guides the council to consider the impact of funding methods on people's ability to pay, balanced against the delivery of services through activity of council, as this can have implications for community well-being; and any other impacts on the community, such as affordability of rates for some or all ratepayers

Ensuring efficiency in the use of funding sources used for activities

This principle influences the council's decisions on the best mix of funding (between rates income, other revenue sources, borrowings and asset sales) to pay for its assets and activities. The council's limited financial resources should be used in such a way as to maximise the benefits provided to the community, while minimising the burden on ratepayers.

Ensuring this policy is practical and fit for purpose for the period of the Long Term Plan

This principle ensure the council's Revenue and Financing is achievable and retains relevance in the face of challenging circumstances

There are some inherent conflicts between these guiding principles. In practice, establishing the council's specific revenue and financing policies involves balancing competing guiding principles. For example, the principle of paying for benefits received may call for a high degree of user pays for an activity, but this must be balanced against the principle of affordability. In practice, when the council applies these principles to assess how to fund the separate activities, the council then considers the overall impact of any allocation of liability on the community.

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)

The overall objective of this policy is to ensure users and beneficiaries of Council services pay what is fair and equitable.

The Council will promote the retention of Māori land in the hands of its owners, their whanau, and their hapu; and to protect wahi tapu; and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whanau, and their hapu. It will do this by way of rates remission on Māori Freehold Land that is not used, and it will also offer rates remission to general land that is owned by Māori, where that land and its ownership is the same in nature as Māori Freehold Land but has not been registered with the Māori Land Court. By the same in nature, the Council considers that multiple owners/trustees and the owners/trustees cannot be easily held liable for payment of rates (in the same manner as Māori Freehold Land).

3.0 Funding sources

Legislation requires the council to make adequate and effective provision in its long-term plan to meet the expenditure needs identified in that plan. Generally, this will mean that all expenditure is funded, a Balanced Budget.

The sources of funding applied under this policy are limited to those set out under section 103 (2) of the LGA 2002.

3.1 FUNDING OF OPERATING COST

Operating costs are the everyday spending on activities Council provides. This includes recognising the costs of previously developed or acquired assets with the benefits they provide over time (depreciation), as well as interest charged on borrowing for capital projects and overhead costs.

The nature of depreciation as a non-cash charge does make it distinct from the majority of other operating costs that are generally cash, further detail on the funding of depreciation is provided in 3.2 below.

We must consider the funding for operating costs of each activity individually. Some activities may be best funded by user charges, such as swimming pool admission fees, others with targeted rates, such as a stormwater schemes, and others from the general rate, such as parks, reserves, and gardens.

Often the benefit of outcomes from a particular activity of council may include a mix of direct user benefits as well as wider community benefits, so the funding for the activity may most appropriately include a mix of different sources as well.

The funding sources for operating costs are listed below, and are defined in more detail in 3.3 Definition of funding sources:

- General rates, including uniform annual general charges;
- Targeted rates, including fixed targeted rates;
- Subsidies and grants - operating;
- User fees and charges;
- Interest and dividends from investments;
- Other sundry operating income; and Operating reserves.

The Council has determined the proportion of operating costs to be funded from each of the sources through a Fundings Needs Analysis for each activity which is summarised in Table 3.6.1 below.

The Council will consider forecast future debt levels when deciding whether it is prudent to budget for an operating surplus for debt repayment.

Investments are managed within the framework specified in Council's Investment Policy in accordance with Section 102(2)(c) of the LGA 2002.

The LGA 2002 requires Council to produce a Funding Impact Statement that provides details on the funding mechanisms to be used for each year covered, and for this statement to be included in the Long Term Plan and Annual Plan, as appropriate. The Funding Impact Statement shows how the Council intends to implement the Revenue and Financing Policy each year. It also shows the amount of funding to be collected from each available source, including how various rates are to be applied.

3.2 FUNDING OF DEPRECIATION

Depreciation is a non-cash charge that reflects the reduction in the usability of our assets over time. Because this is a non-cash expense, any revenue raised to cover depreciation (referred to as "funding depreciation") generates a cash surplus which is used to fund capital expenditure.

Fully funding depreciation from rates and current revenue would mean that on average, over the long run, we are not relying on borrowing to fund asset replacement expenditure. This represents a sustainable approach.

The use of borrowings and depreciation reserves may be appropriate to smooth the matching of cashflows between revenues and the funded capital expenditure over time.

In some cases, it is not financially prudent to fund depreciation. In determining the level of non-funded depreciation, the council will have regard to:

- whether at the end of its useful life, the replacement of an asset will be or is likely to be funded by way of a grant or subsidy from a third party
- whether the council has elected not to replace an asset at the end of its useful life
- whether a third party has a contractual obligation to maintain the service potential of an asset throughout all or part of its useful life or to replace the asset at the end of its useful life
- whether fully funding depreciation in the short-term will result in an unreasonable burden on ratepayers, presenting conflict between funding principles, for example between affordability and financial prudence and sustainability. In such circumstances, the council will remain prudent and ensure it promotes both the current and future interests of the community by forecasting to reach a position over time where it fully funds depreciation (apart from the exceptions above).

3.3 FUNDING OF CAPITAL EXPENDITURE

Capital expenditure reflects investment in buying or building new assets, including replacing, improving or extending the useful life of an existing asset contributing to community outcomes and the districts' growth and operational capabilities.

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)

Where possible Council offsets the impact of cashflow required for capital expenditure, minimising the impact of debt repayments on both current and future rate payers, by first looking for other funding sources for capital expenditure. These may include:

- Subsidies and grants – capital, including from agencies such as Waka Kotahi NZ Transport Agency; Ministry of Business, Innovation & Employment- Hīkina Whakatutuki; and Kānoa-Regional Economic Development & Investment Unit of MBIE;
- Development contributions and financial contributions;
- Lump sum contributions; and
- Proceeds from the sales of assets.

Development contributions and Financial Contributions are managed within the framework specified in Councils' Development and Financial Contributions Policy in accordance with Section 102(2)(d) of the LGA 2002.

After allowing for the offset from the other funding sources above, Council usually funds the balance of capital expenditure from the following sources:

- Funding of depreciation as provided for in 3.2 above;
- Depreciation from reserves; and
- Borrowings.

Borrowing for capital expenditure enables the Council to ensure there is intergenerational equity in terms of who funds capital expenditure – the repayments are spread over the reasonably-expected average life of the asset where practicable. This means today's ratepayers are not asked to fund tomorrow's assets.

Borrowing is managed within the framework specified in Council's Liability Management Policy in accordance with Section 102(2)(b) of the LGA 2002.

3.4 FUNDING OF OPERATING COST

Councils are able to use a variety of approaches in their overall rating framework. This section provides some simple definitions of the different sources that are available to fund Council's activities. Activities may be funded from one or more source.

General rates

General rates are used to raise revenue for activities that are of public good or where recovery from users (private good) is not efficient or possible.

They include two portions. Part is set based on capital value (value of land plus improvements), and part is by a fixed amount per rating unit (Uniform Annual General Charges – UAGC).

A more detailed specification of the rating policy is detailed in 3.5 below.

Targeted rates

Targeted rates are used to raise revenue for activities where an area of benefit can be recognised; for example, a rate may be charged to the commercial sector, or to a specific ward. They are set based on the capital value or as a fixed amount per rating unit (Fixed Targeted Rate). This can be used for both private good and public good.

Grants and subsidies

Our policy is that income received from an external funding entity must be applied against the project for which the subsidy was acquired. These generally would be of a public good; however, this can depend on the purpose or source of the grant or subsidy.

In some cases financial assistance relates to a specific project and the ongoing management of the infrastructure e.g. Waka Kotahi NZ Transport Agency subsidises capital costs, and contributes towards operational costs of the Transport team.

User fees and charges

Fees, charges and the recovery of fines are used to raise revenue for services or activities that have a high component of private good, and where the users of the service or the exacerbators are identifiable.

Interest and dividends from investments

The Council has very little external investment holdings and these do not make any return of note. Any income that is received from an investment are generally used to fund activities of public good.

Other sundry operating income

Council receives income across its activities from a number of other sundry income sources unique to each activity; such as royalties, sponsorships, insurance claims, expense recoveries amongst others.

Development contributions

To levy these, there must be a specific policy; however, the revenue and financing policy must signal why these are going to be levied. This must have a high

component of private good. Council generally considers development contributions as its main funding tool for development-related costs.

Financial contributions

Council may also require a financial contribution to mitigate environmental effects of a development or subdivision. This may be in the form of money or land, or a combination of both. The Resource Management Act (RMA) restricts the charging of financial contributions to only those activities that avoid, remedy or mitigate environmental effects.

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)**Lump sum contributions**

For the recovery of specific capital expenditure, otherwise loan funded (optional for ratepayer). These must have a high component of private good, as they are paid by ratepayers for capital. Our policy is to not accept lump sum contributions for targeted rates.

Proceeds from asset sales

Our policy for the proceeds from the sale of assets is that the proceeds from assets sales will be applied to reduce debt either within the activity from which the sale arose or by Council allocating the proceeds to retire debt in a specific activity.

Borrowing

Loans, both short-term and long-term. Our policy is that borrowing is a funding tool and does not need a split between public and private good, as it is only deferring the eventual charge.

Council reserves

Council-created reserves are used to fund a number of activities, or in instances where the activity meets the purpose for which the reserve was created.

Operating reserves are used for a specific purpose or activity usually to cover short-term financial fluctuations, ensuring smooth operations and mitigating cash flow issues, such as unexpected expenses or revenue delays.

Depreciation reserves are used for funding asset renewals. In some instances where it is considered appropriate by the Council (excluding reserves which have specific restrictions), and where appropriate approval is granted, reserves, are used to fund items outside of their original purpose,

Restricted reserves are specific funds set aside for designated purposes, often by donors, granting institutions or through other legal requirements, and can't be freely used by Council but are applied against the expenditure associated with the specific purpose intended, ensuring compliance and transparency.

Reserve – Harbour Fund: The Council owns a number of harbour properties in the Whakatāne Central Business District. The income from these properties and any sale of harbour endowment assets are held as the Harbour Endowment Fund as a specific reserve. Rules associated with the Harbour Fund have been set through legislation, and govern the use of income derived from leases or the sale of assets.

Our LTP 2021-31 operates within the required parameters of all restricted reserves.

Any other source

Other funding sources may be available from time to time to fund Council activities.

3.5 FURTHER CONSIDERATIONS

Council's final consideration of funding by rates comes:

- After considering how other funding sources will be used to fund operating costs and capital expenditure;
- After that has been applied to activities in the Funding Needs Analysis; and/or
- After being considerations of the current and future social, economic, environmental, and cultural well-being of the community

General Rates

The general rate is allocated to all rateable properties based on the capital value of the property.

Council differentiates the general rate into differential rating categories based on one or more of the uses to which the land is put, the provision or availability to the land of a service provided, the activities permitted, controlled, or discretionary for the area in which the land is situated and the rules to which the land is subject under the operative district plan, and the location of the land. The objective of differential rating is to ensure a fair and equitable proportion of rates are paid by the various differential categories.

The current differential rating categories set within this policy are:

- Residential properties capital value up to \$30 million
- Commercial properties capital value up to \$30 million
- Industrial properties capital value up to \$30 million
- Farming and Horticultural properties capital value up to \$30 million
- District wide rateable properties capital value portion greater than \$30 million

In setting the differential categories, and the differential factors, Council considers the requirements of the LGA 2002 and a number of other considerations, including:

- The impact of the total rates assessed and the services provided to those groups of ratepayers;
- The views of those impacted by the differentials;
- Other reasonable options, and the advantages and disadvantages of those options; and
- The overall impact of the differential on ratepayers.

The full definition of these differential rating categories and the general rate differential factors calculation is contained in the Funding Impact Statement.

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)**Uniform Annual General Charge**

A portion of general rates is assessed as a Uniform Annual General Charge (UAGC). The UAGC is set under section 15(1)(b) of the LGRA 2002. The Uniform Annual General Charge (UAGC) is a fixed general rate that Council uses to cover charges for services most residents benefit from, being a flat dollar charge for each separately used or inhabited part (SUIP) of a rating unit. The UAGC is a fixed charge regardless of value of a property. The UAGC is not a direct allocation the cost of a single activity or targeted at a single rating category, it is allocated equally to all SUIP's of all rating units.

The definition of a SUIP is contained in the Funding Impact Statement.

A Uniform Annual General Charge will not be charged on each division of a rating unit unless it is evident that the divided rating unit is separately used or inhabited. Revenue collected from the UAGC for all rateable properties is set out in the Funding Impact Statement. The amount of rates revenue collected from the UAGC is limited to a maximum of 30% the total rates revenue collected as prescribed by the LGRA 2002.

Targeted Rates

Targeted rates are set in accordance with sections 16, 18, and 19, and schedules 2 and 3 of the LGRA 2002.

Targeted rates are rates used to fund an activity or group of activities and may be set on a on a single rating category or multiple rating categories. Targeted rates may be applied either uniformly on all rating units or at different amounts for different groups of rating units.

One or more of the requirements of Schedule 2 of the LGRA 2002 must be used when defining a category to set targeted rates differentially.

Targeted rates are used to fund the following activities which Council feels all, or part of, the cost of an activity is best met by a defined category.

- Democracy- community boards;
- Economic development- district growth;
- Events and tourism- EPIC
- Transportation Connections- roading;
- Stormwater;
- Wastewater- sewerage;
- Water supply
- Waste management- refuse removal

General Revaluation

Council is required to revalue each rating unit at least once every three years. This is set out in the Rating Valuation Act 1998 (RVA). Along with decisions made by Council values established under General Revaluation are used for assessing and setting rates. The valuation changes do not change the rates budget, instead they change the allocation of the budget on individual properties.

The next effective date of General Revaluation for the Whakatāne District is September 2025, these values will be used for setting rates for a three-year period commencing 1 July 2026.

Rates Remissions and Postponements

Policy Council may remit rates where it considered appropriate to do so and as allowed for in the Rates Remissions and Postponements Policy. These policies address social matters as well as adjusting rates for benefits that differ for some rates assessments (e.g. additional or no provision of some services).

The remission or postponement of rates is done in accordance with the Councils' Rates Remission and Postponement Policies as required under LGA Section 102(3).

The remission or postponement of rates on Māori Freehold Land done in accordance with the Councils' Remission and Postponement of Rates on Māori Freehold Land Policy as required under LGA Section 102(2)(e) and with additional reference to Te Ture Whenua Māori Land Act 1993, , Local Government (Rating of Whenua Māori) Amendment Act 2021, and the LGRA 2002.

3.6 SETTING OF USERS FEES AND CHARGES

User fees and charges are one of the ways Council can fund the costs of delivering an activity or service directly from those who use, and therefore benefit, from the activity or service.

Council sets fees and charges to share costs between ratepayers and the people using a particular service (user pays model) in line with the principles of this policy and its supporting activity level funding needs analysis.

There is no perfect balance between the two, but generally where an activity has greater public good, such as our libraries and sport fields, a higher proportion of that activity will be funded by general rates.

In general the process of setting user fees and charges typically involves several key steps:

- Identification of services within an Activity;
- Cost identification;
- Funding requirement;
- Who benefits from the services;
- User fee setting;
- Consideration of affordability;
- Consideration of the efficiency in recovering the fees and charges;
- Public consultation; and
- Approval.

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)



Periodic Review:

User fees and charges are not static. Councils regularly review and adjust these fees, normally in coordination with setting the Long Term Plan or the Annual Plan, to ensure they remain fair, transparent, and aligned with the costs of providing activities. Adjustments may be made in response to changes in costs, inflation, or shifts in community needs.

Waiving or discounting of user fees and charges

Council may waive or discount fees and charges where it is considered appropriate to do so. Some matters considered in deciding whether it is appropriate to waive fees are for social reasons, the promotion of events and facilities, commercial reasons, due to poor service or to minimise risk.

3.7 Practicality

Council may choose to make minor variations to the funding approach detailed in this policy for reasons of practicality. This is particularly the case for activities that are partly funded from fees and charges, or from external sources. In some cases, the funding from fees and charges and external sources may vary from year to year or may be uncertain at the time of budgeting. In these cases Council may choose to adjust the funding from rates to accommodate changes or uncertainty.

3.8 Related Council Plans, Policies and Strategies

Council’s Revenue and Financing Policy provides a high level funding framework that links with other Council documents that impact on funding decisions for the wider community and, in some cases, or individual ratepayers. These documents include:

Development Contributions Policy: to enable monetary (or land) contributions to be charged to developers. The principle underlying the Policy is that developers should meet the costs attributable to growth.

Financial Contributions Policy: to provide a way to recover costs (or other in-kind contributions) from developers to help manage the direct impacts and adverse effects of their developments. As with development contributions, financial contributions provide a way to recover a fair portion of development-related costs from developers, rather than these costs being passed on to ratepayers.

Rates Remission and Postponement Policies: Details the circumstances in which Council will provide a rate remission or postponement, including on Maori Freehold Land, and the rationale for this.

Significance and Engagement Policy: Details Council’s approach to determining the level of significance of a particular proposal or decision, and how Council will engage with the community based on the level of significance. Decisions about the funding of Council activities will be assess in accordance with this policy.

Financial Strategy: Details Council’s approach to delivering its high-level funding requirements, including limits on rates and borrowing. The Financial Strategy considers the impact of expected changes in population and the use of land, the expected impact of Council’s Infrastructure Strategy and other significant factors affecting Council’s ability to maintain and meet demands for services.

Infrastructure Strategy: Details Council’s approach to the provision of core infrastructure, how much it intends on investing over the next 30 years, and how this investment will be funded.

Funding Impact Statement: Provided in each Long Term Plan and Annual Plan, the funding impact statement details the application and impact of the Revenue and Financing Policy for each financial year.

3.9 ASSESSING THE IMPACT OF FUNDING NEEDS

In accordance with the Local Government Act 2002) section 101(3), and guided by the principles documented in the Financial Strategy and identified in this Policy, Council has considered the above sources of funding against each its activities determining the amount of the funding required, understanding the sources of funding, mix of funding and timing of funding. The detail to support the Council assessment is included in the **Funding Needs Analysis** which is adopted in support of this Policy. [Link Funding Needs Analysis LTP2034].

This policy uses the bands in table 3.9.1 below as a percentage of the revenue required to fund each activity and are indicative only. They may change over time because of changes in expenditure requirements. It is possible that actual funding sources may differ from budgeted funding sources, therefore in line with good practice these are set as funding bands rather than specific funding percentages to allow for minor changes over time e.g., a one-off subsidy or grant.

Table 3.9.1: Funding bands

Description	Range	Key
Unlikely	0% (-)	⊗
Low	0% - 30%	☆
Medium	30% - 70%	☆
High	70% - 100%	☆
Potential to be Used		☆

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)



3.10 SUMMARY OF SOURCES OF FUNDING FOR OPERATIONAL COST BY ACTIVITY

The table below shows the indicative percentages of each funding source which is used to fund the operating costs of the activities.

Table 3.10.1: Summary of sources of funding for operational costs by activity

Activity Grouping / Activity	general rates	targeted rates	user fees and charges	development and financial contributions	Subsidies and grants	investment income	other income sources	operating reserves
Economic Development								
Economic Development	☆	☆	×	×	☆	×	☆	☆
Strategic Property	☆	×	☆	×	×	×	×	☆
Democracy								
Governance	☆	×	×	×	☆	×	×	☆
Community Support and Grants	☆	×	×	×	☆	×	☆	☆
Community Boards	☆	☆	×	×	☆	×	☆	☆
Arts and Culture								
Libraries and Galleries	☆	×	☆	×	☆	×	☆	☆
Museums and Archives	☆	×	☆	×	☆	×	☆	☆
District Partnerships								
Māori Relationships	☆	×	×	×	☆	×	×	☆
Community Development	☆	×	×	×	☆	×	×	☆
Community and Roads Safety	☆	×	×	×	☆	×	☆	☆
Aquatic Centres								
District Aquatic Centres	☆	×	☆	×	☆	×	☆	☆
Events and Tourism								
Visitor Information	☆	×	☆	×	☆	×	☆	☆
Marketing and Events	☆	☆	☆	×	☆	×	☆	☆

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)



Activity Grouping / Activity	general rates	targeted rates	user fees and charges	development and financial contributions	Subsidies and grants	investment income	other income sources	operating reserves
Climate Change & Resilience								
Emergency Management	☆	×	×	×	☆	×	☆	☆
Climate Change	☆	☆	×	×	☆	×	☆	☆
Stormwater								
Waters Management	☆	×	×	×	×	×	☆	☆
Stormwater and Drainage	☆	☆	×	×	☆	×	☆	☆
Wastewater								
Wastewater Services	☆	☆	☆	×	☆	×	☆	☆
Trade Waste	☆	×	☆	×	☆	×	☆	☆
Water Supply								
Water Supply Services	☆	☆	☆	×	☆	×	☆	☆
Ports and Harbour								
Ports and Harbour	☆	×	☆	×	☆	☆	☆	☆
Parks and Reserves								
Parks Reserves and Gardens	☆	×	☆	×	☆	×	☆	☆
Cemeteries	☆	×	☆	×	☆	×	☆	☆
Holiday Park								
Whakatāne Holiday Park	☆	×	☆	×	☆	×	☆	☆
Transportation Connections								
Roading Management	☆	☆	×	×	☆	×	☆	☆
Local Roads	☆	☆	×	×	☆	×	☆	☆
Special Purpose Roads	☆	×	×	×	☆	×	☆	☆

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)



Activity Grouping / Activity	general rates	targeted rates	user fees and charges	development and financial contributions	Subsidies and grants	investment income	other income sources	operating reserves
Other Roads and Pathways	☆	☆	×	×	☆	×	☆	☆
Parking Enforcement	☆	×	☆	×	☆	×	☆	☆
Building and Resource Management								
Building Services	☆	×	☆	×	☆	×	☆	☆
Resource Consents	☆	×	☆	×	☆	×	☆	☆
Resource Management Policy	☆	×	×	×	☆	×	☆	☆
Waste Management								
Waste Disposal	☆	☆	☆	×	☆	×	☆	☆
Waste Minimisation	☆	☆	☆	×	☆	×	☆	☆
Community Regulation								
Animal Control	☆	×	☆	×	☆	×	☆	☆
Environmental Health	☆	×	☆	×	☆	×	☆	☆
Liquor Licensing	☆	×	☆	×	☆	×	☆	☆
Regulation Monitoring	☆	×	☆	×	☆	×	☆	☆
Community Facilities								
Halls	☆	×	☆	×	☆	×	☆	☆
Public Conveniences	☆	×	☆	×	☆	×	☆	☆

Corporate Services

Corporate services overhead costs are the indirect costs incurred by Council that are not directly tied to the production or delivery of a specific activity or service. Examples of corporate overhead costs include administrative salaries, rent for council offices, utilities, and other general expenses.– the operating costs associated with the delivery of corporate services that support the wider activity delivery of council to the community.

The costs of corporate services are allocated to each activity using an appropriate allocation base. For example, the cost of the People and Capability enabling service may be allocated based on the number of employees each activity has. This overhead allocation methodology, which is common good practice, means that the costs of corporate services are funded through the indicative percentages of each actual activity, reflected in table 3.10.1 above, in the ratio to which they are allocated. It's important to note that overhead allocation is a somewhat arbitrary process and may not perfectly reflect the actual consumption of resources by each activity. The goal is to provide a reasonable and consistent method for assigning indirect costs to the activities in a way that aligns with Council's overall financial objectives.

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)



3.11 SUMMARY OF SOURCES OF FUNDING FOR CAPITAL EXPENDITURE BY ACTIVITY

The table below shows the indicative percentages of each funding source which is used to fund the capital expenditure costs of the activities. Where an activity has little or no depreciation it has been excluded.

Table 3.11.1: Summary of sources of funding for capital expenditure by activity

Activity Grouping / Activity	development contributions	subsidies, grants and other 3 rd Parties	assets replacement depreciation reserves	borrowings
Economic Development				
Economic Development & Toi Eda	⊗	☆	☆	☆
Strategic Property	⊗	☆	☆	☆
Democracy				
Governance	⊗	⊗	☆	☆
Community Support And Grants	⊗	⊗	☆	☆
Community Boards	⊗	⊗	☆	☆
Arts & Culture				
Libraries And Galleries	⊗	☆	☆	☆
Museums And Archives	⊗	☆	☆	☆
District Partnerships				
Māori Relationships	⊗	⊗	☆	☆
Community Development	⊗	⊗	☆	☆
Community And Roads Safety	⊗	☆	☆	☆
Aquatic Centres				
Aquatic Centre Services	⊗	☆	☆	☆
Events & Tourism				
Visitor Information	⊗	☆	☆	☆
Marketing And Events	⊗	☆	☆	☆

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)



Activity Grouping / Activity	development contributions	subsidies, grants and other 3 rd Parties	assets replacement depreciation reserves	borrowings
Climate Change & Resilience				
Emergency Management	⊗	☆	☆	☆
Climate Change	⊗	☆	☆	☆
Stormwater				
Waters Management	⊗	⊗	☆	☆
Stormwater Drainage	⊗	⊗	☆	☆
Wastewater				
Wastewater Services	⊗	☆	☆	☆
Trade Waste	⊗	☆	☆	☆
Water Supply				
Water Supply Services	☆	☆	☆	☆
Ports & Harbours				
Ports And Harbour	⊗	☆	☆	☆
Parks & Reserves				
Parks Reserves And Gardens	☆	⊗	☆	☆
Cemeteries	☆	⊗	☆	☆
Holiday Park				
Whakatāne Holiday Park	⊗	⊗	☆	☆
Transportation Connections				
Roading Management	⊗	⊗	☆	☆
Local Roads	⊗	☆	☆	☆
Special Purpose Roads	⊗	☆	☆	☆
Other Roads And Pathways	⊗	☆	☆	☆

6.2.7 Appendix 7 - Draft Revenue and Financing Policy(Cont.)



Activity Grouping / Activity	development contributions	subsidies, grants and other 3 rd Parties	assets replacement depreciation reserves	borrowings
Parking Enforcement	⊗	⊗	☆	☆
Building & Resource Management				
Building Services	⊗	⊗	☆	☆
Resource Consents	⊗	⊗	☆	☆
Resource Management Policy	⊗	⊗	☆	☆
Waste Management				
Waste Disposal	⊗	⊗	☆	☆
Waste Minimisation	⊗	☆	☆	☆
Community Regulation				
Animal Control	⊗	⊗	☆	☆
Environmental Health	⊗	⊗	☆	☆
Liquor Licensing	⊗	⊗	☆	☆
Regulation Monitoring	⊗	⊗	☆	☆
Community Facilities				
Halls	☆	☆	☆	☆
Public Conveniences	⊗	☆	☆	☆

**Kōrero mai
Let's talk**

**Tell us what you think by
5pm, Friday 12 April**

WHAKATĀNE DISTRICT COUNCIL SERVICE CENTRE MURUPARA

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 **Kōrero mai**
SHAPING YOUR DISTRICT

 **WHAKATĀNE**
District Council
Kia Whakatāne au i ahau

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)



Draft Rates Remission and Postponement Policies - All Land

Te tuhinga hukihuki o ngā Kaupapa here o te Whakaiti me te whakatārewa Tāke Kaunihera - Whenua whānui

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)**Review of Rates Remission and Postponement Policies (All Land)***Policy overview*

This is a review of the Council's existing Rates Remission and Postponement Policies adopted in 2021. These policies define the circumstances in which the Council may remit or postpone rates. Remission of rates involves reducing the amount owing or waiving collection of rates altogether. Postponement of rates means that the payment of rates is not waived in the first instance, but delayed for a certain time, or until certain events occur.

A policy on the remission and postponement of rates on Māori freehold land is required under the Local Government Act 2002 (LGA). Other rates remission and postponement policies are optional but are guided by provisions under the Act where councils choose to develop them. Any rates remission and postponement policies must be reviewed at least every six years. The LGA requires consultation on reviews of these policies.

Overview of changes proposed to the Policy

- Introduction added (including policy and legislative context)
- Remove section - **Rates Remission for Outstanding Rates and Penalties on Undeveloped Sections**
 - No applications received for this (no properties are currently covered by this remission)
 - Contiguous remission already covers the 1st part
 - This isn't consistent with other Councils
 - We have a section for undeveloped MFL in its own policy (where this is required)
- Policy on the **Remission and Postponement of Rates on Māori Freehold land** moved to separate policy document
 - These policy sections only apply to MFL – saves confusion
 - Is consistent with some other Councils approach
- Minor change proposed to wording **Rates Remission for Penalties on Unpaid Rates** from 'Penalties will be remitted' to 'Council will consider remitting penalties'
- Minor change proposed to wording in **Rates Remission for Water Leakage** to include this applies to excess water usage (as it does)
- Minor changes are proposed to the criteria for applicants in the **Rates Remission and Postponement for a Rating Unit Affected by a Natural Hazard** to include 'Evidence is provided supporting the claim and a there is a process to return'
- **Rates Remission for Community, Sporting and Other Organisations** - Minor changes are proposed to the objectives wording to remove the word 'business' change the phrase 'aged people' to 'elderly' and add objectives:
 - Recognise the social and health benefits to the community of access to sports and recreation facilities.
 - Support the efforts of volunteers.
- **Rates Remission for Community, Sporting and Other Organisations** – also will change to triennial review (from biannual) and will also contain new condition/criteria:
 - If the remission is accepted by Council, the Ratepayer does not need to re-apply annually however the Ratepayer has the responsibility to inform Council if a change of circumstances has occurred that may result in the remission no longer being appropriate.
- Addition of a new policy section **Miscellaneous circumstance remission** – in order to cover exceptional circumstances where council believes that it is equitable to remit the rates but is not specified in existing policy
- Delegations section removed from all policy sections – this is included in final newly added Decision-making and administrative matters area at the end of the document

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

Kōrero mai – Let's talk

What do you think about our proposed changes to the Rates Remission and Postponement Policies?

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Key Dates

Submissions close:

12 April 2024

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18 & 19 April 2024 (for those who would like to present their submission to the Council)

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20 June 2024

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Phone: (07) 306 0500

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

Rates Remission and Postponement Policies

*Ngā Kaupapa here o te
Whakaiti me to whakatārewa
o ngā Tāke Kaunihera*

Expected adoption date: 27 June 2024
Commences: 1 July 2024

Rates Remission and Postponement Policies

*Ngā Kaupapa here o te
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Policy

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

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6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)**1. Introduction**

The Whakatāne District Council (Council) uses rates remissions to help provide for increased affordability and equity in the rating system. Council's Revenue and Financing Policy outlines the funding sources for each activity which includes general and targeted rates.

Rates remissions are designed to allow for specific circumstances at an individual level that cannot be effectively or efficiently incorporated into the rating system based on the data that is used to set rates.

2. Policy context

Council has two policies covering rates remissions and postponements. One sets out the rates relief available to all types of land (this policy) and the other deals with provisions specifically for Māori Freehold Land and land with similar characteristics.

Māori Freehold Land is eligible for rates remissions under both policies, subject to meeting the criteria in each.

3. Legislative context**Non-rateable properties**

The Local Government (Rating) Act 2002 identifies categories of land that are wholly or partly non-rateable in Schedule 1. Properties that are wholly non-rateable under the Local Government Rating Act should be recorded as such in the Rating Information Database so that rates are not assessed on that property. Properties that are partly non-rateable will be recorded in the Rating Information Database as such and may receive further rates relief through remissions provided for in this policy.

Remission of Uniform Annual General Charge and Targeted Rates for Contiguous Properties

1.0 OBJECTIVE OF THE POLICY

The objective of this remission policy is to apply the Uniform Annual General Charge and Fixed Charges on a fair and equitable basis to ratepayers. Section 20 of the Local Government (Rating) Act 2002 provides for two or more rating units to be treated as one unit for setting a rate if the units are:

- a) In the same ownership, and
- b) Used jointly as a single unit, and
- c) Contiguous or separated by a road, railway, drain, water race, river or stream.

This Policy provides for the possibility of a rates remission where the above three conditions are not all met, but where it is nevertheless considered inequitable for the rating units to be treated as separate. In addition, it provides for remission of uniform annual general charges (UAGCs) and/or targeted fixed charge rates where a rating unit is liable for multiple charges but it is considered inequitable or excessive to assess full charges. This Policy may also be applied to individual lots for subdivisions, before the titles are sold.

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)**2.0 CONDITIONS AND CRITERIA**

- 2.1 The units may be in separate ownership, but if they are contiguous and are used jointly as a single unit, they will be treated as a single unit, so long as the contiguous rating unit does not contain any habitable dwellings; or
- 2.2 The remission will be the uniform annual general charge plus targeted fixed charge rates, on all but one rating unit where all of these rating units are:
- d) subdivided into 5 or more lots where the titles have been issued; and
 - e) owned by the original developer who is holding the individual titles pending their sale to subsequent purchasers; and
 - f) originally contiguous or separated only by road, railway, drain, water race, river or stream.

3.0 RATES TO BE REMITTED

- 3.1 Rating units that meet the criteria under this policy may qualify for a remission of the uniform annual general charges (UAGC's) and any targeted rates set on the basis of a fixed dollar charge per rating unit. The ratepayer will remain liable for at least one set of each type of uniform annual general charge or fixed charge.

Rates Remission for Educational Institutions Sewage (Pan) Charges

1.0 OBJECTIVE OF THE POLICY

The objective of this remission policy is to enable the Council to reasonably rate educational institutions for sewerage disposal, having regard to the number of water closets and urinals needed for the number of staff and students rather than for the actual number of water closets and urinals available.

2.0 CONDITIONS AND CRITERIA

- 2.1 This policy will apply to the following educational establishments:
- g) a state school under section (2)(1) of the Education Act 1989;
 - h) an integrated school under section (2)(1) of the Private School Conditional Integration Act 1975;
 - i) a special institution under section 92(1) of the Education Act 1989; or
 - j) an early childhood centre under section 308(1) of the Education Act 1989, but excluding any early childhood centre operating for a profit.
- 2.2 This Policy does not apply to schoolhouses.
- 2.3 Upon receipt of an annual written application from the educational establishment, including an annual return of staff and student numbers, the Council may remit the number of pan charges in

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

excess of the deemed number of pans. The excess number of pans will be the number of water closets and urinals available, less the deemed number of pans. The deemed number of pans will be calculated as follows:

a) $(\text{Number of Staff} + \text{Number of Students})/20 = \text{Deemed number of pans}$.

- 2.4 The number of staff in an educational establishment is the number of teaching staff and administration staff employed by the educational establishment on 1 March immediately before the year to which the charge relates. The number of students in an educational establishment is the number of students on its roll on 1 March in the year immediately before the year to which the charge relates. If the actual number of water closets and urinals for the educational establishment exceeds the deemed number of pans, Council will remit the difference.

3.0 RATES TO BE REMITTED

- 3.1 The number of pan charges for rates remission shall be “the number of water closets and urinals available less the number of deemed water closet and urinals”.

Rates Remission and Postponement for Financial Hardship

Part 1 - Postponements in cases of financial hardship

1.0 OBJECTIVE OF THE POLICY

The objective of this remission policy is to enable Council to provide reasonable assistance to ratepayers whose financial circumstances affect their ability to pay their rates.

2.0 CONDITIONS AND CRITERIA

- 2.1 When considering whether financial hardship exists, all of the ratepayer's personal circumstances will be relevant including the following factors: income from any source, including benefits (whether monetary or otherwise) received from any trust, the ratepayer's age, physical or mental disability, injury, illness and family circumstances.
- 2.2 If after due enquiry the Council is satisfied that financial hardship exists or would exist if the rates or a portion of the rates were not postponed, the Council may postpone part or all of the rates.
- 2.3 An application will only be considered where the following criteria are met:-
- The ratepayer must be the current owner of the rating unit which is the subject of the application (Council may take into consideration the length of time of ownership).
 - The rating unit must be the ratepayer's normal place of residence.
 - The ratepayer must not own any other rating units, investment properties or other realisable assets.

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

- d) The ratepayer must make application to the Council on the prescribed form.
- 2.4 Even if rates are postponed, as a general rule the ratepayer will be required to pay the first \$500 of the rate account.
- 2.5 The ratepayer must make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments.
- 2.6 The Council will add a postponement fee to the postponed rates for the period between the due date and the date they are paid. This fee will not exceed an amount which covers the Council's administration and financial costs.
- 2.7 Any postponement will apply from the beginning of the rating year in which the application made.
- 2.8 Where an application is granted, the rates will be postponed until the earlier of: -
 - a) the death of the ratepayer(s); or
 - b) until the ratepayer(s) ceases to be the owner of the rating unit; or
 - c) until the ratepayer(s) ceases to use the property as his/her residence; or
 - d) until a date as determined by the Council in any particular case.
- 2.9 The postponed rates or any part thereof may be paid at any time. The applicant may elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed pursuant to this policy.
- 2.10 Postponed rates will be a registered as a statutory land charge on the title of the rating unit.
- 2.11 The financial consideration of the postponement fee to be added under clause 2.6 will be an annual interest rate to be set by the Council by ordinary resolution at the time of setting the rates for any rating year.
- 2.12 The interest rate to be set under clause 2.11 will be set so as to be neutral (or as close to neutral as is reasonably possible) on Council's cash flows.

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

Rates Remission and Postponement for Financial Hardship

Part 2 - Remission in cases of extreme financial hardship

1.0 CONDITIONS AND CRITERIA

- 1.1 When considering whether extreme financial hardship exists, all of the ratepayers personal circumstances will be relevant including but not limited to the following factors: income from any source, including benefits (whether monetary or otherwise) received from any trust; the ratepayers age, physical or mental disability, injury, illness and family circumstances.
- 1.2 If after full enquiry, the Council is satisfied that extreme financial hardship exists or would be caused to the ratepayer, by requiring payment of the whole of the rates, it may remit part or all of the rates.
- 1.3 If under Clause 3.2 the Council remits part of the rates, it may postpone the balance or any part of the balance under Part 1 of this policy.
- 1.4 Any remission granted under this part of this policy will not apply to future years.
- 1.5 Applications must be in writing by or on behalf of the ratepayer and will consider the following criteria:
 - a) The ratepayer must be a natural person
 - b) The ratepayer must have continuously owned an occupied the rating unit which is the subject of the application, as their normal place of residence. (Council may take into consideration the length of time of ownership).
 - c) The ratepayer must not own any other rating units, investment properties or other realisable assets.

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

Rates Remission for Penalties on Unpaid Rates

1.0 OBJECTIVE OF THE POLICY

The objective of the remission policy is to enable the Council to act fairly and reasonably in its consideration of rates which have not been received by the Council by the due date.

2.0 CONDITIONS AND CRITERIA

2.1 In this part of this policy, the term "Individuals" means ratepayers who are natural persons. Council will consider remitting penalties where an applicant meets any of the following criteria:

- a) Individuals on benefits or other low-incomes or who have been made redundant/unemployed, without substantial other means and who have exhausted all other avenues of relief;
- b) Individuals suffering significant family disruption, e.g. serious illness or accident of self or a close family member, death of a close family member, marriage or separation/divorce;
- c) Individuals in cases of extenuating circumstances, e.g. loss of records by fire or theft;
- d) Individuals who are no longer able to manage their own affairs because of age and/or health and another person has assumed responsibility for the payment of accounts, etc. (Limited to one application per ratepayer);
- e) Individuals who contact Council prior to a penalty date to advise that they will not have funds available to pay the instalment charge until after the due date, and payment is made within fourteen (14) days of the due date. (Limited to one penalty within any two (2) year period for any particular ratepayer);
- f) Ratepayers who have paid within 7 days after the due date. (Limited to one penalty with any two (2) year period for any particular ratepayer).

2.2 Ratepayers where:

- a) There is a proven problem with the delivery of instalment notices to a particular area, i.e. letter of confirmation from New Zealand Post.
- b) There is a delay with overseas postage.
- c) Penalties may be remitted in other situations where, in the opinion of the Council, it would be just and equitable to do so.
- d) Applications for remission of penalties must be in writing.
- e) Rates (excluding the penalty) should be paid in full before remission is considered, except where provision is made for the remission of penalties prior to full repayment where regular payment plans, extending beyond 12 months, are in place and performing satisfactorily.

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

Rates Remission for Water Leakage

1.0 OBJECTIVE OF THE POLICY

The objective of the remission policy is to enable the Council to act fairly and reasonably to reduce accounts that are unusually high due to water leakage where there is clear evidence of timely repairs.

2.0 CONDITIONS AND CRITERIA

- 2.1 This policy applies only to targeted rates for water consumption and excess water charges.
- 2.2 Up to 100% of water leakage will be remitted unless negligence is shown in regard to timeliness of repair or maintenance of system (i.e. multiple leaks).
- 2.3 Applications under this policy must be in writing and must be made by the ratepayer of the rating unit concerned.
- 2.4 Application must include evidence the leak has existed, and that the leak has since been repaired.

3.0 DEFINITIONS

“Water Leakage:” The difference between the average consumption of the property and the consumption over and above that average.

“Average consumption:” The average of the previous four billing periods charged to the customer. Provided that when, by reason of a large variation of consumption due to seasonal or other causes, the average of the previous four billing periods would be an unreasonable estimate of the consumption, the Whakatāne District Council may take into consideration other evidence for the purpose of arriving at a reasonable estimate.

“Timely repairs:” a repair completed within 90 days of the invoice to which the application refers.

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

Rates Remission and Postponement for a Rating Unit Affected by a Natural Hazard

1.0 OBJECTIVE OF THE POLICY

The objective of this policy is to provide short term financial assistance to residential properties through providing postponement of rates in the first instance and remission of rates once an application has been received, to those ratepayers that have been detrimentally affected by erosion, subsidence, submersion or other natural hazard event;

Rates remission is to alleviate some of the financial pressure faced by residents that have had to move out of their homes. In these circumstances, property owners often end up incurring unexpected costs while their homes are not suitable for habitation. For some, this can affect the ability to pay their rates.

2.0 CONDITIONS AND CRITERIA

The following conditions and criteria apply:

- 2.1 The Council may postpone and remit rates charged on a rating unit if a dwelling is detrimentally affected by erosion, subsidence, submersion or other natural hazard event to such an extent that the resident ratepayers are no longer able to reside there.
- 2.2 Applications for rates remission must be made in writing and be received by Council within a period of 12 months from the date on which the natural hazard event occurred.
- 2.3 An application will only be considered where the following criteria are met:
 - a) The ratepayer must be the current owner of the rating unit which is the subject of application.
 - b) The rating unit must be a residential property.
 - c) Rates remitted may exclude the following service charges: water, sewerage disposal and mobile rubbish bins.
 - d) Evidence is provided supporting the claim and a there is a process to return.
- 2.4 The Council may remit rates for the duration of the period that the residents are unable to reside in the dwelling for a period of up to 90 days commencing seven days after the natural hazard event.
- 2.5 At the end of the 90 day period, the Council may extend the remission of rates to a fixed date if applicants can demonstrate adequate reasons for not being able to inhabit the dwelling within the 90 day period e.g. section 124 notice (dangerous or insanitary building) under the Building Act 2004.

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

Rates Remission for Community, Sporting and Other Organisations

1.0 OBJECTIVE OF THE POLICY

The objectives of this policy are:

- a) To facilitate the ongoing provision of non-commercial, non-profit, voluntary community and sporting services to the general public.
- b) To assist the organisation's financial viability.
- c) To make membership of the organisation more accessible to the general public, particularly disadvantaged groups. These include children, youth, young families, elderly and economically disadvantaged people.
- d) Recognise the social and health benefits to the community of access to sports and recreation facilities.
- e) Support the efforts of volunteers.

2.0 CONDITIONS AND CRITERIA

The following conditions and criteria apply:

- 2.1 Remission may be available to land occupied or used by a non-profit organisation which provides voluntary community or sporting services to the general public.
- 2.2 The organisation's purpose aligns with the Policy objectives.
- 2.3 50% remission of rates and charges, excluding those for water, sewerage and refuse disposal, will apply for organisations, including those with a permanent club liquor licence.
- 2.4 Applications for remission must be made on an approved declaration form.
- 2.5 An application must include:
 - a) A signed statement from the organisation's treasurer to prove no profit is derived from its activity
 - b) A statement of objectives, information on activities and programmes and details of membership of clients.

If the remission is accepted by Council, the Ratepayer does not need to re-apply annually however the Ratepayer has the responsibility to inform Council if a change of circumstances has occurred that may result in the remission no longer being appropriate.

- 2.6 Applications for remission will be reviewed triennially.
- 2.7 Each application will be considered on its merits, and provision of a remission in any year does not set a precedent for similar remission in any future year.

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

Miscellaneous circumstance remission

1.0 OBJECTIVE OF THE POLICY

It is recognised that not all situations in which the council may wish to remit rates will necessarily be known about in advance and provided for in Council's specific policies, or there may be other circumstances in which it is appropriate to apply a remission but it is not provided for in a policy.

The purpose of this part of the policy is to provide for the possibility of rates remission in circumstances which have not been specifically addressed but in which Council considers it appropriate to remit rates.

2.0 CONDITIONS AND CRITERIA

Council may remit rates on a rating unit where it considers it just and equitable to do so because of:

- a) extraordinary circumstances arising from a change to Council's Rating or Rates Remission policies have resulted in unintended consequences for a rating unit;
- b) exceptional circumstances where council believes that it is equitable to remit the rates.

The amount and duration of any such relief will be determined by Council on a case-by-case basis.

Decision-making and administrative matters

- Decisions on rate remissions under this policy will be delegated to officers as set out in Council's delegation register.
- Relief, and the extent thereof, is at the sole discretion of Whakatāne District Council and may be cancelled or reduced at any time if new relevant information is discovered and confirmed.
- Application for a remission must be made in writing and should, where practicable, be made prior to the commencement of the rating year, unless stated below that the Council applies the remission automatically.
- Council may approve a multi-year remission if the ratepayer(s) provides an undertaking to notify Council of any changes in circumstance that may affect the remission.
- Where Council refers to "land" and "rating unit(s)" in the conditions and criteria of this policy, it will also consider remitting rates on a part or parts of a rating unit where only part of the rating unit qualifies for remission.

Policy review

This policy will be reviewed every six years, or earlier if required.

6.2.8 Appendix 8 - Draft Remission and Postponement Policies 2024 (All Land)(Cont.)

**Kōrero mai
Let's talk**

**Tell us what you think by
5pm, Friday 12 April**

WHAKATĀNE DISTRICT COUNCIL
14 Commerce Street, Whakatāne 3120
Private Bag 1002, Whakatāne 3158
Email: info@whakatane.govt.nz
Phone: 07 306 0500
Website: whakatane.govt.nz

SERVICE CENTRE MURUPARA
Pine Drive, Murupara
Phone: 07 366 5396

whakatane.govt.nz/ltp

 **Kōrero mai**
SHAPING YOUR DISTRICT

 **WHAKATĀNE**
District Council
Kia Whakatāne au i ahau

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)



Draft Rates Remission and Postponement Policies - Māori Freehold Land

Te tuhinga hukihuki o ngā Kaupapa here Whakaiti me te whakatārewa Tāke Kaunihera - Whenua Māori

Long Term Plan 2024-34 - Consultation
Te Mahere Pae Tawhiti 2024-34 - He Uiuinga

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SHAPING YOUR DISTRICT

 **WHAKATĀNE**
District Council
Kia Whakatāne au i ahau

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

Review of Rates Remission and Postponement Policies (MFL)

Policy overview

This is a review of the Council's existing Rates Remission and Postponement Policies adopted in 2021. These policies define the circumstances in which the Council may remit or postpone rates. Remission of rates involves reducing the amount owing or waiving collection of rates altogether. Postponement of rates means that the payment of rates is not waived in the first instance, but delayed for a certain time, or until certain events occur.

A policy on the remission and postponement of rates on Māori freehold land is required under the Local Government Act 2002 (LGA). Other rates remission and postponement policies are optional but are guided by provisions under the Act where councils choose to develop them. Any rates remission and postponement policies must be reviewed at least every six years. The LGA requires consultation on reviews of these policies. Although this has existed in our Rates Remission and Postponement Policies previously, we are now proposing to separate into 2 policies going forward.

Overview of changes proposed to the Policy

- Introduction added (including policy and legislative context sections)
- Key definitions section proposed to include wording 'at Councils discretion' and the below additional definitions:
 - Former Māori freehold land whose status was changed to General Land under the Māori Affairs Amendment Act 1967; or
 - Land whose status is General land owned by Māori (as defined in Te Ture Whenua Māori Act 1993 and administered by the Māori Land Court); or
 - Any land, regardless of its status, returned to a Māori trust, iwi, hapū or other entity, by the Crown or Local Government body, as redress or compensation for a historic wrongdoing or breach of the Treaty of Waitangi.
- Wording change from 'Waahi Tapu' to 'Wāhi Tapu' to remove the 'a' and include the macron to all documents references to this.
- Delegations section removed from all policy sections – this is included in final newly added Decision-making and administrative matters area at the end of the document.

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

Kōrero mai – Let's talk

What do you think about our proposed changes to the Rates Remission and Postponement Policies (MFL)?

Making a submission is easy!

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<https://whakatane.govt.nz/ltp>

Email your thoughts or submissions to:

koreromai@whakatane.govt.nz

Pick up a submission form and view supporting documents from any of libraries and Customer Service Centre's:

Customer Services, Whakatāne District Council, 4 Commerce Street, Whakatāne
Te Kōputu a te Whanga a Toi - Whakatāne Library, 49 Kākaharoa Drive, Whakatāne
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Post your feedback to:

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Key Dates

Submissions close:

12 April 2024

Hearings:

18 & 19 April 2024 (for those who would like to present their submission to the Council)

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8 – 10 May 2024 (Council meets to discuss any changes to the policy based on submissions)

Adoption:

20 June 2024

Need more information?

If you have any questions about this policy, or about the process of making a submission, our website is a great place to start. You can also feel free to get in touch with one of your elected Council members or staff here at the Council.

Website: www.whakatane.govt.nz

Email: info@whakatane.govt.nz

Phone: (07) 306 0500

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

Rates Remission and Postponement Policies

*Ngā Kaupapa here o te Whakaiti
me to whakatārewa o ngā Tāke
Kaunihera*

Expected adoption date: 27 June 2024
Commences: 1 July 2024

Rates Remission and Postponement Policies

*Ngā Kaupapa here o te Whakaiti
me to whakatārewa o ngā Tāke
Kaunihera*

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Policy

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

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6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)**1.0 INTRODUCTION**

The Whakatāne District Council (Council) uses rates remissions to help provide for increased affordability and equity in the rating system. Council's Revenue and Financing Policy outlines the funding sources for each activity which includes general and targeted rates.

Rates remissions are designed to allow for specific circumstances at an individual level that cannot be effectively or efficiently incorporated into the rating system based on the data that is used to set rates.

2.0 POLICY CONTEXT

Council has two policies covering rates remissions and postponements. One sets out the rates relief available to all types of land and the other deals with provisions specifically for Māori Freehold Land and land with similar characteristics (this policy).

Māori Freehold Land is eligible for rates remissions under both policies, subject to meeting the criteria in each.

3.0 LEGISLATIVE CONTEXT**Non-rateable properties**

The Local Government (Rating) Act 2002 identifies categories of land that are wholly or partly non-rateable in Schedule 1. Properties that are wholly non-rateable under the Local Government Rating Act should be recorded as such in the Rating Information Database so that rates are not assessed on that property. Properties that are partly non-rateable will be recorded in the Rating Information Database as such and may receive further rates relief through remissions provided for in this policy.

The Local Government Act 2002 (LGA 2002) requires the Council to adopt policies for the remission and/or postponement of rates on Māori Freehold Land (section 102(4) (f)) but we also consider both the Te Ture Whenua Māori Act 1993 (TTWMA) which is the primary legislation governing Māori Freehold Land, the preamble to which sets fundamental principles within which the whenua Māori framework operates:

- a) Recognise whenua Māori as a taonga tuku iho of special significance to Māori;
- b) Promote the retention of whenua Māori in the hands of its owners, their whanau, iwi, and their hapū;
- c) To protect wāhi tapu; and
- d) To facilitate the occupation, development, and utilisation of whenua Māori for the benefit of its owners, their whanau, iwi, and their hapū.

Whenua Māori rates remission provisions have been developed against the backdrop of the guiding Te Ture Whenua principles, whilst considering the Local Government (Rating of Whenua Māori) Amendment Act 2021.

4.0 BACKGROUND

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6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

The aim of this policy is to recognise that Māori Freehold Land may have particular conditions, ownership structures or other circumstances, which make it appropriate to remit or postpone rates for defined periods. Remission of rates involves reducing the amount owing or waiving collection of rates altogether. Postponement of rates means that the payment of rates is not waived in the first instance, but delayed for a certain time, or until certain events occur.

The Local Government Act 2002 (LGA 2002) requires the Council to adopt policies for the remission and/or postponement of rates on Māori Freehold Land (section 102(4) (f)). In developing this policy, the Council must consider the matters set out in Schedule 11 of the LGA 2002. This includes the recognition that there are particular cultural, historical and legal factors that distinguish Māori Freehold Land from General Land. These factors include:

- a) The land is generally multiply owned; and/or
- b) There are legislative and cultural constraints on the ability to alienate Māori Freehold Land; and/or
- c) The land is undeveloped and/or unoccupied for cultural, spiritual or practical reasons; and/or
- d) Māori Freehold Land is not freely tradeable and is difficult to alienate (and in many cases, the owners do not want to alienate the land).

In compliance with the LGA 2002 and in recognition that the nature of Māori Freehold Land is different to General Land, the Council has formulated this Policy on the Remission and Postponement of Rates on Māori Freehold Land.

The Council does not define Māori Freehold Land. This is determined by the Māori Land Court.

KEY DEFINITIONS

For the purpose of this policy, Māori Freehold Land means land whose beneficial ownership has been determined by the Māori Land Court by freehold order (Section 5, Local Government (Rating) Act 2002), or at Council's discretion:

- Former Māori freehold land whose status was changed to General Land under the Māori Affairs Amendment Act 1967; or
- Land whose status is General land owned by Māori (as defined in Te Ture Whenua Māori Act 1993 and administered by the Māori Land Court); or
- Any land, regardless of its status, returned to a Māori trust, iwi, hapū or other entity, by the Crown or Local Government body, as redress or compensation for a historic wrongdoing or breach of the Treaty of Waitangi.

"Unoccupied" means, in respect of a block of land or a portion¹ of a block of land, that there is no person, whether with a beneficial interest in the land or not, who, alone or with others:

- a) leases the land, and/or

¹ See section 98 of the Local Government (Rating) Act 2002, which allows for the apportionment of rates.

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

b) does any of the following things on the land, with the intention of making a profit or for any other benefit

(i) resides on the land

(ii) de-pastures or maintains livestock on the land

(iii) stores anything on the land.

“Wāhi **Tapu**” means a place sacred to Māori in the traditional, spiritual, religious, ritual or mythological sense (Section 6 of the Heritage New Zealand Pouhere Taonga Act 2014).

“**General Land**” means land that is not Māori Freehold Land as defined above.

5.0 POLICY OBJECTIVES

To recognise that Māori Freehold Land may have particular conditions, ownership structures or other circumstances which make it appropriate to remit or postpone rates for defined periods of time.

To introduce a policy which promotes the collection of rates from owners of Māori Freehold Land in order to achieve a fair and equitable collection of rates from all sectors of the community.

What is available?

This policy is in three parts. Each part deals with distinct situations.

Part 1 deals with the remission of rates on Māori Freehold Land that is unoccupied and undeveloped.

Part 2 deals with the postponement of rates on Māori Freehold Land to facilitate the development and use of that land for economic purposes: where the Council considers that the utilisation of that land would be uneconomic if full rates were payable immediately.

Part 3 deals with the remission of uniform charges on Māori Freehold Land as encouragement for that land to be used for agricultural purposes in conjunction with other adjacent land.

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

Policy on the Remission and Postponement of Rates on Māori Freehold Land (continued)

Part 1 – Unoccupied and Undeveloped Land

1.0 BACKGROUND

The Whakatāne District contains areas of Māori Freehold Land that is unoccupied. This land creates a significant rating burden on the Māori owners who may not have the means or in some cases, the desire to make economic use of the land.

The reason why Māori Freehold Land remains unoccupied is due to a number of factors which may include:

- a) the nature of land ownership (for example, the land is owned by multiple owners, many of whom do not live near the land); and/or
- a) the land has some special significance which makes it undesirable to develop or reside on; and/or
- b) the land is isolated, difficult to access and marginal in quality.
- c) The land is not suitable for generating income

2.0 OBJECTIVE

Recognise situations where land has been set aside for cultural or natural heritage reason and no income is derived from the land.

To avoid further alienation of Māori Freehold Land as result of pressures that may be brought by the imposition of rates on unoccupied land.

To recognise matters relating to the physical inaccessibility of land.

To provide the ability to grant remission for portions of land that is not occupied.

To support the traditional relationship of kaitiakitanga (guardianship) to the land including the use of the land by the owners for traditional purposes.

3.0 CONDITIONS AND CRITERIA

3.1 The Council will consider remitting rates on Māori Freehold Land under Part 1 if the following criteria are met:

- a) The land is Māori Freehold Land as defined by section 5 of the Local Government (Rating) Act 2002. This definition is set out above under the heading "Key definitions"
- b) The land is unoccupied, as defined above under the heading "Key definitions".
- c) The land has been identified as requiring special treatment for rating purposes. This includes land which is:

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

(I) Unoccupied; AND

(II) it is uneconomic to use; OR

(III) no tangible benefit is derived from the use and occupation of the land; OR

(IV) the land is inaccessible; OR

(V) the community benefits from:

The protection of outstanding natural features on the land; OR

The protection of significant indigenous vegetation and significant habitats of indigenous fauna on the land; OR

The land contains wāhi tapu affecting the use of the land for other purposes.

- 3.2 Any application for a remission of rates is to be made in writing annually, except where a remission has been granted for a longer period OR when staff recognises that a property is unoccupied or uneconomic to use, staff may initiate the application for remission of rates so that arrears are not overstated in the Council's records.
- 3.3 Where applicable, staff has the discretion to negotiate remission of rates and penalties as a tool to clear arrears and current rates.
- 3.4 The Council may consider a portion of a block of Māori Freehold Land to be unoccupied.
- 3.5 The Council reserves the right to seek such additional information from the applicant/s or from any other source as it may determine as necessary in considering that application.

4.0 RATES TO BE REMITTED

- 4.1 Rates remissions (for all or part) may be applied to all rates charged on Māori Freehold Land with the exception of any targeted rate for connection to water and wastewater services or where a refuse collection service is provided.
- 4.2 Any approved remission will generally be for a period of one year, but may be considered for up to three consecutive rating years. With the exception that where the Council is considering a remission of rates for past rating years, the three year maximum period of remission may be exceeded at the Council's discretion.

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

Policy on the Remission and Postponement of Rates on Māori Freehold Land (continued)

Part 2 – Postponement

1.0 BACKGROUND

The Council recognises that significant rate arrears can act as a disincentive to any new or existing occupation of Māori Freehold Land.

Policies for the postponement of rates for Māori Freehold Land encourage the use of the land by occupiers who agree to pay the current and future rates for the period of time that they will use the land.

Postponement means that the rates remain as a debt against the property until they are written off after six years or the status of the land changes. Whilst the rates are postponed, the Council does not seek to collect them.

Part 2 is consistent with the objectives set out in Schedule 11 of the Local Government Act 2002, which include the need to facilitate the wish of the owners of Māori Freehold Land to develop the land for economic use.

Part 2 provides for the remission of outstanding penalties and the postponement of rate arrears outstanding at the time that the agreement contemplated under this policy comes into force.

Part 2 provides that in the event that the current rates continue to be paid, the postponed rates will be remitted at the completion of the time period specified by the Council, which will not exceed six years after the date which they were charged to the land.

2.0 OBJECTIVE

To facilitate the development and use of Māori Freehold Land for economic use where the Council considers that the utilisation of that land would be uneconomic if full rates were payable.

To support any wish of the owners to develop the land for economic or other purposes by removing the rates burden while they plan for this development.

3.0 CONDITIONS AND CRITERIA

- 3.1 The Council will consider agreeing to postpone the arrears of rates on Māori Freehold Land subject to the land being continuously used by a person or persons as defined by section 96 of the Local Government (Rating) Act 2002 and that person or persons agreeing to pay the current and future rates by the due date, while they are using the land, subject to the following criteria:
- 3.2 The land is Māori Freehold Land as defined by section 5 of the Local Government (Rating) Act 2002, set out above.
- 3.3 The application must be in writing signed by the owner/s, their agent, or the person or persons proposing to use the land.

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

- 3.4 The person or persons using the land must enter into an agreement in writing with the Council to keep the current and future rates up to date while they are using the land.
- 3.5 All previous instalments of the current years rates must be paid in full within one month of the agreement date or in part payments, by the 30th June of the applicable year OR at the discretion of the Council an agreement may be entered into with the owners or trustees of any Māori Freehold Land, which allows for the staged payment of rates over a 5-year period according to the following schedule:
- a) Year 1: Not less than 20% payable for that year
 - b) Year 2: Not less than 40% payable for that year
 - c) Year 3: Not less than 60% payable for that year
 - d) Year 4: Not less than 80% payable for that year
 - e) Year 5: 100% payable that year.
- 3.6 Any agreement negotiated must be supported by the following information:
- a) A 5-year projected cash flow prepared by a suitably qualified person, which shows the increase in annual cash surplus over the 5-year period.
 - b) An assessment by the Council that the projected cash flow is realistic and can be achieved.
 - c) An annual report from the owners or trustees.
 - d) Any other documents the Council considers necessary to make an assessment.
- 3.7 The Council will have the sole judgement on whether or not to grant the application and may seek such additional information as it may require before making the final decision.
- 3.8 Pursuant to section 88 of the Local Government (Rating) Act 2002, a postponement fee may be added to the postponed rates.

4.0 TERMINATION AND REPAYMENT OF POSTPONED RATES

- 4.1 Postponed rates will remain as a charge on the property for a period of six years from the date on which the rate was assessed, after which time they will be remitted.
- 4.2 If the current and future rates are not paid within one month of the due dates, the Council reserves the right to reapply the postponed rates to the land, subject to any agreement negotiated under this Policy.

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

Policy on the Remission and Postponement of Rates on Māori Freehold Land (continued)

Part 3 – Uniform Charges

1.0 BACKGROUND

There are situations where opportunities to utilise Māori Freehold Land for agricultural purposes in conjunction with adjacent General land or other adjoining Māori Freehold Land blocks used contiguously are lost due to the rating liability attached to the Māori Freehold Land.

2.0 OBJECTIVE

The intent of this part of this policy is to remove that impediment so as to facilitate productive use of that Māori Freehold Land.

3.0 CONDITIONS AND CRITERIA

The Council will consider remitting all uniform charges on Māori Freehold Land under this Part if the following criteria are met:

- a) The land is Māori Freehold Land as defined by section 5 of the Local Government (Rating) Act 2002. This definition is set out above under the heading “Key definitions”
- b) There is agreement for the land to be used together with adjacent General land or Māori Freehold Land used contiguously for agricultural purposes
- c) Any application for a remission of uniform charges is to be made in writing annually, except where a remission has been granted for a longer period.

4.0 RATES TO BE REMITTED

Rates remissions may be applied to all uniform charges assessed on the Māori Freehold Land during the period that the Māori Freehold is utilised together with the adjacent General Land for agricultural purposes.

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

Decision-making and administrative matters

- Decisions on rate remissions under this policy will be delegated to officers as set out in Council's delegation register.
- Application for a remission must be made in writing and should, where practicable, be made prior to the commencement of the rating year, unless stated below that the Council applies the remission automatically.
- Owners or trustees making applications should include the following information in their applications:
 - (i) Details of the rating unit or units involved
 - (ii) Documentation that shows that the land qualifies as land whose beneficial ownership has been determined by a freehold order issued by the Māori Land Court
 - (iii) Supporting information to demonstrate that the remission will help achieve the policy objective.
- Relief, and the extent thereof, is at the sole discretion of Whakatāne District Council and may be cancelled or reduced at any time if new relevant information is discovered and confirmed.
- Where Council refers to "land" and "rating unit(s)" in the conditions and criteria of this policy, it will also consider remitting rates on a part or parts of a rating unit where only part of the rating unit qualifies for remission.
- Council may approve a multi-year remission if the ratepayer(s) provides an undertaking to notify Council of any changes in circumstance that may affect the remission.

Policy review

This policy will be reviewed every six years, or earlier if required.

6.2.9 Appendix 9 - Draft Rates Remission and Postponement Policies 2024 (MFL)(Cont.)

**Kōrero mai
Let's talk**

**Tell us what you think by
5pm, Friday 12 April**

WHAKATĀNE DISTRICT COUNCIL
14 Commerce Street, Whakatāne 3120
Private Bag 1002, Whakatāne 3158
Email: info@whakatane.govt.nz
Phone: 07 306 0500
Website: whakatane.govt.nz

SERVICE CENTRE MURUPARA
Pine Drive, Murupara
Phone: 07 366 5896

whakatane.govt.nz/ltp

 **Kōrero mai**
SHAPING YOUR DISTRICT

 **WHAKATĀNE**
District Council
Kia Whakatāne au i ahau

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)



Draft Fees and Charges 2024/25
Te tuhinga hukihuki Utu 2024-34

Long Term Plan 2024-34 - Consultation
Te Mahere Pae Tawhiti 2024-34 - He Uiuinga



6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

Review of Fees and Charges 2024/25

Policy overview

This document outlines the Council's proposed fees and charges, which are applicable for the 2024-25 years unless otherwise stated. User fees and charges are one of the ways in which the Council can pass on some costs directly to those who use our services and facilities. In this way, fees and charges reduce the amount of funding that is collected by rates. How much the Council tries to recover from fees and charges is defined in the Revenue and Financing Policy, also currently open for consultation. A number of our fees and charges are required to be set and/or reviewed through a process that involves public consultation. The review process is not legislatively tied to the Long Term Plan process, but is aligned with budgeting timeframes out of practicality.

Overview of changes proposed to the Policy

In 2023, a full review of user fees and charges was undertaken and Council approved the updated schedule in November for adoption from 1 December 2023. They also supported the recommendation to apply only an inflationary adjustment for the first year of the 2024/34 Long Term Plan. The schedule has, therefore, been revised to include a small adjustment (2.7%) to all fees and charges with some exceptions. These include:

- Waste (Section 5) – charges for Murupara Transfer Station are now included (please note these will be largely consistent with Whakatāne Transfer Station with some minor alterations)
- Airport (Section 34) – fees and charges were not altered during the 2023 review but have now been adjusted in consultation with the Whakatāne Airport Users Group
- Halls, sports fields and facilities (Sections 22,26-30) – NO CHANGE (fees and charges to remain as per 2023 review until 2025/2026 financial year)

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

Kōrero mai – Let's talk

What do you think about our proposed changes to the Fees and Charges 2024/25?

Making a submission is easy!

You can make a submission online:

<https://whakatane.govt.nz/ltp>

Email your thoughts or submissions to:

koreromai@whakatane.govt.nz

Pick up a submission form and view supporting documents from any of libraries and Customer Service Centre's:

Customer Services, Whakatāne District Council, 4 Commerce Street, Whakatāne
Te Kōputu a te Whanga a Toi - Whakatāne Library, 49 Kākaharoa Drive, Whakatāne
Ōhope Library, 4 Harbour Road, Ōhope
Edgecumbe Library, 38 College Road, Edgecumbe
Murupara Library & Service Centre, 48 Pine Drive, Murupara

Post your feedback to:

Whakatāne District Council, Private Bag 1002, Whakatāne.

Hand deliver it to:

Whakatāne District Council, Civic Centre, Commerce Street,
Whakatāne or Murupara Service Centre, Pine Drive, Murupara

Key Dates

Submissions close:

12 April 2024

Hearings:

18 & 19 April 2024 (for those who would like to present their submission to the Council)

Deliberations:

8 – 10 May 2024 (Council meets to discuss any changes to the policy based on submissions)

Adoption:

20 June 2024

Need more information?

If you have any questions about this policy, or about the process of making a submission, our website is a great place to start. You can also feel free to get in touch with one of your elected Council members or staff here at the Council.

Website: www.whakatane.govt.nz

Email: info@whakatane.govt.nz

Phone: (07) 306 0500

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)



Fees and Charges Schedule 2024/25

Ngā Utu 2024/25

General Fees and Charges applicable for 2024/25 year
(Fees include GST unless otherwise stated)

Expected adoption date: 30 June 2024
Commencement: 01 July 2024

whakatane.govt.nz

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

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6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

Sensitivity: General

Infrastructure Department
Tūāpapa

1. WATER SUPPLY – SERVICE CONNECTION, EXTENSION AND DISCONNECTION CHARGES			
1.1	General Charges		Charge 24/25
1.1.1	Final meter reading:		
	a) Whakatāne and Ōhope Urban		\$50.00
	b) All other areas		\$70.00
1.1.2	Flow restrictor removal:		
	c) Whakatāne and Ōhope Urban		\$125.00
	d) All other areas		\$165.00
1.1.3	Meter test (refundable if meter is faulty)		\$210.00
1.1.4	Annual permit to draw water from fire hydrant	plus usage charge \$1.70 per m ³	\$95.00
1.1.5	One-off permit to draw water from fire hydrant	plus usage charge \$1.70 per m ³	\$40.00
1.1.6	Share of extension of water main: Wherever connections are required and there is no existing main, the reticulation pipe can be extended at the Council's discretion. A cost contribution is required to meet the actual cost of extending the main to the new connection point. The contribution will be 100% of the actual cost if there is no benefit to the remainder of the supply area. Otherwise, shared contribution cost will be calculated based on an engineering assessment of benefit.		
1.1.7	Backflow prevention installation		Actual cost (capped)
1.1.7.1	High Hazard boundary device (Reduced Pressure Zone)	20mm installation	\$5,545.00
1.1.7.2	Medium Hazard boundary device (Testable Double Check)	20mm installation	\$2,570.00
1.1.7.3	High Hazard boundary device (Reduced Pressure Zone)	25mm installation	\$5,955.00
1.1.7.4	Medium Hazard boundary device (Testable Double Check)	25mm installation	\$3,285.00
1.1.7.5	High Hazard boundary device (Reduced Pressure Zone)	32mm installation	Actual Cost
1.1.7.6	Medium Hazard boundary device (Testable Double Check)	32mm installation	Actual
1.1.7.7	High Hazard boundary device (Reduced Pressure Zone)	Larger than 32mm Installation	Actual Cost
1.1.7.8	Medium Hazard boundary device (Testable Double Check)	Larger than 32mm Installation	Actual Cost
1.1.8	Backflow prevention annual inspection and testing fee		\$200.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

1.1.9	Disconnections:		
	a) Temporary disconnection		\$120.00
	b) Reconnection after temporary disconnection		\$120.00
	c) Permanent disconnection		\$205.00
1.1.10	Three Waters Operations charge out rate	per hour	\$110.00
1.1.11	The Council's professional fee rate for investigations, studies, inspections, advice etc.	per hour	\$205.00
1.2	All Schemes - Excluding Plains Water Scheme (see 1.3)		Charges 24/25
		Description of the connection	Connection fee*
1.2.1	All metered urban domestic supply excluding Plains Water Scheme	20mm connection	\$1,900.00
		Existing connection (meter only)	\$270.00
		Existing connection (meter and manifold)	\$540.00
1.2.2	All metered rural domestic and non-domestic supply excluding Plains Water Scheme	20mm connection larger than 20mm connection	\$2,150 Actual cost
1.2.3	All District non-metered domestic connections	20mm connection Larger than 20mm connection	\$1,020.00 Actual cost
1.2.4	All District non-metered supply other than domestic connections	20mm connection Larger than 20mm connection	\$1,695.00 Actual cost
1.2.5	All connections	Larger than 20mm	Actual cost
1.2.6	Cost of further required extension – Clause 0 applicable for 0– 0		

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

*Notes:

1. Capital contributions for extraordinary connection applications (in particular for connections outside the established original scheme areas) shall be determined on a case-by-case basis calculated from the supply allocation, the values of the scheme and based on actual expenditure to provide the connection.
 2. If thrusting under the road is required, actual costs shall be charged to the connection fee in all schemes (approximately) \$4,135.00
 3. If concrete or seal reinstatement of footpath or road is required, actual costs shall be charged to the connection fee in all schemes.
- Traffic management (if required). Actual costs will apply.

1.3	Plains Water Scheme	Charges 24/25
1.3.1	Connection to Plains Water Scheme	\$2,465.00

**Notes:

1. All connections require engineering approval including an approved water plan outlining design criteria to ensure there is no contamination from the farm supply to the domestic/cowshed supply. A fact sheet is available from the Council outlining various examples of how this can be demonstrated.
 2. The daily water entitlement for farm connections is calculated at 0.553 m3/hectare
 3. Maximum water entitlement for domestic supply and small blocks (<2.7 hectares) is 1.5m3/day and for cow sheds 2m3/day.
 4. Connections to the Awakeri Extension will be subject to available capacity.
 5. Cost of further required extension – Clause 0 applicable.
 6. Connections larger than 20mm will be charged at actual cost.
- If thrusting is required, actual costs shall be charged to the connection fee (Approximately \$4,025). Traffic management (if required). Actual costs will apply.

2.	SEWERAGE SCHEMES – SEWER CONNECTION	
2.1	Sewerage Schemes	Charges 24/25
2.1.1	New connection inspection fee.	\$215.00
2.1.2	Extra inspection fee for non-compliant new sewer connections.	\$135.00
2.1.3	CCTV camera inspection of the pipes requested by the customer.	per hour (minimum 2 hours charges) \$235.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

2.1.4	Disconnection inspection fee.		\$105.00
2.1.5	Three Waters Operations charge out rate	per hour	\$110.00
2.1.6	The Council's professional fee rate for investigations, studies, inspections, advice, etc.	per hour	\$205.00
2.1.7	Travel cost	per km	\$0.95
Notes:	<p>1. Septic tank effluent shall not be discharged directly into the reticulation or to the ponds.</p> <p>2. Capital contributions for extraordinary connection applications (in particular for connections outside the established original scheme areas) shall be determined on a case by case basis calculated from the waste generation, the value of the scheme and based on actual expenditure to provide the connection.</p> <p>3. Wherever connections are required and there is no existing main, the reticulation pipe can be extended at the Council's discretion. A cost contribution is required to meet the actual cost of extending the main to the new connection point. The contribution will be 100% of the actual cost if there is no benefit to the remainder of the supply area. Otherwise, shared contribution cost will be calculated based on an engineering assessment of benefit.</p>		
3.	STORMWATER SCHEMES		
3.1	Stormwater schemes		Charges 24/25
3.1.1.	New connection inspection fee.		\$215.00
3.1.2.	Extra inspection fee for non-compliant new stormwater connections.		\$135.00
3.1.3	CCTV camera inspections of the pipes requested by the customer.	per hour (minimum 2 hours charge)	\$235.00
3.1.4	Disconnection inspection fee.		\$105.00
3.1.5	Three Waters Operations charge out rate	per hour	\$110.00
3.1.6	The Council's professional fee rate for investigations, studies, inspections, advice, etc.	per hour	\$205.00
3.1.7	Pollution Prevention Plan – includes administration, plan review, one annual site monitoring inspection. Note: any investigation and additional compliance monitoring inspections will be charged at actual cost.		\$165.00
3.1.8	Travel cost	per km	\$0.95

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

4. TRADEWASTE			
4.1	Tradewaste charges		Charges 24/25
4.1.1.	All activities that discharge tradewaste require a waste consent under the Council's Combined Waters Bylaw 2017 and are liable to pay trade waste charges. Tradewaste charges are intended to recover actual costs of treating tradewaste and may include a combination of fixed and variable charges.	Tradewaste charges will be calculated according to appendix one of this Fees and Charges Schedule.	20% increase
5. WHAKATĀNE AND MURUPARA TRANSFER STATIONS			
5.1	General refuse:		Charges 24/25
5.1.1.	Refuse bag (60 litre bag max)		\$5.50 each
5.1.2.	Car or station wagon		\$42.00
5.1.3.	Ute, Van, Single axle trailer (up to 200Kg)		\$58.00
5.1.4.	All other loads over weigh-bridge		\$78.00/tonne
5.2	Greenwaste		Charges 24/25
5.2.1.	Car or station wagon		\$15.00
5.2.2.	Ute, Van, Single axle trailer		\$26.00
5.2.3.	All loads over weigh-bridge		\$82.00/tonne
5.3	Concrete (steel free only)		
5.3.1	All loads over weigh-bridge		\$78.00/tonne
5.4	Tyres		Charges 24/25
5.4.1	Individual tyres		
	Type of vehicle	Tyres on Rims	Tyres only
	a) Farm bike, motorcycle	\$9.00 each	\$6.00 each
	b) Passenger car and 4X4	\$16.00 each	\$13.00 each
	c) Truck tyres	\$39.00 each	\$33.00 each
	d) Agricultural	\$90.00 each	\$79.00 each

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

5.5	Recyclable items	Charges 24/25
5.5.1	Glass, aluminium and tin cans, cardboard, paper, clean plastics (grades 1 and 2, no motor oil or chemical containers).	Free
5.6	Weigh bridge charges	Charges 24/25
5.6.1	Tare weight usage charge	\$10.00 per weigh in
Note:	For items deemed by the Council or its agents to be outside those provided in the above list of waste categories, charges will be set by negotiation. The Council reserves the right to decline acceptance of any item at Council's transfer stations. Such items shall be removed by, and/or at the expense of the submitter.	
6.	ADDITIONAL KERBSIDE SERVICES AND BINS	
6.1	Additional kerbside services	Charges 24/25
6.1.1.	The annual fee for each additional service is based on the targeted rural/commercial property rate for refuse disposal as outlined in the Funding Impact Statement. The fee for additional services part year is pro-rated on a per month basis.	
6.2	Additional bins	Charges 24/25
Note:	Residents and property owners are responsible for the kerbside bins and crates in their possession. The Council reserves the right to charge for any bins that are damaged, lost or stolen. Fees for replacement bins may be charged by either Council or the Council's kerbside collection contractor. Payment to the Council's kerbside collection contractor can be made at the transfer station upon collection of the bin or an invoice will be issued if the bin is delivered.	
6.2.1.	Charge for additional/replacement recycling crate	\$20.00
6.2.2.	Charge for replacement 80 litre bin	\$80.00
6.2.3.	Charge for replacement 140 litre bin	\$85.00
6.2.4.	Charge for replacement 240 litre bin	\$90.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

7. ROADING		
7.1	Road stopping applications	Charges 24/25
7.1.1.	Application processing fee	Actual cost
Note:	Council charges are for the processing of the road stopping application only. The applicant shall pay other costs directly attributable to the road stopping, including – but not limited to – survey, legal, valuation, and advertising costs.	
7.2	Permits for working on the road (Corridor Access Requests)	Charges 24/25
Note:	Advertising costs associated with applications to use or close the road are not included in the fees below and shall be met by the applicant at actual cost.	
7.2.1. Excavation Application Fees		
7.2.1.1	Minor Works As defined in National Code of Practice for Utility Operators’ Access to Transport Corridors <i>(Includes Traffic Management Plan review, Works Completion Inspection and Maintenance Completion Inspection)</i>	each \$270.00
7.2.1.2	Major Works As defined in National Code of Practice for Utility Operators’ Access to Transport Corridors <i>(Includes Pre-commencement Inspection, Traffic Management Plan review, 1x Progress Inspection, 1x Works Completion Inspection and Maintenance Completion Inspection)</i>	each \$540.00
7.2.1.3	Project Works As defined in National Code of Practice for Utility Operators’ Access to Transport Corridors <i>(Includes Pre-commencement Inspection, Traffic Management Plan review, 3x Progress Inspection, 1x Works Completion Inspection and Maintenance Completion Inspection)</i>	each \$1,280.00
7.2.1.4	3 Month Generic CAR for Minor Works Thrust up to 20m; excavate around pillar, pedestal or pole; excavate to locate services; excavate at customer’s boundary <i>(Includes Generic Traffic Management Plan review, Works Completion Inspections and Maintenance Completion Inspections)</i>	\$1,415.00
7.2.2. Non-Excavation Application Fees		
7.2.2.1	Maintenance and Construction Works – One-off Activities <i>(Includes Traffic Management Plan review and Works Completion Inspection)</i>	each \$245.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

7.2.2.2	Maintenance and Construction Works – Annual Permits <i>(Includes Generic Traffic Management Plan review - 12 months or to 30 June, whichever comes first)</i>	each	\$615.00
7.2.2.3	Parades and Events - General <i>(Includes 1x Coordination meeting and Initial Traffic Management Plan review)</i>	each	\$385.00
7.2.2.4	Parades and Events - organised by Registered Charitable Organisations (proof required) <i>(Includes 1x Coordination meeting and Initial Traffic Management Plan review)</i>		No Charge
7.2.2.5	Additional Coordination Meetings		\$220.00
7.2.3.	Emergency Works		
7.2.3.1	Retrospective corridor access request		Included in 7.2.1 or 7.2.2 as appropriate
7.2.4.	Traffic Management Plans		
7.2.4.1	Review of Standard Traffic Management Plan As defined through the Code of Practice for temporary traffic management: Part 8 of the Traffic Control Devices Manual		Included in 7.2.1; 7.2.1.2, 7.2.1.3 and 7.2.2.1
7.2.4.2	Review of Generic Traffic Management Plan As defined through the Code of practice for temporary traffic management: Part 8 of the Traffic Control Devices Manual		Included in 7.2.1.4 and 7.2.2.2
7.2.5	Additional Corridor Access Request Inspections		
7.2.5.1	Additional Inspections <i>(Progress, Works Completion)</i>	each	\$145.00
7.2.6.	Non Compliance		
7.2.6.1	Unapproved Works <i>(Activities being undertaken without an approved Works Approval Permit or Traffic Management Plan)</i>	each	\$440.00
7.2.6.2	Issue of a non-conformance / stop work order	each	\$225.00
7.2.7.	Temporary Road Closures		
7.2.7.1	Application Fee <i>(In addition to costs in 7.2.1, 7.2.2 and Error! Reference s ource not found.)</i>	each	\$145.00
7.2.8.	Public Notices		
7.2.8.1	Public notification as required		All costs to be met by the applicant

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

	<i>(i.e. road closures, affected property access)</i>		
7.2.9.	Damage to Road and Structures		
7.2.9.1	Repairs to road and structures	All costs to be met by the applicant to reinstate road and/or structures to required standard	
7.2.10.	Temporary Carpark Closures		
7.2.10.1	Application Fee per removed restricted (time / user) parking space per day - normal working days only between 8am and 5pm, except for when road closure has been approved. <i>(In addition to costs in 7.2.1, 7.2.2 and 7.2.3)</i>	each	\$18.00
7.3	Over Weight and Over Dimension Permits		Charges 24/25
7.3.1.	Application processing costs	each	\$295.00
7.3.2.	Bridge Loading Analysis <i>(If required in addition to 7.4.1)</i>	each	\$295.00
7.3.3.	Bridge Supervision <i>(If required)</i>		Actual cost
7.3.4.	High Productivity Motor Vehicle Permits <i>(Not required for routes already permitted for HPMV's)</i>		\$295.00
7.4	Licence to Occupy Road Reserve		Charges 24/25
7.4.1.	Rural Fence Encroachment - Site visit and application processing costs		Actual costs
7.4.2.	Minor Private Pipeline across Road Reserve - Site visit and application processing costs for underground water pipes etc. installed across the road <i>(Corridor access charges also apply (see section 7.2), and other associated costs (legal fees etc.) shall be met by the applicant)</i>		Actual costs
7.4.3.	Major Private Pipeline across Road Reserve - Site visit and application processing costs for industrial (whey, geothermal etc.) pipes installed within the road reserve <i>(Corridor access charges also apply (see section 7.2), and other associated costs (legal fees etc.) shall be met by the applicant)</i>		Actual costs
7.4.4.	Structures within the Road Reserve (Stock Underpasses etc.)		Actual costs

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

(Includes site visits, engineering report, legal fees and application processing fee. Corridor access charges also apply (see section 7.2))

7.5	Road Damage Recovery	Charges 24/25
7.5.1.	Charges for events or activities that damage roading assets, including costs to clean up excrement or detritus spilled onto the road.	Actual cost
7.6	Street Flags and Banners	Charges 24/25
7.6.1.	Installation and removal to be undertaken by a Council approved contractor. Costs shall be met by the applicant.	
7.7	Local Facility & Road Name Sign Requests	Charges 24/25
7.7.1.	Sign Blade sign (including installation)	Actual cost
7.7.2.	Post and Socket (including installation)	Actual cost
8.	PORT	
8.1	Visitor mooring rental	Charges 24/25
8.1.1	Casual rental/week or part thereof	\$155.00
8.2	Hardstand rent:	Charges 24/25
8.2.1	Hardstand rent/day including cradle (maximum ten days)	\$75.00
8.2.2	Penalty rate/day (after ten days)	\$105.00
8.2.3	Refuse or clean up charges	Actual Cost
8.2.4	Lifting plan fee (from preferred supplier)	\$130.00
8.3	Casual berthage fees	Charges 24/25
8.3.1	Casual berthage/day or part thereof	\$105.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

Note:

All users to be subject to a casual berth charge when occupying Council-owned wharves, piers or jetties.

8.4	Licensed berthage fees	Charges 24/25
8.4.1	Uniform annual fee for vessels up to 10 metres and first 10 metres of all vessels.	\$6,545.00
8.4.2	Per metre of length/annum for length in excess of 10 metres	\$535.00
8.4.3	Discount for multiple berth	15%
8.4.4	Port utility fee annual charge	Metered usage
8.5	Wharf – event charge	Charges 24/25
8.5.1	Non- commercial	\$100.00
8.5.2	Commercial	\$200.00

Planning, Regulatory and Corporate Services Department
Te Tari Whakarite Rauemi me ngā Ratonga Rangapū

9.	NOTES	
	information for all Planning, Regulatory and Corporate Services Department Charges	Charges 24/25
9.1.1	Other Authority and Agencies' Charges are the fees as set by the relevant authority or agency.	
9.1.2	Where consultants or other experts are used to carry out Planning duties, the actual and reasonable cost incurred will be charged to an applicant.	
9.1.3	An additional administrative charge of ten percent of the fee will also be charged.	
9.1.4	Staff will, upon request; endeavour to provide an estimate of costs associated with a particular request/ application.	
9.2	Planning	Charges 24/25
9.2.1	Resource Consent and Plan Change/Notice of Requirement/Heritage Order Fees:	

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

	a) The amount stated is a fixed initial deposit, payable at the time of lodging an application or when making any other request for Council to perform any other function under the Resource Management Act 1991. The deposits are charged under Section 36(1) Resource Management Act and are payable in full at the time of lodging the application.	
	b) The fixed initial deposit is a minimum fee. Actual and reasonable costs incurred by the Council will be charged for all applications. Therefore, a charge additional to the fixed initial deposit paid, may be made once the application has been determined. Actual and reasonable costs will also be charged for applications that are withdrawn.	
	c) Actual and reasonable costs will include costs incurred by Council in respect of staff salaries and wages (including travel time, and on-costed to cover overheads), internal analytical costs, record keeping/storage (e.g. photocopying), external analytical costs or consultant costs, vehicle usage costs and any other direct costs or disbursements (including postage, advertising costs, etc.), plus GST. The charge out rate for Council Officers is between \$125.00 - \$255.00 per hour.	\$125.00 - \$255.00
	d) Additional charges will be made for sums in excess of \$20.50 (inclusive of GST) of the Council's costs. In all cases, an itemised statement of the Council's costs will be provided	
	Council may, in any particular case, remit the whole or any part of any charge of a kind referred to in this section which would otherwise be payable, for any of the following reasons:	
	i) The charge does not accurately reflect the benefit to the community from the activity or service, as distinct from the benefit to the applicant	
	ii) The charge does not accurately take into account the "cost of democracy" associated with the application or the service	
	iii) The charge does not accurately reflect the actual and reasonable costs incurred in respect of the activity to which the charge relates	
	iv) The charge for monitoring a resource consent does not accurately reflect the anticipated number of inspections required over the life of the consent to ensure compliance with conditions of the consent, or the likely effects of that activity on the environment	
9.2.2	Monitoring Fee: A charge based on the estimated number of inspections for a development or an annual charge will be payable to Council for the monitoring and supervision of resource consents and monitoring the state of the environment. The fee will reflect the estimated actual cost for the Monitoring Officer and/or other specialist Council Officers or their representative to inspect the site for compliance with consent conditions. Where the estimated charge does not accurately reflect the actual and reasonable costs incurred in the monitoring of the resource consent to which the charge relates, that additional charge will be recovered from the consent holder.	
9.3	Development Contributions Fee	Charges 24/25
9.3.1	The Council's Development Contributions Policy sets out the financial contributions that will be required when development occurs	
9.4	Other fees	Charges 24/25

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

9.4.1	For any certificate, authority, approval, consent, or service given, or inspection made by the Council under the Local Government Act or any other enactment in any case where that provision or enactment contains no provision authorising the Council to charge a fee, and does not provide that the certificate, authority, approval, consent, service, or inspection is to be given or made free of charge, the fee will be based on the charge out rate for the officer concerned, as identified above. Notwithstanding, any such fee may be refunded, remitted, or waived in such situations as the Council may determine.	
10. RESOURCE MANAGEMENT (subject to the Resource Management Act 1991)		
Note:	Reference to sections below refer to the Resource Management Act 1991	
		Fixed initial deposit (additional fees may apply)
10.1	a) Certificates of compliance/existing use certificates (s139) (initial deposit)	\$515.00
	b) Written notice of Deemed Permitted Boundary Activity (S87BA)	\$255.00
	c) Written notice of Deemed Permitted Marginal or Temporary Activity (S87BB)	\$255.00
10.2 Resource Consents (see note 9.1.2)		Charges 24/25
10.2.1	Land use	
	a) Notified / Limited Notified	\$4,100.00
	b) Non-notified (including Fast track consents)	\$1,550.00
	c) Change or cancellation of conditions (s127)	\$1,550.00
	d) Extension of approval period (s125)	\$260.00
	e) Review of consent conditions (s128)	\$1550.00
	f) Cost of commissioning reports	Actual costs incurred in preparing report and staff time
	g) Preparation of bond documents	\$310.00 + legal costs incurred in preparing bond documents
10.2.2	Subdivision	
	a) Notified / Limited Notified	\$4,100.00
	b) Non-notified	\$1,550.00
	c) Boundary Adjustment	\$1550.00
	d) Minor Amendments to Cross-lease plans (additions and alterations)	\$520.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

	e) Right-of-way Approval pursuant to Local Government Act 1974	\$520.00
	f) Cost of Commissioning Reports	Actual cost incurred in preparing report + 10% of the cost for administration of that work.
	g) Extension of Approval Period (s125)	\$260.00
	h) Approval of Survey Plan (s223)	\$260.00
	i) Change or cancellation of conditions (s127)	\$1,550.00
	j) Change or cancellation of consent notice (s221)	\$1550.00+ legal costs incurred
	k) Signing s224(c) Certificate	\$260.00
	l) Signing s224(f) Certificate	\$260.00
	m) Inspections to confirm compliance with conditions s224(c) or S224(f)	Actual cost
	n) Certificates pursuant to Section 226(e)	\$260.00
	o) Revocation of easement (s243(e))	\$260.00
	p) Other certificates/ documents including the preparation of consent notices (see note 9.1.2)	\$260.00 per certificate / document plus legal costs incurred in preparing or checking documents
	q) Preparation of Bond Documents	\$520.00 + legal costs incurred in preparing bond documents
10.2.3	Other	
	a) Application to review development contribution (initial deposit)	\$410.00
	b) Independent Commissioner requested for an objection under S357AB(1)(f) & (g)	Actual cost
10.2.4	Monitoring fee (see note 22.2.2)	
	Standard charge for administering, monitoring and supervising of land use resource consents for:	
	a) Notified resource consent	Range: \$165.00 - \$1055.00
	b) Non notified resource consent	Range: \$165.00 - \$1055.00
Note 1	Determined as either a single charge or as an annual charge where ongoing monitoring is required. The amount is based on the estimated number of inspections required during the course of the development.	

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

Note 2	Notwithstanding the above, where there is good and reasonable cause for un-programmed monitoring and additional site inspections, then the costs of that will be a charge on the consent holder. Such costs are recovered on an actual and reasonable basis, as defined in the General Conditions and Notes of this Schedule.	
Note 3	Notwithstanding all the above, a higher monitoring charge may be applied as a condition of consent for significant applications, for the actual monitoring time undertaken as: a) a single charge; b) separate charges for each inspection; c) an annual charge; where ongoing monitoring is required.	
10.3	Plan changes/notice of requirement/heritage orders	Charges 24/25
Note:	See note 9.1.2	
10.3.1	Request and processing of plan change/notice of requirement/heritage order	\$ 4,100.00
10.4	Alteration of Designation/heritage order	Charges 24/25
10.4.1	Notified	\$4,100.00
10.4.2	Non-notified	\$1,550.00
10.4.3	Removal of designation/ heritage order	\$240.00
10.4.4	Outline plan of work	\$1,550.00
10.5	Requests for information	Charges 24/25
Note:	See note 9.1.2	
10.5.1	Land Information Memorandum	
	a) Residential Property / Rural Property used predominantly for farming or rural purposes.	\$310.00
	b) Business / Rural Property used for a commercial or industrial use.	\$435.00
	c) Time spent researching and compiling information in respect of planning queries, plans or resource consents	Actual cost
10.6	Miscellaneous charges	Charges 24/25
10.6.1	Pre-application meetings	Actual cost
10.6.2	Plan checking and inspection of engineering works associated with resource consent applications, District Plan provisions etc.	Actual cost
10.6.3	All other certificates/documents, e.g. liquor licences	\$155.00
10.6.4	Copies of District Plans (including maps):	
	a) Whakatāne District Plan (hardcopy)	Text \$130.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

		Maps \$145.00
	b) Whakatāne District Plan (Data stick)	\$35.00
10.7	Hearings	Actual cost
11.	BUILDING (subject to the Building Act 2004)	
11.1	Building consent application fees	
11.1.1.	A fixed initial deposit for building consent applications is payable at the time an application is lodged, based on the 'value of work' (see section 11.3). The fixed initial deposit is a minimum fee. The final fee for a building consent will be based on actual and reasonable costs. The charge-out rate for Council officers is between \$115.00 and \$280.00/hour. All other actual and reasonable costs incurred in the processing of building consents will be recovered, including for example, specialists' advice and insurance premiums. The difference between the fixed initial deposit and final fee will be charged to the applicant.	\$115.00-\$280.00
11.2	Project Information Memoranda	Charges 24/25
11.2.1.	Project Information Memoranda	\$330.00
11.2.2.	Engineering	Actual cost
11.3	Building Consent	Charges 24/25
11.3.1.	Online Service Provider Levy (applies in addition to fees under 24.2.2 and 24.2.8)	
	a) Value of work up to and including \$125,000	\$75.00 (exclusive of GST)
	b) Value of work exceeding \$125,00	\$0.065% (exclusive of GST)
11.3.2.	Fixed initial deposits for building consent application (plus Online Service Provider Levy):	
	<i>Value of work:</i>	<i>Fixed initial deposit:</i>
	a) Less than \$10,000	\$515.00
	b) \$10,001 - \$25,000	\$770.00
	c) \$25,001 – \$50,000	\$1,250.00
	d) \$50,001 - \$100,000	\$1,550.00
	e) \$100,001 - \$250,000	\$2,100.00
	f) \$250,001 - \$500,000	\$5,100.00
	g) Greater than \$500,001	\$8,250.00
11.3.3.	Application for extension of time to complete consent	\$145.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

11.3.4.	Solid fuel heater – set cost (including one inspection)		\$385.00
11.3.5.	Minor works (will apply to consents for which processing time is less than 15 minutes, and require one inspection, e.g. replacement of hot water cylinders, replacement of disposal fields from on-site effluent treatment systems)	(plus Online Service Provider Levy)	\$205.00
11.3.6.	Solar water heaters		Free
11.3.7.	Fencing of swimming pool inspection requirements	(includes one inspection only, extra inspections are charged)	\$80.00
11.3.8.	Additional inspections		\$185.00
11.4	Code compliance		Charges 24/25
11.4.1.	Certificate		\$180.00
11.4.2.	Historical Code Compliance Certificate		\$420.00
11.5	Compliance schedule		Charges 24/25
11.5.1.	Application for compliance schedule		\$105.00 plus \$10 per specified system
11.5.2.	Application to amend compliance schedule		\$135.00
11.6	Building Warrant of Fitness		Charges 24/25
11.6.1.	Annual Building Warrant of Fitness renewal fee		\$160.00
11.7	Certificate of Acceptance		Charges 24/25
11.7.1.	Application fee (excludes urgent work)		Actual cost (minimum charge \$1,000.00)
11.7.2.	Application to amend the Durability provision of a building consent		\$185.00
11.7.3.	Certificate		\$180.00
11.7.4.	Evaluation of plans and specifications and inspection of building work		Actual cost
11.8	Certificate of public use		Charges 24/25
11.8.1.	Application fee		\$440.00
11.8.2.	Certificate		\$115.00
11.9	Other		Charges 24/25
11.9.1	Building Consent Authority Levy		

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

a) Over \$20,000 in value	\$6.11 per \$1,000
b) For every additional \$1,000 over \$1,000,000	\$3.05 per \$1,000
c) For every \$1,000 over \$5,000,000	\$1.53 per \$1,000
11.9.2 Review/inspection work for alcohol licensing	Actual cost (minimum charge \$200.00)
11.9.3 Any other inspection performed by the Council	Actual cost (minimum charge \$150.00)
11.9.4 Inspections and review work requiring specific expertise (i.e. by agencies other than Council on Council's behalf)	Actual cost plus 10% administration fee
11.9.5 Housing removal bond	\$1,025.00
11.9.6 Registration/revocation of registration of section 36 or 37 Building Act 1991 or section 72 or 75 Building Act 2004 notification	\$275.00
11.9.7 Application for exemption	\$250.00
11.9.8 Commercial information requests on building consents	
a) 1 copy per month	\$185.00 per annum
b) 1 copy per fortnight	\$335.00 per annum
c) 1 copy per week	\$635.00 per annum
d) 1 individual copy	\$30.00
11.9.9 Information requests on compliance schedules:	
a) Cost/category	\$40.00
b) All categories (18)	\$250.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

11.9.1	Information requests on independent qualified persons:	
	a) Cost/category	\$40.00
	b) Cost for all categories	\$250.00
11.9.1	Time spent searching and compiling information in respect of building consents and inspectorial enquiries	Actual cost
11.9.1	Cost for building consent projects to be added to property files	\$440.00
12.	ANIMAL CONTROL	
Note	The fees charged will be either those charged by any contractor employed by the Council or Council Officers. The charge-out rate for Council staff is calculated on time spent and is set at \$90.00per hour.	
	Stock	Charges 24/25
12.1.1.	<i>Impounding per day per animal</i>	
	a) Cattle, horses, deer	\$18.00
	b) All other livestock	\$12.00
12.1.2.	<i>Sustenance per day</i>	
	a) Cattle, horses, deer	\$4.00
	b) All other livestock	\$2.00
12.1.3.	Call-out fee	Charged at cost
12.1.4.	Advertising fee	Actual cost plus 10% administration fee
12.1.5.	Droving fee minimum fee	\$25.00 plus actual costs
12.1.6.	Transport	Actual cost
12.1.7.	Horse float	\$75.00
12.1.8.	Stock crossing permit application fee	\$280.00
13.	DOG CONTROL FEES	
	Note: Dog control fees are set for the registration year. The fees below relate to the 2024/2524/25 registration year.	
13.1.	Dog Registration Fees	Charges 24/25

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

All dog owners – Fee if paid on or before 1 August 2023		
a) De-sexed		\$65.00
b) Entire		\$95.00
13.1.2. Fee if paid after 5pm 1 August 2023		
a) De-sexed		\$95.00
b) Entire		\$140.00
13.1.3. Certified Disability Assist Dogs (Companion Dogs, Hearing Dogs, Guide Dogs)		Free
13.1.4. Dogs kept for specific tasks by Government Agencies for law enforcement, security, biosecurity or civil defence purposes		Free
13.1.5. Working dog; and Dogs owned by incorporated hunt clubs		
a) Fee if paid on or before 1 August 2024		\$65.00 per dog
b) Fee if paid after 5pm 1 August 2024		\$95.00 per dog
13.1.6. Dogs less than 12 months of age Note: Dogs less than three months of age do not need to be registered		Pro-rata the annual applicable rate (July to June)
13.2. Impounding Fees		Charges 24/25
13.2.1. First impounding		\$67.00
13.2.2. Second impounding		\$100.00
13.2.3. Third and subsequent impounding		\$135.00
13.2.4. Sustainance cost per day		\$8.50
13.2.5. Additional fees for dogs impounded between 5.00pm and 8.00am		Charged at cost
13.2.6. Rehoming cost		\$28.00
13.3. Other fees		Charges 24/25
13.3.1. Destruction of dog		\$92.00
13.3.2. Replacement of registration tags		\$3.00
13.3.3. Microchip transponder implant fee (on request of owner)		\$17.50
		20

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

14. GENERAL LICENCE, REGISTRATION, VERIFICATION AND AUDIT FEES	
14.1 Notes for General licence, registration, verification and audit fees	Charges 24/25
14.1.1. In the case of national grading of food based activities under the Food Act 2014 and/or new regulations, recovering associated actual and reasonable costs will be charged out at a rate of \$155.00 per hour.	\$160.00
14.1.2. Camping Grounds – temporary use. This category of license has been developed for organisations who have obtained resource consent or similar permission for camping of several nights’ duration at any one time on property other than established camping grounds. Temporary use camp ground licenses shall be obtained by the organisers of meetings or similar gatherings and be on a per night stayed basis. Licence approval shall be conditional upon the use of fully self-contained motor homes or similar vehicles by campers. Fully self-contained motor homes or similar will have sufficient water and waste capacity and other essentials necessary for the adequate and safe convenience of its passengers without posing health risk or giving rise to health nuisance or potential for same.	
14.2 Application for Registration – Food Act 2014 (Single Site)	Charges 24/25
14.2.1. Food Control Plan – New	\$3100.00
14.2.2. Food Control Plan – Renewal	\$245.00
14.2.3. National Programme – New	\$200.00
14.2.4. National Programme - Renewal	\$155.00
14.3 Application for Registration – Food Act 2014 (Multiple Sites)	Charges 24/25
14.3.1. Food Control Plan – New (2-5 sites)	\$610.00
14.3.2. Food Control Plan – New (6 or more sites)	\$900.00
14.3.3. Food Control Plan – Renewal (2-5 sites)	\$490.00
14.3.4. Food Control Plan – Renewal (6 or more sites)	\$740.00
14.3.5. National Programme – New (2-5 sites)	\$395.00
14.3.6. National Programme – New (6 or more sites)	\$600.00
14.3.7. National Programme – Renewal (2-5 sites)	\$310.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

14.3.8.	National Programme – Renewal (6 or more sites)		\$450.00
14.4	Verification - Food Act 2014		Charges 24/25
14.4.1.	Food Control Plan - New		\$765.00
14.4.2.	Food Control Plan - Subsequent		\$560.00
14.4.3.	National Programme verifications	per hour	\$155.00
14.4.4.	Verification of multiple site registrations will incur additional costs at the rate of \$155.00/hour where the time spent exceeds 6.5 hours in the case of new verifications and after 5.0 hours in the case of subsequent verifications.		
14.5	Other fees relating to Food Act 2014 and Health Act 1956		Charges 24/25
14.5.1.	Cancelled audit (less than 24 hours' notice given)		\$60.00
14.5.2.	Fee for any work relating to Food Act 2014 or Health Act 1956 not outlined above	per hour	\$160.00
14.6	General licence and registration fees not related to Food Act 2014 (including under bylaws)		Charges 24/25
14.6.1.	Applications, complete with payment as set out below, for registration renewal made before the expiry date shall pay the following fees. In the event of lapsed or expired registration, the occupier of the premises shall pay the relevant fee as set out below together with an additional \$50.00 penalty fee. This penalty provision shall not apply to Camping – Temporary use, Mobile Traders and Hawkers.		
14.6.2.	Camping grounds		\$470.00
14.6.3.	Camping – temporary use	\$6.75 per night	
14.6.4.	Funeral directors premises		\$275.00
14.6.5.	Hairdressers premises		\$275.00
14.6.6.	Offensive trades (as listed in Schedule 3 of the Health Act 1956)		\$275.00
14.6.7.	Transfer of licence		\$75.00
14.7	Amusement devices		Charges 24/25
14.7.1.	One device (set by legislation)		\$12.00
14.7.2.	Each additional device (set by legislation)		\$2.50

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

15. GAMBLING VENUE CONSENT FEE		
15.1	Application fee	Charges 24/25
15.1.1	Existing venues	\$455.00
15.1.2	New venues	\$555.00
15.1.3	Hearing costs	\$185.00 per hour
15.2	Monitoring fee	Charges 24/25
15.2.1	Annual Charge	\$35.00 per machine
16. GENERAL LICENCE AND PERMIT FEES		
Note	Fees will be calculated on actual time spent by the appropriate officer charged at their relevant hourly rate.	
16.1	General	Charges 24/25
16.1.1.	Fee payable to recover any sign or goods impounded from public place	\$50.00
16.1.2.	Fees for recovery of vehicle impounded pursuant to s356 Local Government Act 1974	Actual cost of recovering vehicle
16.1.3.	Storage of impounded vehicle	per day \$15.00
16.1.4.	Fee for re-inspection where a notice has not been complied with	per visit \$40.00
16.1.5.	Inspection fee for any matter not specifically provided for in this schedule	Charged at cost
16.2	Fee for consent to operate stall	Charges 24/25
16.2.1.	Charitable or non-commercial organisation	
	a) Food stalls	Free
	b) Non-food stalls	Free
16.2.2.	Commercial	
	a) Food stalls	Actual cost per event (minimum charge) (Actual Minimum) \$70.00
	b) Non-food stalls	per event \$23.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

17. SALE AND SUPPLY OF ALCOHOL LICENCES		
Note :	Fees payable for applications relating to the sale and supply of alcohol are prescribed in the Sale and Supply of Alcohol (Fees) Regulations 2013 and summarised below. For on, off, club and special licence applications, the fees are based on a cost/risk rating that is prescribed in the regulations.	
17.1	On-Licences, Off-Licences, Club Licences	Charges 24/25
17.1.1.	Very Low – Fees category for premises	
	a) Application Fee	\$378.00
	b) Annual Fee	\$165.00
17.1.2.	Low– Fees category for premises	
	a) Application Fee	\$626.00
	b) Annual Fee	\$402.00
17.1.3.	Medium– Fees category for premises	
	a) Application Fee	\$839.00
	b) Annual Fee	\$650.00
17.1.4.	High– Fees category for premises	
	a) Application Fee	\$1051.00
	b) Annual Fee	\$1063.00
17.1.5.	Very High– Fees category for premises	
	c) Application Fee	\$1,240.00
	d) Annual Fee	\$1,476.00
17.2	Special Licences	Charges 24/25
17.2.1.	Class 1	\$591.00
17.2.2.	Class 2	\$213.00
17.2.3.	Class 3	\$65.00
17.3	Managers Certificates	Charges 24/25
17.3.1.	New applications	\$325.00
17.3.2.	Renewal applications	\$325.00
17.4	Other Fees	Charges 24/25

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

17.4.1.	Temporary Authority	\$304.50
17.4.2.	Temporary Licence	\$304.50
17.4.3.	Extract from Register	\$59.00
18.	NOISE CONTROL	
18.1	Equipment seizure fee	\$180.00
18.2	Attendance at noise complaints	Actual and reasonable costs for justified complaints.
18.3	Noisy alarm deactivation	Actual and reasonable costs recovered.
19.	ACCESS TO SITE FILE RECORDS/PROPERTY RECORDS	
19.1	Access to site file records/property records	Charges 24/25
19.1.1	Digital copy of property file on CD	\$40.00
20.	GIS (GEOGRAPHIC INFORMATION SYSTEMS)	
20.1	Geospatial Data (Digital)	Charges 24/25
	Where available	The cost of media plus staff time
20.2	Geospatial Maps/Plots/Images (Hardcopy)	
	A4	\$3.00 plus staff time
	A3	\$5.00 plus staff time
	A2	\$30.00 plus staff time
	A1	\$40.00 plus staff time
	A0	\$50.00 plus staff time
20.3	Aerial Imagery	Charges 24/25
	Where available	The cost of media plus staff time
20.4	LIDAR Data	Charges 24/25
	Where available	The cost of media plus staff time
21.	DISTANCE-BASED NUMBERING (RAPID NUMBERS)	
	Replacement Rural Number Plates	\$20.00 (includes numbers & letters)

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

Community Experience

Te Tari Ratonga Hapori

22. SWIMMING POOLS		Charges 24/25
22.1 Whakatāne Aquatic and Fitness Centre		Single admission
22.1.1.		
a)	Child 5 years to 16 years/Current full-time student/Senior Citizen/Beneficiary	\$3.50
b)	Children under five years	\$2.00
c)	Child under 24 months	\$1.00
d)	Adult	\$7.00
e)	Adult with Hydro slide	\$9.00
f)	Spectator fee	\$1.00 Free if supervising children under 8 years or attending Learn To Swim
g)	Family day pass (two adults plus up to three children)	(extra child \$2.00) \$20.00
h)	Family day pass with Hydro slide (two adults plus up to three children)	(extra child \$3.00) \$28.00
i)	Inflatable upgrade	\$2.50
j)	Inflatable (function/exclusive use subject to lane availability)	per hour \$300.00
k)	Single child admission plus hydro slide combo	\$6.00
l)	Single child under 5 admission plus hydro slide combo	\$4.50 (NEW)

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

22.1.2.	10-swim passes		
	a) Children 5 to 16 years /Current full time Student (including Hydro) /Senior Citizen/Beneficiary	\$30.00 (= \$3 per swim)	
	b) Adult	\$60.00 (= \$6 per swim)	
22.1.3.	30-swim passes		
	a) Child 5 years to 16 years(including Hydro) /Current full time Student/Senior Citizen/Beneficiary	\$ 90.00 (= \$3 per swim)	
	b) Adult	\$175.00 (= \$5.80 per swim)	
22.1.4.	Season tickets		
	a) 12 months season pass for adults	\$600.00	
	b) 12 months season pass for child/Senior	\$460.00	
	c) 6 months season pass for adults	\$320.00	
	d) 6 months season pass for child/Senior	\$240.00	
22.1.5.	Other		
	Note: Any hireage which requires additional lifeguards will incur an additional charge of \$55.00 per lifeguard per hour.	\$55.00	
	a) School use (per student)	\$2.00 per swim	
	b) Carnivals/competitions (either the inside or outside pool)	per ½ day	\$500.00
	c) Sole use of lane (per lane)	per lane per hour	\$20.00 per lane per hour
	d) Sole use of lane admission per person (per lane)	per lane per hour	\$2.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

	e) Shower (NEW FEE)	\$2.00	\$2.50
22.1.6.	Fitness Centre: For current membership pricing, please call the Whakatāne Aquatic and Fitness Centre on 07 308 4192 or visit www.whakatane.govt.nz		
22.1.7.	Learn to Swim: For current learn to swim pricing, please call the Whakatāne Aquatic and Fitness Centre on 07 308 4192 or visit www.whakatane.govt.nz		
22.2	Murupara Swimming Pool		Charges 24/25
22.2.1	Single admission adult/child		Free
22.2.2	Aqua aerobics		\$2.00 per session
22.2.3	Dedicated use		
	a) School use (per student)		\$1.00 per swim
	b) Carnivals (whole complex – per event)		\$120.00
	c) Commercial use (whole complex)		\$60.00 per hour
23.	WHAKATĀNE AND DISTRICT LIBRARIES		
23.1	Library charges		Charges 24/25
23.1.1.	Membership for local residents		Free
23.1.2.	Visitor card (limit of 5 items)	/month plus refundable bond on items	\$15.00 /month plus \$50.00 bond
23.1.3.	Replacement borrower’s card		\$3.50
23.1.4.	Rental items		As priced
23.1.5.	Reservation fee/item		\$3.00
23.1.6.	Interlibrary loan fee for items from reciprocal libraries		\$8.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

	Plus add on costs charged by non-reciprocal libraries		Actual cost
23.1.7.	Sale of deleted stock		As priced
24.	TE KŌPUTU A TE WHANGA A TOI (LIBRARY AND EXHIBITION CENTRE)		
24.1	Exhibitions		Charges 24/25
24.1.1.	Admission to general exhibitions		Admission by donation
24.1.2.	Admission to touring exhibitions		As priced
24.1.3.	Commission for sale of art works and items on consignment		30% (excluding GST)
24.2	Meeting rooms and galleries		Charges 24/25
24.2.1	Eastern Bay Energy Trust Room	per session (9.00am-12.30pm or 1.00pm-4.30pm)	\$35.00
24.2.2	Activity Room	per session (9.00am-12.30pm or 1.00pm-4.30pm)	\$85.00
24.2.3	Sheaff Gallery	(up to four hours hireage from 5.15pm)	\$460.00
24.2.4	Brookfields Gallery	(up to four hours hireage from 5.15pm)	\$695.00
24.2.5	Museum Display Heritage Gallery	By application	
Notes:	1. A discount for non-profit community organisations may apply for all facility hireage 2. Other charges may be applicable All hireage subject to restrictions and condition		

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

25. TE WHARE TAONGA Ō TAKETAKE (WHAKATĀNE MUSEUM AND RESEARCH CENTRE)			
25.1	Meeting rooms		Charges 24/25
	Notes:	Rooms and spaces available for use include: <ul style="list-style-type: none"> • Tohorā (Whale) – Research Library • Mangōpare (Hammer head shark) – Ground floor lobby / reception area • Aihe (Dolphin) – Activity and Education Space • Tāmure (Snapper) – First floor lobby 	
25.1.1.	School use	Free	
25.1.2.	Meetings	per session (9.00am-12.30pm or 1.00pm-4.30pm)	\$85.00
25.1.3.	Afterhours events	(by arrangement only - up to four hours hireage on weekends or from 5:15pm weekdays)	\$450.00
25.2 Digital images on CD or USB flash drive			
25.2.1		Scanning, colour photographs, reproduction and lamination fees on application	
25.3 Microfilm printouts			
25.3.1	Microfilm printouts		\$1.00 per sheet (A4 only)
25.4 Online resource printouts			
25.4.1		Per sheet (A4) digital resources from public terminals	\$0.25
25.5 Reproduction of photographs			

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

25.5.1	6" x 4"		\$6.50
25.5.2	8" x 6"		\$10.00
25.5.3	8" x 10"		\$11.50
25.5.4	12" x 10"		\$21.00
25.5.5	15" x 12"		\$32.00
25.5.6	Urgent (less than 10 working days)	Add 100% for urgent fee	
Note:	Where no datasheet or digital file exists, a fee of \$2.50 will be charged. This will be refunded if an order for that image is placed. This file remains the property of the Whakatāne District Museum and Gallery.		
25.5.7	Postage per order for postage and packing		
25.6	Publication fee		
25.6.1	Publication fees will apply for every image reproduced from the collections and published in any way in the public domain (including reports, websites, exhibitions etc.). The scale of fees are:		
	a) local history and education publications;	per image or reproduction	\$17.00
	b) commercial publications	per image or reproduction	\$115.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

Notes:	<p>1. A copy of all publications featuring the images from the Museum Collection is to be deposited free of charge by the author into the HD London Research Library</p> <p>These fees are on top of any charges for scanning and photographic reproduction</p>	
25.7	Research fee	
25.7.1	Use of the facilities for local users will be free of charge.	Free
25.7.2	<p>There will be no charge for the first half hour for research requests; subsequent rate of \$25.00 per half hour will be levied, with a minimum chargeable period of half an hour and up to a maximum nominated by the customer. This charge is in addition to any charges for the photographic reproduction, photocopies and publication charges, which will be set at the normal rates.</p>	
25.8	Photocopying fees	
25.8.1	General photocopying fees will be charged in accordance with Section 35	
25.8.2	Long runs of single original files or papers	On application
25.8.3	Large files (150 pages or more) or miscellaneous papers	per hour for staff time (or part thereof) and photocopying charges set out above
		\$85.00 / hr
		32

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

26.	SPORTSGROUND RENTAL	
26.1	Regular reserve or sportsground users (charges for seasonal ground use)	Charges 24/25

Notes **Regular seasonal sportsground users:**

1. Sportsground rentals contribute to sportsground maintenance costs. The actual rentals are as per the schedule below for the applicable summer or winter season.
2. Sportsground rentals are calculated on a 'per field' basis. Discounts are provided for use of multiple fields, school use or short seasons.

26.1.1 Whakatāne

Reserve	Name of organisation	Fee type	Fee (season)
a) Eve Rimmer Sports Field	Trident High School		\$450
	Mataatua Rugby League Club	Ground rent	\$900
b) Red Conway Park	Marist Rugby and Sport	Ground rent	\$900.00
c) Rex Morpeth Park	Whakatāne Town Football Association	Ground rent	\$2,250.00 (Winter)
	Twilight Cricket	Artificial wicket	\$450.00
	Whakatāne Touch Association	Ground rent	\$2,250.00
	Whakatāne Town Football Association (summer)		\$450.00 (Summer)
	EBOP Cricket Club (clay wicket per season)		\$3,600.00
d) Athletic Domain	Whakatāne Athletic and Harriers Club	Ground rent	\$900.00
e) Rugby Park	Eastern Bay of Plenty Rugby Sub-Union	Ground rent	\$1,350.00
f) Warren Park		Ground rent	\$900.00

26.1.2 Rangitāiki

Reserve	Name of organisation	Fee type	Fee (season)
a) Edgecumbe Domain	Edgecumbe Rugby and Sport		\$900.00
	Edgecumbe Plains Rangers Soccer (Apr-Sep)	Ground rent	\$900.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

b) Eivers Park (Te Teko)	Te Teko Rugby Club	Ground rent	\$450.00
c) Dunderdale Park (Te Teko)	Te Teko Rugby Club	Ground rent	\$900.00
d) Richmond Park (Matatā)	Matatā Rugby Club	Ground rent	\$900.00
e) Matatā Recreation Reserve	Matatā Tennis Club	Ground rent	\$230.00
f) Awakeri Sports Fields	Awakeri Junior Soccer Club	Ground rent	\$900.00
	Twilight Cricket	Ground rent	\$225.00
26.1.3 Ōhope			
Reserve	Name of organisation	Fee type	Fee (season)
a) Bluett Park	Ōhope Junior Soccer Club	Ground rent	\$1,350.00
b) Bluett Park	Ōhope Tennis Club	Ground rent	\$355.00
c) Bluett Park	Twilight Cricket	Ground rent	\$225.00
d) Port Ōhope Recreational Reserve	EBOP Triathlon & Multisport Club	Ground rent	\$200.00
26.1.4 Tāneatua			
Reserve	Name of organisation	Fee type	Fee (season)
a) Tāneatua Domain and Recreational Reserve	Tāneatua Rugby Football Club Inc.	Ground rent	\$1,350.00
b) Mitchell Park (Tāneatua)	Twilight Cricket	Wicket	\$225.00
	Synthetic Cricket		\$900.00
c) Waimana Domain	Waimana Rugby Club	Ground rent	\$900.00
26.1.5 Murupara			

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

Reserve	Fee
a) Galatea Domain and Recreational Reserve	Administered by the Galatea Reserves Management Committee
27. PARKS AND RESERVES	
27.1 Casual use and events	Charges 24/25
27.1.1. Reserve hire fees	Daily rate
a) Casual reserve hire (weddings, private use, general sporting use)	\$110.00
b) Sports Tournaments	\$220.00
c) Community events (must be free or koha admission to the public and evidence of community benefit provided)	\$110.00
d) Commercial events – low risk	\$220.00
e) Commercial events – medium risk	\$375.00
f) Commercial events – high risk	\$700.00
g) West End Reserve Salt Spray Surf School	\$800.00
<i>Note: Level of risk shall be determined by Whakatāne District Council and is based on size, duration, location and nature of the event. For more information, refer to 'Event Types and Timeframes' on Council's website.</i>	
27.1.2. Service charges	
a) Utilities (e.g. power and water)	\$55.00
b) Application & Processing Fee	\$45.00
27.1.3. Bonds	\$165.00 (late application fee)
a) Low risk events	\$155.00
b) Medium to high risk events	\$515.00
Pikowai Camping Area	
Charges 24/25	
a) Per camp site per night (minimum charge based on 2 adults/2 children in all)	\$25.00
b) Additional adult	per night \$7.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

	c) Additional child		per night	\$3.00
Exclusive use reserve leases for clubrooms and pavilions				Charges 24/25
27.3.1.	Reserve land allocated for permanent clubroom or building	Rent	/annum plus utilities	\$535.00 / annum plus utilities
27.3.2.	Reserve land allocated for permanent clubroom or building where a liquor license is held	Rent	/annum plus utilities	\$1,070.00 / annum plus utilities
28.	WHAKATĀNE WAR MEMORIAL COMPLEX HIRE			
28.1	Bond			Charges 24/25
	a) Social functions and high risk events			\$550.00 each
	b) Other functions and low risk events			\$220.00 each
28.2	Surcharges			Charges 24/25
Note:	The total charges will be inclusive of air conditioning, heating, and theatre lighting (where appropriate) but exclusive of preparation and clean up charges which will be levied as set down for the appropriate section if applicable.		*50% surcharge for non-local organisations and 100% for commercial use (50-100% NEW)	
28.3	Little Theatre		Non-commercial	Charges 24/25
28.3.1	General use (including rehearsal room)			
	a) With no charge for admittance		per day or (up to 4 hours)	\$150.00 \$75.00
	b) With admittance charge		per day or (up to 4 hours)	\$280.00 \$140.00
28.4	Rehearsal Room		Non-commercial	Charges 24/25
28.4.1	Available for hire as a separate facility when the Little Theatre and stage area is not previously booked.		per hour	\$17.50
28.5	Foyer and Foyer bar		Non-commercial	Charges 24/25
Notes:	<p>1. The Foyer area provides access to both the Little Theatre and the Reception Lounge. If exclusive use of the Foyer is required, the Theatre and the Reception Lounge must be booked.</p> <p>2. Where the Foyer is used as an entrance or overflow area in conjunction with the Little Theatre and/or Reception Lounge there is no separate charge.</p>			
28.6	Reception Lounge		Non-commercial	Charges 24/25

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

28.6.1	Social events, functions, meetings, seminars (including kitchen)		
	a) Half day		\$200.00
	b) Full day		\$370.00
	c) Hourly rate	per hour	\$55.00
28.6.2	Sporting use and local meetings		
	a) Full day		\$160.00
	b) Hourly rate	per hour	\$25.00
28.7	Stadium		Charges 24/25
Note:	For commercial and/or high risk events, the below fees plus 100% will apply.		
28.7.1	Sporting use		Non-commercial
	a) Monday to Thursday 5:00pm to 10:00pm	per hour	\$40.00
	b) All other times		
	i) Adult club play or practice	per hour	\$25.00
	ii) Junior Club play or practice	per hour	\$15.00
	c) School use or local tournaments per day	per day	\$175.00
28.7.2	Other uses		
	Social Functions, meetings, conferences, seminars, workshops, expos, youth events		
	a) Full day		\$370.00
	b) Half day		\$200.00
	c) Hourly rate		\$55.00
28.8	Cleaning		Charges 24/25
28.8.1	Hirers may clean the facility themselves to avoid extra cleaning costs, so long as the hall has been restored to the condition originally set. This will be monitored by the hall Custodian. If the cleaning standard has not been met, the Custodian may advise the hirer to return and complete the task. Otherwise, the hirer will be charged \$50.00 per hour as well as any additional costs for cleaning the facility to the required standard.		

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

29.	PUBLIC HALL HIRE (Edgecumbe War Memorial Hall and Ōhope Hall)		
29.1	Surcharge		Charges 24/25
	A surcharge of 100% will be added for commercial operators/events. A surcharge of 50% will be added for non-local, non-commercial organisations (NEW).		
29.2	Bond fee		Charges 24/25
	a) Social Functions and high risk events		\$550.00
	b) Other Functions and low risk events		\$220.00
29.3	Social events and functions		Charges 24/25
	a) Full day		\$350.00
	b) Half day		\$200.00
	c) Hourly rate		\$55.00
29.4	Sporting use and local meetings		Charges 24/25
	a) Ōhope Hall	per hour	\$30.00
	b) Junior Sport Rate	per hour	\$20.00
	c) Edgecumbe Hall	per hour	\$30.00
	d) Junior Support Rate	per hour	\$20.00
29.5	Edgecumbe Community Library		Charges 24/25
	Lions Reading Room	per hour	\$15.00
30.	RURAL HALL HIRE (Manawahe, Otakiri, Tāneatua, Te Teko, Waimana-Nukuhou, Whakatāne Youth Centre and Murupara Sports Pavilion)		
30.1	Bond		Charges 24/25
	Bond fee for all Rural Halls		\$220.00
30.2	Rates		Charges 24/25
	a) Full day		\$120.00
	b) Half day		\$65.00
	c) Hourly rate		\$20.00
30.3	Murupara School and Community Hall		

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

The Murupara School and Community Hall is available for general public use by arrangement only. Any bookings should be made directly through the Murupara Area School.

31. CEMETERIES

Note: All memorials are at plot holder’s expense. Plot fees include maintenance of the plot. Sections 31.1 to 31.6 refer to all cemeteries except Awakaponga.

31.1 Purchase of plot	Charges 24/25
a) Adults	\$2,300.00
b) Children up to 12 years	\$1,150.00
c) Children under 2 years	\$200.00
d) RSA – returned service men and women	No charge
e) Ashes plot	\$360.00
f) Natural Burial Plot	\$2,300.00
31.2 Interment fees for graves	Charges 24/25
31.2.1. Weekdays (9:00am to 3:30pm)	
a) Adults (including RSA)	\$795.00
b) Children under 12 years	\$400.00
c) Children under 2 years	\$200.00
d) Second interment in grave (including RSA)	\$795.00
31.2.2. Saturdays (9:00am to 3:30pm)	
a) Adults (including RSA)	\$1,100.00
b) Children under 12 years	\$515.00
c) Children under 2 years	\$255.00
d) Second interment in grave (including RSA)	\$1,100.00
31.2.3. Sundays & Public Holidays (9:00am to 3:30pm)	
a) Adults (including RSA)	\$1,460.00
b) Children under 12 years	\$720.00
c) Children under 2 years	\$375.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

d) Second interment in grave (including RSA)	\$1,415.00
31.3 Natural burial interment fees (inclusive of \$300 compost and tree fee)	Charges 24/25
31.3.1. Weekdays (9:00am to 3:30pm)	
a) Adults	\$1,130.00
b) Children under 12 years	\$710.00
c) Children under 2 years	\$515.00
31.3.2. Saturdays (9:00am to 3:30pm)	
a) Adults	\$1,440.00
b) Children under 12 years	\$820.00
c) Children under 2 years	\$565.00
31.3.3. Sundays & Public Holidays (9:00am to 3:30pm)	
a) Adults	\$1,785.00
b) Children under 12 years	\$1,025.00
c) Children under 2 years	\$685.00
31.4 Ash interment and disinterment fees	Charges 24/25
31.4.1. Weekdays (9:00am to 3:30pm)	
a) Ash interment, disinterment or additional interment in grave or an ash plot other than in the RSA section	\$290.00
b) RSA ash interment or disinterment	\$225.00
31.4.2. Saturdays, Sundays & Public Holidays (9:00am to 3:30pm)	
a) Ash interment, disinterment or additional interment in grave or an ash plot other than in the RSA section	\$430.00
31.5 Disinterment	Charges 24/25
31.5.1. Disinterment fee	\$4,315.00
31.5.2. Re-interment and purchase of plot	As per interment fees
31.6 Additional charges (outside normal operating hours)	Charges 24/25

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

31.6.1.	Any work undertaken by the Sexton and Sexton's Assistant, outside of normal operating hours (including statutory holidays, or weekdays/Saturdays after 5pm)	\$100.00 per person per hour (or part hour)
32.	CREMATORIUM	
32.1	Crematorium fees	Charges 24/25
32.1.1.	Weekdays (9:00am to 4:30pm)	
	a) Adult cremation	\$670.00
	b) Child cremation 5-12 years	\$235.00
	c) Child cremation under 5 years	\$120.00
	d)	
	e)	
32.1.2.	Saturdays (9:00 – 4:30pm)	
	a) Adult cremation	\$900.00
	b) Child cremation 5-12 years	\$485.00
	c) Child cremation under 5 years	\$365.00
32.1.3	Sundays and Public Holidays (9:00am to 3:30pm)	
	a) Adult cremation	\$1000.00
	b) Child cremation 5-12 years	\$730.00
	c) Child cremation under 5 years	\$355.00
32.2	Additional Charges (outside normal hours)	Charges 24/25
32.2.1	Any work undertaken by the Sexton and Sexton's Assistant, outside of normal operating hours (including statutory holidays, or weekdays/Saturdays after 5pm)	\$100.00 per person per hour (or part hour)
	Chapel – Full service (Maximum 1 hour – 3:30pm last booking)	\$155.00
	Chapel – Committal (maximum 30 minutes – 4:00pm last booking)	\$85.00
33.	PROPERTY DOCUMENTATION CHARGES	
33.1	Leases and licences of Council land	Charges 24/25
33.1.1.	Administration fee for new lease or licence application	\$340.00

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

33.1.2.	Administration fee for renewal of lease or licence	\$140.00
33.1.3.	Administration fee for assignment, subletting or variation of lease	\$225.00
33.1.4.	Administration fee for Landlord's consent application	\$170.00
33.2	Financial transactions	Charges 24/25
33.2.1.	Processing release Rural Housing Loans, mortgage consents, etc.	\$225.00
33.3	Applications involving Council owned properties	Charges 24/25
33.3.1.	Administration fee for boundary adjustments, reserve revocations	\$350.00

Strategy and Economic Development Department

Te Tari Rautaki me te Ōhanga

34.	WHAKATĀNE AIRPORT	
34.1	All Visiting Aircraft Including Helicopters – Ex GST	Charges 24/25
34.1.1.	MCTOW: Maximum Combined Take-off Weight (kilograms)	
	a) 0 – 600kg	\$7.00
	b) 601 – 1500kg	\$14.00
	c) 1501 – 3000kg	\$27.00
	d) 3001kg and above	\$46.00
34.2	Locally Based Private Aircraft Including Helicopters – Ex GST (MCTOW)	Charges 24/25
34.2.1.	MCTOW: Maximum Certified Take-off Weight (kilograms)	
	a) 0 – 600	\$4.50
	b) 601 – 1500kg	\$9.00
	c) 1501 – 3000kg	\$15.75
	d) 3001kg and above	\$27.75

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

	e) Annual Bulk Fee – Unlimited (payable in advance)	\$200.00
34.3	Locally Based Training Aircraft Including Helicopters – Ex GST	Charges 24/25
34.3.1.	MCTOW: Maximum Certified Take-off Weight (kilograms)	
	a) 0 – 600kg	\$3.37
	b) 601 – 1500kg	\$6.75
	c) 1501 – 3000kg	\$11.81
	d) 3001kg and above	\$20.81
34.4	Locally Based Commercial Aircraft Including Training Aircraft and Helicopters Annual Fee – Ex GST (all payable in advance)	Charges 24/25
34.4.1.	MCTOW: Maximum Certified Take-off Weight (kilograms)	
	a) <600kg Unlimited	\$200.00
	b) Over 600kg Unlimited	\$700.00
34.5	Aircraft Parking – Ex GST	Charges 24/25
34.5.1.	First 24 hrs FOC	
	Per 24 hr Period	\$8.00
34.6	Regular Passenger Transport	Charges 24/25
34.6.1	Passenger Charges – per arriving and departing passenger	Per negotiation
35.	i-SITE	
	The i-SITE offers a number of advertising and display services. Prices are set through individual agreements, through the i-SITE.	

General

Ngā utu whānui

36.	PRINTING AND PHOTOCOPYING CHARGES		
	General printing and photocopying charges		
	<i>Paper size</i>	<i>Black and white</i>	<i>Colour</i>

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

A4 size	\$0.40 each	\$3.00 each
A3 size	\$0.80 each	\$5.00 each

37. ACCESS TO OFFICIAL INFORMATION

Fixing the Amount of Charge

The amount of charge for requests of official information will be determined by:

- a) The aggregate amount of staff time exceeding two hours spent to action the request. This will include search and retrieval of information, the provision of transcripts and the supervision of access.
- b) The number of A4 sized photocopies or printed pages to be provided. Non-standard sized photocopy or printed paper such as that used for reproducing maps and plans will be charged out as per the charges set down in this fees and charges schedule.
- c) For any other cost, the amount actually incurred in responding to the request. This will cover the provision of copies of video or audio and the provision of documents in electronic form, the retrieval of information off-site, or other situations where a direct charge is incurred.
- d) Where repeated requests from the same source are made in respect of a common subject over intervals of up to eight weeks, requests after the first should be aggregated for charging purposes.
- e) The charge shall represent a reasonable fee for access given. It may include time spent:
 - (i) in searching an index to establish the location of the information; and
 - (ii) in locating (physically) and extracting the information from the place where it is held; and
 - (iii) in reading or reviewing the information; and
 - (iv) in supervising the access to the information.
- f) The charge shall not include any allowance for:
 - (i) extra time spent locating and retrieving information when it is not where it ought to be; or
 - (ii) time spent deciding whether or not access should be allowed and in what form. Note however that the actual, physical editing of protected information is chargeable.

Staff time

Time spent by staff searching for relevant material, abstracting and collating, copying, transcribing and supervising access where the total time involved is in excess of two hours shall be charged out as follows, after the second hour:

- a) \$50-\$130 per half hour or part thereof dependent on staff involved.
- b) Time spent by staff in deciding whether or not to approve access and in what form to provide information shall not be charged. While the decision to redact protected information is not chargeable, the physical editing is part of making the information available and is subject to charges.

Photocopying

Photocopying or printing shall be charged out as per charges set down in section 36.

Other costs

All other costs incurred shall be fixed at an amount which recovers up to the actual costs involved, including:

- a) the provision of documents in electronic form
- b) the retrieval of information off-site

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25(Cont.)

	<ul style="list-style-type: none"> c) reproducing a video or audio recording d) arranging for the applicant to hear or view an audio or visual recording e) providing a copy of any map, plan or other document larger than A4 size
Remission of charges	
	<p>The liability to pay any charge may be modified or waived at the discretion of the Chief Executive. Such decisions shall be made on a case by case basis taking into consideration the following:</p> <ul style="list-style-type: none"> a) whether payment might cause the applicant hardship b) whether remission or reduction of the charge would facilitate good relations with the public or assist the Council in its work c) whether remission or reduction of the charge would be in the public interest because it is likely to contribute significantly to public understanding of, or effective participation in, the operations or activities of the Council, and the disclosure of the information is not primarily in the commercial interest of the requester. In order to determine the level of public interest the following questions could be asked: <ul style="list-style-type: none"> (i) Is the use of the information by the requester likely to make a significant contribution to the operations and activities of the Council? (ii) Has the Council requested submissions from the public on a particular subject and is the information necessary to enable informed comment? (iii) Is the use of information likely to contribute significantly to the understanding of the subject by the public at large as opposed to the individual understanding of the requester or a narrow segment of interested people? (iv) Is the information already in the public domain in either the same or similar form which the requester could acquire without substantial cost? (v) Is the public at large the primary beneficiary of the expenditure of public funds necessary to release the information or is it for the requester or a narrow segment of interested persons? (vi) Is the information primarily in the commercial interest of the requester rather than the public interest?
Deposit	
37.6.1.	A \$50.00 deposit may be required where the charge is likely to exceed \$100.00 or where some assurance of payment is required to avoid waste of resources. A deposit may only be requested after a decision has been made to make the information available.
37.6.2.	The applicant shall be notified of the amount of deposit required, the method of calculating the charge and the likely final amount to be paid. Work on the request may be suspended pending receipt of the deposit.
37.6.3.	The unused portion of any deposit will be refunded to the applicant together with a statement detailing how the balance was expended.
Ombudsman Investigations	
37.7.1.	Applicants will be advised at the time they are informed of charges to be paid, that in terms of section 28(1)(b) of the Official Information Act 1982, the Ombudsman may investigate and review any decision on the charge to be paid in respect of a request for access to official information.
37.7.2.	A record will be kept of all costs incurred. Whenever a liability to pay is incurred the applicant will be notified of the method of calculating the charge and this fact noted on the record.
37.7.3.	Any Ombudsman discharging statutory functions of investigation under the Ombudsmen Act 1975 in terms of the Local Government Official Information and Meetings Act 1987 is not subject to any charging regime.
Cost control	

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

37.8.1.	In order to reduce the amount of staff time and resources incurred in dealing with requests the Council may ask for requests for official information to be in writing in order to narrow down the scope of the request and avoid confusion as to what is being requested.	
37.8.2.	The Council may refer the request to another organisation if the request relates more closely to the functions of another Council or government department.	
38.	MISCELLANEOUS FEES	
:	Any requests for information from all Council departments not otherwise specified	At cost
:	Other certificates or approvals	\$155.00
:	Record of title/certificate of title	\$40.00
:	Survey plans	\$20.00
39.	STAFF TIME	
	Unless otherwise specified, all staff will be charged out at the following rates	\$280.00
	a) \$100.00 per hour or part thereof, with a minimum half hour charge, and	
	b) The charge out rate referred to above will be set in accordance with the seniority or grading of the staff member required to deal with the request.	

Appendix 1 - TRADEWASTE FEES AND CHARGES

Introduction

In accordance with the Whakatāne District Council Combined Waters Bylaw 2017, Trade Waste fees and charges will be set through the Annual Plan process. The Council’s Fees and Charges document provides the mechanism for achieving this purpose and is reviewed annually as part of the Council’s Long Term Plan or Annual Plan process (as relevant in any given year).

Trade Waste Charges

Fees and Charges for the disposal of trade waste under the Combined Three Waters Bylaw will be charged on the following basis:

A. Administrative Charges		
Category	Description	Fee
Administration	Application fee, one annual inspection, annual user charges, re-issue of consent to new occupier, site inspection at installation.	\$140
Processing	Building consent and trade waste consent application compliance processing costs	Actual cost based on Council officer hourly rates
Monitoring	Additional compliance monitoring inspections in addition over one allowed under administrative fee	Actual
Hourly rate	Trade Waste Officer	\$100 per hour

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

Testing	Analysis costs for testing required pursuant to the trade waste consent	Actual cost
B. Trade Waste Charges		
Category	Description	
B1	Volume	Payment based on the volume discharged \$/m ³
B2	Suspended solids	Payment based on the mass of suspended solids \$/kg
B3	Organic loading	Biochemical oxygen demand or chemical oxygen demand \$/kg
B4	Nitrogen	Payment based on the defined form(s) of nitrogen \$/kg
B5	Phosphorus	Payment based on the defined form(s) of phosphorus \$/kg
B6	Metals	Payment based on the defined form(s) of the metal(s) \$/kg
B7	Enterococci	Payment based on the number of enterococci \$/cfu/100ml
B8	Transmissivity	A charge based on the inhibiting nature of the Trade Waste to UV light used by any disinfection process.
B9	Screenable Solids	Payment based on the mass of screenable solids \$/kg.
B10	Toxicity charge	Payment based on the defined form(s) of the toxic substance(s) \$/kg and/or \$/m ³
B11	Incentive rebate	A rebate for discharging materials beneficial to the Sewerage System \$/kg and/or \$/m ³
B12	Depreciation	Operating cost related to capital and normally spread across the volume and mass charges.
B13	Capital	Apportioned upfront or term commitment capital cost of specific infrastructure required to accommodate a conditional consent.
C. Tankered Waste Charges		
C1	Tankered Wastes	Set as a fee(s) per tanker load, or as a fee(s) per cubic metre, dependent on the Trade Waste category
C2	Toxicity	Payment based on the defined form(s) of the toxic substance(s) \$/kg and/or \$/m ³

SYSTEM OF CHARGING IN RESPECT OF VOLUME AND STRENGTH OF TRADE WASTES AND SPECIAL WASTES

1. Trade wastes producers will be charged the actual cost involved in treating the trade wastes received by Council into the sewer or treatment plant.
2. The total cost to Council of receiving, conveying, treating and disposing of wastewater from within its district is made up of capital, maintenance, operating consumables, labour and administration costs.
3. The costs for each discharger of wastewater are apportioned to volume, Biochemical Oxygen Demand (BOD₅), Inert Suspended Solids (ISS), Volatile Suspended Solids (VSS), total nitrogen (TN) and total phosphorous (TP) of discharged wastewater, and summed to give the total costs of reticulation to, and treatment at, the treatment plant.
4. The average annual volume in cubic metres of all sewage, wastes etc. received at the Council's treatment plant where the trade wastes are treated, during each subsequent financial year, is designated as Q (m³/year).
5. The average annual BOD₅ in kilograms of all sewage wastes etc. received at the Council's treatment plant where the trade wastes are treated, during each financial year shall be designated as B_w (kg/year).

6.2.10 Appendix 10 - Draft Fees and Charges schedule 2024-25 (Cont.)

6. The average annual ISS in kilograms of all sewage wastes etc. received at the Council’s treatment plant where the trade wastes are treated, during each financial year shall be designated as D_w (kg/year).
7. The average annual VSS in kilograms of all sewage wastes etc. received at the Council’s treatment plant where the trade wastes are treated, during each financial year shall be designated as E_w (kg/year).
8. The average annual TN in kilograms of all sewage wastes etc. received at the Council’s treatment plant where the trade wastes are treated, during each financial year shall be designated as F_w (kg/year).
9. The average annual TP in kilograms of all sewage wastes etc. received at the Council’s treatment plant where the trade wastes are treated, during each financial year shall be designated as G_w (kg/year).
10. The estimated annual cost of receiving and disposing of (but not treatment) all such sewage during each subsequent financial year is designated as C₁ (\$).
11. The estimated annual costs to the Council for treatment of all sewage during each financial year is designated as C₂ (\$), and apportioned to volume, BOD₅, ISS, VSS, TN and TP on a site specific basis relating to wastewater treatment processes. The estimated apportionment of costs is shown below, however Council reserves the right to amend the basis of apportionment based on actual operational costs incurred in a given financial year.

System	% of total operational treatment cost apportioned to					
	Volume	BOD ₅	ISS	VSS	TN	TP
Other WwTP	To be confirmed on an individual basis					

12. Charges in respect of volume of wastes shall be based on either the measured volume of wastewater discharged from the premises or the volume estimated from the measured volume of water entering the premises during the period corresponding most closely with each financial year. This volume shall be designated as V (m³/year).
13. The charges in respect of BOD₅, ISS, VSS, TN and TP shall be based on the measured composition of wastewater discharged from the premises during the period corresponding most closely with each financial year. This BOD₅, ISS, VSS, TN and TP shall be respectively designated B_T, D_T, E_T, F_T, and G_T (kg/year).
14. The charge for each financial year levied by the Council on the occupier shall be calculated using the following formula:

Annual Trade Waste Charge =

$$\left(C_1 \times \frac{V}{Q} \right) + \left[C_2 \times \left[\left(\frac{V}{Q} \times Volume \right) + \left(\frac{B_T}{B_w} \times BOD \right) + \left(\frac{D_T}{D_w} \times ISS \right) + \left(\frac{E_T}{E_w} \times VSS \right) + \left(\frac{F_T}{F_w} \times TN \right) + \left(\frac{G_T}{G_w} \times TP \right) \right] \right]$$

Where Volume, BOD₅, ISS, VSS, TN and TP should be replaced by the relevant percentages shown in (11) above.

In calculating any such charge any domestic sewage discharged from the premises affected shall be deemed to be trade wastes.

15. The occupier will also be levied all reasonable costs incurred by Council to measure the discharge volume or characterise the discharged wastewater as required to determine (12) and (13) above.
16. Where the trade waste charge calculated, is less than the uniform water closet/ urinal charge which would be applicable to this property, then the uniform water closet /pan charge will apply.
17. Council reserves the right to amend this trade waste charging system as required to recover actual operational costs relating to wastewater reticulation, treatment and disposal.

6.2.11 Appendix 11 - Consultation Document

6.2.11 Appendix 11 - Consultation Document



Long Term Plan 2024-34 Te Mahere Pae Tawhiti 2024-34

Consultation Document - *He Tuhinga Uiuinga*

**Kōrero mai
Let's talk**

Tell us what you think by
5pm, Friday 12 April





E ao ki tūāpae - The journey ahead

The Long Term Plan sets Council's priorities and direction, now and for the next 10 years. This guiding concept acknowledges that we have a long journey ahead that requires stamina, steady guidance, and eyes ahead to the horizon.

6.2.11 Appendix 11 - Consultation Document(Cont.)

WHAT'S THIS ABOUT? *Te ngako o tēnei tuhinga*

The Long Term Plan is like the District's roadmap for the next decade. This Consultation Document is your opportunity to weigh in on what's been proposed. It outlines key decisions that our Council needs to make for the years ahead, and what it means for rates. The Long Term Plan has been developed with your earlier feedback in mind. We're checking in to make sure your aspirations line up with what we've planned.

If you want more detail, visit our website at [whakatane.govt.nz](https://www.whakatane.govt.nz). There, you'll find supporting documents to dive deeper into the topics covered in this consultation. Our Council Elected Members have some tough and important decisions to make on your behalf, and are really keen for your feedback in this important process.



WHAT'S IN THIS DOCUMENT? *Te ngako o tēnei tuhinga*

INTRODUCTION	p.3
OUR VISION AND PRIORITIES	p.7
FIVE KEY PRIORITIES	p.8
KEY THINGS WE'RE THINKING ABOUT	p.14
OUR ACTIVITIES AND LEVELS OF SERVICE YOU CAN EXPECT	p.17
Projects in the pipeline	p.18
OUR FINANCES	p.19
SHARE YOUR VOICE	p.23
How quickly should we close our funding gap?	p.24
Rex Morpeth Recreation Hub.....	p.26
How should we manage foodwaste collection?	p.29
How should we distribute rates increases across the properties in our district?....	p.32
OTHER KEY DOCUMENTS WE WANT YOUR FEEDBACK ON	p.36
SO, WHAT DO YOU THINK?	p.37
WHAT HAPPENES NEXT?	p.38

Note: This document is based on the best available information at the time of publication. While it does not include an audit report, it has been informed by expert independent advice and subject to both internal and external review.

MESSAGE FROM THE MAYOR - IT'S TIME TO HAVE YOUR SAY

He kupu nā te Koromatua

As we embark on the journey of shaping our district's future through the Long Term Plan 2024-34, it's important to set the scene realistically but also with a sense of optimism.

In recent years, we've faced unprecedented challenges, from global economic shifts to local inflationary pressures and geopolitical tensions. The waves of change have affected us all, prompting us to reassess our priorities and strategies for the future.

The Reserve Bank of New Zealand's efforts to combat inflation have been both necessary and impactful, albeit with their own set of challenges. While we've seen fluctuations in key economic indicators, such as inflation rates and oil prices, our community has felt the effects, particularly in terms of cost-of-living pressures.

Here in the Whakatāne District, we've always been resilient in the face of adversity. Our community spirit and resourcefulness have helped us weather many storms. Yet, as we look ahead, we must acknowledge the uncertainties that lie on the horizon.

In developing a long-term plan, trade-offs always need to be made between desires and affordability.

At the same time, we have a unique opportunity to chart a course that ensures the sustainability and prosperity of the Whakatāne District for generations to come. It's a chance to prioritise essential services, invest in necessary infrastructure, and foster economic resilience.

As your Mayor, I envision a future where we live within our means, doing more with less, and ensuring that basic services remain efficient and accessible to all. We must be prudent stewards of our resources and mindful of the challenges that may arise.

I've been heartened by the engagement of our community members and Councillors in the Long Term Plan development process to date. It's a testament to our collective commitment to building a better future for Whakatāne District, however, I sincerely hope to hear from many more of you through this consultation process. The voices of our communities are vital in crafting an LTP that meets community needs and aspirations.

While the road ahead is likely to be pitted with challenges, I believe that together, we can overcome them. By embracing innovation, collaboration, and a shared sense of purpose, we can navigate the uncertainties and emerge stronger than ever before.

Although it is important to plan, we should realise that planning on a 10 year horizon is fraught given fluctuations in the macro-economy. Fortunately, our planning system does have significant agility built in. Council sets a Long Term Plan which is reviewed every three years and modified annually through the Annual Plan process.

I urge you to join us in shaping the future of the Whakatāne District through your feedback and active participation. Together, we can build a vibrant, resilient, and prosperous district that we can all be proud to call home.

Whakatāne District Mayor, Dr Victor Luca



WHO WE ARE AND WHAT WE DO

*Ko wai mātau?
 He aha ā mātou mahi?*

The Council plays a crucial role in the Whakatāne District by providing essential services and recreational opportunities that people use every day. The Whakatāne District is governed by 11 elected community representatives who make key decisions guiding our activities and shaping the future of the Whakatāne District. The Council delivers more than 30 different services and manages around \$1.5 billion worth of community assets.



Our work *A tātau mahi*



WE WANT TO HEAR FROM YOU

Whakapā mai

We are your Council. We're trying to find the right balance between Council costs and delivering the things Whakatāne District communities need and want. To do this though, it's important that we hear and understand what matters most to you. We need your input to make sure we're heading in the right direction. Feel free to drop us a line, give us a call, or swing by for a chat about the Long Term Plan.

You'll find more details on the ways you share your views towards the end of this document. Thanks for the taking the time to get involved in your district's future.



Dr Victor Luca
Mayor
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OUR VISION AND PRIORITIES

Tō mātou matakitenga me ngā take matua

Our vision of 'more life in life' is for communities to flourish, fulfil their potential, and live life to its fullest. It recognises that the Whakatāne District offers a great quality of life – that our district is a great place to live, work, play, raise a family and do business.

The vision also embraces Council's role in supporting Whakatāne District communities to flourish, fulfil their potential and live life to its fullest.

More life in life

Working together to make living better for our communities, now and in the future



Five key priorities

Ngā take matua e rima

The following priorities have been identified as the things we need to focus on most to take action on our ‘More life in life’ vision.



Enhancing the safety, wellbeing, and vibrancy of communities
Me mātua whakanui i te marutau, te oranga, me te whitawhitao ngā hapori

WHAT WE’LL FOCUS ON

- Support our smaller and remote communities to plan for their future – what changes should occur in the area and when, all across the district. And invest in making these changes happen.
- Increase safety for people moving around the District (e.g. Community Safety Cameras, good lighting, multi-modal transport, accessibility for people with disabilities).
- Invest wisely in recreation, events, and the arts to have a broader range of ‘things to do’ (especially for our youth).
- Work with other agencies and community organisations to focus on social wellbeing outcomes (such as health, homelessness, and safety).



Strengthening relationships with iwi, hapū and whānau
Me mātua whakawhanake i ngā kōtuituinga ā-iwi, ā-hapū, ā-whānau anō hoki

WHAT WE’LL FOCUS ON

- Implement strategies and programmes designed to enhance staff and councillor capability and capacity to effectively partner with iwi, hapū and whānau.
- Enable iwi participation in planning, decision-making and reflect cultural aspirations through the projects we deliver (e.g. financial support, capability, design).
- Work alongside Māori land owners to support and enable development of Māori land.
- Work with iwi, hapū and whānau, to improve equity and wellbeing outcomes.



Building climate change and natural hazard resilience including our infrastructure

Me mātua whakakaha i te aumangea ki te huringa āhuarangi me ngā tūraru matepā taiao

WHAT WE’LL FOCUS ON

- Ensure our key infrastructure (roads and pipes) are resilient to the effects of natural hazards and climate change.
- Ensure the District Plan (rules for how people can build on and develop their land) recognises, manages and mitigates the effects of natural hazards because of climate change. Working around supporting people to navigate these rules.
- Support people to navigate district plan rules and requirements.
- Partner with at-risk communities about climate change adaptation and what this might mean for them (e.g. those communities which may be impacted by rising sea-levels, flooding).
- Work with communities to ensure the District is well prepared for emergency management.



Facilitating economic regeneration and responding to development pressures

Me mātua whakahaere i te tipuranga o te taiōhanga me ngā tonotono whare

WHAT WE’LL FOCUS ON

- Setting direction for where and what type of development should occur using Spatial Planning, District Planning and strategic planning processes for infrastructure, suburban development, and economic growth.
- Build relationships and partnerships with other Councils, agencies and groups to support and advocate for development and growth.
- Back our economy, in particular the tourism and events sectors, to enable economic and employment growth and attract new business and investment into the District.
- Use all of Council’s procurement tools to achieve greater gains for our local economy, workforce and environment.



Shaping a green District

Kia toitū te rohe

WHAT WE’LL FOCUS ON

- Be actively involved in reducing the District’s carbon footprint and enabling alternative energies (e.g. solar farms).
- Advocate to central government on environmental issues on behalf of the community (e.g. apply for government funding and represent our local views).
- Provide active leadership to minimise and manage waste to develop a more circular economy.
- Ensure Councils decision-making and operations reflect our environmental priorities.



WHAT YOU'VE TOLD US ALONG THE WAY

Ō whakahoki kōrero

While Council regularly engages with its communities, in June 2023 we kicked off discussions specifically about this Long Term Plan. We got out and about to talk about Council's five strategic priorities and find out what's important to you when planning for the next 10 years. You gave a lot of great feedback, with more than 360 submissions received – the most that Council has ever received during this stage of developing a Long Term Plan. It was clear to see that a lot of people care about the future of the District, and that people want to know what their rates are being spent on now more than ever. Alongside this we delved into community feedback received by the Council throughout past years which offered valuable insights into the diverse ideas, aspirations, and concerns that communities hold for the future.

“

It was clear to see that a lot of people care about the future of the District, and that people want to know what their rates are being spent on now more than ever.

”

Council heard that enhancing the safety, well-being, and vibrancy of communities is important so that we have safer roads for cyclists and pedestrians and more activities and facilities for young people. We heard that many of you believe investment into our smaller, rural, and remote communities is crucial.

Strengthening partnerships with iwi, hapū, and whanau is a top priority. Many submissions stressed the need to address inequities and amplify the voices of Māori. This includes recognising Te Tiriti o Waitangi and acknowledging the ongoing impacts of colonisation on Māori communities. It's crucial to work together as one, embrace multiculturalism, and steer clear of practices that could foster division.

Council heard that there were shared concerns about the resilience of our infrastructure in the face of climate change impacts. There was agreement that we should focus on quality collaboration with stakeholders to build resilience.

To improve environmental outcomes for the District, you told us we need eco-friendly practices, good waste management and recycling, community education and accessible sustainable living options. Alongside this you want renewable energy options like solar and wind power, ongoing endorsement of e-bike options, and a call for balanced transportation planning.

Council also heard that times are tough and it's important that we minimise the rating impacts wherever we can by ensuring we're sticking to the necessities, while planning for a vibrant future.

WHERE WE'RE AT RIGHT NOW

Te tūnga ināia tonu nei

We know that councils are continually being asked to cut costs but keep delivering the same services. We're facing the same impacts of inflation and cost increases as councils throughout Aotearoa New Zealand, meaning we're looking at higher rates increases than ever before. Alongside this, we have some critical infrastructure projects that we need to fund. As we've developed this plan, it's been important we keep our focus on our communities and work to understand what matters to you most. It's important that the Mayor and Councillors hear from you before they make their final decision about what's in this Long Term Plan.

Things are really tough

The world has shifted significantly since our last Long Term Plan. National economic conditions have changed dramatically. This has caused record-high cost escalations on multiple fronts, high interest rates and rising compliance and insurance costs. We've worked in previous years to keep rates at an affordable level and annual rates increases to a minimum in response to the rising cost of living. This has created a funding gap that we now need to close. It's important that we do this in a way that is financially responsible, while recognising that rates affordability is a crucial factor for many members of our communities. This is something that is more easily said than done.

The funding system isn't working

Funding demands on local government are exceeding what it's capable of achieving, and we're not exempt. Council's funding model is both complex and rigid. It's not comparable to a household or business budgeting process. We rely almost entirely on ratepayers to finance us, so we keep tapping into the same pool of people and businesses for funding. This view is supported by a recent review called the Future for Local Government which has found that the funding model has put councils and its communities under prolonged financial strain and is simply not sustainable in its current format.



6.2.11 Appendix 11 - Consultation Document(Cont.)

Three Waters is back

Under the previous government, work was underway to remove the Three Waters (drinking water, storm water and waste water) from Council's core business and placed into a new entity with its own funding structure. The government's recent decision to scrap the three waters services reforms has put the responsibility back on to councils. Council staff and elected members have spent several months working through the budgeting process for this Long Term Plan without including the Three Waters beyond the first two years. The return of three waters has meant going back to the drawing board. As part of the preparation for the three waters reform, each Council created a draft Asset Management Plan (AMP). This plan listed all the projects and programmes needed to fulfil Whakatāne District's requirements. It was called the 'Needs Based Three Waters Programme' and required an investment of \$440 million over 10 years. This investment would have supported a significant amount of construction and funding for various projects. With three waters back on our books, we can only factor minimal maintenance and compliance costs into the budget for the next 10 years, meaning that important upgrades will not be able to happen unless something significant changes with how our three waters infrastructure is funded and managed.



Some things will need to wait

We know that we need to focus on keeping costs down by choosing projects wisely. We understand that delaying some projects might seem sensible now, but abandoning them would cost more in the long run. In our Long Term Plan, we're proposing to adjust the timing and scale of our investments to ensure our communities stay as strong and vibrant as possible.

Getting used to higher rates increases

We can't put our hands on our hearts and say that these rates impacts are temporary. The things that have led to this point have been happening over a long period and will not be resolved easily. As we've discussed above, the funding system we're using is not working, and the need for investment is huge. What we can say is that staff and Council Elected Members will continue to lobby to Central Government for greater support, and to align what communities say they want and need to the resources we have available to deliver them.

6.2.11 Appendix 11 - Consultation Document(Cont.)

WE'VE GOT OUR EAR TO THE GROUND

We want you to know that we're always paying attention to what's happening around the Whakatāne District, and listening to the issues that matter to you.

A second bridge

In August 2023 a report was presented to Council's Infrastructure and Planning Committee which provided a summary of investigations over time into an additional river crossing. It was agreed that because of the significant investment required, a business case for a bridge was required. This also recognised that there are a number of interdependencies for building this business case such as transport network planning, spatial planning for growth and development, climate change planning for vulnerability, and sustainable transport options through the Active Whakatāne Strategy. Without carrying out these pieces of work, the business case will not be strong enough. We therefore need to continue developing these plans before we can understand exactly what we're building and how much it will cost.

It's not either/or

In 2023 we received a petition, alongside submissions to the Rex Morpeth Hub Master Plan. The petition stated that a second bridge should be prioritised over the redevelopment of the hub. This was acknowledged Council Elected Members and it remains a priority focus, however it's important to note that this is not a matter of 'either/or'. Council's responsibilities for future planning need to be balanced across a range of services and activities, and the timing and phasing of these is important. These two key projects, which have both been identified in earlier Long Term Planning processes, have their own unique requirements and would be funded from different streams. Critically, both projects would require significant external funding to occur. You can have your say on what this should look like for the Rex Morpeth Recreation Hub on [page XX](#).

Boat Harbour Project

Similarly to the above projects, spending on the Whakatāne Boat Harbour development is not taking away from the funding of other projects. In January 2022 a partnership was formalised between Te Rāhui Lands Trust, Whakatāne District Council, Ngāti Awa Group Holdings, and the Crown via Kānoa – Regional Economic Development & Investment Unit. The project will restore the connections and mauri of the river for future generations and enable key outcomes for the people of Whakatāne to be achieved. The Harbour Endowment Fund benefits the District because it allows Council to undertake projects through the strength of its reserves rather than through rates. More information about this project can be found online at terahui.nz

Animal Control

In the last year, our Animal Control team responded to more than 600 callouts for roaming dogs. The impacts of COVID-19 have also had an impact on animal control with increased dog ownership and limitations on being able to desex dogs during lockdowns. This is a challenge through Aotearoa New Zealand, and not something that's easily remedied. Our Animal Control team works extremely hard. They cover the entire District, and both the travelling time between callouts and the health and safety requirements to work in pairs means the team is spread very thin. The Dog Control Act is very prescriptive about what can and can't be done in response to roaming and menacing dogs. Responsible dog ownership is crucial, and we know the vast majority of dog owners are responsible. We're planning to add two additional staff members to our Animal Control through this Long Term Plan in response to these challenges and the concerns many people in our communities have with regard to animal control.

Key things we're thinking about

Ngā Kaupapa matua

Focusing on basics...but what are they?

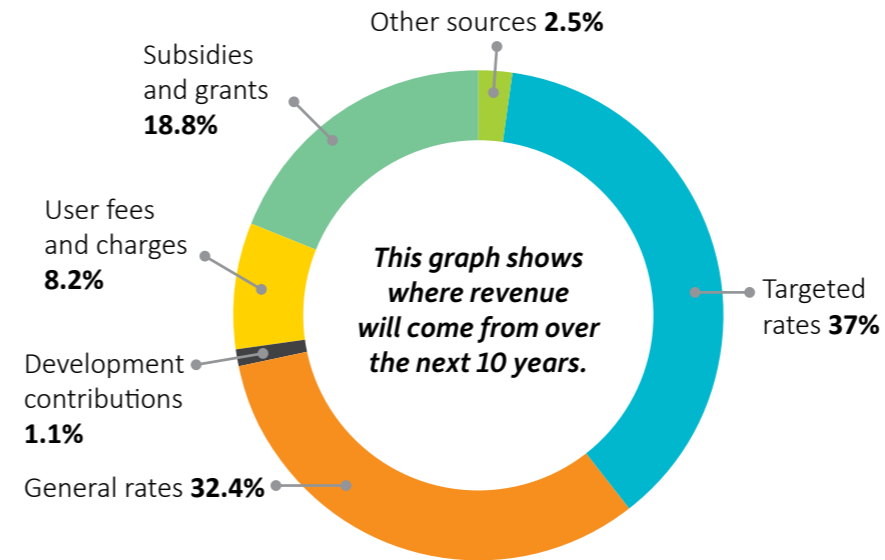
We know it's important in a time when the cost of living is top of mind, that we keep our focus and spending on core service delivery. This is often considered to be things like roading, water services delivery and waste management. The reality is, we're responsible for about 30 core services that range from emergency management to animal control, and from parks and reserves to libraries and swimming pools. These are all the things that add vibrancy to the Whakatāne District and make it a great place to live, work and do business – the things you've continually told us that you love about this place. To maintain all these services and facilities we also need people 'in the back office' to do things like pay the invoices, plan for development, talk with you about what's happening in your community and make sure we're keeping up with technology. We know from talking to many groups and people in our communities that what some consider a 'nice-to-have', is a necessity for others. In developing this plan, we've had to grapple with this concept and think about what needs doing now, what can wait and what the impact is if we stop or delay some things. We know that there is both a financial cost and a wellbeing cost that we need to balance in making these decisions, and we know that decisions made now also have impacts for those in the future.



How we'll fund the next 10 years

Councils are expected to deliver more, meet higher standards, and achieve a wider range of outcomes for communities than ever before. This means that costs, and rates continue to increase over time. Even if we were to deliver exactly the same services during the next 10 years, rates would still need to increase because of the increasing costs of things like concrete, pipes, chemicals, labour and construction materials. We've thought carefully about how to keep our Long Term Plan budgets as affordable as possible while also funding important work for the future of communities.

Rates make up the biggest portion of how we're funded. We aim to get money from other sources where we can, to help reduce the cost to ratepayers. During the next 10 years we expect around 65.5% of revenue to come from rates. Other funding sources include subsidies, grants, financial assistance rates and government partnerships, and fees and charges.



Strengthening relationships with iwi, hapū and whānau

A key focus for Council is that we not only acknowledge our relationship and legislative obligations – we work to build and strengthen our relationships with Iwi, Hapū and Whānau to become more effective, enduring and trusting Council better reflecting the communities. We recognise that Iwi, Hapū and Whānau entities are extremely busy, and have their own responsibilities and priorities. This sometimes limits their availability to respond to Council on our terms. Growing the internal competency of the organisation, improving process and updating policies that improve the skills to engage effectively is supported through several kaupapa that have been developed through Toi Koitua – Strategic Māori Partnerships function. This includes Te Toi Waka Whakareī – Council's Māori Relationship Strategy; Te Kahupapa – Cultural Competency Framework; He Taura Here Tangata – Cultural Competency Training; Te Puāwaitanga o te reo- Te Reo Māori Staff Training Sessions; and the updating of policies and process that acknowledge Iwi and hapū and our Legislative obligations. Council leadership continues to develop its connection with Iwi and hapū leaders through operational and planning discussions to explore mutual benefits. This focused effort, resourced appropriately has, and will continue to unlock opportunities for mutually beneficial activities and shared problem-solving. Whakatāne District Council affirms its commitment to work with Iwi and Hapū for the prosperity of all.

The future of infrastructure

Infrastructure is the term used for pipes, treatment plants, pumpstations, roads, footpaths, and other assets that are essential for us to live, move around, do business and play. Like the rest of Aotearoa New Zealand, the Whakatāne District faces a number of infrastructure challenges over the coming years, including how to fund and finance infrastructure, maintain our assets, respond to regulatory pressures, meet the demands of future growth, improve our resilience and respond to climate change. Addressing these challenges will require some big planning and investment decisions to be made. Alongside this document, we have reviewed our Infrastructure Strategy which focuses on the critical assets of water, stormwater, wastewater and transport connections for the next 30 years. You can find out more detail on how we're proposing to manage and fund our key infrastructure in the draft Infrastructure Strategy.

6.2.11 Appendix 11 - Consultation Document(Cont.)

Making room to grow

Our current growth estimate is a population of 45,000 by 2050 – representing an increase of approximately 5,770 people from today (July 2024). The increase in residents wanting to call the Whakatāne District home, then creates a demand for more infrastructure, jobs and places to live. Over the next 30 years, the District will need an additional 4,000 homes. That is roughly the same as two-thirds of the current Whakatāne township and we will need to ensure we cater to various housing types, including affordable housing and retirement homes. To accommodate growth, available land must be appropriately zoned for residential development and supporting infrastructure like leisure, health, education facilities, and job opportunities. Currently, the district has 98 hectares of residential zoned land, but rezoning requires changes to the District Plan. Central Government expects zoning decisions to align with regional spatial plans developed with neighbouring councils for better coordination at a regional level. Funding infrastructure like roads, parks, and playgrounds falls to current ratepayers and developers, with costs ranging from tens to hundreds of millions of dollars. Many councils in New Zealand, especially those with smaller or lower socio-economic populations, struggle to afford these expenses. An important part of our work in the next 10 years will be the development of the Eastern Bay of Plenty Spatial Plan and a review of the District Plan, which sets the rules for where and how we can grow.

Keeping strategic property options open

It's important we continue to develop and support a vibrant District and look for opportunities to facilitate economic regeneration. There are times when Council is required to purchase property to support this. In some circumstances, property becomes available to purchase earlier than budgeted, or when urgent decisions are needed. We're planning to introduce a property purchase fund which will allow Council to be agile and purchase property in these circumstances.

Building resilience and adapting to change

It's important that we're responding to the impacts of climate change on the Whakatāne District and looking for opportunities to build resilience. The impacts of climate change are being felt across our communities and reaching into homes, neighbourhoods, and businesses with increasing weather and natural hazard emergencies. We aim to strengthen our ability to bounce back from challenges and adapt to change, but collaboration is essential for success. We've had a Climate Change project underway since 2017. In 2019 the Council adopted a set of Climate Principles and in 2020 Council adopted the first Climate Change Strategy and Action Plans. During the past year, we've been reviewing what's worked, what's changed, and where we need to head to next to make sure we're responding as best we can to our changing climate and its impacts. Alongside this Long Term Plan, we're asking you for feedback on our draft Climate Change Strategy.

Integrating design into Whakatāne CBD floodwall works

The Bay of Plenty Regional Council's Project Future Proof is a multi-stage project to upgrade flood defences (stopbanks and floodwalls) along the Whakatāne CBD stretches of the Whakatāne River. Stage one of the project, from the McAlister Street pump station to the Whakatāne i-SITE is now underway. This will see an 800mm increase in floodwall heights, creating a 1.7-1.8m barrier separating the Whakatāne township from the river severely affecting amenity, views, and river access. It's important that design is integrated at the time of construction to avoid significant cost increases that would come if this work was to be retrofitted. We will work closely with the Regional Council and Iwi/Hapū/Whānau to develop an urban design response that ensures continued enjoyment and interaction with the river. This includes a design that maintains an uninterrupted and fully accessible shared-use pathway. We've allocated \$6 million in this draft Long Term Plan to invest in this project, however community engagement on design options and costs will be carried out before Council makes decisions. Additionally, we will work to seek external funding to support this.

Our activities and levels of service you can expect

Ā mātau mahi me ngā taumata ratonga me mahi rā ka tika

We need to make a commitment to you about the level of service you can expect from us for each of these activities. We've thought carefully about each activity and whether we reduce, maintain or improve the level of service. The key thing to remember here is that simply maintaining a level of service means we still need to increase our spending each year. This is because we need to meet to inflationary increases and make improvements to our assets like roads and footpaths.

LEVELS OF SERVICE KEY	
▲	Increase
▶	Maintain

ECONOMIC DEVELOPMENT	
▶	Economic Development
▲	Strategic Property
DEMOCRACY	
▶	Governance
▶	Community Support/grants
▶	Community Boards
ARTS AND CULTURE	
▶	Libraries and Galleries
▶	Museums and Archives
DISTRICT PARTNERSHIPS	
▶	Community Development
▶	Community/road safety
▲	Māori relationships
AQUATIC CENTRES	
▶	Aquatic centres
EVENTS AND TOURISM	
▶	Visitor information
▶	Marketing and events
CLIMATE CHANGE & RESILIENCE	
▶	Climate change
▶	Emergency management

STORMWATER	
▶	Stormwater drainage
WATER SUPPLY	
▲	Water supply
WASTE WATER	
▶	Trade waste
▲	Waste water
PORTS AND HARBOUR	
▶	Harbours- Whakatāne / Thornton / Ōhope
CCO AIRPORTS	
▶	Whakatāne Airport
PARKS AND RESERVES	
▲	Parks, reserves and gardens
▶	Cemeteries
WHAKATĀNE HOLIDAY PARK	
▶	Whakatāne Holiday Park
TRANSPORT CONNECTIONS	
▶	Parking enforcement
▲	Transport network connections
▶	Shared use pathways

BUILDING AND RESOURCE MANAGEMENT	
▶	Building services
▶	Resource consents
▶	Resource management policy
WASTE MANAGEMENT	
▲	Waste disposal
▲	Waste minimisation
COMMUNITY REGULATION	
▲	Animal control
▶	Regulation monitoring
▶	Liquor licensing
▶	Environmental health
COMMUNITY FACILITIES	
▲	Halls
▶	Public conveniences

PROJECTS IN THE PIPELINE

We have several ongoing key projects and we're planning some new ones. Here is a snapshot:

Shaw Road - Mill Road Roundabout Connection

Recent residential development on Shaw Road, and further expected growth will put increased demand on the State Highway 30 connections. Waka Kotahi is proposing to construct a new roundabout at the Mill Road/SH30 Intersection. We're proposing to move the Shaw Road/SH30 intersection to join the new Mill Road/SH30 Roundabout, to provide a safe, future-proofed connection. The proposal includes a planning stage in the 2024-2027 period and construction beyond 2027.

Murupara Water Treatment upgrades

We've made provision to design and build a new water treatment plant to produce safe and compliant drinking water. To do this, we'll be working with Ngāti Manawa and community partners to develop a robust long-term treatment solution.

Awatapu Wetland Project

We're working with the Otamakaokao Kaitiaki Trust and community representatives to develop a wetland at the southern leg of the Awatapu Lagoon, to enhance the environment in this area.

Accessible Play Spaces

This project is to make improvements to existing play spaces to enable them to be inclusive, provide equal possibilities and accessible features for all users to play and interact.

Town and rural communities regeneration fund

When communities develop local plans and strategies they often seek funding from Council. We've allocated additional funding in this Long Term Plan to ensure Council can respond quickly to support improvements in and around Kopeopeo, Tāneatua, Murupara, Minginui and Matatā as community plans and needs arise. Alongside this, we've worked with Ngāti Manawa and Ngāti Whare to secure Better Off Funding from the government to support strategic planning for the revitalisation of Murupara and Minginui.

Matatā Wastewater Project

Te Niaotanga o Mataatua o Te Arawa, the co-design Governance Group made up Council Elected members and hapū representatives, continues to work together to find a solution for the management of wastewater for Matatā. The project includes ongoing environmental monitoring to assess the effects on land and the lagoon from the current septic tank systems in Matatā. We're working with partners to prepare a cultural narrative and scientific analysis to support

Maraetōtara Playground Improvements

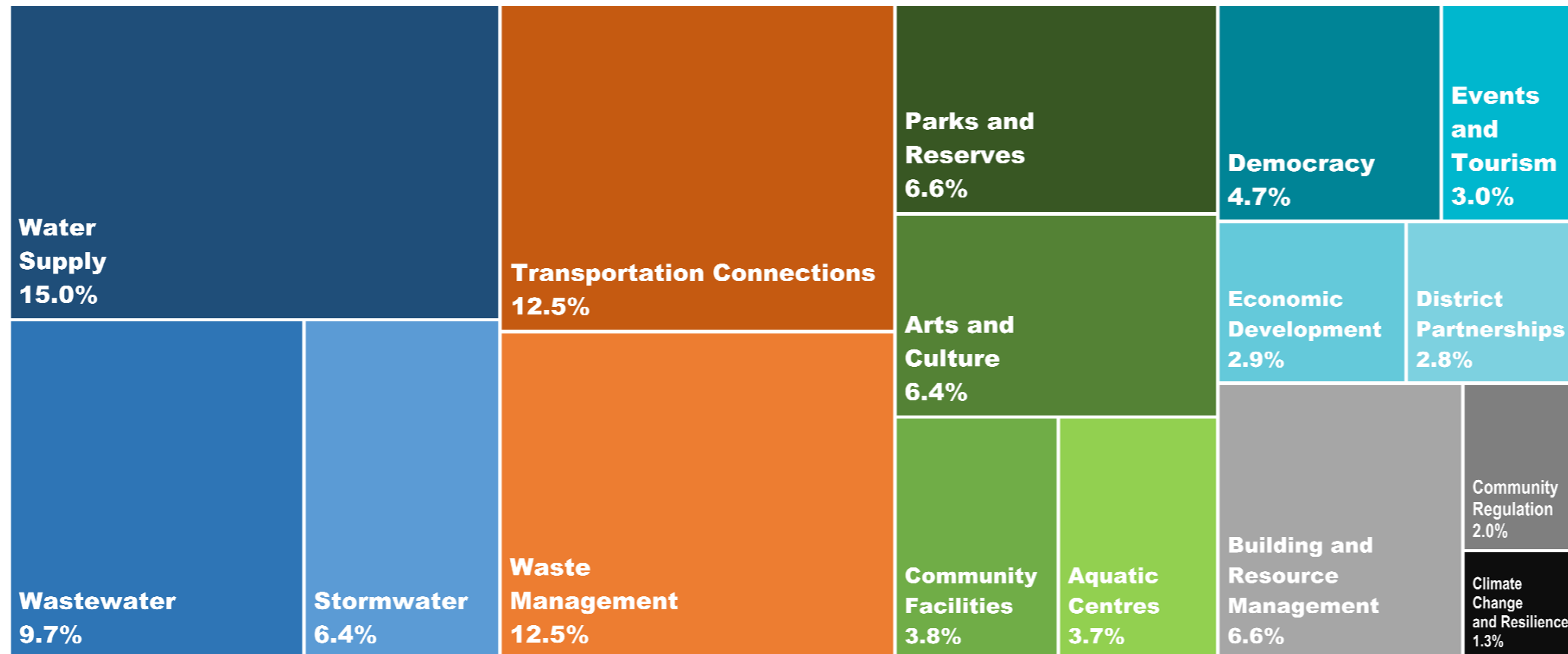
This project provides for the replacement of the existing main play structure and enhancements to the children's play space and surrounds. Land-based options for the treatment and disposal of wastewater. The scheme will also enable further housing to be built in Matatā.



Our finances

How rates fund the services we provide

This shows how rates are divided up to fund our activities. From this you can see that the bulk of spending is on essential services



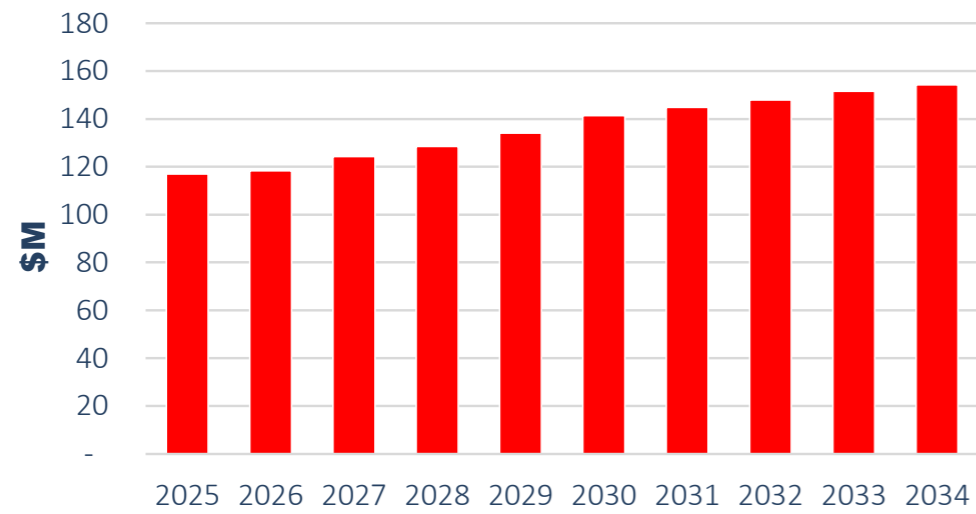
6.2.11 Appendix 11 - Consultation Document(Cont.)

Our operating expenditure

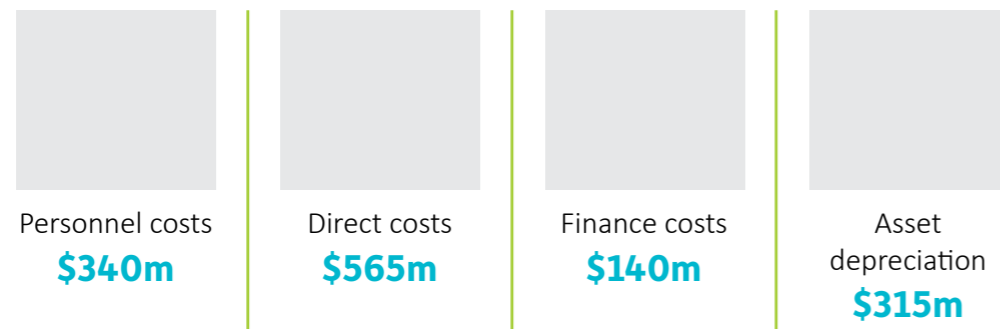
Our operating budget of

\$1.35 billion

covers the day-to-day costs of delivering our services.



Examples of operating expenditure in this long term plan:

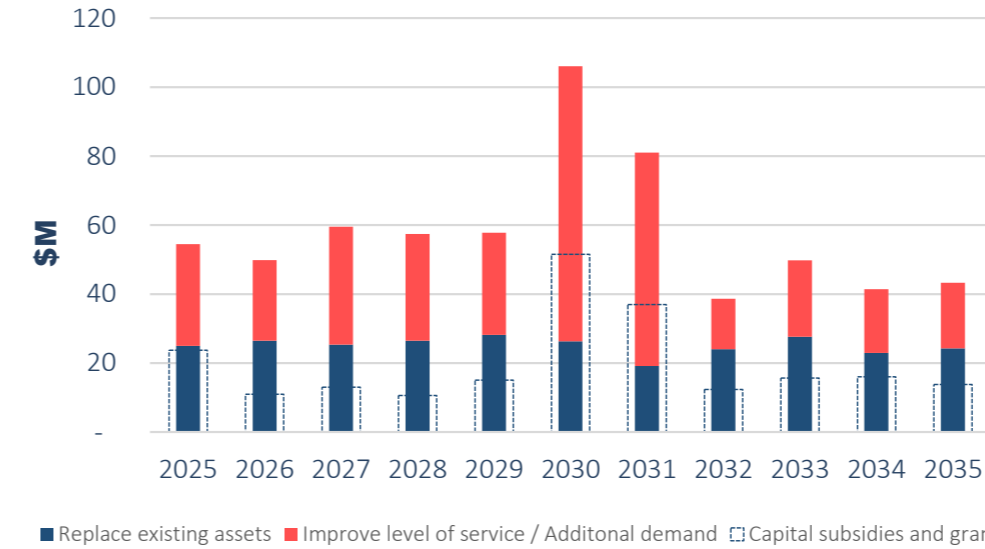


Our capital expenditure

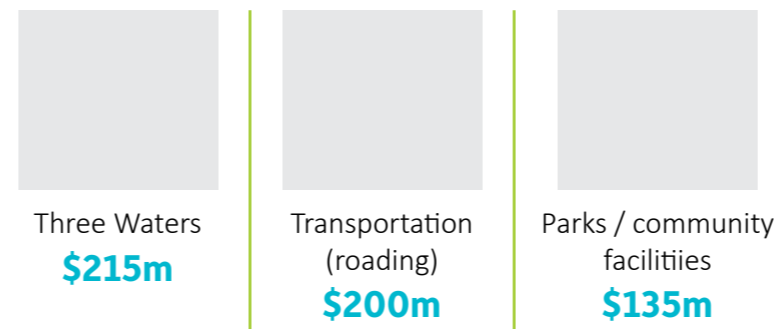
Our capital budget of

\$618.2 million

represents our investment in maintaining the assets we already have, improving levels of service through new infrastructure and responding to demand.



Examples of significant capital expenditure in this long term plan:



6.2.11 Appendix 11 - Consultation Document(Cont.)

USING DEBT WISELY

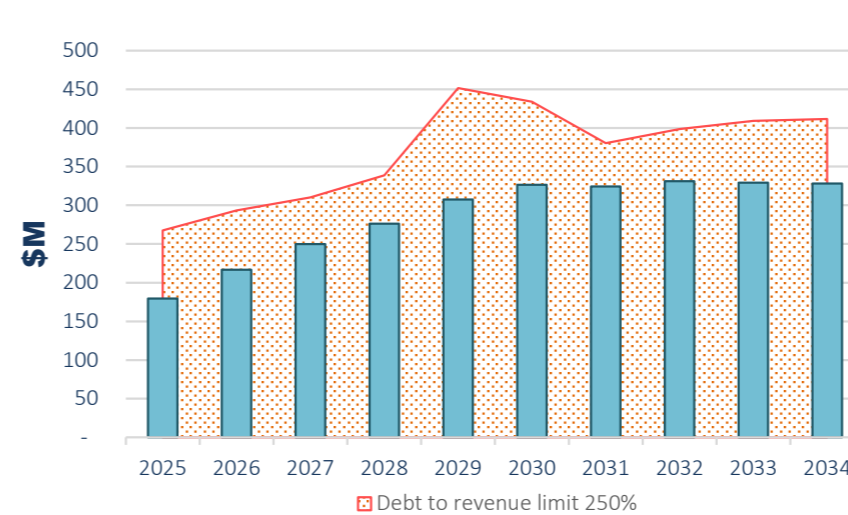
The Long Term Plan is underpinned by a Financial Strategy that outlines our overall approach to managing the Council’s finances, how we’ll we deliver Council services and fund the capital investments needed. The key objectives of the strategy are:

- Minimising the impact on ratepayers now and in the future
- Achieving community outcomes
- Ensuring financial prudence and sustainability
- Reflecting fairness and equity

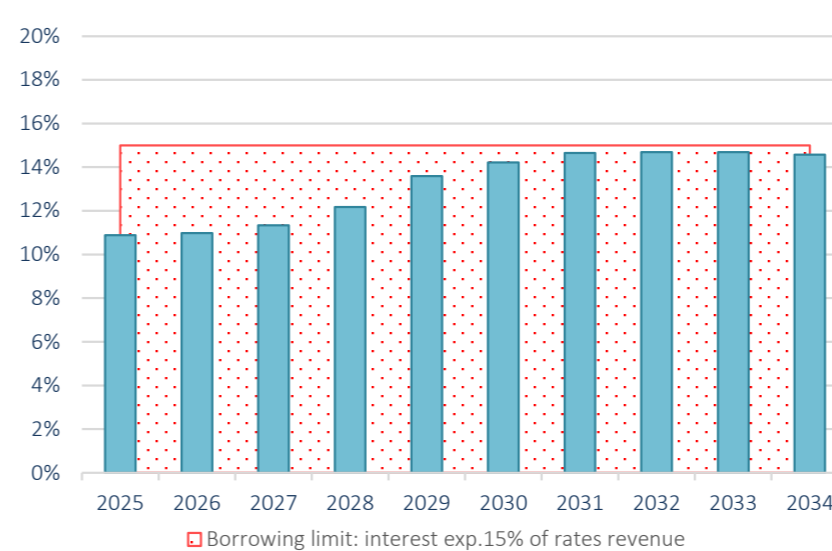
One of the key issues covered in our financial strategy is how and why we’ll use borrowings in the coming 10 years. Borrowings are a key tool in delivering needed infrastructure improvement to our district, and to help recognise that the cost of long-term assets should be met by ratepayers over the life of those assets. It is important that we prudently manage the amount of borrowings, while enabling continued investment in community assets.

While we are forecasting our debt will increase from \$180 million to \$350 million in the next 10 years, when you add the context that we are having to invest \$365 million of our total \$620 million capital expenditure investment, in meeting demand and essential investment in infrastructure to improve levels of service with three waters back in councils plans, this significant increase makes more sense.

**Prudence benchmark:
 Projected net debt compared to % revenue limit**



Prudence benchmark: Projected interest to % annual rates limit



THE CHALLENGES WE'RE UP AGAINST

In the past three years, we've done well by improving essential services and meeting community needs. However, as we plan for 2024-34, we're facing tougher financial challenges.

Inflationary pressures and starting from behind

The global economy is in a vastly different space, and the costs of delivering our services will continue to increase significantly in the coming 10 years. We've seen unprecedented increases in inflation through what has been largely labelled the 'cost of living crisis', and with this has come interest rate increases and impacts to borrowing. Everything we do is costing more to deliver. While consumer inflation has risen as high as 7.5 percent, local government costs have inflated as high as 100 percent in some instances.

Responding to the increasing cost of compliance

We face the challenge of additional costs to maintain crucial services due to compliance demands from central government. These demands, through policy and legislation, while necessary, bring with them financial pressures on our resources. Balancing the books for the Long Term Plan becomes more difficult as we strive to meet these requirements without adding that burden to our communities.

Recognising the future demand for critical infrastructure investment

Over time, our critical infrastructure hasn't received the investment needed to keep it fit-for-purpose by today's standards. To meet the needs of Whakatāne District communities and make sure essential services keep working as they should, we need to spend some big dollars. However, the funding system we have to work within means we have a limited ability to borrow funds for these necessary investments.



Developing resilience to respond to climate change and weather events

Like many councils, we're grappling with the challenge of anticipating and responding to the unpredictable and volatile impact of climate change and extreme weather events. These pose a significant threat to our communities' wellbeing and infrastructure. It's imperative that we continue to consider the increasing need to allocate resources for adaptation and resilience measures.

Share your voice



There are some specific key questions we would like your feedback on before we confirm the budget for the next 10 years.



Key question: How quickly should we close our funding gap?

When we talk about the funding gap, we’re referring to the costs of delivering our day to day services, renewing existing assets, and covering the debt and interest payments associated with increasing demands to address historic under investment in essential infrastructure assets. The starting position of this Long Term Plan means current rates are not covering our cost increases. We have been using borrowings to fund our asset renewals which has been acceptable in the short term, however is not a sustainable option for the medium-to-long term. Under legislation we need to deliver a budget that is financially responsible and achievable. The combination of extraordinary cost escalations, and increased insurance and compliance costs has created a funding gap of approximately \$14 million per year. This is simply the reality of unforeseen and unprecedented increases, and not from financial mismanagement. We need to close the gap, and the question we’re asking is, how quickly? If we recover the gap quickly, then we need to pay more in rates increases in the early years of this Long Term Plan. The catch is, the longer we take to repay, the greater the amount of interest we’re paying on our debt borrowing, and the more people will need to pay in the future. Having debt isn’t a bad thing – it means we can spread the cost of assets intergenerationally, meaning that people who will benefit from it in the future will also pay their share. We need to find a balance between paying now and paying later.

OPTION 1: Close the gap quickly so we pay less in the future

This would see an additional cost to ratepayers added of \$14.4 million in year one, with a total average rates increase per property of 38.6 percent. There would be \$nil additional borrowing costs at the end of 10 years under this option.

	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
Weekly \$ increase *	\$31.70	\$6.21	\$5.82	\$4.48	\$5.86	\$4.54	\$2.76	\$3.91	\$3.55	\$2.67
% Increase (net of growth)	38.6%	5.4%	4.8%	3.6%	4.5%	3.3%	2.0%	2.7%	2.4%	1.8%
Additional debt (\$M)	-	-	-	-	-	-	-	-	-	-
Total debt (\$M)	\$167	\$195	\$221	\$243	\$271	\$291	\$288	\$295	\$293	\$292
Debt to Revenue	128%	134%	153%	161%	136%	161%	197%	186%	186%	183%

* GST inclusive- Based on median rates per property across existing properties for FY23-24 [Council’s average total rating income increase percentage considers overall revenue including additional rates from new properties (growth), while the average (net of growth) is the average increase year on year for existing rateable properties across all the properties in the district that existed last year.]

Key question: How quickly should we close our funding gap?



OPTION 2: Close the gap in the short term to avoid greater debt

This would see an additional cost to ratepayers added of \$5.4 million in year one, with a total average rates increase per property of 22.2 percent. There would be \$14.4 million additional borrowing costs at the end of 10 years under this option.

	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
Weekly \$ increase *	\$18.25	\$13.78	\$13.05	\$4.48	\$5.90	\$4.54	\$2.77	\$3.92	\$3.56	\$2.67
% Increase (net of growth)	22.2%	13.7%	11.4%	3.5%	4.5%	3.3%	1.9%	2.7%	2.4%	1.8%
Additional debt (\$M)	\$9.6	\$4.8								
Total debt (\$M)	\$177	\$210	\$235	\$257	\$286	\$305	\$303	\$310	\$308	\$307
Debt to Revenue	140%	147%	163%	171%	143%	168%	205%	194%	193%	191%

OPTION 3: Close the gap in the medium term to ease the burden now

This would see an additional cost to ratepayers added of \$2.4 million in year one, with a total average rates increase per property of 17.1 percent. There would be \$36 million additional borrowing costs at the end of 10 years under this option.

	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
Weekly \$ increase *	\$14.09	\$10.57	\$9.95	\$8.53	\$9.85	\$8.32	\$2.77	\$3.92	\$3.55	\$2.66
% Increase (net of growth)	17.1%	11.0%	9.3%	7.3%	7.9%	6.2%	1.9%	2.7%	2.4%	1.7%
Additional debt (\$M)	\$12.0	\$9.6	\$7.2	\$4.8	\$2.4					
Total debt (\$M)	\$179	\$217	\$250	\$276	\$307	\$327	\$324	\$331	\$329	\$328
Debt to Revenue	172%	189%	206%	208%	172%	191%	217%	211%	204%	203%

* GST inclusive- Based on median rates per property across existing properties for FY23-24 [Council's average total rating income increase percentage considers overall revenue including additional rates from new properties (growth), while the average (net of growth) is the average increase year on year for existing rateable properties across all the properties in the district that existed last year.]

Key question: How should we fund and stage necessary upgrades to the Rex Morpeth Recreation Hub?

Rex Morpeth Recreation Hub, which includes Whakatāne War Memorial Hall, Rex Morpeth Park, Rugby Park, Whakatāne Aquatic and Fitness Centre, Whakatāne Arts and Craft Centre, and a number sports clubs, is one of Whakatāne District's most loved and used community assets. The hub is used by many people our communities, including those from outside the district. Whakatāne War Memorial Hall is particularly important as it's the district's primary indoor sports court space, event and function venue, theatre, and civil defence facility. While the hub has served us well, significant maintenance and upgrades are now required to meet health and safety standards, meet existing and growing demands for indoor court and events space, and to further economic opportunities.

The redevelopment of the hub is not a new project. Over the past decade, our communities voiced their support for a financial commitment to upgrade Whakatāne War Memorial Hall. In addition, improvements to the broader recreation precinct (Rex Morpeth Recreation Hub) were included in the most recent (2021-2031) Long Term Plan budget. We are now at a stage where these commitments must be delivered on to keep the facilities and hub open and functioning safely.

Last year master plan options for the hub were shaped through input from key user groups and released for community feedback. Following extensive conversations with Whakatāne District communities, a detailed analysis of the master plan options was carried out. The analysis considered functionality, accessibility, flexibility, community need and income opportunities. While no master plan has been agreed to at this time, approximate costings have been identified for redevelopment options.

You can find out more about this project at [whakatane.govt.nz](https://www.whakatane.govt.nz) > **Rex Morpeth Recreation Hub**

Our proposal

A full scale redevelopment of the Rex Morpeth Recreation Hub which includes:

- A multi-purpose facility with significant upgrades to Whakatāne War Memorial Hall, including the Little Theatre
- A sports pavilion to replace the existing Rugby Park grandstand
- An accessibility-friendly playground
- Increased carparking space
- Other required improvements over the Rex Morpeth Recreation Hub area

Any upgrades to the Rex Morpeth Recreation Hub will need to be delivered in stages to allow time to carry out detailed design and planning, seek feedback, obtain external funding and carry out construction works.

Typically, community facility developments like this attract a significant portion of external funding. We're proposing that funding comes from three sources; rates, development contributions (see supporting documents), and external funders. A plan will be developed to secure the levels of external funding required to progress through to the major redevelopment stage of the project.

OPTION 1:

Carry out a full-scale redevelopment of the Rex Morpeth Recreation Hub as soon as possible. This requires us to secure 35% external funding for major development works in year four and five of the project. The remainder would be funded through rates and development contributions. The total cost of the project is approximately \$107.5 million with (XX) of this coming from external funders. The table below shows the weekly rating impact over time.

For the year ending 30 June	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Project capital expenditure (\$M)										
Subsidies funding (\$M)										
Development contributions (\$M)										
Additional debt (\$M)										
Weekly \$ increase *										

OPTION 2:

Carry out a full-scale redevelopment of the Rex Morpeth Recreation Hub as soon as possible. This requires us to secure 50% external funding for major development works in year five and six of the project. The remainder would be funded through rates and development contributions. The total cost of the project is approximately \$107.5 million with (XX) of this coming from external funders. The table below shows the weekly rating impact over time.



For the year ending 30 June	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Project capital expenditure (\$M)	\$1.1	\$2.2	\$2.2	\$2.2	\$48.9	\$49.7	\$0.3	\$0.3	\$0.3	\$0.3
Subsidies funding (\$M)	-	-	-	-	\$24.4	\$24.8	-	-	-	-
Development contributions (\$M)	\$0.1	\$0.1	\$0.1	\$0.1	\$6.5	\$6.6	\$0.0	\$0.0	\$0.0	\$0.0
Additional debt (\$M)	\$1.0	\$2.0	\$2.1	\$2.2	\$13.4	\$13.6	\$0.3	\$0.3	\$0.3	\$0.3
Weekly \$ increase *	4c	13c	19c	20c	79c	\$1.78	\$1.18	9c	7c	7c

* GST inclusive – reflecting the average additional rates increase across all the properties in the district per week as a result of the project delivered under each option.

OPTION 3:

Carry out required upgrades to the Rex Morpeth Recreation Hub which consist of:

- Refurbishment of the Little Theatre
- Upgrades to the Whakatāne War Memorial Hall reception lounge, kitchens, hall flooring, toilets and mezzanine floor
- Seismic strengthening of the rugby grandstand and minor upgrades to the kitchen and changing facilities
- A new children’s play space similar in size to the existing playground
- Additional carparking

The total cost of this option is approximately \$12.5 million.

For the year ending 30 June	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Project capital expenditure (\$M)										
Subsidies funding (\$M)										
Development contributions (\$M)										
Additional debt (\$M)										
Weekly \$ increase *										

* GST inclusive – reflecting the average additional rates increase across all the properties in the district per week as a result of the project delivered under each option.



6.2.11 Appendix 11 - Consultation Document(Cont.)

Key question: How should we manage foodwaste collection?

The government has indicated that Council will need to introduce kerbside foodwaste collections to urban properties by 1 January 2027. We want to get a head start and aim to start these services on 1 July 2026.

Foodwaste accounts for about 20-30% of what we put in our kerbside general waste bin. The cost of sending waste to landfill continues to rise with central government Waste Levy and Emission Trading Scheme charges making up most of the cost. Waste accounts for around 4% of our total greenhouse gas emissions and organic waste in landfills (which includes foodwaste), is responsible for most of this. It makes sense to keep our foodwaste out of landfill and turn it into a reusable resource i.e. compost.

Removing the foodwaste from your general waste bin not only reduces the volume but it also means we remove the bulk of the 'stinky' stuff, enabling us to move your collection from weekly to fortnightly. We will supply you with a bigger bin for this and a fortnightly collection will help to keep costs down.

Our trucks cover both rural and urban properties when they service general waste bins. Therefore we will need to move all properties to a fortnightly kerbside general waste collection when we make these changes. For rural properties that do not receive foodwaste collections we will supply free worm farms or compost bins to those who want them, to help them manage their foodwaste and greenwaste.



Key question: How should we manage foodwaste collection?



OPTION 1: Mixed foodwaste and greenwaste for urban properties only. Rate increase per property (for those already receiving the greenwaste kerbside service) approx. \$35-45

This option would see a kerbside service introduced to urban properties that currently have greenwaste collections. This requires urban residents to put foodwaste in with their greenwaste. With this option, urban properties put their foodwaste in their current greenwaste bin which will be collected weekly. A new 140 litre kerbside bin for fortnightly general waste collection would be introduced for all properties currently receiving kerbside collections and free worm farms or compost bins will be supplied to rural properties that want them to help manage foodwaste.



OPTION 2: Separate foodwaste collection for urban properties only. Requires separate foodwaste bin. Rate increase per property (for those already receiving kerbside services) approx. \$60-\$70

This option includes an additional foodwaste kerbside service provided to urban properties only. This would see the introduction of a new 23 litre kerbside bin for separate foodwaste collected weekly. Greenwaste collections for urban properties (240 litre bin) would not change and remain fortnightly. Again, a new 140 litre kerbside bin for fortnightly general waste collection would be introduced for all properties currently receiving kerbside collections and free worm farms or compost bins will be supplied to rural properties that want them to help manage foodwaste.



OPTION 3: Separate Foodwaste collection to all properties. Requires separate foodwaste bin. Rate increase per property (for those already receiving kerbside services) approx. \$70-\$80

This option includes the introduction of a foodwaste kerbside service to all properties that currently receive kerbside services. This would see the introduction of a new 23 litre kerbside bin for separate foodwaste collected weekly. Greenwaste collections for urban properties (240 litre bin) would not change. A new 140 litre kerbside bin for fortnightly general waste collection would be introduced for all properties currently receiving kerbside collections.

WHAT WILL OUR RATES LOOK LIKE?

We've reviewed our Revenue and Financing Policy and rating system. These two processes determine how the Council's costs are to be divided across the community. The Local Government Act's two-stage process involves analysing funding needs first, influencing fees, and charges. Secondly, assessing general rates affordability using capital value versus a uniform annual general charge.

The average rate revenue increase

We have outlined average rate increases for average value properties across the district. The average rate increases shown are based on Council's preferred Uniform Annual General Charge (UAGC) option of \$ 741.34 GST exclusive in year 1, and the other preferred option to each of the previous questions.

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Weekly \$ increase *	\$14.09	\$10.57	\$9.95	\$8.53	\$9.85	\$8.32	\$2.77	\$3.92	\$3.55	\$2.66
% Increase (net of growth)	17.1%	11.0%	9.3%	7.3%	7.9%	6.2%	1.9%	2.7%	2.4%	1.7%

* GST Inclusive- Council's average total rating income increase percentage considers overall revenue including additional rates from new properties (growth), while the average (net of growth) is the average increase year on year for existing rateable properties across all the properties in the district that existed last year.

What does a 17.1% average rates increase across our district in year 1 mean?

A 17.1% percent increase in rates revenue (in year 1) doesn't mean everyone will receive a 17.1% increase on their rates bill. The average rate increase for 90% of residential properties can vary between 12% and 22% especially because of the UAGC option preferred below. The increase you receive depends on the rates and services your property is charged for and the type and value of the property.

General rates differential for high value properties

In about 2018 we introduced a differential general rate mechanism. This meant that for the portion of general rates that is calculated on the capital value of your property, for any property that had a capital value of over \$15 million they were charged the same amount per dollar of their properties capital value for the first \$15 million, but for every dollar over \$15 million they were charged a differential that was 25% lower. At the time this only applied to about 2 large industrial properties.

Since then we have had two rateable valuation cycles. Between Jan. 2019 and Sept. 2022 when we did the last property rateable value assessment in the district the average house price in the district had increased in that 3 ¾ years by about 60% from about \$486K to \$744k. As a consequence of the valuation increases, which has been above 60% for many of these high value properties, the number of properties receiving differential has increased from 2 to about 50 properties.

Therefore as part of our rates review for this Long Term Plan we are proposing to increase the step 2 differential from \$15 million up to \$30 million. This will mean the about 15 properties will still be in the high value group, mostly in commercial / industrial / horticultural and farming usage, and some of these also have a separated targeted district growth rate that is only applied to certain commercial and industrial properties.

Key question: How should we distribute rates increases across the properties in our district?

Your rates are divided up into two main groups: targeted rates and general rates.

Targeted rates are paid by a specific group of ratepayers who receive a specific service e.g. urban kerbside rubbish collection.

General rates are split into two portions – one portion is based on your property's capital value (GR), how you use the property (residential, business, farm, short-term accommodation) and whether your property's location is urban or rural. The other portion is a fixed charge known as the Uniform Annual General Charge (UAGC) which is a flat rate that every property pays regardless of its capital value or location. The fixed charge UAGC helps to equally spread the cost of providing Council services that have benefit across the district while the GR helps to spread the cost of providing services in a more equitable manner.

The capital value is broadly used as an indicator of ability to pay i.e. the higher the capital value; the greater the ability to pay. Charging a higher UAGC increases the overall rates on lower value properties and decreases the overall rates on higher value properties. Moving the UAGC lower number down means that those in lower value properties are likely to pay a lesser amount in total.

Councils need to decide what proportion of the general rate is fixed (UAGC), and what proportion is based on your property's capital value. Legislation allows councils to change the amount of UAGC, as long as the UAGC plus other targeted rates does not exceed 30% of the total rates revenue as that limit is set as the maximum in rating legislation. For 2024 Whakatāne District Council had the fixed portion including UAGC set at about 24% (\$782.89 GST excl). We're considering lowering the UAGC in response to cost of living increases and to better reflect the ability for people who own lower value properties to pay. Fundamentally Council believes that the rates burden should be spread equitably across all rateable properties and this proposal helps achieve that.

Council can and does revisit the UAGC calculation every year.

The average rates increase across all the properties in year 1 would be the same under each option, however you will see in the tables each option has a different impact on the indicative properties we measure.



6.2.11 Appendix 11 - Consultation Document(Cont.)

**OPTION 1: (Status quo) – 24%
UAGC - \$925.62 (GST exclusive) in year 1**

Indicative Property Types	CV (\$000)	Total 2024/25	Incr. (%)	Increase (\$pw)
Residential				
Whakatāne urban low	400	4,332.50	23.5%	15.87
Whakatāne urban average	730	5,094.73	20.6%	16.71
Whakatāne urban high	1,975	7,970.43	14.9%	19.89
Ōhope average	1,275	5,966.28	17.7%	17.27
Ōhope high	2,210	7,879.17	14.4%	19.09
Edgecumbe average	560	4,826.87	21.7%	16.55
Matatā average	640	4,208.09	21.7%	14.44
Murupara average	185	3,242.44	18.3%	9.65
Tāneatua average	345	4,075.27	26.0%	16.18
Te Teko average	235	2,929.79	29.7%	12.90
Rural residential average	340	2,229.40	21.3%	7.54
Lifestyle average	940	4,037.04	19.7%	12.79
Commercial				
Commercial low	1,050	8,797.02	26.1%	34.98
Commercial average	14,100	81,686.03	19.4%	255.21
Commercial high	25,950	126,479.44	26.6%	510.36
Industrial				
Industrial low	2,510	13,111.94	25.4%	64.14
Industrial average	37,850	153,336.31	26.1%	768.26
Industrial high	119,000	333,905.59	18.7%	1,199.73
Farming and Horticulture				
Farming – Dairy average	3,390	8,966.24	15.0%	22.46
Farming – Pastoral average	3,110	6,865.18	6.5%	8.04
Farming – Other average	1,970	4,735.04	7.0%	5.95
Horticultural average	2,220	5,655.25	10.2%	10.02

**OPTION 2: 20% UAGC - \$741.34 (GST exclusive)
in year 1**

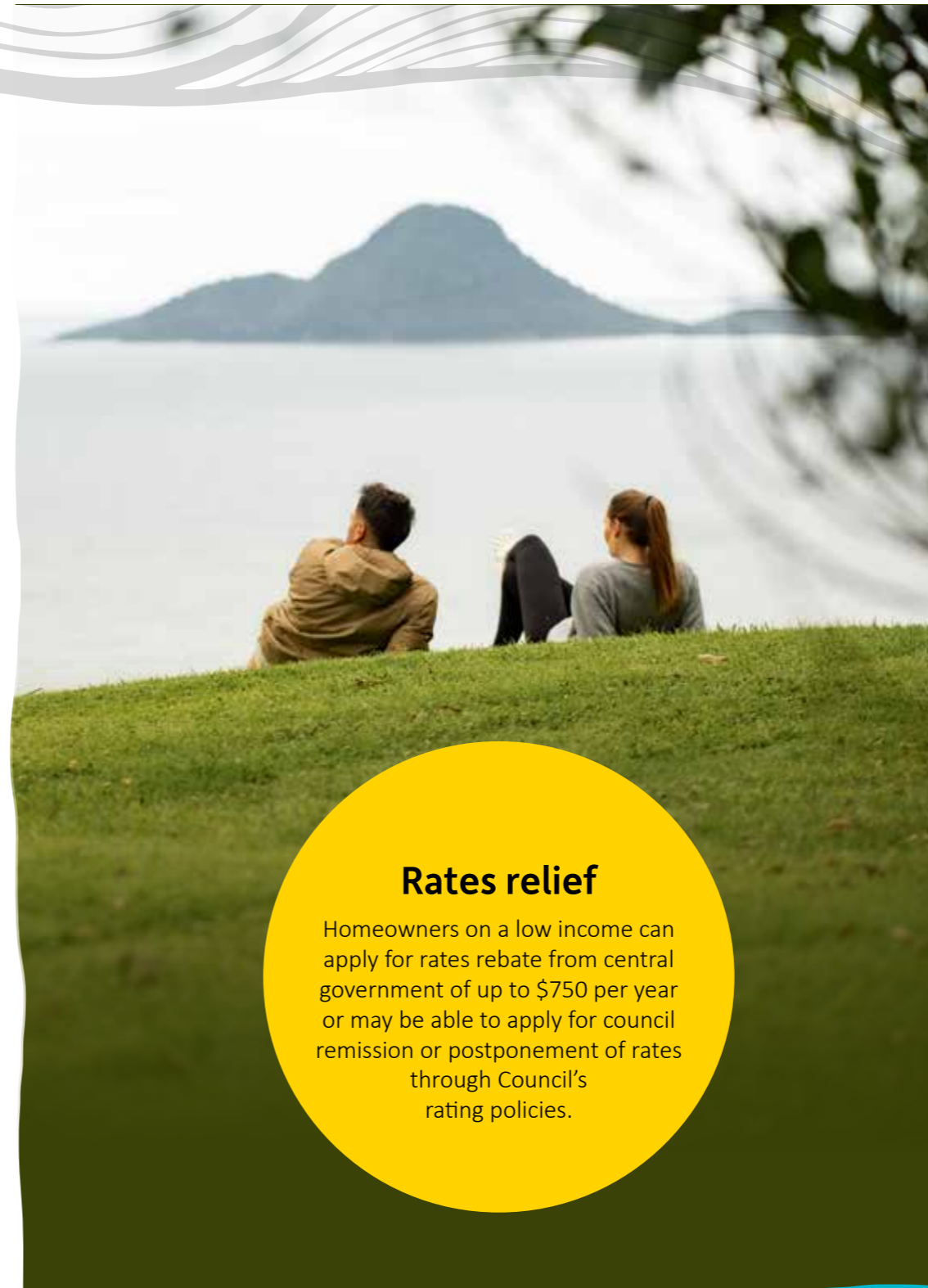


Indicative Property Types	CV (\$000)	Total 2024/25	Incr. (%)	Increase (\$pw)
Residential				
Whakatāne urban low	400	4,202.80	19.8%	13.37
Whakatāne urban average	730	5,032.85	19.1%	15.52
Whakatāne urban high	1,975	8,164.46	17.7%	23.62
Ōhope average	1,275	4,730.05	19.3%	14.69
Ōhope high	2,210	4,127.72	19.4%	12.90
Edgecumbe average	560	3,068.55	12.0%	6.31
Matatā average	640	6,016.43	18.7%	18.23
Murupara average	185	8,121.50	17.9%	23.75
Tāneatua average	345	2,087.37	13.6%	4.81
Te Teko average	235	4,018.33	19.2%	12.43
Rural residential average	340	3,934.25	21.6%	13.46
Lifestyle average	940	2,766.16	22.4%	9.75
Commercial				
Commercial low	1,050	8,800.92	26.1%	35.05
Commercial average	14,100	84,372.31	23.3%	306.87
Commercial high	25,950	131,601.43	31.7%	608.86
Industrial				
Industrial low	2,510	16,751.14	27.8%	69.98
Industrial average	37,850	200,450.61	30.7%	906.04
Industrial high	119,000	415,966.13	24.6%	1,578.09
Farming and Horticulture				
Farming – Dairy average	3,390	9,451.11	21.2%	31.78
Farming – Pastoral average	3,110	7,292.51	13.1%	16.26
Farming – Other average	1,970	4,928.05	11.4%	9.67
Horticultural average	2,220	5,899.65	14.9%	14.72

6.2.11 Appendix 11 - Consultation Document(Cont.)

OPTION 2: 16% UAGC - \$557.06 (GST exclusive) in year 1

Indicative Property Types	CV (\$000)	Total 2024/25	Incr. (%)	Increase (\$pw)
Residential				
Whakatāne urban low	400	4,073.09	16.1%	10.88
Whakatāne urban average	730	4,970.98	17.6%	14.33
Whakatāne urban high	1,975	8,358.49	20.5%	27.36
Ōhope average	1,275	6,066.57	19.7%	19.19
Ōhope high	2,210	8,363.84	21.5%	28.41
Edgecumbe average	560	4,633.24	16.8%	12.83
Matatā average	640	4,047.34	17.1%	11.35
Murupara average	185	2,894.65	5.6%	2.96
Tāneatua average	345	3,793.24	17.3%	10.75
Te Teko average	235	2,602.54	15.2%	6.61
Rural residential average	340	1,945.33	5.9%	2.07
Lifestyle average	940	3,999.62	18.6%	12.07
Commercial				
Commercial low	1,050	8,804.81	26.2%	35.13
Commercial average	14,100	87,058.58	27.3%	358.53
Commercial high	25,950	136,723.43	36.8%	707.36
Industrial				
Industrial low	2,510	17,055.13	30.1%	75.83
Industrial average	37,850	207,615.22	35.4%	1,043.83
Industrial high	119,000	435,640.79	30.5%	1,956.45
Farming and Horticulture				
Farming – Dairy average	3,390	9,936.00	27.4%	41.11
Farming – Pastoral average	3,110	7,719.84	19.7%	24.47
Farming – Other average	1,970	5,121.05	15.7%	13.38
Horticultural average	2,220	6,144.04	19.7%	19.42



Rates relief

Homeowners on a low income can apply for rates rebate from central government of up to \$750 per year or may be able to apply for council remission or postponement of rates through Council's rating policies.

6.2.11 Appendix 11 - Consultation Document(Cont.)

Indicative property rates

2024/25 PROPOSED RATES		RATING CATEGORIES											GST INCLUSIVE		
INDICATIVE	Capital value (\$000)	General Rates	UAGC	District Growth	Comm. Boards	Events / Tourism EPIC	Transport (roading)	Storm-water	Waste-water	Water supply	Waste mgmt	Total 2024/25	Total 2023/24	Incr. (%)	Incr. (\$pw)
Residential															
Whakatāne urban low	400	546.25	741.34	-	###	-	205.01	303.99	525.14	850.63	459.16	4,202.80	3,507.51	19.8%	13.37
Whakatāne urban average	730	996.90	741.34	-	###	-	336.24	443.89	525.14	850.63	459.16	5,032.85	4,225.85	19.1%	15.52
Whakatāne urban high	1,975	2,697.10	741.34	-	###	-	831.37	971.70	525.14	850.63	459.16	8,164.46	6,935.96	17.7%	23.62
Ohope average	1,275	1,741.17	741.34	-	###	-	552.99	335.47	525.14	850.63	461.85	6,016.43	5,068.49	18.7%	18.23
Ohope high	2,210	3,018.02	741.34	-	###	-	924.83	517.27	525.14	850.63	461.85	8,121.50	6,886.52	17.9%	23.75
Edgecumbe average	560	764.75	741.34	-	###	-	268.64	479.16	525.14	850.63	459.16	4,730.05	3,966.26	19.3%	14.69
Matatā average	640	874.00	741.34	-	###	-	300.45	339.47	-	850.63	459.16	4,127.72	3,457.05	19.4%	12.90
Murupara average	185	252.64	741.34	-	###	-	119.50	24.80	337.93	657.45	459.16	3,068.55	2,740.57	12.0%	6.31
Tāneatua average	345	471.14	741.34	-	###	-	183.13	120.41	525.14	850.63	459.16	3,934.25	3,234.13	21.6%	13.46
Te Teko average	235	320.92	741.34	-	###	-	139.39	99.17	-	621.11	459.16	2,766.16	2,259.04	22.4%	9.75
Rural residential average	340	464.31	741.34	-	###	-	181.14	-	-	-	404.04	2,087.37	1,837.45	13.6%	4.81
Lifestyle average	340	464.31	741.34	-	###	-	181.14	-	-	-	404.04	2,087.37	1,837.45	13.6%	4.81
Commercial															
Commercial low	1,050	1,433.90	741.34	2,097.59	###	-	463.51	1,113.73	525.14	850.63	404.04	8,800.92	6,978.12	26.1%	35.05
Commercial average	14,100	19,255.25	741.34	20,402.48	###	8,550.68	5,653.37	13,285.23	4,201.11	850.63	404.04	84,372.31	68,415.17	23.3%	306.87
Commercial high	25,950	35,437.85	741.34	37,024.16	###	-	10,366.01	24,337.52	5,251.39	850.63	404.04	131,601.43	99,940.90	31.7%	608.86
Industrial															
Industrial low	2,510	3,427.71	741.34	4,145.50	###	-	1,044.13	2,475.44	1,050.28	850.63	808.09	16,751.14	13,111.94	27.8%	69.98
Industrial average	37,850	49,008.71	741.34	53,715.98	###	-	15,098.54	35,436.45	19,430.14	850.63	-	200,450.61	153,336.31	30.7%	906.04
Industrial high	119,000	132,123.79	741.34	84,083.86	###	-	47,371.16	70,083.16	26,256.95	621.11	404.04	415,966.13	333,905.59	24.6%	1,578.09
Farming and Horticulture															
Farming – Dairy average	3,390	4,629.45	741.34	-	###	-	1,394.10	-	-	621.11	808.09	9,451.11	7,798.31	21.2%	31.78
Farming – Pastoral average	3,110	4,247.08	741.34	-	###	-	1,282.75	-	-	-	-	7,292.51	6,447.19	13.1%	16.26
Farming – Other average	1,970	2,690.27	741.34	-	###	-	829.38	-	-	-	-	4,928.05	4,425.42	11.4%	9.67
Horticultural average	2,220	3,031.68	741.34	-	###	-	928.80	-	-	-	404.04	5,899.65	5,134.12	14.9%	14.72

OTHER KEY DOCUMENTS WE WANT YOUR FEEDBACK ON

These documents are being reviewed alongside the development of our Long Term Plan. The budgets in the Long Term Plan have been developed according to these draft policies. If the policies change as a result of consultation, we may need to make some changes to the Long Term Plan budgets.

- Draft Development Contributions Policy
- Draft Rates Remission and Postponement Policies - All Land
- Draft Rates Remission and Postponement Policies - Māori Freehold Land
- Draft Revenue and Financing Policy
- Draft Fees and Charges Schedule 2024/25

Other supporting documents

- Draft Financial Strategy 2024-34
- Draft Infrastructure Strategy 2024-54
- Draft Significant Forecasting Assumptions 2024-34
- Draft Groups of Activities Summaries 2024-34
- Our Finances- Draft Financial Information 2024-34

Key proposals

Fees and Charges Schedule

This document lists our proposed fees and charges for 2024-25. Fees and charges allow us to pass on some costs directly to those who benefit from the services and facilities they use. This reduces the amount of funding that needs to be collected through rates. Key proposed changes include:

- The introduction of fees to the Murupara Transfer Station
- Minor changes across services to reflect inflation
- Changes to Airport fees (Note: Separate consultation was carried out with Airport Users Group)

Development Contributions Policy

The purpose of the Development Contributions Policy is to enable monetary (or land) contributions to be charged to developers at the time of obtaining a resource consent, when a building consent is issued or when an application for a service connection is granted. The principle underlying development contributions is that developers should meet the costs attributable to growth.

Rates Remission and Postponement Policies (x2)

These policies define the circumstances in which the Council may remit or postpone rates. Remission of rates involves reducing the amount owing or waiving collection of rates altogether. Postponement of rates means that the payment of rates is not waived in the first instance, but delayed for a certain time or until certain events occur. The review has suggested that these policies be retained in their current form, but some changes are being proposed.

Revenue and Financing Policy

The Revenue and Financing Policy sets out the Council's funding approach and describes how each of the Council's activities will be funded including the rationale for the use of each funding method. The aim of the policy is to promote consistent, prudent, effective and sustainable financial management of the Council and to ensure activities are funded from the most appropriate source. This policy is a legislative requirement. The review forms an integral basis for the development of the Long Term Plan 2024-34 and reflects the Council's view on who benefits from activities and how they should pay.



So, what do you think?

Making a submission is easy – there are heaps of ways you can let us know what you think about this plan.

Electronically

The easiest way to let us know what you think is to complete our online submission form. To complete the submission form and survey online, go to whakatane.govt.nz/ltp-2024. You can also provide comments through Facebook, by emailing us at koreromai@whakatane.govt.nz, or by leaving a quick comment on our website.

In writing

Fill in the submission form on the next page. Post your completed submission form to the Council, or drop it to one of our offices. Additional forms are available from libraries, Council offices and on our website.

In person

You can present your thoughts to the Council by speaking to your submission in person. If you'd like to do this, put in a submission outlining the key points you'll refer to. On your submission form, make sure you select the option to speak to your submission.



Keen to kōrero?

During the next month, staff and Council Elected Members will be out and about across the District. Why not come along to talk about what we're planning and find out mwore. You can check out our events calendar on our website.

What happens next?



12 MARCH – 12 APRIL 2024 **You tell us what you think**

You can submit your feedback to us during this time.



22 – 24 MAY 2024 **We consider your feedback**

The Council meets to consider all the submissions received and make decisions about changes to the proposed budgets and projects.



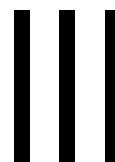
14 – 16 MAY 2024 **You present your submission to us (optional)**

The Council meets to listen to your submission if you want to present it in person.



28 JUNE 2024 **We make final decisions and adopt the final Long Term Plan**

The Council meets to formally approve the Long Term Plan 2024-34 – including any changes made as a result of the submissions received. Once adopted, the document will be available on our website, at libraries and Council offices.



Whakatāne District Council
Private Bag 1002
Whakatāne 3158

WHAKATĀNE DISTRICT COUNCIL LONG TERM PLAN 2024-34 SUBMISSION FORM

FREEPOST
Fold > seal >
put in a postbox

This submission form is not a stand-alone document.

Find the Long Term Plan Consultation Document at whakatane.govt.nz/ltp for more information.



**Tell us what you think
about the big issues and
key questions before
5pm Friday, 12 April 2024.**

Online: koreromai.whakatane.govt.nz
Email: submissions@whakatane.govt.nz

Post: Whakatāne District Council,
Private Bag 1002, Whakatāne 3158

Deliver: 14 Commerce Street, Whakatāne;
or Service Centre, Pine Drive, Murupara

Would you like us to keep you posted on the final decisions?

If you'd like to know the final decisions following consultation, please provide your details below – we will only use this information to communicate with you about your submission. Information about the final decisions will also be available on our website.

First name:

Surname:

Organisation (if on behalf):

Email address:

Postal address:

***Do you want to present your feedback at a formal hearing or meet the Councillors to chat about your thoughts? If so, get in touch by 5pm, Friday 12 April.
Email info@whakatane.govt.nz or phone us on 07 306 0500.***

Your privacy is important to us: Please note, the information on this page will only be used to communicate with you about your submission. The information on the next page (including your name, town and organisation if you choose to include it) forms part of your submission and may be made available to the public through a Council agenda. The Council may also pass your submission on if it relates to another process or to another Council.

WHAKATĀNE DISTRICT COUNCIL LONG TERM PLAN 2024-34 - SUBMISSION FORM

Name*:

Town/area of the district*:

Organisation (if on behalf):

**Privacy note: The information on this page (including fields above) forms part of your submission and will be made publicly available on a Council meeting agenda. Please leave any fields blank if you do not want this to be available on a public meeting agenda.*

<p>How quickly should we close our funding gap?</p>	<p><input type="checkbox"/> Option 1: Close the gap quickly so we pay less in the future</p> <p><input type="checkbox"/> Option 2: Close the gap in the short term to avoid greater debt</p> <p><input type="checkbox"/> Option 3: Close the gap in the medium term to ease the burden now</p>	<p><i>Your thoughts:</i></p>
<p>How should we fund and stage necessary upgrades to the Rex Morpeth Recreation Hub?</p>	<p><input type="checkbox"/> Option 1: Carry out full Rex Morpeth Recreation Hub Redevelopment as soon as possible.</p> <p><input type="checkbox"/> Option 2: Carry out full Rex Morpeth Recreation Hub Redevelopment with 50/50 share between rates funding and external funding.</p> <p><input type="checkbox"/> Option 3: Carry out required upgrades to the Whakatāne War Memorial Hall, children’s play space and Rugby Park grandstand only.</p>	<p><i>Your thoughts:</i></p>
<p>How should we manage foodwaste collection?</p>	<p><input type="checkbox"/> Option 1: Mixed foodwaste and greenwaste for urban properties only.</p> <p><input type="checkbox"/> Option 2: Separate foodwaste collection for urban properties only. Requires separate foodwaste bin.</p> <p><input type="checkbox"/> Option 3: Separate Foodwaste collection to all properties. Requires separate foodwaste bin.</p>	<p><i>Your thoughts:</i></p>
<p>How should we distribute rates increases across the properties in our district?</p>	<p><input type="checkbox"/> Option 1: (Status quo) – 24% UAGC - \$925.62 (GST exclusive) in year 1</p> <p><input type="checkbox"/> Option 2: 20% UAGC - \$741.34 (GST exclusive) in year 1</p> <p><input type="checkbox"/> Option 3: 16% UAGC - \$557.06 (GST exclusive) in year 1</p>	<p><i>Your thoughts:</i></p>

Need more space for your feedback?

Please add more pages and make sure your name and organisation (if relevant) are at the top of each page.