



Annual Budget Update

Te Whakahou Mahere Pūtea ā-Tau

Annual Plan for the 2017/18 year

To be read in conjunction with the Whakatāne District Council Long Term Plan 2015-25

Foreword from Mayor Tony Bonne

Tēnei te mihi maioha, e huainatia ake nei ko te Whakahou Mahere Pūtea-ā-Tau mo 2017/18.

He tuinga tēnei hei whakawhiti i o mātou whāinga i a mātou e whakatau ana i ngā mahere pūtea o te Mahere Wā Roa 2015-2025. Kei te haere pai mātou i te nuinga o ngā mahi me ngā ratonga, ki te tatūnga utu hoki. Mai rā anō, i tū te Mahere Wā Roa, kua puta mai ētahi hurihanga hei whakautuhia e mātou, inarā ko ngā aituā huarere i te marama o Paengawhāwhā 2017. I ēnei aituā, he ngākaunui, he ngākau pūmau tō ngā tāngata o te hapori, kāore e kore ka mahi tahi tātou i tēnei tau me ngā tau kua heke mai nei kia tautoko, kia whakakaha ai i ō tātou hapori.

The 2016/17 financial year saw our District hit by two ex-cyclones that left a path of destruction through our communities. These extreme weather events in April 2017 resulted in flood-damaged property, the isolation of many communities, and whānau displaced from their homes and everyday lives. However, it also saw an amazing coming-together of community in the face of disaster. I am inspired and heartened by the loyalty, support and aroha shown by our people. As we look forward to 2017/18, it is with a focus on restoring our whare, re-establishing our communities and rebuilding our infrastructure.

The Annual Budget Update is our opportunity to adjust what we had planned to deliver when we set our budgets through the 2015-25 Long Term Plan (LTP). For most of our activities and services, we are on track to deliver what we said we would at the expected cost. However, it has now been two years since we adopted the LTP and there have been some changes we need to respond to, not least the severe weather events. This Annual Budget Update provides information about additions and refinements to the budget and work programme outlined for 2017/18 in the LTP.

In terms of rates, the LTP signalled an average increase across the District of 3.55% for 2017/18. However, budgets needed to be reviewed after ex-cyclones Debbie and Cook, which added almost \$1 million of unrecoverable costs for the 2017/18 year. This has resulted in an average rates increase of 3.89% for the District, with variations based on property value and the services households can access or are likely to benefit from.

The largest change that has been made to the budget for 2017/18 is the inclusion of funds to operate and support the Whakatāne District Recovery Project - Kia Manawanui. This was set up after the flooding events in April and more details about plans for recovery are set out later on in this document. The Project is led by a team of dedicated people and will focus on getting affected communities back on their feet. The team is divided into areas of work including social and welfare, planning, iwi engagement, the natural and rural environment, the built environment and economic recovery. I am confident that this team will successfully lead our district through the aftermath of an extremely challenging situation and ensure that, together, we build a stronger community.

In 2017/18, a major focus for Council will be the development of the Long Term Plan 2018-28. This gives us the opportunity to look forward with our communities, towards a shared vision for the future. I am optimistic that we can work together over the coming year and beyond to make this place we call home an even more resilient, supportive, and proud community.

Waiho i te toipoto, kaua i te toiroa - Let us keep close together, not far apart.

Nāku noa, nā.



A stylized, handwritten signature in white ink, appearing to be 'Tony Bonne'. The signature is fluid and cursive, with a long horizontal stroke at the end.

Tony Bonne
Mayor, Whakatāne District Council





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Our planning cycle

Te porotaka whakamahere mā mātou

Long Term Plans Ngā Mahere Roanga

The Long Term Plan (LTP) is the Council's guiding document, and is renewed every three years. It sets out the strategic direction and priorities for the District. The LTP includes the services we will provide, the projects we will undertake, the cost of doing this work, how it will be paid for and how we will measure our performance.

Our current Long Term Plan was adopted in June 2015 and covers the ten years 2015-25.

Annual Budget Updates Ngā Whakahou Mahere Pūtea ā-Tau

In each of the two years between reviewing LTPs, we produce an Annual Budget Update. These do not repeat information already included in the LTP, but provide an opportunity to make any necessary refinements to what was planned for the year. If there are major or significant changes proposed, we consult on them with the community as part of developing the Annual Budget Update.

This Annual Budget Update covers the year from 1 July 2017 to 30 June 2018. It talks about changes or differences to the Long Term Plan 2015-25, so should be read alongside that document.

Annual Reports Ngā Ripoata-ā-tau

The Annual Report is our scorecard for each year. It tells you how we performed against what we said we would do in the LTP and Annual Budget Update.

The Annual Report is produced at the end of every financial year.

Where can I find these documents?

The LTP, Annual Budget Updates and Annual Reports are available on our website www.whakatane.govt.nz, at the Council's Service Centres in Whakatāne and Murupara and at the libraries around the District.



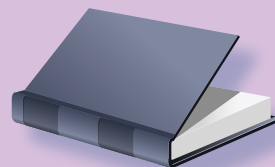
Long Term Plan
2015-25



Annual Report
2015/16



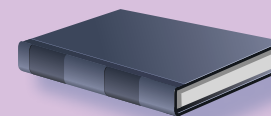
Annual Budget Update
2016/17



Annual Report
2016/17



Annual Budget Update
2017/18
(This document)



Annual Report
2017/18



Long Term Plan
2018-28

3 year planning cycle

Our priorities for 2017/18

Aro mātua ā mātou mō te tau 2017/18

Over the coming year, we'll continue to deliver on the four priorities set out on pages 8-17 of our Long Term Plan 2015-25.



I. Delivering
quality core services

*Hikawekawe i ngā
kōunga whakarato*

One of our key priorities is to maintain - and where necessary improve - our assets so that we can continue to provide quality services in an affordable and sustainable way.

PLANS FOR 2017/18 INCLUDE

- Completion of the McAlister stormwater pump station upgrade.
- Commencing the final stage of a project to increase the flow capacity of the Wainui Te Whara Stream by deepening and widening the stream channel.
- Installation of water and wastewater infrastructure for residential development at Shaw Road/Huna Road.
- Implementing residual chlorine monitoring of District water supplies in various areas.
- Undertaking pavement rehabilitation on Main Road, Murupara.
- Improvements to the Te Mahoe Wastewater Treatment Plant.
- Completing a comprehensive stormwater management study for Whakatāne to identify where pipe upgrades are required, prioritise the upgrades, and determine budget requirements.
- Repairing and reinstating infrastructure affected by the April 2017 flooding.

2. Working together to meet the needs of our communities

Mahi tahi ki te whakatutuki i ngā uaratanga mo o tātou hapori


Balancing the things that the community want from our services and facilities against the cost of delivering improvements is not always easy. The challenge for Council is about finding the right ways to do things better, smarter, and more efficiently.

Working in partnership with our community, stakeholder groups, iwi, Central Government departments, neighbouring councils and others presents significant opportunities to deliver better outcomes for our District.

PLANS FOR 2017/18 INCLUDE

- Collaborating with partners throughout the District on the Whakatāne Ki Mua Community Vision project.
- Redeveloping the Whakatāne Museum and Research Centre, and continuing to apply for funding from external agencies and organisations.
- Working closely with developers to ensure residential development at 77 Bunyan Road progresses swiftly, to open up a range of lifestyle options for older Whakatāne residents, as well creating an attractive living environment for future generations.
- Granting financial assistance to community-based, non-profit organisations providing a service to the general public of the District through the Annual Grant Scheme.
- As a partner in the Eastern Bay Cycle Strategy Working Group, developing funding proposals and priorities for enhancing and extending existing cycling trails in the region.
- Continuing to raise community awareness about road safety as part of the Eastern Bay Road Safety Programme.
- Working with other councils as part of Bay of Plenty Local Authority Shared Service Limited (BOPLASS) to investigate, develop and deliver shared services, saving on costs.





3. Encouraging communities and businesses to thrive *Akiaki i ngā hapori me ngā pākiri e puawai ana*

Our residents and regular visitors know what our District has to offer, and increasingly this is being recognised by others. The Whakatāne District offers some considerable opportunities for economic development and growth.

In 2017/18, in partnership with the community and other stakeholders, Council will continue its commitment to help create an environment where people, communities and businesses thrive.

PLANS FOR 2017/18 INCLUDE

- Continued support for events throughout the District, including the Oxfam Trailwalker and new events like the Whai Ora Spirited Women Adventure Race.
- Completing a redevelopment of the Port Ōhope area, based on feedback received through consultation with the Ōhiwa Harbour Strategy Co-ordination Group, iwi and various stakeholders, including the past Ōhope Community Board.
- Continuing the Long Term Plan project to replace Whakatāne's main wharf by 2020. This will involve developing location and form options in consultation with key stakeholders.
- Promoting our District to attract visitors and new residents to the area, including a project focusing on Whakaari/White Island.
- Renewing the Whakatāne Town Centre Plan to ensure the area is attractive, vibrant and can respond to the changing needs of our community.

4. Keeping rates affordable Ka tāea te utu o ngā reiti

Rates contribute towards the cost of many essential services and community facilities. While Council services must be managed in a sustainable and financially prudent way, rates must also be affordable and debt kept within sensible limits.

RATES IN 2017/18

Changes to budgets were carefully assessed for their impact on overall rates and debt before being incorporated into the budget for 2017/18.

Draft budgets initially indicated an average rates increase of 2.96% for the District, well below the 3.55% signalled in the Long Term Plan. However, estimated unrecoverable costs relating to cyclones Debbie and Cook added almost \$1 million to the budget for 2017/18.

To bring the maximum average rates increase into line with the Council's Financial Strategy limit of 3.9% and address one-off impacts created by the 2016 District revaluation - particularly on the rural sector and in Edgecumbe - Council adopted a range of measures to bring costs down. These included:

- Utilising \$50,000 from Edgecumbe's stormwater operating reserves to reduce rates costs for all urban properties in the township.
- Utilising part of the Harbour Fund's 2017/18 operating surplus to part-fund the cost of activities on harbour-owned land (including the Library and Exhibition Centre; Visitor Information Centre; and parks, reserves and gardens), allowing the overall rating requirement to be reduced.
- Increasing the portion of total rates funded through the Uniform Annual General Charge (UAGC) from 28% to 30% (the maximum allowed), to partially offset the disproportionate impact of property value increases on rates for high value rural properties.



We are on track compared to the Long Term Plan

Kei te haere pai ngā mahi o te Mahere Roanga



The Whakatāne District Council is responsible for delivering over thirty services and facilities (known as 'activities') across the Whakatāne District. More information about each activity is set out in the 'Our Work in Detail' chapter on pages 61-152 of the Long Term Plan 2015-25. This includes what the activity delivers, why we do it, how we measure performance, and what our key projects are.

In 2017/18, for most of our activities, we are on track to deliver what we said we would in the LTP. While there have been some changes to respond to since we adopted the LTP, and some additions and refinements have been made to our work programme and budget, none of these changes are 'significant' or 'material' according to our Significance and Engagement Policy. For that reason, a formal consultation process was not required for this Annual Budget Update, and we could rely on the feedback we received through the consultation on the Long Term Plan 2015-25.

One of the changes that did need to be made to the budget signalled for 2017/18 in the LTP is the cost of operating and supporting the Flood Recovery Office, which was set up after the April 2017 weather events. More detail about the events and plans for recovery is set out on the next two pages. Information about other additions to our budget and work programme, and refinements to what we signalled in the LTP, is set out on pages 13-14.

Whakatāne District Recovery Project *Kia manawanui*

On 6 April 2017, Whakatāne District experienced widespread damage to homes, property, businesses, farms, schools and infrastructure as a result of the extreme rainfall events generated by ex-Cyclone Debbie and ex-Cyclone Cook.

A local state of emergency for Whakatāne District was declared at 8:30am 6 April 2017 in response to ex-Cyclone Debbie. Evacuations of Edgecumbe and Poroporo were required due to stop-bank breaches, displacing approximately 1,900 people. During ex-Cyclone Cook, parts of Ōhope Beach were also evacuated. Significant damage was caused by a stop-bank breach on 6 April 2017 on College Road in Edgecumbe, causing widespread flooding and property damage in Edgecumbe township. The storm also caused widespread power outages and disruption to utilities and road networks across the District, which isolated some rural communities for an extended period.



Some 1,500 registered volunteers contributed more than 6,800 hours of work to the Ngāti Awa Volunteer army clean-up.



14 homes were severely damaged and deemed unsafe and over 250 homes need repair to be habitable again.



551 properties have been assessed for flood damage, most of those in Edgecumbe.

The Whakatāne District Recovery Project, *Kia manawanui*, was set up after a Notice of Transition to Recovery was declared on 21 April 2017.

'Recovery' is defined in the Bay of Plenty Civil Defence Emergency Management Group Plan (2012-17) as 'the coordinated efforts and processes to effect the immediate, medium and long-term holistic regeneration of a community following a disaster.' Recovery often lasts many times longer than the response phase, involves a far greater level of planning and management, and is a very complex process.

Some of the Recovery Project's plans and milestones for 2017/18 and beyond are outlined on the next page.

\$988,500 has been included in the 2017/18 budget for the operation and support of the Flood Recovery Office.



Reconnect - Tūhononga

WHAT ARE WE
AIMING TO ACHIEVE?

Communities that have been adversely affected by flooding are restored to what they were previously and, where possible, enhanced.

- Essential needs of individuals and whānau are met and community health and wellbeing is supported.
- Community spirit, pride and resilience is strengthened.
- Families/whānau have moved back into their homes by Christmas 2017.

KEY PROJECTS

- Community Partners – coordinated delivery of wrap-around services from various agencies.
- Te Tari Awhina Community Hub (Edgecumbe and other centres).
- Community Connection – linking with community groups.
- Coordinated distribution of donated goods.
- Housing needs – temporary and long-term.
- Coordination and delivery of events and activities.
- Iwi engagement and recovery planning.



Restore - Whakāhou

WHAT ARE WE
AIMING TO ACHIEVE?

The natural environment is restored and enhanced where possible and the primary sector is fully functioning.

- The impact of the flood does not leave lasting negative environmental effects on our land and in our water.
- The primary sector and rural community is fully-supported and functioning within two years.

KEY PROJECTS

- Supporting and advising the rural community.
- River scheme and non-scheme management.
- Management of land (including contaminated land).
- Cultural site remediation.
- Biodiversity site assessment.
- Biosecurity management.
- Restoration of open spaces and reserves.
- Enhanced Taskforce Green.
- Rural support by Rural Support Trust.
- Erosion impact assessment.



Rebuild - Waihangā

WHAT ARE WE
AIMING TO ACHIEVE?

Housing, infrastructure, facilities and services are rebuilt and our rural and urban communities feel safe in the event of another severe weather event.

- Homes are repaired and reoccupied by Christmas 2017.
- Infrastructure and services are restored.
- Stop-bank repairs protect the community from future severe weather events.

KEY PROJECTS

- Provision of temporary housing.
- Liveable Homes.
- Silt and debris clean-up.
- Roading network restored.
- Three Waters and other services maintained.
- Community facilities and assets restored.
- Stop-bank improvements.



Regenerate - Whakatipu

WHAT ARE WE
AIMING TO ACHIEVE?

Sustainable business activity is re-established, and where possible, enhanced.

- Support is targeted to help restore businesses and to provide certainty around business and employment continuity.
- Opportunities for future economic growth and resilience are fully-explored and implemented.

KEY PROJECTS

- Business needs assessments.
- Business support.
- Sustainable business growth.

Other additions to our budget and work programme compared to the Long Term Plan

This Annual Budget Update for 2017/18 includes some carefully-selected new projects for the year that were not included in the Long Term Plan 2015-25.

Each of these new projects has been considered against Council's Significance and Engagement Policy, which guides the Council when making decisions. The full Policy is available on our website, and a summary can be found on page 220 of the LTP. None of these projects have been assessed as 'significant' or 'material.'

- \$300,000 to construct an infiltration gallery at the Whakatāne Water Treatment Plant inlet structure to assist in removing cyanobacteria, turbidity, and salinity/salt water.
- \$100,000 to replace the Whakatāne Water Treatment Plant roof.
- \$212,549 for Bay of Plenty Emergency Management (omitted from the Long Term Plan in error).
- \$121,000 for Council's annual contribution to Toi Economic Development Agency (decision to reinstate funding made through Annual Budget Update 2016/17).
- \$140,000 for Environmental Impact Assessments relating to Council's wastewater outfall resource consents.
- \$200,000 for replacing the Johnson Road Plains water supply delivery pipeline.
- \$120,000 to upgrade Plains water supply chlorination on Johnson Road.
- \$60,000 to replace media in the sand filter and install safety screens at the Te Mahoe Wastewater Treatment Plant.
- \$85,000 to develop a project plan for a forest block in Onepū, and to maintain the block.
- \$50,000 to review and update Museum and Research Centre loans, and to audit and rehouse the collection during redevelopment of this asset.
- \$75,000 for a Whakaari/White Island project.
- \$10,000 to support a Junior Rugby League event.
- \$20,500 to install new Christmas lights.
- \$20,000 for year two of the *Healthy Homes* project to insulate homes in Murupara.
- \$140,000 to address surface flooding in the Peace Street area.
- \$90,000 for a District Plan change related to reducing impacts from the Awatarariki fanhead debris flow.
- \$160,000 for Awatapu Lagoon bank stabilisation.
- \$80,000 to extend the Whakatāne dog pound.
- \$100,000 to establish minimum floor levels in Whakatāne.
- \$65,000 to implement residual chlorine monitoring of several District water supplies.
- \$29,000 to cover the rates requirement resulting from the purchase and operation of the Whakatāne Holiday Park.
- \$50,000 for implementing projects related to *Whakatāne Ki Mua*.
- \$60,000 in the Transport activity for investigation and design work relating to Landing Road.
- \$40,000 for Whakatāne/Ōhope escarpment tree management.
- \$36,000 extra budget for a walkway extension and a beautification project between Muriwai Drive and Mataatua Reserve.
- \$100,000 for seismic assessments of Council assets.
- \$50,000 for wood waste remediation at Bunyan Road.
- \$30,000 for Whakatāne Harbour Eastern Wall strengthening.
- \$125,000 for a compressor replacement at the Whakatāne Aquatic Centre, after the failure of the current asset.

Key refinements to our Long Term Plan budget and work programme

Along with the new projects outlined on the previous page, this Annual Budget Update provides an opportunity to refine the budget for, and timing of, projects that were signalled for 2017/18 in the Long Term Plan 2015-25.

This page outlines the key refinements that we have made to projects signalled for 2017/18.

- \$3.14 million included in the 2017/18 budget (carried forward from 2016/17) for redevelopment of the Whakatāne Museum and Research Centre. Work on site is expected to begin in early-July 2017.
- \$300,000 carried over from 2016/17 for wastewater infrastructure at Shaw/Huna Road.
- Plans to charge Edgecumbe properties water rates according to metered usage delayed until 1 July 2018, to allow households some time to recover from flooding events in April 2017.
- Budget for a project to link the Whakatāne and Coastlands water mains reduced to \$130,000 for 2017/18. The project will initially extend a water main to development at Shaw/Huna Road, with the remainder of the budget carried forward for expansion in future years.
- Budget for Murupara Sewer reticulation renewals decreased from \$250,000 to \$30,000 due to the scope of necessary renewals being lower than anticipated.
- Whakatāne Stormwater budget reduced to \$150,000, which will be used for a comprehensive stormwater management study and resource consent.
- \$700,000 bought forward from 2018/19 to complete works required to earthquake strengthen the Civic Centre.
- \$50,000 carried over from 2016/17 for redesign of the Whakatāne Aquatic Centre reception area.
- \$50,000 of the budget for a Multi Sports Event Centre carried forward into 2018/19.
- \$450,000 carried over from 2016/17 for stormwater infrastructure upgrades in Whakatāne.
- No budget included for runway lighting, navigation upgrades, or resurfacing at Whakatāne Airport, as the projects were undertaken in 2016/17.
- Budget for a project to expand Hillcrest Cemetery carried forward to 2018/19, while investigations into project scope are undertaken.
- \$1.38 million of funding carried forward to future years due to NZTA-funded Special Purpose Road project (State Highway 38 not being approved by NZTA for 2017/18. The project scope is still being determined, but some works are expected to be undertaken in 2017/18.
- Budget for a wastewater pump station upgrade in Edgecumbe reduced from \$3.5 million to \$300,000 for 2017/18, with the remaining budget carried over to 2018/19.

Keeping in touch with you

Te pūkōreronga mā tātou

We want to keep you up to date on our projects, services and major decisions throughout the 2017/18 year.

- We provide regular information and updates on our website (www.whakatane.govt.nz) and on our Facebook page. We are also active on Neighbourly (www.neighbourly.co.nz).
- Watch out for our monthly newsletter, *Ko Konei*, which is published in the free newspaper *Eastern Bay Life* on the first Friday of each month. You can subscribe to receive online copies of the newsletter via our website.
- Council, Committee, and Community Board meetings are held on a seven week cycle. The meetings calendar, as well as meeting agendas and minutes, are all available on our website. These meetings are public, and you are encouraged to attend.
- You should also feel free to contact the Councillor(s) for your Ward or your Community Board if you need more information. Contact details are available at the back of this book.





FINANCIAL OVERVIEW

Tiro Whānui Ahumoni



Our Financial Strategy

The development and review of Council's Annual Budgets are guided by our Financial Strategy. The Strategy supports the delivery of Council activities and services in a manner which addresses rates affordability and ensures that the Council remains in a stable, long-term financial position.

The Council's Annual Plan for the 2017/18 year is in keeping with the financial parameters and intent of the Strategy. It delivers a budget that keeps rates increases and debt within the limits of the Strategy and maintains a stable financial position.

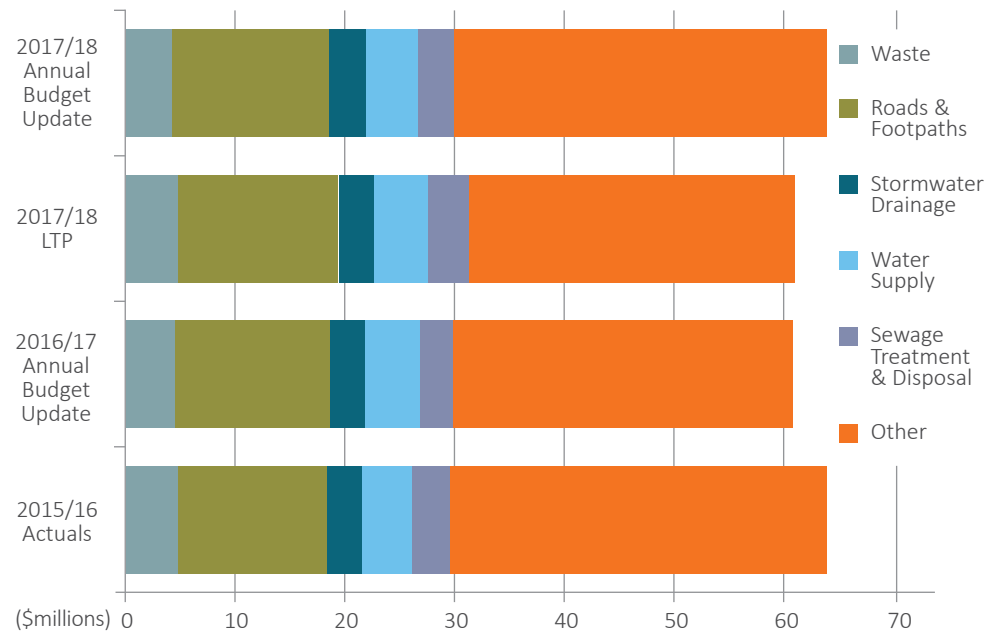
The following pages provide an overview of the Financial Strategy as it applies to the coming 2017/18 financial year. The full Financial Strategy can be found on pages 18-33 of the Long Term Plan 2015-25.

Operating costs in 2017/18

Our operating expenditure for 2017/18 is \$63.84m. As shown in Figure 1 below, this is an increase over the 2016/17 year, and also slightly higher than what we had forecast for the 2017/18 in the Long Term Plan 2015-25.

As shown in the graph, a large portion of our operating expenditure is related to core network infrastructure (roads and footpaths, waste, water supply, stormwater and sewerage).

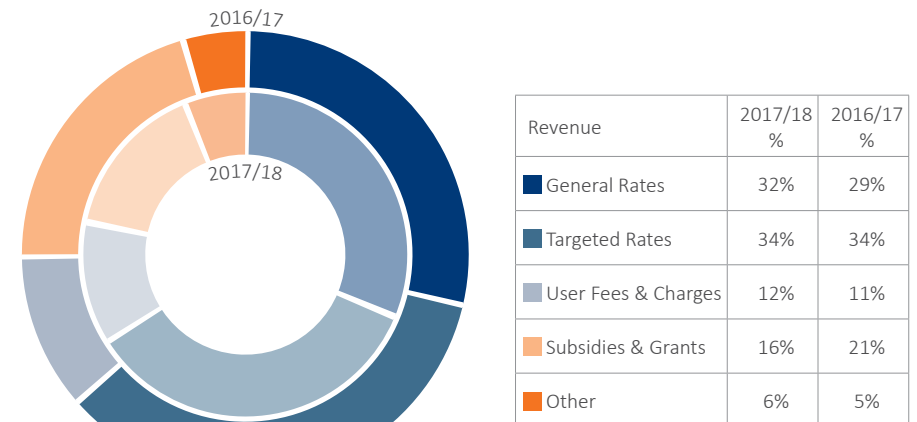
Figure 1: Our operating expenditure



Where revenue will come from in 2017/18

Rates are the main source of income for the Council and will make up 66% of our income in the 2017/18 year. Other major sources of funding are fees and charges, and external subsidies and grants. Figure 2 shows where our operating revenue is budgeted to come from for the 2017/18 year and how this compares to last year's budget.

Figure 2: Where our revenue comes from



LIMITS ON AVERAGE RATES INCREASES

For the 2017/18 year, the average rates increase is forecast to be 3.89%. This is higher than the predicted 3.55% increase for 2017/18 proposed in the LTP, but within the 3.90% limit set in our Financial Strategy. The strategy limits rates increases to the Local Government Cost Index (LGCI), plus 2%.

For more detail about your rates, please see the 'All About Rates' chapter, which starts on page 5 of this Annual Budget Update.

LIMITS ON RATES REVENUE

The Financial Strategy limits rates revenue to a maximum of 80% of operating costs. This means we will need to continue to get at least 20% of revenue from sources other than rates.

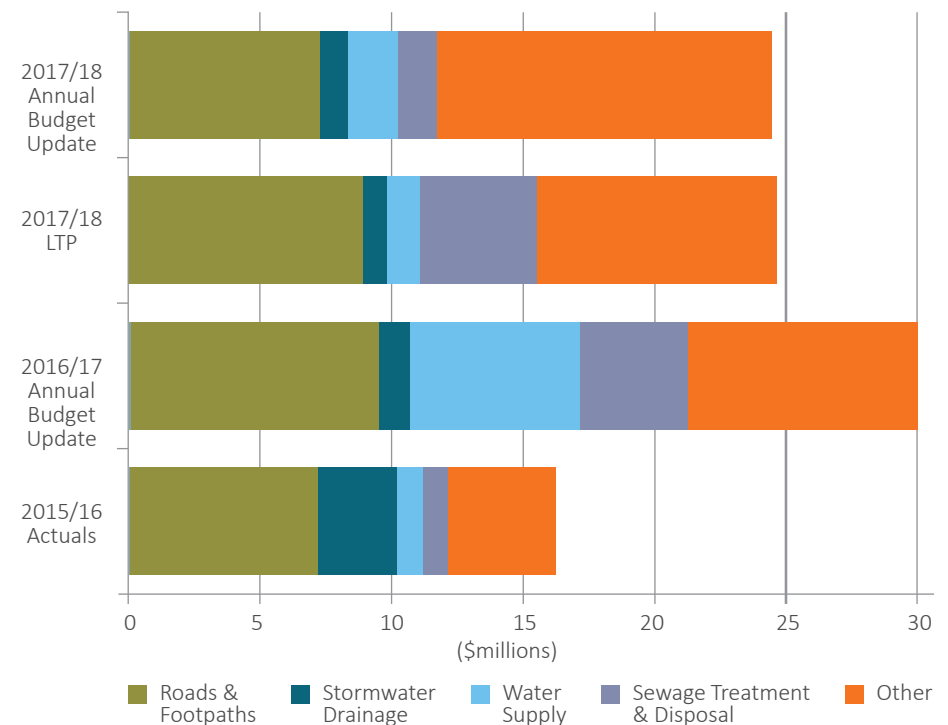
For the 2017/18 year, we plan to receive 34% of our revenue from sources other than rates and we will continue to maximise this wherever possible.

Capital costs and borrowing

This year's capital expenditure programme is projected to cost \$24.5 million. This is slightly lower than the \$24.7 million set out in the LTP for the 2017/18 year. The difference in these budgets largely reflects the timing of projects, some of which have been delayed from 2016/17, while others have been brought forward from future years. More information on some of these projects is available on page 14 of this document.

The full capital works programme for the 2017/18 year is included on pages 47-52 of this Annual Budget Update.

Figure 3: Our capital expenditure

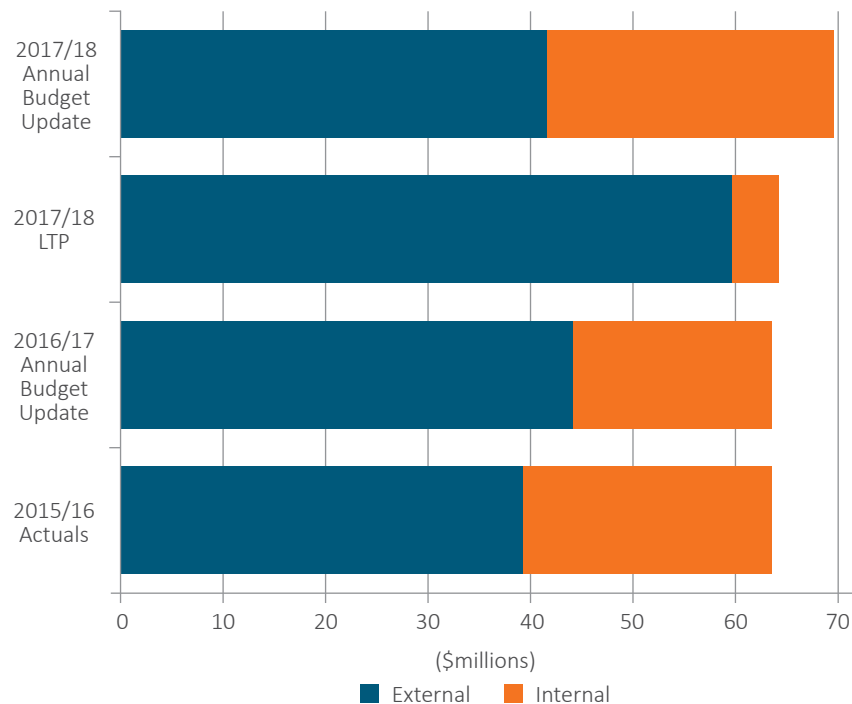


LIMITS ON BORROWING

We use loan funding to more fairly spread the costs of assets across current and future ratepayers. Because assets often have a long life span, this means that those who benefit from those assets in the future also contribute to the cost. This also helps to even out the impact on rates and provides greater certainty for ratepayers. Our current level of borrowing is similar to, or lower than, many other similar-sized local authorities in New Zealand.

Our Financial Strategy limits our total debt to no more than \$75 million. Figure 4 shows our debt profile for the 2017/18 year. This is compared to what we had projected for the 2017/18 year in the Long Term Plan and to the previous two financial years.

Figure 4: Our borrowing and debt limits



LIMITS ON THE AMOUNT OF RATES BEING USED TO PAY INTEREST

We have given further certainty to ratepayers by limiting the amount of rates revenue which can be used to pay interest on debt. To do this, the interest expense (internal and external) on borrowing is limited to 12% of total rates income.

For the 2017/18 year, the total proposed interest expense is 9.77%, with 6.23% being interest expense from external loans.



Funding Impact Statement - Whole of Council

The 'Indicative Funding Impact Statement' (FIS) table on the next page provides an overview of what it costs to provide Council services and activities and how they will be funded.

The FIS 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.

Taking all this information into account, we can then see how much will be received, how much will be spent, and whether or not we will have a surplus or deficit at the end of the year.

An explanation of the categories in this FIS can be found on page 65 of the Long Term Plan 2015-25.

INDICATIVE FUNDING
IMPACT STATEMENT –
WHOLE OF COUNCIL

AP 2016/17 \$000		LTP 2017/18 \$000	AP 2017/18 \$000	VARIANCE 2017/18 \$000
OPERATIONAL				
	Sources of operating funding			
19,312	General rates, uniform annual general charges, rates penalties	18,407	21,038	2,631
22,341	Targeted rates	25,231	22,235	(2,996)
3,653	Subsidies and grants for operating purposes	3,558	3,770	212
6,941	Fees and charges	7,484	7,496	12
50	Interest and dividends from investments	40	47	7
2,630	Local authorities fuel tax, fines, infringement fees, and other receipts	2,328	2,859	531
54,928	Total operating funding (A)	57,048	57,444	396
	Applications of operating funding			
40,191	Payments to staff and suppliers	40,766	41,790	1,024
2,920	Finance costs	3,413	2,695	(718)
890	Other operating funding applications	904	1,050	146
44,001	Total applications of operating funding (B)	45,083	45,535	452
10,927	Surplus (deficit) of operating funding (A-B)	11,965	11,909	(56)
CAPITAL				
	Sources of capital funding			
9,832	Subsidies and grants for capital expenditure	7,282	6,323	(959)
94	Development and financial contributions	100	94	(6)
4,147	Increase (decrease) in debt	4,917	(7,986)	(12,903)
-	Gross proceeds from sale of assets	625	7,000	6,375
-	Lump sum contributions	-	-	-
-	Other dedicated capital funding	-	-	-
14,073	Total sources of capital funding (C)	12,924	5,430	(7,494)
	Applications of capital funding			
	Capital expenditure			
2,286	- to meet additional demand	284	955	671
11,744	- to improve level of service	8,091	8,654	563
16,082	- to replace existing assets	17,491	14,889	(2,602)
(5,112)	Increase (decrease) in reserves	(978)	(7,158)	(6,180)
-	Increase (decrease) of investments	-	-	-
25,000	Total applications of capital funding (D)	24,888	17,339	(7,549)
(10,927)	Surplus (deficit) of capital funding (C-D)	(11,965)	(11,909)	56
-	Funding Balance ((A-B) + (C-D))	-	-	-

Annual plan disclosure statement for year ended 30 June 2018

(NOTE: THIS STATEMENT IS UNAUDITED)

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

The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

BENCHMARK	PLANNED	MET
Rates affordability – income: Total rates revenue for each year will be limited to 80% of operating revenue.	58%	Yes
Rates affordability – increases: Total rates revenue will not increase by more than the Local Government Cost Index plus 2% - as quantified in the Financial Strategy set out in Council's Long Term Plan 2015-25. For 2018 this limit is 4.53%.	4%	Yes
Debt affordability: The Limit on Net External Debt as a percentage of Total Annual Income will not exceed 150% - as quantified in Council's Liability Management Policy.	80%	Yes
Balanced budget: The planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property plant and equipment) equals or is greater than its planned operating expenses.	107%	Yes
Essential services: The planned capital expenditure on network services is equal to or greater than the expected depreciation on network services (i.e. 100%).	102%	Yes
Debt services: The Council's planned borrowing costs are equal or are less than 10% of its planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property plant and equipment).	4%	Yes



ALL ABOUT RATES
Ngā Reiti Anake

How rates work

This section of the Annual Budget Update provides a brief overview of how our rating system works and examples of what your rates might look like for the 2017/18 year.

The Funding Impact Statement - Rating is included at the end of this section. This lets you see how we calculate your rates, and the services that you might be paying for in 2017/18. It sets out the total rating impacts of the work programme contained in this Annual Budget Update.

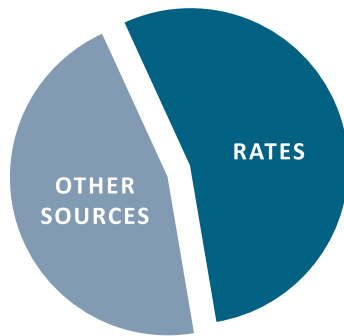
Your rates are determined by a number of key factors, which are set out here.



AMOUNT OF
FUNDING WE
NEED OVERALL

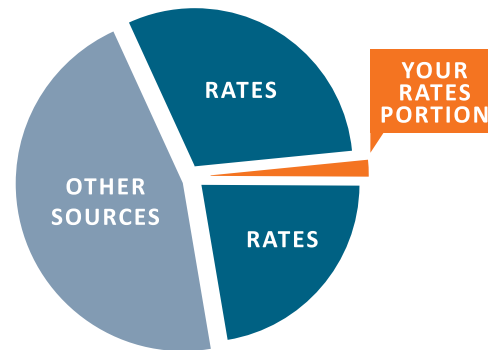
1. OUR BUDGET SETTING PROCESS IMPACTS RATES AFFORDABILITY

As we developed the LTP and subsequently refined the budget through this Annual Budget Update, we made choices about the projects and services that will be delivered. The amount that we spend and how we spread these costs over time (such as through loan funding) has a direct impact on rates.



2. THE AMOUNT OF FUNDING WE ARE ABLE TO GET FROM OTHER SOURCES IMPACTS RATES AFFORDABILITY

Not all of Council's spending is paid for by rates. In fact, 34% will come from other sources in the 2017/18 year. We work hard to get as much funding as we can from external sources like the Ministry of Health, New Zealand Transport Agency, the Lotteries Commission, local partnerships and others. Working in partnership for more effective and efficient outcomes is a key focus in our LTP.



3. OUR SYSTEM OF RATING IMPACTS RATES AFFORDABILITY

There are 15,625 rateable properties in our District. Our total rates requirement is divided amongst these properties. The amount of rates charged differs from one to the next. These differences are based on a balance between the capital value of each property, and the services property owners can access or are likely to benefit from. Our rating philosophy and system determines that balance, and is set out in our Revenue and Financing Policy.



4. OUR DAY TO DAY FINANCIAL MANAGEMENT IMPACTS RATES AFFORDABILITY

Staying within the budgets that have been set for any given year is a key part of rates affordability. This is because cost overruns in one year can cause a rating deficit which would need to be recovered in the following year or years.

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. Our District is made up of 15,625 rateable properties. The table below shows the number of rateable properties in our District as at 7 June 2017. Properties are valued every three years by an independent valuer, and were last valued in September 2016. The next review will take place in 2019.

	NUMBER OF RATEABLE RATING UNITS	RATEABLE CAPITAL VALUE \$ MILLION
Whakatāne Commercial	512	1,084,453
Edgecumbe	651	192,128
Matatā	333	91,898
Murupara	773	52,647
Ōhope	1,880	1,181,155
Ōtarawairere	37	32,242
Rural	5,075	3,464,613
Tāneatua	284	37,659
Te Teko	277	38,772
Whakatāne Urban	5,803	2,116,866
TOTAL	15,625	8,292,433

Rates due dates

There will be four equal rates instalments for the 2017/18 rating year. The due dates are as follows:

INSTALMENT	DUE DATE
Instalment 1	Friday, 25 August 2017
Instalment 2	Friday, 24 November 2017
Instalment 3	Friday, 23 February 2018
Instalment 4	Friday, 25 May 2018

A 10% instalment penalty will apply to any rates which are not paid by the instalment due dates. A further 10% additional charge will be added on 1 October 2018 to any overdue rates payments at 1 July 2018 and which are unpaid at 1 July 2018, which remain unpaid at 30 September 2018.

Water rates due dates

The following are the due dates for water rates invoices:

INSTALMENT	SCHEME	DUE DATE
1st Reading	Plains and Awakeri Extn	Friday, 20 October 2017
2nd Reading	All metered schemes	Friday, 26 January 2018
3rd Reading	Plains and Awakeri Extn	Friday, 20 April 2018
4th Reading	All metered schemes	Friday, 20 July 2018

A 10% penalty will apply if any water rates payments remain outstanding after each of the above water rates due dates.

Payments

Rates are payable at the Council Service Centres in Whakatāne and Murupara. The payment facilities available at the Council offices include cash, cheque, credit card and EFTPOS. Council also accepts payment of rates by credit card via our online facility. Alternatively, the Council offers the option of paying rates by direct debit, on a weekly, fortnightly, monthly, quarterly, or annual basis. Rates can also be paid by phone or internet banking and automatic payments. Please contact Customer Services on 07 306 0500 or 0800 306 0500 for further information, or refer to www.whakatane.govt.nz.

Discounts for prompt payments

The Council offers a discount for ratepayers who pay their total annual rates assessment by the due date for the first instalment. The discount rate for 2017/18 is 2.5%.

Rates relief in special circumstances

The Council provides for the remission and postponement of rates in some special circumstances, as defined in our Rates Remissions and Postponement Policies (available from Council offices or online at www.whakatane.govt.nz).





Funding Impact Statement - Rating

The Funding Impact Statement - Rating sets out the detail behind each of the various rating categories. You will find that this information is very similar to that which appears on the back of your rates invoice.

Rating units defined as 'Commercial and Industrial' are any properties zoned or used for commercial industrial purposes. 'Rural' is defined as all rural zoned land, except commercial and industrial properties as defined above.

Note: All figures in this table are GST exclusive. GST will apply at the current rate of 15%

2017/18 \$		
GENERAL RATES		
Total Amount Required		20,463,552
The Council sets a general rate on the capital value (CV) of each applicable rating unit in the District on a stepped differential basis (cents per CV\$).		
	cents per CV\$	
District wide rating units with capital value less than \$15 million (step 1)	0.00121152	9,508,885
District wide rating units with capital value greater than \$15 million (step 2)*	0.00060576	268,795
Uniform Annual General Charge on all rating units in the District	720.61	10,685,872
<i>* Council uses a differential for all rating units with capital value over \$15 million to reduce the total rate those 17 rating units are charged.</i>		

ROADING RATES		
Total Amount Required		6,833,035
The Council sets the roading rate on the capital value of each applicable rating unit in the District (cents per CV\$).		
	cents per CV\$	
District wide rating units (cents per CV\$)	0.00074831	6,149,731
Fixed targeted rate on all rating units in the District	46.07	683,303

2017/18 \$		
COMMUNITY BOARDS		
Total Amount Required		333,747
The Community Board rate funds the Governance activity. The Community Board rate is set to fund the costs of the four Community Boards. The Council sets the targeted rate on rating units within each of the following locations.		
	Rate \$	
Whakatāne/Ōhope	22.02	180,705
Rangitāiki	15.31	62,656
Tāneatua	31.19	39,547
Murupara	40.01	50,616

STORMWATER RATES				
Total amount required				3,282,488
The Council sets a differential targeted rate for stormwater on rating units and a rate on the capital value differentially as follows.				
	Differential	Fixed targeted rate per rateable unit \$	cents per CV\$	
Whakatāne Urban	1.0	97.74	0.00057545	1,787,673
Whakatāne Commercial and Industrial*	2.2	97.74	0.00126600	658,223
Matatā	1.0	31.28	0.00033189	40,667
Ōhope	1.0	76.38	0.00035761	574,713
Edgecumbe	1.0	75.44	0.00052302	193,119
Tāneatua	1.0	16.37	0.00035208	17,678
Murupara	1.0	0.50	0.00002618	1,463
Te Mahoe Land Drainage	1.0	23.38	0.00080032	2,244
Te Teko Land Drainage	1.0	13.20	0.00048034	6,707
<i>* A differential targeted rate calculated on capital value is charged for Whakatāne Commercial and Industrial rating units, due to the greater level of impermeable surfaces putting greater pressure on stormwater systems.</i>				

				2017/18 \$
DISTRICT GROWTH RATES				
Total amount required				663,629
The District Growth rate funds the Economic Development Activity. The Council sets a fixed targeted rate per commercial and industrial rating unit within the District				
			278.37	165,907
Total amount required from cents per CV\$				497,722
The Council sets a targeted rate on the capital value for all commercial and industrial rating units outside the Whakatāne urban area (cents per CV\$).	1.0	0.00044007		72,189
The Council sets a targeted rate on the capital value for all commercial and industrial rating units within the Whakatāne urban area (cents per CV\$).	2.0	0.00088014		425,533

REFUSE REMOVAL RATES			
Total amount required			\$ 2,480,794
The Refuse Removal rate funds the Solid Waste Group of Activities. The Council sets a targeted rate to fund the collection and disposal of the Council approved refuse and recycling bins. 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. The service applicable to each category is: Residential - recycling, refuse, and green waste Rural and Commercial - recycling and refuse			
Residential - per service		190.66	1,541,087
Rural/commercial - per service		157.23	598,722
Ōhope residential * - per service		193.33	334,269
Ōhope commercial - per service		159.90	6,716
*The Council provides an additional three recycling collections during the summer holiday period for Ōhope.			

				2017/18 \$
WATER RATES				
Total amount required				5,230,090
The Council sets water rates on a differential based on provision of service, land use and location. Connected - any rating unit that is connected directly or indirectly to a Council operated waterworks. Available - any rating unit that is not connected to a Council operated waterworks but is within 100 metres of such waterworks. <i>Note: All water by meter consumption that is invoiced during the current rating year will be calculated on the charges detailed below.</i>				
Ruatāhuna	Per connection \$	Rate \$	Total \$	
Connected	30.58		245	
Connected - commercial	76.44		153	
Plains and Awakeri Extension				
Plains and Awakeri connected - metered	120.00		318,226	
Plains and Awakeri water by meter		0.27	477,339	
Plains and Awakeri excess water by meter*		0.90		
Murupara				
Connected - metered	91.16		2,188	
Connected - non metered	224.21		150,895	
Available - not connected	91.16		9,481	
Water by meter		0.60	19,992	
All Other Schemes				
Connected - metered	167.65		1,418,811	
Connected - non metered	460.96		566,524	
Available - not connected	167.65		75,777	
Water by meter		1.33	2,190,460	
* The council sets an additional targeted rate for any excess water consumed that is over and above the purchased entitlement for each rating unit connected to these water supplies. An overuse targeted rate is set for the excess volume consumed over and above the purchased entitlement. <i>Note: Where rating units 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.</i>				

		2017/18 \$
SEWERAGE RATES		
Total amount required		3,365,534
<p>The Council sets sewerage rates on land use and provision of service. Land use is residential, rural or commercial / industrial. For residential and rural rating units, the Council sets fixed targeted rates per separately used or inhabited part of a rating unit* to fund sewage disposal. Commercial / industrial properties are charged per pan.</p> <p>Connected - any rating unit that is connected to a public sewerage drain.</p> <p>Available - any rating unit that is not connected to a public sewerage drain but is within 30 metres of such a drain.</p>		
	Rate \$	
Available - all schemes excluding Murupara	141.01	53,864
Connected - all schemes excluding Murupara	282.01	3,144,982
Available - Murupara	105.90	9,319
Connected - Murupara	211.80	157,369
<p>* Any part of a rating unit that is, or is able to be, separately used or inhabited by the ratepayer, or by any other person or body having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement.</p>		

PERCENTAGE OF RATES THAT ARE FIXED CHARGES

Under the Local Government Rating Act (LGRA), a maximum of 30% of total rates income can come from fixed rates, such as targeted rates or uniform annual charges. The following table shows the fixed rates set by the Council for the 2017/18 year and the percentage of the total rates that these represent.

		2017/18 \$
Report on 30% Cap (Section 21 LGRA)		\$ Excl. GST
Targeted rates that are set on a uniform basis and calculated in accordance with section 18(2) or clause 7 of Schedule 3		
Uniform Annual General Charge		10,685,872
Roading		683,303
Community Boards		333,524
Stormwater		820,622
District Growth		165,907
Total Uniform Annual General Charge and targeted rates		12,689,228
Total rates (excluding GST)		42,652,868
Uniform rates as a percentage of total rates		30%
Targeted rates that are set on a differential uniform basis, not included in the 30% cap		
Refuse Removal Rate		2,480,794

Indicative rating examples for 2017/18

Overall, the average rates increase for 2017/18 is 3.89% but this will differ for specific properties around the District. The table below models a number of example properties. It shows what your rates might look like for the 2017/18 year and how this compares to the 2016/17 year.

INDICATIVE RATING EXAMPLES FOR 2017/18									
	WHAKATĀNE URBAN LOW	WHAKATĀNE URBAN AVERAGE	WHAKATĀNE URBAN HIGH	WHAKATĀNE COMMERCIAL (LESS THAN \$10M) LOW	WHAKATĀNE COMMERCIAL (LESS THAN \$10M) AVERAGE	EDGE CUMBE AVERAGE	MATATĀ AVERAGE	MATATĀ HIGH	MURUPARA URBAN
Capital Value	128,000	298,000	900,000	335,000	640,000	205,000	226,000	485,000	53,000
New Capital Value	155,000	355,000	1,100,000	370,000	730,000	295,000	293,000	640,000	61,000
% increase (decrease) in Capital Value	0.21	19%	22%	10%	14%	44%	30%	32%	15%
2017/18 INDICATION OF RATES									
General Rate	187.79	430.09	1,332.68	448.26	884.41	357.40	354.98	775.37	73.90
Uniform Annual General Charge	720.61	720.61	720.61	720.61	720.61	720.61	720.61	720.61	720.61
Roading CV	115.99	265.65	823.14	276.88	546.27	220.75	219.26	478.92	45.65
Roading Fixed Targeted Rate	46.07	46.07	46.07	46.07	46.07	46.07	46.07	46.07	46.07
Community Boards	22.02	22.02	22.02	22.02	22.02	15.31	15.31	15.31	40.01
Stormwater Fixed Targeted Rate	97.74	97.74	97.74	97.74	97.74	75.44	31.28	31.28	0.50
Stormwater CV	89.20	204.29	633.00	468.42	924.18	154.29	97.24	212.41	1.60
District Growth	-	-	-	604.02	920.87	-	-	-	-
Refuse Removal	190.66	190.66	190.66	157.23	157.23	190.66	190.66	190.66	190.66
Water	460.96	460.96	460.96	460.96	460.96	460.96	460.96	460.96	224.21
Sewerage	282.01	282.01	282.01	282.01	282.01	282.01	-	-	211.80
Total	2,213.05	2,720.10	4,608.89	3,584.22	5,062.37	2,523.50	2,136.37	2,931.59	1,555.01
Plus GST at 15%	331.96	408.02	691.33	537.63	759.36	378.53	320.46	439.74	233.25
2017/18 Total indicative rates incl. GST	\$2,545.01	\$3,128.12	\$5,300.22	\$4,121.85	\$5,821.73	\$2,902.03	\$2,456.83	\$3,371.33	\$1,788.26
CHANGE COMPARED TO THE 2016/17 YEAR									
2016/17 Total indicative rates incl. GST	\$2,441.93	\$2,980.40	\$5,060.10	\$3,809.56	\$5,285.87	\$2,748.58	\$2,709.07	\$3,818.18	\$1,718.64
\$ increase (decrease) incl. GST	103.07	147.72	240.12	312.29	535.85	153.44	(252.24)	(446.86)	69.62
% increase (decrease) incl. GST	4.22%	4.96%	4.75%	8.20%	10.14%	5.58%	(%9.31)	(%11.70)	4.05%

INDICATIVE RATING EXAMPLES FOR 2017/18

MURUPARA LIFESTYLE	TE TEKŌ	ŌTARAWAIRERE	ŌHOPE LOW	ŌHOPE AVERAGE	ŌHOPE HIGH	TĀNEATUA	RURAL LOW	RURAL AVERAGE	RURAL HIGH
180,000	101,000	720,000	375,000	490,000	935,000	112,000	55,000	865,000	2,370,000
205,000	111,000	820,000	510,000	640,000	1,220,000	134,000	58,500	965,000	3,190,000
14%	10%	14%	36%	31%	30%	20%	6%	12%	35%

2017/18 INDICATION OF RATES

248.36	134.48	993.45	617.88	775.37	1,478.06	162.34	70.87	1,169.12	3,864.76
720.61	720.61	720.61	720.61	720.61	720.61	720.61	720.61	720.61	720.61
153.40	83.06	613.62	381.64	478.92	912.94	100.27	43.78	722.12	2,387.12
46.07	46.07	46.07	46.07	46.07	46.07	46.07	46.07	46.07	46.07
40.01	15.31	22.02	22.02	22.02	22.02	31.19	15.31	15.31	15.31
-	13.20	76.38	76.38	76.38	76.38	16.37	-	-	-
-	53.32	293.24	182.38	228.87	436.28	47.18	-	-	-
-	-	-	-	-	-	-	-	-	-
157.23	190.66	193.33	193.33	193.33	193.33	190.66	157.23	157.23	157.23
-	120.00	460.96	460.96	460.96	460.96	460.96	120.00	120.00	120.00
-	-	282.01	282.01	282.01	282.01	282.01	-	-	-
1,365.68	1,376.71	3,701.69	2,983.28	3,284.54	4,628.66	2,057.66	1,173.87	2,950.46	7,311.10
204.85	206.51	555.25	447.49	492.68	694.30	308.65	176.08	442.57	1,096.67
\$1,570.53	\$1,583.22	\$4,256.94	\$3,430.77	\$3,777.22	\$5,322.96	\$2,366.31	\$1,349.95	\$3,393.03	\$8,407.77

CHANGE COMPARED TO THE 2016/17 YEAR

\$1,568.07	\$1,600.96	\$4,300.77	\$3,226.28	\$3,584.45	\$4,970.39	\$2,285.33	\$1,331.39	\$3,407.31	\$7,264.40
2.46	(17.74)	(43.83)	204.49	192.77	352.57	80.98	18.56	(14.28)	1,143.36
0.16%	(%1.11)	(%1.02)	6.34%	5.38%	7.09%	3.54%	1.39%	(%0.42)	15.74%





ANNUAL BUDGET IN DETAIL

Taipitopito o Te Mahere Pūtea ā-Tau



The following forecast financial statements are provided to give you an indication of our predicted financial position during the 2017/18 year. Please note that actual results are likely to differ from those presented. The information in these statements may not be appropriate for purposes other than those described. Variances to the information presented in the LTP are shown in the right hand columns of the financial statements.

Forecast Financial Statements

Prospective Statement of Comprehensive Income

This provides information on the impact of surpluses or deficits arising throughout the Plan on past and future comprehensive income. This aids the reader to differentiate between components of financial performance according to frequency, and the potential for gain and loss predictability.

Prospective Statement of Changes in Equity

Also known as net worth, equity is measured as the difference between the total value of assets and total liabilities. This statement presents a comprehensive measure of income. Accumulated equity represents the community investment in publicly-owned assets resulting from past surpluses.

Prospective Statement of Financial Position

This 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 in which the Council invests 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.

Statement concerning balancing the budget

In keeping with the Financial Strategy set out in the Long Term Plan 2015-25, the Council intends to set an unbalanced budget for the 2017/18 year. Council's forecast operating expenditure is less than operating revenue, meaning there is a budgeted operating surplus for the year of approximately \$0.8 million.

The primary reason for the unbalanced budget is due to the Council's approach to funding depreciation based on an assessment of the renewal programme over a 30 year period, rather than funding renewals as they are required. This approach will provide more certainty to ratepayers by evening out renewal costs over a longer period of time while retaining the necessary financial capacity to maintain assets as required.

Given the strength of the Council's financial position and the detailed assessments that have been made of the anticipated renewals programme, the Council is confident that a high degree of financial sustainability will be retained on an on-going basis.

PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
	INCOME			
9,569	Revenue from activities	10,506	11,144	-638
13,485	Subsidies and Grants	10,840	10,092	748
19,313	General Rates ^{Note 1}	17,712	20,418	-2,706
22,343	Targeted Rates ^{Note 2}	25,232	22,235	2,997
233	Vested Assets	236	236	-
448	Gains on revaluation of Investment Property	464	500	-36
94	Development Contributions	100	94	6
50	Finance Income*	40	46	-6
65,535	Total Income	65,130	64,765	365
	EXPENDITURE			
27,417	Other Expenses	27,726	27,376	350
13,664	Personnel Costs	13,944	14,961	-1,017
15,120	Depreciation and Amortisation ^{Note 3}	17,177	15,979	1,198
2,920	Finance Costs*	3,413	2,520	893
59,121	Total Expenditure	62,260	60,836	1,424
6,414	Net Surplus (Deficit)	2,870	3,929	-1,059
	OTHER COMPREHENSIVE INCOME			
6,307	Gains on asset revaluation	7,201	-1,000	8,201
12,721	Total comprehensive income for the year	10,071	2,929	7,142

*Excludes internal borrowing costs

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
	NOTE 1: GENERAL RATES BY ACTIVITY			
2,558	Leadership	2,755	2,899	-144
2,373	Community Safety	1,610	3,095	-1,485
1,759	Environmental Sustainability	1,536	1,712	-176
1,035	District Growth	984	864	120
9,464	Recreation and Community Facilities	9,533	9,941	-408
1,305	Waste	991	1,800	-809
-14	Roads and Footpaths	-15	-25	10
374	Stormwater Drainage	449	363	86
240	Sewerage Treatment and Disposal	44	187	-143
195	Reportable Council-controlled organisations	143	-	143
23	Corporate and District Activities Funds Applied	376	203	173
-	Add operating reserve balances repaid	-	-	-
19,312	General Rates per Whole of Council FIS	18,406	21,038	-2,632
600	Less Penalties	694	620	74
18,712	General Rates Levied per Rating Statement	17,712	20,418	-2,706

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
NOTE 2: TARGETED RATES BY ACTIVITY				
343	Leadership	335	334	1
479	District Growth	454	664	-210
-	Recreation and Community Facilities	18	-	18
3,367	Waste	4,530	2,481	2,049
6,936	Roads and Footpaths	7,873	6,833	1,040
5,314	Water Supply	5,334	5,230	104
3,092	Stormwater Drainage	2,896	3,328	-432
2,812	Sewerage Treatment and Disposal	3,792	3,366	426
-	Reportable Council-controlled organisations	-	-	-
-	Add operating reserve balances repaid	-	-	-
22,343	Total Targeted Rates per Whole of Council FIS	25,232	22,235	2,997

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
NOTE 3: DEPRECIATION AND AMORTISATION				
7	Community Safety	-	6	-
79	District Growth	106	89	106
2,293	Recreation and Community Facilities	2,250	2,650	2,250
10	Waste	55	10	55
7,006	Roads and Footpaths	7,708	7,021	7,708
1,905	Water Supply	2,126	1,881	2,126
1,160	Stormwater Drainage	1,142	1,090	1,142
1,427	Sewerage Treatment and Disposal	1,917	1,536	1,917
81	Reportable Council-controlled Organisations	82	44	82
1,152	Corporate & District Activities Funds Applied	1,791	1,651	1,791
15,120	Total Depreciation and Amortisation	17,177	15,979	17,177

RECONCILIATION OF FUNDING IMPACT STATEMENT TO THE PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
TOTAL OPERATING INCOME				
Per Activity Funding Impact Statement:				
2,963	Leadership	3,092	3,237	-145
3,808	Community Safety	3,166	5,340	-2,174
2,055	Environmental Sustainability	1,931	2,083	-152
4,307	District Growth	4,338	4,201	137
13,062	Recreation and Community Facilities	12,734	14,473	-1,739
5,467	Waste	6,362	5,111	1,251
10,790	Roads and Footpaths	11,948	10,955	993
5,737	Water Supply	5,805	5,644	161
5,076	Stormwater Drainage	4,769	5,330	-561
3,470	Sewerage Treatment and Disposal	4,247	3,989	258
425	Reportable Council-controlled Organisations	385	247	138
11,906	Corporate & District Activities	13,223	12,607	616
69,066	Total Operating Income	72,000	73,218	-1,218
65,535	Total Income per Prospective Statement of Comprehensive Income:	65,130	64,765	365
3,531	Variance	6,870	8,453	-1,583
Made up of:				
448	Gains on revaluation of Investment property	464	500	-36
233	Vested Assets	236	236	-
9,832	Subsidies and Grants for capital expenditure	6,982	6,323	659
94	Development and Financial Contributions	100	94	6
-14,138	Internal charges and overheads recovered	-14,652	-15,606	954

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
TOTAL OPERATING EXPENDITURE				
Per Activity Funding Impact Statement:				
2,961	Leadership	3,087	3,081	6
3,701	Community Safety	3,065	4,912	-1,847
1,977	Environmental Sustainability	1,851	1,987	-136
2,290	District Growth	2,170	2,484	-314
12,401	Recreation and Community Facilities	12,171	13,545	-1,374
5,281	Waste	6,090	4,905	1,185
7,932	Roads and Footpaths	8,782	8,017	765
3,968	Water Supply	4,389	3,861	528
4,003	Stormwater Drainage	3,783	4,363	-580
2,191	Sewerage Treatment and Disposal	2,756	2,841	-85
373	Reportable Council-controlled Organisations	337	404	-67
12,646	Corporate & District Activities	12,764	12,441	323
59,724	Total Operating Expenditure	61,245	62,842	-1,597
59,121	Total Expenditure per Prospective Statement of Comprehensive Income:	62,260	60,836	1,424
603	Variance	-1,015	2,006	-3,021
Made up of:				
-1471	Cost of Internal Borrowing	-1,213	-1,709	496
15,120	Depreciation	17,177	15,979	1,198
-2	Inflation difference between overheads and recoveries	-2	-2	-
-14,250	Internal charges and overheads recovered	-14,947	-16,274	1,327
Other Comprehensive Income				
-	Gains on asset revaluation	-	-	-
12,721	Per Total Comprehensive Income For The Year	10,071	2,929	7,142

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
436,663	Accumulated Funds at the start of the year	452,258	443,197	9,061
6,414	Net Surplus for the year	2,870	3,929	-1,059
443,077	Accumulated Funds at the end of the year	455,128	447,126	8,002
158,354	Asset Revaluation Reserves at the start of the year	188,784	153,300	35,484
6,307	Revaluation of Assets	7,201	-1,000	8,201
164,661	Asset Revaluation Reserves at the end of the year	195,985	152,300	43,685
607,738	Equity at the end of the Year	651,113	599,426	51,687

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
PUBLIC EQUITY				
429,632	Retained Earnings	442,119	428,347	13,772
13,445	Restricted Equity	13,009	17,779	-4,770
164,661	Asset Revaluation Reserves	195,985	153,300	42,685
607,738	Total Public Equity	651,113	599,426	51,687
CURRENT ASSETS				
1,646	Cash and Cash Equivalents	339	846	-507
90	Other Current Assets	95	837	-742
9,073	Trade and other Receivables	9,640	3,574	6,066
-	Assets Held for Sale	-	2,653	-2,653
10,809	Total Current Assets	10,074	7,910	2,164
NON CURRENT ASSETS				
43,782	Investment Property	44,653	33,467	11,186
607,520	Property, Plant and Equipment	663,755	620,362	43,393
5,000	Work in Progress	5,259	5,317	-58
607	Other Non-Current Assets	638	784	-146
656,909	Total Non Current Assets	714,305	659,930	54,375
667,718	Total Assets	724,379	667,840	56,539
CURRENT LIABILITIES				
9,653	Trade and Other Payables	9,995	13,896	-3,901
2,300	Employee Benefit Liabilities	1,788	1,800	-12
16,000	Borrowings	14,000	6,000	8,000
27,953	Total Current Liabilities	25,783	21,696	4,087

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
NON CURRENT LIABILITIES				
620	Provisions	526	406	120
28,251	Borrowings	45,540	45,300	240
3,156	Other Non-Current Liabilities	1,417	1,013	404
32,027	Total Non-Current Liabilities	47,483	46,719	764
59,980	Total Liabilities	73,266	68,415	4,851
607,738	Net Assets	651,113	599,425	51,688
NET INVESTMENT IN COUNCIL CONTROLLED ORGANISATIONS				
809	Whakatāne Airport	1,223	1,629	-406
448	Local Government Funding Agency*	448	624	-176
1,257	Net Investment	1,671	2,253	-582

*Council became a Guarantee Shareholder of the Local Government Funding Agency (LGFA) in December 2012. The shareholding includes a number of component parts and requirements including: unpaid subscribed capital, further equity commitments, investment in convertible borrower notes, and to enter into guarantees. Paid up capital of \$100,000 and convertible borrower notes of \$624,000 have been included in these forecast financial statements. Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore have not recognised a liability. The Council considers the risk of LGFA defaulting on repayment of interest or capital to be very low. Furthermore, unpaid subscribed capital and commitment shares are not recognised as a financial liability in these forecast financial statements given the risk of LGFA calling the unpaid capital/commitment shares is considered remote.

PROSPECTIVE STATEMENT OF CASH FLOWS

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
CASH FLOW FROM OPERATING ACTIVITIES				
Cash will be provided from:				
43,480	Rates and Service Charges	44,277	42,653	1,624
94	Development Contributions	101	94	7
2,630	Sundry Income	2,328	3,268	-940
6,941	User Fees	6,032	7,875	-1,843
13,485	Subsidies & Grants	10,840	10,092	748
50	Interest Income - External	40	46	-6
9,566	Regional Council Rates	9,741	8,531	1,210
76,246	Total Operating Cash Provided	73,359	72,559	800
Cash will be applied to:				
41,099	Suppliers and Employees	40,712	42,337	-1,625
2,920	Interest on Public Debt	3,413	2,520	893
9,566	Regional Council Rates	9,741	8,531	1,210
53,585	Total Operating Cash Applied	53,866	53,388	478
22,661	Net Cashflows from Operating Activities	19,493	19,171	322
CASH FLOW FROM INVESTING ACTIVITIES				
Cash will be provided from:				
-	Proceeds from sale of property, plant and equipment	625	7,100	-6,475
-	Total Investing Cash Provided	625	7,100	-6,475
Cash will be spent on:				
24,165	Purchase of property, plant and equipment	26,000	27,071	-1,071
-	Change in Work in Progress	-	-	-
24,165	Total Investing Cash Applied	26,000	27,071	-1,071
-24,165	Net Cashflows from Investing Activities	-25,375	-19,971	-5,404

AP 2017 \$000		LTP 2018 \$000	AP 2018 \$000	VARIANCE 2018 \$000
CASH FLOW FROM FINANCING ACTIVITIES				
Cash will be provided from:				
2,650	Loans raised	4,715	-	4,715
2,650	Total Financing Cash Provided	4,715	-	4,715
Cash will be spent on:				
-	Repayment of public debt	-	-	-
-	Total Financing Cash Applied	-	-	-
2,650	Net Cashflows from financing activities	4,715	-	4,715
1,146	Net increase (decrease) in cash held	-1,167	-800	-367
500	Plus opening cash balance	1,506	1,646	-140
1,646	Closing Cash Position	339	846	-507

A close-up photograph of a blue and black bird, possibly a New Zealand Kaitiaki, perched on a vibrant red bottlebrush flower. The bird's feathers are a mix of deep blue and black, with a prominent crest. The flower is a dense cluster of bright red stamens. The background is slightly blurred, showing green leaves and other flowers. The image is partially obscured by a purple diagonal overlay.

Key Capital Expenditure Projects

The table on the following pages sets out the key capital expenditure projects which are planned for the period of this Annual Budget Update. This may include portions of projects which span multiple years.

For more information on project timing and total costs, refer to Capital Projects List on page 202 of the Long Term Plan 2015-25.

CAPITAL PROJECTS LIST - 2017/18 ANNUAL BUDGET UPDATE

PROJECT DESCRIPTION	BUDGET		FUNDING SOURCE								
	LTP	AP	DEPRECIATION RESERVES	LOANS	DEVELOPMENT CONTRIBUTIONS	SUBSIDIES/GRANTS	RESTRICTED	OTHER RESERVES	FEES & CHARGES	TARGETED RATES	GENERAL RATES
GROUP: ROADS AND FOOTPATHS											
Activity: Local Roads Renewals and Improvements (Financially Assisted)											
Unsealed Road Metalling	461,250	461,250	207,563	-	-	253,688	-	-	-	-	-
Sealed Road Resurfacing - Chip & Thin	1,927,000	1,927,000	867,150	-	-	1,059,850	-	-	-	-	-
Drainage Renewals - Culverts, Kerb & Channel	461,250	461,250	207,563	-	-	253,687	-	-	-	-	-
Pavement Rehabilitation	754,400	754,400	339,480	-	-	414,920	-	-	-	-	-
Structures Component Replacements	133,250	133,250	59,963	-	-	73,288	-	-	-	-	-
Renewals - Carriage Lights, Signs, Power Undergrounding	224,000	224,000	100,800	-	-	123,200	-	-	-	-	-
Minor Improvements	1,480,000	1,480,000	-	594,960	71,040	814,000	-	-	-	-	-
Improvements - Landing Road	-	60,000	-	27,000	-	33,000	-	-	-	-	-
Improvements - Ōhope SW Outlet	50,000	23,000	-	23,000	-	-	-	-	-	-	-
Improvements - LED C'way lighting Upgrades	1,000,000	1,000,000	150,000	-	-	850,000	-	-	-	-	-
Activity Total: Local Roads Renewals and Improvements	6,491,150	6,524,150	1,932,518	644,960	71,040	3,875,632	-	-	-	-	-
Activity: Special Purpose Roads (Financially Assisted)											
Unsealed Road Metalling	276,750	276,750	-	-	-	276,750	-	-	-	-	-
Sealed Road Resurfacing	133,250	-	-	-	-	-	-	-	-	-	-
Drainage Renewals	100,450	100,450	-	-	-	100,450	-	-	-	-	-
Traffic Services - Street Lights & Signs	24,050	24,050	-	-	-	24,050	-	-	-	-	-
Minor Improvements	85,075	85,075	-	-	-	85,075	-	-	-	-	-
Structures Component Replacements	51,250	51,250	-	-	-	51,250	-	-	-	-	-
SPR Improvements	1,383,334	-	-	-	-	-	-	-	-	-	-
Activity Total: Special Purpose Roads	2,054,159	537,575				537,575					
Improvements - LED C'way Light Upgrades	-	60,000	-	-	-	60,000	-	-	-	-	-
Activity Total: Special Purpose Roads	2,031,058	2,091,058	-	-	-	2,091,058	-	-	-	-	-
Activity: Non Financially Assisted Transport											
Renewal - Soakpit & Drainage	41,000	41,000	41,000	-	-	-	-	-	-	-	-
Renewal - Amenity Signs & Lights	30,750	10,250	10,250	-	-	-	-	-	-	-	-
Renewals - Footpath	153,750	153,750	153,750	-	-	-	-	-	-	-	-
New Kerbing & Drainage	20,500	20,500	-	20,500	-	-	-	-	-	-	-
Under Verandah Lighting Upgrades	15,375	15,375	-	15,375	-	-	-	-	-	-	-

PROJECT DESCRIPTION	BUDGET		FUNDING SOURCE								
	LTP	AP	DEPRECIATION RESERVES	LOANS	DEVELOPMENT CONTRIBUTIONS	SUBSIDIES/GRANTS	RESTRICTED	OTHER RESERVES	FEES & CHARGES	TARGETED RATES	GENERAL RATES
New Stock crossing signs	5,125	5,125	-	-	-	-	-	-	5,125	-	-
Renewals - Pavements	30,750	30,750	-	-	-	-	-	30,750	-	-	-
Road Legalisation	51,250	51,250	-	-	-	-	-	-	-	51,250	-
Renewals - Parking	10,250	10,250	-	-	-	-	-	10,250	-	-	-
Activity Total: Non Financially Assisted Transport	358,750	338,250	205,000	35,875	-	-	-	41,000	5,125	51,250	-
Total for Roads & Footpaths	8,904,059	7,399,975	2,137,518	680,835	71,040	4,413,208	-	41,000	5,125	51,250	-
GROUP: WATER SUPPLY											
Whakatāne Renewals & Replacements	57,000	67,000	67,000	-	-	-	-	-	-	-	-
Whakatāne Water Storage	60,000	60,000	-	55,860	4,140	-	-	-	-	-	-
Whakatāne - Coastlands Link Main	250,000	-	-	-	-	-	-	-	-	-	-
Extension of water main for Huna Road	-	130,000	-	2,600	127,400	-	-	-	-	-	-
Connection & Meter Replacements - All Areas	32,000	32,000	32,000	-	-	-	-	-	-	-	-
Supply Main from Ngāti Awa Res	800,000	800,000	800,000	-	-	-	-	-	-	-	-
Pipe Sampling Programme - All Areas	11,500	11,500	11,500	-	-	-	-	-	-	-	-
Matatā - Mains Replacement	30,000	30,000	30,000	-	-	-	-	-	-	-	-
Whakatāne Water Infiltration Gallery (Emergency Supply)	-	300,000	-	279,300	20,700	-	-	-	-	-	-
Whakatāne Water Supply Replace Treatment Plant Roof	-	100,000	100,000	-	-	-	-	-	-	-	-
District Water Supplies Residual Chlorine Monitoring	-	65,000	-	-	-	-	-	-	-	65,000	-
Plains W - Johnson Road Delivery Pipeline Replacement	-	200,000	200,000	-	-	-	-	-	-	-	-
Plains W - Johnson Road Chlorination Upgrade	-	120,000	120,000	-	-	-	-	-	-	-	-
Total for Water Supply	1,240,500	1,915,500	1,360,500	337,760	152,240	-	-	-	-	65,000	-
GROUP: SEWERAGE TREATMENT AND DISPOSAL											
Whakatāne Wastewater Renewals & Upgrades	225,000	265,000	230,000	35,000	-	-	-	-	-	-	-
Whakatāne - Inflow & Infiltration Reduction	100,000	100,000	100,000	-	-	-	-	-	-	-	-
Huna Rd Development	-	300,000	-	6,000	294,000	-	-	-	-	-	-
Ōhope Waste Water Treatment Plant Upgrade	300,000	300,000	75,000	203,700	21,300	-	-	-	-	-	-
Ōhope Wastewater Renewals & Upgrades	14,500	14,500	13,648	-	852	-	-	-	-	-	-
Edgumbe Waste Water Pump Station Upgrade & Storage	3,500,000	300,000	90,000	90,000	-	120,000	-	-	-	-	-
Edgumbe Minor Reticulation Works	50,000	50,000	50,000	-	-	-	-	-	-	-	-
Murupara Waste Water Sewer Reticulation	250,000	30,000	30,000	-	-	-	-	-	-	-	-
Te Mahoe Waste Water: Install Screens & replace media in sand filter	-	60,000	-	60,000	-	-	-	-	-	-	-
Total for Sewage Treatment & Disposal	4,439,500	1,419,500	588,648	394,700	316,152	120,000	-	-	-	-	-

PROJECT DESCRIPTION	BUDGET		FUNDING SOURCE								
	LTP	AP	DEPRECIATION RESERVES	LOANS	DEVELOPMENT CONTRIBUTIONS	SUBSIDIES/GRANTS	RESTRICTED	OTHER RESERVES	FEES & CHARGES	TARGETED RATES	GENERAL RATES
GROUP: STORMWATER DRAINAGE											
Ōhope Storm Water - Maraetotara stream	25,000	25,000	25,000	-	-	-	-	-	-	-	-
Ōhope Storm Water - Wharekura stream	20,000	20,000	-	-	-	-	-	-	-	20,000	-
Whakatāne Storm Water - Hinemoa Pump Station & Pipes	100,000	100,000	-	93,200	6,800	-	-	-	-	-	-
Whakatāne Storm Water - Pipe Upgrades	750,000	150,000	105,000	45,000	-	-	-	-	-	-	-
Whakatāne Storm Water - Stormwater Upgrades	-	450,000	-	9,000	441,000	-	-	-	-	-	-
Ōhope Storm Water Upgrades	100,000	100,000	50,000	50,000	-	-	-	-	-	-	-
Whakatāne Storm Water - Peace Street Collector	-	140,000	-	140,000	-	-	-	0	-	-	-
Total for Stormwater Drainage	995,000	985,000	180,000	337,200	447,800	-	-	0	-	20,000	-
GROUP: SOLID WASTE											
Burma Rd Landfill Restoration	10,000	10,000	-	-	-	-	-	-	-	10,000	-
Landfill Leachate Pump Station	25,000	25,000	25,000	-	-	-	-	-	-	-	-
Total for Solid Waste	35,000	35,000	25,000	-	-	-	-	-	-	10,000	-
GROUP: COMMUNITY SAFETY											
Activity: Animal Control											
Whakatāne Dog Pound Extension	-	80,000	-	-	-	-	-	80,000	-	-	-
Activity Total: Animal Control	-	80,000	-	-	-	-	-	80,000	-	-	-
Total for Community Safety	-	80,000	-	-	-	-	-	80,000	-	-	-
GROUP: DISTRICT GROWTH											
Activity: Events & Tourism											
New Xmas Lights	-	20,500	-	-	-	20,500	-	-	-	-	-
Activity Total: Events & Tourism	-	20,500	-	-	-	20,500	-	-	-	-	-
Activity: Strategic Property											
Harbour Owned Comm Buildings	25,512	25,512	-	-	-	-	25,512	-	-	-	-
Strategic & Investmt Properties	34,411	5,000	-	-	-	-	-	-	-	-	5,000
Commercial Property - Minor	37,374	5,234	-	-	-	-	-	-	-	-	5,234
60 Bunyan Rd Woodwaste Remediation	-	50,000	-	-	-	-	-	50,000	-	-	-
Activity Total: Strategic Property	97,297	85,746	-	-	-	-	25,512	50,000	-	-	10,234
Total for District Growth	97,297	106,246	-	-	-	20,500	25,512	50,000	-	-	10,234

PROJECT DESCRIPTION	BUDGET		FUNDING SOURCE								
	LTP	AP	DEPRECIATION RESERVES	LOANS	DEVELOPMENT CONTRIBUTIONS	SUBSIDIES/GRANTS	RESTRICTED	OTHER RESERVES	FEES & CHARGES	TARGETED RATES	GENERAL RATES
GROUP: RECREATION AND COMMUNITY FACILITIES											
Activity: Library Services											
Library Mixed Collection Renew	100,000	100,000	100,000	-	-	-	-	-	-	-	-
Activity Total: Library Services	100,000	100,000	100,000	-	-	-	-	-	-	-	-
Activity: Parks & Reserves											
Harbour Beautification	50,000	86,000	-	-	4,128	-	81,872	-	-	-	-
Coastal Land Aquisition	100,000	100,000	-	-	100,000	-	-	-	-	-	-
Park & Reserve Renewals	490,328	490,328	490,328	-	-	-	-	-	-	-	-
Significant Sites	69,893	69,893	69,893	-	-	-	-	-	-	-	-
Walking and Cycling Projects	75,000	75,000	-	-	75,000	-	-	-	-	-	-
Community Reserves - Edgcumbe	49,939	49,939	49,939	-	-	-	-	-	-	-	-
Awatapu Lagoon	-	160,000	-	-	160,000	-	-	-	-	-	-
Activity Total: Parks & Reserves	835,160	1,031,160	610,160	-	339,128	-	81,872	-	-	-	-
Activity: Sportsfields											
Renewals	116,842	116,842	116,842	-	-	-	-	-	-	-	-
Rugby Park	40,900	40,900	40,900	-	-	-	-	-	-	-	-
Activity Total: Sportsfields	157,742	157,742	157,742	-	-	-	-	-	-	-	-
Activity: Cemeteries & Crematorium											
Whakatāne Cemetery Expansion	107,017	30,000	-	28,200	1,800	-	-	-	-	-	-
Whakatāne Cemetery Berms	10,000	10,000	-	-	1,100	-	-	-	8,900	-	-
Cemeteries & Crematorium Renewal	18,177	18,177	18,177	-	-	-	-	-	-	-	-
Activity Total: Cemeteries & Crematorium	135,194	58,177	18,177	28,200	2,900	-	-	-	8,900	-	-
Activity: Public Conveniences											
Public Conveniences Renewals	58,202	58,202	58,202	-	-	-	-	-	-	-	-
Activity Total: Public Conveniences	58,202	58,202	58,202	-	-	-	-	-	-	-	-
Activity: Aquatic Centres											
Whakatāne Aquatic - Plant - Compressor Replacement	38,300	163,300	84,916	78,384	-	-	-	-	-	-	-
Aquatic Centre Renewals	70,510	70,510	70,510	-	-	-	-	-	-	-	-
Redesign of Reception	-	50,000	-	50,000	-	-	-	-	-	-	-
Activity Total: Aquatic Centres	108,810	283,810	155,426	128,384	-	-	-	-	-	-	-

PROJECT DESCRIPTION	BUDGET		FUNDING SOURCE								
	LTP	AP	DEPRECIATION RESERVES	LOANS	DEVELOPMENT CONTRIBUTIONS	SUBSIDIES/ GRANTS	RESTRICTED	OTHER RESERVES	FEES & CHARGES	TARGETED RATES	GENERAL RATES
Activity: Ports & Harbour											
Port Ōhope Wharf	337,000	337,000	-	-	-	-	337,000	-	-	-	-
Port Ōhope Wharf Structural Repairs	550,000	550,000	550,000	-	-	-	-	-	-	-	-
Renewals - Buildings, Wharves, Jetties, Ramps & Navigation	22,753	22,753	22,753	-	-	-	-	-	-	-	-
Renewals - Whakatāne Main Wharf replacement	4,294,561	4,294,561	3,435,649	-	-	-	858,912	-	-	-	-
Whakatāne Harbour Eastern Wall Strengthening	-	30,000	-	-	-	-	30,000	-	-	-	-
Activity Total: Ports & Harbour	5,204,314	5,234,314	4,008,402	-	-	-	1,225,912	-	-	-	-
Activity: Halls											
Multi, Sports Events Centre	100,000	50,000	-	-	-	-	-	50,000	-	-	-
Halls - Renewals	118,816	118,816	118,816	-	-	-	-	-	-	-	-
Activity Total: Halls	218,816	168,816	118,816	-	-	-	-	50,000	-	-	-
Total for Recreation & Community Services	6,818,238	7,092,221	5,226,925	156,584	342,028	-	1,307,784	50,000	8,900	-	-
GROUP: CORPORATE ACTIVITIES											
Activity: Corporate Property											
Renewals & Upgrades	80,615	80,615	80,615	-	-	-	-	-	-	-	-
Civic Centre Earthquake Strengthening	700,000	1,400,000	700,000	700,000	-	-	-	-	-	-	-
Vehicle Replacements Council-wide (renewals funded)	193,917	193,917	193,917	-	-	-	-	-	-	-	-
Museum Redevelopment	-	3,141,279	159,263	59,998	-	1,768,854	-	1,153,164	-	-	-
Activity Total: Corporate Property	974,532	4,815,811	1,133,795	759,998	-	1,768,854	-	1,153,164	-	-	-
Activity: Business Operations Business Unit											
Activity: Corporate Information											
IBIS PRO Rates Modelling Upgrade	-	42,000	42,000	-	-	-	-	-	-	-	-
ECMS Upgrades (Objective)	70,000	50,000	50,000	-	-	-	-	-	-	-	-
ICT Infrastructure	410,000	410,000	410,000	-	-	-	-	-	-	-	-
ERP Development	50,000	50,000	50,000	-	-	-	-	-	-	-	-
Asset Management	20,000	20,000	20,000	-	-	-	-	-	-	-	-
Aerial Photography Rural & Urban	40,000	40,000	40,000	-	-	-	-	-	-	-	-
LS - GIS Software Rebuild	100,000	-	-	-	-	-	-	-	-	-	-
Activity Total: Corporate Information	690,000	612,000	612,000	-	-	-	-	-	-	-	-

PROJECT DESCRIPTION	BUDGET		FUNDING SOURCE								
	LTP	AP	DEPRECIATION RESERVES	LOANS	DEVELOPMENT CONTRIBUTIONS	SUBSIDIES/GRANTS	RESTRICTED	OTHER RESERVES	FEES & CHARGES	TARGETED RATES	GENERAL RATES
Activity: Business Operations Business Unit											
Replacement of small plant and handheld devices	24,500	24,500	24,500	-	-	-	-	-	-	-	-
Activity Total: Corporate Information	24,500	24,500	24,500	-	-	-	-	-	-	-	-
Total for Corporate & District Activities	1,689,032	5,452,311	1,770,295	759,998	-	1,768,854	-	1,153,164	-	-	-
GROUP: REPORTABLE COUNCIL CONTROLLED ACTIVITIES											
Activity: Whakatāne Airport											
Runway Lighting & Navigation Upgrade	400,000	-	-	-	-	-	-	-	-	-	-
Airport Pavement Resurfacing	30,000	-	-	-	-	-	-	-	-	-	-
Renewals	6,250	10,000	5,000	-	-	-	-	5,000	-	-	-
Activity Total: Whakatāne Airport	436,250	10,000	5,000	-	-	-	-	5,000	-	-	-
Total for Council Controlled Activities	436,250	10,000	5,000	-	-	-	-	5,000	-	-	-
COUNCIL TOTAL	24,654,876	24,495,753	11,293,885	2,667,077	1,329,260	6,322,562	1,333,296	1,379,164	14,025	146,250	10,234

Reserve Balance Forecast 2017/18

	ACTIVITY	PURPOSE	REVISED 30 JUNE 2017 \$000	2017/18 TRANSFERS IN \$000	2017/18 TRANSFERS OUT \$000	ANNUAL PLAN 30 JUNE 2018 \$000
GENERAL OPERATING RESERVES						
General Rates and Revenues	General Council	For General Rate funded Surpluses or Deficits	330	222	-	552
Roading Rate - Roads & Footpaths	Roads & Footpaths	For Roading Rate funded Surpluses or Deficits	554	28	-	583
Refuse Collection rate	Waste	For Refuse Collection Rate funded Surpluses or Deficits	400	128	(200)	328
District Growth	District Growth	For District Growth Rate funded Surpluses or Deficits	(93)	-	(5)	(97)
Whakatāne Wastewater	Sewage Treatment & Disposal	For Wastewater Rate funded Surpluses or Deficits	(24)	-	(2)	(26)
Matatā Wastewater	Sewage Treatment & Disposal	For Wastewater Rate funded Surpluses or Deficits	(2,824)	175	(139)	(2,789)
Murupara Wastewater	Sewage Treatment & Disposal	For Wastewater Rate funded Surpluses or Deficits	(18)	-	(1)	(19)
Whakatāne Water	Water	For Water Rate Funded Surpluses or Deficits	(209)	200	(6)	(14)
Murupara Water	Water	For Water Rate Funded Surpluses or Deficits	(100)	35	(4)	(69)
Plains Water	Water	For Water Rate Funded Surpluses or Deficits	643	33	-	676
Dog Control	Dog Control	For Animal Control Operating Surpluses or Deficits	117	4	(80)	41
Parking Enforcement	Parking Enforcement	For Parking Enforcement Operating Surpluses or Deficits	269	28	(101)	196
Pensioner Housing	Pensioner Housing	For Pensioner Housing Operating Surpluses or Deficits	2,593	96	(1,428)	1,261
Airport Whakatāne 50%	Whakatāne Airport	For Whakatāne Airport Operating Surpluses or Deficits	(697)	72	(39)	(663)
Disaster Mitigation	Stormwater Drainage	For Disaster Mitigation Surpluses or Deficits	268	14	-	281
Whakatāne Stormwater	Stormwater Drainage	For Stormwater Rate funded Surpluses or Deficits	140	7	-	148
Ōhope Stormwater	Stormwater Drainage	For Stormwater Rate funded Surpluses or Deficits	16	1	-	17
Edgecumbe Stormwater	Stormwater Drainage	For Stormwater Rate funded Surpluses or Deficits	56	2	(50)	8
Matatā Stormwater	Stormwater Drainage	For Stormwater Rate funded Surpluses or Deficits	11	1	-	11
Tāneatua Stormwater	Stormwater Drainage	For Stormwater Rate funded Surpluses or Deficits	1	-	-	1
Te Teko Stormwater	Stormwater Drainage	For Stormwater Rate funded Surpluses or Deficits	(1)	-	-	(1)
Te Mahoe Stormwater	Stormwater Drainage	For Stormwater Rate funded Surpluses or Deficits	-	-	-	-
General Operating Reserves Total			1,432	1,044	(2,055)	422

	ACTIVITY	PURPOSE	REVISED 30 JUNE 2017 \$000	2017/18 TRANSFERS IN \$000	2017/18 TRANSFERS OUT \$000	ANNUAL PLAN 30 JUNE 2018 \$000
OTHER RESERVES						
Car parks Development	Parking	For the Development of Car parks in the District	42	2	-	44
Galatea Reserve Development	General Council	For amenities within the Galatea and Murupara areas	2	-	-	2
Disabled Facilities - Pensioner Housing	General Council	For the improvement of Disabled Facilities throughout the District	(9)	-	-	(10)
Roading Storm Damage Reserve	Roads & Footpaths	To fund costs associated with storm damage to the Councils Roothing network	28	1	-	29
Te Mahoe Water - special	Water	For the purchase of Capital Expenditure for the Te Mahoe Water scheme	31	2	-	32
Disaster /LAPP Insurance Reserve	General Council	To fund contributions to the LAPP scheme over and above annual insurance	7	-	-	8
Asset Divestment	General Council	Surplus funds from the Divestment of Council Assets	(654)	7,134	(430)	6,050
Sale of Bennett Block	General Council	Surplus funds from the Divestment of Council Assets	(95)	-	(5)	(100)
Leaky Homes Reserve	Building	To fund weather tight claims	(134)	200	(469)	(403)
Community Boards & Iwi Liaison	Community Boards & Iwi Liaison	Separately collected rates for community projects	136	8	(1)	143
Digitisation	Corporate & District	To fund digitisation project	843	43	-	886
Other Reserves Total			197	7,387	(560)	7,024

	ACTIVITY	PURPOSE	REVISED 30 JUNE 2017 \$000	2017/18 TRANSFERS IN \$000	2017/18 TRANSFERS OUT \$000	ANNUAL PLAN 30 JUNE 2018 \$000
DEPRECIATION RESERVES						
Whakatāne Water	Water	To fund the renewal of Water assets	(335)	547	(174)	38
Ōhope Water	Water	To fund the renewal of Water assets	159	76	(816)	(582)
Edgecumbe Water	Water	To fund the renewal of Water assets	77	140	(6)	212
Matatā Water	Water	To fund the renewal of Water assets	302	20	(30)	292
Tāneatua Water	Water	To fund the renewal of Water assets	377	35	(1)	412
Murupara Water	Water	To fund the renewal of Water assets	421	45	(6)	460
Rūātoki Water	Water	To fund the renewal of Water assets	168	18	-	186
Waimana Water	Water	To fund the renewal of Water assets	21	5	-	26
Plains Water	Water	To fund the renewal of Water assets	1,395	110	(347)	1,158
Te Mahoe Water	Water	To fund the renewal of Water assets	42	-	-	42
Whakatāne Wastewater	Sewage Treatment & Disposal	To fund the renewal of Wastewater assets	1,671	421	(330)	1,762
Ōhope Wastewater	Sewage Treatment & Disposal	To fund the renewal of Wastewater assets	(2,235)	280	(198)	(2,152)
Edgecumbe Wastewater	Sewage Treatment & Disposal	To fund the renewal of Wastewater assets	(1)	213	-	212
Tāneatua Wastewater	Sewage Treatment & Disposal	To fund the renewal of Wastewater assets	377	33	-	410
Te Mahoe Wastewater	Sewage Treatment & Disposal	To fund the renewal of Wastewater assets	(32)	(2)	(2)	(35)
Murupara Wastewater	Sewage Treatment & Disposal	To fund the renewal of Wastewater assets	112	89	(30)	171
Whakatāne Stormwater	Stormwater Drainage	To fund the renewal of Stormwater assets	(797)	221	(143)	(719)
Ōhope Stormwater	Stormwater Drainage	To fund the renewal of Stormwater assets	215	31	(75)	171
Edgecumbe Stormwater	Stormwater Drainage	To fund the renewal of Stormwater assets	(42)	4	(2)	(40)
Matatā Stormwater	Stormwater Drainage	To fund the renewal of Stormwater assets	9	-	-	9
Tāneatua Stormwater	Stormwater Drainage	To fund the renewal of Stormwater assets	16	1	-	17
Te Mahoe Stormwater	Stormwater Drainage	To fund the renewal of Stormwater assets	19	1	-	20
Murupara Stormwater	Stormwater Drainage	To fund the renewal of Stormwater assets	92	5	-	97
Te Teko Stormwater	Stormwater Drainage	To fund the renewal of Stormwater assets	5	-	-	6
Refuse Disposal	Waste	To fund the renewal of Refuse Disposal assets	109	15	(25)	99
Libraries	Libraries	To fund the renewal of Library assets	79	126	(100)	105
Museum	Museum	To fund the renewal of Museum assets	137	7	-	144
Parks and Gardens & Sports fields	Parks, Reserves, Recreation & Sports Fields	To fund the renewal of Parks and Gardens & Sports fields assets	1,363	242	(768)	837
Cemeteries & Crematoria	Cemeteries & Crematorium	To fund the renewal of Cemeteries & Crematorium assets	66	26	(18)	74
Aquatic Centres	Aquatic Centres	To fund the renewal of Aquatic Centre assets	164	170	(155)	179
Halls	Halls	To fund the renewal of Halls assets - includes multisports centre in 2019 / 2020	502	95	(119)	478
Public Conveniences	Public Conveniences	To fund the renewal of Public Conveniences assets	290	15	(58)	247
Pensioner Housing	Pensioner Housing	To fund the renewal of Pensioner Housing assets	358	18	-	376

	ACTIVITY	PURPOSE	REVISED 30 JUNE 2017 \$000	2017/18 TRANSFERS IN \$000	2017/18 TRANSFERS OUT \$000	ANNUAL PLAN 30 JUNE 2018 \$000
Strategic & Investment Property	District Growth	To fund the renewal of Commercial Property assets	2	-	-	2
Vehicle & Plant Reserve	Corporate & District	To fund the renewal of Vehicle and Plant	329	168	(218)	279
Corporate Property	Corporate & District	To fund the renewal of Corporate Property assets	469	58	(940)	(413)
Information Management	Corporate & District	To fund the renewal of Information Management assets	2,158	414	(712)	1,860
Port	Ports & Harbour	To fund the renewal of Port & Harbour assets	1,974	419	(4,008)	(1,615)
Roading - assisted / non-assisted / special and safety	Roads & Footpaths	To fund the renewal of Roothing assets	462	1,996	(2,138)	321
Airport - Whakatāne 50%	Whakatāne Airport	To fund the renewal of Whakatāne Airport assets	(292)	81	(18)	(229)
Depreciation Reserves Total			10,207	6,147	(11,435)	4,919
RESTRICTED RESERVES						
Development Contributions - Whakatāne Water	Water	To fund growth related capital expenditure	(89)	17	(160)	(233)
Development Contributions - Ōhope Water	Water	To fund growth related capital expenditure	157	8	-	165
Development Contributions - Edgumbe Water	Water	To fund growth related capital expenditure	7	-	-	8
Development Contributions - Matatā Water	Water	To fund growth related capital expenditure	68	3	-	71
Development Contributions - Plains Water	Water	To fund growth related capital expenditure	(45)	-	(2)	(47)
Development Contributions - Whakatāne Wastewater	Sewage Treatment & Disposal	To fund growth related capital expenditure	(1,416)	44	(372)	(1,745)
Development Contributions - Coastlands Wastewater	Sewage Treatment & Disposal	To fund growth related capital expenditure	(90)	-	(5)	(95)
Development Contributions - Ōhope Wastewater	Sewage Treatment & Disposal	To fund growth related capital expenditure	255	12	(22)	245
Development Contributions - Edgumbe Wastewater	Sewage Treatment & Disposal	To fund growth related capital expenditure	(3)	-	-	(3)
Development Contributions - Matatā Wastewater	Sewage Treatment & Disposal	To fund growth related capital expenditure	8	8	-	16
Development Contributions - Community Infrastructure	Recreation & Community Services	To fund growth related Community Infrastructure. Arts & Culture, Recreation & Community Facilities	388	20	(3)	405
Development Contributions - Parks, Gardens and Reserves	Parks, Reserves, Recreation & Sports Fields	To fund growth related Parks, Gardens and Reserves capital expenditure	523	18	(339)	202
Development Contributions - Rural Reserves	Parks, Reserves, Recreation & Sports Fields	To fund growth related capital expenditure	271	14	-	285
Development Contributions - Whakatāne Reserves	Parks, Reserves, Recreation & Sports Fields	To fund growth related capital expenditure	(7)	-	-	(7)
Development Contributions - Ōhope Reserves	Parks, Reserves, Recreation & Sports Fields	To fund growth related capital expenditure	150	8	-	158
Development Contributions - Edgumbe Reserves	Parks, Reserves, Recreation & Sports Fields	To fund growth related capital expenditure	55	3	-	57
Development Contributions - Murupara Reserves	Parks, Reserves, Recreation & Sports Fields	To fund growth related capital expenditure	12	1	-	13
Development Contributions - Solid Waste	Waste	To fund growth related Solid Waste capital expenditure	306	16	-	322
Development Contributions - Roothing	Roads & Footpaths	To fund growth related Roothing capital expenditure	1,012	50	(71)	991
Development Contributions - Non Fin Assisted Roothing	Roads & Footpaths	To fund growth related capital expenditure	4	-	-	4
Development Contributions - Whakatāne Stormwater	Stormwater Drainage	To fund growth related capital expenditure	(262)	26	(472)	(708)
Development Contributions - Ōhope Stormwater	Stormwater Drainage	To fund growth related capital expenditure	117	6	-	123
Development Contributions - Whakatāne Car parks	Roads & Footpaths	To fund growth related capital expenditure	(8)	-	-	(8)

	ACTIVITY	PURPOSE	REVISED 30 JUNE 2017 \$000	2017/18 TRANSFERS IN \$000	2017/18 TRANSFERS OUT \$000	ANNUAL PLAN 30 JUNE 2018 \$000
Ōtarawairere Disaster Mitigation	Stormwater Drainage	To fund growth related capital expenditure at Ōtarawairere Stormwater	(44)	-	(2)	(46)
Capital Contributions - Roothing	Roads & Footpaths	Financial Contributions for Roothing Capital Projects	58	3	-	61
Subdivision Contributions - Whakatāne	General Council	To fund capital expenditure in the Whakatāne Ward	106	5	-	112
Subdivision Contributions - Ōhope	General Council	To fund capital expenditure in the Ōhope Ward	43	2	-	45
Subdivision Contributions - Edgecumbe	General Council	To fund capital expenditure in the Edgecumbe Ward	24	1	-	25
Subdivision Contributions - Matatā	General Council	To fund capital expenditure in the Matatā Ward	21	1	-	22
Subdivision Contributions - Murupara	General Council	To fund capital expenditure in the Murupara Ward	6	-	-	7
Subdivision Contributions - Rural	General Council	To fund capital expenditure in the Rural Ward	24	1	-	25
Harbour Capital Fund	Ports & Harbour	For Ports & Harbour Operating Surpluses or Deficits	4,888	2,423	(1,974)	5,337
Harbour Land Sales	Ports & Harbour	Funds set aside from the sale of Harbour assets	11,394	580	-	11,974
Restricted Reserves Total			17,933	3,270	(3,423)	17,779



Statement of Accounting Policies

These statements provide the principles that we have applied in preparing our prospective financial statements. They are designed to help you understand the detail behind our calculations and forecasts.

Reporting entity

Whakatāne District Council is a territorial local authority governed by the Local Government Act 2002 and is domiciled in New Zealand. The principal accounting policies adopted in the preparation of this financial report are set out below. The financial report consists of the prospective financial statements of Whakatāne District Council (the Council) and includes the Whakatāne Airport, which is a 50/50 joint equity venture between the Council and the Ministry of Transport.

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

The prospective financial statements of the Council are for the year ended 30 June 2017. The financial statements were authorised for issue on 22 June 2017, by Council resolution. 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.

Basis of preparation

STATEMENT OF COMPLIANCE

The 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). They comply with FRS 42 Prospective Financial Statements, as appropriate for public benefit entities.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

MEASUREMENT BASE

The financial statements use estimated closing balances from the period ending 30 June 2016; estimates have been restated accordingly if required. These financial statements have been prepared on a historical basis, modified by the estimated revaluation of land and buildings, certain infrastructural assets, financial instruments (including derivative instruments), investment property, and forestry assets.

FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). Some rounding variances may occur in the financial statements due to the use of decimal places in the underlying financial data. The functional currency of the Council is New Zealand dollars.

STANDARDS, AMENDMENTS AND INTERPRETATIONS ISSUED THAT ARE NOT YET EFFECTIVE AND HAVE NOT BEEN EARLY ADOPTED

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

NZ IFRS 9 Financial Instruments will eventually replace NZ IAS 39 Financial Instruments: Recognition and Measurement. NZ IAS 39 is being replaced through the following three main phases: Phase 1

Classification and Measurement, Phase 2 Impairment Methodology, and Phase 3 Hedge Accounting. Phase 1 on the classification and measurement of financial assets has been completed and has been published in the new financial instrument standard NZ IFRS 9. NZ IFRS 9 uses a single approach to determine whether a financial asset is measured at amortised cost or fair value, replacing the many different rules in NZ IAS 39. The approach in NZ IFRS 9 is based on how an entity manages its financial instruments (its business model) and the contractual cash flow characteristics of the financial assets. The financial liability requirements are the same as those of NZ IAS 39, except for when an entity elects to designate a financial liability at fair value through the surplus/deficit. The new standard is effective 1 January 2018.

JOINT VENTURES AND ASSOCIATES

Council recognises in its financial statements its share of jointly-controlled assets, the liabilities and expenses it incurs, its share of liabilities and expenses incurred jointly, and income from the sale or use of its share of the output of the joint venture.

Significant Accounting Policies

Revenue recognition

Revenue is measured at fair value of the consideration received.

RATES

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

Rates collected on behalf of the Bay of Plenty Regional Council (BOPRC) are not recognised in the financial statements as the Council is acting as an agent for BOPRC. Rates collected on behalf of the BOPRC are not included in the Prospective Statement of Comprehensive Income as it does not belong to the Council. It is however, included as a receipt and payment in the Prospective Statement of Cash Flows.

Revenue from water rates by meter is recognised on an accrual basis.

LICENCES AND PERMITS

Revenue derived from licences and permits is recognised on application.

DEVELOPMENT CONTRIBUTIONS

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

SALES OF GOODS

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

PROVISION OF SERVICES

Sales of services are recognised in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided.

RENTAL REVENUE

Rental revenue is recognised in the period that it relates to.

INTEREST INCOME

Interest income is recognised using the effective interest method.

DIVIDEND INCOME

Dividend income is recognised when the right to receive payment is established.

VESTED ASSETS

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

TRAFFIC AND PARKING INFRINGEMENTS

Traffic and parking infringements are recognised when tickets are paid.

GRANTS AND SUBSIDIES

Grants and subsidies are recognised when the conditions of the grant or subsidy have been met.

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

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Council's decision.

Government grants are received from the New Zealand Transport Agency, which subsidises part of the costs of maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Finance costs

Borrowing costs are recognised as an expense in the period in which they are incurred. The Council has not capitalised borrowing costs associated with funding capital works in progress which represents a departure from NZ IAS 23: Borrowing Costs. However, it is in line with the decision of the Accounting Standards Review Board to indefinitely defer the adoption of NZ IAS 23 for public benefit entities.

Income tax

Income tax expense comprises both current tax and deferred tax, and is calculated using tax rates that have been enacted or substantively enacted by balance date.

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.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary

differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

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

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 or taxable profit.

Deferred tax is recognised on taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where the company can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

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

Leases

FINANCE LEASES

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

At the commencement of the lease term, the Council recognises finance leases as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments. The finance charge is charged to the statement of financial performance over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether 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 financial institutions, 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 on the prospective statement of financial position.

Trade and other receivables

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost, less any provision for impairment.

Impairment of a receivable is established when there is objective 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 considered indicators that the debt 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. The carrying amount of the asset is reduced through the use of an additional 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 cost of receivables. Overdue receivables that have not been renegotiated are reclassified as current (that is, not past due).

Inventories

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

Financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

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

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

- fair value through surplus or deficit;
- loans and receivables;
- held-to-maturity investments; and
- fair value through other comprehensive income.

The classification of a financial asset depends on the purpose for which the instrument was acquired.

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 remeasurement 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 loans are subsequently measured at amortised cost using the effective interest method. 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.

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 INCOME

Financial assets at fair value through other comprehensive income 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 the share investment within 12 months of balance date or if the debt instrument is not expected to be realised within 12 months of balance date. The Council and group 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.

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

Impairment of financial assets

At each balance sheet date the Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the prospective statement of comprehensive income.

Derivative financial instruments

The Council uses derivative financial instruments (interest rate swaps) to hedge exposure to interest rate risks arising from financing activities. In accordance with its treasury policy, 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 at their fair value at each balance date.

The associated gains or losses of these derivatives are recognised in the prospective statement of comprehensive income.

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 prospective statement of comprehensive income. 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, library books, plant and equipment, museum collection and motor vehicles.

RESTRICTED ASSETS

Restricted assets are parks, reserves and harbour assets owned by the Council which 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 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.

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

REVALUATION

Land, buildings (operational and restricted), 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. All other asset classes are carried at depreciated historical cost.

On transition to NZ IFRS, Whakatāne District Council elected to use the fair value of land under roads as at 1 July 2006 as deemed cost. Land under roads is no longer revalued.

The Council assesses the carrying values of its re-valued 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.

The Council accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the prospective statement of comprehensive income. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the statement of comprehensive income will be recognised first in the prospective statement of comprehensive income up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

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

DISPOSALS

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the prospective statement of comprehensive income. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

DEPRECIATION

Depreciation is provided on a straight-line basis on all buildings, bridges, other structures, motor vehicles, plant and equipment, office equipment, and furnishings. Land is non depreciable. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

The expected lives, in years, of major classes of fixed assets are as follows:

INFRASTRUCTURE ASSETS	YEARS
ROADING	
Land - Road reserve	N/A
Road formation	N/A
Pavement Basecourse	22-90
Sealed Pavement surface	2-20
Unsealed roads	2-7
Traffic control device	50
Road signs and markers	7-15
Kerbs and channels and cesspits	40-60
Surface water Channel	15-50
Street Railings	10-20
Traffic Islands	50
Street lighting	10-50
Footpaths	20-50
Bridges – concrete	100
Bridges – wooden	30
Car-parks	50
WATER	
Treatment plant – structure	70-90
Treatment plant – contents	15-50
Pump stations – structure	80-100
Pump stations – contents	10-50
Reservoirs – concrete and wooden	70-90
Water lines and service lines	50-80
Valves and hydrants	30-65
Water meters	15-25
WHARVES	
Wharves (concrete)	50
STORMWATER	
Stormwater lines	80

INFRASTRUCTURE ASSETS	YEARS
Manholes	70-80
Open drains and channels	50-90
Pump stations – structure	80-100
Pump station – contents	12-40
Retention dams	80-90
Floodgates	50
SEWERAGE	
Sewer lines and service lines	60-80
Manholes	70-80
Pump station – structure	60-70
Pump station – contents	12-25
Ponds – structure	60
Ponds – plant and equipment	15-25
REFUSE	
Whakatāne landfill	8.5
Murupara landfill	2
Solid Waste	25

OPERATIONAL ASSETS	YEARS
Museum assets	N/A
Land	N/A
Buildings	40-100
Vehicles	5
Plant and machinery – heavy	8-12.5
Plant and machinery – light	2-5
Furniture and fittings	10
Library books	7
Office equipment	4-5
<i>The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each financial year end.</i>	

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.

Cost associated with developing or maintaining computer software are recognised as an expense as incurred. Costs that are directly associated with the production of identifiable and unique software products controlled by the Council, and that will generate economic benefits exceeding costs beyond one year, are recognised as intangible assets. Direct costs include the software development, employee costs and an appropriate portion of relevant overheads.

EASEMENTS

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

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 prospective statement of comprehensive income.

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

Computer software 4 - 5 years 25% - 20%

Impairment of non-financial assets

Intangible assets that have an indefinite useful life, or not yet available for use, are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for indicators of impairment at each balance date. When there is an indicator of impairment the asset's recoverable amount is estimated. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

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

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

For assets not carried at a re-valued amount, the total impairment loss is recognised in the prospective statement of comprehensive income.

The reversal of an impairment loss on a re-valued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in prospective statement of comprehensive income, a reversal of the impairment loss is also recognised in the prospective statement of comprehensive income.

For assets not carried at a re-valued amount the reversal of an impairment loss is recognised in the prospective statement of comprehensive income.

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 as determined annually by an independent valuer.

Gains or losses arising from a change in the fair value of investment property are recognised in the prospective statement of comprehensive income.

Forest assets

Standing forestry assets are independently revalued at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax 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 biological assets at fair value less estimated costs to sell and from a change in fair value less estimated costs to sell are recognised in the Prospective Statement of Comprehensive Income.

The costs to maintain forestry assets are included in the Prospective Statement of Comprehensive Income.

Creditors and other payables

Creditors and other payables are recorded at their face value.

Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost using the effective interest method. 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 the balance date.

Provisions

Provisions are recognised when: the Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated.

Provisions are not recognised for future operating losses. Landfill Aftercare Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax 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.



Employee benefits

SHORT-TERM BENEFITS

Employee benefits that Council expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

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

LONG-TERM BENEFITS

Entitlements that are payable beyond 12 months, such as long service leave and retiring leave have been calculated on an actuarial basis. The calculations are based on:

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

The discount rate is based on the weighted average of interest rates for government stock with terms to maturity similar to those of the relevant liabilities. The inflation factor is based on the expected long-term increase in remuneration for employees.

SUPERANNUATION SCHEME

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit incurred.

Public equity

Public 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 a number of reserves. Reserves are a component of equity generally representing a particular use for which various parts of equity have been assigned.

The components of equity are:

- Retained earnings;
- Restricted reserves;
- Asset revaluation reserve.

RESTRICTED RESERVES

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

Restricted reserves are those subject to specific conditions accepted as binding by 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.

ASSET REVALUATION RESERVE

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

Critical accounting estimates and assumptions

The preparation of financial statements in conformity with NZ IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

We have assumed an interest rate of 5.09%. We use best estimates to predict what things will cost in the future, including inflation expectations. There is a risk that future interest rates and prices of actual inputs and outputs will not increase at the rate assumed. We expect growth in the Whakatāne District to reflect the medium population projection by Statistics New Zealand (35,800 for 2018). If growth were to differ substantially from the assumption, growth related projects and work programmes would need to be adjusted.

Goods and services tax

All items in the financial statements are stated exclusive of GST, except for receivables and creditors and other payables, which are presented inclusive of GST. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the prospective 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 prospective statement of cash flows. Commitments and contingencies are disclosed exclusive of GST.

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 the significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity.

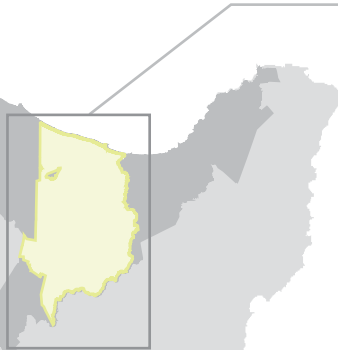
Indirect costs are charged to significant activities using appropriate cost drivers such as usage, staff numbers, and floor area.

Community Boards As at 1 July 2017

Community Boards provide a link between the Council and the community. If you have issues in your local community, have a question about a Council process or service, are looking for more information or advice, or have an idea to enhance your community, then you might like to contact your local Community Board representative. Alternatively, Community Boards meet

every seven weeks in an open meeting that you are welcome to attend. Contact information for your Community Board representatives and more details on meeting dates and venues are available on our website: www.whakatane.govt.nz

The Council has four Community Boards covering the entire Whakatāne District. Each board is made up of members elected from within the Community Board area and an appointed Councillor (two Councillors for Whakatāne-Ōhope) from the same area.



Community Boards

Whakatāne - Ōhope

Christine Chambers - *Chair*
Moira Hanna - *Deputy Chair*
Scott Jarrett - *Councillor*
Mike van der Boom - *Councillor*
Kay Boreham
Gerard Casey
Neville Delahunty
Carolyn Hamill
Mark Inman
Jennifer Manning

Murupara

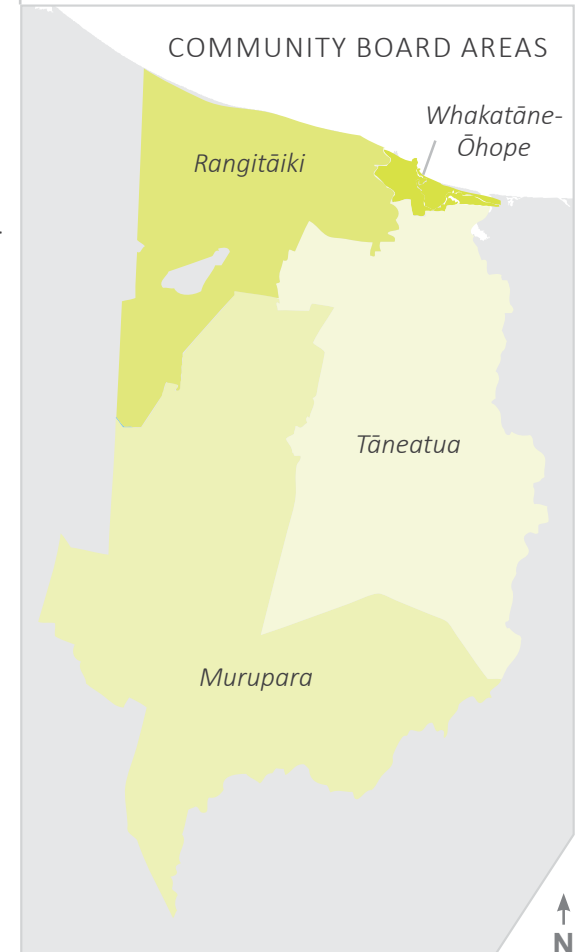
Alison Silcock - *Chair & Councillor*
Jackie Te Amo - *Deputy Chair*
Ormond Hynes
Bruce Jenkins
Mem Jenner
Dr Byron Rangiwai
Te Waiti Virginia Rangiwai

Rangitāiki

Charelle Stevenson - *Chair*
Kris Byrne - *Deputy Chair*
Gerard van Beek - *Councillor*
Graeme Bourk
Alison Clark
Gavin Dennis
Evan Harvey

Tāneatua

Diane Yalden - *Chair*
Geoff Chater - *Deputy Chair*
Andrew Iles - *Councillor*
Les Knowles
Hohepa McLean
Michael Robert
Luke Ruiterman



YOUR COUNCIL

Tōu Kaunihera- ā-Rohe

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Tāneatua- Waimana Ward



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Galatea- Murupara Ward



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Whakatāne-Ōhope Ward



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WHAKATĀNE
District Council
Kia Whakatāne au i ahau