



**SOUTH WAIRARAPA
DISTRICT COUNCIL**
Kia Reretahi Tātau

Supporting Financial Information

to the

2020/21 Consultation Document

Financial Information

Statement of Accounting Policies for the year ended 30 June 2020

Reporting Entity

South Wairarapa District Council (SWDC) is a territorial local body governed by the Local Government Act 2002 (LGA 2002 and Local Government Rating Act 2002) and is domiciled in New Zealand.

The SWDC is a separate legal entity and does not have any subsidiaries.

The SWDC has designated itself as a public benefit entity for financial reporting purposes.

The financial forecasts of the Council are for the financial years from 1 July 2020 to 30 June 2021.

Basis of Preparation

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

Statement of Compliance

The financial statements of the SWDC 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 in New Zealand (NZ GAAP).

These financial statements have been prepared in accordance with Public Benefit Standards with reduced disclosure requirements (Tier 2). The SWDC qualifies for Tier 2 reporting tier as the SWDC has less than \$30 million of expenditure.

These financial statements comply with PBE Accounting Standards.

Measurement Base

The financial statements have been prepared on a historical cost basis, except where modified by the revaluation of land and buildings, certain infrastructure assets, investment property, playground assets, library books and certain financial instruments.

Functional and Presentation Currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000) and this could result in rounding differences. The functional currency of the SWDC is New Zealand dollars.

Changes in Accounting Policies

There have been no changes in accounting policies during the year.

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

Significant Accounting Policies

Revenue

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

Rates Revenue

The following policies for rates have been applied:

General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised when invoices are created.

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

Revenue from water-by-meter rates is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end is accrued on an average usage basis.

Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Rates collected on behalf of the Greater Wellington Regional Council (GWRC) are not recognised in the financial statements, apart from the Statement of Cash flows, as SWDC is acting as an agent for the GWRC.

Other Revenue

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

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

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

Sales of goods are recognised when a product is sold to the customer. Sales are in cash. The recorded revenue is the gross amount of the sale.

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Interest revenue is recognised using the effective interest method.

Development Contributions

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

Borrowing Costs

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

Grant Expenditure

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

Discretionary grants are those grants where SWDC 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 SWDC's decision.

Leases

Finance Leases

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

At the commencement of the lease term, the SWDC 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 SWDC 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.

Debtors and Other Receivables

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

A provision for impairment of receivables is established when there is objective evidence that the SWDC will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

Financial Assets

SWDC classifies its financial assets into the following categories: held-to-maturity investments and loans and receivables.

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs.

Purchases and sales of investments are recognised on trade-date, the date on which the SWDC 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 SWDC has transferred substantially all the risks and rewards of ownership.

The categories of financial assets are:

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. SWDC's loans and receivables comprise terms deposits.

Held to maturity investments

- » Held to maturity investments are assets with fixed or determinable payments and fixed maturities that SWDC has the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

Fair value through other comprehensive revenue and expense.

- » Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date. The Council includes in this category:
- » Investments that it intends to hold long-term but which may be realised before maturity; and
- » Shareholdings that it holds for strategic purposes.

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit.

On de-recognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Fair Value

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. SWDC uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as discounted expected cash flows, are used to determine fair value for the remaining financial instruments.

Impairment of Financial Assets

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

Loans and other receivables, and held to maturity investments

Impairment is established when there is objective evidence that the SWDC will not be able to collect amounts due according to the original terms of the debt. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are considered indicators that the asset is

impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government stock, and community loans, are recognised directly against the instruments carrying amount.

Financial assets at fair value through other comprehensive revenue and expense

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

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are considered objective indicators that the asset is impaired.

If impairment evidence exists for the investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit.

If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

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 through a sale transaction, not through continuing use. Non-current Assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the statement of Comprehensive revenue and expense.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have previously been recognised.

Assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Property, Plant and Equipment

Property, plant and equipment consist of:

Operational Assets

These include land, buildings, landfill post closure, library books, plant and equipment, and motor vehicles.

Restricted Assets

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

Infrastructure Assets

Infrastructure assets are the fixed utility systems owned by the SWDC. 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.

Heritage Assets

Heritage assets are assets owned by the SWDC which are of cultural or historical significance to the community and cannot be replaced due to the nature of the assets. Buildings recorded under the Historic Places Act 1993 have been recorded as heritage assets.

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

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 SWDC and the cost of the item can be measured reliably.

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

In most instances, an item of property, plant and equipment is recognised at cost. Where an asset is acquired at no cost, or for 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 included in the statement of Comprehensive revenue and expense. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent Costs

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

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

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land (which also includes the landfill and water races), at rates which will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The estimated useful economic lives of major classes of assets have been estimated as follows:

ASSET	ESTIMATED LIFE	PERCENTAGE
Buildings and Improvements	20 to 100 years	1% to 5%
Heritage assets	70 to 120 years	0.80% to 1.4%
Furniture and equipment	5 to 22 years	4.5% to 20%
Motor vehicles	5 years	20%
Library collections	7 years	14.3%
Roading*	1 to 100 years	1% to 100%
Bridges*	30 to 100 years	1% to 3.3%
Water infrastructure*	15 to 103 years	0.97% to 6.7%
Sewer infrastructure*	14 to 123 years	0.81 to 7.1%
Stormwater infrastructure*	60 to 100 years	1% to 1.7%
Parks and reserves	25 to 32 years	3.1% to 4%
Playground equipment*	5 to 20 Years	5% to 20%

In relation to infrastructural assets marked * (above), depreciation has been calculated at a componentry level based on the estimated remaining useful lives as assessed by Council's engineers and independent registered valuers.

Land under roads and formation are not depreciated. A summary of these lives is detailed above.

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

Revaluation

Land, buildings (operational and restricted), heritage assets, library books, and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. All other assets are carried at depreciated historical cost.

SWDC assesses the carrying values of its revalued assets annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

SWDC 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 statement of Comprehensive revenue and expense. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the statement of financial performance will be recognised first in the statement of financial performance up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Those asset classes that are revalued are valued on a three yearly cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

Land and Buildings

An independent valuation is carried out to ascertain fair value as determined from market-based evidence by. The most recent valuation was performed by Angela Scott (BBS (VPM), MPINZ), Rupert Yortt BBS (VPM), David Cornford BBS (VMP), MPINZ of QV Asset & Advisory, and the valuation is effective as at 30 June 2016.

Heritage assets are also included in this category. Additions are recorded at cost.

Infrastructure Assets

Infrastructure asset classes are roads, bridges & footpaths, water systems, wastewater (sewerage) systems, stormwater systems.

At fair value determined on a depreciated replacement cost basis by an independent valuer. At balance date the SWDC assesses the carrying values of its infrastructure assets 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 revalued. The most recent valuation was performed by John Vessey (BE (Civil), BA (Economics), FIPENZ (Civil), CPEng, and IntPE) of Opus International Consultants on 30 June 2018. Additions are recorded at cost.

Playground equipment

At fair value determined on a depreciated replacement cost basis by an independent valuer. At balance date the SWDC assesses the carrying values of its playground equipment 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 revalued. The most recent valuation was performed by John Vessey (BE (Civil), BA (Economics), FIPENZ (Civil), CPEng, and IntPE) of Opus International Consultants on 30 June 2018. Additions are recorded at cost.

Vested Assets

At the actual costs or the current cost of providing identical services.

Library Collections

At depreciated replacement cost in accordance with the guidelines released by the New Zealand Library Association and the National Library of New Zealand in May 2002. Library valuations are performed by Colin Gerrard (BSc, MSc, GIPENZ) and Ian Martin (BE, MIPENZ) of AECOM New Zealand Limited, and the valuation is effective as at 30 June 2017.

Assets Held for Sale

Assets held for sale are valued annually at the lower of carrying value and fair value less costs to sell and the valuation is effective as at 30 June 2018. Assets held for sale are valued at the agreed sale price.

Intangible Assets

Software Acquisition and Development

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

Staff training costs are recognised as an expense when incurred.

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 an asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in statement of Comprehensive revenue and expense.

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

TANGIBLE ASSET	ASSET LIFE	AMORTISATION RATE
Computer Software	5 years	20%

Investment Properties

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 cost, including transaction costs.

After initial recognition, the SWDC measures all investment property at fair value as determined annually by an independent valuer.

Investment properties are valued annually at fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Jamie Benoit BAppl Sci (VFM and Ag) of QV Asset & Advisory, and the valuation is effective as at 30 June 2018.

Gains and losses arising from a change in the fair value of investment property are recognised in the statement of Comprehensive revenue and expense.

Impairment of Property, Plant, Equipment and Intangible Assets

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 impairment wherever events or changes in circumstances indicate that the carrying amount may not be recovered. When there is an indicator of impairment, the asset 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 assets ability to generate net cash flows 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 is the present value of expected future cash flows.

Cash generating assets are those assets that are held with the primary objective of generating a commercial return.

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 revalued 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 revenue and expense.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of Comprehensive revenue and expense.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the statement of financial performance, a reversal of the impairment loss is also recognised in the statement of Comprehensive revenue and expense.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the statement of Comprehensive revenue and expense.

Creditors and Other Payables

Creditors and other payables are recorded at their face value.

Employee Entitlements

Short-term Employee Entitlements

Employee benefits that the SWDC expects to be settled within twelve 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, long service leave entitlements expected to be settled within twelve months, and sick leave.

The SWDC 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 earning 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 SWDC anticipates it will be used by staff to cover those future absences.

The SWDC recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

Presentation of Employee Entitlements

Sick leave, annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Long-term Employee Entitlements

Superannuation Schemes

Obligations for contributions to Kiwi Saver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the statement of financial performance as incurred.

Provisions

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

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost expense.

Borrowings

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

Borrowings are classified as current liabilities unless SWDC has an unconditional right to defer settlement of the liability for at least 12 months after the balance date or if the borrowings are expected to be settled after 12 months of balance date.

Equity

Equity is the community's interest in the SWDC and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves.

The components of equity are:

- » Public equity – accumulated funds
- » Special reserves and trust funds
- » Asset revaluation reserves

Restricted and Council Created Reserves

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

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

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

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

Fair value through other comprehensive revenue and expense reserves comprises the net cumulative change in the fair value through other comprehensive revenue and expense instruments.

The District Property Reserve currently has a negative balance of \$392,056. The reason for the negative reserve balance is that Council are awaiting settlement of the sale of a property. Once settlement is made the reserve will return to a positive balance

Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. 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 statement of financial position.

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

Commitments and contingencies are disclosed exclusive of GST.

Cost Allocation

The SWDC has derived the cost of service for each significant activity of the SWDC using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an economically feasible manner, with a significant activity.

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

Critical Accounting Estimates and Assumptions

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

Landfill Aftercare Provision

Note 18 discloses an analysis of the exposure of the SWDC in relation to the estimates and uncertainties surrounding the landfill aftercare provision.

Infrastructural Assets

There are a number of assumptions and estimates used when performing DRC valuations over infrastructural assets.

These include:

- » The physical deterioration and condition of an asset, for example the SWDC could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimized by the SWDC performing a combination of physical inspections and condition modelling assessments of underground assets.
- » Estimating any obsolescence or surplus capacity of an asset.
- » Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the SWDC could be over and under estimating the annual depreciation charge recognised as an expense in the statement of Comprehensive revenue and expense.
- » To minimise this risk, SWDC's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of the SWDC asset management planning activities, which gives the SWDC further assurance over its useful life estimates.

Experienced independent valuers perform the Council's infrastructural asset revaluations.

Critical Judgments in Applying the SWDC's Accounting Policies

Management has exercised the following critical judgments in applying the SWDC's accounting policies for these financial statements.

Classification of Property

SWDC owns a number of properties, which are maintained primarily to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding these properties. These properties

are held for service delivery objectives as part of the SWDC's social housing policy. These properties are accounted for as property, plant and equipment.

Prospective Total Surplus/ (Deficit)

Council is projecting a surplus for the financial year ended 30 June 2020. This surplus is required to fund a number of transactions/projects that do not appear in the prospective statement of financial performance for accounting purposes i.e. loan repayments, grants/subsidies/donations for capital projects, asset revaluations and contributions to reserve funds. The income for these transactions and projects is recorded in the prospective statement of financial performance whereas the payments are recorded in the prospective statement of financial position.

This income is partially offset by expenditure items that are not fully funded by rates i.e. bad debts, losses, depreciation and operating expenditure funded by reserves. The expenditure for these transactions is recorded in the prospective statement of financial performance and a reduction is recorded in the prospective statement of financial position.

Rounding Differences

There will be rounding of numbers in the Plan as the model calculated to the nearest dollar but the plan is rounded to the nearest thousands.

Prospective Statement of Financial Performance for the Year Ending 30 June 2021

2020 Annual Plan \$,000	2021 Annual Plan \$,000	2021 LTP \$,000	2022 LTP \$,000
OPERATING INCOME			
14,760 Rates	15,399	15,298	15,639
128 Rates penalty	123	146	149
614 Interest	399	567	657
21 Internal Interest Loans	-	21	-
1,276 Fees & licences	1,344	1,203	1,229
733 User levies	830	731	747
75 Commissions	75	72	74
2,412 NZ Transport Agency Subsidy	2,742	2,257	2,220
85 Petrol tax	87	87	89
215 Grants, subsidies & donations	13	16	16
613 Rentals	646	527	538
- Assets vesting in council	-	-	-
1,136 Contributions	1,355	1,148	1,162
- Share revaluation	-	-	-
- Profit on sale of assets	-	-	-
- Gain on asset revaluations	-	39	40
87 Miscellaneous income	323	143	146
22,155 Total operating income	23,337	22,255	22,706
OPERATING COSTS			
1,160 Governance, leadership & advocacy	1,186	1,016	1,035
1,811 Public protection	2,222	1,691	1,732
724 Resource management	915	658	665
564 Economic, cultural & community develc	618	486	493
3,613 Amenities	4,023	3,572	3,635
5,449 Land transport	6,489	5,963	5,839
2,714 Water supply	3,659	2,845	2,927
1,655 Solid waste management	1,728	1,603	1,633
2,133 Wastewater	2,553	2,265	2,309
248 Stormwater drainage	305	261	285
30 Rate debtors written off	30	42	42
20,101 Total operating costs	23,728	20,402	20,597
2,054 Total surplus/(deficit)	(391)	1,853	2,109
- Tax expense	-	-	-
2,054 Total surplus/(deficit) after tax	(391)	1,318	1,853
Note: Total operating costs include:			
4,614 Depreciation	5,284	5,285	5,377
614 Interest	2,922	801	828

Prospective Statement of Comprehensive Revenue and Expenses for the Year Ending 30 June 2021

2020 Annual Plan \$,000	2021 Annual Plan \$,000	2021 LTP \$,000	2022 LTP \$,000
2,054 Total surplus/(deficit)	(391)	1,853	2,109
Vested assets			
1 Increase/(decrease) in share revaluation reserve	1	1	1
Increase/(decrease) in asset revaluation reserve		24,094	2,770
1 Total other comprehensive Revenue and expense	1	24,096	2,771
2,055 Total Other Comprehensive Revenue and Expense	(390)	25,948	4,880

Prospective Statement of Changes in Net Assets / Equity for the Year Ending 30 June 2021

2020 Annual Plan \$,000	2021 Annual Plan \$,000	2021 LTP \$,000	2022 LTP \$,000
452,370 Equity at Start of Year	449,178	410,399	436,347
2,055 Total comprehensive revenue and expenses	(390)	25,948	4,880
454,425 Equity at end of year	448,788	436,347	441,227

* The opening balance sheet disagrees with the Annual Plan as both are based on forecast information.

Prospective Statement of Financial Position as at 30 June 2021

2020 Annual Plan \$,000		2021 Annual Plan \$,000	2021 LTP \$,000	2022 LTP \$,000
ASSETS				
Current assets				
222	Cash and cash equivalents	277	222	222
11,904	Short term deposits	7,000	10,849	13,709
3,301	Loan redemption reserves deposits	5,362	3,377	3,998
3,981	Investments	3,220	4,042	4,170
2,671	Debtors and other receivables	2,271	2,683	2,737
17	Inventories	12	33	33
-	Assets held for sale	-	-	-
22,097	Total current assets	18,142	21,206	24,869
Non-current assets				
500	Investments	382	356	357
265	Intangible assets	87	123	101
8,468	Investment properties	9,100	7,938	7,989
448,031	Property, plant and equipment	449,422	430,346	431,386
457,264	Total non-current assets	458,991	438,763	439,833
479,361	Total assets	477,133	459,969	464,702
LIABILITIES				
Current liabilities				
2,423	Creditors and other payables	2,856	2,459	2,483
290	Employee entitlements	425	236	236
911	Public debt - current portion	5,000	344	1,601
34	Provision Current Portion	35	-	-
3,658	Total current liabilities	8,316	3,040	4,320
Non-current liabilities				
-	Public debt - non current portion	19,675	20,137	18,712
445	Landfill aftercare provision	354	444	442
21,278	Total non-current liabilities	20,029	20,581	19,155
Equity				
156,255	Public equity	151,997	141,617	138,246
27,716	Special reserves and trust funds	26,591	33,418	38,898
3	Share revaluation reserve	5	6	7
270,451	Asset revaluation reserve	270,195	261,306	264,076
454,425	Total equity	448,788	436,347	441,227
479,361	Total liabilities and equity	477,133	459,969	464,702

* The opening balance sheet disagrees with the Annual Plan as both are based on forecast information.

Prospective Cash Flow Statement for the Year Ending 30 June 2021

2020 Annual Plan \$,000	2021 Annual Plan \$,000	2021 LTP \$,000	2022 LTP \$,000
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
14,888 Rates	15,522	15,444	15,788
2,628 Government grants & subsidies	2,755	2,273	2,236
85 Petrol tax	87	87	89
3,555 Other income	4,544	3,688	3,800
2,922 Regional council rates	2,922	3,098	3,284
614 Interest on investments	399	567	657
24,691	26,229	25,155	25,853
Cash was applied to:			
16,261 Payments to suppliers & employees	17,759	14,032	13,845
2,922 Regional council rates	2,922	3,098	3,284
619 Interest paid	689	801	828
19,802	21,371	17,931	17,957
4,889	4,858	7,224	7,896
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was received from:			
Sale of fixed assets			
245 Term investments & advances	83	124	128
0 Investments in loan redemption & sinking funds	-	911	634
245	83	1,035	763
Cash was applied to:			
7,641 Purchase of fixed assets	8,627	4,543	3,636
245 Term investments, shares & advances	83	124	128
1,002 Investments in loan redemption & sinking funds	1,422	1,103	1,116
8,888	10,132	5,770	4,881
(8,643)	(10,049)	(4,735)	(4,118)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash was received from:			
1,740 Drawdown of public debt	2,775	945	176
1,740	2,775	945	176
Cash was applied to:			
- Repayment of public debt	-	911	344
-	-	911	344
1,740	2,775	34	(169)
(2,014) Net increase/(decrease) in cash held	(993)	2,523	3,609
21,423 Add cash at start of year (1 July)	16,851	15,967	18,490
19,409	15,858	18,490	22,099
REPRESENTED BY:			
222 Cash and bank	276	222	222
11,904 Short term deposits and cash investments	7,000	10,849	13,709
7,283 Loan redemption reserves	8,582	7,419	8,168
19,409	15,858	18,490	22,099

Schedule of Prospective Capital Expenditure for the Year Ending 30 June 2021

Total Capital Expenditure Annual Plan 30 June 2020	Carried forward Capital Budget 30 June 2020	New Capital Expenditure 30 June 2021	Total Capital Expenditure 30 June 2021	Total Capital Expenditure LTP 30 June 2021
\$,000	\$,000	\$,000	\$,000	\$,000
GOVERNANCE, LEADERSHIP & ADVOCACY				
PUBLIC PROTECTION				
- Motor vehicles	52	70	122	-
- IT Software	-	-	-	-
1 Equipment/Furniture	-	1	1	1
120 Dog Pound	240	-	240	-
121	292	71	363	1
RESOURCE MANAGEMENT				
Emergency Management water storage tanks	-	25	25	-
-	-	25	25	-
AMENITIES				
62 Playgrounds	8	90	98	90
400 Playgrounds - Waihinga	-	-	-	-
99 Parks & reserves	100	266	366	266
10 Campgrounds	-	11	11	11
31 Swimming pools	90	133	223	133
50 Infrastructure for visitors	-	51	51	51
47 Cemeteries	30	35	65	35
81 Community housing	50	112	162	32
10 Community buildings	-	26	26	11
60 Investment buildings	-	11	11	11
5 Greytown town centre	-	5	5	5
172 ANZAC Hall	-	-	-	-
100 Library books	-	102	102	102
Furniture and Fittings	-	45	-	-
Signage	-	60	60	-
Motor Vehicles	-	-	-	-
1,128	278	946	1,179	746
LAND TRANSPORT				
31 Signs & guardrails (Other Roads)	-	31	31	31
126 Seal extentions (Other Roads)	-	126	126	126
456 Reseals (Other Roads)	-	757	757	457
51 Reseals (SPRs)	-	51	51	51
215 Rehabilitation (Other Roads)	-	215	215	215
46 Rehabilitation (SPRs)	-	46	46	46
- New footpath	-	72	72	90
510 Renewal footpaths	-	45	45	45
108 Drainage	-	108	108	108
9 Drainage (SPR)	-	9	9	9
337 Minor safety works (Other Roads)	-	337	337	337
131 Minor safety works (SPRs)	-	122	122	122
5 Traffic services (SPRs)	-	5	5	5
- Structures (Other Roads)	-	-	-	21
21 Structures (SPR)	-	21	21	-
318 Road metalling	-	319	319	319
16 Road metalling (SPRs)	-	17	17	17
Motor Vehicles	-	30	30	-
2,380	-	2,311	2,311	1,999

Schedule of Prospective Capital Expenditure for the Year Ending 30 June 2021 Continued

Total Capital Expenditure Annual Plan 30 June 2020	Carried forward Capital Budget 30 June 2020	New Capital Expenditure 30 June 2021	Total Capital Expenditure 30 June 2021 LTP	Total Capital Expenditure 30 June 2021
\$,000	\$,000	\$,000	\$,000	\$,000
WATER SUPPLY				
342 Cyclical renewal	-	389	389	350
80 Featherston supply supplementation	-	-	-	-
- Water race up grade and consents	-	100	100	-
2,000 Martinborough Manganese removal for filtration	-	-	-	430
Waihine Water Supply upgrade	-	397	397	-
Memorial Park Stage 3 upgrade	-	1,296	1,296	-
Boar Bush	-	86	86	-
Water Modelling	-	52	52	-
Control Systems	-	43	43	-
126 Reservoirs	-	238	238	-
2,548	-	2,602	2,602	780
SOLID WASTE MANAGEMENT				
125 Development work	-	-	-	-
- Transfer station upgrade	-	-	-	-
- Wheelie bins	-	-	-	-
125	-	-	-	-
WASTE WATER				
315 Reticulation renewals	-	467	467	322
- Alternative disposal systems (Greytown)	-	400	400	-
504 Alternative disposal systems (Featherston)	-	445	445	516
- Gravity main Papawai Rd Greytown	1,800	-	1,800	-
- Donald St Pump Station	-	60	60	-
- Treatment Plant upgrades	-	432	432	-
295 Martinborough capacity upgrade	300	40	340	-
1,113	2,100	1,844	3,944	838
STORMWATER DRAINAGE				
56 Reticulation upgrade	-	59	59	58
56	-	59	59	58
CORPORATE SERVICES				
10 Council offices	500	11	511	11
11 Furniture	-	12	12	12
- IT hardware	-	47	47	47
46 IT software	-	94	94	34
- Website upgrade	-	30	30	-
33 IT disaster recovery server	-	-	-	-
8 Office equipment	-	8	8	8
GIS	-	-	-	11
109	500	201	701	122
PROFESSIONAL SERVICES				
60 Motor vehicles	-	30	30	-
60	-	30	30	-
7,641 Total Capital Expenditure	3,170	8,089	11,214	4,543

Prospective Statement of Special and Separate Funds for the Year Ending 30 June 2021

	Activities To Which The Reserve	Opening Balance \$,000	Transfers In \$,000	Transfers Out \$,000	Closing Balance \$,000
District Property					
To be used for Town Centre Development	All activities	41	(65)		(24)
Asset Realisation					
Capital gains from the sale of Council Assets that have been realised overtime.	All activities	298			298
Plantation Reserve					
For road protection schemes and seal extensions in the future.	All activities	10			10
Community Board Reserves					
<i>Community Board funds Carried over:</i>					
Featherston	Governance		28	28	
Greytown	Governance		28	28	
Martinborough	Governance		28	28	
Beautification reserve	Governance		32	32	
Restricted Reserves					
- To provide for the acquisition and development of reserves and open spaces in response to the needs arising from subdivision and development, - to protect conservation values, - to provide opportunities for public access to and along water bodies, - to provide recreational opportunities near water bodies	All activities	1,069	437	558	949
Water Race Reserves					
<i>Water races funds Carried over:</i>					
Featherston/Longwood Water race	Water	(53)	69	69	(53)
Moroa	Water	209	74	74	209
Trusts					
Campground Memorial:	Amenities	7			7
Pain Farm	Amenities	228	5		233
Pain Farm: maintaining and improving the Borough's parks, sports grounds, camping ground, swimming baths, providing, equipping and maintaining sports facilities and a children's playground.					
Infrastructure Contributions					
-To provide a potable water supply, -to safeguard the health of inhabitants and protect the natural environment for inappropriate disposal of sewage, - to prevent damage to property or amenity form the indiscriminate and uncontrolled runoff of Stormwater, - to ensure sufficient water is available for fire fighting purposes - to provide for the safe and convenient movement on roads of motor vehicles,	All activities	2,270	506	506	2,271
Combined District Plan Reserve					
To Spread the costs of the District plan over the life of the plan	Resource Mngm	(34)	30		(4)
Wastewater Reserve					
To Spread the initial costs of the Wastewater project - Land	Wastewater	254		254	()
Maintenance Reserve					
To cover maintenance to buildings	All activities	(76)	33	8	(51)
Roading Reserve					
General operating and capital expenditure reserve for Roading	Roading	800	300	300	800
Housing Reserve					
(Housing for seniors)		(146)	106	89	(129)
Waihinga Centre donations in reserve					
General reserve for Waihinga donations	Amenities				
Loan Redemption Reserve					
	All activities	3,940	1,422		5,362
Depreciation Reserves					
To fund new capital projects	All activities	16,665	6,800	6,800	16,665
		25,482	9,833	8,772	26,542

Funding Impact Statement for the Year Ended 30 June 2021

The revenue and financing mechanisms to be used to cover the estimated expenses of the Council for the Year ended 30 June 2021 are described in the Revenue and Financing Policy.

The method and impact of both general and targeted rates is covered in “The Rating System” section which follows. The specific rating details given in the following pages have been drawn from and are consistent with Council’s AP.

Rating System

Introduction

Schedule 101(3) of the Local Government Act 2002 requires Council to include a funding impact statement in its Annual Plan. The following matters cover the specific statements to be provided as set out in Schedule 101(3).

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

All figures for Rates and Charges in this Funding Impact Statement are inclusive of GST.

General Rates

The Council proposes to set a general rate based on the land value of each rating unit in the district.

The general rate will be set on a differential basis over three rating groups:

- » **Group 1 Commercial** - A rate of 0.0042843 per dollar of rateable land value. The total we anticipate to raise from this rate is \$271,439.
- » **Group 2 Urban** - A rate of 0.0021422 per dollar of rateable land value. The total we anticipate to raise from this rate is \$1,375,135.
- » **Group 3 Rural** - A rate of 0.0019353 per dollar of rateable land value. The total we anticipate to raise from this rate is \$3,941,175.
- » In addition, the Council has set a Uniform Annual General Charge on each rating unit of \$595. The total we anticipate to raise from this rate is \$4,077,535. Council’s UAGC has not exceeded the 30% rating cap requirement specified in Section 21 of the Local Government (Rating) Act 2002.

The General Rate, the Uniform Annual General Charge and the Amenities Charge will be used to fund, or assist with funding, all Council activities other than those funded by way of targeted rates for water supply, sewage disposal and refuse collection and disposal.

Differential Matters and Categories

The Council proposes to differentiate the General Rate based on land valuation (Schedule 2 Local Government (Rating) Act 2002).

The differential categories are:

- » **Group 1 Commercial** – all rating units that are used (or available) primarily for any commercial or industrial purpose.
- » **Group 2 Urban** – all rating units used for residential and related purposes within the urban areas of the District Plan.
- » **Group 3 Rural** – all rating units within the rural area in the District Plan.

Separately Used or Inhabitable Part of a Rating Unit

The following definition applies to the levying of all targeted rates by the South Wairarapa District Council where the Council has determined that the rate shall apply to each separately used or inhabitable part of a rating unit.

A separately used or inhabitable part of a rating unit includes any portion of any separate rating unit used or inhabitable by any person, other than the ratepayer (as defined by clause 11 of the Local Government (Rating) Act 2002), having the right to use or inhabit that portion by virtue of a tenancy, lease, license or other agreement.

Water Races

Council proposes to set a targeted rate based on land value for each rating unit in the Featherston– Longwood water race rating district and separately for each rating unit in the Moroa Water Race rating district that have access to the races.

The Featherston-Longwood rate will be 0.0016603 per dollar of land value. The total we anticipate to raise from this rate is \$78,775.

The Moroa rate will be 0.0003894 per dollar of land value. The total we anticipate to raise from this rate is \$85,100.

No lump sum contributions will be invited in respect of this targeted rate.

Wastewater Disposal

Council proposes to set a uniform targeted rate for wastewater disposal based on each separately used or inhabitable part of a rating unit which is serviced by a connection to the system of \$603 per serviced connection. Serviceable rating units, which are those which could be connected to the system but are not at this time, will be 50% of this charge of \$302 per serviceable connection. The total we anticipate to raise from this rate is \$2,216,628.

The uniform targeted rate covers the first two toilet pans for each separately used or inhabitable part of a rating unit and the same charge is made for each additional pan.

No lump sum contributions will be invited in respect of this targeted rate.

Water Supply

Council proposes to set a uniform targeted rate for water supply based on each separately used or inhabitable part of rating unit for all urban, rural or commercial rating units which are serviced by a connection to the system of \$617 per serviced connection. Serviceable rating units which are those who could be serviced but are not at this time will be 50% of this charge \$309 per serviceable connection.

The uniform targeted rate will apply to each connection. The total we anticipate to raise from this rate is \$2,268,092.

An additional targeted rate is proposed where the volume exceeds 350m³ per year for all metered connections. This charge will be \$1.84 per m³, for the 2020/21 year. The aforesaid volume will be reviewed as and when required in future.

No lump sum contributions will be invited in respect of this targeted rate.

Amenities

Council proposes a uniform targeted rate for all rating units in the urban areas of Featherston, Greytown and Martinborough for the provision of amenity facilities of \$440 per urban rating unit. The total we anticipate to raise from this rate is \$1,617,440.

Council proposes a different uniform targeted rate for all rating units in the rural area of the district for the provision of amenity facilities of \$231 per rural rating unit. The total we anticipate to raise from this rate is \$733,887.

The amenity facilities include parks and reserves, swimming baths, community buildings (including public halls) and other civic amenities.

Refuse Collection

The Council proposes to set a uniform, targeted rate for rubbish collection and disposal, of \$180 this will apply to rating units and separately inhabited parts of rating units where the Council provides refuse collection or use of disposal facilities. The total we anticipate to raise from this rate is \$661,680.

Overall Rating Levels

The combined effect on individual rating units of a 4.33% increase in total rates will vary considerably from rating unit to rating unit depending on the different types of rates and valuations applicable.

Statement of Funding Sources

The High Level Financial Information table on the next page shows a summary of the funding sources for the AP. Council's Revenue and Financing Policy and work programmes form the basis of the funding forecast. The table is produced on a "plus GST" basis.

Prospective Funding Impact Statement – High Level Financial Information for the Year Ended 30 June 2021

	2020 Annual Plan \$,000	2021 LTP \$,000	2021 Annual Plan \$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties	10,286	10,394	10,348
Target rates (other than a targeted rate for water supply)	4,474	5,224	5,052
Subsidies and grants for operating purposes	2,412	2,257	2,755
Fees, charges, and targeted rates for water supply	1,786	1,530	2,025
Interest and Dividends from investments	477	567	399
reciepts	1,268	1,030	1,743
Total operating funding (A)	20,703	21,001	22,321
Applications of operating funding			
Payments to staff and suppliers	13,844	13,372	16,811
Finance costs	1,129	1,286	1,085
Internal charges and overheads applied	-	-	3,307
Other operating funding applications	485	417	518
Total applications of operating funding (B)	15,459	15,076	21,721
Surplus (deficit) of operating funding (A-B)	5,244	5,925	599
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	842	888	1,355
Increase (decrease) in debt	1,121	(158)	485
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	494	259	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	2,457	989	1,839
Applications of capital funding			
Capital Expenditure			
- to meet additional demand	397	73	-
- to improve the level of service	3,363	1,161	3,758
- to replace existing assets	3,881	3,308	3,973
Increase (decrease) in reserves	60	2,371	(5,291)
Increase (decrease) of investments	-	-	-
Total applications of capital funding (D)	7,701	6,914	2,439
Surplus (deficit) of capital funding (C-D)	(5,244)	(5,925)	(599)
Funding Balance (A-B)+(C-D)			

Rates Examples

The following table shows the typical rates increase for commercial, urban and rural properties.

	2019/20	2020/21	% Increase
Residential Land Value	\$ 250,000		
General rate	\$ 524	\$ 536	
Targeted rates	\$ 2,351	\$ 2,435	
Total Rates	\$ 2,875	\$ 2,971	3.32%
Estimated increase per week:		\$ 1.84	
Commercial Average Land Value	\$ 250,000		
General rate	\$ 1,048	\$ 1,071	
Targeted rates	\$ 2,351	\$ 2,435	
Total Rates	\$ 3,399	\$ 3,506	3.15%
Estimated increase per week:		\$ 2.06	
Lifestyle Average Land Value	\$ 500,000		
General rate	\$ 962	\$ 968	
Targeted rates	\$ 792	\$ 826	
Total Rates	\$ 1,754	\$ 1,794	2.26%
Estimated increase per week:		\$ 0.76	
Rural Average Dairy Farm Land Value	\$ 2,600,000		
General rate	\$ 5,002	\$ 5,032	
Targeted rates	\$ 792	\$ 826	
Total Rates	\$ 5,794	\$ 5,858	1.10%
Estimated increase per week:		\$ 1.23	
Rural Average Pastoral Farm Land Value	\$ 1,930,000		
General rate	\$ 3,713	\$ 3,735	
Targeted rates	\$ 792	\$ 826	
Total Rates	\$ 4,505	\$ 4,561	1.25%
Estimated increase per week:		\$ 1.54	

Rates and Charges

The following table shows the rating change from the 2019/20 year to the 2020/21 year.

	Last Year 2019/20 \$	Balanced 2020/21 \$	Proposed* 2020/21 \$	Change %	Change \$
Targeted Rates - Urban:					
Uniform Annual General Charge (UAGC)	\$ 571	\$ 641	\$ 595	4.2%	\$ 24
Reserves & Civic Amenities – Urban	\$ 418	\$ 476	\$ 440	5.3%	\$ 22
Water Charge	\$ 593	\$ 767	\$ 617	4.0%	\$ 24
Wastewater Charge	\$ 582	\$ 641	\$ 603	3.6%	\$ 21
Refuse Collection Levy	\$ 187	\$ 183	\$ 180	-3.7%	-\$ 7
Total Urban Targeted Rates:	\$ 2,351	\$ 2,708	\$ 2,435	3.6%	\$ 84
Targeted Rates - Rural:					
Uniform Annual General Charge (UAGC)	\$ 571	\$ 641	\$ 595	4.2%	\$ 24
Reserves & Civic Amenities – Rural	\$ 221	\$ 250	\$ 231	4.5%	\$ 10
Total Rural Targeted Rates:	\$ 792	\$ 891	\$ 826	4.3%	\$ 34

South Wairarapa District Council Prospective Funding Impact Statement for the Year Ending 30 June 2021 for Governance, Leadership and Advocacy

	2020 Annual Plan \$,000	2021 LTP \$,000	2021 Annual Plan \$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties	1,102	988	1,116
Target rates (other than a targeted rate for water supply)			
Subsidies and grants for operating purposes			
Fees, charges, and targeted rates for water supply			
Internal charges and overheads recovered			
receipts	60	28	53
Total operating funding (A)	1,162	1,016	1,169
Applications of operating funding			
Payments to staff and suppliers	558	512	662
Finance costs	2	2	2
Internal charges and overheads applied	594	493	522
Other operating funding applications			
Total applications of operating funding (B)	1,154	1,007	1,186
Surplus (deficit) of operating funding (A-B)	8	8	(17)
Sources of capital funding			
Subsidies and grants for capital expenditure			
Development and financial contributions			
Increase (decrease) in debt			17
Gross proceeds from sale of assets			
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)			17
Applications of capital funding			
Capital Expenditure			
- to meet additional demand			
- to improve the level of service			
- to replace existing assets			
Increase (decrease) in reserves	8	8	
Increase (decrease) of investments			
Total applications of capital funding (D)	8	8	
Surplus (deficit) of capital funding (C-D)	(8)	(8)	17

Funding Balance (A-B)+(C-D)

South Wairarapa District Council Prospective Funding Impact Statement for the Year Ending 30 June 2021 for Public Protection

	2020 Annual Plan	2021 LTP	2021 Annual Plan
	\$,000	\$,000	\$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties	645	576	789
Target rates (other than a targeted rate for water supply)		-	
Subsidies and grants for operating purposes		-	
Fees, charges, and targeted rates for water supply	1,123	1,097	1,202
Internal charges and overheads recovered		-	
Local authorities fuel tax, fines, infringement fees, and other receipts	46	31	48
Total operating funding (A)	1,815	1,704	2,040
Applications of operating funding			
Payments to staff and suppliers	1,452	1,360	1,672
Finance costs	46	12	15
Internal charges and overheads applied	272	260	509
Other operating funding applications			
Total applications of operating funding (B)	1,769	1,632	2,195
Surplus (deficit) of operating funding (A-B)	46	53	(156)
Sources of capital funding			
Subsidies and grants for capital expenditure			
Development and financial contributions			
Increase (decrease) in debt	120	(12)	182
Gross proceeds from sale of assets			
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	120	(12)	182
Applications of capital funding			
Capital Expenditure			
- to meet additional demand			
- to improve the level of service	120	-	95
- to replace existing assets	1	1	1
Increase (decrease) in reserves	45	59	242
Increase (decrease) of investments			
Total applications of capital funding (D)	166	60	338
Surplus (deficit) of capital funding (C-D)	(46)	(72)	(156)

Funding Balance (A-B)+(C-D)

South Wairarapa District Council Prospective Funding Impact Statement for the Year Ending 30 June 2021 for Economic, Cultural and Community Development

	2020 Annual Plan	2021 LTP	2021 Annual Plan
	\$,000	\$,000	\$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties	564	486	592
Target rates (other than a targeted rate for water supply)			
Subsidies and grants for operating purposes			
Fees, charges, and targeted rates for water supply			
Internal charges and overheads recovered			
Local authorities fuel tax, fines, infringement fees, and other receipts			
Total operating funding (A)	564	486	592
Applications of operating funding			
Payments to staff and suppliers	3	1	
Finance costs	5	6	8
Internal charges and overheads applied	70	62	92
Other operating funding applications	485	417	518
Total applications of operating funding (B)	564	486	618
Surplus (deficit) of operating funding (A-B)	-	-	(26)
Sources of capital funding			
Subsidies and grants for capital expenditure			
Development and financial contributions			
Increase (decrease) in debt			26
Gross proceeds from sale of assets			
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	-	-	26
Applications of capital funding			
Capital Expenditure			
- to meet additional demand			
- to improve the level of service			
- to replace existing assets	-	-	-
Increase (decrease) in reserves		-	
Increase (decrease) of investments			
Total applications of capital funding (D)	-	-	-
Surplus (deficit) of capital funding (C-D)	-	-	26
Funding Balance (A-B)+(C-D)			

South Wairarapa District Council Prospective Funding Impact Statement for the Year Ended 30 June 2021 for Resource Management

	2020 Annual Plan	2021 LTP	2021 Annual Plan
	\$,000	\$,000	\$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties	479	475	574
Target rates (other than a targeted rate for water supply)		-	
Subsidies and grants for operating purposes		-	
Fees, charges, and targeted rates for water supply	233	181	233
Internal charges and overheads recovered		-	
Local authorities fuel tax, fines, infringement fees, and other receipts	10	2	16
Total operating funding (A)	723	658	824
Applications of operating funding			
Payments to staff and suppliers	611	549	745
Finance costs	-	-	4
Internal charges and overheads applied	113	106	166
Other operating funding applications		-	
Total applications of operating funding (B)	724	655	915
Surplus (deficit) of operating funding (A-B)	(1)	3	(91)
Sources of capital funding			
Subsidies and grants for capital expenditure			
Development and financial contributions	362	389	437
Increase (decrease) in debt			121
Gross proceeds from sale of assets			
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	362	389	558
Applications of capital funding			
Capital Expenditure			
- to meet additional demand			
- to improve the level of service			
- to replace existing assets		-	
Increase (decrease) in reserves	361	392	467
Increase (decrease) of investments			
Total applications of capital funding (D)	361	392	467
Surplus (deficit) of capital funding (C-D)	1	(3)	91
Funding Balance (A-B)+(C-D)			

South Wairarapa District Council Prospective Funding Impact Statement for the Year Ended 30 June 2021 for Amenities

	2020 Annual Plan	2021 LTP	2021 Annual Plan
	\$,000	\$,000	\$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties	2,775	2,765	2,903
Target rates (other than a targeted rate for water supply)		-	
Subsidies and grants for operating purposes		-	13
Fees, charges, and targeted rates for water supply		-	70
Internal charges and overheads recovered		-	
Local authorities fuel tax, fines, infringement fees, and other receipts	632	534	561
Total operating funding (A)	3,407	3,299	3,547
Applications of operating funding			
Payments to staff and suppliers	2,149	2,141	2,528
Finance costs	171	203	190
Internal charges and overheads applied	738	674	731
Other operating funding applications			
Total applications of operating funding (B)	3,057	3,019	3,449
Surplus (deficit) of operating funding (A-B)	350	280	98
Sources of capital funding			
Subsidies and grants for capital expenditure		-	
Development and financial contributions		-	
Increase (decrease) in debt	(51)	(51)	193
Gross proceeds from sale of assets		-	
Lump sum contributions	200	-	
Other dedicated capital funding		-	
Total sources of capital funding (C)	149	(51)	193
Applications of capital funding			
Capital Expenditure			
- to meet additional demand	50	51	
- to improve the level of service	400	-	86
- to replace existing assets	678	695	890
		-	
Increase (decrease) in reserves	(630)	(517)	(684)
Increase (decrease) of investments			
Total applications of capital funding (D)	498	229	291
Surplus (deficit) of capital funding (C-D)	(350)	(280)	(98)
Funding Balance (A-B)+(C-D)			

South Wairarapa District Council Prospective Funding Impact Statement for the Year Ended 30 June 2021 for Land Transport (Roading and Footpaths)

	2020 Annual Plan	2021 LTP	2021 Annual Plan
	\$,000	\$,000	\$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties	3,364	3,627	2,949
Target rates (other than a targeted rate for water supply)		-	
Subsidies and grants for operating purposes	2,412	2,257	2,742
Fees, charges, and targeted rates for water supply		-	
Internal charges and overheads recovered		-	
Local authorities fuel tax, fines, infringement fees, and other receipts	253	232	262
Total operating funding (A)	6,030	6,117	5,953
Applications of operating funding			
Payments to staff and suppliers	2,409	2,552	3,532
Finance costs	37	45	38
Internal charges and overheads applied	720	712	501
Other operating funding applications		-	
Total applications of operating funding (B)	3,166	3,309	4,071
Surplus (deficit) of operating funding (A-B)	2,864	2,807	1,882
Sources of capital funding			
Subsidies and grants for capital expenditure		-	
Development and financial contributions		-	319
Increase (decrease) in debt	(114)	(119)	(108)
Gross proceeds from sale of assets		-	
Lump sum contributions	294	259	
Other dedicated capital funding		-	
Total sources of capital funding (C)	179	140	211
Applications of capital funding			
Capital Expenditure			
- to meet additional demand		-	
- to improve the level of service	215	216	215
- to replace existing assets	2,165	1,783	1,796
		-	
Increase (decrease) in reserves	663	949	82
Increase (decrease) of investments			
Total applications of capital funding (D)	3,044	2,948	2,094
Surplus (deficit) of capital funding (C-D)	(2,864)	(2,807)	(1,882)
Funding Balance (A-B)+(C-D)			

South Wairarapa District Council Prospective Funding Impact Statement for the Year Ended 30 June 2021 for Water Supply

	2020 Annual Plan	2021 LTP	2021 Annual Plan
	\$,000	\$,000	\$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties			
Target rates (other than a targeted rate for water supply)	2,281	2,513	2,404
Subsidies and grants for operating purposes		-	
Fees, charges, and targeted rates for water supply	139	9	189
Internal charges and overheads recovered		-	
Local authorities fuel tax, fines, infringement fees, and other receipts	133	93	151
Total operating funding (A)	2,553	2,615	2,744
Applications of operating funding			
Payments to staff and suppliers	1,272	1,253	1,957
Finance costs	131	150	140
Internal charges and overheads applied	381	365	317
Other operating funding applications			
Total applications of operating funding (B)	1,784	1,768	2,415
Surplus (deficit) of operating funding (A-B)	769	848	329
Sources of capital funding			
Subsidies and grants for capital expenditure			
Development and financial contributions	179	195	260
Increase (decrease) in debt	1,375	316	313
Gross proceeds from sale of assets			
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	1,554	511	573
Applications of capital funding			
Capital Expenditure			
- to meet additional demand			
- to improve the level of service	2,000	430	1,984
- to replace existing assets	548	350	618
		-	
Increase (decrease) in reserves	(225)	579	(1,700)
Increase (decrease) of investments			
Total applications of capital funding (D)	2,323	1,358	902
Surplus (deficit) of capital funding (C-D)	(769)	(848)	(329)
Funding Balance (A-B)+(C-D)			

South Wairarapa District Council Prospective Funding Impact Statement for the Year Ended 30 June 2021 for Solid Waste Management

	2020 Annual Plan	2021 LTP	2021 Annual Plan
	\$,000	\$,000	\$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties	1,163	1,204	1,180
Target rates (other than a targeted rate for water supply)		-	
Subsidies and grants for operating purposes		-	
Fees, charges, and targeted rates for water supply	290	242	330
Internal charges and overheads recovered		-	
Local authorities fuel tax, fines, infringement fees, and other receipts	202	169	198
Total operating funding (A)	1,655	1,615	1,708
Applications of operating funding			
Payments to staff and suppliers	1,464	1,432	1,482
Finance costs		6	1
Internal charges and overheads applied	158	154	153
Other operating funding applications			
Total applications of operating funding (B)	1,622	1,592	1,635
Surplus (deficit) of operating funding (A-B)	33	23	73
Sources of capital funding			
Subsidies and grants for capital expenditure			
Development and financial contributions			
Increase (decrease) in debt		(11)	20
Gross proceeds from sale of assets			
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)		(11)	20
Applications of capital funding			
Capital Expenditure			
- to meet additional demand		-	
- to improve the level of service	125	-	
- to replace existing assets		-	
		-	
Increase (decrease) in reserves	(92)	11	93
Increase (decrease) of investments			
Total applications of capital funding (D)	33	11	93
Surplus (deficit) of capital funding (C-D)	(33)	(23)	(73)
Funding Balance (A-B)+(C-D)			

South Wairarapa District Council Prospective Funding Impact Statement for the Year Ended 30 June 2021 for Wastewater

	2020 Annual Plan	2021 LTP	2021 Annual Plan
	\$,000	\$,000	\$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties			
Target rates (other than a targeted rate for water supply)	2,193	2,711	2,648
Subsidies and grants for operating purposes		-	
Fees, charges, and targeted rates for water supply		-	
Internal charges and overheads recovered		-	
Local authorities fuel tax, fines, infringement fees, and other receipts	396	374	439
Total operating funding (A)	2,589	3,085	3,087
Applications of operating funding			
Payments to staff and suppliers	739	659	1,082
Finance costs	530	618	497
Internal charges and overheads applied	326	309	261
Other operating funding applications			
Total applications of operating funding (B)	1,596	1,586	1,840
Surplus (deficit) of operating funding (A-B)	993	1,498	1,246
Sources of capital funding			
Subsidies and grants for capital expenditure			
Development and financial contributions	301	304	338
Increase (decrease) in debt	(208)	(260)	(334)
Gross proceeds from sale of assets			
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	93	44	4
Applications of capital funding			
Capital Expenditure			
- to meet additional demand	295	-	
- to improve the level of service	504	516	1,378
- to replace existing assets	315	322	467
		-	
Increase (decrease) in reserves	(28)	704	(594)
Increase (decrease) of investments			
Total applications of capital funding (D)	1,086	1,542	1,251
Surplus (deficit) of capital funding	(993)	(1,498)	(1,246)
Funding Balance			

South Wairarapa District Council Prospective Funding Impact Statement for the Year Ended 30 June 2021 For Stormwater Drainage

	2020 Annual Plan	2021 LTP	2021 Annual Plan
	\$,000	\$,000	\$,000
Sources of operating funding			
General rates, Uniform Annual General charges, Rates penalties	193	253	237
Target rates (other than a targeted rate for water supply)		-	
Subsidies and grants for operating purposes		-	
Fees, charges, and targeted rates for water supply		-	
Internal charges and overheads recovered		-	
Local authorities fuel tax, fines, infringement fees, and other receipts	13	8	14
Total operating funding (A)	206	261	251
Applications of operating funding			
Payments to staff and suppliers	49	53	120
Finance costs	5	5	7
Internal charges and overheads applied	74	68	56
Other operating funding applications			
Total applications of operating funding (B)	129	127	182
Surplus (deficit) of operating funding (A-B)	78	134	69
Sources of capital funding			
Subsidies and grants for capital expenditure			
Development and financial contributions			
Increase (decrease) in debt			55
Gross proceeds from sale of assets			
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)		-	55
Applications of capital funding			
Capital Expenditure			
- to meet additional demand			
- to improve the level of service			
- to replace existing assets	56	58	
Increase (decrease) in reserves	21	77	123
Increase (decrease) of investments			
Total applications of capital funding (D)	78	134	123
Surplus (deficit) of capital funding	(78)	(134)	(69)
Funding Balance			



**SOUTH WAIRARAPA
DISTRICT COUNCIL**

Kia Reretahi Tātau

**SCHEDULE OF
FEES & CHARGES
2020 - 2021**

(Effective 1/7/2020)

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2020/21 SCHEDULE OF FEES AND CHARGES

Fees shown are inclusive of GST.

COMMUNITY SERVICES	FEES \$
COUNCIL OFFICES	
19 Kitchener Street, Martinborough 5711	
Postal: P O Box 6. Martinborough 5741	
Website: www.swdc.govt.nz	
Opening Hours:	
8:00am-4.30pm Monday - Friday	
Rubbish Bags (bundle of 10)	10.00
Photocopying: Black and white (per copy)	
Single sided A4	0.20
Single sided A3	0.40
Double sided A4	0.30
Double sided A3	0.80
Photocopying: Colour (per copy)	
Single sided A4	0.30
Single sided A3	0.50
Double sided A4	0.50
Double sided A3	1.00
Street Index – with rates	127.00
Photocopy plans etc:	
Time involved to retrieve and/or photocopy plans (per 10 minutes)	10.00
Any other services not covered elsewhere (per hour)	75.00

LIBRARY / SERVICE CENTRES			
	FEATHERSTON	GREYTOWN	MARTINBOROUGH
	(Library & Service Centre)	(Library & Service Centre)	(Library Only)
		Greytown Town Centre	Waihinga Centre
	70-72 Fitzherbert Street	89 Main Street	Texas Street
	Ph: 06 308 9030	Ph: 06 304 0961	Ph: 06 306 9758
Opening Hours:			
Monday	9.30am – 5.00pm	9.30am – 5.00pm	9.30am – 5.00pm
Tuesday	9.30am – 5.00pm	9.30am – 7.00pm	9.30am – 5.00pm
Wednesday	9.30am – 5.00pm	9.30am – 5.00pm	9.30am – 5.00pm
Thursday	9.30am – 7.00pm	9.30am – 5.00pm	9.30am – 5.00pm
Friday	9.30am – 5.00pm	9.30am – 5.00pm	9.30am – 5.00pm
Saturday	10.00am - 12.00pm	10.00am - 12.00pm	10.00am - 2.00pm
Sunday	Closed	Closed	Closed

CHARGES FOR ALL LIBRARIES	Fees \$
Rental – Adult	No Charge
Rental – Children and Youth	No Charge
Magazines	No Charge
Reservation of Books	0.50
Replacement Cards	No charge
Overdue charges (Adult only)	
From 5.00pm on the date stamped in the book	0.50
Seven days following the date stamped in the book	1.00
Every seven days thereafter, another	1.00
Theft/Worn Out	No charge
Lost Library Book	At replacement cost
Inter-loan Items	10.00
Book Covering:	
Paperback	0.50
Hardback	1.00
Large	2.00
Photocopying: Black and White (per copy)	
Single sided A4	0.10
Single sided A3	0.40
Double sided A4	0.20
Double sided A3	0.80
Photocopying: Colour (per copy)	
Single sided A4	0.20
Single sided A3	0.50

Double sided A4	0.40
Double sided A3	1.00
Internet	No charge
Printouts (per page)	0.20
DVD/Video Hire (one week)	2.00
Laminating	
A3	3.00
A4	2.00
Fax Service:	
Per page	0.50
Australia per page	2.00
Rest of World per page	5.00

POOLS

FEATHERSTON

<i>Opening Hours</i>	<i>School Terms</i>	<i>School Holidays and Public Holidays</i>
Monday	2.00pm – 7.30pm	1.00pm – 7.30pm
Tuesday	2.00pm – 5.30pm	1.00pm – 5.30pm
Wednesday	2.00pm – 7.30pm	1.00pm – 7.30pm
Thursday	2.00pm – 5.30pm	1.00pm – 5.30pm
Friday	2.00pm – 7.30pm	1.00pm – 7.30pm
Saturday - Sunday	11.00am – 7.30pm	11.00am – 7.30pm

GREYTOWN

<i>Opening Hours</i>	<i>School Terms</i>	<i>School Holidays and Public Holidays</i>
Monday	2.00pm – 7.30pm	1.00pm – 7.30pm
Tuesday	2.00pm – 5.30pm	1.00pm – 5.30pm
Wednesday	2.00pm – 7.30pm	1.00pm – 7.30pm
Thursday	2.00pm – 5.30pm	1.00pm – 5.30pm
Friday	2.00pm – 7.30pm	1.00pm – 7.30pm
Saturday - Sunday	11.00am – 7.30pm	11.00am – 7.30pm

MARTINBOROUGH

<i>Opening Hours</i>	<i>School Terms</i>	<i>School Holidays and Public Holidays</i>
Monday - Friday	2.00pm – 7.30pm	1.00pm – 7.30pm
Saturday - Sunday	11.00am – 7.30pm	11.00am – 7.30pm

No Charges (All towns)

SPORTS STADIUM

FEATHERSTON SPORTS STADIUM AND ANNEX

FEES
\$

Hours

Daytime: 8:00am – 6:00pm

Evening: 6:00pm – 12:00am

Rates

Daytime: 85.00

Evening: 52.00

Hourly: (Stadium) – minimum 2 hours 11.00 per hr

Hourly: (Annex) – minimum 2 hours 2.50 per hr

COMMUNITY BUILDINGS

ALL VENUES – SMALL, MEDIUM AND LARGE

FEES
\$

Fees and Charges – (in addition to hire charges)

Deposit (if required) 50% of hire charge

Bond (if alcohol to be served) 300.00

Additional Cleaning fee - per hour (if required) 35.00

- Small & Medium Venues 1 hour minimum

- Large Venues 2 hours minimum

Projector/TV Use - per session 20.00

PA/Sound System Use - per session 30.00

Access to Kitchen Facilities (small and medium venues) 20.00

Custodian Call-out – per hour (if required) 25.00

SMALL VENUES (6 – 20 GUESTS) *

GREYTOWN UPSTAIRS ROOMS (ONLY AVAILABLE DURING LIBRARY OPENING HOURS) GREEN ROOM AND JOE REWI ROOM	FEES \$
Weekday – morning or afternoon	30.00
Weekday – full day	55.00
Saturday – 10.00am – 12.00 noon	25.00
<i>* Actual room capacity will depend on the venue being hired</i>	

MEDIUM VENUES (20 – 150 GUESTS) *

MARTINBOROUGH SUPPER ROOM, FEATHERSTON KIWI HALL AND/OR SUPPER ROOM, GREYTOWN WBS ROOM	FEES \$
MEETINGS/CONFERENCES/PERFORMANCES	
Weekday – morning or afternoon	50.00
Weekday – full day	90.00
Monday to Thursday evening	50.00
Friday evening, Saturday, Sunday, Public Holidays	110.00
FUNCTIONS – (WEDDINGS/DINNERS/BALLS)	
Weekday – morning or afternoon	110.00
Weekday – full day	200.00
Monday to Thursday evening	120.00
Friday evening, Saturday, Sunday, Public Holidays	270.00
DISPLAYS/EXHIBITIONS/SALE OF GOODS/AUCTIONS (CLEAR FLOOR)	
Community Group and Free Admission Event	25.00 per day
Admission Charged or Commercial	
Weekday – morning or afternoon	35.00
Weekday – full day	60.00
Monday to Thursday evening	35.00
Friday evening, Saturday, Sunday, Public Holidays	80.00
SPORT AND FITNESS	
Clear Floor, Activities with no Audience	25.00 per hr
PACK IN/OUT PER DAY	25.00
<i>* Actual room capacity will depend on the venue being hired</i>	

LARGE VENUES (50 – 300 GUESTS) *

GREYTOWN TOWN CENTRE FORUM, GREYTOWN TOWN CENTRE FORUM & WBS ROOM, ANZAC HALL (INCL. SUPPER ROOM), MARTINBOROUGH TOWN HALL (INCL. SUPPER ROOM)	FEES \$
KITCHEN ACCESS INCLUDED IN HIRE CHARGE	
MEETINGS/CONFERENCES/PERFORMANCES	
Weekday – morning or afternoon	110.00
Weekday – full day	210.00
Monday to Thursday evening	120.00
Friday evening, Saturday, Sunday, Public Holidays	350.00
Each hour after midnight	100.00
FUNCTIONS – (WEDDINGS/DINNERS/BALLS)	
Weekday – morning or afternoon	185.00
Weekday – full day	295.00
Monday to Thursday evening	200.00
Friday evening, Saturday, Sunday, Public Holidays	450.00
Each hour after midnight	100.00
DISPLAYS/EXHIBITIONS/SALE OF GOODS/AUCTIONS (CLEAR FLOOR)	
Community Group and Free Admission Event	25.00 per day
Admission Charged or Commercial	
Weekday – morning or afternoon	50.00
Weekday – full day	75.00
Monday to Thursday evening	50.00
Friday evening, Saturday, Sunday, Public Holidays	125.00
SPORT AND FITNESS	
Clear Floor, Activities with no Audience	25.00 per hr
PACK IN/OUT PER DAY	50.00
* Actual room capacity will depend on the venue being hired	

PARKS AND RESERVES

	FEES \$
Use of any Council park or reserve	No Charge
<i>(Bookings must be made in advance on the Event Application Form for events, or the Application to Use Form for seasonal sports use)</i>	
Additional rubbish bins	At cost

Additional toilet cleaning/stocking	At cost
Lost keys	Replacement cost
Staff call out	50.00

CEMETERIES	FEES \$
BURIAL	
Adult	700.00
Child – Under 10	320.00
Infant – Under 1	150.00
Burial of Ashes	220.00
Extra Depth Charge (not available in Featherston)	275.00
Top Soil Charge	320.00
Burial on weekends, holidays or before noon on a Monday or the day after a Public Holiday	1,075.00
Additional Fee – Non Resident	850.00
Breaking Concrete	Actual cost
Disinterment or Re interment – by Arrangement	Actual cost
PLOT FEE	
Adult	1,000.00
Infant under 1	160.00
Child under 10	320.00
Cremation Plot / Columbarium Wall	260.00
RSA	
No charge for plot, or out of district fee - charge interment fee only.	

PENSIONER HOUSING	OLD RENT PER WEEK \$	OLD RENT PER FORTNIGHT \$	NEW RENT PER WEEK \$	NEW RENT PER FORTNIGHT \$
GREYTOWN				
Westhaven (Double)	* 100.00	* 200.00	110.00	220.00
MARTINBOROUGH				
Cecily Martin (Double)	* 110.00	* 220.00	120.00	240.00
FEATHERSTON				
Burling (Single)	* 95.00	* 190.00	100.00	200.00
Burling (Double)	* 110.00	* 220.00	110.00	220.00
Matthews (Double)	* 115.00	* 230.00	120.00	240.00
* Covid 19 freeze on rent increases for six months from 26 March 2020				
New Rents would come into effect from 24 September 2020, or the date the freeze is lifted				

DOG REGISTRATION		FEE\$
GENERAL FEES:		
Desexed	Urban	77.00
	Rural	43.00
Entire	Urban	108.00
	Rural	66.00
Flat fee for up to 10 Rural Dogs		215.00
Additional Rural dogs over 10 (per additional dog)		21.50
LATE FEES:		
Desexed	Urban	115.00
	Rural	64.50
Entire	Urban	160.00
	Rural	98.00
Late flat fee for up to 10 rural dogs plus \$32.00 per additional dog		308.00
Additional Rural dogs over 10 (per additional dog)		32.00
IMPOUNDING FEES:		
First Impounding		80.00
Second Impounding		170.00
Third Impounding		270.00
Housing (per day)		25.00
OTHER FEES:		
Costs and expenses relating to seizing a dog		Actual cost plus 10%
Surrender a dog for euthanasia		Actual cost plus 10%
Permit application to keep more than two dogs in an urban area, including breeder		144.00
Replacement registration tag (if tag lost or damaged)		8.00
Bark Control Collars		Actual cost plus 10%

STOCK RANGING		FEE\$
Costs and expenses for impounding and securing impounded stock		Actual cost plus 10%
Call out fee per hour (or part of)		148.00
IMPOUNDING FEES:		
First Impounding per animal		200.00
Second Impounding per animal		400.00
Third impounding per animal		600.00

Housing (per day per animal)	50.00
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ENVIRONMENTAL SERVICES – SAFE FOOD, BYLAWS, NOISE, GAMBLING	FEES \$
<i>Note: Food premises operating under an approved Food Control Plan and will be charged according to the food hygiene registration fees until new regulations come into effect.</i>	
Food Act Registration	100.00
Food Act Verification (1.5 hours)	265.00
EHO Hourly Rate for Compliance Enforcement	148.00/hr
Camping Ground (per annum)	260.00
Relocatable Home Park	150.00
Hairdressers Registration (per annum)	260.00
Offensive Trade Registration (per annum)	260.00
Bylaw Permit Fee (includes hawkers, advertising signs, hoardings, street stalls [large], amusement galleries, event registration)	156.00
Bylaw Permit Fee (includes street stall [small])	21.50
Beauty Therapy, Tattooing and Skin Piercing (registration and inspection fee one hour)	156.00
Amusement Devices – for one device, for the first seven days of proposed operation or part thereof	11.50
- Additional Device – first week (or part week)	2.30
- Additional Weeks (or part week) per device	1.15
NOISE CONTROL	
Noise control charges (seizure) - per callout to property	160.00
Return of seized equipment – administration and return fee per property, PLUS:	102.00
Burglar alarm disconnection (if required)	Electrician/ Service callout charges plus 10%
GENERAL	
Abandoned vehicles removal and disposal	Actual costs + 10%
Bylaws Enforcement (incl. long grass removal (fire risk) and removal of vegetation over-hanging public places).	Actual costs + 10%
GAMBLING	
Venue and gaming machine per consent	357.00

ENVIRONMENTAL SERVICES - LIQUOR LICENSING	FEES \$
Licence Applications	As per Act
Manager's Certificates	As per Act

PLANNING - RESOURCE MANAGEMENT; LOCAL GOVERNMENT ACTS	FEES \$
DEEMED PERMITTED BOUNDARY/MARGINAL ACTIVITIES	
Permitted Boundary Activity (PBA)	230.00
Permitted Marginal Activity (PMA)	230.00
NON-NOTIFIED LAND USE	
Controlled	560.00
Restricted Discretionary	660.00
Restricted Discretionary (minor)	357.00
Discretionary	825.00
Discretionary (Heritage – Minor)	357.00
Non-Complying	1,590.00
NON-NOTIFIED SUBDIVISION	
Controlled	1,275.00
Restricted Discretionary	1,345.00
Discretionary	1,755.00
Non-Complying	1,960.00
LIMITED NOTIFIED APPLICATION	2,090.00
PUBLICLY NOTIFIED APPLICATION	2,660.00
PLAN CHANGE	
<i>All fees are a deposit only. Where the costs for processing an application exceed the fee deposit, the additional cost will be payable.</i>	
Staff time (per hour)	148.00
Plan change	5,700.00
ADDITIONAL CHARGES	
Site Inspections (per inspection up to one hour, then hourly rate shall apply)	100.00
Pre-hearing	535.00
Hearing	1,225.00
Hourly rate above deposit	148.00
External consultancy	Actual cost + 10%
Engineering plans for approval	No Charge to Applicant*
Protected trees	No Charge to Applicant*
<i>* Fees will not be charged for applications relating to in-ground disturbance work/trimming or removing trees listed in Appendix 1.4 (Notable Trees) of the</i>	

<i>Wairarapa Combined District Plan.</i>		
<i>This only applies where no other aspect of the proposal requires resource consent;</i>		
<i>e.g. a yard encroachment.</i>		
CERTIFICATION		
S223 Certificate (surveying approval)		316.00
S224 Certificate (subdivision Certificate)		408.00
S226 Certificate (de-amalgamation)		382.00
S240/241 Approval (de-amalgamation/amalgamation)		382.00
S243 Approval (easements)		382.00
S348 of LGA Approval		382.00
S139 Certificate (Certificate of Compliance)		665.00
S176 Outline Plans		665.00
S125 Request to extend Consent Timeframe		408.00
S357 Objection to Decision/Conditions of Consent		665.00
S10 Existing Use Certificates		665.00
Planning Certificate (SSoA 2012)		77.00
S127 VARIATION TO CONSENT		
Land Use Consent		825.00
Subdivision Consent		1,755.00
LAND INFORMATION MEMORANDUM REPORT		
LIM – Urgent (5 working days)		460.00
LIM – Standard (10 working days)		255.00
CERTIFICATE OF TITLE SEARCHES		30.00
BUILDING CONSENTS AND PIMs		<i>All fees 15% GST Inclusive. The total fee, including levies is to be paid at lodgment time</i>
		PIM FEES \$ TOTAL FEE EXCLUDING BRANZ AND DBH LEVIES \$
<i>Description: P & D = Plumbing and Drainage</i>		
MINOR WORK		
Solid Fuel Heater	47.00	306.00
Inbuilt Solid Fuel Heater	47.00	428.00
Minor Plumbing & Drainage Work e.g. Fittings/Drain Alteration, Solar Panel	47.00	387.00
Drainage Work e.g. New Effluent Disposal System – Minor Subdivision Services	47.00	990.00
Wet Area Shower	47.00	490.00
Marquee >100sqm	47.00	292.00

<i>Also see discretionary exemptions for marquees (Schedule 1 Exempt Building Work)</i>		
SHEDS/GARAGES/CONSERVATORIES ETC.		
All Swimming Pool and Pool Fences	47.00	641.00
Garden Sheds/Carports & Other Minor Works	47.00	519.00
Minor Farm Buildings Sheds 1-6 Bays etc, incl. Farm Bridges	94.00	679.00
Larger Farm Buildings (if P&D included add Minor P&D fee)	94.00	1,066.00
Proprietary Garages Standard (if P&D included add Minor P&D fee)	94.00	717.00
Proprietary Garages with Fire Wall	94.00	830.00
Proprietary Garages with Sleepout (if P&D included add Minor P&D fee)	94.00	830.00
Garages, Simple Custom Design Single Level (if P&D included add Minor P&D fee)	94.00	896.00
<i>If outbuilding to be built wholly as Sleepout use Dwelling fee</i>		
Transportable Outbuilding (Yard built to be moved offsite)	94.00	1,311.00
Residential Repile	47.00	585.00
Residential Removal	47.00	245.00
RESIDENTIAL NEW DWELLINGS (including Multiproof)		
Single Storey - Urban	377.00	3,678.00
Single Storey - Rural	377.00	4,432.00
Multi-Storey - Urban	566.00	4,055.00
Multi-Storey - Rural	566.00	4,809.00
Transportable Dwelling (Yard built to be moved off site)	94.00	2,886.00
<i>Note: Double Units Charged at Single Unit Rate Plus 50%</i>		
RESIDENTIAL DWELLING ADDITIONS & ALTERATIONS		
Internal Alterations (No external envelope work)	47.00	602.00
Internal Alterations with P&D	47.00	753.00
Single Storey	94.00	2,244.00
Single Storey with P&D	94.00	2,546.00
Multi Storey	189.00	2,527.00
Multi Storey with P&D	189.00	2,829.00
RELOCATED RESIDENTIAL DWELLINGS (Includes Transportable Dwellings placed Onsite)		
<i>Note: If Relocation includes Alterations or Additions; Add Alteration & Addition rate as above</i>		
Relocated Residential Dwelling - Urban	566.00	1,697.00
Relocated Residential Dwelling - Rural	566.00	1,999.00
COMMERCIAL/INDUSTRIAL		
Commercial demolition	47.00	585.00

Single Storey Shop Fit Outs	94.00	1,216.00
Multi Storey Shop Fit Outs	94.00	1,518.00
Single Storey Multi Unit Apartments/Motels	377.00	2,226.00 plus 452.00 per unit
Multi Storey Multi Unit Apartments/Motels	566.00	2,602.00 plus 755.00 per unit
Minor Commercial Work e.g. Signs/Shop Fronts/Minor Fit Outs (No P&D) <\$20,000	189.00	943.00
Commercial/Industrial <\$50,000	302.00	1,939.00
Commercial/Industrial \$ 50,001 - \$100,000	453.00	3,206.00
Commercial/Industrial \$100,001 - \$150,000	604.00	4,111.00
Commercial/Industrial \$150,001 - \$250,000	754.00	5,017.00
Commercial/Industrial \$250,001 - \$350,000	905.00	5,922.00
Commercial/Industrial \$350,001 - \$500,000	1,056.00	6,827.00
Commercial/Industrial \$500,001 - \$1,000,000	1.056.00	7,431.00
Commercial/Industrial Agricultural > \$1,000,001	1.056.00	7,431.00 plus 755.00 per \$100,000. value
<i>Development levies may apply to commercial building consents. Please check with Council.</i>		
OTHER CHARGES		
Administration Fee – Payable on all building consent applications		79.00
Re-inspection Fee (includes ¾ hour inspection) – plus \$189/hour over and above first ¾ hour		151.00
Amendment Fee (includes ½ hour assessment) – plus \$189/hour over and above first ½ hour plus additional inspections		283.00
Minor Variation Fee – No application form required (includes ¾ hour processing)		151.00
BRANZ Levy is \$1.00 per \$1,000. of GST Inclusive work of \$20,000. or more		
Building Levy is \$2.01 per \$1,000. of GST Inclusive work of \$20,444. or more		
<i>The building consent fee does not include the cost of any structural or fire engineer's assessment which may be required.</i>		
Structural Engineering or Fire Engineering Assessment/Peer Review		Cost + 10%
Fire and Emergency Design Review		No Charge
Building Warrant of Fitness – audit inspection fee per hour		189.00
Compliance Schedule – new or amended		189.00
Building Warrant of Fitness - Renewal		102.00
Certificate of Acceptance – Building consent fee for the applicable building payable with lodgment, plus actual charges at \$189.00 per hour payable on issue of certificate.		
Change of Use Notification		189.00 per hour

Building Certificate (Sale and Supply of Alcohol)		78.00
Building Consent Exemption Fee (Schedule 1 Exempt Building Work)		283.00
Application for Certificate of Public Use		283.00
Application for a Modification of Waiver to a Building Consent		94.00
Building Consent Minor Works printed		10.00 per 10 mins
Building Consent Residential Consents printed		50.00
Building Consent Commercial Consents printed (based on time taken)		50.00 +
Scan Documents, Dropbox, Email, Google Drive (per property)		20.00
Infrastructure Protection Deposits (refundable)		1,000.00
- All relocated dwellings (onto site or off site)		
- All work over a value of \$100,000.		
- All commercial work in urban areas with a value of more than \$20,000.		
- And at Officer's discretion when there is a risk to infrastructure		
SWIMMING POOL CHARGES – EXISTING POOLS		
Triennial audit carried out by Council Officer		189.00
Site re-visit by Council Officer		94.50
Admin Fee for Audit carried out by IQPI		94.50
Removal of Pool – Owner to supply evidence (photos)		No charge

INFRASTRUCTURE AND SERVICES	FEES \$
WATER AND SEWER CONNECTIONS	
ALL NEW DWELLINGS ON TOWN SUPPLY	
Road Opening Bond	550.00
Water Administration Fee (paid to Council)	67.00
Sewer Administration Fee (paid to Council)	67.00
1. New water and sewer connections are administered by Council	
2. The applicant must use a contractor acceptable to Council	
3. No work may commence until the administration fee has been paid, and Council's maintenance contractor or the contractor have been notified	
4. Council's maintenance contractor must be advised of <u>all</u> work	
SEWERAGE	
Dumping Septic Tank Waste	
Per cubic metre	62.00
Trade Waste Application	150.00
Trade Waste Annual Permit Fee	20.00
For large discharges	
Flow	0.56/m3
BOD	0.59/kg

SS	0.61/kg
CAPITAL CONTRIBUTIONS *	
Financial Contribution water	3,736.83
Financial Contribution sewer	2,013.17
* Note there are specific charges levied under the RMA/Wairarapa Combined District Plan in relation to Greytown developments. Contact SWDC for more detail.	
WATER RATES	
Ad hoc water reading fee	40.00
Urgent water reading (within 48 hours)	100.00
Use over 350m3	1.84 per m3
VEHICLE CROSSINGS	
Vehicle Run Up Charge	550.00
<i>(Refunded after completed to Council specifications)</i>	
RAPID NUMBERS	
Rapid Numbering (per number)	50.00

TRANSFER & RECYCLING STATIONS				
	FEATHERSTON	GREYTOWN	MARTINBOROUGH	PIRINOA
	Recycling Station	Recycling Station	Transfer and Recycling Station	Recycling Station
	60 Johnston Street	38-40 Cotter Street	Lake Ferry Road	3031 Lake Ferry Road
Monday	Closed	Closed	Closed	Closed
Tuesday	Closed	1.00pm - 3.30pm	Closed	Closed
Wednesday	Closed	Closed	1.00pm – 3.00pm	1.00pm – 3.00pm
Thursday	11.00am – 3.00pm	Closed	Closed	Closed
Friday	Closed	Closed	Closed	Closed
Saturday	11.00am – 3.00pm	10.00am – 12.00pm	10.00am - 4.00pm	10.00am – 12.00pm
Sunday	11.00am – 3.00pm	10.00am – 1.00pm	10.00am – 1.00pm	3.00pm – 5.00pm (May – August) 4.00pm – 6.00pm (September – April)

REFUSE	FEES \$
General Refuse (Martinborough Only)	190.00 per tonne
<i>A minimum charge of \$10.00 per load will apply</i>	

RECYCLING		Fees \$
Clean and sorted recyclable items		No charge
Replacement Recycling Bins		17.50
Replacement Wheelie Bins		60.00
Green Waste (Recycling Stations)		
Car Boot		5.00
Van/Trailer	Up to 250 kg	15.00
Large Trailer/Small Truck	Up to 2 tonne	30.00
Large Truck	Up to 6 tonne	45.00
Larger loads by the discretion of Council's Operator		
Car Bodies – Stripped (Martinborough Only)		30.00
Tyres (Martinborough Only)		
Tyres (per tonne)		510.00
Car & 4WD Tyres – up to four tyres on rims		\$3.00 each
Truck, Tractor or Earthmover Tyres / More than four tyres per load (any type) or mixed load containing tyres		510.00 per tonne