

Welcome to the Taupo District Council 2008/09 Annual Plan

The Annual Plan sets out what we are planning to do over the coming year and how much it will cost. It also tells you what variations we have made from the Long Term Council Community Plan (LTCCP) we adopted in 2006. All local authorities are required by the Local Government Act 2002 to produce an annual plan.

How do I use this document?

To hear from the Taupo District Mayor Rick Cooper and Chief Executive Officer Rob Williams, go to page 4 and 5.

To get a snapshot of the Annual Plan, go to the What You Need to Know section and Financial Summary from page 6.

To find out what we're planning for 2008/09, go to the Activities section from page 15 to 83.

You will be able to see why we do particular activities, what we're planning to do for the coming year, how we will know we're on track and what may be different from the Long Term Council Community Plan. To find out what each activity will cost and how we will pay for it a Forecast Cost of Service Statement is provided.

To have a look at the full financials go to page 85.

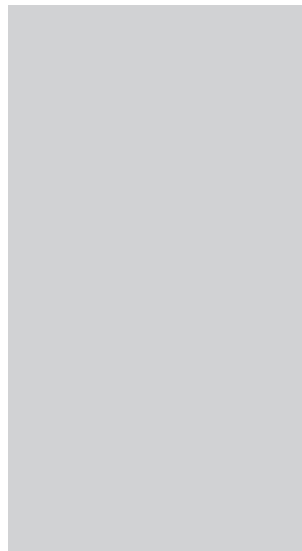
To see how Council proposes to set rates for 2008/09, go to the Funding Impact Statement on page 111.

To view Council's proposed fees and charges for the coming year, go to page 129.

To view the Taupo District's Land Transport programme, go to page 147.

To see a summary of the submissions and decisions on the Draft 2008/09 Annual Plan go to page 151.

This Annual Plan has been prepared based on the 2006-2016 Long Term Council Community Plan. The LTCCP provides background information and context for this Annual Plan.



Taupo District

The current Taupo District Council area was established on 1 December 1989. Located in the Central North Island of New Zealand, the district includes the large catchment area of Lake Taupo, the hydroelectric dams on the Tongariro and the upper Waikato rivers and substantial geothermal resources. The district contains expansive areas of exotic pine forests and farmlands - the predominant land uses - and includes native forests and parts of the Tongariro National Park, the Kaimanawa Range and the Central Plateau mountains.

Taupo, Turangi and Mangakino are the three main urban areas in the district. There are many lakeside settlements around the shores of Lake Taupo. The district's major resources are forestry, agriculture, hydroelectric and geothermal energy, tourism and scenic and recreational attractions.



Taupo District and Wards

Mission Statement

He Kaunihera kei te whai whakaaro i nga hiahia o nga tangata katoa. He mea arataki, hei tautoko, hei koi ake i a ratou

A Council in tune with the needs of the community providing direction, leadership and support.

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Mayor's Message



Something on everyone's mind at the moment is safety and security. At Council we believe that creating safer communities is of paramount concern and we are working with the police and community groups to achieve this. We have also taken action by increasing security in known trouble spots and improving the responsiveness of our security firms. We have a few more plans up our sleeves which we will be putting into action shortly.

Although we must take action, we mustn't forget that Taupo is still a great place where most people feel safe and able to enjoy the many pleasures we have on offer. I know this because I hear from many people who only have positive, heart-warming things to say about our district.

People who know me will have heard I am not interested in looking through the rear view mirror – I want to focus on the road ahead. I see great things happening over the next three years and I am excited to have the honour of serving as your Mayor during this time.

In times of growth it is also important to identify and protect the things that really matter to us, whether it's our neighbourhoods, our environment, our economy or more intangible things like our hospitality or community spirit. These are the things which define our district and make us unique.

I am really pleased with the outcomes from the submissions and deliberations on the Annual Plan. Council has been able to provide additional funding for several community groups including the Waiora Community Trust, Taupo School of Music, the Lake Taupo District Sports Advisory Council and Creative Taupo. Thank you to our community for participating in this process.

I am making it my mission to get out and talk to people – all sorts of people: business people, sports people, volunteers, mums and dads and our youth. I want to find out what everyone wants for this district, figure out how our team can help and work with my fellow Councillors to make it happen. We've got a great place – so let's get together and make it even better!

A handwritten signature in black ink, appearing to read 'Rick Cooper', written in a cursive style.

Mayor Rick Cooper

Chief Executive Officer's Message



Well, it's hard to believe that a year has passed since I arrived here at Taupo District Council. So much has happened in this time and I am really looking forward to carrying on with some great work. We have a new Mayor and he has brought his own distinctive style to the Council. We are making a real effort to get out beyond our four walls and connect with our community.

Just as importantly, I have been focussing on how we work as an organisation, part of a development process which will allow us to 'be the best we can' through continuous improvement.

This involves a critical examination of things that are happening across our team both from a Councillor and a staff perspective, and defines the way Council works together and with its community partners.

We have re-opened the Taupo and Turangi Libraries which have both been updated and extended. The Genesis Energy Turangi Aquatic Centre is also well underway. We are fortunate to have secured ongoing sponsorship from Genesis Energy as well as a \$250,000 grant from Bay Trust for the aquatic centre.

Other upgrades that have been completed recently are the resealing of the Taupo Airport runway and the restructuring of the Taupo Landfill and the construction of a new recycle and re-use centre. The Nukuhau Boat Ramp Reserve has been upgraded and improved and Riverside Park was a great success over summer with many locals and visitors enjoying this stunning and unique area for the first time.

I must also give special mention to all those who have been a part of the seven year process which resulted in the adoption of the District Plan last year. Having an operative District Plan will make the planning process much clearer.

We have a full programme of work scheduled for the year ahead including the much anticipated start of construction on the East Taupo Arterial (ETA). After many years of planning, we hope to have bulldozers on site in September.

This year we will begin work on a Commercial and Industrial Structure Plan that will consider the future of Taupo town including the role of the Central Business District. The other important piece of work we will begin is the development of an Urban Lands Master Plan which will shape the residential, commercial and industrial direction of the eastern side of town.

This year will also see the focus return to Taupo's drinking water and we will start investigations into building a new Water Treatment Plant. We will also be expanding our wastewater disposal fields and upgrading the Taupo Wastewater Treatment Plant.

Preparation for reviewing Council's ten year plan is already well underway and we are planning a Community Expo in August to showcase Council's activities and projects - and the good work our partners and key stakeholders are involved in.

Last but not least, I would like to congratulate Officers and Councillors who have worked extremely hard this year to keep the rates increase as close as possible to the level of inflation, while maintaining current levels of service.



CEO Rob Williams

What you need to know

Rates increase

Average District wide increase 4.60%

(less than the 6.46% estimated in 2006-16 LTCCP)

The district wide rate increase is made up of increases in the two rating areas:

- An average increase of 3.96% for Taupo-Kaingaroa and Mangakino-Pouakani (less than the 6.95% estimated in 2006-16 LTCCP)
- An average increase of 5.80% for Turangi-Tongariro Community Board (more than the 4.27% estimated in 2006-16 LTCCP¹)

Impact of revaluations

Revaluations on more than 21,000 properties throughout the Taupo District were completed in November 2007. It is two years since the previous revaluations and market movement in that time has seen an average increase across the District of 17% in land values. However these valuation movements are not evenly distributed across property categories or the District, resulting in many properties being either above or below the average rating area increase. A table of the average valuation changes is shown below:

Property Category	Land Value increase / decrease	Location	Land Value increase / decrease
Commercial	11%	Taupo Township	9%
Industrial	44%	Acacia Bay	- 5%
Lifestyle	23%	Kinloch	- 6%
Dairy Farms	35%	Turangi	47%
Pastoral Farms	37%	Mangakino	55%
Residential	11%	Eastern Lakeshore	16%
Forestry	1%	Western Lakeshore	24%

While the valuation movements shown above will result in changes to how much each ratepayer will pay, it does not affect the total amount of rates collected by Council. The valuation movements shift the rates requirement between ratepayers. A property with a valuation increase greater than 17% will more than likely experience a rate increase for 2008/09 higher than the average rate increase for the rating area.

¹ The rates increase for the Turangi-Tongariro Community Board is greater than anticipated in the LTCCP due to the progress of the Genesis Energy Turangi Aquatic Centre.

East Taupo Arterial

This year will see the commencement of construction for the East Taupo Arterial (ETA). The 15 kilometre highway runs along the eastern outskirts of Taupo from Taupo airport linking with SH1 at Wairakei by way of a bridge over the Waikato River. The funding agreement between Council and Land Transport NZ will see Council building the entire 15 kilometre route, initially as a local road, qualifying it for substantial financial assistance from Land Transport NZ. Based on current estimates, Councils budget for 2008/09 for the ETA is \$35 million; \$26.8 million of this will be funded by LTNZ. To avoid any impact on rates Council intends (as signaled in the LTCCP) to fund its share (\$8.2 million) of the route from development contributions and land sales.

Subdivision of East Taupo Urban Lands

Council owns a large tract of land which borders the East Taupo Arterial. This year we are focusing on completing a master subdivision plan using sustainable urban design and low impact principles and obtaining land use and subdivision consent. The sale of this land will assist in funding the ETA.

Commercial and Industrial Structure Plan

Starting in April 2008 the Council will begin the process of preparing a Commercial and Industrial Structure Plan for the Taupo urban area. The Structure Plan will;

1. Identify locations for future commercial and industrial opportunities for the Taupo town area.
2. Identify how those areas will look and how they will be serviced (roading, water, wastewater and stormwater).
3. Identify, with the community, what we want our Central Business District of Taupo town to look like in the future.

It is likely that the Structure Plan will result in changes to the Taupo District Plan.

Safe Communities Accreditation

Community safety and injury prevention are already significant activities for Council - for example, on roads, in playgrounds, and in liquor and food licensing and planning. The Safe Communities accreditation process was developed as a means of achieving a safer, healthier community, by building on existing local partnerships, developing initiatives, and partnering with Government agencies, non-Government bodies and the business sector to improve safety and reduce injury in the community. Council will work to achieve this accreditation this year.

Landscape and Natural Values Plan Changes

Council has a specific legal obligation to rewrite and update the Taupo District Plan's provisions relating to Landscape and Natural Values in order to provide for the protection of important landscapes and natural features from inappropriate use, development, and subdivision. Council will soon be informing and consulting owners of land within the draft identified landscape and natural value areas, before commencing public consultation during the first half of 2008. Council aims to publicly notify the Landscape and Natural Values Plan Change in the second half of 2008.

Lake Taupo Erosion and Flood Strategy

Much of the work to date on the Lake Taupo Erosion and Flood Strategy Project, has been focused on preparing technical reports identifying the flooding and erosion risks. With the completion of these reports, the focus for the 2008/09 year will shift to consultation with key stakeholders and the community and preparation of the Draft Lake Taupo Erosion and Flood Strategy. The Strategy will guide future management decisions and set out funding responsibilities. It will also include a plan for implementing recommended works and time-frames. The Draft Strategy is due to be adopted in mid 2009, following public consultation and hearing of submissions. For further information about the project go to www.ew.govt.nz or www.taupo.govt.nz.

Water Supply Strategy

New legislation has established water quality standards that must be met to reduce risks to public health. To achieve these standards Council will need to make some major improvements to the water supply system (pipes, treatment plants). To decide how best to do this we have been working on a Water Supply Strategy. This year we are expecting to begin planning for new water treatment facilities particularly for the larger water supply schemes such as Taupo town and Acacia Bay.

Expansion of the Taupo Wastewater Land Disposal System

Taupo's wastewater land disposal system is being increased to cope with growth and subsequent demands on wastewater capacity. 360 hectares of land on the corner of View and Broadlands Roads will be available for this development. In 2008, 95 hectares will be developed, followed shortly after by a further 35 hectares. Further development will be undertaken as demand increases.

As well as increasing the land disposal system - the Pollution Control Plant (PCP) itself will also need to be upgraded. We are proposing to increase the capacity of the plant to sufficient levels to accommodate future growth and cater for backlogs until 2028. Both the land disposal system development at View Road, and the PCP Upgrade, will be undertaken together.

Ongoing Development of Tongariro Domain and Riverside Park

We had originally planned to undertake further work in 2009/10 but we have brought this work forward so that we can complete the first stage of the Riverside Park project. Some of the work we will be doing includes pathways, lighting and planting. Completion of the works will produce an open park and venue the community can feel proud to own.

Energy Efficiency Initiatives

As an organisation and at our facilities we are looking for opportunities where we can be energy efficient. Some of the initiatives we already have underway include using geothermal water instead of gas and utilising variable speed pumps at the Events Centre.

Fee Changes

Fee increases were proposed for several facilities and also for resource consent (planning) and building consent fees. After considering submissions to the Draft Annual Plan Council decided to amend the proposed fees and charges for the AC Baths and Events Centre. While some fees will increase, Council has identified ways of reducing the impacts of these increases.

The increases to the resource consent fees and charges have been confirmed. After a thorough analysis of the proposed fees and charges Council is confident that the increases are an accurate reflection of the cost of providing the service.

2020 Taupo-nui-a-Tia Funding

Council's funding commitment for the coordination of the 2020 Taupo-nui-a-Tia Action Plan was completed in 2007/08. After considering the submissions Council confirmed that financial support will not be renewed in 2008/09. However Council remains committed to implementing the actions assigned to it in the 2020 Taupo-nui-a-Tia Action Plan and notes a desire in the community for Council to remain involved in the sustainable management of the Lake.

Rural Fire

Council is legally obliged to respond to and suppress rural fires. Until recently this service was undertaken by a contractor. As the contractor had indicated that they would no longer be providing the service, Council made the decision to bring the rural fire activity back in house. In 2008/09 we will be consolidating the delivery of this service while maintaining existing relationships and agreements with agencies, in particular the NZ Fire Service.

Genesis Energy Turangi Aquatic Centre

The Aquatic Centre will be up and running this year, providing a great facility for Turangi and the District. We have been fortunate to secure ongoing sponsorship from Genesis Energy as well as a \$250,000 grant from BayTrust.

Reviews we are planning this year that you may be interested in:

- A review of the Long Term Council Community Plan
- Development Contributions Review

If you would like more information please refer to the Annual Plan.

Taupo Town Centre Parking

Further investigations are currently being undertaken to determine the most appropriate solution for the perceived all day parking shortfall in the Taupo town centre. A decision on paid parking in the Taupo Town has therefore been deferred pending the outcome of these investigations.

Pound/SPCA

At last years Annual Plan hearings, Council heard submissions requesting assistance to be given to the SPCA to find a new site for their animal shelter. This work has been progressing, with appropriate sites currently being assessed. For efficiency's sake, it is imperative that the Taupo Pound is relocated to the same site (and share the same building and complex), and therefore this work will continue this year, with the goal of identifying a site, and constructing a new building as soon as possible.

Second Taupo Town River Crossing

Design and construction for the Second Taupo Town River Crossing has not begun as originally planned. This is because Land Transport NZ have asked us to consider alternate transport modes to assist local traffic flows to the central business district once the ETA is built. These include promoting public transport services and enhancing the environment with a transport network that provides for a safer blend of vehicles, cyclists and pedestrians.

LTCCP Amendment

Changes to the Treasury Management Policy (includes TEL Fund)

We have made some changes to our Investment and Liability Management policies which are a part of our Treasury Management Policy. These changes allow a part of the TEL Fund to be invested in property; they provide for increases in some of the investment counterparty limits; introduce specific provision for social or community benefit lending; and provide for the interest rate maturity limits on borrowings to be reviewed and reset on an annual basis.

Increase in the Taupo Town Centre Management Rate and extension of boundaries

At the request of Town Centre Taupo this proposal was withdrawn.



Financial Summary

Summary Cost Service Statement

Operating Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Operating Income		
Targeted Rates	15,586	15,165
Development Contributions	12,245	2,450
Property Sales	-	1,714
Other Income	30,375	21,653
Total Operating Income	58,206	40,982
Operating Expenditure		
Managing Growth	1,059	1,135
Strong Communities	33,544	34,726
Sustainable Environment	14,795	17,675
Economic Development	2,779	2,894
Good Governance	5,534	6,128
Other	2,298	1,900
Total Operating Expenditure	60,009	64,458
Net Deficit (Surplus) of Operations	1,803	23,476
Funded by:		
General Rates	25,432	25,673
Other General Investment Sources	-	-
Operating Deficit (Surplus) to/from Reserves	(23,629)	(2,197)
Opening Balances	-	-
Total Funding Applied	1,803	23,476

Capital and Reserves Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Capital Expenditure		
Managing Growth	7,612	4,550
Strong Communities	52,124	47,611
Sustainable Environment	10,217	20,737
Economic Development	21	45
Good Governance	-	-
Other	826	698
Total Capital Expenditure	70,800	73,641
Loan Repayments	5,096	5,205
Transfer to Reserves	-	-
Total Net Cost	75,896	78,846
Funded by:		
General Rates	-	-
Property Sales	-	-
Loans Raised	35,717	33,105
Development and Financial Contributions	12,245	2,450
LTNZ and Other Subsidies	12,982	28,612
Transfer from Reserve(s)	14,952	14,679
Total Funding Applied	75,896	78,846
Split of Capital Expenditure		
Renewals	7,564	7,266
Growth	52,745	57,237
Increase in Level of Service	10,491	9,138
Total Capital Expenditure	70,800	73,641

Rates where they go...

On average it costs each ratepayer \$1,909 to operate these services:



Community \$439

- 3 public cemeteries
- 57 rental units for older persons
- Aquatic facilities in Taupo, Turangi and Mangakino
- Community events (Youth Awards, ANZAC Services etc)
- Community grants
- Co-ordinating and encouraging arts & other cultural events
- Great Lake Centre
- Helping communities to be safe
- Indoor multi purpose Events Centre
- Mobile library bus
- Parks, street gardens, reserves and recreational facilities
- Providing and maintaining community halls
- Public toilets and superloo
- Sportsgrounds
- Taupo Museum, Art Gallery and Ora Garden
- Taupo, Turangi and Mangakino libraries

23%

Economic Development & Marketing \$82

- Convention & Event Marketing
- Destination Branding
- Domestic and International Tourism Marketing
- Taupo & Turangi i-Sites
- Taupo District Economic Development Advisory Board (TDEDAB)

4%

Lake Water Quality \$65

- Lake Taupo Flood and Erosion Strategy
- Lake Taupo Protection Trust

3%

Regulatory and Emergency Management \$72

- Animal registrations, control and impounding
- Building consents
- Civil Defence and Emergency Management
- Health & liquor licensing and inspections
- LIM's and PIM's
- Noise control
- Parking control
- Resource consents and monitoring
- Rural Fire Service

4%

Water Supply \$204

- 23 water supply schemes
- 562km of underground pipes, 34 pump stations, 55 reservoirs
- Continuous water testing to NZ drinking water standards
- Fire fighting water flows/pressure provided at fire hydrants

11%

Transportation and Stormwater \$226

- Cycleways, bus shelters, footpaths, carparks
- Festive lights, signage
- Road safety and education
- Roads, chip sealing, paving, curbs, roundabouts, street cleaning
- Street lighting, mowing, signs, street landscaping
- Community education
- Flood protection
- 207km of stormwater pipe, 4,077 catchpits, 2,929 manholes and 4 pump stations

12%

Planning \$93

- Development Contributions Policy
- District Plan (plan changes and monitoring)
- Structure Plans
- Taupo District 2050 - Growth Management Strategy
- Urban land development

5%

Democracy / Information \$243

- Advocacy on behalf of the community
- Committee meetings, policies & decisions
- Community planning & partnerships
- Corporate Business systems and organisational development
- Elected representatives
- Monitoring Council's performance
- Preparing and auditing all statutory reports
- Submission processes, community engagement, consultation

13%

Wastewater \$388

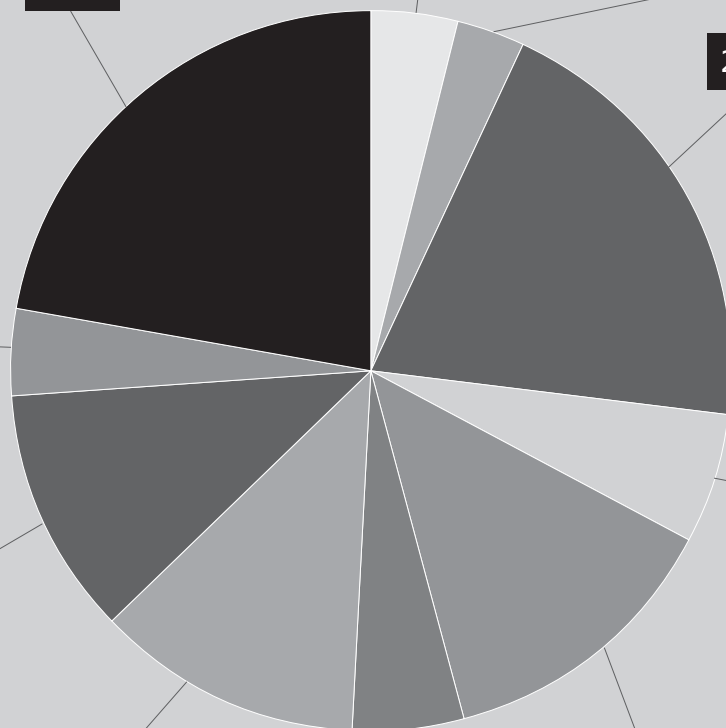
- 338km underground pipes, 14,352 connections, 6,351 manholes, 98 pump stations, 12 treatment plants and 13 disposal sites
- Treatment of wastewater
- Upgrades and odour control

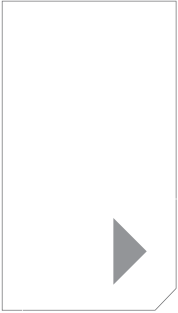
20%

Rubbish & Waste \$97

- 5 Transfer Stations and 1 District Landfill
- Bins & litter collection in CBD and public reserves
- Kerbside refuse & recycling collection
- Waste minimisation program

5%





MANAGING GROWTH





Taupo District Council

Annual Plan 2008/09

Overview



KEY ACTIVITIES

- Development Planning
- Urban Land Development

Recently, the district has faced an increasing demand for land for residential development, and to a lesser degree, commercial and industrial development. Unmanaged growth has the potential to undermine the sustainability of the community. It can result in damage to sensitive environments, conflicts between competing land uses and inefficient or inadequate infrastructure.

Projected increases in tourism and the associated growth in accommodation and tourism based services also have the potential to place pressure on the district. Not only will the expected growth affect the tourism industry, it is also likely to stimulate both the commercial and the residential sectors as people come here to work.

We need to provide for growth in a planned, structured way within the constraints of the natural environment, land availability, cost effective infrastructure provision and socio-economic issues. A significant effort will be required both in planning for the changes and implementing the tools we have available to manage growth.

Managing growth will help to ensure a sustainable quality of life for residents. An integrated approach will also ensure that our long term plans for service provision are consistent with growth options and solutions.

Development Planning

What we do

Council has focused on growth management planning as a way of informing its actions in relation to district planning as well as recreation and asset management planning. Council developed Taupo District 2050 - a district-wide growth management strategy - to provide an overall direction for the different types of regulatory and development planning that it does, and to provide greater certainty to the general public, the development sector and the full range of service providers regarding the future direction and demands of growth. Taupo District 2050 enables effective and efficient input into regional planning initiatives and allows for more effective engagement with central Government agencies in terms of service provision and funding. The strategy is intricately linked to the Long Term Council Community Plan (LTCCP), which provides the funding plan for implementing Taupo District 2050's initiatives. Implementing the initiatives signalled in the strategy is a key focus for Council during this LTCCP cycle.

Council's Development Contributions Policy provides another form of growth management. This policy ensures that the cost of growth is carried by those undertaking development works. Although this may be seen as dampening growth, it recognises that many in our community do not benefit from growth and therefore should not contribute to its cost.

What we're planning for 2008/09

Commercial and Industrial Structure Plan

Starting in April 2008 the Council will begin the process of preparing a Commercial and Industrial Structure Plan for the Taupo urban area. The Structure Plan will fundamentally achieve three things;

Identify locations for future commercial and industrial opportunities for the Taupo town area.

Identify how those areas will look and how they will be serviced (roading, water, wastewater and stormwater).

Identify, with the community, what we want our Central Business District of Taupo town to look like in the future.

It is likely that the Structure Plan will result in changes to the Taupo District Plan.

- Preparing the Whareroa Structure Plan.
- Preparing the Turangi Structure Plan.
- Reviewing the Development Contributions Policy.
- Reviewing the actions in Taupo District 2050 (section 11).

How we'll know we're on track

- ▶ Key actions identified in the Strategic Directions section of Taupo District 2050 are monitored and reported.
- ▶ Key actions in Council's implementation plan (section 11, Taupo District 2050) are initiated and completed in accordance with the established time frames.

What's different from the LTCCP?

The Growth Management Strategy (TD2050) identified that we would be undertaking a Structure Plan for the district's southern settlements (Turangi, Pukawa, Omori, Kuratau, Whareroa). However, due to funding from landowners, this Structure Plan has now been refined to be the Turangi Structure Plan and another Structure Plan for Whareroa. Council will progress a structure plan for the remaining areas in future years (to be determined through the LTCCP).



Urban Land Development

What we do

Council has previously purchased land with the intention of undertaking urban subdivision to allow for growth in a controlled manner and for income maximisation. While we may review our future role as developer for some or all of our land parcels, we consider that by being the developer of our urban lands we can have a greater degree of control in the area, ensure quality subdivision, lead the way in sustainable urban design and maximise the return on the land for the community's benefit.

What we're planning for 2008/09

East Taupo Urban Lands

Council owns a large tract of land which borders the East Taupo Arterial (ETA). This year we are focusing on completing a master subdivision plan using sustainable urban design principles and obtaining land use and subdivision consent. This development will occur on a neighbourhood basis as dictated by demand and market conditions. The sale of this land will assist in funding the ETA.

- Complete the design process for Lot 60 of the Victoria Subdivision and obtain planning and building consent for the development.
- Progress Victoria Stage 2 subdivision.
- Design and construct non-residential and industrial subdivision.

How we'll know we're on track

- ▶ A marketing strategy is developed for each release of residential sections.
- ▶ All lots are marketed within time frames established with each subdivision stage.
- ▶ Urban design principles are incorporated into Council-owned developments.

Managing Growth

Forecast cost of service statement

Operating Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Operating Income		
Targeted Rates	-	-
Development Contributions	-	-
Property Sales	-	1,714
Other Income	-	-
Development Planning	2	2
Urban Land Development	-	-
Total Operating Income	2	1,716
Operating Expenditure		
Development Planning	996	875
Urban Land Development	63	260
Total Operating Expenditure	1,059	1,135
Net Deficit (Surplus) of Operations	1,507	(581)
Funded by:		
General Rates	1,029	822
Other General Investment Sources	-	-
Operating Deficit (Surplus) to/from Reserves	28	(1,403)
Opening Balances	-	-
Total Funding Applied	1,507	(581)

Capital and Reserves Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Capital Expenditure		
Development Planning	-	-
Urban Land Development	7,612	4,550
Total Capital Expenditure	7,612	4,550
Loan Repayments	26	92
Transfer to Reserves	-	-
Total Net Cost	7,638	4,642
Funded by:		
General Rates	-	-
Property Sales	-	-
Loans Raised	7,612	4,550
Development Contributions	-	-
Transfer from Reserves	26	92
Total Funding Applied	7,638	4,642
Split of Capital Expenditure		
Renewals	-	-
Growth	-	-
Increase in Level of Service	7,612	4,550
Total Capital Expenditure	7,612	4,550



STRONG COMMUNITIES





Taupo District Council

Annual Plan 2008/09

Overview



KEY ACTIVITIES

- Emergency Management
- Roading
- Water Supply
- Regulatory Services
- Community Support
- Community Facilities
- Recreation and Leisure Services.

Community strength depends upon many factors - education, health, community networks and associations, financial and personal security, rights, freedoms and levels of equity. Organisations and institutions like councils, hospitals, schools and government agencies are all part of the fabric of communities. Services delivered by these organisations and the way they work together can have far reaching effects on community well-being.

A key component of Council's role in building strong communities is providing effective and efficient infrastructure and services such as roads, recreation facilities and water supplies. These services must respond to identified needs and be provided at levels that are acceptable to the community (i.e. cost, quality, frequency).

Strong communities are not just about bricks and mortar - they are about people and helping communities to help themselves. Council has a role in supporting community initiatives, encouraging creativity and honouring community heritage. All communities have agreements about how they will live together. Council has a role in monitoring and enforcing agreed rules and policies to ensure that community values and individual rights are respected.

Emergency Management

What we do

Council develops, implements and monitors district-wide emergency management plans and promotes community preparedness for emergencies. Under the Civil Defence Emergency Management (CDEM) Act 2002, we must work cooperatively with other authorities to plan for and respond to hazards, risks and emergencies. Taupo District is part of the Waikato CDEM Group. Within this group we have combined with South Waikato District to form a Southern Emergency Operating Area (Southern EOA), with Taupo as the administering body.

Council also has the responsibility to plan for and suppress rural fires. We have appointed a Principal Rural Fire Officer who prepares the Fire Plan. This plan is approved annually and audited every three years against the requirements of the Rural Fire Management Code of Practice.

What we're planning for 2008/09

Rural Fire

Council has a legal obligation to respond to and suppress rural fires. Until recently a contractor has carried out this service on behalf of Council. When the contractor indicated that they would no longer continue to provide the service, Council decided to bring the activity back in-house. As a result, Council has formally appointed a Principal Rural Fire Officer from its existing emergency management staff. In 2008/09, we will look to consolidate the delivery of this service, at the same time maintaining our existing relationships and agreements with other agencies, in particular with the New Zealand Fire Service.

- Ongoing monitoring of the Waihi (Hipaua) landslide threat.
- Maintaining our response capabilities through ongoing local and national training including an annual exercise for our Emergency Operations Centre.
- Ongoing training of the Civil Defence Response Team NZRT6.
- Reviewing and maintaining our Fire Service Agreement with the NZ Fire Service.

How we'll know we're on track

- ▶ Able to respond to civil defence emergencies at any time required, all day, every day measured by independent assessment by Ministry of CDEM
- ▶ Maintain Civil Defence Response Team to national standards measured by independent assessment by Ministry of CDEM
- ▶ Run at least two Headquarters exercises per year, and conduct weekly communications checks
- ▶ 65% of the community is aware of the emergency management function measured by triennial Residents' and Ratepayers' Satisfaction survey.
- ▶ Ongoing accreditation of Urban Search and Rescue team maintained
- ▶ Rural Fire activity operable
- ▶ Section 15 Agreement with NZ Fire Service maintained

What's different from the LTCCP?

Council will respond to rural fires as part of our Emergency Management activity.



Roading

What we do

We manage Taupo District's local roading network for the safe movement of people and goods. We own 748 kilometres of roads within the district – 216 kilometres in urban areas and 532 kilometres in rural areas - and we are responsible for roading and traffic assets with a replacement value (excluding land value) of approximately \$255 million.

We encourage alternative modes of transport including walking, cycling and public transport. We recognise the linkages between land use and transport planning as outlined in Taupo District 2050, the growth management strategy.

What we're planning for 2008/09

East Taupo Arterial

This year will see the start of construction for the East Taupo Arterial (ETA). The 15 kilometre highway runs along the eastern outskirts of Taupo from Taupo airport linking with SH1 at Wairakei by way of a bridge over the Waikato River. The funding agreement between Council and Land Transport NZ will see Council building the entire 15 kilometre route, initially as a local road, qualifying it for substantial financial assistance from Land Transport NZ. Based on current estimates, Council's budget for 2008/09 for the ETA is \$35 million; \$26.8 million of this will be funded by LTNZ. To avoid any impact on rates Council intends (as signaled in its LTCCP) to fund its share (\$8.2 million) of the route from development contributions and land sales.

- Design, investigation, tender and construction of identified seal extensions. If you would like to know where these seal extensions are please contact our Transportation Manager.
- Carry out minor safety works as required.
- Construction of approximately seven kilometres of footpaths.
- Construction will also begin on the shared path beside the East Taupo Arterial.
- Lodging the notice of requirement for the land needed for the Acacia Bay to Mapara Collector.

How we'll know we're on track

- ▶ Two to four community road safety projects are implemented per year.
- ▶ A good quality road network appropriate for its level of usage by achieving:
 - average roughness of all sealed roads no greater than 90 NAASRA (National Association of Australian State Road Authorities) and less than twenty per cent of sealed roads over 130 NAASRA
 - percentage of the network with rutting less than 30mm greater than eighty per cent of the inspection length.
- ▶ Community satisfaction with the land transportation network exceeds seventy-five per cent, as measured by the triennial Residents' and Ratepayers' Satisfaction survey for roading, footpaths and cycleways.

Long term targets

- ▶ Reduction of crash numbers by seven per cent from the 2005 result over the 2006-2016 period, in conjunction with other road safety partners.

What's different from the LTCCP?

Design and construction for the Second Taupo Town River Crossing has not begun as originally planned. This is because Land Transport NZ have asked us to consider alternate transport modes to assist local traffic flows to the central business district once the ETA is built. These include promoting public transport services and enhancing the environment with a transport network that provides for a safer blend of vehicles, cyclists and pedestrians.

The design of the Norman Smith Street/Acacia Bay Road intersection will now be considered in conjunction with the design for the second Taupo town river crossing.

The construction of a footpath along Mapara Road has been brought forward from 2009/10.

There has been an increase of \$300,000 to the rural seal extension budget.

The bus service has been extended to include five visits a week to Waitahanui and Acacia Bay. The days of the visits are still to be determined.



Water Supply

What we do

Council is responsible for the safe and effective treatment, storage and distribution of water for residential, commercial and industrial properties within the main urban centres of Taupo, Turangi and Mangakino as well as other smaller rural communities. We manage and maintain 23 water supply schemes involving some 562 kilometres of pipe, 34 pump stations and 55 reservoirs, with a total replacement cost of approximately \$42 million. Water intake for each scheme is disinfected using chlorination. The Turangi and Taupo (Lake Terrace and Rainbow Point intakes) schemes are also fluoridated.

What we're planning for 2008/09

Water Supply Strategy

New legislation has established water quality standards that must be met to reduce risks to public health. To achieve these standards Council will need to make some major improvements to the water supply system (pipes, treatment plants). To decide how best to do this we have been working on a Water Supply Strategy. We are expecting to begin planning for new water treatment facilities particularly for the larger water supply schemes such as Taupo town and Acacia Bay.

- Investigating water treatment options for Taupo Bay.
- Repairing Acacia Bay Reservoir.
- Undertaking district-wide reticulation renewals and minor upgrades.

How we'll know we're on track

- ▶ Provide firefighting water flows/pressure in compliance with the New Zealand Fire Service Firefighting Water Supplies Code of Practice.
- ▶ Continuous water testing is carried out to ensure compliance with relevant drinking water standards.
- ▶ Normal duration of service disruption is no longer than three hours (urban) and 24 hours (rural), except in Centennial Drive (six hours).

What's different from the LTCCP?

The programme of works will now be developed by the Water Supply Strategy. This strategy will determine what work is required and the priorities for water supply. This means that some of the actions we had proposed to do this year will now be delayed e.g. construction of a Taupo Water Treatment Plant and a treatment upgrade of the Omori scheme.

The Acacia Bay (Mapara) Reservoir is currently out of service due to severe leaking problems arising from differential settlement of the reservoir foundation.

Development in Kinloch, the Mapara Valley and Brentwood has not progressed at a rate necessitating works to be undertaken as originally programmed.



Regulatory Services

What we do

Regulatory services involve implementing rules and regulations that come from either Government legislation or Council by-laws. The activities which Council undertakes are:

- animal control and impounding
- building consent authority and building control
- environmental health licensing and compliance monitoring
- parking control
- resource, land use and subdivision consenting and compliance.

What we're planning for 2008/09

- Processing of resource consent applications
- Processing of building consent applications
- Registration of Dogs
- Monitoring of Resource Consents
- Responding to complaints
- Parking Control
- Processing of Liquor Licensing applications
- Inspections of licensed premises (liquor)
- Processing of Health Licences
- Inspections of food premises

Fee increases

Fee increases were proposed for resource consent (planning) and building consent fees. After considering submissions to the Draft Annual Plan Council has confirmed these increases. After a thorough analysis of the proposed fees and charges Council is confident that the increases are an accurate reflection of the cost of providing the service.

Environmental Health

The Public Health Bill which was introduced to Parliament in late 2007 is likely to have a significant effect on the way in which councils deal with applications for new camping grounds, hair salons and mortuaries. Under this Bill each of these activities becomes a "regulated activity" and must prepare a public health risk management plan and obtain a consent before commencing operation.

We had anticipated that a new Food Bill was going to be introduced to Parliament in early 2008. This has not occurred and in the interim the NZ Food Safety Authority is developing a voluntary programme of implementation of Food Safety programmes. Council will be joining this process in late 2008.

How we'll know we're on track

- ▶ An initial response to at least 98% of regulatory complaints within 24 hours²
- ▶ At least 95% of known dogs registered by end of registration year
- ▶ Parking patrols carried out at least six days a week
- ▶ Resource consents and building consents processed within statutory timeframes
- ▶ Statutory timeframes are met regarding enforcement
- ▶ Monitoring will be undertaken to ensure compliance with all land use consent conditions. In cases of non-compliance, appropriate action with consent holder will be undertaken
- ▶ Ninety percent of registered premises re-licensed within two months of the beginning of each licensing year³.

What's different from the LTCCP?

Further investigations are currently being undertaken to determine the most appropriate solution for the perceived all day parking shortfall in Taupo town centre. A decision on paid parking in Taupo Town has therefore been deferred pending the outcome of these investigations.

² This includes all regulatory complaints. e.g. animal control, environmental health nuisances, noise complaints, any infrastructure related complaints, by-laws.

³ Premises requiring registration are detailed in the Health Act 1956, Sale of Liquor Act 1989 and Taupo General By-laws. All initial applications will be commented on within one week.

Community Support

What we do

Council supports communities by:

- facilitating and assisting community groups to increase their capacity
- running community events (e.g. Youth Awards, Youth Festival, Older Persons' Expo)
- making grants and establishing service contracts
- co-ordinating and encouraging arts and cultural events
- helping communities to be safe.

What we're planning for 2008/09

Safe Communities Accreditation

Community safety and injury prevention are already significant activities for Council - for example, on roads, in playgrounds, and in liquor and food licensing and planning. Council can also act as a leader and facilitator to co-ordinate programmes and community actions that promote safety. The Safe Communities accreditation process was developed by the World Health Organisation (WHO) as a means for achieving a safer, healthier community, by building on existing local partnerships, developing initiatives, and partnering with Government agencies, non-Government bodies and the business sector to improve safety and reduce injury in the community. Council will work to achieve this accreditation this year.

- Adopting the Community Development Strategy.
- Running a monthly Youth Council from February 2008 to November 2008.
- Applying to the Crime Prevention Unit (Ministry of Justice) for funding for crime prevention initiatives.

How we'll know we're on track

- ▶ At least six annual Council events held e.g. New Year's Concert, Youth Awards, Funding Forum
- ▶ Annual grants to community organisations made according to Council Policy
- ▶ Assistance provided to at least 24 groups and organisations per year
- ▶ Partnerships with external agencies to implement at least 12 community projects and initiatives per year

What's different from the LTCCP?

Additional funding of \$35,000 has been provided for the Waiora Community Trust. This brings the total grant to the Trust for the 2008/09 year to \$85,000.

Additional funding of \$5,000 has been provided to Creative Taupo, bringing the total grant to \$20,000.

Grant to Taupo School of Music of \$15,000.

Additional funding for Lake Taupo Sports Advisory Council of \$10,000, bringing the total grant to \$40,000 for 2008/09.

A grant of \$10,000 has been made to the Waikato River Trails Trust.

Community Facilities

What we do

One of Council's roles is to provide and promote community facilities that support our culture, attract people to the area and encourage good health, safety, education and recreation.

We provide:

- libraries, in Taupo, Mangakino and Turangi, a mobile library that lends books and other items, a library reference service, access to information technology and programmes of activities
- affordable rental accommodation for older persons
- three public cemeteries and associated burial and cemetery maintenance services
- free or paid-entry public toilets
- maintaining and supporting halls for local use.

What we're planning for 2008/09

- Providing remote electronic access to a district-wide Library Management System.
- Making the mobile library available in Taupo and Mangakino.
- Implementing the Community Facility Strategy.

How we'll know we're on track

- ▶ We will measure our public library service and resources by:
 - At least 80% satisfaction from the triennial Residents' and Ratepayers' Satisfaction survey
 - Maintain or exceed the number of issues at the 2004/05 year level (304,000 issues)
- ▶ All enquiries concerning cemetery information in Taupo, Turangi and Mangakino will be responded to within five working days
- ▶ At least 57 quality rental units available for the elderly with a 95% overall occupancy rate.
- ▶ Public conveniences maintained and cleaned regularly and available 365 days a year. The Superloo will be open 8am to 5pm (until 6pm in summer).
- ▶ Triennial Residents' and Ratepayers' Satisfaction survey shows that at least 75% of respondents satisfied with the provision and cleanliness of public toilets in the Taupo District.

Recreation and Leisure Services

What we do

Recreation is an important part of the lifestyle of residents and visitors to Taupo District. Council supports and encourages year-round participation in healthy recreational pursuits by catering to or facilitating many recreational and sporting needs. In addition, we place enormous emphasis on protecting and enhancing the natural environment that supports this lifestyle.

Council provides:

- parks, street gardens, reserves and recreational facilities
- sports grounds for year-round use for sporting codes, residents and visitors
- areas that enhance and complement the environment
- aquatic facilities that provide opportunities for quality sporting, health and leisure-based activities in a safe and enjoyable environment
- an events centre with quality multi-purpose indoor sporting, event and function facilities
- convention and entertainment facilities and services for corporate and community clients
- the Taupo Museum
- litter bins within the central business district and on reserves
- litter collection.

What we're planning for 2008/09

Ongoing development of Tongariro Domain, including Riverside Park

We had originally planned to undertake further work in 2009/10 but we have brought this work forward so that we can complete the first stage of the Riverside Park project. Some of the work we will be doing includes pathways, lighting and planting. Completion of the works will produce an open park and venue the community can feel proud to own.

- Reviewing the fees and charges policy for our reserves.
- Reviewing the Lease, Licence and Permit Policy (including filming on Council property).
- Developing the Turangi Neighbourhood Reserves Management Plan.
- Redeveloping Whangaroa Reserve (Acacia Bay South) and establishing the adjacent boat trailer park.
- Adopting and implementing the actions from the Reserves Strategy.

How we'll know we're on track

- ▶ Quality sports grounds, parks and reserves that are accessible to the community 365 days a year⁴
- ▶ Triennial Residents' and Ratepayers' Satisfaction survey shows that at least 75% of residents are satisfied with the quality and range of recreation and sporting facilities
- ▶ Public gardens that enhance reserves and town environs
- ▶ A reliable parks and reserves service that ensures that all requests are acknowledged within five working days
- ▶ Litter collection and patrols seven days a week and no complaints of overflowing litter bins
- ▶ Great Lake Centre maintains four star plus Qualmark rating
- ▶ AC Baths and Taupo Events Centre open 364 days a year.

Long-term targets

- ▶ Increase number of events held at the Taupo Events Centre by two per cent per annum between July 2006 and June 2016
- ▶ Increase number of visits to the AC Baths by two per cent per annum between July 2006 and June 2016
- ▶ Increase number of events at the Great Lake Centre by five per cent per annum between July 2006 and June 2009
- ▶ Annual 5% increase in visitor numbers to the Taupo Museum until 2010.

What's different from the LTCCP?

The funding for the remaining work to complete stage one of the Riverside Park project was originally planned for 2009/10. We have moved this funding forward so that we are able to complete the project this year.

Council is willing to raise a loan for the installation of an artificial green for the Taupo Bowling Club. This offer is subject to a range of criteria including the return of the third green to Council.

Council will investigate a walking track at Pukawa and will begin discussions with landowners including the Department of Conservation and Transit NZ.

Funding for the sealing of the Omori Kurutau Community Hall car park.

Funding for a barbeque at Acacia Bay North.

Funding for a barbeque on the lakefront at Mangakino.

⁴ Provided at a rate of at least four hectares of sports grounds per 1,000 people; at least eight hectares of Council parks and reserves per 1,000 people.

Strong Communities

Forecast cost of service statement

Operating Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Operating Income		
Targeted Rates	5,527	4,572
Development Contributions	10,670	1,950
Property Sales	-	-
Other Income	-	-
Emergency management	13	13
Roading	14,040	3,473
Water Supply	54	50
Regulatory Services	3,654	1,809
Community Support	105	118
Community Facilities	547	505
Recreation and Leisure Services	2,216	2,440
Total Operating Income	36,826	14,930
Operating Expenditure		
Emergency Management	612	483
Roading	10,110	11,249
Water Supply	5,423	4,422
Regulatory Services	3,209	3,347
Community Support	1,223	1,656
Community Facilities	3,528	3,310
Recreation and Leisure Services	9,439	10,259
Total Operating Expenditure	33,544	34,726
Net Deficit (Surplus) of Operations	(3,282)	19,796
Funded by:		
General Rates	19,011	20,602
Other General Investment Sources	-	-
Operating Deficit (Surplus) to/from Reserves	(22,293)	(806)
Opening Balances	-	-
Total Funding Applied	(3,282)	19,796

Capital and Reserves Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Capital Expenditure		
Emergency Management	34	25
Roading	23,581	39,816
Water Supply	18,698	2,360
Regulatory Services	62	58
Community Support	58	95
Community Facilities	486	537
Recreation and Leisure Services	9,205	4,720
Total Capital Expenditure	52,124	47,611
Loan Repayments	2,675	1,855
Transfer to Reserves	-	-
Total Net Cost	54,799	49,466
Funded by:		
General Rates	-	-
Property Sales	-	-
Loans Raised	22,583	9,560
Development Contributions	10,670	1,950
Other Financial Contributions	-	-
Subsidies	11,152	28,612
Transfer from Reserve(s)	10,394	9,344
Total Funding Applied	54,799	49,466
Split of Capital Expenditure		
Renewals	5,659	5,737
Growth	44,601	38,672
Increase in Level of Service	1,864	3,202
Total Capital Expenditure	52,124	47,611

SUSTAINABLE ENVIRONMENT





Taupo District Council

Annual Plan 2008/09

Overview



KEY ACTIVITIES

- Environmental Planning
- 2020 Taupo-nui-a-Tia
- Protecting Lake Taupo
- Lakes and River Systems
- Stormwater and Land Drainage
- Wastewater
- Solid Waste

A sustainable environment - natural and built - is essential for the economic, social and cultural wellbeing of the Taupo District. Currently we are faced with significant pressures that threaten the quality of the environment we and our visitors enjoy. These threats include:

- Impacts of urban development
- Declining Lake Taupo water quality
- Degraded Lake Taupo foreshores and eroded river margins
- Geothermal subsidence and its effects on the built environment.

Council has various roles to play in relation to the environment.

- Under different Acts we make policies and rules for managing land and mitigating the effects of human activities on the environment
- We provide infrastructure and services to manage waste
- As a community leader we have a role as advocate.

However, Council is not alone in managing these issues. Environment Waikato, government agencies such as the Department of Conservation and the Ministry for the Environment, Ngati Tuwharetoa and the community all have responsibility in caring for the Taupo District environment. We recognise that by working together we can develop better, integrated solutions.

Environmental Planning

What we do

Through its environmental planning activities, Council prepares and reviews the District Plan and other relevant environmental policies and plans for managing the district's environment. We will also monitor the District Plan to identify whether our policies are effective.

We do this to manage growth and development to ensure that the environmental needs of the community are met and that any adverse effects of the subdivision of land and development of land are avoided, remedied or mitigated as appropriate.

What we're planning for 2008/09

Landscape and Natural Values Plan Changes

Taupo District Council has an obligation to rewrite and update the existing Landscape and Natural Values provisions of the Taupo District Plan.

The Resource Management Act 1991 requires Councils to provide for the protection of important landscapes and natural features from inappropriate use, development, and subdivision. The Act also requires Councils to provide for the protection of areas of significant indigenous vegetation and significant habitats of indigenous fauna.

Council will soon be informing and consulting owners of land within the draft identified landscape and natural value areas, before commencing wider public and interest group consultation during the first half of 2008. Council aims to publicly notify the landscape and natural values plan changes in the second half of 2008.

- Notification of Plan Change 23: Mapara Valley.
- Notification of any Commercial Industrial Plan Change as a result of the Commercial Industrial Structure Plan.
- The Flood and Erosion Plan Change will follow the development and adoption of the Lake Taupo Erosion and Flood Strategy.
- We will begin work on a plan change for hazards such as tectonics and landslides.
- Now that the District Plan is operative we will begin monitoring its performance to provide useful information for future reviews.

How we'll know we're on track

- ▶ District Plan development, public notification, submissions and hearings processes carried out in accordance with statutory processes as described in the First Schedule of the Resource Management Act 1991.
- ▶ Plan Changes are completed within the statutory timeframes of the Resource Management Act 1991.
- ▶ Plan Changes listed in Key Actions initiated and progressed.

Long term targets

- ▶ Monitoring and reporting, to help determine the effectiveness of the District Plan, carried out annually from 2007/08.

What's different from the LTCCP?

We are no longer intending to roll out the Cultural Values Study across the District this year, due to delays with the pilot programme due to hapu consultation requirements.

We had previously identified the need for a Biodiversity Management Strategy. This Strategy will not be progressed until after the Landscape and Natural Values Plan Changes are complete.

We had previously identified the need for Design Guidelines. This guidance is now being included as part of structure plans for specific areas (such as Mapara Valley and the Commercial Industrial Structure Plan). In addition, the Landscape and Natural Values Plan Changes will inform the need for wider guidelines for development in the rural environment.

Research into the development of a Historic Values Plan Change will begin once the New Zealand Archaeological Association has completed their survey of the District.

2020 Taupo-nui-a-Tia

What we do

2020 Taupo-nui-a-Tia was initiated by the Lakes and Waterways Action Group, Ngati Tuwharetoa and the wider Taupo community in 2001. The original aim of the project was to produce an integrated catchment management plan for Lake Taupo. As part of the project, the Taupo community identified 12 key values to protect the future of Lake Taupo. Based on these values, a plan called the 2020 Taupo-nui-a-Tia Action Plan was developed, setting out specific actions for key agencies with responsibility for the lake. Council's actions cover a range of areas including stormwater, wastewater and recreation.

A co-ordinated approach is necessary to ensure protection of the values identified by the community in the action plan. To this end, a Joint Management Group with members from Council, Environment Waikato, Department of Internal Affairs, Tuwharetoa Maori Trust Board, Department of Conservation, Tuwharetoa Economic Authorities and the Lakes and Waterways Action Group is responsible for overseeing the implementation of the action plan. This Management Group employs a coordinator to monitor and report on progress.

What we're planning for 2008/09

2020 Taupo-nui-a-Tia Funding

Council's funding commitment for the coordination of the 2020 Taupo-nui-a-Tia Action Plan was completed in 2007/08. After considering the submissions Council confirmed that financial support will not be renewed in 2008/09. However Council remains committed to implementing the actions assigned to it in the 2020 Taupo-nui-a-Tia Action Plan and notes a desire in the community for Council to remain involved in the sustainable management of the Lake.

- Participating in the 2020 Taupo-nui-a-Tia Joint Management Group.
- Coordinating Council's responses for Annual Reports.
- Coordinating Council's input into monitoring the Action Plan.

How we'll know we're on track

- ▶ Implementation of the actions assigned to Council in the 2020 Taupo-nui-a-Tia Action Plan⁵.
- ▶ Monitoring of key indicators, annually or triennially as appropriate (as assigned to Council in the Action Plan).

⁵ The 2020 Taupo-nui-a-Tia Action Plan contains a full programme for monitoring progress with the values. Each of the key agencies has responsibility for monitoring specific indicators (refer to pages 85 to 93 of the Action Plan).

Protecting Lake Taupo

What we do

Lake Taupo is one of New Zealand's national treasures. However, scientific evidence shows that its health is declining due to the amount of nitrogen reaching the Lake from rural land, urban sources and septic tank seepage.

We are working in partnership with Government, Environment Waikato and Ngati Tuwharetoa to protect the Lake. Under the umbrella of the 2020 Taupo-nui-a-Tia Project⁶, Environment Waikato developed the Protecting Lake Taupo Strategy which contains a mix of regulatory and non-regulatory methods for managing nitrogen inputs into the Lake. A key method of the Strategy is the establishment of a public fund of \$81.5 million to reduce nitrogen levels in the Lake by twenty per cent by 2020. The public fund will be collected over a period of 15 years, with the cost being shared between Taupo District ratepayers (22%), ratepayers in the remainder of the Waikato Region (33%) and all New Zealanders via central Government (45%). The Lake Taupo Protection Trust is responsible for allocating the fund, which will be used to help convert nitrogen-leaching pastoral land to low-nitrogen land uses.

Council's specific responsibilities for protecting Lake Taupo are⁷:

- collecting Council's share of the rates for the Lake Taupo Protection Trust
- membership of the Lake Taupo Protection Project Joint Committee which oversees the Lake Taupo Protection Trust
- providing technical support to the Lake Taupo Protection Trust as required
- advocating for the Taupo community on matters relating to Lake water quality
- fostering and encouraging integrated planning for Lake water quality amongst all agencies.

What we're planning for 2008/09

- Assisting the Lake Taupo Protection Trust to prepare statements of intent, half-yearly reports and Annual Reports.
- Participating in Environment Waikato planning processes, as necessary.

How we'll know we're on track

- ▶ Concentrations of domestic wastewater, nitrogen or pathogens in shallow near-shore waters of Lake Taupo in the vicinity of wastewater treatment and disposal systems do not increase.

Long-term target

- ▶ Reduce the manageable nitrogen load to Lake Taupo from farming land-use activities and wastewater by twenty percent by 2020.

⁶ See page 46

⁷ See also Wastewater page 52

Lakes and River Systems

What we do

The management of lakes and river systems within the Taupo District from catchment use and flooding impacts has been a priority for Council for some years. Environmental initiatives undertaken by Council to protect lakes and river systems include being party to the 2020 Taupo-Nui-a-Tia Action Plan and the Protecting Lake Taupo project. Council also takes specific actions on activities such as flood and erosion investigations and control work. These actions will be determined in the Lake Taupo Erosion and Flood Strategy which is currently being developed. They could include activities such as building breakwaters or sea walls and carrying out beach replenishment. This flood and erosion control is in addition to Council's more traditional 'works-related' activities such as stormwater control and wastewater disposal.

Council is guided by statutory obligations and by the community, which has signalled over the last few years that protection of lakes and rivers throughout the district, and in particular Lake Taupo, is very important.

What we're planning for 2008/09

Lake Taupo Erosion and Flood Strategy

Much of the work to date on the Lake Taupo Erosion and Flood Strategy project has been focused on preparing technical reports identifying the flooding and erosion risks. The focus for the 2008/09 year will shift to consultation with key stakeholders and the community and preparation of the draft Lake Taupo Erosion and Flood Strategy. The Strategy will guide future management decisions and set out funding responsibilities. It will also include a plan for implementing recommended works and timeframes. The draft Strategy is due to be adopted towards the end of 2008 following public consultation and hearing of submissions.

- Developing objectives, policies, rules and/or other methods in the District Plan to control the use of land for the avoidance or mitigation of natural hazards.



How we'll know we're on track

- ▶ Develop implementation strategies for Lake Taupo from the Lake Taupo Erosion and Flood Strategy.
- ▶ Policy and District Plan Variations prepared arising from the Lake Taupo Erosion and Flood Strategy.

Long term targets

- ▶ Implementation of mitigation actions emerging from the Lake Taupo Erosion and Flood Strategy.

What's different from the LTCCP?

Foreshore protection works at Taupo, Motutere, Kuratau, Kinloch and other locations have been delayed pending completion of the Lake Taupo Erosion and Flood Strategy. This strategy will identify and prioritise the actions to be undertaken in context of the Lake as a whole. These actions will be included in the 2009 – 2019 LTCCP.



Stormwater and Land Drainage

What we do

We provide a stormwater drainage system to manage run-offs coming from the district's urban catchments in a way that complies with the Comprehensive Discharge Consents (CDCs) approved by Environment Waikato. We manage some 207 kilometres of pipe, 4077 catchpits, 2929 manholes and 4 four pump stations all with a total replacement cost of around \$36 million.

What we're planning for 2008/09

Implementation of the Stormwater Management Plan

Council now has a flexible regulatory framework provided by our recently approved Comprehensive Discharge Consents (CDCs). Any new development within the areas specified in the CDCs will no longer need to undergo the usual resource consenting process, as long as Council can prove that no adverse impacts will result from the development.

- Completing a GIS survey of the district-wide stormwater system to map the location of stormwater structures.
- Progress the Taupo Overland Flow and Urban Flood Hazard Study to understand where the likely overflow impact of the reticulated stormwater system may occur.
- Install a flow gauge and overland flow path in Acacia Bay (as recommended in the Acacia Heights Catchment Management Plan).
- Begin drafting the Eastern Taupo Catchment Management Plan.
- Undertake upgrades of the Turangi and Mangakino stormwater systems.



How we'll know we're on track

- ▶ Customers within prescribed areas are provided with an adequate stormwater outlet. The level of service provided to all other customers varies and shall be in accordance with the District Plan and Asset Management Plan
 - Flood protection to homes and property:
 - * Fewer than 5% per year of properties within urban areas affected by flooding inside and fewer than 10% of per year affected by flooding outside the dwelling or business premises except where properties are in designated flood hazard areas
 - * No building consents issued for developments on sites without an effective outfall or protection from a 50 year storm event
 - Triennial Residents' and Ratepayers' Satisfaction survey shows the community's level of satisfaction with the stormwater network is at least 80%
 - Triennial Residents' and Ratepayers' Satisfaction survey shows the community's level of satisfaction with consultation on stormwater and land drainage issues is at least 80%
 - Less than five health nuisances reported per annum from facilities or assets (flooding, ponding, mosquitoes, etc)
- ▶ Property owners informed if they are within flood risk areas or designated flood hazard areas
- ▶ Ongoing community education programme undertaken to promote appropriate use of the stormwater system
- ▶ One hundred percent compliance with Stormwater Resource Consents.

What's different from the LTCCP?

The Stormwater Monitoring Programme is required as a result of the Comprehensive Discharge Consents.

The installation of a flow gauge and overland flow path is to address a recommendation arising from the Acacia Heights Catchment Management Plan.

The Eastern Taupo Catchment Management Plan will be developed in conjunction with the development of the East Taupo Lands (see page 20).

The Taupo CBD pipe upgrade will be deferred until all issues relating to the project are resolved.

The Taupo Stormwater Treatment Programme will be deferred until results of the monitoring programme are established.

Wastewater

What we do

We are responsible for the safe effective collection, treatment and disposal of wastewater from residential, commercial and industrial properties from the district's designated drainage areas. We manage and maintain 12 wastewater schemes covering 14,532 connections, 338 kilometres of pipe, 6351 manholes, 156 valves, 98 pump stations, 12 treatment plants and 13 disposal sites, with a total replacement cost of \$56 million.

What we're planning for 2008/09

Expansion of the Taupo Land Disposal System

Taupo's wastewater land disposal system is being increased to cope with growth and subsequent demands on wastewater capacity. 360 hectares of land on the corner of View and Broadlands Roads will be available for this development. In 2008, 95 hectares will be developed, followed shortly after by a further 35 hectares. Further development will be undertaken as demand increases.

As well as increasing the land disposal system - the Taupo Wastewater Treatment Plant (TWTP) itself will also need to be upgraded. We are proposing to increase the capacity of the plant to sufficient levels to accommodate future growth and cater for backlogs until 2028. Both the land disposal system development at View Road, and the Wastewater Treatment Plant Upgrade, will be undertaken together.

- Designing and starting the construction of the upgrade for the Taupo Wastewater Treatment Plant to ensure we can accommodate the effects of growth.
- Starting Stage 1 of an upgrade of the Taupo South Wastewater Trunk Main to increase capacity.
- Undertaking an infiltration survey of the Turangi Wastewater Treatment Plant and additional works as required.
- Investigating a Waihi reticulation connection to the Turangi Wastewater Treatment Plant.
- Assessing requirements for the Waitetoko and Hatepe Schemes.
- Undertaking district-wide renewal works on wastewater assets.

How we'll know we're on track

- ▶ An efficient wastewater collection and disposal system that treats and disposes at least 99% of wastewater discharged to Council wastewater reticulation and treatment systems.
- ▶ No more than 11 accidents involving overflows or discharges of wastewater to the natural environment per year.
- ▶ At least 98.5% compliance with Resource Consent conditions. This includes keeping any adverse environmental effects to less than minor.

Long term targets

- ▶ Reduction of the levels of nitrogen entering the Lake from community owned wastewater treatment facilities by 20% by the year 2020 (reckoning period for 2005 of 14,269 kg N/year with nitrogen level already dropped to 4,468 kg N/year in 2007).

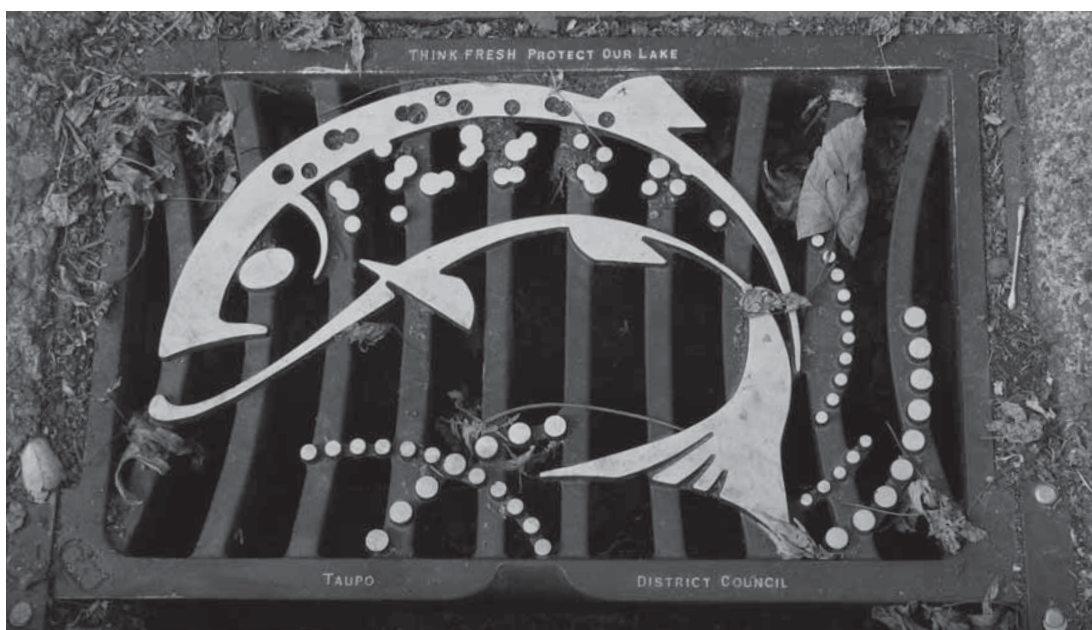
What's different from the LTCCP?

Construction of the reticulation network and pipelines from Rakaunui Road to View Road for the land disposal system development has been brought forward.

Work has been deferred on the Acacia Bay and Waitahanui trunk lines to the Taupo Pollution Control Plant until the View Road Land Disposal System is complete.

Investigations associated with the Waihi reticulation connection to the Turangi wastewater system have been moved forward.

Additional capital expenditure of \$400,000 has been approved for the reliability and capacity upgrade of the Mangakino Wastewater Treatment Plant.



Solid Waste

What we do

Council provides for the collection and disposal of refuse and recyclable items and the operation of five transfer stations and one landfill. We provide kerbside refuse and recycling collection in urban areas and waste haulage from five transfer stations (located at Turangi, Omori, Whareroa, Kinloch and Mangakino) to the Broadlands Road landfill. We also monitor three closed landfills situated at Taupo, Turangi and Mangakino.

What we're planning for 2008/09

- Subdividing the land taken up by the Stage 1 landfill (which was closed in 2000) and passing ownership to the Tauhara Mountain Trust.
- Finalising the resource consent for the Mangakino Closed Landfill, in consultation with the landowners.

How we'll know we're on track

- ▶ All sites 100% compliance with Resource Consent conditions
- ▶ No accidents at the landfill or transfer stations
- ▶ Triennial Residents' and Ratepayers' Satisfaction survey shows at least 75% of customers are satisfied with the efficiency of the landfill and transfer stations
- ▶ Triennial Residents' and Ratepayers' Satisfaction survey shows at least 75% of customers are satisfied with the effectiveness of the kerbside refuse and recycling collection service.

Long term targets

- ▶ Reduce the volume of waste disposed to landfill by 40% by 2010 compared to volumes disposed in 1999/00. The volume disposed of in 1999/00 was 42,000 cubic metres per year. The volume disposed of in 06/07 was 32,000 cubic metres.

Sustainable Environment

Forecast cost of service statement

Operating Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Operating Income		
Targeted Rates	8,989	9,523
Development Contributions	1,575	500
Property Sales	-	-
Other Income	-	-
Environmental Planning	573	950
Lake Water Quality	-	161
Solid Waste Management	1,055	1,635
Wastewater	418	600
Stormwater	178	64
Total Operating Income	12,788	13,433
Operating Expenditure		
Environmental Planning	1,903	2,703
Lake Water Quality	1,379	1,306
Solid Waste Management	3,262	3,746
Wastewater Services	6,859	8,371
Stormwater	1,392	1,549
Total Operating Expenditure	14,795	17,675
Net Deficit (Surplus) of Operations	2,007	4,242
Funded by:		
General Rates	3,382	3,941
Other General Investment Sources	-	-
Operating Deficit (Surplus) to/from Reserves	(1,375)	301
Opening Balances	-	-
Total Funding Applied	2,007	4,242

Capital and Reserves Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Capital Expenditure		
Lakes and Rivers	264	-
Solid Waste Management	88	119
Wastewater	8,496	19,680
Stormwater	1,369	938
Total Capital Expenditure	10,217	20,737
Loan Repayments	1,664	2,493
Transfer to Reserves	-	-
Total Net Cost	11,881	23,230
Funded by:		
General Rates	-	-
Property Sales	-	-
Loans Raised	5,226	18,778
Development Contributions	1,575	500
Other	1,830	-
Transfer from Reserve(s)	3,250	3,952
Total Funding Applied	11,881	23,230
Split of Capital Expenditure		
Renewals	1,355	1,025
Growth	8,144	18,540
Increase in Level of Service	718	1,172
Total Capital Expenditure	10,217	20,737



ECONOMIC DEVELOPMENT





Taupo District Council

Annual Plan 2008/09

Overview



KEY ACTIVITIES

- Destination marketing and management
- Visitor centres
- Economic Development Strategy and implementation
- Economic development projects

Council has an important role to play achieving a growing, diverse sustainable economy. Indirectly we contribute to economic growth through the provision of infrastructure and services that make the district attractive to both businesses and residents. We also have a role to play as a funder for economic development initiatives and promoter of the district as a visitor destination through our marketing arm – Destination Lake Taupo. Our vision is for Taupo District to be seen as a vibrant, exciting and fresh visitor destination with our community enjoying diverse and sustainable economic and lifestyle benefits.

While recognising that economic growth is important to the district, Council is also conscious that the community has other outcomes it is seeking to achieve. Economic well-being must be balanced with environmental, social and cultural well-being.

Destination Marketing and Management

What we do

Tourism is New Zealand's largest foreign exchange earner. The economic benefit of tourism is spread widely through the community and not just to tourism businesses.

Destination Lake Taupo, Council's marketing arm, undertakes the following activities in conjunction with the Lake Taupo Tourism Advisory Board (LTTAB):

- domestic and international tourism marketing
- convention marketing
- event marketing
- destination branding
- working with the tourism sector to improve local businesses
- encouraging better planning for tourism
- working with Maori to ensure that their culture and identity are protected and managed in ways appropriate to them
- fostering understanding and appreciation of built, historical and cultural heritage.

What we're planning for 2008/09

Sustainable Tourism Charter

The New Zealand Tourism Strategy 2015 requires all regional tourism organisations to develop a Sustainable Tourism Charter for their region. The Taupo Sustainability Tourism Charter will provide advice to tourism operators, tourists and locals on how we can ensure the long-term survival of our industry in this region. Areas covered will include supply chain management, water conservation, waste management, energy efficiency, sustainable design, contribution to conservation and workplace culture. We plan to develop the charter, hold educational seminars for operators, benchmark against other regions, and educate visitors and locals on sustainability concepts. This initiative depends on funding from central Government and regional authorities.

- Undertaking regional research to ensure we have up to date information.
- Strengthening the understanding of Maori culture and values.
- Assisting Maori businesses to become export-ready.
- Continuing to revitalise the THINK FRESH brand by building a strong identity based around our Tangata Whenua, local people, the mountains, lake, geothermal activity and the culture of our community.
- Developing key web and e-commerce initiatives.
- Facilitating events.
- Facilitating conferences.
- Undertaking international marketing.

How we'll know we're on track

- ▶ Host at least six major events per year to enhance our reputation as the Events Capital of New Zealand
- ▶ Fifty percent of marketing campaigns to be funded from private sector contributions
- ▶ Domestic visitor nights to increase by 0.8%⁸ per annum
- ▶ Conference attendees to increase by 2.5% per annum.

Long term targets

- ▶ In conjunction with Tourism New Zealand, Inbound Tour Operators Council of New Zealand and our neighbouring Regional Tourism Organisations, international marketing initiatives to increase the number of international visitors
 - International visitor nights to increase by 3.9%⁸ per annum
 - Visitor expenditure to increase by 4.4%⁸ per annum.



⁸ Figures from Ministry of Tourism forecasts

Visitor Centres

What we do

Council, through Destination Lake Taupo, operates two visitor centres as part of the national Visitor Information Network (i-Sites) - one in Taupo and one in Turangi. The visitor centres provide objective information and travel services for the independently minded traveller, help to increase revenue from visitors and act as booking services and retail outlets.

What we're planning for 2008/09

Package Holidays

We will be developing a series of package holiday options to encourage more visitors to do and spend more while in the district and to increase commission sales for our i-Sites. These packages will be a mix of those offered through marketing partners like the Automobile Association and our international partners, and those offered only through our i-Sites.

How we'll know we're on track

- ▶ Taupo and Turangi i-Sites open 8.30am to 5.00pm, 364 days a year⁹
- ▶ Operate i-Sites within National i-Site operational guidelines.

Long term targets

- ▶ Five percent increase in revenue annually from advertising sales
- ▶ Five percent increase in revenue per visitor from activity operators, accommodation and tourism support services.



⁹ Taupo Visitor Centre is closed to the public on ANZAC morning until 12.00 noon.

Economic Development Strategy and Implementation

What we do

Economic development includes:

- providing strategic advice on sustainable economic development (including tourism)
- assisting with the preparation of economic development policy for the district and identifying priorities
- providing funding to lever funding for economic development projects from external sources
- monitoring the implementation of projects that Council has funded.

Council established an advisory board for economic development, the Taupo District Economic Development Advisory Board (TDEDAB). The board is a Council-controlled organisation (CCO)¹⁰ and has responsibility for developing and reviewing the Economic Development Strategy for the district and providing Council with advice on priorities for funding economic development projects.

What we're planning for 2008/09

Enterprise Lake Taupo

Council has supported the Taupo District Economic Development Advisory Board to set up Enterprise Lake Taupo (ELT). Enterprise Lake Taupo is a new trust which will carry out economic development services in the district. It takes over from Lake Taupo Development Company as the district's economic development agency and will implement actions identified in the Economic Development Strategy. These actions will focus on enhancing the district's economic environment by improving infrastructure, creating a skilled labour force and promoting the district as a place to live and work. Enterprise Lake Taupo will work with other organisations in the Waikato and Bay of Plenty to take advantage of the potential benefits which come from working together.

- Providing support to the Taupo District Economic Development Advisory Board to finish reviewing the Economic Development Strategy.
- Participating in the development of the Waikato and Bay of Plenty regional economic development strategies.

¹⁰ The circumstances for classifying an organisation as a Council-controlled organisation are defined by the Local Government Act 2002.

How we'll know we're on track

- ▶ Economic Development Strategy review is completed every three years (commencing in 2006/07).
- ▶ Targets set in economic development contracts are achieved.
- ▶ Projects and activities funded make a positive, measurable contribution to economic growth¹¹.

What's different from the LTCCP?

Due to changes in New Zealand Trade and Enterprise's programme for funding economic development strategies the review of the District's economic development strategy has taken longer to complete than expected. It is now expected to be ready for implementation in 2008/09.

Council decided to suspend funding of the New Zealand Clean Energy Centre (NZCEC) due to insufficient progress being made on some contract milestones and an apparent change in the direction of the project. While supportive of the shift in focus of this project Council has decided not to fund the NZCEC for 2008/09.



¹¹ Contracts entered into for funding will identify the objectives to be achieved and the basis for determining whether these objectives have been met

Economic Development Projects

What we do

From time to time Council may become involved in projects on publicly owned land which can reasonably be expected to enhance the economy of the district by:

- creating a significant number of worthwhile and sustainable jobs
- providing a significant opportunity to increase tourism spending
- providing a significant opportunity to add innovation and diversify the district economy.

The nature of these projects is such that there will be some uncertainty about whether expectations will or will not be realised. Council approaches such uncertainty through a process of due diligence during which the risks, impacts and potential benefits are evaluated using appropriate independent advisors. If Council can be convinced that the risks can be mitigated as far as possible and that the return to the community is worth the investment, we may decide to have a degree of involvement.

An example of Council's involvement in such a project was the decision to help fund the extension and upgrade of the Centennial Park Motor Racing Circuit. We decided to help promote economic development through the racing circuit and associated business park development, as having an international class race track will strengthen the economy and visitor industry, especially through events such as the A1GP.

How we'll know we're on track

- ▶ Measurable enhancements to the district economy¹².

¹² Council will undertake a triennial assessment of the economic impact of each project in the district. Results must clearly show that the economy benefits from the project.

Economic Development

Forecast cost of service statement

Operating Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Operating Income		
Targeted Rates	969	960
Development Contributions	-	-
Property Sales	-	-
Other Income	-	-
Destination Marketing and Management	265	357
Visitor Centres	407	473
Economic Development	95	-
Total Operating Income	1,736	1,790
Operating Expenditure		
Destination Marketing and Management	1,653	1,736
Visitor Centres	733	859
Economic Development	393	299
Total Operating Expenditure	2,779	2,894
Net Deficit (Surplus) of Operations	1,043	1,104
Funded by:		
General Rates	1,043	1,042
Other General Investment Sources	-	-
Operating Deficit (Surplus) to/from Reserves	-	62
Opening Balances	-	-
Total Funding Applied	1,043	1,104

Capital and Reserves Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Capital Expenditure		
Destination Marketing and Management	21	45
Visitor Centres	-	-
Economic Development	-	-
Total Capital Expenditure	21	45
Loan Repayments	26	27
Transfer to Reserves	-	-
Total Net Cost	47	72
Funded by:		
General Rates	-	-
Property Sales	-	-
Loans Raised	-	-
Development Contributions	-	-
Transfer from Reserve(s)	47	72
Total Funding Applied	47	72
Split of Capital Expenditure		
Renewals	21	45
Growth	-	-
Increase in Level of Service	-	-
Total Capital Expenditure	21	45



GOOD GOVERNANCE AND STRATEGIC ALLIANCES





Taupo District Council

Annual Plan 2008/09

Overview



KEY ACTIVITIES

- Governance, Advocacy and Leadership
- Community Planning
- Strategic Planning

The Local Government Act 2002 provides the framework within which all local authorities must operate. Rather than telling councils what they must do, the Act provides guidelines about how we should operate.

Central to the Act are a number of principles about good governance. These principles encourage councils to make decisions openly, in consultation with their communities. The Act also requires councils to work collaboratively with other agencies to achieve Community Outcomes and make better use of resources. This means that Council's relationships with central government, other district and regional councils, the private sector and community and voluntary organisations take on more importance.

Good governance and strategic alliances are a key component of sustainable development. Councils and other agencies are challenged to think beyond their traditional boundaries and take an integrated approach to achieving what the community identifies as being important for its future.

Governance, Advocacy and Leadership

What we do

Governance covers the work of Council, Council committees and subcommittees, and the Turangi/Tongariro Community Board.

Councillors and Community Board members are responsible for setting Council's directions on behalf of the people of Taupo District. They are also responsible for monitoring progress to achieve these directions, providing leadership, communicating and consulting with the public, building relationships for the benefit of the district and advocating on behalf of the community.

Council acts as an advocate, working on behalf of the community. This involves:

- attending meetings with other organisations to make the district's views heard
- attending meetings outside the district, to represent the community
- advocacy roles with regional and central Government and various ministries and departments.

What we're planning for 2008/09

We will be acting as an advocate on behalf of the community on a range of issues. This will include:

- lobbying central government on their responsibilities for safer communities
- working with Environment Waikato on the proposed Water Allocation variation
- providing input into the development of Environment Waikato's Sustainable Development Strategy and the Waikato Regional Energy Strategy
- contributing to the review of the Environment Waikato Regional Policy Statement
- providing comment on proposed national policy statements for renewable energy, urban design, flood risk management and freshwater management
- providing comment on other issues including climate change, didymo and air quality.

How we'll know we're on track

- ▶ Seventy five percent of residents and ratepayers satisfied with Council's overall directions.
- ▶ At least 45% of residents state they are satisfied with the way Council involves them in decision-making¹³.
- ▶ Significant decisions comply with the requirements of the Local Government Act 2002¹⁴.

¹³ Measured by the Triennial Residents and Ratepayers Satisfaction Survey

¹⁴ Refer to Council's policy on significance

Community Planning and Partnerships

What we do

Community planning and partnerships covers:

- identifying Community Outcomes that meet community and statutory requirements
- building relationships with Government departments and other external agencies to encourage coordinated/collaborative approaches to achieving Community Outcomes
- developing and overseeing monitoring and other data-gathering activities that provide Council with information about how well Community Outcomes are being achieved and indicate trends and emerging issues
- reporting triennially on progress towards achieving Community Outcomes
- acting as an advocate for the community and representing the views of the district at regional and national levels.

What we're planning for 2008/09

Top 20 Report

Each year Council prepares a Top 20 Report. This report looks at 20 key measures of community well-being to see how we are progressing toward achieving the district's Community Outcomes. Measures include things such as water quality, housing affordability, crime rates and employment. This information helps inform Council's decisions about what projects to carry out and where to focus its efforts.

- Conducting our Triennial Residents' and Ratepayers' Satisfaction Survey
- Advocacy and participation in wider forums both within and outside the District as needed.
- Collaborating with other agencies to promote the Community Outcomes for the District.
- Identifying new or emerging strategic issues.

How we'll know we're on track

- ▶ Community Outcomes are identified every six years.
- ▶ Active participation occurs in intersectoral collaboration efforts at regional (Waikato and Bay of Plenty) and local levels.
- ▶ Progress toward achieving the Community Outcomes is reported on every three years.
- ▶ A monitoring report is prepared annually.
- ▶ The Residents' and Ratepayers' Satisfaction survey is undertaken every three years.
- ▶ Submissions are made to other organisations as required.

Long term targets

- ▶ 60% of key stakeholders incorporate responses to the Community Outcomes in their long term planning documents.

Strategic Planning

What we do

The Local Government Act 2002 requires Council to have in place various policies and plans that relate to what we do as an organisation and how we undertake this work. These policies and plans inform the public of Council's activities and operating principles.

Strategic planning involves preparing Council's operating plans and policies, and reporting on progress. It includes preparation of:

- the Long Term Council Community Plan (LTCCP) and subsequent amendments
- Annual Plans
- Annual Reports
- Financial and funding policies
- Policies to assist Council with decision making (e.g. Significance Policy)
- Corporate Business Plan.

What we're planning for 2008/09

2009 - 2019 Long Term Council Community Plan (LTCCP)

Council is required to review and update the Long Term Council Community Plan every three years. Work is underway to prepare this plan and we will seek feedback from the community over the next year to assist us. We are keen to know what challenges the community sees in the next ten years. We are planning an expo for August 2008: this will be an opportunity for you to provide us with your thoughts and feedback. Over January and February 2009 we will be talking to you about the draft LTCCP to make sure we have the right plan for the next ten years.

- Holding an Expo in August 2008
- Preparing the 2007/08 Annual Report

How we'll know we're on track

Policies and plans are prepared as follows:

- Long Term Council Community Plan every three years
- LTCCP amendments as required
- Annual Plans in the intervening years between LTCCP's
- Annual reports prepared annually
- Financial and funding policies reviewed at least every three years
- Policies to assist Council with decision-making reviewed at least every three years.



Good Governance and Strategic Alliances

Forecast cost of service statement

Operating Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Operating Income		
Targeted Rates	-	-
Development Contributions	-	-
Property Sales	-	-
Other Income	-	-
Governance, Advocacy and Leadership	1	-
Community Planning	-	-
Integrated Planning	-	-
Total Operating Income	1	-
Operating Expenditure		
Governance, Advocacy and Leadership	3,449	3,818
Community Planning	1,337	1,513
Integrated Planning	748	797
Total Operating Expenditure	5,534	6,128
Net Deficit (Surplus) of Operations	5,533	6,128
Funded by:		
General Rates	5,533	6,128
Other General Investment Sources	-	-
Operating Deficit (Surplus) to/from Reserves	-	-
Opening Balances	-	-
Total Funding Applied	5,533	6,128

Capital and Reserves Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Capital Expenditure		
Governance, Advocacy and Leadership	-	-
Community Planning	-	-
Integrated Planning	-	-
Total Capital Expenditure	-	-
Loan Repayments	22	-
Transfer to Reserves	-	-
Total Net Cost	22	-
Funded by:		
General Rates	-	-
Property Sales	-	-
Loans Raised	-	-
Development Contributions	-	-
Transfer from Reserve(s)	22	-
Total Funding Applied	22	-
Split of Capital Expenditure		
Renewals	-	-
Growth	-	-
Increase in Level of Service	-	-
Total Capital Expenditure	-	-





CONTINUOUS IMPROVEMENT





Taupo District Council

Annual Plan 2008/09

Continuous Improvement

What we do

Like all organisations, we need to ensure that our facilities and internal systems are up to date and capable of delivering what we say we are going to do. This means:

- recruiting and retaining appropriately qualified staff
- having well managed information systems
- having a healthy safe work environment conducive to producing quality results
- maintaining philosophies of risk reduction and continuous improvement.

Although it does not directly contribute to the achievement of Community Outcomes and the five strategic themes, major work is undertaken by Council to maintain quality standards and improve service delivery.

What we're planning for 2008/09

This year we will be focusing on

- our Organisational Development Strategy
- implementing our Customer Services Strategy
- developing benchmarks for customer service

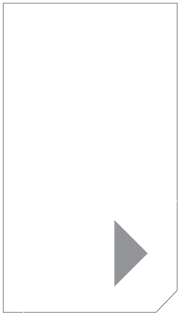
Continuous Improvement

Forecast cost of service statement

Operating Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Operating Income		
Targeted Rates	101	110
Development Contributions	-	-
Property Sales	-	-
Other Income	6,753	9,003
Total Operating Income	6,854	9,113
Operating Expenditure		
Forestry	11	14
Property Management	1,424	955
Motor Camps	113	37
Others	649	784
Town Centre Management	101	110
Total Operating Expenditure	2,298	1,900
Net Deficit (Surplus) of Operations	(4,556)	(7,213)
Funded by:		
General Rates	(4,566)	(6,862)
Other General Investment Sources	-	-
Operating Deficit (Surplus) to/from Reserves	10	(351)
Opening Balances	-	-
Total Funding Applied	(4,556)	(7,213)

Capital and Reserves Funding Requirements	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Capital Expenditure		
Forestry	49	46
Property management	191	182
Motor Camps	20	25
Others	566	445
Total Capital Expenditure	826	698
Loan Repayments	683	738
Transfer to Reserves	-	-
Total Net Cost	1,509	1,436
Funded by:		
General Rates	-	-
Property Sales	-	-
Loans Raised	296	217
Development Contributions	-	-
Transfer from Reserve(s)	1,213	1,219
Total Funding Applied	1,509	1,436
Split of Capital Expenditure		
Renewals	529	459
Growth	-	25
Increase in Level of Service	297	214
Total Capital Expenditure	826	698





FINANCES





Taupo District Council

Annual Plan 2008/09

Finances

2006-2016 Long Term Council Community Plan

This Annual Plan has been prepared based on the 2006-2016 Long Term Council Community Plan (LTCCP). The LTCCP provides background and context to this Annual Plan. The financial tables in this section show comparisons with the Long Term Council Community Plan.

Forecast Income Statement

For the year ending 30 June 2009	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Revenue		
Rates Income	41,018	40,838
Profit on Sale of Properties	-	1,714
Other Revenue from Significant Activities	42,620	24,103
Total Operating Revenue	83,638	66,655
Expenditure		
Operating Expenditure from Significant Activities	60,009	64,458
Total Operating Expenditure	60,009	64,458
Total Operating Surplus (Deficit) Before Taxation	23,629	2,197
Less Taxation Expense	-	-
Net Surplus (Deficit) After Taxation	23,629	2,197
Operating Expenditure from Significant Activities includes:		
Interest Expense	6,346	7,517
Depreciation	12,770	11,105

Forecast Schedule of Rates

Total District

For the year ending 30 June 2009	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Targeted Rates	15,586	15,165
General Rates	25,432	25,673
Total Rates	41,018	40,838
Number of Properties	20,724	21,029
Growth in Property Numbers	440	364
Number of Properties to be Rated	21,164	21,393
Average Rates per Property (\$)	1,938	1,909
Average Property % Increase	6.46%	4.60%
Average Property \$ Increase (\$) GST excl	118	84
Average Property \$ Increase (\$) GST incl	132	94

Taupo / Kaingaroa - Mangakino / Pouakani

For the year ending 30 June 2009	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Average Rates per Property (\$)	2,058	2,002
Average Property % Increase	6.95%	3.96%
Average Property \$ Increase (\$) GST excl	134	76
Average Property \$ Increase (\$) GST incl	150	86

Turangi / Tongariro

For the year ending 30 June 2009	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Average Rates per Property (\$)	1,545	1,614
Average Property % Increase	4.27%	5.80%
Average Property \$ Increase (\$) GST excl	63	89
Average Property \$ Increase (\$) GST incl	71	100

Forecast Statement of Changes in Equity

For the year ending 30 June 2009	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Equity at Start of Year	1,022,004	1,070,457
Net Surplus (Deficits) for the Period	23,629	2,197
Increases (Decreases) in Revaluation Reserves	31,144	-
Total Recognised Revenues and Expenses for the Year	54,773	2,197
Equity at End of Year	1,076,777	1,072,654

Forecast Schedule of Borrowings

For the year ending 30 June 2009	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Debt Balances		
Opening Debt	78,927	65,000
New Borrowing Requirements	35,717	33,105
Debt Repayments	5,096	5,205
Closing Debt	109,548	92,900
Less Internal New Borrowing (above) from TEL Fund	-	-
Closing External Debt	109,548	92,900
Debt Servicing Costs		
Interest	6,346	7,517
Debt Repayments	5,096	5,205
Less Internal Debt Servicing	1,043	1,143
Total External Debt Servicing Costs	10,399	11,579
Borrowing Limits		
In managing its borrowings, Council determines appropriate control limits based on the following covenants:		
% gross External Interest Expense / Operating Income	6.34%	9.56%
EBIT / Net Interest (-implies more interest earned than paid)	38.27	-8.62
Operating Cashflows / Gross External Interest Expense	2.58	1.43
% Gross External Debt / Equity	10.17%	8.66%

Forecast Balance Sheet

As at 30 June 2009	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Equity		
Accumulated Funds	283,285	811,352
Council Created Reserves	72,876	100,312
Restricted Reserves	234	276
Revaluation Reserves	702,382	160,714
Total Equity	1,076,777	1,072,654
Current Assets		
Cash and Cash Equivalents	5,600	4,600
Investment	35,646	28,173
Trade and Other Receivables	10,020	7,574
Inventories	574	550
Non-current Assets Held for Sale	7,325	3,650
	59,165	44,547
Non-Current Assets		
Investments	28,031	40,521
Biological Assets	4,291	5,180
Property Plant and Equipment	1,115,705	1,122,975
	1,148,027	1,168,676
Total Assets	1,207,192	1,213,223
Current Liabilities		
Trade and Other Payables and Provisions	8,972	7,849
Development Contribution Liability	9,374	-
Employee Entitlement Provisions	1,882	1,800
Borrowings	9,535	38,790
	29,763	48,439
Non-Current Liabilities		
Trade and other Payables and Provisions	-	37,681
Borrowings	100,013	54,110
Employee Entitlement Provisions	639	307
Provisions	-	32
	100,652	92,130
Total Liabilities	130,415	140,569
Total Net Assets	1,076,777	1,072,654

Forecast Statement of Cashflows

For the year ending 30 June 2009	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)
Cash Flows from Operating Activities		
Cash was provided from:		
Rates	41,018	40,838
Subsidies	2,402	2,958
Interest Income	5,590	7,369
Fees, Charges and Other Income	11,553	11,326
	60,563	62,491
Cash was Applied to:		
Payments to Suppliers and Employees	40,557	45,836
Interest on Public Debt	6,346	7,517
	46,903	53,353
Net Cash Inflow (Outflow) from Operating Activities	13,660	9,138
Cash Flows from Investing Activities		
Cash was provided from:		
Proceeds from Sale of Fixed Assets	-	2,140
Development / Financial Contributions	16,255	2,450
Capital Subsidies	10,520	27,947
Net Decrease in Investments	-	4,066
	26,775	36,603
Cash was applied to:		
Purchase and Development of Fixed Assets	70,800	73,641
Net Increase in Investments	256	-
	71,056	73,641
Net Cash Inflow (Outflow) from Investing Activities	(44,281)	(37,038)
Cash Flows from Financing Activities		
Cash was provided from:		
Loans Raised	35,717	33,105
	35,717	33,105
Cash was applied to:		
Repayment of Public Debt	5,096	5,205
	5,096	5,205
Net Cash Inflow (Outflow) from Financing Activities	30,621	27,900
Net Increase (Decrease) in Cash held	-	-
Cash at Start of Year	5,600	4,600
Cash at End of Year	5,600	4,600

Forecast Statement of Capital Expenditure

Activity/Scheme	Project	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09 (\$,000)	Change (\$,000)
Strong Communities				
Recreation and Leisure				
Amenity Planting	Renewals and improvements	125	118	(7)
Sports grounds TK/MP	Renewals and improvements	441	367	(74)
Sports grounds TT	Mclaren Park improvements	-	75	75
Parks and Reserves TK/MP	Renewals and improvements	535	732	197
Parks and Reserves TK/MP	Tongariro Domain and Riverside Park	-	542	542
Parks and Reserves TK/MP	Whangaroa Reserve redevelopment and adjacent boat trailer park	-	350	350
Parks and Reserves TK/MP	Development Contributions projects	6,584	1,350	(5,234)
Parks and Reserves TT	Renewals and improvements	292	333	41
Mangakino Gymnasium	Gym and Pool renewals	44	12	(32)
AC Baths	Building and equipment renewals	353	334	(19)
Taupo Events Centre	Building and equipment renewals	185	195	10
Great Lake Centre	Building and equipment renewals	647	312	(335)
Total for Recreation and Leisure		9,206	4,720	(4,486)
Community Facilities, Community Support, Emergency Management and Regulatory Services				
Libraries	Taupo, Turangi and Mangakino new books and renewals	227	322	95
Museum	New exhibition space and Building renewals	58	65	7
Safer Communities	Security Cameras	-	30	30
Cemeteries	Seating	21	20	(1)
Pensioner Housing	Renewals and refits	56	23	(33)
Community Halls	Renewals and equipment	18	17	(1)
Public Conveniences	Building renewals	164	155	(9)
Emergency Management	Rural Fire Vehicle	34	25	(9)
Regulatory Services	Vehicle Replacements	62	58	(4)
Total for Community Facilities, Community Support, Emergency Management and Regulatory Services		640	715	75

Activity/Scheme	Project	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09	Change (\$,000)
Roading				
Roading TK/MP Urban	Shared path beside ETA/ Footpath construction/ Reseals and renewals	1,460	3,061	1,601
Roading TK/MP Rural	East Taupo Arterial (ETA)	13,650	35,000	21,350
Roading TK/MP Rural	Second Bridge Crossing	6,930	-	(6,930)
Roading TK/MP Rural	Seal extension/Pavement reseals and renewals	1,163	1,423	260
Roading TT Urban	Omori Road, footpaths and renewals	327	302	(25)
Roading TT Rural	Pavement reseals and renewals	51	30	(21)
Total for Roothing		23,581	39,816	16,235
Water Supply				
All schemes	Water renewals	3,092	2,055	(1,037)
Taupo	Water treatment	15,606	305	(15,301)
Total for Water Supply		18,698	2,360	(16,338)
Total Strong Communities		52,124	47,611	(4,513)

Sustainable Environment

Solid Waste

Litter Control	Vehicle replacement and litter bins	54	91	37
Solid Waste Disposal	District Landfill and Transfer Stations	34	28	(6)
Total for Solid waste		88	119	31

Wastewater

Taupo	Wastewater Land Disposal System and Pollution Control Plant	5,989	15,540	9,551
Taupo	Taupo South Wastewater Trunk Line	-	1,867	1,867
Turangi	Upgrading existing treatment plant	591	738	147
Kinloch	Upgrading existing treatment plant	542	-	(542)
Waitahanui/Five Mile Bay	Upgrading existing treatment plant	-	400	400
Mangakino	Upgrading existing treatment plant	-	400	400

Activity/Scheme	Project	LTCCP 2008/09 (\$,000)	Annual Plan 2008/09	Change (\$,000)
Atiamuri	Reticulation and treatment investigations	16	-	(16)
Omori	Reticulation and treatment investigations	217	-	(217)
All schemes	Wastewater renewals	1,141	735	(406)
Total for Wastewater		8,496	19,680	11,184
Stormwater & Land Drainage	Stormwater upgrades and improvements	1,369	938	(431)
Lake & River Systems	Lake Taupo Foreshore protection	264	-	(264)
Total Sustainable Environment		10,217	20,737	10,520

Economic Development, Managing Growth and Other

Economic Development

Marketing	Vehicle and plant replacement	21	45	24
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Managing Growth

Urban Land Development	Taupo Urban Lands	7,612	4,550	3,062
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Other

Forestry	Afforestation	49	46	(3)
Property Management	Property Renewals	191	182	(9)
Support Services	Network Development, Office Equipment, Vehicle Replacement	566	445	(121)
Motor Camps	Motutere Renewals	20	25	5
Total Other		826	698	(128)
Total Economic Development, Managing Growth and Other Capital Expenditure		8,459	5,293	(3,166)
Grand Total		70,800	73,641	2,841

ACCOUNTING POLICIES

Reporting Entity

Taupo District Council is a local authority governed by the Local Government Act 2002. The financial statements of Taupo District Council and Group have been prepared in accordance with the provisions of section 98(1) of the Local Government Act 2002.

The Council's financial statements include Council and the Lake Taupo Protection Trust as an equity accounted associate.

The group reporting entity consists of the Taupo District Council, and its subsidiaries, Taupo Airport Authority, Data Capture Systems Limited and Destination Lake Taupo Limited. Council has two other Council-Controlled Entities, being the Lake Taupo Tourism Advisory Board and the Taupo District Economic Development Board. These are advisory boards and there are no financial results or assets or liabilities to consolidate.

The primary objective of Taupo District Council and group is to provide goods or services for the community for social benefit rather than for making a financial return. Accordingly the Council has designated itself and the group as a public benefit entity for the purposes of financial reporting.

Statement Of Compliance And Basis Of Preparation

These financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand and therefore also comply with International Financial Reporting Standards.

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

The financial statements are prepared using the historical cost basis, except for assets and liabilities, which are recorded

at fair value. These are detailed in the specific policies below.

Standards and interpretations issued and not yet adopted

There are no standards, interpretations, and amendments that have been issued, but are not yet effective, that Taupo District Council has not yet applied.

Accounting Policies

The following accounting policies which materially affect the measurement of results and financial position have been applied:

Basis of Consolidation

Subsidiaries include special purpose entities and are those over which Taupo District Council and group has the power to govern financial and operating policies, generally arising from a shareholding of at least half of the voting rights. Potential exercisable or convertible voting rights are considered when assessing whether Taupo District Council and group controls another entity.

Subsidiaries are fully consolidated from the date on which control is transferred to Taupo District Council and group, and de-consolidated from the date control ceases.

The purchase method of accounting is used to account for the acquisition of subsidiaries.

Inter-company transactions, balances and unrealised gains on transactions are eliminated. Unrealised losses are also eliminated, unless the transaction provides evidence of the impairment of the asset transferred. Accounting policies of subsidiaries have been changed where necessary, to ensure consistency with the policies adopted by Taupo District Council and group.

The following entities are treated as subsidiaries in Council's consolidated financial statements:

Taupo Airport Authority (50% owned but in substance Council exercises control)

Data Capture Systems Limited (100% owned)

Destination Lake Taupo Limited (100% owned)

Accounting for Associates

Taupo District Council accounts for an investment in an associate in the parent and group financial statements using the equity method. The associate is the Lake Taupo Protection Trust. The Trust is treated as an associate, as Council has significant influence over it without it being either a subsidiary of any organisation, nor an interest in a joint venture. Council has equal significant influence with two other settlers, Environment Waikato and the Crown. As a result Council accounts for an equity interest of 33.3%. The carrying amount of Council's interest is increased or decreased each year to recognise Council's share of the surplus or deficit of the Trust in keeping with this 33.3% interest. Council's share of the surplus or deficit of the associate is recognised in the Income Statement.

Foreign Currency Transactions

The functional and presentation currency is New Zealand dollars. Transactions in foreign currencies are translated at the foreign exchange rate ruling on the day of the transaction.

Foreign currency monetary assets and liabilities at the balance date are translated to NZ dollars at the rate ruling at that date. Foreign exchange differences arising on translation are recognised in the

income statement, except when deferred in equity as qualifying cash flow hedges and qualifying net investment hedges.

Derivative Financial Instruments

Taupo District Council and group uses derivative financial instruments to hedge its exposure to interest rate and foreign exchange risks arising from operational, financing and investment activities. In accordance with the treasury policies of the respective group entities, Taupo District Council and group do not hold or issue derivative financial instruments for trading purposes. However, derivatives that do not qualify for hedge accounting are accounted for as trading instruments.

Derivative financial instruments are recognised initially at fair value. Subsequent to initial recognition, derivative financial instruments are stated at fair value. The gain or loss on re-measurement to fair value is recognised immediately in profit or loss. However, where derivatives qualify for hedge accounting, recognition of any resultant gain or loss depends on the nature of the item being hedged (see Hedging policy).

The fair value of interest rate swaps is the estimated amount that the group would receive or pay to terminate the swap at the balance sheet date, taking into account current interest rates and the current creditworthiness of the swap counterparties. The fair value of forward exchange contracts is their quoted market price at the balance sheet date, being the present value of the quoted forward price.

Hedging

Derivatives are first recognised at fair value on the date a contract is entered into and are subsequently re-measured to their fair value. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and if so, the nature of the item being hedged. Taupo District Council and group designates certain derivatives as either: (1) hedges of the fair value of recognised assets or liabilities or a firm commitment (fair value hedge); or (2) hedges of highly probable forecast transactions (cash flow hedges).

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

Fair value hedge

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recorded in the income statement, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

Cash flow hedge

The effective portion of changes in the fair value of derivatives that are designated and qualify as cash flow hedges is recognised in equity in the hedging reserve. The gain or loss relating to the ineffective portion is recognised immediately in the income statement.

Amounts accumulated in equity are recycled in the income statement in the periods when the hedged item will affect profit or loss (for instance when the forecast sale that is hedged takes place). However, when the forecast transaction that is hedged results in the recognition of a non financial asset (for example, inventory) or a non financial liability, the gains and losses previously deferred in equity are transferred from equity and included in the measurement of the initial cost or carrying amount of the asset or liability.

When a hedging instrument expires or is sold or terminated, or when a hedge no longer meets the criteria for hedge accounting, any cumulative gain or loss existing in equity at that time remains in equity and is recognised when the forecast transaction is ultimately recognised in the income statement.

When a forecast transaction is no longer expected to occur, the cumulative gain or loss that was reported in equity is immediately transferred to the income statement.

Derivatives that do not qualify for hedge accounting

Certain derivative instruments do not qualify for hedge accounting. Changes in the fair value of any derivative instrument that does not qualify for hedge accounting are recognised immediately in the income statement.

GST

The financial statements have been prepared exclusive of GST with the exception of receivables and payables that have been shown inclusive of GST. Where GST is not recoverable as an input tax it is recognised as part of the related asset or expense.

Revenue

Rates revenue is recognised when invoiced.

Water billing revenue is recognised on an accrual basis. Unbilled sales, as a result of unread meters at year end, are accrued on an average usage basis.

Government grants, including non-monetary grants at fair value, shall not be recognised by Taupo District Council and group until there is reasonable assurance that:

- (a) the entity will comply with the conditions accounting to them; and
- (b) the grants will be received.

Government grants, other than grants related to assets, shall be recognised as income over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis.

Land Transport New Zealand roading subsidies are recognised as revenue upon entitlement, which is when conditions pertaining to eligible expenditure have been fulfilled.

Other grants and bequests, and assets vested in the Council – with or without conditions – are recognised as revenue when control over the assets is obtained. Grants and bequests are recognised at their fair value where there is a reasonable assurance that the grant or bequest will be received and that Council as the recipient will comply with all attached conditions.

Revenue from the sale of goods is recognised in the income statement when the significant risks and rewards of ownership have been transferred to the buyer.

Revenue from any services rendered (except as described above) is recognised in the income statement in proportion to

the stage of completion of the transaction at the balance sheet date. The stage of completion is assessed by reference to surveys of work performed.

Rental income from investment property is recognised in the income statement on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income.

Development contributions and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service that gave rise to the charging of the contribution. Otherwise development contributions and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Dividend income shall be recognised when the shareholder's right to receive payment is established.

Interest income is recognised in the income statement as it accrues, using the effective interest method. Interest income is not allocated to significant activities and is included as other income in the income statement.

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 Taupo District Council are recognised as revenue when control over the asset is obtained.

General rates are not allocated to significant activities and are included as general rate revenue in the income statement.

No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods.

Expenses

Leases

Leases in which substantially all of the risks and rewards of ownership transfer to the lessee are classified as finance leases. At inception, finance leases are recognised as assets and liabilities on the balance sheet at the lower of the fair value of the leased property and the present value of the minimum lease payments. Any additional direct costs of the lessee are added to the amount recognised as an asset. Subsequently, assets leased under a finance lease are depreciated as if the assets are owned.

Operating lease payments

Payments made under operating leases are recognised in the income statement on a straight-line basis over the term of the lease. Lease incentives received are recognised in the income statement as an integral part of the total lease expense.

Finance lease payments

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term, so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Financing costs

Net financing costs comprise interest payable on borrowings calculated using the effective interest rate method, foreign exchange losses, and losses on hedging instruments that are recognised in the income statement (see Hedging policy).

The interest expense component of finance lease payments is recognised in the income statement using the effective interest rate method.

Equity

Equity is the community's interest in the Council as measured by the value of total assets less total liabilities. Public Equity is disaggregated and classified into a number of reserves to enable clearer identification of the specified uses Council makes of its accumulated surpluses. The public equity of Council is made up of the following components:

Accumulated Funds

Council Created Reserves

Restricted Reserves

Revaluation Reserves

Reserves

Reserves are a component of Public Equity and represent a particular use to which parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

Council Created Reserves are reserves established by Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

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

Asset Revaluation Reserves arise from certain asset classes being revalued, with these classes including land, buildings, infrastructural assets, restricted assets and investments. The treatment of revaluation movements is detailed elsewhere in these policies.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash balances and call deposits, and other short-term highly liquid investments with maturities of three months or less. Bank overdrafts that are repayable on demand and form an integral part of Taupo District Council and group's cash management, are included as a component of cash and cash equivalents for the purpose of the statement of cash flows, and in current liabilities on the balance sheet.

Financial Assets

Taupo District Council and group classify its investments in the following categories:

(a) Financial assets or financial liabilities at fair value through profit or loss

This category has two sub-categories: financial assets held for trading, and those designated at fair value through profit or loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term, or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date. After initial recognition they are measured at their fair values. Gains or losses on remeasurement are recognised in the income statement.

(b) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments, that are not quoted in an active market. After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the income statement.

(c) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities, that management has the positive intention and ability to hold to maturity. After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the income statement.

(d) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category, or not classified in any of the other categories.

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. After initial recognition these investments are measured at their fair value. Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the income statement. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in the income statement even though the asset has not been derecognised. On derecognition the cumulative gain or loss previously recognised in equity is recognised in the income statement.

Council investment in subsidiaries

For the purposes of the Council's financial statements, Taupo District Council's equity investments in its subsidiary companies are stated at cost, less impairment losses (see impairment policy).

Investments in debt and equity securities

Financial instruments held for trading are classified as financial assets at fair value through profit and loss and are stated at fair value, with any resultant gain or loss recognised in the income statement. Council's managed equity investments fall into this category. Fair value is determined as current market value based on the 30 June closing sale price recorded in the relevant stock exchange. The value of the foreign-listed managed equities is converted to New Zealand dollars at the 30 June closing rate of exchange.

Council's shareholding in King Country Energy Limited is classified as available for sale. This investment is stated at fair value with the resultant gain or loss recognised through equity. Fair value is determined at current market value based on the 30 June closing stock exchange sale price.

Where Taupo District Council and group has the positive intent and ability to hold Government bonds to maturity, they are classified as held-to-maturity investments, measured at initial recognition at fair value, and subsequently carried at amortised cost less impairment losses.

Trade and Other Receivables

Trade and other receivables are initially measured at fair value and subsequently valued at their amortised cost using the effective interest method, less impairment losses (see impairment policy).

A provision for impairment of receivables is established when there is objective evidence that Council 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 carrying amount and the present value of the estimated recovery of the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

Inventories held for distribution at no charge, or for a nominal amount, are stated at the lower of cost and current replacement cost.

The cost of inventories is based on the first-in, first-out principle, and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition.

Non-current assets (or disposal groups) held for sale

Non current assets (or disposal groups) are classified as held for sale and stated at the lower of their carrying amount and fair value less costs to sell if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

An impairment loss is recognised for any initial or subsequent write down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the

non current asset (or disposal group) is recognised at the date of de-recognition.

Non current 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.

Non current assets classified as held for sale and the assets of a disposal group classified as held for sale, are presented separately from the other assets in the balance sheet. The liabilities of a disposal group classified as held for sale are presented separately from other liabilities in the balance sheet.

Property, plant and equipment

Property, plant and equipment consist of:

Operational assets – These include land, buildings, improvements, library books, plant and equipment, and motor vehicles.

Restricted assets – Restricted assets are parks and reserves owned by the Council, 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 Council. Each asset type includes all items that are required for the network to function, for example, wastewater reticulation includes reticulation piping and pump stations.

Heritage assets and works of art.

Valuation Methodologies

Operational land and restricted land were initially valued at fair value by Quotable Value New Zealand at 30 June 2005, which was considered deemed cost. These were revalued to fair value by Quotable Value New Zealand at 30 June 2007.

Operational buildings were initially valued at fair value by Quotable Value New Zealand at 1 July 2005, which was considered deemed cost. These were revalued to fair value by Quotable Value New Zealand at 30 June 2007.

Infrastructure roading assets (except for land under roads) were valued at depreciated replacement cost by Council Asset Managers and reviewed by Opus International Consultants Limited at 30 June 2005. This valuation is considered deemed cost.

Infrastructure water, wastewater and stormwater (excluding buildings associated with these networks) were valued at depreciated replacement cost by Beca Valuations Limited at 30 June 2005. This valuation is considered deemed cost.

Infrastructure solid waste is valued at cost less accumulated depreciation.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset. Valuations are performed with sufficient regularity to ensure revalued assets are carried at a value that is not materially different from fair value.

Land under roads was initially valued by Quotable Value New Zealand at 30 June 2005 which was considered deemed cost. This asset class was revalued to fair value by Quotable Value New Zealand at 30 June 2007. Urban land was valued at 45% of the surrounding land's market value. Rural land was valued based on the surrounding land's market value. Land under roads is not depreciated.

The Airport Infrastructure was valued at depreciated replacement cost by Beca Valuations Limited at 30 June 2002. This valuation is considered deemed cost.

Heritage assets and park furniture were included for the first time at 1 July 2005.

Under NZ IFRS these valuations have been deemed cost, and these classes will no longer be valued. Heritage assets are not depreciated.

All other property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost may also include transfers from equity of any gains/losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amounts arising on revaluation of an asset class are credited to revaluation reserves in shareholders' equity. To the extent that the increase reverses a decrease previously recognised in the income statement, the increase is first recognised in the income statement. Decreases that reverse previous increases of the same asset class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the income statement.

Borrowing costs are not capitalised as part of the cost of an asset. They are recognised as an expense in the period in which they are incurred.

Additions

Additions between valuations are shown at cost, except vested assets. Certain infrastructural assets and land have been

vested in Council as part of the subdivisional consent process. The vested land reserve has been initially recognised at the most recent appropriately certified Government valuation. Vested infrastructural assets are valued based on the actual quantities of infrastructure components vested, and the current "in the ground" cost of providing identical services.

Depreciation

Land is not depreciated. Depreciation on other assets is calculated using either the straight line or the diminishing value method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives.

The useful lives and associated depreciation rates of assets to be depreciated have been estimated as follows:



Operational assets:

Land	Nil	Nil
Buildings	40-75 yrs	1.3%-2.5%SL
Site Value	13 yrs	7.69% SL
Structure	20-80 yrs	1.3% -5% SL
Roof	20-40 yrs	2.5%-5% SL
Services	20-45 yrs	2.5%-5% SL
Internal fit out	15-35 yrs	2.9%-6.7% SL
Plant	20-30 yrs	3.3% - 5% SL
Machinery	4-10 yrs	10-25%DV
Computer Equipment	4 yrs	25%SL
Office Equipment	5-10 yrs	10-20%DV
Furniture & Fittings	5 -10 yrs	10%-20%DV
Park Furniture	2 -25 yrs	4%- 50% SL
Vehicles	5 -10yrs	10-20%DV
Library Books	6.5 yrs	15.5%SL

Infrastructural assets:

Roads		
top surface	3 -20 yrs	5%-33%SL
pavement	45 - 60 yrs	1.7%-2%SL
formation	not depreciated	
culverts	55-80 yrs	1.3%-1.8%SL
footpaths	50 - 80 yrs	1.3%-2%SL
kerbs	60 yrs	1.7%SL
signs	15 yrs	6.7%SL
street lights	25 - 60 yrs	1.7%-4%SL
Bridges	90-100 yrs	1%-1.1%SL
land under roads	not depreciated	
Water Reticulation		
pipes	45 - 80 yrs	1.25%-2.2%SL
valves, hydrants	40 yrs	2.5%SL
pump stations	10 - 60 yrs	1.7%-10%SL
tanks	25 - 80 yrs	1.3%-4%SL
Sewerage Reticulation		
pipes	15 - 80 yrs	1.3%-6.7%SL
manholes	80 yrs	1.3%SL
Treatment Plant	10 - 80 yrs	1.3%-10%SL

Stormwater Systems

pipes	80 - 100 yrs	1%-1.3%SL
manholes, cesspits	80 - 100 yrs	1%-1.3%SL
Flood Control Systems		
	15 - 18 yrs	5.6%-6.7%SL

Restricted Assets:

Land	Nil	Nil
Other	0-40 yrs	0-2.5%SL

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Assets under construction

Assets under construction are not depreciated. The total cost of a project is transferred to the relevant asset class on its completion and then depreciated. The current carrying amount of items under construction is separately disclosed.

Disposal

Gains and losses on disposal are determined by comparing proceeds with carrying amount. These are included in the income statement. When revalued assets are sold, the amounts included in other reserves in respect of those assets are transferred to retained earnings.

Intangible Assets

Development expenditure

Costs related to producing the accounting billing system for Data Capture Systems Ltd. Development costs are capitalised where future benefits are expected to exceed those costs, otherwise such costs are recognised in the income statement in the period in which they are incurred. Unamortised costs are reviewed at each balance date to determine the amount (if any) that is no longer recoverable, and any amount so identified is written off. As the company has made the decision to cease trading, all development expenditure has been fully impaired.

Software

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. These are valued at cost, and are amortised over the expected useful life of the license.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Biological assets and agricultural produce

A biological asset is a living animal or plant.

Biological assets that are the subject of agricultural activity (i.e., the management of the biological transformation of biological assets for sale, into agricultural produce, or into additional biological assets) are stated at fair value less estimated point-of-sale costs, determined on the basis of an annual revaluation, with any resultant gain or loss recognised in the income statement. Point-of-sale costs include all costs that would be necessary to sell the assets, excluding costs necessary to get the assets to market.

All other biological assets are measured at the lower of cost and net realisable value.

Agricultural produce is the harvested product of the entity's biological assets. Agricultural produce is measured at fair value less estimated point-of-sale costs at the point of harvest.

Forest assets

Forest assets are predominantly standing trees which are managed on a sustainable yield basis. These are shown in the balance sheet at fair value less estimated point of sale costs at harvest. The costs to establish and maintain the forest assets are included in the income statement, together with the change in fair value for each accounting period.

The valuation of Taupo District Council and groups forests is based on discounted cash flow models where the fair value is calculated using cash flows from continued operations; that are, based on sustainable forest management plans taking into account growth potential. The yearly harvest from tree forecast tree growth is multiplied by expected wood prices and the costs associated with forest management, harvesting and distribution are then deducted to derive annual cash flows.

The fair value of the forest assets is measured as the present value of cash flows from one growth cycle based on the productive forest land, taking into consideration environmental, operational and market restrictions. Forest assets are valued separately from the underlying freehold land.

Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Council itself has no investment property, however the Airport has investment property and this is consolidated into the group financial statements. Investment property is measured initially at its cost, including transaction costs. After initial recognition, Council measures all investment property at fair value as determined annually by an independent valuer.

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

Impairment

The carrying amounts of Taupo District Council and group's assets, other than investment property (see Investments policy), inventories (see Inventories policy) and deferred tax assets (see Income Tax policy), are reviewed at each balance sheet date to determine whether there is any indication of impairment.

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 inflows and

where the entity would, if deprived of the asset, replace its remaining future economic benefits or service

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

If an asset's carrying amount exceeds its recoverable amount the asset is impaired and the carrying amount

is written down to the recoverable amount. For 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 income statement.

For assets not carried at a revalued amount, the total impairment loss is recognised in the income statement.

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 income statement, a reversal of the impairment loss is also recognised in the income statement.

For assets not carried at a revalued amount (other than goodwill) the reversal of an impairment loss is recognised in the income statement.

Financial Liabilities

Financial liabilities (creditors, loans, bonds and deposits) are initially recognised at fair value. These are subsequently recognised at amortised cost.

Employee Entitlements

Provision is made in respect of Taupo District Council and group's liability for annual leave, sick leave, long service leave, and gratuities.

The retiring gratuity liability is assessed on an actuarial basis using current rates of pay taking into account years of service, years to entitlement and the likelihood staff will reach the point of entitlement. These estimated amounts are discounted to their present value.

Long-service leave for which there is already actual entitlement is accrued at actual entitlement using current rates of pay. In addition, there is an actuarial assessment of value for which entitlement has not yet been reached. This assessment uses current rates of pay taking into account years of service, years to entitlement and the likelihood staff will reach the point of entitlement. These estimated amounts are discounted to their present value.

Liabilities for annual leave are accrued on an actual entitlement basis, using current rates of pay.

Liabilities for accumulating short-term compensated absences (for example, sick leave) are measured as the amount of unused entitlement accumulated at balance date that the Council anticipates employees will use in future periods in excess of the days that they will be entitled to in each of those periods.

Provisions

A provision is recognised in the balance sheet when the group has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits, the amount of which can be reliably estimated, will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected

future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

Landfill post-closure costs

The Council, as operator of the District landfill, has a legal obligation under the resource consent to provide ongoing maintenance and monitoring services at the landfill site after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure arises.

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post-closure.

Amounts provided for landfill post-closure are capitalised to the landfill asset where they give rise to future economic benefits to be obtained. Components of the capitalised landfill asset are depreciated over their useful lives.

The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the Council.

Interest-bearing Borrowings

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

Income Tax

Income tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantially enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Cost Allocation

Taupo District Council has derived the net cost of service for each significant activity of the Council using the following cost allocation system:

Direct costs (costs directly attributable to a significant activity) are charged directly to significant activities.

Indirect costs (those costs which cannot be identified in an economically feasible manner, with a specific significant activity) are charged to significant activities based on cost drivers and related activity/usage information.

Budget Figures

The budget figures are those approved by the Council at the beginning of the year after a period of consultation with the public, as part of the Long Term Council Community Plan / Annual Plan process. The budget figures have been prepared in accordance with generally accepted accounting practice, and are consistent with the accounting policies adopted by the Council for the preparation of the financial statements.

Third Party Transfer Payment Agencies

Taupo District Council and group collect monies for many organisations. Where collections are processed through Taupo District Council and group's books, any monies held are shown as trade payables in the Balance Sheet. Amounts collected on behalf of third parties are not recognised as revenue, but commissions earned from acting as agent are recognised in revenue.



Critical Accounting Estimates and Assumptions

In preparing these financial statements, Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, 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:

Infrastructural Assets

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

- The physical deterioration and condition of an asset, for example, the Council 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 minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- Estimating any obsolescence or surplus capacity of an asset; and
- 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 Council could be over or under estimating the annual depreciation charge recognised as an expense in the statement of financial performance. To minimise this risk, Council'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 Council's asset management planning activities, which provides Council with further assurance over its useful life estimates.

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

Critical Judgements in Applying Council's Accounting Policies

Management has exercised the following critical judgements in applying the Council's accounting policies for the period ending 30 June 2009.

Classification of Property

Council owns a number of properties, which are maintained primarily to provide housing to pensioners. 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 Council's social housing policy. These properties are accounted for as property, plant and equipment.

Funding Impact Statement (Rating Policy)

1. Introduction

This Funding Impact Statement has been updated to include any Council decisions subsequent to the 2007/08 Annual Plan and to reflect the revenue requirements of the 2008/09 year.

The Schedule on page 126 and 127 is provided to show the dollars collected from all funding sources.

2. Ward Boundaries and Rating Areas

The two rating areas for 2008/09 are:

- Mangakino/Pouakani, Taupo and Kaingaroa Wards combined
- Turangi/Tongariro Ward.

Where services benefit the whole community, these services will be paid from general rates. Where services benefit individuals or identifiable groups in the community, user charges or targeted rates may be levied.

Rates are levied throughout the district in the two separate rating areas of Taupo/Kaingaroa and Mangakino/Pouakani combined, and Turangi/Tongariro.



Taupo District and Wards

Rates raised in a rating area are spent in that area. Each rating area is under the control of a Community Board or Committee of Council. These two bodies recommend the rates and charges for their rating areas with Council making the final decision.

The rating system used by Council is land value, and the property valuations produced by Land Mass Technologies effective 1 July 2007 are used for the 2008/09 rating year. It should be noted that any rate in the dollar detailed in this policy is a rate in the dollar using the land value of that rating unit.

3. Categories of Rateable Land

The Council will adopt the following as its definitions for categories of rateable land for the 2008/09 financial year. These categories will be used as described elsewhere in this policy, and as required, for setting the general rate differentially and for setting some of the targeted rates.

The categories are:

- **Residential** – all residential rating units with up to two separately used or inhabited portions under common ownership
- **Rural Residential** - all rural properties under four hectares but excluding those properties which have commercial, retail, industrial, accommodation, farming or horticultural, or electricity generation uses
- **Multi Residential** – all rating units where there are more than two portions capable of separate occupation (including institutions for the elderly)
- **Commercial/Industrial** – all rating units used for commercial, industrial or retail purposes excluding motels, hotels and other accommodation establishments for the travelling public, and rating units with electricity generation use. Administrative and operational rating units of Central and Local Government, including State Owned Enterprises are also categorised Industrial/Commercial
- **Accommodation** – all accommodation establishments for the travelling public, including motels, hotels, camping grounds and backpacker lodges
- **Timeshare Accommodation** – all timeshare units where there is a composite certificate of title for an undivided share in a stratum estate in freehold under the Unit Titles Act 1972 and an estate in leasehold for a time-share period under the Land Transfer Act 1952.
- **Rural within urban** – all rating units in the urban areas of four hectares or larger, but excluding those rating units which have commercial or retail, industrial, accommodation or electricity generation uses.
- **Rural** – all rating units in the rural areas of four hectares or larger, but excluding those properties which have commercial or retail, industrial, accommodation or electricity generation uses. To avoid doubt this category includes any rating unit used predominately for farming or horticultural use.

- **Electricity generators** – all rating units used for electricity generation, where the whole operation of the electricity generator within the District (from this rating unit and any others involved in the operation) exceeds 30,000 MWh per annum.
- **Other** - All other rating units not defined within the other differential categories.

It should be noted that:

- a. Vacant land – the differential classification will be determined by the underlying zone classification or size (area) of the rating unit.
- b. Separately usable or habitable portion – this refers to the ability to use a part or parts of the rating unit as an independent residence; or in the case of a rating unit used for commercial or industrial business, the ability to use part or parts of the rating unit for independent trading operations. In a residential situation a separately usable or habitable portion will only be classified if all of the following apply - separate cooking facilities, separate living facilities, separate toilet and bathroom facilities and a separate external entrance. In a business situation a separately usable or habitable portion will be classified where the property has been set-up to accommodate, or is accommodating, separate lessees, tenants, or the like, operating separate businesses from the same rating unit.

3.1 Property Classifications and Differential Factors for 2008/09 General Rate Based on Land Use

Property Classes	Differential Factors	
	Taupo / Kaingaroa / Mangakino / Pouakani	Turangi / Tongariro
Urban Residential	1.000	1.000
Urban Multi Resd [>2]	2.000	2.000
Urban Ind/Commercial	2.000	2.000
Urban Accomodation	2.000	2.000
Timeshare Accommodation	1.000	1.000
Rural with Urban	1.000	1.000
Rural Residential	1.000	1.000
Rural Multi Resd [>2}	2.000	2.000
Rural Ind/Commercial	2.000	2.000
Rural Accommodation	2.000	2.000
Rural within Rural	1.000	1.000
Electricity Generators - Hydro	14.80	16.60
Electricity Generators - Geothermal	26.12	26.12
Other	2.000	2.000

3.2 Targeted Rates Based on Land Use

Council will target rates based on land use to assess:

- Marketing Development Rate (1 below)
- District Refuse Disposal Rate (1 and 2 below)
- Lake Protection Rate (3 below).

The following categories will apply:

1. All commercial, industrial, electricity generation, and accommodation rating units
2. All residential, multi residential, timeshare accommodation, and rural properties
3. All rural rating units over 2 hectares within the defined Lake Taupo catchment area excluding commercial/industrial and forestry.

3.3 Targeted Rates Based on Location

Council will use targeted rates based on location to assess rates on rating units for:

- Targeted Uniform General Rate (1 and 2 below)
- Main Street Development Charge (2 below)
- Lake Protection Rate (3 and 4 below)
- Taupo Town Centre Management Rate (5 below)
- Security Rate (6 below)
- Whareroa Refuse Rate (7 below)

The following categories will apply:

1. Taupo/Kaingaroa and Mangakino/Pouakani Rating Area – all rating units
2. Turangi/Tongariro Rating Area – all rating units
3. Inside Lake Taupo catchment Area – all rating units excluding rural units over 2 hectares (see map on page 127)
4. Outside Lake Taupo catchment area – all rating units
5. Commercial/Industrial rating units within the defined central business district of Taupo town (see map on page 125)
6. Specified rating units within the Turangi central business district
7. All rating units in the Whareroa rating area.

3.4 Targeted Rates Based on Availability of Service

Council will use targeted rates based on availability of service to assess rates on rating units for:

- Water supply and sewage disposal (1,2,3,4 and 5 below)
- Water and sewer loans to fund capital costs (6 below)
- Main Street Security Rate (7 below)
- Whakamaru Fire Protection Charge (8 below).

The following categories will apply:

1. connected – any rating unit that is connected to a Council operated water scheme or is connected to a public sewerage drain
2. serviceable – any rateable rating unit that is not connected to a sewage drain but is within 30 metres of such a drain; or a Council operated water scheme that is not connected, but:
 - for certain defined water schemes is within 100 metres of any part of the waterworks or
 - for other certain defined water schemes within the scheme area
3. sewer multi connections – rating units with more than one pan or urinal
4. water multi connections – rating units with more than one separately occupiable part
5. metered water supply – rating units with a water meter
6. rating units where no election was made to pay by lump sum contribution
7. defined rating units within the Turangi CBD
8. defined rating units within the Whakamaru village

4. General and Targeted Rates

The Council intends to set the following rates under the Local Government (Rating) Act 2002, on rating units in the district for the financial year commencing on 1 July 2008 and ending on 30 June 2009.

4.1 General Rate

A General Rate, set under section 13 of the Local Government (Rating) Act 2002 made on every rating unit, assessed on a differential basis as described below and calculated on the land value of each rating unit in the district.

Area and Rating Unit	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Taupo Township/Acacia Bay/Mangakino Township		
Residential	0.0021874/\$	0.0022838/\$
Residential-Multi	0.0043748/\$	0.0045676/\$
Accommodation	0.0043748/\$	0.0045676/\$
Timeshare Accommodation	0.0021874/\$	0.0022838/\$
Industrial/Commercial	0.0043748/\$	0.0045676/\$
Rural	0.0021874/\$	0.0022838/\$
Electricity generators – Geothermal	0.0571355/\$	0.0678288/\$
Electricity generators – Hydro	0.0323738/\$	0.0325669/\$
Other	0.0043748/\$	0.0045676/\$
Balance Taupo Ward/Kaingaroa/Pouakani		
Residential	0.0021874/\$	0.0022838/\$
Residential-multi	0.0043748/\$	0.0045676/\$
Accommodation	0.0043748/\$	0.0045676/\$
Timeshare Accommodation	0.0021874/\$	0.0022838/\$
Industrial/Commercial	0.0043748/\$	0.0045676/\$
Rural	0.0021874/\$	0.0022838/\$
Electricity generators – Geothermal	0.0571355/\$	0.0678288/\$
Electricity generators – Hydro	0.0323738/\$	0.0325669/\$
Other	0.0043748/\$	0.0045676/\$
Turangi Township		
Residential	0.0022602/\$	0.0024166/\$
Residential-multi	0.0045204/\$	0.0048332/\$
Accommodation	0.0045204/\$	0.0048332/\$
Timeshare Accommodation	0.0022602/\$	0.0024166/\$
Industrial/Commercial	0.0045204/\$	0.0048332/\$
Rural	0.0022602/\$	0.0024166/\$
Electricity generators – Geothermal	0.0590364/\$	0.0717730/\$
Electricity generators – Hydro	0.0375191/\$	0.0392216/\$
Other	0.0045204/\$	0.0048332/\$
Tongariro		
Residential	0.0022602/\$	0.0024166/\$
Residential-multi	0.0045204/\$	0.0048332/\$
Accommodation	0.0045204/\$	0.0048332/\$
Timeshare Accommodation	0.0022602/\$	0.0024166/\$
Industrial/Commercial	0.0045204/\$	0.0048332/\$
Rural	0.0022602/\$	0.0024166/\$
Electricity generators - Geothermal	0.0590364/\$	0.0717730/\$
Electricity generators – Hydro	0.0375191/\$	0.0392216/\$
Other	0.0045204/\$	0.0048332/\$

The General Rate will be used to fund planning guidance, building and development services, inspection services, rural fire, housing for the elderly, community support, community health, arts and culture, heritage, safety and crime prevention, venture centre, swimming pool (Turangi), roading, rate remissions, parking control, economic development and destination marketing.

4.2 Targeted Uniform General Rate

A Targeted Uniform General Rate made on every rating unit, set under section 16 of the Local Government (Rating) Act 2002, assessed as below:

Targeted General Charge	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
TKMP	460.00	490.00
TT	480.00	480.00

The Targeted Uniform General Rate will be used to fund governance, integrated planning, environmental planning, policy and development, civil defence, animal control, venues, libraries, Great Lake Centre (TKMP), parks and reserves, sports grounds, amenity plantings, community halls, public conveniences, Super Loo (TKMP), visitor centres and litter control.

4.3 Sewage Disposal

A targeted rate for sewage disposal, set under section 16 of the Local Government (Rating) Act 2002, assessed on every rating unit connected or available to be connected to a Council scheme on the basis of one charge per pan or urinal (with the exception of the residence of a single household – which shall be levied only one charge). For the avoidance of doubt the words ‘a single household’ do not restrict the charge to one pan/urinal in the situation where a rating unit has separately usable and habitable portions. In such a situation each separately usable or habitable portion is regarded as a separate household, and a charge applied, at the sliding scale, for each separately usable or habitable portion of the rating unit (as defined in section 3 of this document).

The sewer schemes are as follows:

Schemes – Taupo Township, Acacia Bay, Kinloch, Waitahanui/Five Mile Bay, Whakamaru, Mangakino, Atiamuri, Turangi Township/Tokaanu, Omori/Kuratau/Pukawa, Motutere, Whareroa and Motuoapa.

The targeted Sewer Disposal Charges are as follows:

Category	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Connected (1 st pan / urinals)	387.55	343.89
Connected (2 - 10 pans / urinals)	290.66	257.91
Connected (10+ pans / urinals)	193.77	171.94
Connected (schools 10+ pans / urinals)	96.89	85.97
Serviceable (available to be connected)	193.78	171.95

4.4 Sewer Loan Servicing

A targeted rate for sewer scheme loans, set under section 16 of the Local Government (Rating) Act 2002, assessed on every rating unit within a sewer loan servicing scheme where no election was made to pay by way of lump sum contribution.

The targeted Sewer Scheme Loan Charges are as follows:

Sewer Loan	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Acacia Bay	148.76	264.27
Waitahanui / Five Mile Bay	228.17	228.17
Motuoapa 'A' Zone	134.07	137.70

4.5 Water Supply

Water Schemes with fixed charge targeted rates.

A targeted rate for water supply, set under section 16 of the Local Government (Rating) Act, assessed on the basis of a targeted rate on any separately usable or habitable portion (as defined in section 3 of this document) of a rating unit that can be occupied, and being a rating unit which is connected, or is available to be connected, to a Council scheme. A full charge will be made for connected rating units and a half charge for serviceable rating units (those within 100 metres of any part of the waterworks).

The water schemes and targeted water charges on any separate part of a rating unit as described above are as follows:

Water Scheme	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Taupo Township/Wairakei Village	190.66	187.34
Acacia Bay	380.57	367.11
Kinloch	136.19	135.61
Waitahanui	483.51	470.23
River Road	257.61	250.76
Mangakino Township	186.35	181.23
Atiamuri	359.21	353.95
Whakamaru	308.66	301.33
Turangi Township / Tokaanu	143.38	141.67
Motuoapa	166.32	161.44
Omori / Kuratau / Pukawa	124.24	119.80
Hatepe	209.26	212.80
Whareroa	213.13	215.04

Water schemes with charges based on land value

All rating units within the water supply areas defined below (whether connected or not) are levied on the basis of land value. This is also a targeted rate, set under section 16 of the Local Government (Rating) Act 2002. The water schemes and targeted water rates are as follows:

Water Scheme	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Whakaroa	0.0003973/\$	0.0004782/\$
Centennial Drive	0.0010404/\$	0.0018943/\$
Mapara Road	0.0002645/\$	0.0002953/\$
Bonshaw Park	0.0012773/\$	0.0015124/\$
Whakamoenga Point	0.0005212/\$	0.0005376/\$
Waihaha	0.0014892/\$	0.0016510/\$
Tirohanga	0.0003793/\$	0.0005505/\$



4.6 Metered Water Supply

A targeted rate for metered water supply, set under section 19 of the Local Government (Rating) Act 2002, and assessed on the volume of water supplied to every rating unit with a water meter. In applying these metered water charges, the ratepayer will be provided with units of water at no charge up to the threshold at which the level of water usage multiplied by the rate per cubic metre matches the targeted rate contribution under the provisions of section 4.5 of this policy. It is only when this threshold is exceeded that water meter charges at the rates set below will be applied.

Note: Water meter charges will be invoiced separately from rate invoices at various times throughout the year (depending on the water scheme).

The targeted water meter rates are as follows:

Water Supply	2008/09 GST Inclusive		2007/08 GST Inclusive	
	Ordinary Cents per m ³	Extraordinary Cents per m ³	Ordinary Cents per m ³	Extraordinary Cents per m ³
Taupo Township/ Wairakei	96	146	94	143
Waitahanui	479	721	470	707
Acacia Bay	170	250	167	245
Kinloch	81	125	79	122
Whakaroa	107	162	105	159
Centennial Drive	38	75	37	74
Mapara Road	109	163	107	160
Bonshaw Park	141	214	139	210
Whakamoenga Point	103	103	101	101
River Road	71	108	70	106
Mangakino Township	81	119	79	117
Tirohanga	37	56	36	55
Turangi Township	36	70	35	69
Motuoapa	51	75	50	74
Tokaanu	71	71	70	70
Hatepe	88	132	86	129
Omori/Kuratau/ Pukawa	98	98	96	96

4.7 District Refuse Disposal Charge

A targeted rate for district refuse disposal, solid waste operations and waste minimization initiatives, set under section 16 of the Local Government (Rating) Act 2002 and assessed on every rateable rating unit in the district on the basis that residential, multi-residential, timeshare accommodation, rural and electricity generation rating units shall be assessed with one charge per rating unit, and all other rating units shall be assessed with two charges per separately useable or habitable portion of a rating unit (as defined in section 3 of this document). For the avoidance of doubt, where a rating unit is divided into separate parts for rating purposes, each separate part is treated as if it were a separate rating unit for the application of this District Refuse Disposal Charge.

The targeted District Refuse Disposal Charge is as follows:

	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
District Refuse Disposal Charge	74.14	72.03

4.8 Marketing Development Rate

A targeted Marketing Development Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on every rating unit in the district being used for commercial, industrial, electricity generation, or accommodation purposes.

The targeted Marketing Development Rate is as follows:

	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Marketing Development Rate	0.0018793/\$	0.0021497/\$

4.9 Main Street Development – Project Pounamu

A targeted Main Street Development Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on every rating unit in the Turangi/Tongariro rating area.

The targeted Main Street Development Charge is as follows:

	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Main Street Development	35.58	34.55

4.10 Security Rate

A targeted Security Rate, set under section 16, of the Local Government (Rating) Act 2002, assessed on specified rating units within the Turangi central business district.

The targeted Security Rate is as follows:

	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Security Rate	0.0064772/\$	0.0083563/\$

4.11 Whakamaru Fire Protection Rate

A targeted Whakamaru Fire Protection Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on specified rating units within the Whakamaru Village.

The targeted Whakamaru Fire Protection Rate is as follows:

	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Whakamaru Fire Protection	98.05	93.75

4.12 Whareroa Refuse Rate

A targeted Whareroa Refuse Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on all rating units in the Whareroa rating area.

The targeted Whareroa Refuse Rate is as follows:

	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Whareroa Refuse Rate	67.50	n/a

4.13 Lake Protection Rate

A targeted Lake Protection Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on specified rating units within the Lake Taupo District.

The targeted Lake Protection Rate is as follows:

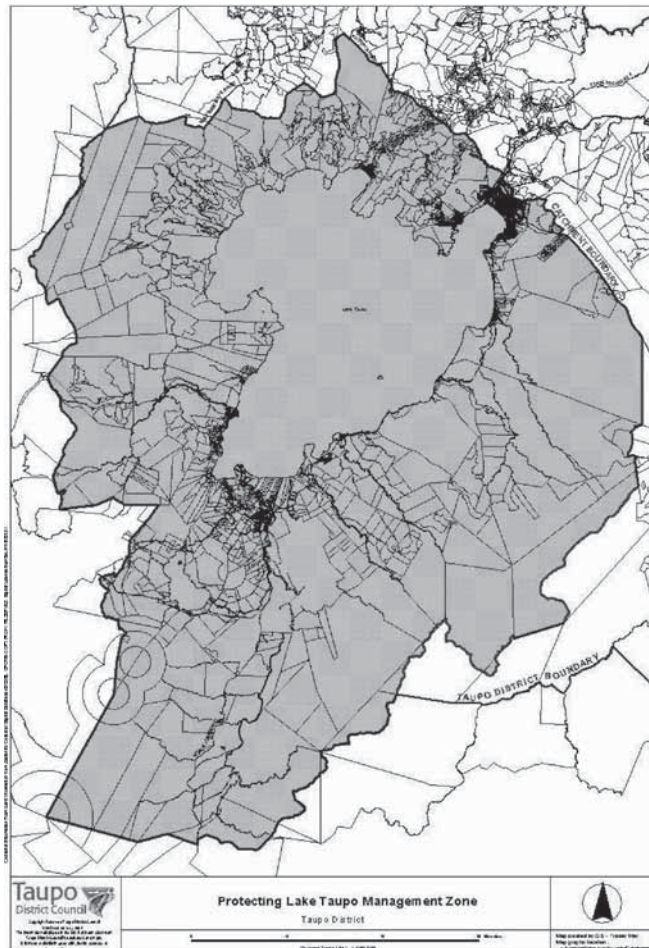
Name	Scope	2008 / 09 GST Inclusive	2007 / 08 GST Inclusive
Lake Protection 1	All Taupo and Turangi township ratepayers. Lakeshore settlements, rural industrial properties and rural commercial properties including forestry interests within the Lake catchment.	67.50	67.50
Lake Protection 2	Taupo District ratepayers outside the Lake catchment including Mangakino and River Road.	28.12	28.12
Lake Protection 3	Rural properties 2 hectares and over within catchment but excluding rural industrial properties, rural commercial properties and forestry interests.	0.0004759/\$	0.0006683/\$

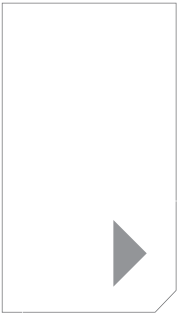
Schedule to Funding Impact Statement

	A/Plan 2008/09 (\$,000)	LTCCP 2008/09 (\$,000)
INCOME		
General Rate Targeted Rates	16,673	16,396
Targeted Uniform General Rate	9,000	9,000
Lake Protection	1,306	1,379
Water Supply	4,368	5,365
Sewage Disposal	6,692	6,415
Refuse Disposal	1,513	1,195
Whareroa Refuse Collection Rate	12	-
Marketing Development Rate	960	969
Mainstreet Rate	165	158
Mainstreet Security Rate	35	35
Taupo Town Centre Management Rate	110	101
Whakamaru Fire Protection	4	4
Fees and Charges	11,326	11,862
Operating Subsidies	2,958	2,402
Interest	7,369	5,590
Capital Contributions		
Development Contributions	2,450	12,245
Asset Sales	1,714	-
Capital Subsidy	-	10,521
Total Operating Revenue	66,655	83,637
OPERATING EXPENDITURE		
Operating expenditure	45,836	40,892
Interest expense	7,517	6,346
Depreciation	11,105	12,770
Total operating Expenditure	64,458	60,008
Operating (surplus)/deficit	(2,197)	(23,629)

	A/Plan 2008/09 (\$,000)	LTCCP 2008/09 (\$,000)
OTHER EXPENDITURE		
Capital Expenditure	73,641	70,800
Debt Repayments	5,205	5,096
Transfers to special reserves	2,197	23,629
Total net Cost	78,846	75,895
Funded by:		
Loans Raised	33,105	35,717
Development, Financial and Other Contributions	31,062	25,227
Transfers from Reserves	14,679	14,952
Depreciation not funded	-	-
Opening Balance	-	-
Total Net Funding	78,846	75,895

Protecting Lake Taupo Management Zone





FEES AND CHARGES





Taupo District Council

Annual Plan 2008/09

FEES AND CHARGES

Fees and Charges

2008/09 Fees and Charges (including deposits) effective from 1 July 2008. All fees and charges are inclusive of GST.

Changes to Fees and Charges

The following schedule contains some increases to the fees and charges contained in the 2007/08 Annual Plan. The main changes are for:

- Planning Fees (deposit increases)
- Building Control Fees (simplification of fee structure)
- Dog Fees (small increase in dog registration fee)
- AC Baths (simplification of fee structure)
- Events Centre (simplification of fee structure)
- Mangakino Pensioner units (inflation adjustment to charges)
- Taupo Pensioner units (inflation adjustment to charges)
- Taupo Cemeteries (rationalisation of charges for young persons)
- Great Lake Centre (inflation adjustment to charges)
- Riverside Park (formalise new fee structure)
- Owen Delaney Park (inflation adjustment to charges)
- Solid Waste (increase in residential refuse charges)
- Turangi Aquatic Centre (new venue)
- Turangi Pensioner units (small increase in rentals)
- Turangi Parks, Halls & Tennis Court (inflation adjustment to rentals)
- Turangi Airport (inclusion of annual fee for Turangi Aero Club)
- Turangi Cemeteries (inflation adjustment to charges)
- Taupo Library (Minor changes to accommodate new building)

Building Control Fees and Charges

Taupo District Council to recover all costs where permitted for its regulatory functions. The following fees and charges are intended to ensure that the actual costs of the following regulatory functions are borne by those who use them and not ratepayers. All work is charged at a rate of \$125.00 per hour and the following are minimum deposits payable

Building Consent Administration Deposits

	Fees 08/09
Freestanding Fireplace	\$65.00
Residential	\$250.00
Rural/Farm Buildings	\$200.00
Industrial/Educational	\$300.00
Commercial (Includes Motels/Hotels)	\$350.00
Miscellaneous	\$250.00
Certificates Of Title	\$20.00

Building Consent – Plan Check Deposits

The following are minimum non refundable deposits. Where external specialist services are required e.g. peer reviews, these will be charged as an additional cost to the applicant.

Residential Processing Deposits

Value Of Work	Fees 08/09
Up to \$10,000 value	\$250.00
\$10,000 - \$20,000	\$325.00
\$20,001 - \$50,000	\$350.00
\$50,001 - \$100,000	\$450.00
\$100,001 - \$200,000	\$550.00
\$200,001 - \$500,000	\$650.00
In Excess Of \$500,001	\$800.00

Rural / Farm Processing Deposits

Value Of Work	Fees 08/09
Up to \$10,000 value	\$185.00
\$10,000 - \$20,000	\$250.00
\$20,001 - \$50,000	\$300.00
\$50,001 - \$100,000	\$350.00
\$100,001 - \$200,000	\$400.00
\$200,001 - \$500,000	\$450.00
In Excess Of \$500,001	\$550.00

Industrial Processing Deposits

Value Of Work	Fees 08/09
Up to \$10,000 value	\$250.00
\$10,000 - \$20,000	\$300.00
\$20,001 - \$50,000	\$375.00
\$50,001 - \$100,000	\$450.00
\$100,001 - \$200,000	\$500.00
\$200,001 - \$500,000	\$600.00
In Excess Of \$500,001	\$750.00

Commercial Processing Deposits

Value Of Work	Fees 08/09
Up to \$10,000 value	\$275.00
\$10,000 - \$20,000	\$350.00
\$20,001 - \$50,000	\$400.00
\$50,001 - \$100,000	\$450.00
\$100,001 - \$200,000	\$550.00
\$200,001 - \$500,000	\$700.00
In Excess Of \$500,001	\$850.00

Site Inspections

Charged at a rate of \$125.00 includes GST with minimum inspection charge based on 3 levels of complexity/time involved as follows.

Inspection Type	Fees 08/09
Small building / minor works	\$65.00
Medium building / standard works	\$95.00
Large building / complex works	\$125.00

The actual type and number of inspections required will be assessed during the processing of the building consent and payment for these inspections will be made when uplifting the building consent.

All cancellations made within 12 hours of booked inspection and works not ready for inspections shall be charged at \$65.00 each.

Project Information Memorandums

The following are minimum non refundable deposits. Where additional information is required to be supplied by the applicant any additional work required will be charged as an additional cost to the applicant.

	Fees 08/09
Minor Works e.g. Retaining Walls Decks etc	\$125.00
Rural & Residential	\$125.00
Commercial & Industrial	\$185.00
Requests for Further Information – per Request	\$35.00

Certificates & Notices

	Fees 08/09
Registration of certificates issued under section 73 of the 73 Building Act 2004 – plus disbursements	\$125.00
Certificate issued under section 77 of the Building Act 2004 - plus disbursements	\$95.00
Certificate issued under section 37 of the Building Act 2004	\$65.00
Notice to fix issued under section 164 of the Building Act 2004	\$95.00

Fire Service Notification Charge

	Fees 08/09
New Zealand Fire Service commission notification as require by Section 46 of the Building Act 2004	\$65.00

Compliance Schedule And Annual Warrant Of Fitness Charges

	Fees 08/09
Preparation and Issue of Compliance Schedules (additional charge is per system payable at time of uplifting a consent or issue of a PIM.)	\$95.00 plus \$25.00
Amendments to Compliance Schedules (additional charge is per amended system.)	\$65.00 plus \$10.00
Building Warrant of Fitness annual (for the first system and) administration and audit charge (for each additional system)	\$65.00
Audit inspections	\$25.00
	\$95.00

First one is free and rechecks charged per inspection.

Producer Statements / Engineers Designs / Specialist Services

Peer reviews external specialist charges	Cost plus 10% handling charge.
Audit charge (payable in all cases, however (where a peer review is completed this cost will be deducted off the amount)	\$100.00 per statement/design

Certificates Of Acceptance

Certificates of Acceptance provided for in Sections 96 -99 of the Building Act 2004 shall be charged at the same rate as applications for a building consent. Total cost shall include the total of the Administration, Plan Check and Inspection charges. Additional charges may apply.

PLANNING FEES

(M=minimum charge, F = fixed fee)

Resource Consents (Land Use)

	Fees 2008/09
Notified Applications (M)	\$5,000.00
Notified Applications (limited) (M)	\$2,500.00
Non Notified Applications (controlled activities) (F)	\$700.00
Non Notified Applications (other activities) (M)	\$700.00
Requirement for Designations and Heritage Protection Orders (M)	\$10,000.00
Plan changes (M)	\$20,000.00
Alteration to Designations and Heritage orders that do not require notification (M)	\$750.00
Outline Plans (M)	\$500.00
Waiver for a requirement for an outline plan (F)	\$200.00
Extension of time (non notified) (M)	\$500.00
Cancellation or variation of conditions (non notified) (M)	\$500.00
Certificate of compliance (M)	\$650.00
Existing Use Right Certificate (M)	\$650.00
Compliance Certificates - Sale of Liquor Act (new or with changes) (F)	\$400.00
Compliance Certificates - Sale of Liquor Act (renewal – no changes) (F)	\$300.00
Compliance Certificates - Overseas Investment Amendment Act (M)	\$500.00
Removal of Building Line restrictions (F)	\$500.00

Resource Consents (Subdivision)

	Fees 2008/09
Notified Applications (M)	\$5,000.00
Notified Applications (limited) (M)	\$2,500.00
Non Notified Applications (controlled activity) (M)	\$800.00
Non Notified Applications (other activities) (M)	\$950.00
Cross lease (controlled activity) (M)	\$800.00
Unit title approval for second and subsequent stages (M)	\$500.00
ROW Application (F)	\$300.00
Section 226 certificate (F)	\$650.00
Cancellation or variation of conditions (non notified) (M)	\$500.00
Plan approval certificates (e.g. Sections 221, 223,224,232,240,241,243,5(1)g,3 21,348) - deposit per certificate (M)	\$150.00
Signing of miscellaneous documents deposit per certificate (M)	\$200.00
Preparation of miscellaneous documents	At cost

Resource Consents

(for combined Land Use and Subdivision)

	Fees 2008/09
Notified (M)	\$8,000.00
Limited notified (M)	\$4,000.00
Non-Notified (M)	\$1,500.00

Other Applications and Certificate Approvals

	Fees 2008/09
Certified copies of resolutions (F)	\$100.00
Requests for Information (HOURLY RATE) – note that requests for information under the Local Govt	See rates below
Official Information Act are covered in Corporate Services section.	
Annual subscription for notified mailing list (F)	\$300.00
Copy of Certificate of Title	\$20.00
Copy of Consent Notice	\$25.00

Monitoring

	Fees 2008/09
Fee payable on each consent with conditions (on approval), further inspections/ actions at cost (D)	\$100.00
Recovery of Planning Staff Time per hour (where flat fee does not apply):	
Planning Manager Team Leaders and District Planner (HOURLY RATE)	\$180.00
Environmental Planners, Development Planner & Compliance Officer (HOURLY RATE)	\$150.00
Consent Admin officers (HOURLY RATE)	\$100.00
Recovery of Members Fees for Hearings Committee:	
Chairperson – per hour of hearing time (per hour)	\$85.00
Members – per hour of hearing time (per hour)	\$68.00

Development Contributions – for information on these fees refer to Council's 2006-2016 LTCCP

Financial Contributions – for information on these fees refer to Council's Proposed District Plan

Refund Policy – no refunds or recovery will be created for amount less than \$100 either side of deposit amount

In accordance with S36 of the RMA91, should the above fees and charges be deemed to be inadequate to recover Council's actual and reasonable costs, additional fees may be payable (including the full cost recovery of external expert advice).

In order to begin processing of an application, all fixed and minimum fees shall be paid in full at the time of lodgement.

Engineering Services

	Fees 2008/09
Recovery of Engineering Staff Time per hour (where flat fee does not apply):	
Development Engineering, Development Contributions and Deeds of Arrangement management	\$150.00
Other staff involved with development engineering and development contributions	\$100.00

Dogs and Animal Control

	Fees 2008/09
Dog Registration Fees	
Working Dogs (fee payable for first 5 dogs, any additional dogs nil fee)	\$39.00
Special Owners Policy Dogs	\$46.00
All Other Dogs	\$82.00
- Guide Dogs/Hearing Ear Dogs	Nil
- Dangerous dog – plus 50% of normal fee	+50%
- Replacement Tag Fee	\$5.00
- Hunting dogs (may be registered as working dogs first 3 dogs only)	
Penalty for all dogs due 1st July registered after 1 August	Additional 50%
Impounding fees Dogs	
- In any 12 months	
1st impounding	\$40.00
2nd or more impounding and as well may be issued an Infringement Fee with a \$300.00 fine	\$40.00
- Out of hours Impounding fee (4.30 pm to 7 am)	\$80.00
Additional fee for unregistered dog impounded	\$20.00
Daily Sustenance	\$10.00
Microchip fee per dog	\$15.00
Sale of Dog	\$75.00
Destruction Fee – Single	\$50.00
Destruction Fee – Multiple	\$70.00
Destruction Fee – Court Ordered	\$60.00
Permit Fee	\$50.00
Recovery of cost charge	\$75 per hr (minimum chg of \$30)

Impounding fees other Animals

	Fees 2008/09
- Horse, donkey, cattle beast, deer	\$15.00
- Sheep, goat, pig	\$10.00
Sustenance fee	
- Horse, donkey, cattle beast, deer	\$10.00
- Sheep, goat, pig	\$5.00
Call out fees other Animals	
Minimum call out charges	
- 7 am to 4.30pm	\$25.00
- 4.30pm to 10pm	\$40.00
- 10pm to 7am plus holidays and week-ends	\$50.00
Trespass	
Trespass – on any paddock of grass or stubble	
- Horse, donkey, cattle beast, deer, pig	\$10.00
- Sheep, goat	\$5.00
Trespass on any land bearing any crop or from which the crop has not been removed, or in any reserve, cemetery or burial ground	
- Horse, donkey, cattle beast, deer, pig	\$15.00
- Sheep, goat	\$10.00

Inspection Services

	Fees 2008/09
District Liquor Licensing Fees	
License Holders	\$776.00
Special Licenses	\$63.00
Managers Licenses	\$132.00
Temporary Authority	\$132.00
Dangerous Goods Licenses	
Storage of Dangerous Goods class 2(d) and/or class 3 (dependent on volume)	\$56.30 - \$1,687.50
Storage of Dangerous Goods other than class 2(d) and/or class 3	\$112.50
Transfer of licence	\$56.30
Callouts and special inspections per hour or inspection	\$150.00
Certificates of Registration charged per inspection	
Food Premises (per hour)	\$150.00
Hairdressers (per hour)	\$150.00
Undertakers (per hour)	\$150.00
Camping Grounds (per hour)	\$150.00
Offensive Trades (per hour)	\$150.00
Mobile Shops Licence	
Half year	\$60.00
Per annum	\$112.50
Building Warrant of Fitness	No charge
Fire Hazard Inspection	No charge
Swimming Pool Inspection	\$50.00
Gaming and TAB Venue Application Fee (non refundable processing in excess of 5 hours charged out at consent processing rate)	\$500.00

Housing For The Elderly

	Fees 2008/09
Mangakino	
Single Units (per week)	\$60.00
Double Units (per week)	\$85.00
Turangi Retirement Housing	
Single Units (per week)	\$90.00
Double Units (per week)	\$125.00
Taupo	
Single Units (per week)	\$82.00
Double Units (per week)	\$108.00

Venture Centre

	Fees 2008/09
Per Unit (per month plus share of electricity and cleaning costs). This is currently under review and will be reflected next year.	\$245.00

Swimming Pools

	Fees 2008/09
Genesis Energy Turangi Aquatic Centre	
Adult	\$3.00
Child (5 to 14)	\$2.00
Under 5	Free
Spectators	Free
Family (2 Adults and 4 Children)	\$10.00
20 Swim Adult concession	\$50.00
20 Swim Child concession	\$30.00
Schools (per hour)	\$22.50
Turangi Amateur Swim Club (per hour)	\$20.00
Hire Learners Pool (as venue or private hire - per hour)	\$35.00
Private Hire of complex (per day)	\$500.00
Mangakino Swimming Pool	
Casual Entry	
- Adult	\$3.00
- Senior	\$2.00
- Child up to 13 years	\$1.00
- Child 14 to 18 years	\$2.00
- Spectators	Free
- Private Hire (2hrs includes lifeguard)	\$70.00
- Bond	\$200.00
AC Baths	
Casual Entry	
- Adult (Pool, Sauna or Steam room)	\$6.50
- Senior (+60)	\$4.00
- Child (5 - 15 years)	\$2.50
- Family Day Pass	\$16.00
3 Month Memberships (Standard)	
- Adult	\$50.00
- Senior	\$30.00
- Child (5 - 15 years)	\$30.00
- Family Price Cap	\$100.00

	Fees 2008/09
6 month membership (Standard)	
Adult	\$90.00
Senior	\$50.00
Child (over 5)	\$50.00
Family Price Cap	\$180.00
12 month membership (Standard)	
Adult	\$160.00
Senior	\$75.00
Child (over 5)	\$75.00
Family Price Cap	\$300.00
Slide Casual	\$4.00
Taupo District schools (per child)	\$1.50
Out of district schools (per child)	\$2.00
Private Pools - individual (45 minutes)	\$7.00
Private Pools - concession (12)	\$60.00
Combination (private pool and main pool)	\$12.00
Competition Pool - daily rate	\$500.00
Spectators*	Free
Competition Spectators	\$1.00
Lane hire - indoor 25m pool	\$7.00
Lane hire - outdoor 25m pool	\$5.00

Events Centre

	Fees 2008/09
Fitness Suite	
Casual Adult	\$10.00
Casual Community rate (inc students seniors, Taupo Visitors card, Active Life)	\$7.00
Group Fitness Classes	
Casual Adult	\$8.00
Casual Community rate	\$6.00
Fitness Memberships	
6 Months	
Adult	\$172.00
Community rate (includes Seniors)	\$138.00
12 Months	
Adult	\$299.00
Community rate (includes Seniors)	\$240.00
Combined memberships (fitness suite and pool)	
3 Months	
Adult	\$155.00
Community rate (includes Seniors)	\$105.00
6 Months	
Adult	\$253.00
Community rate (includes Seniors)	\$180.00
12 Months	
Adult	\$450.00
Community rate (includes Seniors)	\$300.00

* This includes Cafe patrons, pick up's and drop off's, and swim school lessons.

	Fees 2008/09
Stadium and Associated Rooms	
Stadium	
- Hourly Rate (Community Only)	\$80.00
- Full Day (Commercial)	\$950.00
- Full Day (Community)	\$550.00
Full Court	
- Hourly Rate – Community Only	\$25.00
- Commercial - Full day	\$350.00
- Community – Full day	\$220.00
Clubroom	
- Hourly Rate – Community Only	\$15.00
- Commercial - Full day	\$112.50
- Community – Full day	\$112.50
Function Room	
- Hourly Rate (Community Only)	\$25.00
- Full Day (Commercial)	\$250.00
- Full Day (Community)	\$250.00
TEC Entire Venue	
- Full Day (Commercial)	\$1,400.00
- Full Day (Community)	\$980.00
Climbing Wall-Group Bookings	
Public Hours	
- Adults	\$10.00
- Children and Seniors	\$6.00
- Harness Hire	\$3.00
- Concessions (x10)	
Adult	\$80.00
Child	\$45.00
- Climbing shoes for hire	\$3.00
- Chalk bag hire	\$2.00
- Harness hire	\$3.00
Non Public Hours – Hire of Wall	
- Hire of Wall	
per hour	\$50.00
- Instructor – per hour	\$25.00
- Limited Climbing Shoes for hire	\$3.00
- Chalk bag hire	\$2.00
Adult Programmes	
Aqua Jogging	
- casual aqua jogging hire belt (does not include pool entry)	\$3.00
School Programmes	
Tailored to meet school needs	
Climbing Programmes	
Tailored to meet school needs	Negotiable

Libraries

	Fees 2008/09
Taupo Public Library	
Books	No charge
Adult Talking books – free for visually impaired	\$3.00
Extended Renewal (first one free) – per item	\$2.00
New Releases/Hot Picks per week	\$5.00
DVD per week	\$3.00
Compact Disks (per item for 2 weeks)	\$3.00
Reserves (per item)	\$1.50
Interloans (per item)	\$5.00
Postage for interloan return	\$3.00
B&W Photocopying (\$0.20 per page/\$0.10 per page for 50 pages or more)	\$0.20/0.10
Colour Photocopying (\$1.50 per A4 page/\$2.00 per A3 page)	\$1.50/\$2.00
Book Covering (per item)	\$5.00
Membership Card (covers cost of card production and postage)	\$2.00
Replacement membership card	\$3.00
Internet/Email/Computer use (non-members) – per hour or part thereof	\$5.00
Library Subscription (per month - \$10.00 refundable on return of all items)	\$20.00
Overseas visitors/temporary residents – 1 month subscription (plus a \$40.00 refundable deposit when all material is returned undamaged)	\$20.00
Meeting Rooms – Hourly rate (Community)	\$25.00
Meeting Rooms – Daily Rate (Community)	\$250.00
Meeting Rooms – Hourly Rate (Commercial)	\$25.00
Meeting Rooms – Daily Rate (Commercial)	\$250.00
Overdue Charges	
- Adult (\$1.00 per item for the first week then \$0.10 per day to a maximum of \$5.00)	\$1.00
- Children (50c per item for the first week then \$0.05 per day to a maximum of \$5.00)	\$0.50
- CDs, (automatically renewed with charge)	\$3.00
- DVDs and videos (automatically renewed with charge)	\$3.00
Damaged/Lost Books (Replacement)	Repl. Cost plus \$5 admin charge

	Fees 2008/09
Mangakino Library	
Paperback Books	No charge
- Large Books	No charge
- Jig Saws	\$1.00/\$2.00
- Videos	\$3.00
- Photocopying (blk & white)	\$0.20
- Photocopying (colour)	\$1.00
- Interloans Postage – Dependent on weight	
- Membership Card	\$1.00
Overdue Charges	\$2.00
- CDs, DVDs and videos (automatically renewed with charge)	\$3.00
- Damaged/Lost Books (Replacement)	Rep Cost
Turangi Public Library	
Books – popular fiction (per item)	\$0.50
Magazines	No charge
Donated Popular Fiction (per item)	\$0.30
Video Rental (per video per week)	\$3.00
DVD (per DVD per week)	\$3.00
Compact Disks (per disk for 4 weeks)	\$0.50
Cassettes	No charge
Reserves (per item)	\$1.50
Requests (each)	\$2.00
Return Postage (per item)	\$3.00
Photocopying A4 (per copy)	\$0.10
Photocopying A3 (per copy)	\$0.20
Photocopying A4 Colour (per copy)	\$0.50
Internet printing charge(per copy)	\$0.20
Postage	\$0.50
Membership Card	\$1.00
Replacement Membership Card	\$1.00
Overdue charges	
- 1 to 13 days	\$0.50
- 14 to 27 days	\$2.00
- 28 days and over	\$3.00
Lost Books (Replacement)	Repl. Cost

Public Conveniences

	Fees 2008/09
Superloo	
Entry fee	\$0.40
Shower	\$2.00
Locker	\$2.00
Towels	\$2.00
All other Taupo District Council public toilets	No charge

Great Lake Centre

	Fees 2008/09
Entire Venue	
Full Day (Commercial)	\$1575.00
Full Day (Community)	\$975.00
Theatre	
Full Day (Commercial)	\$787.50
Full Day (Community)	\$540.00
Hourly (community- with technical support)	\$155.00
Hourly (community – no technical support)	\$55.00
Hall	
Full Day (Commercial)	\$630.00
Full Day (Community)	\$425.00
Hall/Eastwing	
Full Day (Commercial)	\$735.00
Full Day (Community)	\$565.00
Eastwing/Conservatory	
Full Day	\$262.50
Short hire rate (community) (booked for minimum of 2 hrs @ \$50 per hour)	\$55.00
Rimu Room	
Full Day	\$130.00
Short hire rate for Community Groups only (booked for minimum of 2 hrs @ \$30 per hour)	\$35.00
Green Room	
Full Day	\$130.00
Short hire rates for Community Groups only (booked for minimum of 2 hrs @ \$25 per hour)	\$30.00
Upper Foyer	
Full Day	\$130.00
Lower Foyer	
Full Day	\$130.00
Kitchen	
Full Day	\$170.00
Hourly rate	\$25.00
Hourly rate (penalty rate for running over time)	\$55.00

Parks And Reserves

	Fees 2008/09
Tongariro Domain	
Hireage (profit making event)	
- Setting up (per day), minimum charge	\$157.50
- Operational (per day), minimum charge	\$315.00
- Bond	\$500.00
Riverside Park (new)	
Hireage (Community)	
- 0 to 1000 pax	\$225.00
- 1000 to 5000 pax	\$300.00
- 5000 to 10,000 pax	\$375.00
- 10,000 to 15,000 pax	\$500.00
- 15,000 to 20,000 pax	\$600.00
Hireage (Commercial)	
- 0 to 1000 pax	\$450.00
- 1000 to 5000 pax	\$600.00
- 5000 to 10,000 pax	\$725.00
- 10,000 to 15,000 pax	\$850.00
- 15,000 to 20,000 pax	\$1100.00
Commercial Concert – One off	\$3500.00
Hickling Park	
- rugby league (per field)	\$500.00
- hockey	Lease
Crown Park	
- Senior soccer (per field per season)	\$250.00
- Touch	\$200.00
Kaimanawa Park	
- cricket club	\$200.00
Owen Delany Park	
- rugby union	Lease
- cricket	Lease
Corporate Lounge 1	
- Hourly Rate for Community Groups only	\$17.50
- Full Day	\$128.00
Corporate Lounge 2	
- Hourly Rate for Community Groups only	\$17.50
- Full Day	\$128.00
Downstairs Lounge	
- Hourly Rate for Community Groups only	\$17.50
- Full Day	\$128.00
Upstairs and Downstairs	
- Full Day	\$255.00
Nukuhau Boat Trailer Park	
Bays 1-19 (11m)	\$702.00
Bays 20-49 (9.5m) (per annum)	\$624.00
Reserve Applications	
Bond for processing commercial use of reserve (per hour)	\$90.00
Turangi Tennis Court (per half year)	\$300.00
Turangi Park (per half year per field)	\$300.00

	Fees 2008/09
McLaren Park	
(i) Hireage – profit making event	
Setting up (per day)	\$100.00
Operational (per day)	\$300.00
Bond	\$300.00
(ii) Hireage- Turangi	
Labour (per hour)	\$45.00
Truck or tractor (per hour)	\$45.00
Materials	Cost
Mangakino/Whakamaru Reserves	
Hireage (profit making event)	
- Setting up (per day), minimum charge	\$150.00
- Operational (per day) minimum charge	\$300.00
Bond	\$500.00
Mangakino Rugby Grounds	
- per field per season	\$200.00
Mobile Shop Permit (Taupo Venture Centre, Turangi Ohuanga Rd, Mangakino Rangatira Dr)	
Annual fee	\$1,900.00
1-6 months	\$45.00
Casual	\$13.30
No permit penalty	\$20.00

Cemeteries

	Fees 2008/09
Taupo Public Cemetery	
Purchase of Plot	
- Over 12 Years	\$553.00
- 6-12 Years	\$414.00
- 5 Years and Under	\$80.00
Internment on days other than those mentioned hereunder (where more than 1.5m in depth \$15 per 450mm extra)	
- Over 12 Years	
Single (1.35m)	\$220.00
Double (1.8m)	\$220.00
- 6-12 Years	\$165.00
- 5 Years and Under	\$44.00
Saturdays, Sundays and Statutory Holidays (where more than 1.5m in depth \$15 per 450mm extra)	
- Over 12 Years	
Single (1.35m)	\$310.00
Double (1.8m)	\$310.00
- 6-12 Years	\$232.00
- 5 Years and Under	\$62.00
Purchase and Permit for Internment of Ashes	
- Garden of Rest (Riverbank)	\$84.00
- Cremation Berm (Opepe Lawn) 228 x 150mm	\$442.00
Ashes in Existing Grave	
- Over 12 Years	\$33.80
- 6-12 Years	\$33.80
- 5 Years and Under	\$33.80
Permit for Erection of Headstone or Plaque	No Charge
Disinterment	No Charge
Reinterment	No Charge
Family Plots (Prices to be determined by no. of plots required)	\$3,000.00

	Fees 2008/09
Mangakino	
Urupa – Maintenance Only	\$275.00
Burial – Mangakino residents, incl Plot and Maintenance	\$385.00
- Weekends: additional	\$110.00
- Extra Depth (2 persons plot)	\$110.00
- Second Burial	\$275.00
Burial – Wairarapa Maori, Maintenance Only	\$275.00
- Weekends: additional	\$110.00
- Extra Depth (2 persons plot)	\$110.00
- Second Burial	\$165.00
Burial – Others	\$495.00
- Weekends: additional	\$110.00
- Extra Depth (2 persons plot)	\$110.00
- Second Burial	\$385.00
Burial – Children	\$275.00
Ashes	\$55.00
RSA Burials and Ashes	No charge

Turangi Public Cemetery	
Internment on days other than those mentioned hereunder (where more than 1.5m in depth \$10 per 300mm extra)	
- Over 12 Years	
Single	\$225.00
Double	\$225.00
- 6-12 Years	\$225.00
- 5 Years and Under	\$225.00
Saturdays, Sundays and Statutory Holidays (where more than 1.5m in depth \$20 per 300mm extra)	
- Over 12 Years	
Single (1.35m)	\$320.00
Double (1.8m)	\$320.00
- 6-12 Years	\$320.00
- 5 Years and Under	\$320.00
Purchase of right-of burial in one plot	
- Over 12 Years	\$190.00
- 6-12 Years	\$190.00
- 5 Years and Under	\$190.00
Infant Cemetery Only	\$35.00
Permit Fee for Erection of Kerb, Tombstone or Cemetery Other Monument	
- Public Lawn Cemetery	No Charge
- Garden of Rest	No Charge
Permit Fee for Plot	No Charge
Disinterment	\$275.00
Reinterment	\$275.00
Family Plots (Prices to be determined by no. of plots required)	

Community Halls

	Fees 2008/09
Tongariro Senior Citizens Hall	
Lounge (per hour)	\$12.00
Hall (per hour)	\$22.50
Kitchen (per hour)	\$5.00
Venue (24 hours)	\$210.00
Bond	\$200.00
Turangi Gymnasium	
Gymnasium	\$10.00
Conference Room (per hour)	\$15.00
Conference Room (per day)	\$70.00
Boardroom (per hour)	\$30.00
Kitchen (per hour)	\$10.00
Bonds	\$200.00
Mangakino Sports Hall	
Per day	\$100.00
Half day	\$50.00
- School Groups (per hour)	\$5.00
- Sporting/Community Groups (per booking)	\$20.00
Changing Rooms only (no showers)	\$10.00
Changing Rooms (including showers)	\$20.00
Kitchen	\$5.00
Bond (all users)	\$200.00
Bond (cleaning)	\$50.00
Acacia Bay Hall	
Day	\$225.00
Half Day	\$125.00
Hourly Rate if under 4 hours	\$15.00
Hourly Rate for Church Groups as long term booking	No Charge
Bond (alcohol)	\$200.00
Bond (cleaning)	\$50.00
Mangakino Community Centre	
Tactic Room (per day)	\$50.00
Local groups (per booking)	\$20.00
Office rental (per booking)	\$22.50
Kitchen (per hour)	\$5.00
Kinloch Hall	
Day	\$150.00
Half Day	\$75.00
Hourly Rate	\$10.00
Hourly Rate for Community Groups who regularly hire the hall	\$5.00
Bond (alcohol)	\$200.00
Bond (cleaning)	\$50.00

	Fees 2008/09
River Road Community Hall	
Day	\$120.00
Half Day	\$60.00
Hourly Rate	\$5.00
Hourly Rate for Community Groups	\$2.50
Bond (alcohol)	\$300.00
Bond (cleaning)	\$50.00
Tirohanga Hall	
Local Organisation Daytime	
- Without Bar Facilities	\$33.80
- With Bar Facilities	\$45.00
Local Organisation Night time	
- Without Bar Facilities	\$33.80
- With Bar Facilities	\$45.00
Non Local Organisation Daytime	
- Without Bar Facilities	\$33.80
- With Bar Facilities	\$45.00
Non Local Organisation Night Time	
- Without Bar Facilities	\$45.00
- With Bar Facilities	\$56.30
Weddings and/or Private Functions	
- Local Without Bar Facilities	\$45.00
- Local With Bar Facilities	\$56.30
- Non Local Without Bar Facilities	\$112.50
- Non Local With Bar Facilities	\$123.80
Annual Charges	
- Sporting Clubs	\$45.00
- Tirohanga School	\$45.00
- Taupo Hunt Club	\$101.30
Special Rate for 2 hour sessions with no facilities	\$16.90
Waipahihi Hall	
Entire Complex	
- Day	No Charge
- Half Day	No Charge
- Hourly Rate for Community Groups	No Charge
Gymnasium	
- Day	No Charge
- Half Day	No Charge
Lounge	
- Day	No Charge
- Half Day	No Charge
Bond (alcohol)	No Charge
Bond (cleaning)	No Charge
Wairakei Hall	
Hourly Rate	\$5.00
Hourly Rate for Community Groups	\$2.50
Evening Function	\$110.00
Bond (alcohol)	\$200.00
Bond (cleaning)	\$50.00
Bond (evening function)	\$200.00

	Fees 2008/09
Waitahanui Community Centre	
Entire Complex	
- Day	\$236.30
- Half Day	\$118.20
- Hourly Rate for Community Groups	\$15.00
Lounge	
- Day	\$118.20
- Half Day	\$59.10
- Hourly Rate for Community Groups	\$15.00
Changing Rooms	
- Day	\$118.20
- Half Day	\$59.10
- Hourly Rate for Community Groups	\$15.00
Bond (alcohol)	\$200.00
Bond (cleaning)	\$50.00
Whakamaru Settlers Hall	
Evening Function	\$200.00
Evening Function (less Playcentre area)	\$150.00
Day (non local organisation)	\$100.00
Day (Local organisation)	\$60.00
Local school groups (per hour)	\$5.00
Local community groups (per booking)	\$20.00
Bond (evening function)	\$200.00
Bond (alcohol)	\$200.00
Bond (cleaning)	\$50.00

Taupo Museum

	Fees 2008/09
Entry Fee	
Ratepayers and residents	No charge
Adults	\$5.00
Students under 18	No charge
Students over 18	\$3.00
Senior Citizens	\$3.00
Large groups (8 or more)	\$3.00
Exhibition Booking Fee (fees will vary according to length of exhibition)	
Single artist	\$200.00
Two artists	\$300.00
Three or more artists	\$400.00
Ora Garden Booking Fee (community group eligibility at discretion of management)	
Community group	\$300.00
Corporate group	\$600.00
Education Fee	
Children	\$1.00

Solid Waste Management

(Landfill And Transfer Stations)

	Fees 2008/09
Broadlands Road Landfill[1]	
Residential refuse collection (per bag up to 60L)	\$1.50
Refuse (per tonne) (\$7.50 minimum charge)	\$75.00
Green waste (per tonne) (\$2 minimum charge)	\$20.00
Clean Fill (per tonne)	\$10.00
Tyre disposal charges	\$2.25 - \$11.50
Concrete Disposal (per tonne)	\$10.00
Crushed Concrete Sale (per tonne)	\$11.30
Special waste – immediate burial (per tonne)	\$96.00
District Transfer Stations	
Residential refuse collection (per bag up to 60L)	\$1.50
Small loads (<100kgs) (e.g. Cars) (per load) – minimum charge	\$7.50
Medium loads (<250kgs) (e.g. small vans, utilities, trailers) (per load)	\$18.00
Large loads (<400kgs) (e.g. large vans, utilities, trailers) (per load)	\$30.00
All loads (>400kgs) (per tonne)	\$75.00
Tyre disposal charges	\$2.25 - \$11.50
Concrete Disposal (per tonne)	\$10.00
Green waste loads less than 100 kg nett (e.g. Cars) (per load) – minimum charge	\$2.00
Green waste loads less than 250 kg nett (e.g. small vans, utilities, trailers) (per load)	\$5.00
Green waste loads less than 400 kg nett (e.g. large vans, utilities, trailers) (per load)	\$8.00
Green waste rate for loads over 400 kg nett (per tonne)	\$20.00
(1) A new weighbridge has been installed at the Broadlands Road Resource Recover and Transfer Station.	
The Weighbridge will allow measurement of the amount of refuse taken to the station and will allow charging based on weight. At other transfer stations around the district the fees will continue to be determined based on the size of the load as they have in the past.	

Water Supply

	Fees 2008/09
Water Connections To Main (Urban Areas)	
New Connections	
- 15mm Un-metered (Domestic only)	\$340.00
- 15mm Metered	\$520.00
- 20mm Un-metered	\$350.00
- 20mm Metered	\$540.00
- 25mm Un-metered	\$460.00
New Connections - Extraordinary	
- 25mm Metered	\$790.00
- 32mm Metered	\$1,330.00
- 40mm Metered	\$1,420.00
- 50mm Metered	\$2,550.00
Turn on fee	\$40.00
Convert un-metered to metered connections	
- 15mm Metered	\$240.00
- 20mm Metered	\$270.00
- All other	At cost
Disconnection fee, Toby location, final meter reading	\$50.00
Meter Checking Deposit (refunded if in error)	\$50.00
Hydrant use permit per week (up to 60 m ³)	\$60.00
Water Connections to Main (Rural areas)	
New Connections	
- Std 15mm rural metered, restricted water connection with twin non-return valves and test cocks	\$1,130.00
- Approved alteration to restrictors	\$60.00
Rural, commercial, industrial, extraordinary, rural-residential connections, alteration and services	
Labour (per hour)	\$40.00
Material	Cost + 10%
Vehicle (current IRD rates)	

Wastewater

	Fees 2008/09
Sewer Connections to Main (Urban areas)	
New Connections	
- 100mm/150mm	\$200.00
- Administration fee	\$40.00
Private owners faults, new connections, extensions, alterations and services	
Labour (per hour)	\$40.00
Material - Cost + %	10%
Vehicle (current IRD rates)	

Roading

	Fees 2008/09
Vehicle Crossing Bond- All areas	
Urban residential crossing	\$281.00
Urban commercial or industrial crossing	\$506.00
Rural crossing	\$506.00
Inspection fee	\$62.00
Overweight Vehicle Permit	
Single, Multiple trip or linked permit	\$20.50
New continuous or area permit	\$61.40
Reissue of continuous or area permit	\$10.20
Additional charge for each permit where less than 3 working days are available for processing	\$10.20
Route approval and bridge crossing instructions for transit New Zealand applications	\$25.00

Airports

	Fees 2008/09
Turangi Aerodrome	
- Turangi Aero Club members (per landing)	Free
- Private Operators (per landing)	\$10.00
- Commercial Operators (per landing)	\$10.00
- Turangi Aero Club Annual fee	\$1500.00
- Additional Fee if invoiced	\$10.00

Corporate Services

	Fees 2008/09
Request for information under the Local Govt Official Information and Meetings Act	
Information > than half hour to collate (per half hour)	\$38.00
- Photocopying (per page in excess of 20 pages)	\$0.20
- All other charges	At cost
Land Information Memorandum (LIM)	
Residential/Rural property	\$150.00
Residential/Rural property - urgent service	\$200.00
Commercial/ Industrial property	\$250.00
Commercial/ Industrial property - urgent service	\$300.00
Rates and Valuation Property Information	
Disk containing complete district rating roll, updated monthly (per annum)	\$1,000.00

	Fees 2008/09
Printout of individual rating area rolls	
Taupo/Kaingaroa	\$450.00
Taupo	\$370.00
Kaingaroa	\$100.00
Turangi/Tongariro	\$300.00
Turangi	\$200.00
Tongariro	\$200.00
Mangakino/Pouakani	\$200.00
Mangakino	\$100.00
Pouakani	\$100.00
Individual property printout	\$5.00
Annual Rates Financial Hardship	
Postponement Fee	\$50.00
Interest Rate (per annum)	6.96%
Property Information (Central Information)	
Search fee	\$8.00
Microfilm prints	
- A4	\$3.00
- A3	\$5.00
Photocopying	
-A4	\$0.50
-A3	\$1.00

Land Information

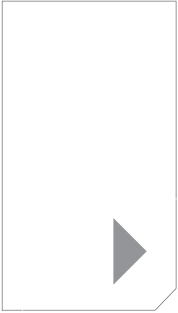
	Fees 2008/09
Plan Photocopying A1	\$6.00
Geographical Information Services	
Standard Map (no photography)	
A1	\$20.00
-A2	\$14.00
-A3	\$9.00
-A4	\$5.50
Standard Map (photography)	
- A0	\$40.00
-A1	\$25.00
-A2	\$20.00
-A3	\$12.00
-A4	\$6.00
Specialised Maps	
Standard map charges plus staff charge out	
- Officer (per hour)	\$75.00
- Technician (per hour)	\$60.00
Road Naming Service	
- Road Naming Notification (annual subscription)	\$120.00
Digital Ortho Photography	
- Urban (per tile, 500x700m)	\$300.00
- 1999 Rural (per tile, 20km x 15 km)	\$300.00

Taupo CBD Rental Spaces Charges

A limited number of spaces adjacent to C.B.D. footpaths have been set aside for Retailer's use by Licence to Occupy. A typical use is for café tables and chairs. The policy for use of the Taupo C.B.D. rental spaces is under review and charges will be amended in terms of the new policy. Existing Licence fee is \$520 per 12 sq m site + \$10 per additional sq m per annum.

Taupo CBD Airspace Leases

C. B. D.(Verandah or similar) airspace may be available for lease on individual application at Council's sole discretion. Conditions of lease including rental are on a "commercial fair market value" basis.



APPENDIX





Taupo District Council

Annual Plan 2008/09

Appendix

Taupo District Land Transport Programme

Summary

This Land Transport Programme outlines the funding request Council has made to Land Transport New Zealand (previously Transfund and Land Transport Safety Authority [LTSA]). The format is that prescribed in the Land Transport Management Act 2003.

Outstanding payments

Council does not anticipate that there will be any payments outstanding from Land Transport New Zealand at the start of the 2008/09 financial year.

Activities and safety administration outputs

Table 1 lists all of the activity classes for which payment is sought from Land Transport New Zealand in the 2008/09 financial year. The numbers in the first column refer to Land Transport New Zealand's work category codes.

Expenditure funded by tolling revenue

None of the expenditure indicated in table 1 is expected to be funded from tolling revenue.

Objectives of activities and how they contribute to the purpose of the Act

Table 1 summarises the objectives of each of the activities for which funding is applied. In addition, all of the activities contribute to the purpose of the Land Transport Management Act 2003 – that is, 'an integrated, safe, responsive and sustainable land transport system'.

Assessment of activities

Table 1 includes an assessment of each of the activities against sections 12(3) and 12(5) of the Land Transport Management Act 2003. A '•' indicates that the activity either contributes to the outcomes of the Act [section 12(3)] or takes account of the relevant strategy [section 12(5)].

Consultation

During 2005 consultation on the levels of service Taupo District Council provides to its community was carried out. The community was asked to comment on the current levels of service provided by the main infrastructure services (roading, water, wastewater, solid waste, stormwater, parks and reserves, community facilities) via a questionnaire. With a response rate of 4% (752 returned), the community was overall generally satisfied with the level of service provided to date.

Council sent copies of the 2008/09 Draft Annual Plan to the following organisations for comment:

- Land Transport New Zealand (LTSA and Transfund combined)
- Transit New Zealand
- Environment Waikato
- Ruapehu District Council
- Rotorua District Council
- South Waikato District Council
- Lakes District Health Board
- ACC Rotorua
- Commissioner of Police
- New Zealand Historic Places Trust
- Tuwharetoa Trust Board
- Taupo Passenger Service
- Road Transport Association
- Opus International Consultants
- Walk Taupo
- Bike Taupo
- Mobility Access Group

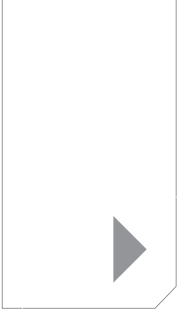
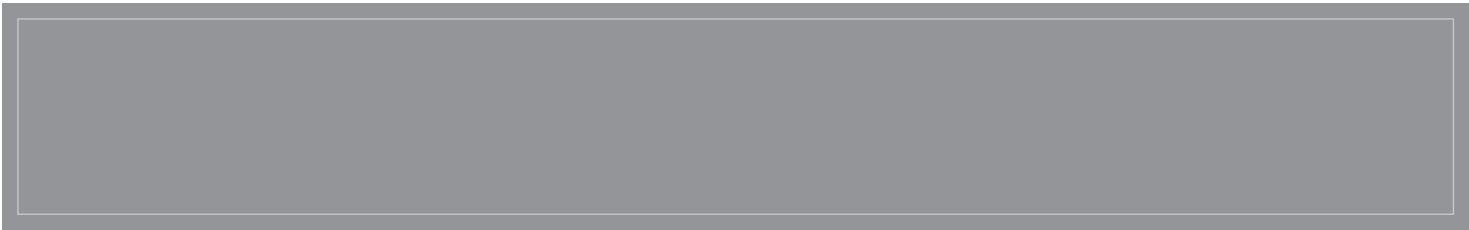
The public were also invited to make submissions on this programme as part of the 2008/09 Annual Plan consultation process.

Steps for developing options and alternatives

Each of the large capital works projects goes through a process of feasibility assessment and investigation to ensure that all options and alternatives are considered before the preferred option is chosen. This option is then developed through design to construction.

2008-2009 Financial forecast – Table 1 – Projects

Activity	Total Cost 2008/09 (\$'000)	Subsidy	Start Date	Duration	Objectives	LTMA Section 12(3)				LTMA Section 12(5)			
						Assists economic development	Assists safety and personal security	Improves access and mobility	Protects and promotes public health	Ensures environmental sustainability	National land transport Strategy	National Energy Efficiency and Conservation Strategy	Regional land transport Strategy
Structural Maintenance													
111 Sealed pavement maintenance	\$952	43%	Jul-08	ongoing	Maintenance of asset, safety of road users	•	•	•	•	•	•	•	•
112 Unsealed pavement maintenance	\$90	43%	Jul-08	ongoing	Maintenance of asset, safety of road users	•	•	•	•	•	•	•	•
113 Routine drainage maintenance	\$260	43%	Jul-08	ongoing	Maintenance and protection of asset	•	•	•	•	•	•	•	•
114 Structures maintenance	\$50	43%	Jul-08	ongoing	Maintenance of asset, safety of road users	•	•	•	•	•	•	•	•
Corridor maintenance and operations													
121 Environmental maintenance	\$330	43%	Jul-08	ongoing	Maintenance of asset, safety of road users	•	•	•	•	•	•	•	•
122 Traffic services maintenance	\$532	43%	Jul-08	ongoing	Maintenance and creation of asset, safety of road users	•	•	•	•	•	•	•	•
124 Cycle path maintenance	\$5	43%	Jul-08	ongoing	Maintenance of asset, safety of road users	•	•	•	•	•	•	•	•
Network and asset management													
151 Network and asset management	\$354	43%	Jul-08	ongoing	Management of the assets	•	•	•	•	•	•	•	•
Structural renewals													
211 Unsealed road metalling	\$75	43%	Jul-08	ongoing	Renewal of asset, safety of road users	•	•	•	•	•	•	•	•
212 Sealed road resurfacing	\$973	43%	Jul-08	ongoing	Renewal of pavement, safety of road users	•	•	•	•	•	•	•	•
213 Drainage renewals	\$0	43%	Jul-08	ongoing	Renewal of asset	•	•	•	•	•	•	•	•
214 Pavement rehabilitation	\$400	43%	Jul-08	ongoing	Rehabilitation of pavement, safety of road users	•	•	•	•	•	•	•	•
215 Structures component replacements	\$0	43%	Jul-08	ongoing	Renewal of asset	•	•	•	•	•	•	•	•
Corridor renewals													
222 Traffic services renewals	\$167	43%	Jul-08	ongoing	Renewal of asset	•	•	•	•	•	•	•	•
231 Associated improvements	\$40	53%	Jul-08	ongoing	Creation of asset	•	•	•	•	•	•	•	•
Road studies													
311 Regional traffic model	\$25	53%	Jul-08	12 months	Creation of asset	•	•	•	•	•	•	•	•
New road infrastructure													
323 New roads and structures													
East Taupo Arterial Bypass	\$35000	77%	Jul-08	12 months	Capacity improvements	•	•	•	•	•	•	•	•
324 Road reconstruction													
Minor safety improvements													
341 Minor safety improvements	\$239	53%	Jul-08	Ongoing	Safety of road users	•	•	•	•	•	•	•	•
System use studies													
412 System use studies (Walking & Cycling Strategy updates)	\$20	53%	Jul-08	12 months	Promotion of walking and cycling	•	•	•	•	•	•	•	•
Community focussed activities													
431 Community coordination	\$79	75%	Jul-08	Ongoing	Promotion, education and awareness of road safety	•	•	•	•	•	•	•	•
432 Community programmes	\$85	75%	Jul-08	Ongoing	Promotion, education and awareness of road safety	•	•	•	•	•	•	•	•
433 Community advertising	\$52	75%	Jul-08	Ongoing	Promotion, education and awareness of road safety	•	•	•	•	•	•	•	•
Walking and cycling													
451 Pedestrian facilities	\$383	53%	Jul-08	ongoing	Creation of asset	•	•	•	•	•	•	•	•
Services and operations													
511 Bus services	\$130	50%	Jul-08	ongoing	Provision of alternative travel modes	•	•	•	•	•	•	•	•
517 Total mobility services	\$20	40%	Jul-08	ongoing	Provision of alternative travel modes	•	•	•	•	•	•	•	•



SUBMISSIONS ON THE DRAFT ANNUAL PLAN





Taupo District Council

Annual Plan 2008/09

Submissions on Draft Annual Plan 2008/09

Council adopted its Draft 2008/09 Annual Plan for public consultation on 11th March and submissions were opened from 17th March to 21st April 2008 giving submitters a month to prepare their comments.

A total of 112 submitters made comments on the Draft Annual Plan and 47 submissions were presented to Council at hearings on the 5th and 6th May 2008.

Submissions on the Plan covered a wide range of issues; however a number of common themes emerged. These included:

- Roading
- Requests for funding
- 2020 Taupo-Nui-a-Tia Funding
- Rates
- Fees and Charges
- Specific projects

This section provides a summary of the kind of submissions and Council's main decisions. However, it does not cover every submission received. All submitters will be written to individually and advised of Council's specific decisions on their submission.

Roading

Roading is a large component of Council's budget and therefore it was hardly surprising that 26 submissions were received with regard to this activity. Topics included new footpaths, street lighting, public transport, the East Taupo Arterial, Second Taupo Town River Crossing, the budget for rural seal extension, strategies including the Regional Land Transport Strategy & Walking and Cycling Strategy.

Several submissions points involved State Highways so Council will refer these requests to Land Transport New Zealand for consideration.

Council in partnership with Environment Waikato will encourage the extension of the existing public bus service routes to include Acacia Bay and Waitahanui at a minimal cost to the users. An additional \$16,000 has been set aside for the provision of extended public bus services.

Council has recently completed the shared path in Centennial Drive outside Top Ten Holiday Park and will continue to develop shared paths for cycling and walking.

Council has considered their existing yearly budget for rural seal extension. It was agreed that the existing amount is in-sufficient and therefore additional funding of \$300,000 in 2008/09 will be added to seal rural roads. Private roads can only be considered if they are vested in council. Council will also be considering rural seal and future funding as part of the development of the Draft Long Term Council Community Plan 2009/19.

Requests for funding

A number of groups made requests for financial support.

Waiora Community Trust were granted an additional \$35,000, bringing their total 2008/09 grant to \$85,000 for allocation to social service organisations on behalf of Council.

Creative Taupo was granted an additional \$5,000, bringing their total 2008/09 grant to \$20,000.

Council is willing to raise a loan to provide funding for the construction of the car park at the Omori-Kuratau Community Centre. This assistance would be subject to the Trust first seeking a Code of Compliance Certificate for the completion of the Community Centre.

The Taupo School of Music was granted \$15,000 for the 2008/09 year so that the school could increase staff wages to a more acceptable level.

Council is willing to raise a loan to assist the Taupo Bowling Club to install an artificial green, provided the third green is returned to Council.

A \$10,000 grant will be made to the Waikato River Trails Charitable Trust for the development of trails along Lake Maraetai and Lake Waipapa.

The Turangi/Tongariro Community Board have increased their Community Grants budget for the 2008 /09 year by \$15,000

Funding 2020 Taupo-Nui-a-Tia project

Council has made a decision not to renew financial support for the coordination of the 2020 Taupo-nui-a-Tia Action Plan. However Council remains committed to the implementation of the actions assigned to it in the 2020 Taupo-nui-a-Tia Action Plan and notes a desire in the community for Council to remain involved in the sustainable management of the Lake.

Rates

A number of submissions were received with regard to rates (21). Issues raised include the definition of visitor accommodation, the Market Development rate, discount for rates payments in full, rate increases, Targeted rates, Revenue and Finance Policy, breakdown of where rates go and an investigation of capital value based rating system.

Given the complexity of these issues, most will be discussed in more detail in the development of the Draft Long Term Council Community Plan 2009/19.

Fees and charges

Several submissions were received with regard to the proposed increase in fees to the AC Baths. Council has decided to introduce fees that represent a smaller increase than that proposed in the Draft Annual Plan. Council has also confirmed that under 5s in both Turangi and Taupo will have free entry. The most economical entry charges will be for concessions and 3, 6, or 12 month memberships.

Specific projects

The Draft 2008 / 09 Annual Plan included the Lake Taupo Flood and Erosion Strategy and the Natural and Landscape Plan changes. Submissions that focused on these projects will be considered further by the teams working on these matters.