



2005/06 Annual Plan



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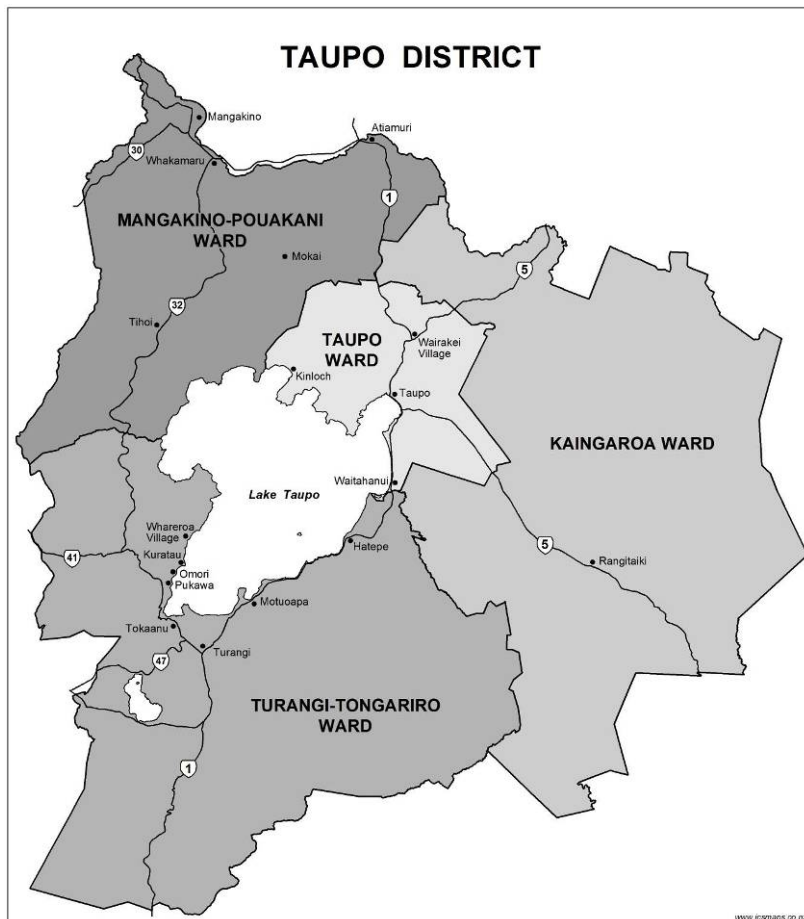
Taupo District

The Taupo district is located in the Central North Island of New Zealand. It includes the vast catchment area for the whole 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 as the predominant land use, and includes native forests, parts of the Tongariro National Park

and Kaimanawa Ranges, and the Central Plateau mountains.

Taupo, Turangi and Mangakino are the three main urban areas in the district. There are also many 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.



Land Area	6,354 km ²
Lakes Area	616 km ²
Land Value ¹	\$5,561m
Capital Value	\$10,270m
Rateable Properties ²	19,381
Population ³	33,600

¹ Values based on July 2004 Quotable Value New Zealand valuations.

² This figure differs from that used in the Forecast Schedule of Rates because it is the actual number of rateable properties at the last valuation. The figure used in the Forecast Schedule of Rates is adjusted for contiguous properties and includes an estimate of growth.

³ Statistics NZ June 2004



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.

Mayoral and Chief Executives' Message

Welcome to the 2005/06 Annual Plan. The coming year is shaping up to be another very busy year for Council – reflecting both the exciting developments and projects planned to progress our district as well as the challenges we face as a community.

Last year, Council prepared its first 10 year Long Term Council Community Plan (LTCCP). The activities outlined in this Annual Plan generally reflect those that were forecast in the LTCCP for the 2005/06 year as well as several new initiatives.

As identified in the LTCCP we must continue to respond to a number of big picture issues and opportunities that confront our district. These include the need to protect the unique environment that makes Taupo District the very special place that it is while enabling our communities to develop. This requires finding ways of managing growth in both rural and urban areas and showing strong leadership when our natural environment is under threat. We must also play a responsible role in economic and social development.

There is currently a pressing need to have a much clearer picture of where the growth pressures are for the whole and not just parts of the district and to assess the cumulative effects of these. One of the new projects included in the Annual Plan is therefore the preparation of a district wide growth management strategy. This strategy will be key in providing a solid base for our structure plans as well as identifying how policy documents and plans like the District Plan can be strengthened.

As in previous years, roading continues to be a big item for us. In line with the LTCCP, we are hoping to complete the design and resource consenting stages for the East Taupo Arterial highway (ETA) by the end of this calendar year. All going well we could be in a position toward the end of the 2005/06 financial year to make a start on construction on this long awaited and much needed highway. Recent excellent news is that Transit New Zealand funding for stage 4, which had been programmed for 2010-12, has been brought forward to 2006-08 allowing the ETA to proceed as a 'seamless' project. Planning for a second bridge over the Waikato River at the northern entrance to Taupo is another priority. A proposal in the plan to bring forward design and consenting funding for the project will enable us to work toward getting all the planning processes completed by June 2006. Progress is also being made on roading projects in the Acacia Bay area to cater for projected growth west of Taupo Township. We are proposing to bring forward funds for the purchase of land for a proposed extension of Wakeman Road in Acacia Bay that will reduce pressure on Acacia Bay Road.

Last year we began phasing in a rate to establish a public fund for reducing nitrogen entering Lake Taupo by 20%. The Regional Council (Environment Waikato) and Central Government are also contributing to this fund. This levy will be introduced at the full amount in the 2005/06 year. We will also continue to upgrade our wastewater systems and to progressively upgrade water treatment schemes around the Lake.



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Council has always seen economic development as an important role and recently we had some consultants complete a review of economic development service delivery for us. After hearing and deliberating on the submissions received on this topic, Council agreed to most of the key principles underlying the consultants' review but decided not to bring the delivery of economic development services 'in house' as recommended in the consultants' report. It decided instead to proceed with establishing a new economic development trust with its own secretariat. The secretariat would have responsibility for providing administration and policy support to the trust, managing service delivery and other contracts, and co-ordinating with other economic development organisations. Discussions are being held with the existing Lake Taupo Development Trust to determine whether it would be possible to reconfigure it to fulfil these new responsibilities.

Still on the economic front, Council has continued to support the development and extension of the Centennial Park motor racing track and construction of an associated business park. We see this development as both a focus for significant national and international motor racing events and as catalyst for new employment opportunities in the district. The reality is our district has a predominance of low skilled low paid jobs and this development will help to address that. Council has taken a facilitation role with this development and is making a contribution of \$2 million toward an estimated \$5 million upgrade and extension of the motor racing track. This expenditure will provide a commercial return and remain an enhancement to our reserve.

Thank you to those who made submissions to us concerning the request from the Council of the Taupo District Museum and Art Gallery for Council to take over the management and administration of the Museum. We have decided to take on this role pending final sign-off from the Museum Council. We would also like to take this opportunity to thank all those who have contributed over the years to making the Museum and Art Gallery the important social and cultural facility that it is for the District.

Council continues to be mindful of the costs of its activities and has endeavoured to keep increases to a minimum. This year, even though the Lake Taupo protection rate will be levied at the full amount, we have managed to hold the average rates rise in the Taupo/Kaingaroa-Mangakino/Pouakani rating area to 5.11% and the Turangi/Tongariro rating area to 3.66%.

Thank you for your interest in our activities and for taking the time to read our Annual Plan.

Clayton Stent
Mayor



Simon Rowbotham
Chief Executive Officer





Annual Plan Highlights and Summary of LTCCP Adjustments

Highlights for 2005/06

Development Planning

- Preparation of a District Growth Management Strategy

Development Contributions Policy

- Completion of a review of the Policy adopted in 2004

Urban Development

- Application made for an over-arching resource consent for Council's urban land development programme

Roading

- Design and consenting for East Taupo Arterial completed
- Design of the second Taupo Town river bridge completed
- Land purchased for Wakeman Road extension
- Application made to a new subsidy programme enabling more footpaths to be constructed

Transport

- Two year trial of a bus service for Mangakino begun

Recreation and Leisure

- Reserve management plans completed for Tongariro Domain and Taupo Lakefront

Community Facilities

- Taupo Museum & Art Gallery operations will be managed by Council (pending final sign-off from the Council)

Protecting Lake Taupo

- Council's Lake Protection rates levied at the full amount (See page 31 for the schedule of Protection rates)
- Entity for managing public fund established and operational

Wastewater

- Additional land purchased for wastewater disposal

New General Rate Differential Category

- Council will apply a new general rate differential category for Electricity generators
(See pages 73 and 74 for details)

Rates

The average rates rise per property in each of the rating areas is:

- | | |
|----------------------|-------|
| • Taupo/Kaingaroa – | 5.11% |
| • Mangakino/Pouakani | |
| • Turangi/Tongariro | 3.66% |

2004 -2014 LTCCP Adjustments

Adjustments have been made to the 2005/06 work programme set out in the 2004-2014 LTCCP, the most significant of which are summarised below. These adjustments have been necessary for one or a number of the following reasons:

- unforeseen changes in the timing of projects
- changes in the anticipated costs of projects
- the introduction of new compliance standards which alter the costs of activities
- new environmental or security threats which require mitigation actions

Strategic Theme

LTCCP Adjustments

Managing Growth

- Council is proposing to prepare an over-arching Growth Management Strategy for the District for consultation with the 2006 LTCCP. Preparation of the Commercial/Industrial Structure Plan has been delayed until the completion of this strategy
- Council decided to apply for an over-arching resource consent covering the development of the eastern urban lands that it owns

Strong Communities

- The design work for the second Taupo Town river bridge has been brought forward from 2007/08
- As part of the agreement with landowners, the land purchase for the Wakeman Road Extension has been advanced from 2007/08
- Council has investigated a range of options for the continued operation of the Taupo Museum. The LTCCP has been amended to accommodate Council taking on the management and administration the Museum.

Sustainable Environment

- Additional land for wastewater spray irrigation is required
- Council will be constructing a stormwater retention pond adjacent to the Top 10 Holiday Park

Economic Development

- Funding has been included for the development of a 10 year Strategic Plan for Tourism. This will replace the existing strategic plan, Tourism Blueprint 2010.



Annual Plan

- Following the review of economic development service delivery, Council is seeking to establish a new economic development trust with its own secretariat to provide the economic development direction for the district and administer service contracts.
- Subject to various conditions and criteria Council will be spending \$2 million of capital expenditure on the upgrading and extension of the Centennial Park motor racing track located on Council-owned reserve land. This project has been included as amendment to the 2004 LTCCP.
- A privately owned company, MIT Development Ltd, will lease the motor racing track and has undertaken to bring a number of major motor racing events to Taupo on a regular basis.

Other Areas of Adjustment

Revenue and Financing Policy

- The Policy has been amended to allow for the collection of the Taupo Town Centre Management Targeted Rate as requested by Shop Taupo and consulted upon in the Draft 2004 LTCCP. The LTCCP has been amended to accommodate this change.

What is an Annual Plan?

The Local Government Act 2002 (LGA 2002) requires councils to prepare two planning documents, the Long Term Council Community Plan (LTCCP) and the Annual Plan.

The LTCCP is Council's main planning document that establishes what will be done, how much it will cost and then identifies how we will pay for everything. The 2004-2014 LTCCP was prepared last year.

A new LTCCP is developed at least every three years. In the intervening years, an Annual Plan is prepared based on the policies and budgets outlined in the LTCCP. The role of an Annual Plan is to provide information about what is planned for the year and give details of the budget required.

An Annual Plan can vary from what is outlined in the LTCCP. This allows for:

- unforeseen changes in the timing of projects
- changes in the anticipated costs of projects
- the introduction of new compliance standards which alter the costs of activities
- new environmental or other threats which require Council to take action

An Annual Plan needs to be read in conjunction with the current LTCCP (including any LTCCP amendments).

References to 2004-2014 LTCCP

The Annual Plan is primarily a budget for the year and draws its content from the LTCCP.

Each section of the Annual Plan contains information about the key actions for the year. An explanation is provided where there is a change in the key actions to that shown in the LTCCP.

In some cases, more details have been included in the Annual Plan than shown in the LTCCP.

The following table identifies the page reference in the LTCCP that relates to a particular section in the Annual Plan.

Annual Plan Section	LTCCP Reference
Development Planning	Page 24
Urban Land Development	Page 26
Emergency Management	Page 30
Roading	Page 32
Water Supply	Page 36

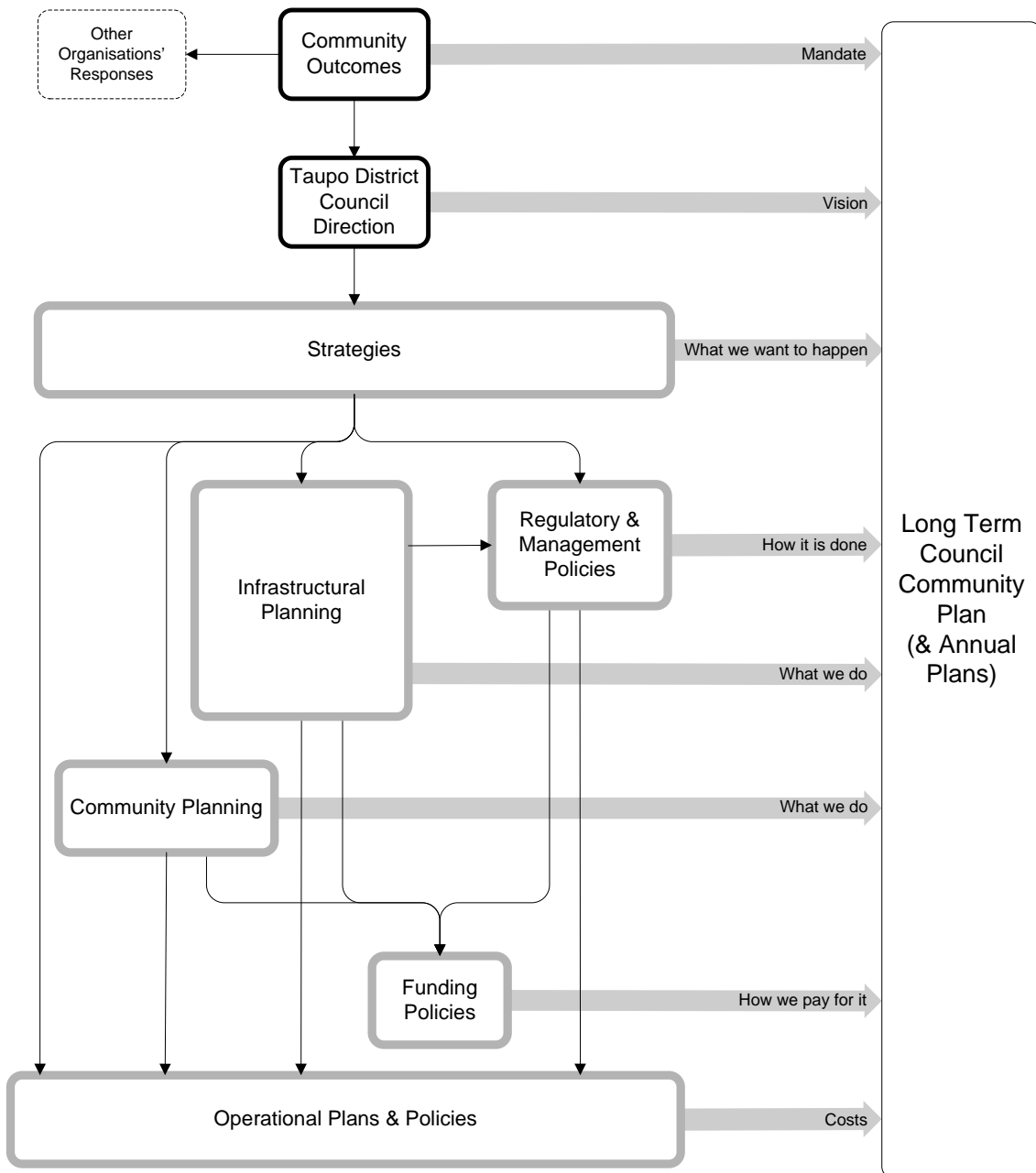


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How the LTCCP (& Annual Plans) relate to other key planning documents

Taupo District Council Strategy, Planning & Policy Framework



- A single strategy, plan or policy



- A collection of strategies, plans and policies

Activities

Strategic Themes - Council's Response to the Mix

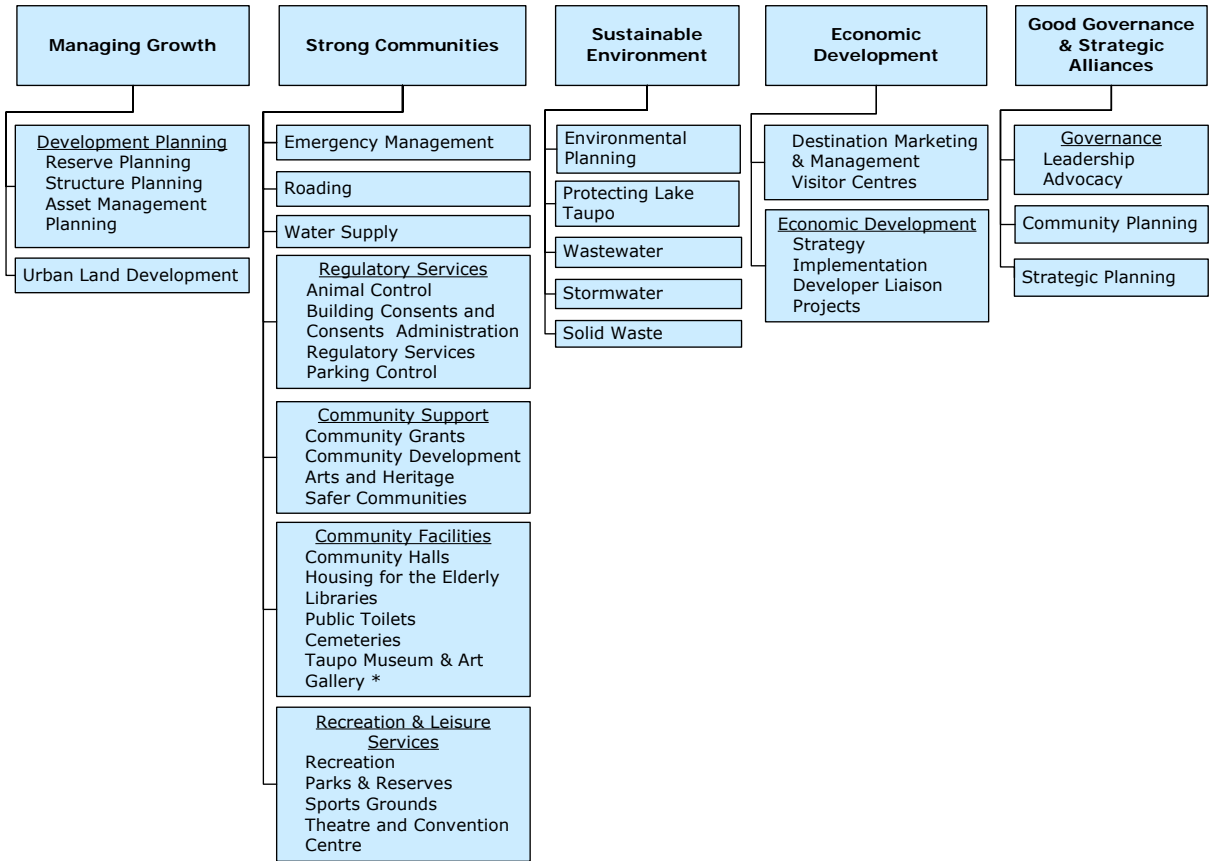
Based on the outcomes the community wishes to achieve and Council's statutory responsibilities, we have identified five Strategic Themes that describe all of activities we undertake. These are:

- Managing Growth
- Strong Communities
- Sustainable Environment
- Economic Development
- Good Governance and Strategic Alliances

Reader's Guide

The diagram below identifies where each Council activity fits into the Strategic Themes.

Strategic Themes & Council Activities



* Subject to the outcome of discussions with Musuem Council

Continuous Improvement

Towards the end of this section of the Annual Plan, on page 44, is a discussion of the major initiatives Council is taking during 2005/06 to maintain quality standards within the organisation and improve service delivery.

Other Activities

Not all of the activities Council undertake fit within the Strategic Themes. A summary of the finances for these activities is included on page 45 at the end of this section.

Managing Growth

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

Growth Management

Structure plans are a key component of Council's planning framework. This framework encompasses all the planning documents including the LTCCP, District Plan and various specific strategies (such as the Recreation Strategy). As work developing structure plans has advanced we have identified the need to prepare a high level Growth Management Strategy for the District. As a result we have delayed work on the Commercial/Industrial Structure Plan and other programmed structure plans because information from the Growth Management Strategy will also be required for these plans.

Work on the Growth Management Strategy began in 2004/05 and it is planned to have it completed in draft form for public consultation in conjunction with the 2006 - 2016 LTCCP in March 2006. A total of \$60,000 has been included in this Annual Plan to complete the Strategy. Subject to the adoption of the Growth Management Strategy by July 2006, the Commercial/Industrial Structure Plan can be completed by December that year.



Annual Plan

Development Contributions Policy

The review of the Development Contributions Policy began as planned in 2004/05. It is important that we have confidence in the robustness of the policy after the review and for this reason we will be having the policy changes 'peer reviewed' by an external agency. Extra funding for this review has been provided for in 2005/06.

How will we measure progress

- Planning processes comply with the requirements of the Local Government Act 2002 or other appropriate legislation (e.g. Reserves Act 1977).
- Annual survey shows at least 75% of respondents are satisfied with the reserves and open space provided for their use and enjoyment and for the protection of natural features.

Key Actions for 2005/06

- Completion of a Taupo District Growth Management Strategy
- Strategic Non-Roading Transport Study undertaken
- Continual review and update of Asset Management Plans

LTCCP Adjustments

Preparation of the Growth Management Strategy was identified as a key planning tool after the LTCCP was completed. Public consultation on the draft Strategy will take place in conjunction with consultation on the 2006 LTCCP.

All work on structure plans is on hold until the Growth Management Strategy is complete.

No change from LTCCP

No change from LTCCP

Urban Land Development

How will we measure progress

- Subsequent subdivisions physically developed and marketed as resolved by Council.

Resource Consent for Taupo Urban Land

Council has decided to be the developer of the urban land it owns to the east of Taupo town, between the edge of the existing residential area and the proposed East Taupo Arterial. While this decision may be reviewed for later land parcels, Council considers that as land owner there is considerable cost benefit if one overarching resource consent is applied for covering all the land to be developed (as envisaged in a draft Urban Development Plan). It is anticipated that the development will be staged over the next fifteen years so during that period the consent will allow more effective subdivision by subdivision approvals.



Key Actions for 2005/06	LTCCP Adjustments
<ul style="list-style-type: none"> Arrowsmith subdivision stage 2 completed Application made for Urban Land Over-Arching Resource Consent Northern land purchases (other than for Spray Irrigation) 	<p>No change from LTCCP</p> <p>Council decided to apply for an over-arching resource consent covering the development of the eastern urban lands that it owns</p> <p>No change from LTCCP</p>

Finances

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Operating Income			
Targeted Rates	0	0	0
General Rates	466	620	833
Other Income	13,866	5,619	5,669
	<u>14,332</u>	<u>6,239</u>	<u>6,502</u>
Operating Expenditure			
Development Planning	757	872	1,135
Urban Land Development	6,272	4,084	4,084
	<u>7,027</u>	<u>4,956</u>	<u>5,219</u>
Net Cost (Surplus) of Operations	<u>(7,305)</u>	<u>(1,283)</u>	<u>(1,283)</u>
Capital Expenditure	0	0	0
Loan Repayments	0	0	0
Funding to Reserves	7,305	1,283	1,283
Total Net Cost	<u>0</u>	<u>0</u>	<u>0</u>
Funded by:			
Loans Raised	0	0	0
Transfers from Reserves	0	0	0
Depreciation not Funded	0	0	0
Opening Balance	0	0	0
Total Net Funding	<u>0</u>	<u>0</u>	<u>0</u>



Annual Plan

Strong Communities

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 wellbeing.

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

How will we measure progress

- All key agencies satisfied with progress of emergency planning in Taupo District⁴.
- At least 75% of Taupo District residents are aware of Council's Civil Defence preparedness promotional campaign.
- Rural Fire Plan is approved annually and passes triennial audit.

Key Actions for 2005/06	LTCCP Adjustments
• On-going Lahar response planning	No change from LTCCP
• Continuation of Hipaua landslide threat response planning	No change from LTCCP
• Consolidation of Civil Defence Emergency Management Group Southern Emergency Operating Area planning	No change from LTCCP

⁴ Key agencies will be surveyed annually to assess progress.

Roading

Second Taupo Town River Bridge

A second river bridge (shown diagrammatically in bold on the adjacent map) is proposed beginning in the vicinity of the Norman Smith Street - State Highway 1 intersection and connecting to existing roads (redeveloped) within the commercial/industrial area around Opepe Street. This bridge is distinct from the proposed East Taupo Arterial (ETA) bridge which crosses the Waikato River at Wairakei.

Design for the second river bridge was programmed for 2007/08 in the LTCCP. Due to increasing congestion in this area, Council intends to bring the planning work for the bridge forward and commence the design and consenting work during 2005/06.



Proposed Taupo Town Second River Bridge

East Taupo Arterial

The contract for the design and consenting of the ETA was let in December 2004 and is likely to be completed by December 2005.

Wakeman Road

The Maori Land Court has recently begun the process of 'laying off' the land necessary for the Wakeman Road extension. It is likely that Council will be required to purchase the strip of land so provision is made to bring this funding forward. The designation and resource consenting process is underway with Hearings most likely being held in August or September 2005.



Footpaths

The budgets for footpath construction have increased from 2004/05. This is due to Land Transport New Zealand, the national funding agency, now offering the possibility of a funding subsidy to help with constructing strategic pedestrian networks. Strategic networks are footpaths linking shops, schools and town centres, provisions for the mobility disadvantaged, and public transport.

Should Council’s application for the subsidy be successful, the Council share of the costs outlined in the LTCCP will remain the same and the subsidy will enable the construction of a greater length of footpath. However if the application is unsuccessful, Council’s work programme provided for in the LTCCP will remain unchanged.

Refer to page 107 for Taupo District Land Transport Programme.

How will we measure progress

- Annual survey shows at least 75% of customers are satisfied with access onto and within the land transportation network.
- Annual survey shows at least 75% of customers are satisfied with the quality of the land transportation network.
- Annual survey shows at least 75% of customers are satisfied that the land transportation network is designed and managed for safe use.
- Percentage of the network with rutting greater than or equal to 30mm is less than or equal to 20% of the inspection length and less than 2% of the network.
- Average roughness on all sealed roads no greater than 90 NAASRA⁵ and less than 20% of sealed roads over 130 NAASRA.
- Crash severity and trends (fatal and serious) reduced by 5% over the 2004 results over the next 5 years (2004 - fatal 13, serious 17, and minor 67) in partnership with other roading bodies.

Key Actions for 2005/06

- Design of second Taupo Town river bridge
- Wakeman Road land purchase
- Between 2 and 3.5 kilometres of footpath constructed depending on the level of subsidy received

LTCCP Adjustments

Design work has been brought forward from 2007/08

As part of the agreement with landowners the land purchase has been advanced from 2007/08

A subsidy for footpath construction is being sought from Land Transport New Zealand to supplement Council funding

⁵ National Association of Australian State Road Authorities

• Trial bus service between Mangakino and Tokoroa with a pick-up in Atiamuri	First year of a two year trial costing \$50,000 per year only partly (32%) funded by Council.
• ETA stages 1 to 3 started	No change from LTCCP
• Path for pedestrians, cyclists and other recreational users beside ETA stages 2 and 3 started	No change from LTCCP
• Section of Poihipi Road realignment completed	No change from LTCCP
• Acacia Bay to Mapara Collector Road stage 1 completed (depending on developer)	No change from LTCCP
• 3 km of rural road sealed	No change from LTCCP

Water Supply

How will we measure progress

- Ninety percent of district consumers upgraded to NZDWS grade B or better by 2011.
- Annual survey shows at least 75% of customers are satisfied with the water pressure delivered into their property.
- Water tested to ensure it complies with the relevant drinking water standards.
- Normal duration of service disruption no longer than 3 hours (Urban) and 24 hours (Rural) except in Centennial Drive (6 hours).

Key Actions for 2005/06	LTCCP Adjustments
• Provision of infrastructure for growth (e.g. Kinloch)	No change from LTCCP
• Continuation of Lake Terrace piping upgrade ⁶	No change from LTCCP

Regulatory Services

How will we measure progress

- One hundred percent compliance with statutory timeframes for processing notified and non-notified resource consents and building consents throughout the year.
- All known private swimming pools inspected over a three year period.
- The number of unregistered dogs as a percentage of the number of registered dogs not to exceed 5%.
- All food premises registered.

⁶ Council is undertaking a comprehensive upgrade of water supplies, both treatment and reticulation

- All food premises comply with the Food Hygiene Regulations 1974.
- All dangerous goods premises licensed.
- All buildings requiring warrants of fitness holding current warrants of fitness.
- All licensed premises comply with liquor licence requirements.

Key Actions for 2005/06	LTCCP Adjustments
• Building consent authority accreditation attained	No change from LTCCP
• Consent application processing, licensing, monitoring and enforcement activities	No change from LTCCP
• Review of systems and procedures	No change from LTCCP

Community Support

How will we measure progress

- Audit of grant recipients show that stated objectives were achieved.
- At least 75% of residents feel safe from crime at all times of the day and night.
- Increase by 5% from the 2003/04 levels the number of Council partnerships that support community events and projects.
- At least 75% of residents have visited the Great Lake Centre, Taupo Museum or an arts event during the year.

Key actions for 2005/06	LTCCP Adjustments
• Community development strategy completed	No change from LTCCP
• Community arts strategy completed	No change from LTCCP
• Arts co-ordination	No change from LTCCP
• Community co-ordination	No change from LTCCP
• Safer communities co-ordination	No change from LTCCP

Community Facilities

Lake Taupo Museum and Art Gallery

The Museum Council asked Taupo District Council to cover the shortfall in operating income for the 2004/05 financial year and consider the different financial / management options to ensure the sustainability of the Museum in the long term.

It currently costs approximately \$160,000 annually to run the Museum operations, without any development or major repairs. The Museum must seek grant assistance to carry out any additional projects such as improvements to Museum displays or the purchase of office equipment. Between \$12,000 and \$20,000 has been raised annually from grants in recent years.

As a result of the public consultation on the future of the Taupo Museum and Art Gallery, Council decided that it would take over the operation and management of the Taupo Museum (Pending final sign-off by the Museum Council).

AC Baths and Taupo Events Centre

In the 18 months since opening the redeveloped AC Baths Complex, a more accurate assessment of revenue is available. This shows that earnings will be \$300,000 less than was budgeted. Costs will also be \$100,000 more than were shown in the LTCCP. As a consequence, adjustments have been made to the budgets of both the AC Baths and the Taupo Events Centre.

Turangi Library

The LTCCP referred to a plan to design and build an extension to the Turangi Library in 2005/06 and re-carpet the existing library for a cost of \$211,000. As a result of a review of library services undertaken in 2004, a wider view of library provision is being taken. Instead of the LTCCP provision being used to design the extension to the existing library, it will be used to fund a feasibility study during 2005/06 looking at options for the Turangi library. The costs of implementing the recommendations of the study will then be included in the 2006 LTCCP.

Turangi Community Health Centre

The Turangi Tongariro Community Board has signalled that it will act in an advocacy role in conjunction with other parties to establish the "Southern Lake Taupo Charitable Health Trust" and a one-stop health-shop for Turangi.

How will we measure progress

- Annual survey shows that at least 75% of residents are satisfied with the quality and range of library resources.
- Annual survey shows that at least 75% of residents are satisfied with the range and location of halls provided in their community.
- Average occupancy rate for housing for the elderly of 96% per annum.

- Annual survey shows that at least 75% of residents are satisfied with the provision and cleanliness of public toilets.

Key actions for 2005/06	LTCCP Adjustments
<ul style="list-style-type: none"> • Taupo Library extension commenced 	<p>This was an error in LTCCP. The LTCCP Schedule of Capital Expenditure showed this as a two year project, finishing in 2006/07</p>
<ul style="list-style-type: none"> • Community halls review completed 	<p>No change from LTCCP</p>
<ul style="list-style-type: none"> • Feasibility study undertaken on the options for the Turangi library 	<p>Existing LTCCP budget for design will be used for the feasibility study</p>
<ul style="list-style-type: none"> • Integration of Museum with Council⁷. Detailed planning and gallery development 	<p>LTCCP has been amended to accommodate this change.</p>

Recreation and Leisure Services

How will we measure progress

- Annual survey shows that at least 75% of residents are satisfied with the quality and range of recreation and sporting facilities.
- Increase number of visits to the AC Baths by 5% per annum between July 2004 and June 2007.
- Increase number of events held at the Great Lake Centre by 5% per annum between July 2004 and June 2007.
- Increase number of events held at the Taupo Events Centre by 5% per annum between July 2004 and June 2007.

Key actions for 2005/06	LTCCP Adjustments
<ul style="list-style-type: none"> • Reserve management plans completed for: <ul style="list-style-type: none"> - Tongariro Domain (review) - Taupo Lakefront (new) 	<p>No change from LTCCP</p>
<ul style="list-style-type: none"> • Levels of service for parks and reserves maintained 	<p>No change from LTCCP</p>

⁷ Subject to discussions with Museum Council

Finances

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Operating Income			
Targeted Rates	3,541	4,201	3,845
General Rates	14,029	13,718	14,247
Other Income	16,293	16,743	9,664
	33,863	34,662	27,755
Operating Expenditure			
Emergency Management	438	451	452
Roading	6,670	6,798	6,844
Water Supply	3,441	4,097	3,754
Regulatory Services	2,771	2,980	2,936
Community Support	979	1,017	1,225
Community Facilities	2,398	2,104	2,535
Recreation and Leisure Services	6,795	6,956	7,158
	23,492	24,403	24,905
Net Cost (Surplus) of Operations	(10,371)	(10,259)	(2,850)
Capital Expenditure	25,331	32,867	24,485
Loan Repayments	602	679	651
Funding to Reserves	9,911	10,259	3,145
Total Net Cost	25,473	33,547	25,431
Funded by:			
Loans Raised	8,019	17,833	12,685
Transfers from Reserves	17,914	15,714	12,501
Depreciation not Funded	40	0	150
Opening Balance	(500)	0	95
Total Net Funding	25,473	33,547	25,431

Sustainable Environment

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

Proposed District Plan Variations

The procedure set out in the Resource Management Act to manage the process for preparing variations to the Proposed District Plan has a series of steps that must be followed:

1. Notification – the proposed variation is published
2. First submissions received
3. Submissions processed (collated and summarised)
4. Request for further submissions on the first submissions
5. Second set of submissions received
6. Hearing reports and recommendations distributed to all submitters
7. Hearings, deliberations and decisions
8. Appeals period

This means the time from original notification to final adoption can be at least six months and may extend as the issues revealed at each stage are processed. Therefore the time frame set out in the Key Actions (below) to notify each variation may vary.



Annual Plan

How will we measure progress

- Statutory processes outlined in the First Schedule of the Resource Management Act 1991 adhered to.
- Variations and Plan Changes are completed within statutory timeframes as outlined in the First Schedule of the Resource Management Act 1991.
- Consultation with key stakeholders is undertaken within the scope of both the Local Government Act 2002 and the Resource Management Act 1991.

Key actions for 2005/06	LTCCP Adjustments
<ul style="list-style-type: none"> • Proposed District Plan Variations processes according to RMA <ul style="list-style-type: none"> - Natural Values - Landscape Values - Historic Values - Cultural Values - Other minor amendments 	<p>This work has carried over from 2004/05. Council expects to have notified the Historic and Cultural Values variations in June 2005 with decisions notified in February 2006. The Natural Values and the Landscape Values variations should be notified in October 2005 with decisions notified in April/May 2006.</p>
<ul style="list-style-type: none"> • Appeals to Environment Court resolved 	<p>No change from LTCCP. Hearings set for July 2005.</p>
<ul style="list-style-type: none"> • District Plan operative 	<p>No change from LTCCP. The District Plan may be operative by the end of 2005.</p>

Protecting Lake Taupo

Protecting Lake Taupo

This year is the second year of the Protecting Lake Taupo Rate. When Council adopted this rate it decided to phase it in over a two year period. This year the rate will increase to the full charge that will continue for 14 years (as outlined in the LTCCP). The table below shows the District rate for Protecting Lake Taupo for different properties.

Location	Land Value (\$)	Total Taupo District rate increase for protecting Lake Taupo ⁸
Taupo Town (<i>Residential</i>) Kew Pl	\$205,000	\$60.00
Taupo Town (<i>Industrial/Commercial</i>) Miro St	\$300,000	\$60.00
Turangi Town (<i>Residential</i>) Rangipoia Pl	\$50,000	\$60.00
Tauranga Taupo (<i>Residential</i>) Raukawa Pl	\$155,000	\$60.00
Waitetoko (<i>Residential</i>) Rawhira St	\$270,000	\$60.00
Pouakani (<i>Dairy Farm</i>) Tirohanga Rd	\$1,350,000	\$25.00
River Road (<i>Residential</i>) River Rd	\$46,000	\$25.00
Mangakino Town (<i>Industrial/Commercial</i>) Commerce St	\$27,000	\$25.00
Western Bays (<i>295 hectare farm</i>) Karangahape Rd	\$4,730,000	\$2,396.22
Western Bays (<i>20 hectare farm</i>) Hingarae Rd	\$195,000	\$98.79

Key actions for 2005/06

- Increase in rate as per LTCCP
- Entity in place for managing the fund

LTCCP Adjustments

No change from LTCCP
In conjunction with Environment Waikato, Council is establishing a Council Controlled Organisation to manage the funding being collected.

⁸ Excluding regional rate and GST.



Wastewater

Spray Irrigation Land Purchases

Council identified, in the LTCCP, the purchase of 40 Hectares of land to extend the capacity of our spray irrigation plant in Taupo. During 2004/05, Council undertook new research on the disposal capacity of the existing spray irrigation system plus the extra 40 hectares. This research concluded that the spray irrigation farm even with the extra 40 hectares was at or close to maximum capacity and that additional land would be required. We are therefore intending to purchase an additional 62 hectares adjacent to the existing disposal area. With this additional land the spray irrigation system should have sufficient capacity to cater for the growth of Taupo Town until 2011 by which time additional nitrogen reducing systems will be required.

How will we measure progress

- Annual survey shows at least 75% of the community are satisfied with the disposal of wastewater in their community.
- Environment Waikato’s Resource Consent conditions meet at least 95% of treated effluent quality tests.

Key Actions for 2005/06

- Acacia Bay/Mapara Road new trunk sewers
- Taupo land treatment upgrade (land purchase)

LTCCP Adjustments

The construction of these trunk sewers depends on the rate of development in the area. There is some doubt whether construction will need to be undertaken in 2005/06 as planned.

An additional 62 hectares of land has been identified for land treatment. This is in addition to the 40 hectares identified in the LTCCP

Stormwater

Stormwater Retention Pond

When the land next to the Top 10 Holiday Park was sold, Council did not include an easement on the Title for the on-going disposal of stormwater. Therefore we need construct a new stormwater disposal pond in the area.

How will we measure progress

- Annual survey shows at least 75% of customers are satisfied that the stormwater discharges are of an appropriate quality.
- Compliance with stormwater discharge resource consent conditions 100% of the time.

Key Actions for 2005/06	LTCCP Adjustments
<ul style="list-style-type: none"> • Centennial Drive retention pond 	Council needs to build a stormwater retention pond adjacent to the Top 10 Holiday Park
<ul style="list-style-type: none"> • Network performance analysis 	No change from LTCCP

Solid Waste

How will we measure progress

- Annual survey shows at least 75% of customers are satisfied with the effectiveness of the kerbside refuse and recycling collection service.
- Annual survey shows at least 75% of customers are satisfied with the efficiency of the landfill and transfer stations.
- Annual survey shows that at least 50% of customers are aware of at least five actions they can take to reduce waste.

Key Actions for 2005/06	LTCCP Adjustments
<ul style="list-style-type: none"> • Investigation of further waste minimisation initiatives <ul style="list-style-type: none"> - Review of Solid Waste Management - Recycling initiatives 	No change from LTCCP
<ul style="list-style-type: none"> • Provide new refuse disposal sites within 15 km of all urban communities throughout the district 	No change from LTCCP
<ul style="list-style-type: none"> • Further alignment with NZ Waste Management Strategy 	No change from LTCCP

Finances

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Operating Income			
Targeted Rates	5,280	6,358	6,429
General Rates	2,111	2,344	2,338
Other Income	3,854	4,064	4,244
	11,246	12,766	13,011
Operating Expenditure			
Environmental Planning	1,279	1,429	1,524
Protecting Lake Taupo	650	1,300	1,300
Wastewater	4,370	4,747	4,782
Stormwater	784	800	810
Solid Waste	2,372	2,524	2,637
	9,455	10,799	11,053
Net Cost (Surplus) of Operations	(1,791)	(1,966)	(1,958)
Capital Expenditure	3,556	11,989	9,332
Loan Repayments	570	561	606
Funding to Reserves	1,842	1,966	1,966
Total Net Cost	4,177	12,550	9,947
Funded by:			
Loans Raised	511	1,746	1,846
Transfers from Reserves	3,616	10,804	8,092
Depreciation not Funded	51	0	0
Opening Balance	0	0	9
Total Net Funding	4,177	12,550	9,947

Economic Development

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 direct role to play as a funder for economic development initiatives and promoter of the district 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 wellbeing must be balanced with environmental, social and cultural wellbeing.

Destination Marketing and Management

Regional Promotion – Film Volcanic

Film Volcanic is a Central North Island based regional film office initiative involving the economic development agencies, tourism marketing offices, and city and district councils in the region. It has been developed to ensure the diverse locations of the Central North Island are made easily available to filming companies. Management of Film Volcanic on a daily basis will be undertaken on contract to the Film Volcanic Management Committee. Destination Lake Taupo has a representative on this committee. An additional \$10,000 has been made available for ongoing funding of Film Volcanic in the 2005/06 Annual Plan.

10 Year Strategic Plan for Tourism

Following the review of tourism marketing undertaken by Council in 2003/04, we established the Lake Taupo Tourism Advisory Board (LTTAB) in 2004 and asked it to provide strategy advice on tourism in the District. LTTAB will be preparing a 10-Year Tourism Strategic Plan to be completed in draft form by in October 2005.

How will we measure progress

- Visitor nights spent in the Taupo District increased by an average 2.5% per year.
- Visitor expenditure in the Taupo District increased by an average of 5.2% per year.
- Conference attendee days increased by an average of 3% per year.
- At least 50% of funding used in marketing campaigns is leveraged from the private sector.
- Ninety percent of respondents to annual tourism stakeholder survey are satisfied with the performance of Destination Lake Taupo.

**Key actions for 2005/06**

- Revised 10 year Tourism Strategic Plan completed
- Up to 1.6 million visitors, staying 3.9 million nights in the district and spending \$333 million
- Funding for Film Volcanic

LTCCP Adjustments

The Lake Taupo Tourism Advisory Board in conjunction with Council is preparing a 10-Year Strategic Plan for Tourism.

No change from LTCCP

Council has joined with other nearby local authorities, tourism and economic development agencies to coordinate the promotion of the region for film production. The ongoing budget of \$10,000 was not included in the LTCCP.

Visitor Centres

How will we measure progress

- Visitor numbers at the Taupo and Turangi Visitor Centres will increase by an average of 3% per year.
- Sales income will increase at the Taupo and Turangi Visitor Centres by an average of 6% per year.
- Ninety percent of respondents to annual tourism stakeholder survey are satisfied with the performance of the Taupo and Turangi Visitor Centres.

Key actions for 2005/06

- Taupo Visitor Centre to cater for 276,000 visitors and Turangi Visitor Centre to cater for 139,000

LTCCP Adjustments

No change from LTCCP

Economic Development Strategy Implementation

Review of Economic Development Service Delivery

Following the review of economic development service delivery, Council is seeking to establish as new economic development trust with its own secretariat to provide economic development direction for the district and administer service contracts with independent providers. At the time of this Annual Plan discussions were being held with the existing Lake Taupo Development Trust to determine whether it would be possible to reconfigure the Trust to fulfil these new responsibilities.

Education Cluster and Technology Park

In September 2003, Council agreed to lease approximately 32 hectares of land known as Area A adjacent to Taupo Airport for an education cluster and technology park to the Lake Taupo Development Company. One of the conditions of the lease is a favourable peer review of the feasibility study of the proposed park. To date the Development Company has identified a potential developer and together they will prepare the feasibility study for review by Council. Additional funding of \$25,000 has been provided in this Annual Plan for conducting this peer review.

How will we measure progress

- Targets set in Economic Development Contracts achieved.
- Discernable, positive changes achieved in the key results listed in the 2002 Economic Development Strategy.

Key actions for 2005/06

- Outcomes from review of economic development service delivery implemented
- Contracts awarded to implement Economic Development Strategy
- Funding application submitted to NZTE for assistance with Strategy review
- Peer review – Proposal for establishing an education cluster and technology park

LTCCP Adjustments

No change from LTCCP

No change from LTCCP

No change from LTCCP

One of the conditions for the lease of Area A is a favourable peer review of the feasibility study of the proposed education cluster and technology park. The budget for the review was not included in the LTCCP.



Economic Development Projects

Centennial Park Motor Racing Circuit

What we do

Subject to meeting various conditions and criteria, Council will be leasing the Centennial Park Motor Racing Circuit extension to MIT Development Limited for them to provide local, national and international motor racing events and associated activities.⁹

How we contribute to Community Outcomes

- A wide range of events and activities accessible to all
- Innovation and diversification in the economy
- Worthwhile and sustainable jobs

How will we measure progress

Every three years Council will undertake a survey of motor race track attendees and business park users to determine the economic impact of the project in the district.

Key Actions for 2005/06	LTCCP Adjustments
<ul style="list-style-type: none">• Monitor development of Centennial Park Motor Racing Circuit project to ensure compliance with Council’s funding conditions.	Project identified in LTCCP amendment

Developer Liaison

How will we measure progress

Eighty five percent of developers satisfied that Council’s services are integrated, timely and efficient.

Key Actions for 2005/06	LTCCP Adjustments
<ul style="list-style-type: none">• Requests responded to from developers seeking regulatory, planning and engineering approvals.	No change from LTCCP

⁹ Council is intending to contribute \$2 million towards the upgrade and extension of the motor racing circuit subject to MIT meeting Council’s conditions and criteria.

Finances

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Operating Income			
Targeted Rates	626	626	661
General Rates	1,072	1,052	1,111
Other Income	536	631	631
	2,234	2,308	2,403
Operating Expenditure			
Destination Marketing and Management	1,272	1,287	1,342
Visitor Centres	592	636	641
Economic Development	370	385	422
	2,234	2,308	2,404
Net Cost (Surplus) of Operations	0	0	1
Capital Expenditure	13	29	2,029
Loan Repayments	0	0	0
Funding to Reserves	0	0	0
Total Net Cost	13	29	2,031
Funded by:			
Loans Raised	0	0	0
Transfers from Reserves	13	29	2,029
Depreciation not Funded	0	0	0
Opening Balance	0	0	2
Total Net Funding	13	29	2,031



Good Governance and Strategic Alliances

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

Rating of Electricity Generators

In the past, Council has rated electricity generators on exactly the same basis as the industrial and commercial sectors of the district. Recent discussions between Council and the major electricity generators within the district should see agreement reached on the use a new set of differentials for electricity generators. Applying the new differentials will mean the generators paying substantially more in rates than they have in the past.

How will we measure progress

- Percentage of residents satisfied with Council's performance is equal to or higher than the average for peer local authorities across all standard community survey questions.
- Significant decisions made comply with the requirements of the Local Government Act 2002.

Key actions for 2005/06

- Representation review
- Lake and River Management - Water Resources Project¹⁰

LTCCP Adjustments

- No change from LTCCP
- No change from LTCCP

¹⁰ When developing its LTCCP, Council flagged its concerns about the potential adverse effects of lake shore and river bank erosion. Council has been undertaking a number of separate but related projects to do with this issue. These projects have now been pulled together into a single project.



Community Planning

How will we measure progress

- Eighty percent of residents surveyed agree with the long term vision for the district.
- Seventy five percent of key stakeholders incorporate responses to the community outcomes in their long term planning documents.

Key actions for 2005/06	LTCCP Adjustments
<ul style="list-style-type: none"> • Community outcome monitoring reports prepared 	No change from LTCCP
<ul style="list-style-type: none"> • Annual key stakeholder meetings held¹¹ 	No change from LTCCP

Strategic Planning

How will we measure progress

Plans and policies adopted in accordance with statutory requirements.

Key actions for 2005/06	LTCCP Adjustments
<ul style="list-style-type: none"> • Council's response to community outcomes <ul style="list-style-type: none"> - Council Direction 	Council will prepare a 'Council Direction' following the completion of the Community Outcomes.
<ul style="list-style-type: none"> • Council Expo <ul style="list-style-type: none"> - Council Expo will be held in August 2005 to enable the community to provide early input into the 2006/16 LTCCP 	No change from LTCCP
<ul style="list-style-type: none"> • 2006/2016 LTCCP prepared <ul style="list-style-type: none"> - Council will identify the key actions it will be undertaking 	No change from LTCCP

¹¹ At least once per year, council will be meeting with key stakeholders in the Waikato and Bay of Plenty regions to identify actions for achieving the Community Outcomes and monitoring progress

Finances

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Operating Income			
Targeted Rates	0	0	0
General Rates	5,288	5,260	5,447
Other Income	36	1	43
	5,324	5,261	5,490
Operating Expenditure			
Governance	3,463	3,534	3,765
Community Planning	1,415	1,253	1,203
Strategic Planning	446	474	566
	5,324	5,261	5,535
Net Cost (Surplus) of Operations	0	0	45
Capital Expenditure	65	50	150
Loan Repayments	4	4	4
Funding to Reserves	0	0	0
Total Net Cost	69	54	199
Funded by:			
Loans Raised	0	0	50
Transfers from Reserves	69	54	104
Depreciation not Funded	0	0	0
Opening Balance	0	0	45
Total Net Funding	69	54	199



Continuous Improvement

Like all organisations, we need to ensure that our facilities and internal systems are up-to-date and capable of delivering what we said we were 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 a philosophy of risk reduction and continuous improvement.

While not directly contributing to the achievement of community outcomes and the five Strategic Themes, it is important that the community is aware of some of the major work we are undertaking to maintain quality standards and improve service delivery.

Key projects include:

- Resolving short and long term Council office accommodation issues (main administration office, Turangi and Mangakino Service Centres)
- Information system improvements and introduction of better communication technology
- Development and implementation of a human resources strategy.

Key actions for 2005/06	LTCCP Adjustments
• Preferred option for relocating main Council administration building in Taupo implemented	No change from LTCCP
• Development options for new service delivery centre at Turangi investigated	No change from LTCCP
• Preparation of Human Resources Strategy and Information Management Strategy	No change from LTCCP

Note: operating costs associated with the activities in this section are included in Council's overheads.

Finances – Other Activities

Not all of the activities Council undertakes fit within the Strategic Themes. For example, some other activities are investment activities, internal engineering services and operation of motor camps.

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Operating Income			
Targeted Rates	29	29	130
General rates	(4,552)	(4,026)	(4,191)
Other Income	7,215	6,923	6,969
	<u>2,692</u>	<u>2,926</u>	<u>2,909</u>
Operating Expenditure			
Forestry	26	28	33
Business Unit Engineering and Operations	0	0	0
Property Management	872	905	903
Motor Camps	65	138	112
Taupo Town Centre Management		0	95
Others	546	503	466
	<u>1,509</u>	<u>1,574</u>	<u>1,609</u>
Net Cost (Surplus) of Operations	<u>(1,183)</u>	<u>(1,352)</u>	<u>(1,300)</u>
Capital Expenditure	6,029	1,767	1,792
Loan Repayments	371	441	441
Funding to Reserves	1,557	1,352	1,352
Total Net Cost	<u>6,774</u>	<u>2,208</u>	<u>2,285</u>
Funded by:			
Loans Raised	5,200	1,200	1,200
Transfers from Reserves	1,224	1,008	1,033
Depreciation not Funded	0	0	0
Opening Balance	350	0	52
Total Net Funding	<u>6,774</u>	<u>2,208</u>	<u>2,285</u>
Other Income also includes:			
TEL Interest	4,002	4,056	4,056
General Funds Interest Income	417	450	450
Reserves Interest	472	672	672
Sale of Property	600	500	500
Forestry Reserve Interest	0	0	96
Ex Gratia Payment	236	0	0
Petrol Tax	340	345	345
	<u>6,067</u>	<u>6,023</u>	<u>6,119</u>



Finances



Impact of Adoption of International Accounting Standards

The forecast financial information in this Annual Plan has been prepared in accordance with the Council's current accounting policies. Council is aware that it may have to alter some of its accounting policies in the future as a result of the Accounting Standards Review Board's decision to adopt International Financial Reporting Standards as the basis for new New Zealand financial reporting standards, for periods commencing 1 January 2007. The forecast financial information presented does not take account of potential impact on Council of the new New Zealand financial reporting as this impact is not yet known.

Cost of Service Statement - Summary

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Operating Income			
Targeted Rates	9,476	11,214	11,065
General Rates	18,415	18,968	19,785
Other Income	41,800	33,981	27,220
	69,691	64,162	58,069
Operating Expenditure	49,041	49,302	50,726
Net Cost (Surplus) of Operations	(20,650)	(14,860)	(7,344)
Capital Expenditure	34,995	46,703	37,788
Loan Repayments	1,548	1,685	1,702
Funding to Reserves	20,614	14,860	7,746
Total Net Cost	36,506	48,388	39,893
Funded by:			
Loans Raised	13,731	20,779	15,781
Transfers from Reserves	22,836	27,609	23,759
Depreciation not Funded	90	0	150
Opening Balance	(150)	0	202
Total Net Funding	36,506	48,388	39,893

Forecast Statement of Financial Performance

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Revenue			
Rates Income	27,892	30,182	30,850
Other Revenue from Significant Activities	41,800	33,981	27,220
Total Operating Revenue	69,691	64,162	58,069
Expenditure			
Operating Expenditure from Significant Activities	49,041	49,302	50,726
Total Operating Expenditure	49,041	49,302	50,726
Total Operating Surplus (Deficit) before Tax	20,650	14,860	7,344
Less Taxation Expense	0	0	0
Net Surplus (Deficit) after Taxation	20,650	14,860	7,344

Forecast Schedule of Rates

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Targeted Rates	9,476	11,214	11,065
General Rates	18,415	18,968	19,785
Total Rates	27,892	30,182	30,850
% Change Total Rates	7.6%	8.2%	8.7%
% Change General Rates	4.6%	3.0%	5.0%
% Change Targeted Rates	13.9%	18.3%	15.8%
Number of Properties	18,949	18,949	18,949
Growth in Property Numbers	0	559	700
Number of Properties to Be Rated	18,949	19,508	19,649
Costs to Be Recovered (GST excl)	27,892	30,182	30,850
Less extraordinary adjustments for specific commercial rates			(539)
Net costs to be recovered			30,310
Average Rates per Property (\$)	1,471.93	1,547.14	1,542.60
Average Property % Increase	5.05%	5.11%	4.80%
Average Property \$ Increase (\$) Excl GST	70.79	75.21	70.67
Average Property \$ Increase (\$) Incl GST	79.64	84.61	79.50
Average TKMP Property % Increase			5.11%
Average TT Property % Increase			3.66%

Forecast Statement of Movements in Equity

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Equity at Start of the Year	516,043	536,693	536,608
Net Surplus (Deficits) for the Period	20,650	14,860	7,344
Increases (Decreases) in Revaluation Reserves	0	0	0
Total Recognised Revenues and Expenses for the Year	20,650	14,860	7,344
Equity at End of the Year	536,693	551,553	543,952

Forecast Schedule of Borrowings

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Debt Balances			
Opening Debt	21,072	31,955	26,006
New Borrowing Requirements	6,981	20,779	15,781
Debt Repayments	1,548	8,185	8,202
Closing Debt	26,506	44,548	33,585
Less Internal Debt	(500)	(4,000)	(4,800)
Closing External Debt	26,006	40,548	28,785
Debt Servicing Costs			
Interest	1,570	1,907	1,769
Debt Repayments	1,548	1,685	1,702
Extraordinary Debt Repayments	0	6,500	6,500
Less Internal Debt Servicing	(90)	(106)	(106)
Total Debt Servicing Costs	3,028	9,986	9,865
Borrowing Limits			
10% - Maximum ratio external debt servicing costs to operating Income	4.3%	5.4%	5.8%
10.5% - Maximum net external debt/equity ratio	4.8%	7.4%	5.3%
\$2100 - Maximum external debt per rateable property	1,372	2,079	1,465

Forecast Statement of Financial Position

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Equity			
Accumulated Funds	249,502	271,862	264,261
Council Created Reserves	57,700	50,200	50,200
Restricted Reserves	0	0	0
Asset Revaluation Reserves	229,491	229,491	229,491
Total Equity	536,693	551,553	543,952
Current Assets			
Cash and Bank	100	100	100
Investments	30,000	30,000	30,000
Accounts Receivable & Prepayments	3,000	3,000	3,000
Inventories	345	345	345
Properties Intended for Resale	400	700	700
	33,845	34,145	34,145
Non-Current Assets			
Investments	26,762	11,117	18,266
Other Non-Current assets	515,691	554,489	527,976
	542,453	565,607	546,242
Total Assets	576,298	599,752	580,387
Current Liabilities			
Accounts Payable	6,000	6,000	6,000
Employee Entitlements	1,150	1,150	1,150
Public Debt - Current Portion	7,989	10,137	7,196
	15,139	17,287	14,346
Non-Current Liabilities			
Public Debt - Term Portion	23,966	30,411	21,589
Employee Entitlements	500	500	500
	24,466	30,911	22,089
Total Liabilities	39,605	48,198	36,435
Total Net Assets	536,693	551,553	543,952

Forecast Statement of Cashflows

	2004/05 LTCCP (\$,000)	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
Cash Flows from Operating Activities			
Cash was provided from:			
Rates	27,892	30,182	30,850
Subsidies	2,200	2,198	2,198
Interest Income	4,891	5,178	5,178
Fees, Charges & Other Income	20,532	20,738	13,977
	55,514	58,295	52,202
Cash was applied to:			
Payments to Suppliers & Employees	33,728	35,642	37,369
Taxes Paid	65	65	65
Interest on Public Debt	1,570	1,907	1,769
	35,364	37,614	39,202
Net Cash Inflow (Outflow) from Operating Activities	20,151	20,682	13,000
Cash Flows from Investing Activities			
Cash was provided from:			
Proceeds from Sale of Fixed Assets	14,177	5,867	5,867
Net Decrease in Investments	0	15,644	20,226
Release of Sinking Funds	0	0	0
	14,177	21,511	26,093
Cash was applied to:			
Purchase & Development of Fixed Assets	41,267	50,787	41,872
Net Increase in Investments	3,944	0	0
Payment into Sinking Funds	0	0	0
	45,210	50,787	41,872
Net cash inflow (outflow) from investing activities	(31,033)	(29,275)	(15,779)
Cash Flows from Financing Activities			
Cash was provided from:			
Loans Raised	12,431	16,779	10,981
	12,431	16,779	10,981
Cash was applied to:			
Repayment of Public Debt	1,548	8,185	8,202
	1,548	8,185	8,202
Net Cash Inflow (Outflow) from Financing Activities	10,883	8,594	2,779
Net Increase (Decrease) in Cash Held	0	0	0
Add: Cash at Start of Year	300	300	300
Cash at End of Year	300	300	300
Made Up Of:			
Cash & Banks	100	100	100
Call Deposits	200	200	200
	300	300	300

Forecast Schedule of Capital Expenditure

Activity / Scheme	Project	2005/06 LTCCP (\$'000)	2005/06 Annual Plan (\$'000)	Change (\$'000)	Notes
Strong Communities					
Recreation and Leisure					
Sportsgrounds	AC Reserve	0	100,000	100,000	New Inclusion
Sportsgrounds	OD Park - Water Reservoir	283,000	200,000	(83,000)	Minor Reductions
Sportsgrounds	Upgrade to existing Marist building	0	40,000	40,000	New Inclusion
Sportsgrounds	CBD development	0	105,000	105,000	New Inclusion
Amenity Planting		10,000	10,000	0	
TK Parks & Reserves	Land Purchase (DC)	6,605,534	0	(6,605,534)	Deleted
TK Parks & Reserves	Miscellaneous Parks Additions (DC)	305,545	305,545	0	
TK Parks & Reserves	Nukuhau boat ramp area / pier 88	500,000	800,000	300,000	Carry over from 04/05
TK Parks & Reserves	Boating facilities	150,000	150,000	0	
TK Parks & Reserves	Asset renewal & adhoc new Development	50,000	50,000	0	
TK Parks & Reserves	Hot Water Beach	200,000	0	(200,000)	Deleted
TK Parks & Reserves	Minor Projects under \$60,000	222,000	223,000	1,000	
TT Parks & Reserves	Land Purchase (DC)	508,181	0	(508,181)	Deleted
TT Parks & Reserves	Miscellaneous Parks Additions (DC)	20,273	20,273	0	
TT Parks & Reserves	Tennis Courts	10,000	120,000	110,000	Carry over from 04/05
TT Parks & Reserves	Motutere Reserve - paving	40,000	0	(40,000)	Deleted
TT Parks & Reserves	Omori Recreation reserve	40,000	40,000	0	
TT Parks & Reserves	McLaren Park - play equip refurbish	35,000	35,000	0	
TT Parks & Reserves	Miscellaneous Renewals	8,000	8,000	0	
Mangakino	Replace hall	0	300,000	300,000	Carry over from 04/05
Mangakino	New Gym	0	280,000	280,000	Carry over from 04/05
Mangakino/Pouakani Operations	Swimming pool	75,000	75,000	0	
Mangakino/Pouakani Parks	Miscellaneous plant, playground and furniture	20,000	20,000	0	
Turangī Turtle Pools	Heating	0	40,000	40,000	New Inclusion
AC Baths	Building Replacement	20,000	20,000	0	
AC Baths	Plant Replacement	6,000	51,000	45,000	
Taupo Events Centre	Building renewals	15,000	35,000	20,000	
Taupo Events Centre	Replace Carpet	40,000	40,000	0	
Taupo Events Centre	Replacement Fitness Suite Equipment	25,000	25,000	0	
Great Lake Centre	Building Renewals	70,000	370,000	300,000	New Inclusion
Community Facilities					
Taupo Library	Books	140,564	140,564	0	
Mangakino Library	Books	12,000	12,000	0	
Turangī Library	Books	44,500	44,500	0	

Activity / Scheme	Project	2005/06 LTCCP (\$000)	2005/06 Annual Plan (\$000)	Change (\$000)	Notes
Community Facilities (continued)					
Turangi Library	Building Extensions	211,000	211,000	0	
Taupo Library	New computers and printers	4,500	4,500	0	
Museum	Gallery relocation	0	40,000	40,000	New Inclusion
Waitahanui Hall	Car Park	0	25,000	25,000	New Inclusion
Housing for the Elderly	Upgrade Mangakino Units	7,000	11,600	4,600	
Housing for the Elderly	Refurbish Turangi Units	5,000	5,000	0	
Taupo Toilets	New Toilet Block	150,000	150,000	0	
Turangi Toilets	Refurbish	10,000	10,000	0	
Parks & Recreation Operations	Turangi Cemetery project	10,000	10,000	0	
All community facilities	Vehicle replacement	328,000	383,000	55,000	Carry over from 04/05
Roading					
Urban Roading Maintenance	Downers Point	0	205,000	205,000	Carry over from 04/05
Urban Roading Maintenance	Eastern Taupo arterial	5,000,000	1,000,000	(4,000,000)	Deferred to later years
Urban Roading Maintenance	Shared path beside east Taupo arterial - subsidised cycle	0	80,000	80,000	Brought forward
Urban Roading Maintenance	Second bridge crossing	0	180,000	180,000	Carry over from 04/05
Urban Roading Maintenance	Acacia bay to Mapara road arterial	2,200,000	2,350,000	150,000	Carry over from 04/05
Urban Roading Maintenance	Wakeman Rd extension - to be funded in part by developer contribution	0	500,000	500,000	Brought forward
Roading Maintenance	Renewals	1,610,000	1,610,000	0	
Roading Maintenance	Minor safety works - subsidised	316,000	316,000	0	
Urban Roading Maintenance	Footpath	130,000	302,000	172,000	New Inclusion
Urban Roading Maintenance	Programmed power/telecom lines	15,000	15,000	0	
Urban Roading Maintenance	On street parking	0	50,000	50,000	New Inclusion
Urban Roading Maintenance	Wylie Terrace Acacia Bay Retaining wall	200,000	200,000	0	
Urban Roading Maintenance	Other miscellaneous kerb and channel - Turangi	20,000	20,000	0	
Urban Roading Maintenance	Motuopa - Kahotea Place	23,000	23,000	0	
Urban Roading Maintenance	Projects Under \$40000	134,000	134,000	0	
Rural Roading Maintenance	Poihipi Straightening - (possibly \$400K from developer)	30,000	30,000	0	
Rural Roading Maintenance	Poihipi Widening - subsidised	100,000	100,000	0	
Rural Roading Maintenance	Seal extension	300,000	300,000	0	
Rural Roading Maintenance	Projects Under \$40000	111,000	111,000	0	
Mall Development	Project Pounamu stage 5 west side	70,000	70,000	0	
Business Unit - Engineering Services	Replace survey equipment	10,000	10,000	0	

Annual Plan

Activity / Scheme	Project	2005/06 LTCCP (\$'000)	2005/06 Annual Plan (\$'000)	Change (\$'000)	Notes
Water					
Water	Renewals	930,000	1,137,461	207,461	Carry over from 04/05
Taupo	Water treat-north	8,000,000	5,000,000	(3,000,000)	Deferred until later
Taupo	Brentwood reservoir	0	90,000	90,000	Carry over from 04/05
Taupo	Race Track Extension - Centennial Park	0	263,000	263,000	
Taupo	Taupo sth-Plant Pipe Network	544,000	142,000	(402,000)	Deferred until later
Acacia Bay	Cherry Lane Reservoir	0	100,000	100,000	Revision of final cost
Centennial Drive - Bores	High Level Pump Upgrade - Waikato River	90,000	90,000	0	
Centennial Drive - Bores	Centennial Dr Farmlet Extension	138,000	138,000	0	
Kinloch	Full treatment	195,000	0	(195,000)	Deferred until later
Kinloch	Water reticulation	0	2,874,285	2,874,285	Carry over from 04/05
Mapara	New reservoir and retic extension	200,000	200,000	0	
Motuoaapa	Full treatment	400,000	400,000	0	
Omori	Treatment upgrade	800,000	800,000	0	
River Road	New reservoir and retic extension	30,000	0	(30,000)	Deferred until later
Waitahanui	Resource Consent	0	15,000	15,000	New Inclusion
Whareroa	Treatment upgrade	64,000	64,000	0	
Regulatory Services					
Regulatory Services	Vehicle replacement	25,000	51,000	26,000	New Inclusion
Total Strong Communities Capital Expenditure		32,866,097	24,484,728	(8,381,369)	
Economic Development					
Economic Development Projects	Centennial Park Racetrack	0	2,000,000	2,000,000	New Inclusion
Visitor Centres	Banners	20,000	20,000	0	
Turangiri Visitor Centre	Display Equipment	9,000	9,000	0	
Total Economic Development Capital Expenditure		29,000	2,029,000	2,000,000	
Sustainable Environment					
Lake & River Control	Waikato River edge Protection	6,000	0	(6,000)	Change in direction
Lake & River Control	Taupo Foreshore Protection	100,000	0	(100,000)	Change in direction
Lake & River Control	Erosion Protection	6,000	0	(6,000)	Change in direction
Lake & River Control	Lake Edge Protection	75,000	0	(75,000)	Change in direction
Lake & River Control	LIDAR Study	0	102,850	102,850	Change in direction

Activity / Scheme	Project	2005/06 LTCCP (\$'000)	2005/06 Annual Plan (\$'000)	Change (\$'000)	Notes
Stormwater & Land Drainage					
Stormwater & Land Drainage	CBD pipe renewals	110,000	110,000	0	
Stormwater & Land Drainage	Stormwater treatment program - Taupo	100,000	100,000	0	
Stormwater & Land Drainage	Stormwater treatment program - Taupo	0	100,000	100,000	Carry over from 04/05
Stormwater & Land Drainage	Taupo ind area ancillary works stage 1a	0	190,000	190,000	Carry over from 04/05
Stormwater & Land Drainage	Norman Smith St Catchment	120,000	120,000	0	
Stormwater & Land Drainage	SW Facilities planting program	10,000	10,000	0	
Stormwater & Land Drainage	Main arterial inlet improvements -Taupo	20,000	20,000	0	
Stormwater & Land Drainage	Centennial Drive SW Detention Area	0	220,000	220,000	New Inclusion
Stormwater & Land Drainage	Turangī Renewals/Upgrades	92,000	92,000	0	
Stormwater & Land Drainage	Mangakino Upgrades/renewals	50,000	50,000	0	
Wastewater - All schemes					
Taupo	Spray irrigation land purchase (40ha)	2,087,000	2,087,000	0	
Taupo	Duplicate main trunk	420,000	420,000	0	
Acacia Bay	Trunk sewer acacia bay to Mapara	200,000	0	(200,000)	Deferred
Acacia Bay	2nd sludge holding tank	0	94,000	94,000	Carry over from 04/05
Kinloch	Land treatment	3,178,400	3,178,400	0	
Kinloch	Plant Capacity	2,330,000	0	(2,330,000)	Carry over from 04/05
Kinloch	Plant Upgrade	1,896,300	1,000,000	(896,300)	
SF Motuopa	50% new land disposal system	250,000	250,000	0	
Wastewater	New schemes	500,000	680,000	180,000	Carry over from 04/05
Wastewater	Renewals	170,000	240,180	70,180	Carry over from 04/05
Solid Waste					
Solid Waste Disposal	Taupo Refuse Transfer Station	150,000	150,000	0	
Solid Waste Disposal	Broadlands Road Paper Shredder	20,000	20,000	0	
Solid Waste Collection	Turangī recycling shed	30,000	30,000	0	
Solid Waste Disposal	Turangī Oil Collection Tank	18,000	18,000	0	
Solid Waste Collection	Whareroa Refuse Transfer Station building	50,000	50,000	0	
Total Sustainable Environment Capital Expenditure		11,988,700	9,332,430	(2,656,270)	
Governance and Strategic Alliances					
Mangakino Office	Property renewals	20,000	70,000	50,000	
Corporate Governance	Vehicle replacement	30,000	80,000	50,000	
Total Governance and Strategic Alliances Capital Expenditure		50,000	150,000	100,000	

Annual Plan

Activity / Scheme	Project	2005/06 LTCCP (\$'000)	2005/06 Annual Plan (\$'000)	Change (\$'000)	Notes
Other and Corporate					
Non Commercial Property	Miscellaneous Projects	143,469	143,469	0	
Lake Terrace	New council bldg - relocation & contingency sum	1,000,000	1,000,000	0	
Manuka Street	Depot land subdivision	50,000	50,000	0	
Forestry	Afforestation	313,261	313,261	0	
District	Renewals - plant, vehicles, office equipment	111,000	135,500	24,500	
Computer Services	Network development	150,000	150,000	0	
Total Other and Corporate Capital Expenditure		1,767,730	1,792,230	24,500	
Grand Total		46,701,527	37,788,388	(8,913,139)	

Accounting Policies

1. Reporting Entity

Taupo District Council is a Local Authority governed by the Local Government Act 2002.

The Taupo District Council group consists of the Taupo District Council and its subsidiaries, Data Capture Systems Limited and Destination Lake Taupo Limited. The Council has a 50% joint venture arrangement with the Crown in the Taupo Airport Authority.

The financial statements of Taupo District Council and Group are prepared in accordance with the Local Government Act 2002. The financial statements comply with generally accepted accounting practice.

2. Measurement Base

The financial statements have been prepared on a historical cost basis, modified by the revaluation of certain fixed assets.

3. Accounting Policies

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

3.1 General Revenues

- Rates revenue is recognised when levied.
- 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.
- Transfund 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.
- General rates are not allocated to significant activities and are included as general rate revenue in the Statement of Financial Performance.

3.2 Accounts Receivable

Accounts receivable are valued at expected realisable value after providing for doubtful and uncollectible debtors.

3.3 Investments

Council's managed equity investments are valued at 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 also valued at current market value based on the 30 June closing stock exchange sale price.

The investment in the New Zealand Local Government Insurance Corporation Limited shares has no market price listing so it is valued at the net equity value of council's investment according to the most recent audited financial statements of the Corporation.

All other investments, including those in subsidiaries, are stated at the lower of cost or net realisable value. Any write-downs are recognised in the statement of financial performance.

3.4 Inventories

Inventory is valued at the lower of cost and net realisable value.

3.5 Properties intended for resale

Properties intended for resale are stated at the lower of cost and net realisable value.

3.6 Fixed Assets and other non-current assets

Fixed assets 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.

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 statement of financial performance 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.

3.6.1 Valuation

All assets are valued at historical cost, except the following:

- Operational land and buildings have been valued at fair value by Quotable Value New Zealand as at 30 June 2002. Additions since that date are recorded at cost.

- Restricted land and buildings have been valued at fair value by Quotable Value New Zealand as at 30 June 2002. Additions since that date are recorded at cost.
- Infrastructure assets have been valued at depreciated replacement cost by Beca Valuations Ltd as at 30 June 2002, except for the land under roads. Additions since that date are recorded at cost.
- Land under roads has been valued by QV Valuations Ltd as at 30 June 2002. Urban land was valued at 45% of the surrounding land market value. Rural land was valued based on the surrounding land value. Additions since that date are recorded at cost.
- Forestry is valued on the estimated worth of the net present value based on the age and condition of the trees. The valuation was carried out by Forest & Woodlot Consultants (NZ) Ltd as at 30 June 1999. Any new plantings since that date are recorded at cost.

All valuations are carried out or reviewed by independent qualified valuers and are carried out at least 5 yearly, except for forestry valuations which were previously determined every 3 years by an independent valuer however pending implementation of Exposure Draft 90 (Agriculture) forestry assets remain valued as at 30 June 1999 until such time as the new accounting standard is implemented.

Valuations will be undertaken more regularly if necessary to ensure that no individual item of property, plant and equipment within a class is included at a valuation that is materially different from its fair value.

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

3.6.2 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.

3.6.3 Depreciation

Depreciation has been provided on a straight line basis on all fixed assets other than land, at rates which will write-off the cost (or valuation) of the assets to their estimated residual value over their useful lives.



Annual Plan

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

Operational assets:

Land	Nil	Nil
Buildings	40-75 yrs	1.3%-2.5%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 yrs	20%DV
Vehicles	5 yrs	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
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Other 0-40 yrs Nil - 2.5%SL

Forest Assets are not depreciated.

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.

Amortisation

Amortisation of Data Capture Systems Limited's development expenditure has been provided for on a straight-line basis. Amortisation is provided at rates calculated to allocate the asset cost over the years that related economic benefits are expected to be received. The useful life and associated depreciation rate for development expenditure has been estimated as follows:

Development expenditure 5 Years (20%)

3.7 GST

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

3.8 Taxation

Income tax expense is charged in the statement of financial performance in respect of the current year's results, after allowing for permanent differences.

3.9 Joint Venture and Consolidation

The Council has a 50% interest in the Taupo Airport Authority. The Council's investment interest is reflected:

- at cost, as one line item, in the parent financial statements, and
- using the 'line by line' (proportionate) method of consolidation in the group financial statements.

3.10 Subsidiaries and Consolidation

The consolidated financial statements include Taupo District Council, its 100% owned subsidiaries Data Capture Systems Limited and Destination Lake Taupo Limited, and its 50% interest in the Taupo Airport Authority. Council's interest in all three of these subsidiary entities is accounted for using the 'line by line' (proportionate) method of consolidation.

3.11 Employee Entitlements

Provision is made in respect of Taupo District Council's liability for annual leave, long service leave, and gratuities. Annual leave has been calculated on an actual entitlement basis at current rates of pay while long service leave and gratuities have been calculated on an actuarial basis at current rates of pay by Council staff.

3.12 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.

3.13 Leases

Finance Leases

Leases which effectively transfer to the lessee substantially all the risks and benefits incident to ownership of the leased item are classified as finance leases. These are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments. The leased assets and corresponding lease liabilities are recognised in the statement of financial position. The leased assets are depreciated over the period the Council is expected to benefit from their use.

Operating Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Payments under these leases are charged as an expense in the periods in which they are incurred.

3.14 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.

3.15 Interest Income

Interest income is not allocated to significant activities and is included as other income in the Statement of Financial Performance.

3.16 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 LTCCP or 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.

3.17 Financial Instruments

The group are party to financial instruments as part of their normal operations. These financial instruments include bank accounts, investments, debtors, creditors and loans. All financial instruments are recognised in the statement of financial position and all revenues and expenses in relation to the financial instruments are recognised in the statement of financial performance. Except for loans, which are recorded at cost, and those items covered by a separate accounting policy, all financial instruments are shown at their estimated fair value.

Council has various financial instruments with off-balance sheet risk for the primary purpose of reducing its exposure to fluctuations in interest rates. While these financial instruments are subject to risk that market rates may change subsequent to acquisition, such changes would generally be offset by opposite effects on the items being hedged.

Council has entered into interest rate and currency risk management instruments to manage the risks that it is exposed to. On maturity of the risk management instrument, the realised revenues and expenses are recognised in the statement of financial performance.

3.18 Statement of Cash flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the Council or group invests as part of its day to day cash operations.

Operating activities include cash received from all income sources and the cash payments made for the supply of goods and services. Agency transactions (the collection of regional council rates) are recognised as receipts and payments in the Statement of Cash Flows given that they flow through the Council's main bank account.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

Financing activities comprise activities that change the equity and debt capital structure of the Council.

3.19 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
- Asset Revaluation Reserves

3.20 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

Certain asset classes have been revalued, with these classes including land, buildings, infrastructural assets, restricted assets, forestry assets and shares. The treatment of revaluation movements is detailed in item 3.6.1 of the policies.

4. Prospective Financial Information

The LTCCP and this Annual Plan are produced pursuant to the Local Government Act 2002 which requires Council to outline its significant policies, activities, objectives and targets for the coming financial year, together with projections for following years.

The financial statements incorporated in the LTCCP contain prospective financial information in respect of future years. The actual results achieved for the period covered are likely to vary from the information presented and the variations may be material. The prospective financial information complies with Generally Accepted Accounting Practice.

This document and the information disclosed in it are prepared for the purposes of public consultation on the Council's intentions for 2005/06 and may not be appropriate for other purposes. The Annual Plan was adopted in June 2005 and fairly reflects the financial results, financial position and any other known information at that point in time. There is no intention to further update this prospective financial information.

The forecast figures have been prepared on the basis of assumptions as to future events that Taupo District Council reasonably expects to occur, associated with the actions Council reasonably expects to take place as at the date that the information is prepared. The following assumptions have been made in preparing this Plan

- All figures are at current values i.e. no allowance has been made for inflation
- Activities and levels of service provided by the Council will not be subject to major change with the term of the Plan
- The Council will continue to exist in its current form and area for the period covered by the Plan
- Interest earned on investments will be at 6.50% prior to inflation proofing of the TEL capital fund
- Interest rates on new borrowings raised during the period of the Plan will be between 6.70% and 7.20%

5. Changes in accounting policies

There have been no changes from the accounting policies adopted in the last audited financial statements.



Funding Impact Statement

FUNDING IMPACT STATEMENT

PART A: REVENUE AND FINANCING MECHANISMS

Strategic Theme	Activity	Funding Split %		Funding Mechanism	
		Private	Public	Private	Public
Managing Growth	Development Planning	0	100		Targeted General Charge
	Urban Land Development	100	0	Proceeds from section sales	
	Development and Financial Contributions	100	0	Fees and Charges	
Strong Communities	Emergency Management and Rural Fire	0	100		Targeted General Charge
	Roading and Traffic Services	0	100		General Rate (LV)
	Project Pounamu (Main Street)	100	0	Targeted Rate	
	Water Supply	100	0	Targeted Rate (water)	
	Animal Control	54	46	Fees and Charges	Targeted General Charge
	Building/Development Services	80	20	Fees and Charges	General Rate (LV)
	Planning Guidance	75	25	Fees and Charges	General Rate (LV)
	Liquor Licensing and Gaming Venue Consents	90	10	Fees and Charges	General Rate (LV)
	Inspection Services	20	80	Fees and Charges	General Rate (LV)
	Parking Control	0	100		General Rate (LV)
	Community Grants	0	100		General Rate (LV)
	Community Development	0	100		General Rate (LV)
	Arts and Heritage	0	100		General Rate (LV)
	Safety and Crime Prevention	0	100		General Rate (LV)
	Community Halls	15	85	Fees and Charges	Targeted General Charge
	Housing for the Elderly	55	45	Fees and Charges	General Rate (LV)
	Libraries	5	95	Fees and Charges	Targeted General Charge
	Super Loo	50	50	Fees and Charges	Targeted General Charge
	Other Public Conveniences	0	100		Targeted General Charge
	Community Venture Centre	67	33	Fees and Charges	General Rate (LV)
	Parks and Reserves	10	90	Fees and Charges	Targeted General Charge
	Sports Grounds	20	80	Fees and Charges	Targeted General Charge
	Amenity Plantings	0	100		Targeted General Charge
	AC Baths	80	20	Fees and Charges	General Rates (LV)
	Turtle Pool	5	95	Fees and Charges	General Rate (LV)
	Taupo Events Centre	50	50	Fees and Charges	Targeted General Charge
	Great Lake Centre	33	67	Fees and Charges	Targeted General Charge
Sustainable Environment	Environmental Planning	0	100		Targeted General Charge
	Protecting Lake Taupo	25	75	Targeted Rate (LV)	Targeted Rate (UAC's)
	Wastewater	100	0	Targeted Rate (sewer)	
	Stormwater and Land Drainage	0	100		General Rate (LV)
	Lake and River Control	0	100		General Rate (LV)
	Waste Minimisation and Litter Control	0	100		Targeted General Charge
	Solid Waste Collection	100	0	Fees and Charges	
Economic Development and Marketing	Solid Waste Disposal	49	51	Fees and Charges Targeted Rate (DRDC)	
	Destination Marketing and Management	55	45	Targeted Rate (MDR)	General Rate (LV)
	Visitor Centres	65	35	Fees and Charges	Targeted General Charge
	Developer Liaison	0	100		Targeted General Charge
Good Governance and Strategic Alliances	Economic Development	20	80	Targeted Rate (MDR)	General Rate (LV)
		0	100		Targeted General Charge

FUNDING IMPACT STATEMENT**PART B: LEVELS OF FUNDING**

	2005/06 LTCCP (\$,000)	2005/06 Annual Plan (\$,000)
OPERATING REVENUE		
General Rate	11,168	11,724
Targeted Rates		
Targeted Uniform General Rate	7,800	8,061
Lake Protection	1,300	1,300
Water Supply	4,040	3,684
Sewage Disposal	3,990	4,066
Refuse Disposal	1,068	1,063
Marketing Development Rate	626	661
Mainstreet Rate	157	157
Mainstreet Security Rate	29	35
Taupo Town Centre Management Rate	0	95
Whakamaru Fire Protection	4	4
Fees and Charges	9,185	9,537
Capital Contributions		
Development Contributions	12,225	5,112
Subsidies	2,198	2,198
Interest	4,506	4,506
Other Income	5,867	5,867
Total Operating Revenue	64,162	58,069
OPERATING EXPENDITURE		
Operating expenditure	39,791	41,501
Interest expense	1,907	1,769
Depreciation	7,605	7,455
Total operating Expenditure	49,302	50,726
Operating surplus/deficit	(14,860)	(7,344)
OTHER EXPENDITURE		
Capital Expenditure	46,703	37,788
Debt Repayments	1,685	1,702
Transfers to special reserves	14,860	7,746
Total net Cost	48,388	39,893
Funded by:		
Loans Raised	20,779	15,781
Transfers from Reserves	27,609	23,759
Depreciation not funded	150	150
Opening Balance	0	202
Total Net Funding	48,388	39,893

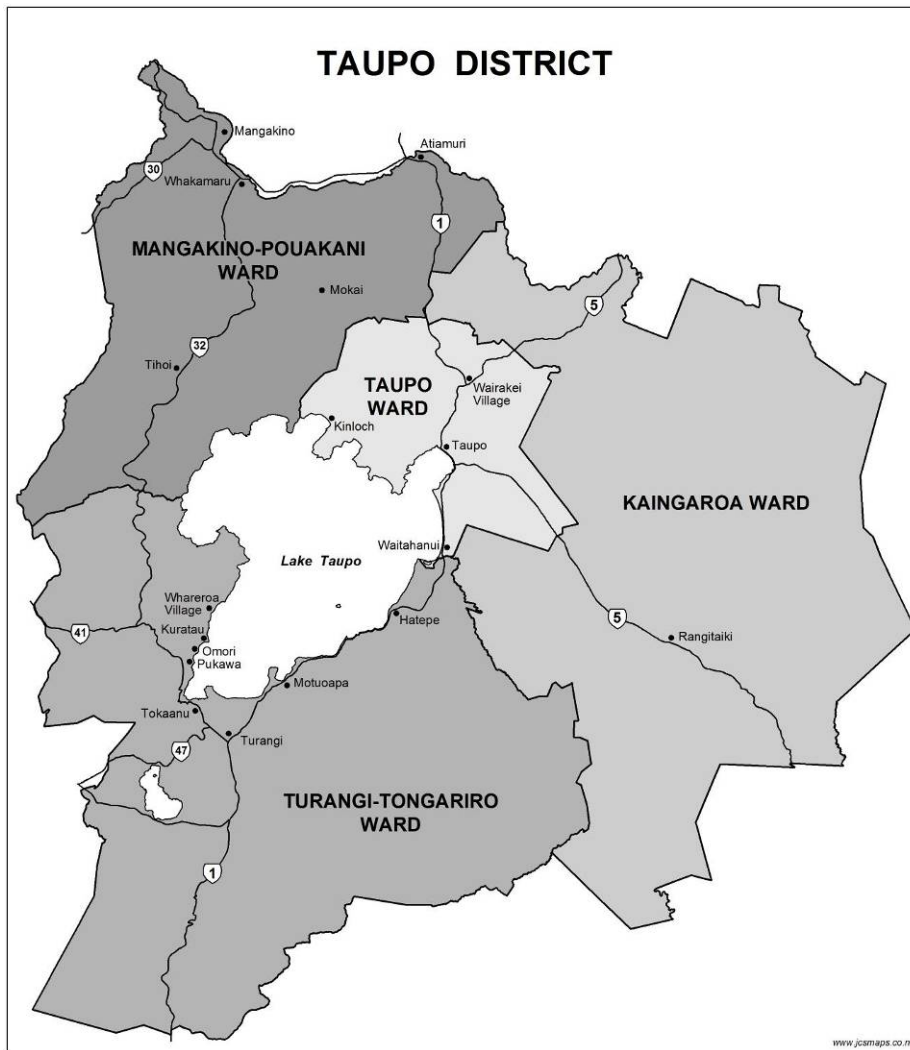
FUNDING IMPACT STATEMENT

PART C: RATING POLICY

1 Introduction

Council’s existing Rating Policy has been updated to include any Council decisions subsequent to the 2004-2014 LTCCP.

2 Ward Boundaries and Rating Areas



The two rating areas for 2005/06 are:

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

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-Mangakino/Pouakani and Turangi/Tongariro.

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 Quotable Value on 1 July 2004 are used for the 2005/06 rating year.

3 Differential Categories

The Council will adopt the following as its definitions for its differential categories for the 2005/06 financial year.

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.

Annual Plan

- Electricity generators - all rating units used for, or in relation to, 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.

Note: Vacant land – the differential classification will be determined by the underlying zone classification or size (area) of the rating unit.

3.1 Property Classifications and Differential Factors for 2005/06 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 Accommodation	2.000	2.000
Timeshare Accommodation	1.200	1.200
Rural within 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	14.590	17.160
Electricity Generators – Geothermal	32.000	32.000
Other	2.00	2.00

The differentials for the electricity generators reflect the various roles and activities which Council performs in relation to electricity generation operations in the District and represent an appropriate allocation of liability for revenue needs.

Prior to the preparation of this annual plan, the Council was in the process of introducing a resource rating mechanism. To avoid financial and non-financial costs that may have arisen with this mechanism, while still creating a transparent and appropriate method of recovering the necessary revenue, it is now considered appropriate to collect the rate based on land use by the generators with reference to the identified differentials.

The variation in the differentials between the hydro and the geothermal generators reflect different levels of activity on the part of the Council in respect of the generators, and achieves a level of equity between the two methods of electricity generation.

The different differentials between the two rating areas reflect the different activities of the Council in those separate rating areas.

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 (2 and 3 below)
- lake protection rate (4 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 commercial, industrial, electricity generation, and accommodation rating units
4. 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)

The following categories will apply:

1. Taupo/Kaingaroa-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
4. Outside Lake Taupo catchment area – all rating units
5. Industrial/Commercial rating units within the defined central business district of Taupo town (see map on page 73)
6. Specified rating units within the Turangi central business district

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 sewerage 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 2005 and ending on 30 June 2006.

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	2005/06 GST Inclusive	2004/05 GST Inclusive
<i>Taupo Township/Acacia Bay/Mangakino Township</i>		
Residential	0.0022075/\$	0.0029874/\$
Residential-Multi	0.0044151/\$	0.0059748/\$
Accommodation	0.0044151/\$	0.0059748/\$
Timeshare Accommodation	0.0026490/\$	n/a
Industrial/Commercial	0.0044151/\$	0.0059748/\$
Rural	0.0022075/\$	0.0029874/\$
Electricity generators – Geothermal	0.0706409/\$	n/a
Electricity generators – Hydro	0.0322078/\$	n/a
Other	0.0044151/\$	n/a
<i>Balance Taupo Ward/Kaingaroa/Pouakani</i>		
Residential	0.0022075/\$	0.0029874/\$
Residential-multi	0.0044151/\$	0.0059748/\$
Accommodation	0.0044151/\$	0.0059748/\$
Timeshare Accommodation	0.0026490/\$	n/a
Industrial/Commercial	0.0044151/\$	0.0059748/\$
Rural	0.0022075/\$	0.0029874/\$
Electricity generators - Geothermal	0.0706409/\$	n/a
Electricity generators – Hydro	0.0322078/\$	n/a
Other	0.0044151/\$	n/a

Area and Rating Unit	2005/06 GST Inclusive	2004/05 GST Inclusive
<i>Turangi Township</i>		
Residential	0.0023493/\$	0.0035003/\$
Residential-multi	0.0046986/\$	0.0070006/\$
Accommodation	0.0046986/\$	0.0070006/\$
Timeshare Accommodation	0.0028192/\$	n/a
Industrial/Commercial	0.0046986/\$	0.0070006/\$
Rural	0.0023493/\$	0.0035003/\$
Electricity generators - Geothermal	0.0706409/\$	n/a
Electricity generators - Hydro	0.0403141/\$	n/a
Other	0.0046986/\$	n/a
<i>Tongariro</i>		
Residential	0.0023493/\$	0.0035003/\$
Residential-multi	0.0046986/\$	0.0070006/\$
Accommodation	0.0046986/\$	0.0070006/\$
Timeshare Accommodation	0.0028192/\$	n/a
Industrial/Commercial	0.0046986/\$	0.0070006/\$
Rural	0.0023493/\$	0.0035003/\$
Electricity generators - Geothermal	0.0706409/\$	n/a
Electricity generators - Hydro	0.0403141/\$	n/a
Other	0.0046986/\$	n/a

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	2005/06 GST Inclusive	2004/05 GST Inclusive
TKMP	470.00	460.00
TT	460.00	446.00

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).

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 charges are as follows:

Category	2005/06 GST Inclusive	2004/05 GST Inclusive
Connected (1 st pan/urinals)	249.69	232.28
Connected (2 – 10 pans/urinals)	187.27	174.21
Connected (10 + pans/urinals)	124.85	116.14
Connected (schools 10 + pans/urinals)	62.42	58.07
Serviceable (available to be connected)	124.85	116.14

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	2005/06 GST Inclusive	2004/05 GST Inclusive
Acacia Bay	256.01	227.56
Kinloch	440.48	409.02
Waitahanui/Five Mile Bay	176.71	175.05
Motuoapa 'A' Zone	294.24	294.24
Omori/Kuratau/Pukawa	112.94	127.10

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 separate part of a rating unit that can be occupied which is part of 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	2005/06 GST Inclusive	2004/05 GST Inclusive
Taupo Township/Wairakei Village	178.93	171.20
Acacia Bay	231.57	175.34
Kinloch	79.71	79.55
Waitahanui	458.08	433.84
River Road	228.23	214.96
Mangakino Township	158.29	158.67
Atiamuri	344.89	344.89
Whakamaru	298.36	298.36
Turangi Township/Tokaanu	131.98	132.84
Motuoapa	169.60	202.41
Omori/Kuratau/Pukawa	117.56	121.04
Hatepe	197.37	194.56
Whareroa	208.69	215.52

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	2005/06 GST Inclusive	2004/05 GST Inclusive
Whakaroa	0.0006128/\$	0.0012306/\$
Centennial Drive	0.0044551/\$	0.0065062/\$
Mapara Road	0.0003221/\$	0.0006438/\$
Bonshaw Park	0.0014979/\$	0.0020017/\$
Whakamoenga Point	0.0005224/\$	0.0006500/\$
Waihaha	0.0021380/\$	0.0029759/\$
Tirohanga	0.0006819/\$	0.0008502/\$

4.6 Water Loan Servicing

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

The targeted water scheme loan charges are as follows:

Water Loan	2005/06 GST Inclusive	2004/05 GST Inclusive
River Road	350.20	316.31

4.7 Metered Water Supply

A targeted rate for metered water supply, set under section 19 of the Local Government (Rating) Act 2002, assessed on the volume of water supplied to every rating unit with a water meter.

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	2005/06 GST Inclusive		2004/05 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	91	138	82	124
Waitahanui	266	400	255	383
Acacia Bay	99	145	73	109
Kinloch	39	60	36	55
Whakaroa	105	158	101	152
Centennial Drive	31	62	29	58
Mapara Road	106	159	99	148
Bonshaw Park	136	205	130	196
Whakamoenga Point	101	101	101	101
River Road	58	87	54	81
Mangakino Township	58	86	56	84
Tirohanga	35	53	34	51
Turangi Township	29	58	28	60
Motuoapa	42	63	42	63
Tokaanu	58	58	56	56
Hatepe	86	129	84	127
Omori/Kuratau/Pukawa	96	96	95	95

4.8 District Refuse Disposal Charge

A targeted rate for district refuse disposal, set under section 16 of the Local Government (Rating) Act 2002 and assessed on every rating unit in the district on the basis that residential, multi-residential, timeshare accommodation and rural rating units shall be assessed with one charge per rating unit, and all other rating units shall be assessed with two charges per rating unit.

The targeted refuse disposal charge is as follows:

	2005/06 GST Inclusive	2004/05 GST Inclusive
District Refuse Disposal Charge	58.77	58.66

4.9 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:

	2005/06 GST Inclusive	2004/05 GST Inclusive
Marketing Development Rate	0.0017724/\$	0.0019504/\$

4.10 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:

	2005/06 GST Inclusive	2004/05 GST Inclusive
Main Street Development	36.00	36.00

4.11 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:

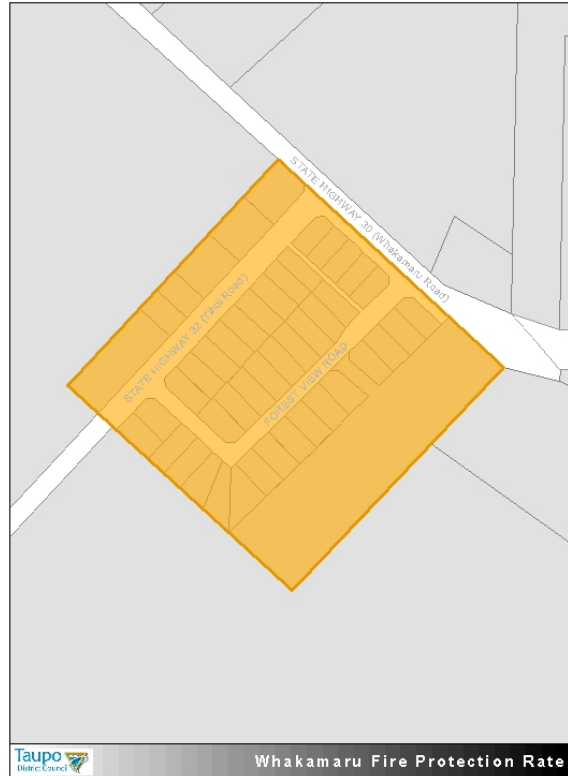
	2005/06 GST Inclusive	2004/05 GST Inclusive
Security Rate	0.0092062/\$	0.026127/\$

4.12 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 area within the Whakamaru Village is shown in the adjacent map.

The targeted Whakamaru Fire Protection rate is as follows:

2005/06 GST Inclusive	2004/05 GST Inclusive
91.41	84.38



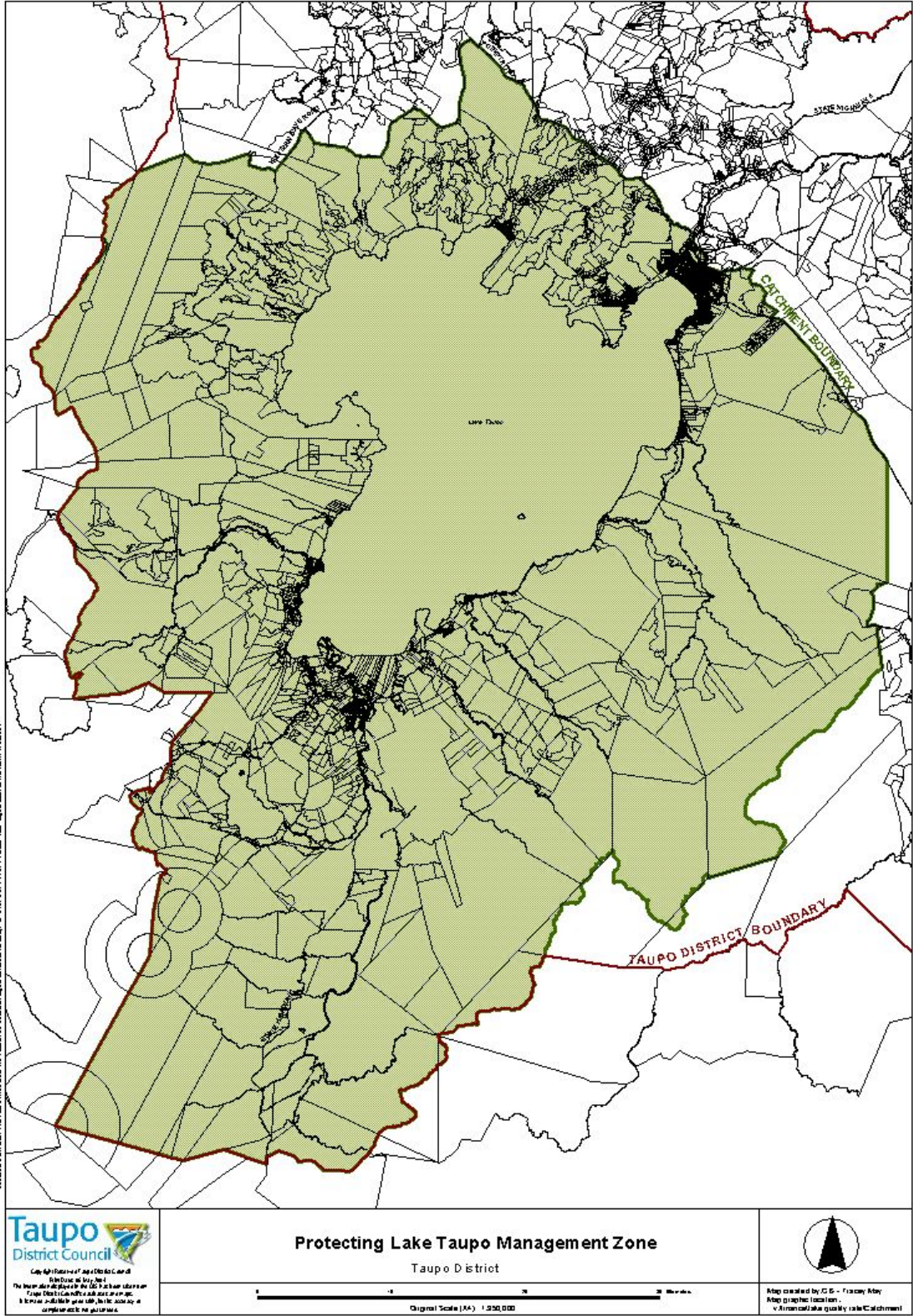
4.13 Lake Protection Rate

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 map on page 74 indicates the boundaries of the three Lake Protection rating areas.

The targeted Lake Protection Rate is as follows:

Name	Scope	2005/06 GST Inclusive	2004/05 GST Inclusive
Lake Protection 1	All Taupo Township ratepayers. Lakeshore settlements, rural industrial properties and rural commercial properties including forestry interests within the Lake catchment.	67.50	33.75
Lake Protection 2	Taupo District ratepayers outside the Lake catchment including Mangakino and River Road.	28.12	14.06
Lake Protection 3	Rural properties 2 hectares and over within catchment but excluding rural industrial properties, rural commercial properties and forestry interests.	0.0008064/\$	0.0005066/\$

Protecting Lake Taupo Management Zone



Rates Remission & Postponement Policies¹²

General Considerations

When considering any remission Council will take into account the circumstances at the time the rates are struck. Rates may be fully or partially remitted where there are a small number of properties where the Finance Manager considers that their different characteristics warrant a remission.

1. Rates Remission for Lakeshore Reserve

1.1 Policy Objectives

- To continue to provide ratepayers with an incentive to maintain Lake Taupo and environs in a natural state
- To recognise owners of lakeshore properties who are making a contribution toward lake and lake catchment environmental protection
- To support the LTCCP community outcome: Environment – A clean, diverse, healthy and sustainable natural environment supporting the district's economy and providing for the community's present and future wellbeing.

1.2 Conditions and Criteria

- Remission is available to land that was previously designated as part of the proposed lakeshore reserve scheme
- Remission is available to land where the owners recognise the objectives of this policy and the land meets the qualifying criteria
- Land must be unoccupied, undeveloped, and have no source of income derived from it
- If any part of the land is or becomes occupied the occupied parcel may be demarcated for rating purposes
- Use of land will be continually monitored
- Annual declaration forms will be issued to ensure criteria is still met and remission should still apply. The signed declaration form must be received by Council within the timeframe given.
- Rates must be paid until the application form is processed
- 100% remission of all rates and charges shall be given to qualifying rating units
- Approval relating to remission qualification is delegated to Council Officers.

¹² These policies have been prepared under the Local Government Act 2002 and the Local Government Rating Act 2002.

2. Rates Remission for Community, Sporting and Other Organisations

2.1 Policy Objectives

- To facilitate the ongoing provision of non commercial (business), non – profit, voluntary, community and sporting services to the general public
- To assist the organisation’s survival
- To make membership of the organisation more accessible to the general public, particularly disadvantaged groups. These include children, youth, young families, aged people and economically disadvantaged people
- To support the LTCCP community outcome: Community – A healthy, socially inclusive community that supports equity of access, encourages participation, and affords a sense of personal security and belonging.

2.2 Conditions and Criteria

- Remission is available to land owned, occupied, or used by a charitable organisation which is non profit and provides voluntary, community or sporting services to the general public
- The organisation’s purpose meets the objective
- 100% remission of rates and charges excluding those for water (including water by meter), sewerage and refuse disposal will apply for organisations without a permanent liquor licence
- 50% remission of rates and charges excluding those for water (including water by meter), sewerage and refuse disposal will apply for organisations with a permanent liquor licence
- Applications for remission must be made on the approved declaration form
- An application must include:
 - i. a signed statement from the organisation’s accountant to prove no profit is derived from its activity
 - ii. documentation clarifying liquor licence status
 - iii. a statement of objectives, financial accounts, information on activities and programmes and details of membership or clients.
- Applications for remission must be completed every two years
- Rates must be paid until the application is processed
- The policy does not apply to organisations operated for private pecuniary profit
- Approval relating to remission qualification is delegated to Council Officers.

3. Rates Postponement for Extreme Financial Hardship

3.1 Policy Objectives

- To provide rating relief to ratepayers experiencing extreme financial hardship

- To support the LTCCP community outcome: Economic - A growing, diverse and sustainable economy that supports high levels of employment, adequate standards of living for all individuals and meets the social needs of the community. Community- A healthy, socially inclusive community that supports equity of access, encourages participation, and affords a sense of personal security and belonging.

3.2 Conditions and Criteria

- The Policy does not apply to vacant land and only applies to residential properties - not companies, trusts, organisations or other similar ownership structures
- Rates postponement is available to ratepayers who are receiving national superannuation or a pension e.g. widows benefit, or are 65 years of age or older
- Application for postponement can only be made by the legal owner of the property and they must have owned a residential property, and therefore have been a residential ratepayer in the Taupo District for at least 10 years
- The applicant must not own any other properties in the Taupo District or any other district
- Qualifying applicants shall pay 90% of the annual rates assessed in the rating year immediately prior to the first year of postponement qualification. This amount shall then remain fixed until postponement ceases
- Age, physical or mental ability, injury, illness and family circumstances are considered when deciding on postponement eligibility. Any postponed rates will be postponed until the:
 - i. death of the ratepayer(s); or
 - ii. ratepayers(s) ceases to be the owner or occupier of the rating unit; or
 - iii. ratepayer(s) ceases to use the property as his/her residence; or
 - iv. date specified by the Council in the postponement agreement
 - v. ratepayer does not meet qualifying criteria as set out in the declaration form which must be completed and returned to Council every two years for review.
- Council will charge interest on the total amount postponed. The interest will be assessed annually and calculated using the market weighted average effective interest rate on Council borrowings as reported in Council's Annual Report
- The Council will charge an annual fee on postponed rates for the period between the due date and the date they are paid. This fee is designed to cover the Council's administrative costs and may vary from year to year. The fee will be set annually by Council and included in Council's Schedule of Fees and Charges
- The postponed rates or any part thereof may be paid at any time. The ratepayer may elect to postpone the payment of a sum lesser than that which the ratepayer would be entitled to have postponed under this policy
- Postponed rates will be registered as a charge on the rating unit under the Statutory Land Charges Registration Act 1928. No dealing with the land may be registered by the ratepayer while the charge is in place, except with the consent of the local authority

- All rates that have been postponed will become payable when qualification of postponement ceases
- Ratepayers applying for rates postponement on the grounds of extreme financial hardship must provide evidence of their financial circumstances by completing the declaration form
- When an application to postpone rates has been approved, a formal postponement agreement will be entered into by both the ratepayer and Council that shall:
 - i. State the amount of postponement
 - ii. State the timeframe or conditions upon which the postponed rates will become due and payable
 - iii. Acknowledge that the postponed rates will be registered as a charge against the land
 - iv. Require the applicant to have sought legal or other professional advice prior to signing the agreement
 - v. Be signed by both parties.
- When rates postponement payment obligations have been met by the ratepayer, Council will undertake to remove the land charge from the registered title of the rating unit
- The granting of a rates postponement due to extreme financial hardship is delegated to the discretion of an appropriate committee of Council officers.

4. Remission of Rates Penalty

4.1 Policy Objectives

To enable Council to act fairly and reasonably in its consideration of penalty remission for rates which have not been received by the Council by the due date caused by circumstances outside the ratepayer's control.

4.2 Conditions and Criteria

Council will remit penalties on rates where any of the following apply.

- i. A bereavement in the ratepayer's family occurred around the time the instalment was due
- ii. There was serious illness (in the ratepayer's immediate family) around the time the instalment was due
- iii. The ratepayer has a good payment history (being 3 clear years without penalty) and makes payment within two weeks of the penalty notification being issued
- iv. Payment has been sent prior to penalty date but not received and payment is made within two weeks of the penalty notification being issued (satisfactory evidence may need to be provided)
- v. The envelope with rates payment is postmarked on or before penalty date but is received after penalty date
- vi. An office error has occurred.

An approval relating to remission qualification is delegated to Council Officers.

- Requests to remit rates penalties for reasons other than those specified above are to be considered by the Revenue Supervisor

- The Revenue Supervisor may remit rates penalties for reasons other than those specified up to \$100 on any one rating unit
- Applications to remit rates on any one rateable unit over \$100 for reasons other than those specified are to be decided upon by the Finance Manager.

5. Rates Remission and Postponement on Maori Freehold Land

5.1 Policy Objectives

- To recognise that to continue to levy rates on non-income producing Maori freehold land is counter productive to both owners and Council
- To recognise the special characteristics of Maori freehold land
- To provide incentives for owners to develop their Maori freehold land and to facilitate any wish of the owners to develop the land for economic use
- To support the use of the land by the owners for traditional purposes
- To recognise and support the relationship of Maori and their culture and traditions with their ancestral lands
- To avoid further alienation of Maori freehold land
- To recognise and take into account the presence of waahi tapu that may affect the use of the land for other purposes
- To recognise and take into account the importance of the land in providing economic and infrastructure support for marae and associated papakainga housing (whether on the land or elsewhere)
- To recognise and take into account the importance of the land for community goals relating to:
 - i. Preservation of the natural character of the lakeshore environment
 - ii. Protection of outstanding natural features
 - iii. Protection of significant indigenous vegetation and significant habitats of indigenous fauna.
- To recognise the level of community services provided to the land and its occupiers
- To recognise matters related to the physical accessibility of the land
- To support the LTCCP community outcomes: Community - A healthy, socially inclusive community that supports equity of access, encourages participation, and affords a sense of personal security and belonging. Environment – A clean, diverse, healthy and sustainable natural environment supporting the district’s economy and providing for the community’s present and future wellbeing.

5.2 Postponement of Rates on Maori Freehold Land

Council does not provide for any postponement of rates on Maori freehold land.

5.3 *Conditions and Criteria*

This policy applies only to land whose beneficial ownership has been determined by the Maori Land Court by freehold order.

- Maori freehold land that is:
 - a) non-income producing
 - b) in its natural state or undeveloped state
 - c) not occupied
 - d) in multi ownershipqualifies for 100% remission of general rates.
- Where land is being developed by the owners themselves, or is vested in a Maori Trust or similar body whose function is to develop the land, rates are payable on a sliding scale over a five-year program as follows:
 - Year 1 – 20% payable and 80 % remitted
 - Year 2 – 40% payable and 60% remitted
 - Year 3 – 60 % payable and 40% remitted
 - Year 4 – 80% payable and 20% remitted
 - Year 5 – 100% payable
- Qualification of remission will be reviewed every 3 years in accordance with Schedule 11 of the Local Government Act 2002.
- Remission is only applicable where a declaration form has been completed and returned to Council within the timeframe given.
- Remission will be applied annually to those properties that qualify under the policy, until the qualifying criteria is no longer met. 'Use' of land will be continually monitored.
- Land granted a remission under this policy shall become rateable when:
 - a) the land primarily becomes used for residential purposes
 - b) Any part of the land becomes occupied the occupied parcel may be demarcated for rating purposes.
- An approval relating to remission qualification is delegated to the Evaluation and Audit committee.



Fees and Charges

As at 1 July 2005

2005/06 Fees and Charges

All fees and charges are inclusive of GST.

BUILDING CONTROL FEES AND CHARGES

The 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 \$85.00 per hour and the following are minimum deposits payable.**

Building Consent Administration Deposits

The following are minimum non refundable deposits

Residential	Freestanding Fireplace	\$75.00
	Accessory Buildings (incl add & alt)	\$150.00
	Additions/Alterations	\$200.00
	New Building	\$250.00
Rural/Farm Buildings	New Building	\$200.00
	Additions/Alterations	\$100.00
Industrial/Educational	New Building	\$300.00
	Additions/Alterations	\$150.00
Commercial (includes motels/hotels)	New Building	\$350.00
	Additions/Alterations	\$175.00
Swimming Pools		\$100.00
Miscellaneous	Up to \$20,000 value	\$100.00
	\$20,000 - \$100,000 value	\$150.00
	\$100,001 - \$200,000 value	\$200.00
	\$200,001 - \$500,000 value	\$250.00
	In excess of \$500,001 value	\$300.00
Certificates of Title		\$15.00

Building Consent – Plan Check

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 Up to	Minor Works	Accessory Buildings	Additions & Alterations	New Dwellings
\$20,000	\$100.00	\$150.00	\$200.00	\$300.00
\$100,000	\$200.00	\$250.00	\$300.00	\$400.00
\$200,000	\$250.00	\$300.00	\$350.00	\$450.00
\$500,000	\$300.00	\$350.00	\$425.00	\$525.00
Above \$500,000	\$350.00	\$400.00	\$550.00	\$650.00

Rural / Farm Processing Deposits

Value of Work Up to	Minor Works	Additions & Alterations	New Buildings
\$20,000	\$75.00	\$100.00	\$150.00
\$100,000	\$100.00	\$150.00	\$200.00
\$200,000	\$150.00	\$200.00	\$250.00
\$500,000	\$200.00	\$250.00	\$300.00
Above \$500,000	\$250.00	\$300.00	\$350.00

Industrial Processing Deposits

Value of Work Up to	Minor Works	Additions & Alterations	New Buildings
Up to \$20,000	\$75.00	\$150.00	\$250.00
\$100,000	\$100.00	\$250.00	\$350.00
\$200,000	\$150.00	\$300.00	\$400.00
\$500,000	\$200.00	\$350.00	\$450.00
Above \$500,000	\$250.00	\$400.00	\$500.00

Commercial Processing Deposits

Value of Work Up to	Minor Works	Additions & Alterations	New Building
\$20,000	\$100.00	\$200.00	\$300.00
\$100,000	\$200.00	\$300.00	\$400.00
\$200,000	\$275.00	\$350.00	\$450.00
\$500,000	\$300.00	\$400.00	\$500.00
Above \$500,000	\$350.00	\$450.00	\$600.00

Site Inspections

Charged at a rate of \$85.00/ hour plus GST with minimum inspection charge of \$65.00 per inspection subject to the following exceptions.

Pre-consent site visit	\$50.00
Free standing fireplace completion	\$50.00
Completion - Industrial	\$75.00
Completion - Commercial	\$100.00

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.

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

Minor works e.g. retaining walls decks etc	\$35.00
Rural, Domestic garages, accessory buildings etc	\$50.00
Domestic additions and Alterations	\$75.00
New Dwelling	\$100.00
Commercial Industrial	\$135.00
Requests for further information (per request)	\$35.00

Certificates & Notices

Registration of Certificates issued under section 73 of the Building Act 2004. To this fee must be added actual legal costs and disbursements	\$100
Certificate issued under section 77 of the Building Act 2004. To this fee must be added actual legal costs and disbursements	\$75.00
Certificate issued under section 37 of the Building Act 2004	\$50.00
Notice to Fix issued under section 164 of the Building Act 2004	\$75.00
Fire Service Notification Charge	
New Zealand Fire Service Commission notification As required by section 46 of the Building Act 2004	\$50.00

Compliance Schedule and Annual Warrant Of Fitness Charges	
Preparation and issue of compliance schedules payable at time of uplifting a consent or issue of a PIM	\$75.00 plus \$15.00 per system
Amendments to compliance schedules	\$35.00 plus \$5.00 per amended
Building Warrant of Fitness annual administration	\$35.00 for the first system plus an audit charge \$15.00 for each additional system
Audit Inspections	First one is free and rechecks charged at \$75.00 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.

Industry Levies	
These fees do not include industry levies that the Taupo District Council is required to collect on behalf of Central government. These levies are passed onto the relevant agency by the Taupo District Council.	

PLANNING FEES

Resource Consents (Land Use)	
Notified Applications	\$1,500.00
Notified Applications (limited)	\$1,500.00
Non Notified Applications	\$300.00
Resource Consents (Subdivision)	
Notified Applications	\$1,500.00
Notified Applications (limited)	\$1,500.00
Non Notified Applications	\$500.00
Application for cross lease type subdivisions where the property is already developed	\$250.00
Cross lease / unit title approval for second & subsequent stages (per hour)	\$90.00
Boundary Adjustments	\$250.00
Plan Change and Designations	
Plan changes, requirements for new designations & heritage protection orders	\$1,500.00
Alteration to designations & Heritage orders that do not require notification	\$300.00
Other Applications & Certificate Approvals	
Development Plans	\$200.00
ROW Application	\$200.00
Outline Plans	\$200.00
Extension of time	\$200.00
Cancellation or variation of conditions	\$200.00
Monitoring & Compliance Non-refundable Deposit Fee with Consent Conditions	\$100.00
Monitoring & Compliance with Consent Conditions (per hour)	\$90.00
Compliance Certificates - Sec 139 RMA	\$300.00
Compliance Certificates - Sale of Liquor Act &	\$200.00

Overseas Investment Amendment Act	
Sec 221,223 and/or 224 RMA Approvals (per hour)	\$90.00
Sec 241 and/or 243 RMA Approvals (per hour)	\$90.00
Sec 321 and/or 348 LGA Approvals (per hour)	\$90.00
Certified copies of resolutions (per hour)	\$90.00
Signing of miscellaneous documents (per hour)	\$90.00
Building line cancellation (per hour)	\$90.00
Recovery of Members Fees for Hearings Committee (subject to Council approval):	
Chairperson – per hour of hearing time (per hour)	\$75.00
Members – per hour of hearing time (per hour)	\$60.00
Development Contributions – for information on these fees refer to Council’s 2004-2014 LTCCP	
Financial Contributions – for information on these fees refer to Council’s proposed District Plan	
Note: All application fees are deposits and the \$90 hourly rate will be charged for processing thereafter.	

DOGS & ANIMAL CONTROL

Dog Registration Fees	
Working Dogs	
- Entire	\$32.00
- Neutered	\$27.00
Special Owners Policy Dogs	
- Entire	\$39.00
- Neutered	\$34.00
All Other Dogs	
- Entire	\$75.00
- Neutered	\$70.00
- Guide Dogs/Hearing Ear Dogs	Nil
- Dangerous dog or probationary owner – plus 50% of normal fee	+ 50%
- Replacement Tag Fee	\$5.00
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 \$200.00 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	\$5.00
Other Charges Dogs	
Sale of Dog	\$60.00
Destruction Fee – Single	\$15.00
Destruction Fee – Multiple	\$30.00
Destruction Fee – Court Ordered	\$60.00
Permit Fee	\$50.00
Call Back Fee for Permit/SOP Check	\$30.00
Collar prices	
- Small	\$5.00
- Medium	\$8.00
- Large	\$10.00
Impounding fees other Animals	
Pound Fees	
- Horse, donkey, cattle beast, deer	\$15.00
- Sheep, goat, pig	\$10.00

3 Month Memberships (Standard)		- Hourly Rate (Community Only)	\$25.00
- Adult	\$30.00	- Full Day (Commercial)	\$225.00
- Senior	\$25.00	- Full Day (Community)	\$225.00
- Child over 5 yrs (under 5 yrs no charge)	\$20.00	Function Room 2	
- Family	\$75.00	- Hourly Rate (Community Only)	\$25.00
3 Month Memberships (Special – Comm/Disabled cardholders)		- Full Day (Commercial)	\$225.00
- Adult	\$25.00	- Full Day (Community)	\$225.00
- Senior	\$20.00	Function Room 1 & 2	
- Child over 5 yrs (under 5 yrs no charge)	\$15.00	- Hourly Rate (Community Only)	\$50.00
- Family	\$60.00	- Full Day (Commercial)	\$450.00
Slide Casual	\$3.00	- Full Day (Community)	\$420.00
Sauna Casual	\$3.00	TEC Entire Venue	
School Safety Programme	Free	- Hourly Rate (Community Only)	\$0.00
Taupo District schools (per class)	\$15.00	- Full Day (Commercial)	\$1,300.00
Out of district schools (per child)	\$1.00	- Full Day (Community)	\$900.00
Private Pools – individual	\$5.00	Fitness Suite	
Private Pools – concession (10)	\$40.00	Casual	
Competition Pool – daily rate	\$400.00	- Adult	\$5.00
Lane hire – competition pool	\$5.00	- Senior	\$4.00
Lane hire – old 25 metre pool	\$2.50	Concessions (Adult)	
Special Local Rates (available to qualifying local aquatic sports groups)		- 1 month	\$25.00
- A.C.E (Aquatic Clubs Elite) passes:		- 3 months	\$50.00
Child Concession – 30 swims	\$15.00	- 6 months	\$100.00
Adult Concession – 30 swims	\$30.00	- 12 months	\$200.00
AC Loyalty Pass	Free entry	Concessions (Senior)	
Fitness Suite		- 1 month	\$20.00
Fitness Suite Memberships (Adult)		- 3 months	\$40.00
- Casual	\$5.00	- 6 months	\$80.00
- 1 month	\$25.00	- 12 months	\$160.00
- 3 months	\$50.00	Climbing Wall-Group Bookings	
- 6 months	\$100.00	Public Hours (1/2 Price on Mondays)	
- 12 months	\$200.00	- Adults	\$8.00
Fitness Suite Memberships (Senior)		- Children and Seniors	\$6.00
- Casual	\$4.00	- Harness Hire	\$5.00
- 1 month	\$20.00	- Family Pass (2 adults & 2 Children or 1 adult & 3 Children)	\$35.00
- 3 months	\$40.00	- Afterschool Climb Club	\$3.50
- 6 months	\$80.00	- Concessions (x10)	
- 12 months	\$160.00	Adult	\$70.00
		Child	\$50.00
		- Safer Climber 10 Concession (1/2 Price Monday's)	\$60.00
		Non Public Hours – Hire of Wall	
		- Hire of Wall	
		per hour	\$50.00
		half day (4 hours)	\$150.00
		whole day (8 hours)	\$250.00
		- Instructor – per hour	\$25.00
		- Harness Hire (max of 20)	\$5.00
		(Groups of more than 10 receive a 15% discount on equipment and instructor hire)	
		- Limited Climbing Shoes for hire (plus bond)	\$5.00
		Adult Programmes	
		Stretch & Strengthen	
		- 10x Card	\$40.00
		- 20x Card	\$70.00
		Gentle Exercise-Casual	\$2.50
		School Programmes	
		Activity Programmes	
		- Taupo District Schools	Neg
		- Non Local Schools	Neg
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EVENTS CENTRE			
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Stadium & Associated Rooms			
Stadium			
- Hourly Rate (Community Only)	\$65.00		
- Full Day (Commercial)	\$840.00		
- Full Day (Community)	\$480.00		
Half Court			
- Hourly Rate (Community Only)	\$11.00		
- Full Day (Commercial)	\$0.00		
- Full Day (Community)	\$120.00		
Full Court			
- Hourly Rate – Community Only	\$20.00		
- Commercial - Full day	\$320.00		
- Community – Full day	\$192.00		
Clubroom			
- Hourly Rate – Community Only	\$15.00		
- Commercial - Full day	\$112.50		
- Community – Full day	\$112.50		
Function Room 1			

Annual Plan

Climbing Programmes	
- Taupo District Schools (per child harness hire plus \$25.00 per hour for instructor)	\$4.00
- Non Local Schools (per child harness plus \$25.00 per hour for instructor)	\$5.00
Fitness Suite	
- High School Programme (casual entry)	\$4.00
- High School Aerobics (casual entry)	\$3.50

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

LIBRARIES

Taupo Public Library

Books	No charge
Videos (per item for 1 week)	\$3.00
Compact Disks (per item for 2 weeks)	\$2.00
Reserves (per item)	\$1.50
Interloans (per item)	\$2.00
Postage for interloan return	\$3.00
Photocopying (\$0.20 per page/\$0.10 per page for 50 pages or more)	\$0.20/0.10
Book Covering (per item)	\$5.00
Typewriter Hire (per 1/2 hour)	\$2.00
Membership Card Fee	\$1.00
Library Subscription (per month - \$10.00 refundable on return of all items)	\$17.00
Overseas visitors/temporary residents - 1 month subscription (plus a \$40.00 refundable deposit when all material is returned undamaged)	\$10.00
Community Room Hire (per half day)	\$45.00
Overdue Charges	
- Adult (per item for the first week then \$0.05 per day to a maximum of \$5.00)	\$0.50
- Children (per item for the first week then \$0.05 per day to a maximum of \$5.00)	\$0.25
- Videos (per item for the first 3 days then \$0.05 per day to a maximum of \$5.00)	\$0.40
Damaged/Lost Books (Replacement)	Repl. Cost

Mangakino Library

Paperback Books	No charge
- Large Books	No charge
- Jig Saws	\$1.00/\$2.00
- Videos	\$3.00
- Internet (1/2 hour, \$5.00 1 hour)	\$3.00
- Photocopying	\$0.20
- Interloans Postage - Dependent on weight	
- Membership Card	\$1.00
- Overdue Charges (after one week's grace)	\$2.00
- Damaged/Lost Books (Replacement)	Repl. Cost

Turangi Public Library

Books - popular fiction (per item)	\$0.50
Magazines	No charge
Donated Popular Fiction (per item)	\$0.25
Video Rental (per video 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 (per copy)	\$0.10
Postage	\$0.40
Membership Card	\$1.00

PUBLIC CONVENIENCES

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

(note that consultant's report due out soon may recommend further fee changes to GLC and other venues facilities)

Entire Venue	
Full Day (Commercial)	\$1,300.00
Full Day (Community)	\$945.00
Theatre	
Full Day (Commercial)	\$650.00
Full Day (Community)	\$410.00
Hall	
Full Day (Commercial)	\$530.00
Full Day (Community)	\$410.00
Hall/Eastwing	
Full Day (Commercial)	\$650.00
Full Day (Community)	\$530.00
Eastwing/Conservatory	
Full Day	\$235.00
Rimu Room	
Full Day	\$120.00
Hourly Rate for Community Groups only	\$20.00
Green Room	
Full Day	\$120.00
Hourly Rate for Community Groups only	\$20.00
Upper Foyer	
Full Day	\$120.00
Lower Foyer	
Full Day	\$120.00
Kitchen	
Full Day	\$160.00

PARKS & RESERVES

Tongariro Domain

Hireage (profit making event)	
- Setting up (per day)	\$150.00
- Operational (per day)	\$300.00
- Bond	\$500.00

Owen Delany Park

Corporate Lounge 1	
- Hourly Rate for Community Groups only	\$15.00
- Full Day	\$112.50

Annual Plan

COMMUNITY HALLS

Tongariro Senior Citizens Hall

Lounge (per hour)	\$10.00
Hall (per hour)	\$20.00
Kitchen (per hour)	\$5.00
Venue (24 hours)	\$200.00
Bond	\$200.00

Turangī Gymnasium

Gymnasium	
- School Groups (per hour)	\$5.00
- Sporting Bodies (per hour)	\$6.50
Conference Room (per hour)	\$6.50
Boardroom (per hour)	\$20.00
Kitchen (per hour)	\$5.00
Bonds	\$200.00

Mangakino Gymnasium

Day (if kitchen required additional \$5.50)	\$84.50
Sporting Bodies	
- Senior Teams (per night)	\$13.50
- Junior Teams (per night)	\$11.25
Meetings (per night)	\$22.50
Flower Shows and Church Services (per night)	\$13.50
Kitchen	\$9.00
Showers (plus sot meter)	\$5.50
Bonds (all users)	\$112.50
Bonds (alcohol)	\$200.00

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	\$12.00
Bond (alcohol)	\$200.00
Bond (cleaning)	\$50.00

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

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	\$33.75
- With Bar Facilities	\$45.00
Local Organisation Night time	
- Without Bar Facilities	\$33.75
- With Bar Facilities	\$45.00
Non Local Organisation Daytime	
- Without Bar Facilities	\$33.75
- With Bar Facilities	\$45.00
Non Local Organisation Night Time	

- Without Bar Facilities	\$45.00
- With Bar Facilities	\$56.25

Weddings and/or Private Functions

- Local Without Bar Facilities	\$45.00
- Local With Bar Facilities	\$56.25
- Non Local Without Bar Facilities	\$112.50
- Non Local With Bar Facilities	\$123.75

Annual Charges

- Sporting Clubs	\$45.00
- Tirohanga School	\$45.00
- Taupo Hunt Club	\$101.25
Special Rate for 2 hour sessions with no facilities	\$16.90

Waipahihi Hall

Entire Complex	
- Day	\$236.25
- Half Day	\$118.15
- Hourly Rate for Community Groups	\$15.00

Gymnasium

- Day	\$118.15
- Half Day	\$59.05

Lounge

- Day	\$118.15
- Half Day	\$59.05

Bond (alcohol)

	\$200.00
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Bond (cleaning)

	\$50.00
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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

Waitahanui Community Centre

Entire Complex	
- Day	\$236.25
- Half Day	\$118.15
- Hourly Rate for Community Groups	\$15.00

Lounge

- Day	\$118.15
- Half Day	\$59.05
- Hourly Rate for Community Groups	\$15.00

Changing Rooms

- Day	\$118.15
- Half Day	\$59.05
- Hourly Rate for Community Groups	\$15.00

Bond (alcohol)

	\$200.00
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Bond (cleaning)

	\$50.00
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Whakamaru Settlers Hall

Evening Function	\$90.00
Evening Function (less Playcentre area)	\$70.00
Half Day	\$10.00
Day (Commercial)	\$25.00
Day	\$20.00
Evening Function for Sports Groups	\$7.00
Evening Function for School Groups	\$10.00
Bond	\$200.00

SOLID WASTE MANAGEMENT (LANDFILL & TRANSFER STATIONS)

Recycle Bins	No charge
Green Mulch (all except Broadlands Rd)	No charge
Broadlands Landfill & Transfer Stations	
Residential refuse collection (per bag up to 60L)	\$1.00
Small loads (<100kgs)	\$5.00
Medium loads (<250kgs)	\$10.00
Large loads (<400kgs)	\$15.00
All loads (>400kgs) (per tonne)	\$48.00
Tyre disposal charges	\$2.25 - \$11.50
Clean Fill (per tonne)	\$10.00
Concrete Disposal (per tonne)	\$10.00
Crushed Concrete Sale (per tonne)	\$9.57
Special waste – immediate burial (per tonne)	\$96.00

WATER SUPPLY

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 m3)	\$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 & services	
Labour (per hour)	\$30.00
Material	Cost + 10%
Vehicle (current IRD rates)	

WASTEWATER

Sewer Connections to Main (Urban areas)	
New Connections	
- 100mm/150mm	\$200.00
- Administration fee	\$40.00
Private owners faults, new connections, extensions, alterations & services	
Labour (per hour)	\$30.00
Material	Cost + 10%

Vehicle (current IRD rates)

ROADING

Street name Plate	\$380.00
Accessway Sign	\$280.00
Second Coat Seal	\$3.00m2
Vehicle Crossing Bond- All areas excluding Turangi	
Urban residential crossing	\$281.00
Urban commercial or industrial crossing	\$506.00
Rural crossing	\$506.00
Inspection fee	\$56.00
Vehicle Crossings - Turangi (per meter)	
Overweight Vehicle Permit	
Single, Multiple trip or linked permit	\$20.45
New continuous or area permit	\$61.37
Reissue of continuous or area permit	\$10.23
Additional charge for each permit where less than 3 working days are available for processing	\$10.23
Route approval and bridge crossing instructions for transit New Zealand applications	\$25.00

AIRPORTS

Turangi Aerodrome	
Landing charges	\$6.00

CORPORATE SERVICES

Request for information under the Local Government Official Information & Meetings Act	
Information > than half hour to collate (per half hour)	\$30.00
- Photocopying (per page in excess of 20 pages)	\$0.20
- All other charges	At cost
Land Information Memorandum (LIM) *	
*These fees were identified in the 2002/03 annual plan to be reviewed. The above fees are increased following that review.	
Residential/Rural property	\$150.00
Residential/Rural property - urgent service	\$200.00
Commercial/ Industrial property	\$250.00
Commercial/ Industrial property - urgent service	\$280.00
Rates and Valuation Property Information	
Disk containing complete district rating roll, updated monthly (per annum)	\$1,000.00
Printout of individual rating area rolls	
Taupo/Kaingarua	\$450.00
Taupo	\$370.00
Kaingarua	\$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)	6.43%
Property Information (Central Information)	



Annual Plan

Search fee	\$8.00
Microfilm prints	
- A4	\$3.00
- A3	\$5.00
Photocopying	
- A4	\$0.50
- A3	\$1.00
Property and Land Information	
Map Photocopying A1	\$3.50
Geographical Information Services	
Standard Map (no photography)	
- A1	\$15.00
- A2	\$10.00
- A3	\$7.50
- A4	\$5.00
Standard Map (photography)	
- A1	\$20.00
- A2	\$15.00
- A3	\$10.00
- A4	\$5.00
Specialised Maps	
Standard map charges plus staff charge out	
- Officer (per hour)	\$75.00
- Technician (per hour)	\$60.00



Appendices

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 (LTMA2003).

Outstanding payments

It is not anticipated that there will be any payments outstanding from Land Transport New Zealand at the commencement of the 2005/06 financial year.

Activities and safety administration outputs

Table 1 lists all of the activity classes for which payment is sought in the 2005/06 financial year from Land Transport New Zealand. 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 both the objectives of each of the activities for which funding is applied for. In addition to this, all of the activities contribute to the purpose of the

LTMA2003, 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 section 12(3) and 12(5) of the LTMA2003. A '•' indicates that the activity either contributes to the outcomes of the LTMA [Section 12(3)] or takes account of the relevant strategy [Section 12(5)].

Consultation

When In preparing this Programme, copies were sent to the following organisations for comment:

- Transfund
- 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
- LTSA
- Bike Taupo

The public was also invited to make submissions on this programme as part of the Annual Plan.



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.

Long-term financial forecast

Table 2 contains a long-term forecast for the current and future 9 financial years.

Table 1

Activity	Total Cost 2005/06 (\$'000)	Subsidy	Start Date	Duration	Objectives	LTMA Section 12 (3)					LTMA Section 12 (5)																							
						Assists economic development	Assists safety & 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																					
Maintenance Programme – General Road Network																																		
1 – Pavement Maintenance	\$1,419	43%	Jul-05	ongoing	Maintenance of asset, safety of road users																													
2 – Area Wide Pavement Treatment	\$75	43%	Jul-05	ongoing	Renewal of asset																													
3 – Major Drainage Control	\$30	43%	Jul-05	ongoing	Protection of asset																													
4 – Maintenance Chip Seals	\$936	43%	Jul-05	ongoing	Renewal of asset, safety of road users																													
5 – Thin Asphaltic Surfacing	\$114	43%	Jul-05	ongoing	Renewal of asset, safety of road users																													
7 – Bridge Maintenance	\$22	43%	Jul-05	ongoing	Maintenance of asset, safety of road users																													
10 – Amenity/Safety Maintenance	\$250	43%	Jul-05	ongoing	Maintenance of asset, safety of road users																													
11 – Street Cleaning	\$30	43%	Jul-05	ongoing	Maintenance of asset, safety of road users																													
12 – Traffic Services	\$292	43%	Jul-05	ongoing	Maintenance, renewal and creation of asset																													
13 – Carriageway Lighting	\$272	43%	Jul-05	ongoing	Maintenance of asset, safety of road users																													
14 – Cycleway Maintenance	\$5	43%	Jul-05	ongoing	Maintenance of asset, safety of road users																													
17 – Professional Services	\$410	43%	Jul-05	ongoing	Management of the asset																													
Maintenance Programme – Special Purpose Roads																																		
1 – Pavement Maintenance	\$2	100%	Jul-05	ongoing	Maintenance of asset, safety of road users																													
4 – Maintenance Chip Seals	\$24	100%	Jul-05	ongoing	Maintenance of asset, safety of road users																													
10 – Amenity/Safety Maintenance	\$2	100%	Jul-05	ongoing	Maintenance of asset, safety of road users																													
12 – Traffic Services	\$1	100%	Jul-05	ongoing	Maintenance of asset, safety of road users																													
17 – Professional Services	\$1	100%	Jul-05	ongoing	Management of the asset																													
Other Projects																																		
58 – Cycle Strategy Capital Works Implementation	\$18	53%	Jul-05	12 months	Promotion of cycling																													
38 – Second Taupo Town Crossing (designation and scheme assessment)	\$185	53%	Jul-05	12 months	Capacity improvements																													
38 – East Taupo Arterial (design & construction)	\$5,500	53%	Jan-06	24 months	Capacity improvements, amenity improvements																													
55 – Taupo District Pedestrian Network	\$302	53%	Sep-05	8 months	Promotion of walking																													
39 – Poihipi Road Widening	\$100	53%	Jul-05	12 months	Safety of road users, promotion of cycling																													
13 – Shared Path beside ETA	\$391	53%	Jan-06	12 months	Safety of road users, promotion of alternative forms of transport																													
Crash Reduction Study	\$30	43%	Jul-05	12 months	Safety of road users.																													
Safety Administration Programme																																		
Road Safety Community Development	\$60	67%	Jul-05	ongoing	Promotion of road safety																													
Road Safety Projects	\$24	44%	Jul-05	ongoing	Promotion of road safety																													

Table 2

Activity	2005/06 (\$000)	2006/07 (\$000)	2007/08 (\$000)	2008/09 (\$000)	2009/10 (\$000)	2010/11 (\$000)	2011/12 (\$000)	2012/13 (\$000)	2013/14 (\$000)	2014/15 (\$000)
Maintenance Programme – General Road Network										
Structural Maintenance	2,596	2,615	2,470	2,547	2,215	2,445	2,217	2,398	2,367	2,615
Corridor Maintenance	849	881	903	920	942	964	1,048	1,008	1,030	1,052
Professional Services	410	389	442	409	419	398	435	408	467	428
Maintenance Programme – Special Purpose Roads										
Structural Maintenance	26	2	2	2	2	2	2	2	2	2
Corridor Maintenance	3	3	3	3	3	3	3	3	3	3
Professional Services	1	1	1	1	1	1	1	1	1	1
Capital Programme										
Bridge renewals							80			
Crash Reduction Studies	30					30				
Cycling Facilities	409	509	118	118	118	118	18	18	18	18
Minor Safety Projects	316	311	306	311	287	305	297	306	310	260
New Roads and Bridges	5,685	5,000				10,500				
Pedestrian Facilities	302	302	419	419	419	419	419	419	419	419
Strategic Plans	10									
Walking and cycling strategy			20			20			20	
Territorial Authority Administration Support	228	221	100	101	94	325	95	98	99	103

Summary of Changes

1. Submissions on Draft Annual Plan

Council adopted its draft 2005/06 Annual Plan for consultation on 6 April 2005 and notified it on 12 April. Submissions closed on 13 May.

Consultation on the Annual Plan was held concurrently with consultation on amendments to Council's 2004-2014 LTCCP and some other issues. A total of 1,095 submitters made 1,269 submissions. Of these, 194 concerned the Annual Plan directly while 898 were issues that required amendments to the LTCCP and subsequently the final Annual Plan. Most of the submissions relating to the LTCCP (849) concerned the Centennial Park Motor Racing Circuit project, while 43 were about the Taupo Museum and Art Gallery and six concerned the Taupo Town Centre Management Rate.

2. Main Changes

Taupo Museum and Art Gallery

As a result of the amendment to the 2004-2014 LTCCP, subject to agreement with the Museum Council, Taupo District Council will take over the management of the Taupo Museum and Art Gallery. The Annual Plan reflects this new responsibility within the Community Facilities activity.

Centennial Park Motor Racing Circuit

As a result of the amendment to the 2004-2014 LTCCP, Council's contribution toward the development and upgrade of Centennial Park Motor Racing Circuit has been included in the Annual Plan as a new activity (see Economic Development Projects, page 38).

Schedule of Capital Expenditure

The Schedule of Capital Expenditure has been adjusted to remove projects that could not be carried out as originally planned.

Rating Policy

In response to submissions, the rate proposed for home based accommodation providers has been removed as has the MDR on timeshare accommodation.

Also in response to a submission, for clarification wording changes have been made to the Rating Policy where it relates to the Lake Protection Rate.

As a result of an amendment to the 2004-2014 LTCCP, the Rating Policy now includes the Taupo Town Centre Management Rate.

Schedule of Fees and Charges

A new pound fee of \$80.00 was introduced for any dog impounded outside normal hours (7am to 4.30pm) and the cost of small collars was increased to \$5.00.

Accounting Policy Added

This policy was omitted from the draft and has now been included.

Changed Circumstances

Following the preparation of the draft Annual Plan and the subsequent special consultative procedure, several issues arose which have been included in the Annual Plan. These issues are:

- Revision of AC Baths' budget to reflect new salaries.
- Minor alterations to reflect changes in operational expenditure from the reduced capital works programme and staff salaries.