

2023
/24

ANNUAL PLAN

Sticking to the game plan





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Introduction

Introduction from Mayor Marie Black

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Introduction from Mayor Marie Black

As we look forward to the next fiscal year of 2023-2024 we should also reflect on the past year and the impact events have had on the lives of many. This current year has been riddled with uncertainty. Coupled with high interest rates and living costs, our Council is acutely aware of the toll this is taking and the effect on the economy, supply chains and service delivery.

No individual, business or organisation, nationally or internationally, has escaped the fallout of the lingering global pandemic, the war in Ukraine or, closer to home, the significant weather events. Coupling this with an era of government reform, we find ourselves experiencing pressure at every turn.

Despite this, here in the Hurunui District your Council did not anticipate any significant variation to the Long-Term Plan 2021/2031 and engaged with the district on that basis of "Sticking to the Game Plan" when approving the draft budgets for the 2023-2024 Annual Plan.

Given that our roading infrastructure is one of the critical assets, the Council was determined to ensure that any reduction to the level of service would expose the network further and considered that, despite an increase of 10%, it must maintain these assets. One of the cornerstone decisions from the 2021-2031 Long Term Plan was to repay \$916,000 of roading debt during the 2023-2024 year to place our Council in a better position as the district moves towards the next Long-Term Plan.

"We appreciate the time and effort that individuals and organisations have taken to provide feedback on the Hurunui District Council Draft Annual Plan."

During the 2020-2021 Annual Plan development, the Council placed a hiatus on funding a range of community grants as a way of reducing the impact on rates while the Council was dealing with the uncertainty created by the effects of the Covid-19 pandemic. Feedback received from the community revealed that the provision of such grants and awards are valuable and an important component of community wellbeing. As a result, Council determined that these must be retained.

Our Three Waters team continues to work hard around the district to ensure we stand by our commitment to deliver efficient wastewater and reliable drinking water services. While we have never supported the proposed Affordable Water Reform programme, it has been mandated by the government, despite our disapproval. Hence, we need to ensure we are

placed in the best position possible when the reform is passed through Parliament as proposed before the General Election in October 2023.

As your elected representatives, we appreciate the time and effort that individuals and organisations have taken to provide feedback on the Hurunui District Council Draft Annual Plan. After considering all feedback and recognising the unavoidable impact of inflation and rising interest rates, the growth adjusted rate increase was confirmed at 7.49%, which is above our forecast in the 10-year Long Term Plan of 4.99% for 2023-2024.

Rate affordability is a key consideration for our Council, unfortunately, the increase in costs associated with delivering services has triggered an increase of the rate revenue requirement.

Even amidst the above-mentioned challenges, we continue to deliver a range of services and projects that bring community benefit and wellbeing both now and into the future.

I look forward to working with you and our community throughout the incoming year to meet the challenges and further ensure our district is a great place to live, work and play.

Marie H. Black.



Marie Black
Mayor: Hurunui
District Council

Financial Forecasts

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Forecast statement of comprehensive revenue and expense

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|---|-------------------------------------|--------------------------------------|-------------------------------------|
| Revenue | | | |
| District Wide Rates | 13,672 | 12,224 | 15,515 |
| Targeted Rates | 12,668 | 13,190 | 13,391 |
| Targeted Rates for Other Services | 0 | 0 | 0 |
| Development Contributions | 1,020 | 1,067 | 1,067 |
| Dividends Received | 180 | 158 | 180 |
| Operating Grants, Donations and Subsidies | 29 | 31 | 41 |
| Transfers from Other Government Entities | 4,377 | 4,700 | 4,788 |
| Revenue from Exchange Transactions: | | | |
| - Hanmer Springs Thermal Pools and Spa Receipts | 14,012 | 13,755 | 15,375 |
| - Other Revenue | 6,232 | 6,582 | 9,677 |
| Vested Asset Revenue | 1,555 | 1,596 | 1,596 |
| | 53,745 | 53,302 | 61,631 |
| Less Expenses | | | |
| Employee Benefits | 16,705 | 16,556 | 17,241 |
| Grants and Other Transfer Payments | 71 | 74 | 84 |
| Direct Expenses | 22,094 | 21,200 | 23,547 |
| Finance Costs | 1,425 | 1,147 | 3,144 |
| Depreciation | 11,620 | 11,410 | 16,457 |
| | 51,915 | 50,388 | 60,472 |
| Net Surplus/(Deficit) before tax | 1,830 | 2,915 | 1,159 |
| Tax expense | 0 | 0 | 0 |
| Net Surplus/(Deficit) after tax | 1,830 | 2,915 | 1,159 |
| Add Other Comprehensive Revenue | | | |
| Gains/(Losses) on Asset Revaluation | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Total Comprehensive Revenue and Expense | 1,830 | 2,915 | 1,159 |
| Summary of Capital Expenditure | | | |
| Water Supplies | 11,465 | 8,484 | 11,444 |
| Sewerage | 1,356 | 3,750 | 3,763 |
| Stormwater and Drainage | 1,680 | 781 | 1,115 |
| Roads and Footpaths | 7,142 | 6,152 | 7,478 |
| Coastal Hazards | 0 | 0 | 750 |
| Public Services | 2,404 | 2,076 | 5,746 |
| Regulatory | 4 | 0 | 0 |
| Hanmer Springs Thermal Pools and Spa | 2,668 | 2,700 | 4,868 |
| Governance & Corporate Services | 932 | 562 | 923 |
| Earthquake Recovery | 0 | 0 | 0 |
| | 27,651 | 24,505 | 36,087 |

Forecast statement of comprehensive revenue and expense and group activities

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Reconciliation between Revenue and Activity Summaries | | | |
| Water Supplies | 8,056 | 8,445 | 8,727 |
| Sewerage | 2,352 | 2,408 | 2,485 |
| Stormwater and Drainage | 1,104 | 1,175 | 1,180 |
| Roads and Footpaths | 12,152 | 11,223 | 13,696 |
| Coastal Hazards | 24 | 24 | 778 |
| Public Services | 9,279 | 10,322 | 12,057 |
| Regulatory | 3,733 | 3,818 | 4,091 |
| Hanmer Springs Thermal Pools and Spa | 14,012 | 13,755 | 15,375 |
| Governance & Corporate Services | 9,428 | 10,161 | 12,290 |
| Earthquake Recovery | 488 | 493 | 454 |
| | 60,627 | 61,825 | 71,134 |
| Less Council Overheads | (4,856) | (5,828) | (5,212) |
| Less Internal Interest Paid | (2,026) | (2,189) | (4,291) |
| Add Gains/(Losses) on Asset Revaluation | 0 | 0 | 0 |
| Add Gains/(Losses) on Forestry Revaluation | 0 | 0 | 0 |
| | 53,745 | 53,808 | 61,631 |
| Reconciliation between Expenditure and Activity Summaries | | | |
| Water Supplies | 8,904 | 9,293 | 11,644 |
| Sewerage | 1,931 | 1,861 | 2,621 |
| Stormwater and Drainage | 573 | 643 | 692 |
| Roads and Footpaths | 10,909 | 10,202 | 15,060 |
| Coastal Hazards | 6 | 69 | 63 |
| Public Services | 10,413 | 10,718 | 11,624 |
| Regulatory | 3,836 | 3,830 | 4,133 |
| Hanmer Springs Thermal Pools and Spa | 12,547 | 11,665 | 12,060 |
| Governance & Corporate Services | 9,536 | 10,219 | 11,928 |
| Earthquake Recovery | 142 | 114 | 150 |
| | 58,796 | 58,615 | 69,975 |
| Less Council Overheads | (4,856) | (5,828) | (5,212) |
| Less Internal Interest Paid | (2,026) | (2,189) | (4,291) |
| | 51,915 | 50,598 | 60,472 |

Forecast statement of changes in equity

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Equity at the start of the year | 478,916 | 453,946 | 619,461 |
| Add Total Comprehensive Revenue and Expense for Year | 1,830 | 2,915 | 1,159 |
| Equity at the end of the year | 480,745 | 456,861 | 620,619 |

Forecast statement of financial position

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Public Equity | | | |
| Accumulated General Reserves | 237,079 | 220,485 | 254,075 |
| Reserve Funds | (57,882) | (55,429) | (75,313) |
| Asset Revaluation Reserves | 301,549 | 291,078 | 441,857 |
| Total Public Equity | 480,745 | 456,134 | 620,619 |
| Current Assets | | | |
| Cash & Cash Equivalents | 90 | 360 | 495 |
| Accounts Receivable | 4,285 | 2,893 | 4,034 |
| Inventories | 125 | 143 | 130 |
| Other current assets | 0 | 0 | 5 |
| | 4,501 | 3,396 | 4,665 |
| Non-Current Assets | | | |
| Operational Assets | 56,548 | 58,336 | 55,431 |
| Restricted Assets | 52,019 | 51,990 | 57,391 |
| Infrastructural Assets - Three Waters | 112,610 | 106,249 | 153,153 |
| Infrastructural Assets - Roading and Coastal Hazards | 320,532 | 302,401 | 429,813 |
| Intangible Assets | 392 | 293 | 555 |
| Forestry Assets | 460 | 333 | 295 |
| Investments in Council Controlled Organisations | 0 | 0 | 0 |
| Other Financial Assets | 0 | 0 | 0 |
| Investments | 990 | 1,044 | 2,111 |
| | 543,552 | 520,646 | 698,747 |
| Total Assets | 548,053 | 524,042 | 703,412 |
| Current Liabilities | | | |
| Accounts Payable | 10,431 | 9,671 | 9,394 |
| Current Portion of Term Debt | 0 | 0 | 0 |
| Other Current Liabilities | 1,987 | 2,056 | 1,650 |
| | 12,418 | 11,727 | 11,044 |
| Non Current Liabilities | | | |
| Term Debt | 54,000 | 54,500 | 71,500 |
| Other Non Current Liabilities | 889 | 1,681 | 249 |
| | 54,889 | 56,181 | 71,749 |
| Total Liabilities | 67,308 | 67,908 | 82,793 |
| Net Assets | 480,745 | 456,134 | 620,619 |

Forecast statement of cash flows

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|---|-------------------------------------|--------------------------------------|-------------------------------------|
| Cash Flows from Operating Activities | | | |
| <i>Cash provided from:</i> | | | |
| Rates | 26,341 | 24,908 | 28,906 |
| Hanmer Springs Thermal Reserve | 14,012 | 13,755 | 15,375 |
| Other Income | 11,579 | 12,379 | 15,574 |
| Dividends Received | 180 | 158 | 180 |
| Money Received from Other Authorities | 2,243 | 2,243 | 2,243 |
| | 54,354 | 53,444 | 62,278 |
| <i>Cash paid to:</i> | | | |
| Cost of Services | 38,553 | 37,009 | 40,872 |
| Interest Paid | 1,425 | 1,147 | 3,144 |
| Money paid to Other Authorities | 2,243 | 2,243 | 2,243 |
| | 42,221 | 40,399 | 46,258 |
| Net Cash Flow from Operating Activities | 12,134 | 13,045 | 16,020 |
| Cash Flows from Investing Activities | | | |
| <i>Cash provided from:</i> | | | |
| Sale of Fixed Assets | 0 | 0 | 0 |
| Sale of Investments | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| <i>Cash paid to:</i> | | | |
| Purchase of Fixed Assets | 26,096 | 22,910 | 34,072 |
| Purchase of Investments | 0 | 0 | 420 |
| | 26,096 | 22,910 | 34,492 |
| Net Cash Flows from Investing Activities | (26,096) | (22,910) | (34,492) |
| Cash Flows from Financing Activities | | | |
| <i>Cash provided from:</i> | | | |
| Loans Raised | 13,500 | 9,000 | 18,500 |
| | 13,500 | 9,000 | 18,500 |
| <i>Cash paid to:</i> | | | |
| Loan Repayments | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Net Cash Flows from Financing Activities | 13,500 | 9,000 | 18,500 |
| Net Increase/(Decrease) in Cash Held | (463) | (865) | 28 |
| Opening Cash Balance | 553 | 233 | 467 |
| Closing Cash Balance | 90 | (632) | 495 |

Forecast statement of cash flows reconciliation

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Net Surplus/(Deficit) after tax | 1,830 | 2,194 | 1,159 |
| <i>Non Cash Items:</i> | | | |
| Vested Assets | (1,555) | (1,596) | (1,596) |
| Gain/Loss on Asset Valuation | 0 | 0 | 0 |
| Gain/Loss on Forestry Valuation | 0 | 0 | 0 |
| Depreciation | 11,620 | 11,416 | 16,457 |
| | 10,066 | 9,820 | 14,861 |
| | 11,895 | 12,014 | 16,020 |
| <i>Movements in Working Capital:</i> | | | |
| (Increase)/Decrease in Accounts Receivable | 79 | 0 | 0 |
| (Increase)/Decrease in Inventories | 4 | 0 | 0 |
| (Increase)/Decrease in Other current assets | 0 | 0 | 0 |
| Increase/(Decrease) in Accounts Payable | (265) | 0 | 0 |
| Increase/(Decrease) in Other Current Liabilities | (56) | 0 | 0 |
| | (238) | 0 | 0 |
| Net Cash Flow from Operating | 12,134 | 12,014 | 16,020 |

Forecast summary of capital expenditure

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|---|-------------------------------------|--------------------------------------|-------------------------------------|
| Water Supplies | | | |
| District Wide Water | 11,465 | 8,484 | 11,417 |
| Water Stimulus Package | 0 | 0 | 0 |
| Balmoral Water | 0 | 0 | 0 |
| | 11,465 | 8,484 | 11,417 |
| <i>Broken down to:</i> | | | |
| Growth Related Capital Expenditure | 348 | 357 | 357 |
| Capital Expenditure to achieve Improved Levels of Service | 5,726 | 5,896 | 9,189 |
| Renewals of Existing Assets | 5,391 | 2,232 | 1,898 |
| | 11,465 | 8,484 | 11,444 |
| Sewerage | | | |
| District Wide Sewer | 1,356 | 3,750 | 3,763 |
| Sewerage Stimulus Package | 0 | 0 | 0 |
| | 1,356 | 3,750 | 3,763 |
| <i>Broken down to:</i> | | | |
| Growth Related Capital Expenditure | 303 | 311 | 311 |
| Capital Expenditure to achieve Improved Levels of Service | 67 | 132 | 145 |
| Renewals of Existing Assets | 987 | 3,307 | 3,307 |
| | 1,356 | 3,750 | 3,763 |
| Stormwater and Drainage | | | |
| District Wide Stormwater | 369 | 416 | 421 |
| Stormwater Stimulus Package | 0 | 0 | 0 |
| Amberley Stormwater | 136 | 100 | 100 |
| Cheviot Stormwater | 0 | 0 | 0 |
| Jed River Clearance | 0 | 0 | 0 |
| Motunau Beach Stormwater | 0 | 0 | 50 |
| Hanmer Springs Stormwater | 1,078 | 264 | 543 |
| Hawarden Stormwater | 52 | 0 | 0 |
| Waikari Stormwater | 45 | 0 | 0 |
| | 1,680 | 781 | 1,115 |
| <i>Broken down to:</i> | | | |
| Growth Related Capital Expenditure | 303 | 311 | 311 |
| Capital Expenditure to achieve Improved Levels of Service | 1,377 | 470 | 804 |
| Renewals of Existing Assets | 0 | 0 | 0 |
| | 1,680 | 781 | 1,115 |
| Roads and Footpaths | | | |
| Subsidised Rooding | 6,239 | 5,600 | 6,515 |
| Special Purpose Rooding | 131 | 44 | 26 |
| Unsubsidised Rooding | 0 | 0 | 0 |
| Road Safety Programme | 0 | 0 | 0 |
| District Footpath Maintenance | 438 | 445 | 731 |
| Amberley Ward Roadside Construction | 21 | 21 | 35 |
| Amberley Ward Special Projects | 0 | 0 | 0 |
| Amuri Ward Roadside Construction | 15 | 15 | 30 |
| Cheviot Ward Roadside Construction | 0 | 0 | 0 |
| Northern Glenmark Roadside Construction | 0 | 0 | 0 |
| Waipara Roadside Construction | 0 | 0 | 0 |
| Omihi Roadside Construction | 0 | 0 | 0 |
| Hanmer Springs Ward Roadside Construction | 221 | 16 | 70 |
| Hanmer Springs Subdivision Expenditure | 10 | 11 | 0 |
| Hurunui Ward Roadside Construction | 68 | 0 | 71 |
| | 7,142 | 6,152 | 7,478 |
| <i>Broken down to:</i> | | | |
| Growth Related Capital Expenditure | 767 | 787 | 776 |
| Capital Expenditure to achieve Improved Levels of Service | 1,135 | 1,252 | 1,097 |
| Renewals of Existing Assets | 5,241 | 4,113 | 5,605 |
| | 7,142 | 6,152 | 7,478 |

Forecast summary of capital expenditure cont.

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|---|-------------------------------------|--------------------------------------|-------------------------------------|
| Coastal Hazards | | | |
| District Coastal Hazards | 0 | 0 | 0 |
| Amberley Beach Foreshore Protection | 0 | 0 | 0 |
| Amberley Beach Retreat | 0 | 0 | 750 |
| Leithfield Beach Coastal Hazards | 0 | 0 | 0 |
| Gore Bay Coastal Hazards | 0 | 0 | 0 |
| Conway Flat Coastal Hazards | 0 | 0 | 0 |
| Motunau Beach Coastal Hazards | 0 | 0 | 0 |
| | 0 | 0 | 750 |
| <i>Broken down to:</i> | | | |
| Growth Related Capital Expenditure | 0 | 0 | 0 |
| Capital Expenditure to achieve Improved Levels of Service | 0 | 0 | 0 |
| Renewals of Existing Assets | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Public Services | | | |
| Community Services | | | |
| - District Promotion | 0 | 0 | 0 |
| - Community Programmes | 0 | 0 | 0 |
| - Grants | 0 | 0 | 0 |
| - Amenities | 0 | 0 | 0 |
| Property | | | |
| - Rental Property | 104 | 554 | 79 |
| - Forestry | 0 | 0 | 0 |
| - Public Toilets | 227 | 0 | 0 |
| - Medical Centres | 31 | 11 | 11 |
| - Halls | 68 | 0 | 0 |
| - Pools | 0 | 0 | 0 |
| - Township Maintenance | 195 | 0 | 190 |
| Reserves | | | |
| - District Reserves | 0 | 0 | 0 |
| - Cemeteries | 7 | 7 | 7 |
| - Amberley Reserves | 566 | 69 | 564 |
| - Amuri Reserves | 5 | 0 | 0 |
| - Cheviot Reserves | 0 | 0 | 0 |
| - Glenmark Reserves | 5 | 55 | 40 |
| - Hanmer Springs Reserves | 412 | 0 | 412 |
| - Hurunui Reserves | 0 | 0 | 0 |
| - Self Funded Reserves | 35 | 0 | 0 |
| - Trust Fund Reserves | 0 | 0 | 0 |
| Emergency Services | | | |
| - Civil Defence | 10 | 11 | 11 |
| Library | 107 | 137 | 152 |
| Waste Minimisation | | | |
| - Transfer Stations | 612 | 1,211 | 1,084 |
| - Litter Bin Collection | 21 | 21 | 21 |
| - Household Refuse Collection | 0 | 0 | 0 |
| | 2,404 | 2,076 | 2,570 |
| <i>Broken down to:</i> | | | |
| Growth Related Capital Expenditure | 1,122 | 11 | 1,108 |
| Capital Expenditure to achieve Improved Levels of Service | 855 | 1,704 | 1,087 |
| Renewals of Existing Assets | 427 | 361 | 3,551 |
| | 2,404 | 2,076 | 5,746 |

Forecast summary of capital expenditure cont.

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|---|-------------------------------------|--------------------------------------|-------------------------------------|
| Regulatory | | | |
| Policy | 0 | 0 | 0 |
| Compliance | 0 | 0 | 0 |
| Consents and Licencing | | | |
| - Building Control | 0 | 0 | 0 |
| - Public Health | 0 | 0 | 0 |
| - Liquor Licencing | 0 | 0 | 0 |
| - Animal Control | 4 | 0 | 0 |
| | 4 | 0 | 0 |
| Broken down to: | | | |
| Growth Related Capital Expenditure | 0 | 0 | 0 |
| Capital Expenditure to achieve Improved Levels of Service | 0 | 0 | 0 |
| Renewals of Existing Assets | 4 | 0 | 0 |
| | 4 | 0 | 0 |
| Hanmer Springs Thermal Pools and Spa | | | |
| Hanmer Springs Thermal Pools & Spa | 2,668 | 2,700 | 4,868 |
| | 2,668 | 2,700 | 4,868 |
| Broken down to: | | | |
| Growth Related Capital Expenditure | 1,918 | 0 | 1,718 |
| Capital Expenditure to achieve Improved Levels of Service | 450 | 2,200 | 2,850 |
| Renewals of Existing Assets | 300 | 500 | 300 |
| | 2,668 | 2,700 | 4,868 |
| Governance & Corporate Services | | | |
| Governance | 11 | 0 | 0 |
| Treasury | 0 | 0 | 420 |
| Corporate Services | | | |
| - CEO Department | 0 | 0 | 0 |
| - Finance Department | 570 | 222 | 196 |
| - Operations Department | 23 | 47 | 3 |
| - Strategy and Community Department | 327 | 293 | 305 |
| | 932 | 562 | 923 |
| Broken down to: | | | |
| Growth Related Capital Expenditure | 0 | 0 | 0 |
| Capital Expenditure to achieve Improved Levels of Service | 269 | 233 | 234 |
| Renewals of Existing Assets | 663 | 329 | 689 |
| | 932 | 562 | 923 |
| Earthquake Recovery | | | |
| Community Assets - Recovery | 0 | 0 | 0 |
| Civil Defence Response and Recovery | 0 | 0 | 0 |
| Resource Management - Recovery | 0 | 0 | 0 |
| Building Control - Recovery | 0 | 0 | 0 |
| Roading - Recovery | 0 | 0 | 0 |
| Sewerage - Recovery | 0 | 0 | 0 |
| Water - Recovery | 0 | 0 | 0 |
| Tourism - Recovery | 0 | 0 | 0 |
| Waste - Recovery | 0 | 0 | 0 |
| Recovery Management | 0 | 0 | 0 |
| Council Assets Recovery | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Broken down to: | | | |
| Growth Related Capital Expenditure | 0 | 0 | 0 |
| Capital Expenditure to achieve Improved Levels of Service | 0 | 0 | 0 |
| Renewals of Existing Assets | 0 | 0 | 0 |
| | 0 | 0 | 0 |

Forecast summary of capital expenditure cont.

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|---|-------------------------------------|--------------------------------------|-------------------------------------|
| Total Capital Expenditure | | | |
| Water Supplies | 11,465 | 8,484 | 11,417 |
| Sewerage | 1,356 | 3,750 | 3,763 |
| Stormwater and Drainage | 1,680 | 781 | 1,115 |
| Roads and Footpaths | 7,142 | 6,152 | 7,478 |
| Public Services | 2,404 | 2,076 | 5,746 |
| Regulatory | 4 | 0 | 0 |
| Hanmer Springs Thermal Pools and Spa | 2,668 | 2,700 | 4,868 |
| Governance & Corporate | 932 | 562 | 923 |
| Earthquake Recovery | 0 | 0 | 0 |
| | 27,651 | 24,505 | 35,311 |
| Broken down to: | | | |
| Growth Related Capital Expenditure | 4,760 | 1,775 | 4,581 |
| Capital Expenditure to achieve Improved Levels of Service | 9,879 | 11,888 | 16,156 |
| Renewals of Existing Assets | 13,012 | 10,842 | 15,351 |
| | 27,651 | 24,505 | 36,087 |

Forecast summary of depreciation and amortisation expenses

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| Water Supplies | 1,951 | 2,202 | 3,196 |
| Sewerage | 751 | 763 | 1,151 |
| Stormwater and Drainage | 180 | 205 | 205 |
| Roads and Footpaths | 5,696 | 5,708 | 8,967 |
| Coastal Hazards | 6 | 6 | 0 |
| Public Services | 819 | 866 | 866 |
| Regulatory | 0 | 0 | 0 |
| Hanmer Springs Thermal Pools and Spa | 1,478 | 1,290 | 1,425 |
| Governance & Corporate | 741 | 736 | 647 |
| Earthquake Recovery | 0 | 0 | 0 |
| | 11,620 | 11,776 | 16,457 |

Forecasting assumptions

Forecasting Assumptions

In preparing the Long Term Plan for the 2021-2031 period, the Council relied on a range of assumptions to develop the budgets. The specific assumptions disclosed on Pages 110 to 115 of Part 1 of the 2021-2031 Long Term Plan were:

- Assets vested in Council
- Depreciation rates of assets
- Sources of funds for future replacement of significant assets
- Hanmer Springs Thermal Pools and Spa Projections (HSTP&S)
- Inflation
- Interest Rates
- Waka Kotahi NZ Transport Agency subsidy rates
- Projected growth change factors
- Resource consents
- Revaluation of assets
- Three Waters Reform
- Useful lives of significant assets
- Natural Disasters/Climate Change
- COVID-19
- Unknown/Unconfirmed changes to legislation or policy
- Future for Local Government Review

In developing the budgets for the 2022/2023 Annual Plan, the Council has reviewed these assumptions to ensure that they are still relevant. Comment has been made for each of these assumptions below:

Assets vested in Council

There has been no change in the assumption from that allowed for in the 2021-2031 Long Term Plan.

Depreciation rates of assets

There has been no change in the assumption from that allowed for in the 2021-2031 Long Term Plan.

Sources of funds for future replacement of significant assets

There has been no change in the assumption from that allowed for in the 2021-2031 Long Term Plan.

Hanmer Springs Thermal Pools and Spa Projections (HSTP&S)

After an unexpected result recorded for the 2020/2021 year, the HSTP&S experienced a challenging period for during the 2021/2022 year due to restrictions imposed through the Red and Orange Traffic Light system to combat Covid-19.

While forecasts for the 2022/2023 year have been in line with the budget, the results are still considerably lower than before Covid and, like many other businesses, staff availability also has an impact.

The comparison between the LTP Budgets and the Annual Plan budget are as follows:

| | Forecast 2022/2023 | LTP Year 3 2023/2024 | Annual Plan 2023/2024 |
|---|-----------------------|-------------------------|--------------------------|
| Thermal Pools Cash Surplus | 3,147,828 | 3,756,797 | 3,585,892 |
| Spa Cash Surplus | 404,536 | 284,975 | 362,670 |
| Café Cash Surplus | 105,313 | 141,635 | 112,639 |
| Isite Cash Surplus | 1,368 | 76,410 | 104,865 |
| Other Revenue | 183,600 | 184,943 | 184,943 |
| External Capital Grants | 0 | 0 | 1,620,000 |
| Depreciation Cost | (1,478,064) | (1,349,747) | (1,424,915) |
| Interest Costs | (872,256) | (656,966) | (986,037) |
| Overall Operating Surplus | 1,492,325 | 2,438,046 | 3,560,056 |
| Other Financial Components: | | | |
| Capital Expenditure - Renewals | 300,000 | 500,000 | 300,000 |
| Capital Expenditure - Projects | 450,000 | 2,200,000 | 3,350,000 |
| Capital Expenditure - Externally Funded | 200,000 | 0 | 1,218,486 |
| Closing Balance of Internal Debt | 13,716,727 | 13,971,968 | 15,014,205 |

Inflation

Inflation has spiked in recent months with the Consumer Price Index (CPI) recording a 30 year high at 7.2% at the end of the December 2022 quarter.

Council has been forced to react to these movements in specific areas of the budget:

- **Staffing Costs:**
 - Instead of 2.8% increase as was allowed for in the LTP, Council has been required to allow for an average of 4.0% increase to payroll cost.
 - If the Council does not continue to offer competitive salaries and condition of employment, it risks losing highly qualified and experienced staff, which could result in not meeting service levels.
- **Roading Costs:**
 - After allowing for a 30% increase to the Roothing Costs in the 2022/23 year after the renewal of the roading contract, the inflationary pressure has resulted in the Council needing to allow for a further 10% to ensure that it continues to meet the levels of service.
 - This 10% increase has been applied to the Maintenance and Renewals for Subsidised Roothing
- **Materials and Contractors:**
 - Allowance has been made for the increased costs of materials, particularly within the area of three waters service deliverables.
 - There are some key contracts that are due for renewal during the 2023/24 year and the Council has opted to prepare for a significantly increase rather than having to fund for that increase in arrears.

Interest Rates

The assumption allowed for in the 2021-2031 Long Term Plan was that the average interest rate that Council would incur on its external debt was set at 2.39%. This was based on the weighted average cost of funds from the entire treasury portfolio.

Since that time, the market rates have increased and the Official Cash Rate moving from 0.25% (where it sat from March 2020 to September 2021) up to 5.25% in May 2023.

This has had an effect on the external rate that Council will pay for its external debt. As a result, the Council has revised its assumptions as follows:

- Council will receive an average of 3.80% on its limited cash investments (LTP Assumption: 0.45%)
- Council will be charged an average rate of interest on its external borrowings at 5.05% (LTP Assumption: 2.39%)
- Communities that hold internal loans with Council will be charged interest at 6.05% (LTP Assumption: 3.39%)
- Communities that have built up reserves for future capital expenditure will be credited interest at 3.80% (LTP Assumption: 0.45%)
- Any internal loans to the Hanmer Springs Thermal Reserve will be charged an interest rate of 7.05% (LTP Assumption: 4.39%)

Under the Council Internal Financing Policy, the internal interest rates are re-set at the start of each quarter.

Waka Kotahi NZ Transport Agency subsidy rates

To fund roading operational and capital expenditure, the Council receives a percentage of the cost as a subsidy from the Waka Kotahi (NZTA). The subsidy rate is determined by specifically for the 2021-24 funding period. Those rates were set at:

- Maintenance 52%
- Renewals 52%
- Low Cost Low Risk Project 52%
- Road Safety 52%
- Special Purpose Roothing 100%

These rates were based on the roading programme approved by Waka Kotahi (NZTA) for the 2021-24 period, however as the Council's Roothing Contract has been renewed with increased contract rates in the 2022/2023 year and a further inflationary adjustment in 2023/2024, it is assumed the available funding from Waka Kotahi (NZTA) will remain at the actual value (rather than the percentage) that was allowed for in the LTP.

This means that the escalation in roading costs needs to be borne entirely by Council, resulting in the actual percentage of the subsidy being lower than allowed for in the LTP. This is a major contributing factor in the increase to Rates in the 2022/2023 year and an increase to rates again for the 2023/2024 year.

Projected growth change factors

There has been no change in the assumption from that allowed for in the 2021-2031 Long Term Plan.

Resource consents

There has been no change in the assumption from that allowed for in the 2021-2031 Long Term Plan.

Revaluation of assets

There has been no change in the assumption from that allowed for in the 2021-2031 Long Term Plan.

Affordable Waters Reform

Since the adoption of the Long Term Plan, there has been significant developments in respect to the Affordable Waters Reform.

Parliament has passed two pieces of legislation that intended of the ownership and control of the Council's Three Waters Assets to be passed over to one of the four Water Service Entities. Those entities would assume the Council's debt that was specifically related to the Three Waters Assets.

On 13 April 2023, the Government announced changes to proposals, which will see 10 regionally owned entities, with Hurunui being part of the Canterbury/West Coast Entity. The other key change is that the reform is the timeframes. It is expected that the water services entities will start delivering water services from 1 July 2026 at the latest, but these entities are able to proceed before this if ready.

As a result, the effect of the reforms will not affect the operations or the budget for the 2023/24 year but will be a key component of the forthcoming Long Term Plan that will cover the 2024/2034 period.

Useful lives of significant assets

There has been no change in the assumption from that allowed for in the 2021-2031 Long Term Plan.

Natural Disasters/Climate Change

There has been no change in the assumption from that allowed for in the 2021-2031 Long Term Plan.

COVID-19

Since the adoption of the Long Term Plan, Covid-19 has still been prevalent in the community however, the restrictions set to protect the community are no longer in place. As a result, apart from the financial forecasts for the Hanmer Springs Thermal Pools and Spa, there has been no specific amendments to budgets to account for the effects of Covid-19.

Unknown/Unconfirmed changes to legislation or policy

There has been no change in the assumption from that allowed for in the 2021-2031 Long Term Plan.

Future for Local Government Review

There has been no change in the assumption from that allowed for in the 2021-2031 Long Term Plan.

Council activities

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Water Supplies

Overview

The Water Supply group of activities includes the various functions of rural and township water supplies.

Our Aim

We aim to provide a sustainable supply of water that meets the needs of present and future domestic and agricultural consumers and complies with Drinking Water Standards New Zealand.

Variances from the Long Term Plan 2021-31

Operating revenue

- Other Income have increased from the LTP by \$280,000. This reflects a change to the recognition of water modelling income of \$142,000 from Corporate Services and additional funding budgeted to be received to assist the transition process for the Affordable Water Reforms.

Operating expenditure

- Employment Costs have increased from the LTP by \$562,000. This increase reflects the greater level of staff cost allocated directly to Water Supplies rather than indirectly through the Council Overheads Expenditure, which has reduced by \$425,000.
- Internal Interest has increased from the LTP by \$1,163,000, reflecting the increase in internal interest rates assumed for the annual plan and the underlying internal debt for Water Supplies being greater than anticipated in the LTP due to the capital expenditure projects being undertaken ahead of when they were budgeted for.
- Depreciation has increased from the LTP by \$993,000. This reflects an increase to the underlying value of the assets being depreciated as well as a greater level of capital expenditure incurred in the past two years.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2021-31.

Water Supplies - Group Activity Financial Summary

| | Annual Plan 2022/2023 | LTP (Year 3) 2023/2024 | Annual Plan 2023/2024 |
|---|--------------------------|---------------------------|--------------------------|
| Operating Statement | | | |
| <i>Operating Revenue</i> | | | |
| Targeted Rates | 7,335,723 | 7,698,966 | 7,636,251 |
| Other Income | 92,538 | 94,896 | 375,109 |
| Internal Interest Received | 638 | 527 | 2,870 |
| Development Contributions | 626,774 | 650,388 | 650,388 |
| Total Operating Revenue | 8,055,672 | 8,444,777 | 8,726,838 |
| <i>Operating Expenditure</i> | | | |
| Employee Benefits | 1,859,308 | 1,361,208 | 1,923,494 |
| Direct Operating Expenditure | 3,604,179 | 3,477,882 | 3,535,772 |
| Internal Interest Paid | 550,665 | 819,133 | 1,981,890 |
| Council Overheads Expenditure | 939,646 | 1,431,870 | 1,007,339 |
| Depreciation | 1,950,515 | 2,202,487 | 3,195,804 |
| Total Operating Expenditure | 8,904,312 | 9,292,580 | 11,644,299 |
| Operating Surplus (Deficit) | (848,640) | (847,803) | (2,917,461) |
| Capital Statement | | | |
| <i>Capital Expenditure</i> | | | |
| District Wide Water | 11,465,086 | 8,484,440 | 11,417,209 |
| Total Capital Expenditure | 11,465,086 | 8,484,440 | 11,417,209 |
| <i>Funds Required</i> | | | |
| Operating Deficit | 848,640 | 847,803 | 2,917,461 |
| Capital Expenditure | 11,465,086 | 8,484,440 | 11,443,642 |
| Repayment of Internal Loans from Operating Income | 1,101,875 | 1,354,684 | 278,343 |
| | 13,415,601 | 10,686,928 | 14,639,446 |
| <i>Funded by</i> | | | |
| Operating Surplus | 0 | 0 | 0 |
| Non Cash Expenditure - Depreciation | 1,950,515 | 2,202,487 | 3,195,804 |
| Capital Expenditure funded through Internal Loans | 11,465,086 | 8,484,440 | 11,443,642 |
| | 13,415,601 | 10,686,928 | 14,639,446 |

Sewerage

Overview

The Sewerage group of activities includes the various functions of the seven sewerage schemes in the district.

Our Aim

We aim to provide proficient, compliant, cost-effective sewage disposal schemes relevant to the needs of the community.

Variances from the Long Term Plan 2021-31

Operating expenditure

- Employment Costs have increased from the LTP by \$141,000. This increase reflects the greater level of staff cost allocated directly to Sewerage rather than indirectly through the Council Overheads Expenditure, which has reduced by \$20,000.
- Internal Interest has increased from the LTP by \$252,000, reflecting the increase in internal interest rates assumed for the annual plan.
- Depreciation has increased from the LTP by \$388,000. This reflects an increase to the underlying value of the assets being depreciated.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2021-31.

Capital projects

- Physical works required upon applications to connect to the sewerage system has been budgeted at \$106,000.
- Facilities renewals throughout the District has been budgeted at \$233,000.
- Expenditure to progress the renewal of the Amberley Sewer Pond resource consent has been budgeted at \$2.8 million
- Assets to be vested in Council by developers has been budgeted at \$311,000.

Sewerage - Group Activity Financial Summary

| | Annual Plan 2022/2023 | LTP (Year 3) 2023/2024 | Annual Plan 2023/2024 |
|---|--------------------------|---------------------------|--------------------------|
| Operating Statement | | | |
| Operating Revenue | | | |
| Targeted Rates | 1,828,461 | 1,861,932 | 1,939,076 |
| Development Contributions | 523,299 | 546,056 | 546,056 |
| Total Operating Revenue | 2,351,760 | 2,407,988 | 2,485,132 |
| Operating Expenditure | | | |
| Employee Benefits | 180,627 | 103,728 | 244,483 |
| Direct Operating Expenditure | 507,504 | 520,436 | 520,436 |
| Internal Interest Paid | 313,535 | 261,209 | 513,655 |
| Council Overheads Expenditure | 178,893 | 212,224 | 191,820 |
| Depreciation | 750,585 | 763,218 | 1,150,683 |
| Total Operating Expenditure | 1,931,144 | 1,860,816 | 2,621,076 |
| Operating Surplus (Deficit) | 420,616 | 547,172 | (135,944) |
| Capital Statement | | | |
| Capital Expenditure | | | |
| District Wide Sewer | 1,356,227 | 3,749,784 | 3,762,985 |
| Total Capital Expenditure | 1,356,227 | 3,749,784 | 3,762,985 |
| Funds Required | | | |
| Capital Expenditure | 1,356,227 | 3,749,784 | 3,762,985 |
| Repayment of Internal Loans from Operating Income | 1,216,094 | 1,310,391 | 1,059,632 |
| | 2,572,321 | 5,060,175 | 4,958,561 |
| Funded by | | | |
| Operating Surplus | 420,616 | 547,172 | 0 |
| Non Cash Expenditure - Depreciation | 750,585 | 763,218 | 1,150,683 |
| Transfer from Special Funds | 44,893 | 0 | 44,893 |
| Capital Expenditure funded through Internal Loans | 1,356,227 | 3,749,784 | 3,762,985 |
| | 2,572,321 | 5,060,175 | 4,958,561 |

Stormwater and Drainage

Overview

The Stormwater and Drainage activity includes the various functions of land drainage schemes.

Our Aim

We aim to prevent or minimise the adverse effects of surface flooding and stormwater discharge and improve the quality of discharges into natural waterways.

Variances from the Long Term Plan 2021-31

Operating expenditure

- Internal Interest has decreased from the LTP by \$18,000, reflecting the reduction in the expected level of internal debt as a key capital project in Hanmer Springs has been deferred from 2022/23 to 2024/25.
- Council Overheads Expenditure has decreased by \$11,000 due to a greater level of the Operations Corporate Costs being directly attributed to activities rather than through an overhead allocation.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2021-31.

Capital projects

- Improvements to Eastern Drain (Amberley) budgeted at \$79,000.
- Planning work for Argelins/Jacks Pass Road Project (Hanmer Springs) budgeted at a total of \$100,000.
- Upgrading the size of the Lax Stream Culvert in Hanmer Springs under State Highway 7A has been budgeted at \$338,000.
- New pipe connection for Conical Hill Road in Hanmer Springs has been budgeted at \$106,000.
- Assets to be vested in Council by developers has been budgeted at \$311,000.

Stormwater and Drainage - Group Activity Financial Summary

| | Annual Plan 2022/2023 | LTP (Year 3) 2023/2024 | Annual Plan 2023/2024 |
|---|--------------------------|---------------------------|--------------------------|
| Operating Statement | | | |
| Operating Revenue | | | |
| Targeted Rates | 757,529 | 818,603 | 820,784 |
| Internal Interest Received | 1,044 | 295 | 3,380 |
| Development Contributions | 344,990 | 356,036 | 356,036 |
| Total Operating Revenue | 1,103,563 | 1,174,934 | 1,180,200 |
| Operating Expenditure | | | |
| Employee Benefits | 91,596 | 91,387 | 128,072 |
| Direct Operating Expenditure | 180,622 | 186,805 | 226,879 |
| Internal Interest Paid | 88,052 | 113,347 | 95,822 |
| Council Overheads Expenditure | 33,071 | 46,691 | 35,507 |
| Depreciation | 179,707 | 205,154 | 205,410 |
| Total Operating Expenditure | 573,048 | 643,384 | 691,690 |
| Operating Surplus (Deficit) | 530,515 | 531,551 | 488,510 |
| Capital Statement | | | |
| Capital Expenditure | | | |
| District Wide Stormwater | 369,497 | 416,259 | 421,259 |
| Amberley Stormwater | 135,973 | 100,444 | 100,444 |
| Cheviot Stormwater | 0 | 0 | 0 |
| Jed River Clearance | 0 | 0 | 0 |
| Motunau Beach Stormwater | 0 | 0 | 50,000 |
| Hanmer Springs Stormwater | 1,078,063 | 264,325 | 543,278 |
| Hawarden Stormwater | 51,505 | 0 | 0 |
| Waikari Stormwater | 45,000 | 0 | 0 |
| Total Capital Expenditure | 1,680,038 | 781,028 | 1,114,981 |
| Funds Required | | | |
| Capital Expenditure | 1,680,038 | 781,028 | 1,114,981 |
| Repayment of Internal Loans from Operating Income | 710,222 | 736,705 | 693,919 |
| | 2,390,261 | 1,517,732 | 1,808,900 |
| Funded by | | | |
| Operating Surplus | 530,515 | 531,551 | 488,510 |
| Non Cash Expenditure - Depreciation | 179,707 | 205,154 | 205,410 |
| Capital Expenditure funded through Internal Loans | 1,680,038 | 781,028 | 1,114,981 |
| | 2,390,261 | 1,517,732 | 1,808,900 |

Roading and Footpaths

Overview

The Roads and Footpaths activity includes the various functions of street lighting, bridges, and road safety, as well as all local roads and township footpaths.

Our Aim

We aim to provide a transport network that is safe, affordable, and accessible for all people throughout the district.

Variiances from the Long Term Plan 2021-31

Operating revenue

- District Wide Rates are \$2.4 million greater than the LTP due to the direction of Council to meet the increased current costs of all Maintenance and Renewals through current year's revenue. It also provides for \$916,000 of debt repayment as was consulted on as part of the 2021-31 LTP.
- Other Income has increased by \$110,000 due to a higher level of costs expected to be incurred for the Special Purpose Roding which should be recovered from the subsidy from Waka Kotahi NZ Transport Agency.

Operating expenditure

- Direct Operating Expenditure has increased from the LTP by \$1.5 million reflecting the increase to the costs expected upon the renewal of the roading services contract in 2022/23 and the inflationary pressures for roading expected in the 2023/24 year.

- Depreciation has increased from the LTP by \$3.3 million. This reflects the increase in the underlying value of the assets which had increased significantly in the cyclical revaluation from June 2022.

Capital expenditure

- Subsidised Roding and Special Purpose Roding Capital has increased by \$915,000 reflecting the increase to the costs expected upon the renewal of the roading services contract and further inflationary pressures expected for roading.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2021-31.

Capital projects

- Subsidised Roding Capital has been budgeted at \$4.85 million.
- Low Cost Low Risk projects have been budgeted at \$891,000.
- Assets to be vested in Council by developers has been budgeted at \$776,000.
- Footpath Renewals (funded centrally) have been budgeted at \$731,000.
- New Footpath work (funded locally) has been budgeted at \$171,000.

Roading and Footpaths - Group Activity Financial Summary

| | Annual Plan 2022/2023 | LTP (Year 3) 2023/2024 | Annual Plan 2023/2024 |
|---|--------------------------|---------------------------|--------------------------|
| Operating Statement | | | |
| Operating Revenue | | | |
| District Wide Rates | 6,676,669 | 5,391,667 | 7,743,565 |
| Targeted Rates | 67,100 | 69,293 | 70,917 |
| Other Income | 4,651,443 | 4,984,602 | 5,095,238 |
| Internal Interest Received | 896 | 762 | 9,864 |
| Development Contributions | 756,351 | 776,323 | 776,323 |
| Total Operating Revenue | 12,152,460 | 11,222,646 | 13,695,907 |
| Operating Expenditure | | | |
| Employee Benefits | 13,680 | 23,068 | 80,715 |
| Direct Operating Expenditure | 4,912,112 | 4,148,994 | 5,695,255 |
| Internal Interest Paid | 16,476 | 31,888 | 25,850 |
| Council Overheads Expenditure | 271,206 | 290,801 | 291,185 |
| Depreciation | 5,695,509 | 5,707,513 | 8,966,508 |
| Total Operating Expenditure | 10,908,983 | 10,202,263 | 15,059,513 |
| Operating Surplus (Deficit) | 1,243,477 | 1,020,383 | (1,363,606) |
| Capital Statement | | | |
| Capital Expenditure | | | |
| Subsidised Roding | 6,238,551 | 5,600,323 | 6,515,023 |
| Special Purpose Roding | 131,000 | 44,334 | 26,000 |
| District Footpath Maintenance | 437,630 | 444,590 | 731,220 |
| Amberley Ward Roadside Construction | 20,602 | 21,146 | 35,000 |
| Amuri Ward Roadside Construction | 15,000 | 15,000 | 30,000 |
| Cheviot Ward Roadside Construction | 0 | 0 | 0 |
| Waipara Roadside Construction | 0 | 0 | 0 |
| Hanmer Springs Ward Roadside Construction | 221,472 | 15,860 | 70,000 |
| Hanmer Springs Subdivision Expenditure | 10,301 | 10,573 | 0 |
| Hurunui Ward Roadside Construction | 67,880 | 0 | 71,106 |
| Total Capital Expenditure | 7,142,435 | 6,151,825 | 7,478,349 |
| Funds Required | | | |
| Operating Deficit | 0 | 0 | 1,363,606 |
| Capital Expenditure | 7,142,435 | 6,151,825 | 7,478,349 |
| Repayment of Internal Loans from Operating Income | 302,889 | 1,133,462 | 630,892 |
| Total Funds Required | 7,445,324 | 7,285,287 | 9,472,846 |
| Funded by | | | |
| Operating Surplus | 1,243,477 | 1,020,383 | 0 |
| Non Cash Expenditure - Depreciation | 5,695,509 | 5,707,513 | 8,966,508 |
| Use of Internal Loans | 506,338 | 557,391 | 506,338 |
| Total Funds Available | 7,445,324 | 7,285,287 | 9,472,846 |

Coastal Hazards

Overview

The coastal hazards activity has been created to address some of the impacts of climate change on our coastal communities.

Other than the active conversations with the six coastal communities (which is being funded from the planning policy budget in the Regulatory area), the budget is limited to the Foreshore Protection (bund) for Amberley Beach and reviewing options of retreat.

Our Aim

We aim to prevent or minimise the adverse effects of climate change on the Amberley Beach Community.

Variiances from the Long Term Plan 2021-31

Operating revenue

- Other Income has increased by \$750,000 due to funding to be received from the Better Off Fund toward a key project in the Coastal Hazards Activity.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2021-31.

Capital projects

- \$750,000 has been set aside from external funding towards purchase of land.

Coastal Hazards - Group Activity Financial Summary

| | Annual Plan 2022/2023 | LTP (Year 3) 2023/2024 | Annual Plan 2023/2024 |
|---|--------------------------|---------------------------|--------------------------|
| Operating Statement | | | |
| <i>Operating Revenue</i> | | | |
| Targeted Rates | 23,251 | 23,844 | 23,844 |
| Other Income | 0 | 0 | 750,000 |
| Internal Interest Received | 806 | 188 | 4,367 |
| Total Operating Revenue | 24,057 | 24,032 | 778,211 |
| <i>Operating Expenditure</i> | | | |
| Direct Operating Expenditure | 0 | 63,264 | 63,264 |
| Depreciation | 6,024 | 6,024 | 0 |
| Total Operating Expenditure | 6,024 | 69,288 | 63,264 |
| Operating Surplus (Deficit) | 18,033 | (45,256) | 714,947 |
| Capital Statement | | | |
| <i>Capital Expenditure</i> | | | |
| Amberley Beach Foreshore Protection | 0 | 0 | 0 |
| Amberley Beach Retreat | 0 | 0 | 750,000 |
| Total Capital Expenditure | 0 | 0 | 750,000 |
| <i>Funds Required</i> | | | |
| Operating Deficit | 0 | 45,256 | 0 |
| Repayment of Internal Loans from Operating Income | 24,057 | (39,232) | 714,947 |
| | 24,057 | 6,024 | 1,464,947 |
| <i>Funded by</i> | | | |
| Operating Surplus | 18,033 | 0 | 714,947 |
| Non Cash Expenditure - Depreciation | 6,024 | 6,024 | 0 |
| | 24,057 | 6,024 | 1,464,947 |

Public Services

Overview

The Public Services group of activities includes the library, waste minimisation, property (township maintenance and physical buildings such as public toilets, halls, social housing, swimming pools and medical centres), reserves (including parks, playgrounds, cemeteries) and Civil Defence.

Our Aim

We aim to provide services that support the community to lead healthy and fulfilled lives and meet and extend their recreational and cultural needs.

Variances from the Long Term Plan 2021-31

Operating revenue

- District Wide Rates have reduced by \$236,000 from the level allowed for in the LTP due to the Council rationalising the budget in respect to District Wide Reserves for the 2023/24 year, resulting in the reduction in rates.
- Targeted Rates have increased by \$245,000 with the key movement being the increase to the Operational Rate for the Amberley Swimming Pool which was required to meet the new level of service anticipated for the facility.
- Other Income has increased by \$1.56 million primarily due to funding to be received from the Better Off Fund towards the Soldiers' Block Project in Hanmer Springs.
- Internal Interest Received has increased by \$166,000 due to the increase in internal interest rates.

Operating expenditure

- Employment Costs have increased from the LTP by \$264,000. This increase reflects the greater level of staff cost allocated directly to Public Services (offset by the reduction in the

employment costs associated with the Library Partnership Programme) rather than indirectly through the Council Overheads Expenditure, which has reduced by \$142,000.

- Direct Operating Expenditure has increased by \$622,000. This reflects continual operating costs allowed for in Earthquake Prone Buildings (which was budgeted in the LTP as Capital Expenditure) and increasing cost relating to Public Toilets.
- Internal Interest Paid has increased by \$162,000 from the LTP due to the increased in internal interest rates.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2021-31.

Capital projects

- Further upgrades to the Social Housing units have been budgeted at \$68,000.
- Development of the Soldiers' Block in Hanmer Springs has been budgeted at \$3.2 million with predominant external funding used for this project.
- A further stage of the development of the Eastern Reserve in Amberley has been budgeted at \$275,000. There are further Reserve Projects funded from Development Contributions for the South Ward Area totalling \$410,000.
- The Hanmer Springs Domain upgrade (also funded significantly from Development Contributions) has been budgeted at \$412,000.
- The Improvements for the Transfer Stations in Hanmer Springs and Amberley has been budgeted at \$1.1 million.

Public Services - Group Activity Financial Summary

| | Annual Plan 2022/2023 | LTP (Year 3) 2023/2024 | Annual Plan 2023/2024 |
|---|--------------------------|---------------------------|--------------------------|
| Operating Statement | | | |
| Operating Revenue | | | |
| District Wide Rates | 4,218,812 | 4,875,521 | 4,640,018 |
| Targeted Rates | 2,642,112 | 2,652,174 | 2,896,866 |
| Other Income | 2,055,382 | 2,438,246 | 3,997,570 |
| Internal Interest Received | 39,368 | 22,253 | 188,435 |
| Development Contributions | 323,604 | 333,945 | 333,945 |
| Total Operating Revenue | 9,279,279 | 10,322,138 | 12,056,834 |
| Operating Expenditure | | | |
| Employee Benefits | 2,348,111 | 2,297,929 | 2,561,777 |
| Direct Operating Expenditure | 5,379,690 | 5,461,925 | 6,083,759 |
| Internal Interest Paid | 223,784 | 187,148 | 349,085 |
| Council Overheads Expenditure | 1,642,289 | 1,905,336 | 1,763,272 |
| Depreciation | 818,673 | 866,083 | 866,084 |
| Total Operating Expenditure | 10,412,548 | 10,718,421 | 11,623,977 |
| Operating Surplus (Deficit) | (1,133,269) | (396,283) | 432,857 |
| Capital Statement | | | |
| Capital Expenditure | | | |
| Community Services | 0 | 0 | 0 |
| Property | 623,770 | 564,950 | 3,454,880 |
| Reserves | 1,030,529 | 131,125 | 1,023,916 |
| Emergency Services | 10,301 | 10,573 | 10,573 |
| Library | 106,615 | 137,449 | 151,876 |
| Waste Minimisation | 632,408 | 1,231,755 | 1,104,879 |
| Total Capital Expenditure | 2,403,624 | 2,075,851 | 5,746,124 |
| Funds Required | | | |
| Operating Deficit | 1,133,269 | 396,283 | 0 |
| Capital Expenditure | 2,403,624 | 2,075,851 | 5,746,124 |
| Repayment of Internal Loans from Operating Income | 785,419 | 1,564,062 | 2,468,444 |
| | 4,322,312 | 4,036,196 | 8,214,568 |
| Funded by | | | |
| Operating Surplus | 0 | 0 | 432,857 |
| Transfer from Hanmer Springs Thermal Reserve | 1,100,015 | 1,094,262 | 1,169,503 |
| Non Cash Expenditure - Depreciation | 818,673 | 866,083 | 866,084 |
| Capital Expenditure funded through Internal Loans | 2,403,624 | 2,075,851 | 5,746,124 |
| | 4,322,312 | 4,036,196 | 8,214,568 |

Regulatory

Overview

The Regulatory Services group of activities includes compliance and regulatory functions such as resource management, building controls, public health, alcohol licencing, and animal control.

Our Aim

We aim to protect people, animals and the environment from harmful activities, disease, and hazards.

Variances from the Long Term Plan 2021-31

Operating revenue

- District Wide Rates are \$133,000 lower than the level in the LTP which is primarily due to covering the increased costs resulting from the RMA Policy Development area.
- Other Income is \$191,000 greater than the level allowed for in the LTP to reflect increased level of Resource and Building Consent Income expected to be received during the year.

Operating expenditure

- Employment Costs has increased from the LTP by \$333,000. This represents an increased level of staffing required to meet the increased level of subdivision and building activity.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2021-31.

Capital projects

No capital projects have been allowed for in the 2023/24 year.

Regulatory - Group Activity Financial Summary

| | Annual Plan 2022/2023 | LTP (Year 3) 2023/2024 | Annual Plan 2023/2024 |
|------------------------------------|--------------------------|---------------------------|--------------------------|
| Operating Statement | | | |
| Operating Revenue | | | |
| District Wide Rates | 1,609,741 | 1,757,253 | 1,890,001 |
| Targeted Rates | 0 | 50,737 | 0 |
| Other Income | 2,122,852 | 2,010,363 | 2,200,972 |
| Total Operating Revenue | 3,732,592 | 3,818,353 | 4,090,973 |
| Operating Expenditure | | | |
| Employee Benefits | 2,249,545 | 2,043,659 | 2,376,424 |
| Direct Operating Expenditure | 731,910 | 859,535 | 839,713 |
| Council Overheads Expenditure | 854,106 | 926,984 | 917,026 |
| Total Operating Expenditure | 3,835,561 | 3,830,178 | 4,133,162 |
| Operating Surplus (Deficit) | (102,969) | (11,825) | (42,189) |
| Capital Statement | | | |
| Capital Expenditure | | | |
| Resource Management & Planning | 0 | 0 | 0 |
| Compliance & Regulatory Functions | 3,605 | 0 | 0 |
| Total Capital Expenditure | 3,605 | 0 | 0 |
| Funds Required | | | |
| Operating Deficit | 102,969 | 11,825 | 42,189 |
| Capital Expenditure | 3,605 | 0 | 0 |
| Transfer to Special Funds | 0 | 0 | 0 |
| Total Funds Required | 106,574 | 11,825 | 42,189 |
| Funded by | | | |
| Operating Surplus | 0 | 0 | 0 |
| General Council Reserves | 3,605 | 0 | 0 |
| Transfer from Special Funds | 102,968 | 11,825 | 42,189 |
| Total Funds Available | 106,574 | 11,825 | 42,189 |

Hanmer Springs Thermal Pools and Spa

Overview

The Hanmer Springs Thermal Pools and Spa group of activities includes the recreational and thermal pools, beauty spas, information centre and the café on the thermal pools reserve site.

Our Aim

We aim to be recognised as the premier thermal pool and spa complex in Australasia.

Variances from the Long Term Plan 2021-31

Operating revenue

- Other Income has increased by \$1.62 million from the level allowed for in the LTP. It is expected that income levels will continue to improve with little or no restrictions placed on the facility after numerous disruptions caused by Covid-19.

Operating expenditure

Internal Interest Paid has increased by \$329,000 due to the increase to internal interest rates and an increased to the underlying internal debt.

Capital expenditure

- The total capital expenditure has increased from \$2.7 million to \$4.9 million. This is due to the replacement of the Body Slides and the proposed completion of the Fly Ride development

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2021-31.

Capital projects

- General renewals and specific renewals in the Spa have budgeted at \$300,000.
- \$2.9 million has been allowed for the replacement of the Body Slide
- The completion of the Fly Ride project, which is significantly funded from the Provincial Growth Fund, has also been allowed for.

Hanmer Springs Thermal Pools and Spa - Group Activity Financial Summary

| | Annual Plan 2022/2023 | LTP (Year 3) 2023/2024 | Annual Plan 2023/2024 |
|---|--------------------------|---------------------------|--------------------------|
| Operating Statement | | | |
| Operating Revenue | | | |
| Other Income | 14,011,764 | 13,755,343 | 15,375,343 |
| Total Operating Revenue | 14,011,764 | 13,755,343 | 15,375,343 |
| Operating Expenditure | | | |
| Employee Benefits | 5,605,090 | 5,116,802 | 5,212,056 |
| Direct Operating Expenditure | 4,589,590 | 4,219,749 | 4,212,356 |
| Internal Interest Paid | 665,437 | 656,966 | 986,037 |
| Council Overheads Expenditure | 208,987 | 222,805 | 224,383 |
| Depreciation | 1,478,064 | 1,349,747 | 1,424,915 |
| Total Operating Expenditure | 12,547,168 | 11,566,070 | 12,059,747 |
| Operating Surplus (Deficit) | 1,464,596 | 2,189,273 | 3,315,596 |
| Capital Statement | | | |
| Capital Expenditure | | | |
| Hanmer Springs Thermal Pools & Spa | 2,668,486 | 2,700,000 | 4,868,486 |
| Total Capital Expenditure | 2,668,486 | 2,700,000 | 4,868,486 |
| Funds Required | | | |
| Capital Expenditure | 2,668,486 | 2,700,000 | 4,868,486 |
| Transfer to Hanmer Springs Thermal Reserve | 2,942,660 | 3,539,021 | 4,740,511 |
| | 5,611,146 | 6,239,021 | 9,608,997 |
| Funded by | | | |
| Operating Surplus | 1,464,596 | 2,189,273 | 3,315,596 |
| Non Cash Expenditure - Depreciation | 1,478,064 | 1,349,747 | 1,424,915 |
| Capital Expenditure funded through Internal Loans | 2,668,486 | 2,700,000 | 4,868,486 |
| | 5,611,146 | 6,239,021 | 9,608,997 |

Governance and Corporate

Overview

This group involves the activities of governance, the treasury function, and corporate services

Our Aim

The Council provides systems and processes for establishing and maintaining effective decision making for the overall benefit of the community. It achieves this through representing the community's interests and enabling ways in which the community can contribute to Council decisions.

Variances from the Long Term Plan 2021-31

Operating revenue

- Other Income has increased by \$328,000 from the level allowed for in the LTP. This reflects further funding to be received from the Better Off Fund toward assistance with the Hurunui Community Development Trust's activities.
- Internal Interest Received has increased by \$1.9 million reflecting the increase in internal interest rates and the increased level of internal debt.
- Council Overheads Income has decreased by \$616,000 due to a greater level of the Operations Corporate Costs being directly attributed to activities rather than through an overhead allocation.

Operating expenditure

- Employment Costs have decreased by \$808,000 due to a greater level of the Operations Corporate Costs being directly attributed to activities rather than through an overhead allocation.
- External Interest Paid has increased by \$1.73 million reflecting the increase in external interest rates and the higher level of external debt anticipated to be held by the end of the financial year.

Performance measures

There are no specific performance measures allowed for this activity.

Capital projects

- Funding to the activities of the Hurunui Community Development Trust has been allowed for with funding received from the Better Off Fund.
- Scheduled replacement of vehicles has been budgeted at \$196,000.
- Various Information Technology projects has been budgeted at \$305,000. This includes the continuation of the records management project budgeted at \$117,000 and Core Server replacements budgeted at \$95,000.

Governance and Corporate - Group Activity Financial Summary

| | Annual Plan 2022/2023 | LTP (Year 3) 2023/2024 | Annual Plan 2023/2024 |
|--------------------------------------|--------------------------|---------------------------|--------------------------|
| Operating Statement | | | |
| Operating Revenue | | | |
| District Wide Rates | 730,790 | 835,843 | 766,343 |
| Other Income | 1,858,102 | 1,902,446 | 2,230,077 |
| Internal Interest Received | 1,983,142 | 2,165,000 | 4,082,058 |
| Council Overheads Income | 4,855,982 | 5,828,023 | 5,211,930 |
| Total Operating Revenue | 9,428,016 | 10,731,311 | 12,290,408 |
| Operating Expenditure | | | |
| Employee Benefits | 4,353,586 | 5,515,537 | 4,707,947 |
| Direct Operating Expenditure | 2,249,710 | 2,326,010 | 2,443,488 |
| External Interest Paid | 1,425,000 | 1,410,100 | 3,143,625 |
| Internal Interest Paid | 42,752 | 24,026 | 208,917 |
| Council Overheads Expenditure | 723,412 | 785,634 | 776,704 |
| Depreciation | 741,208 | 735,928 | 647,378 |
| Total Operating Expenditure | 9,535,668 | 10,797,235 | 11,928,060 |
| Operating Surplus (Deficit) | (107,652) | (65,923) | 362,348 |
| Capital Statement | | | |
| Capital Expenditure | | | |
| Governance | 11,331 | 0 | 0 |
| Treasury | 0 | 0 | 420,000 |
| Corporate Services | 920,311 | 562,219 | 502,811 |
| Total Capital Expenditure | 931,642 | 562,219 | 922,811 |
| Funds Required | | | |
| Operating Deficit | 107,652 | 65,923 | (362,348) |
| Capital Expenditure | 931,642 | 562,219 | 922,811 |
| Transfer to General Council Reserves | 0 | 58,404 | 0 |
| | 1,039,293 | 686,547 | 560,463 |
| Funded by | | | |
| Non Cash Expenditure - Depreciation | 499,699 | 735,928 | 647,378 |
| General Council Reserves | 539,594 | (49,381) | (86,915) |
| | 1,039,293 | 686,547 | 560,463 |

Earthquake recovery

Overview

This group involves the earthquake recovery function.

Our Aim

The 14 November 2016 Hurunui/Kaikoura earthquake centred close to Waiau and had a severe impact on the Hurunui District and its residents.

The consequence of the damage and subsequent repair to council-owned infrastructure, including roads, bridges, water pumps and pipes, and buildings, left the Council with debt, even after accounting for insurance payouts, government assistance and external funding.

Council resolved in 2018 that the debt will be serviced by a rate charged to each ratepayer in the district.

Variances from the Long Term Plan 2021-31

Operating revenue

District Wide Rates have decreased by \$38,000 due to splitting out the portion of the Earthquake Recovery Debt specifically relating to Three Waters and recognising the debt and the debt servicing as part of the Water Supplies Activity.

Operating expenditure

Internal Interest Paid has increased by \$34,000 due to the increase to internal interest rates.

Performance measures

There are no specific performance measures allowed for this activity.

Capital projects

No capital projects have been allowed for in the 2023/24 year.

Earthquake Recovery - Group Activity Financial Summary

| | Annual Plan 2022/2023 | LTP (Year 3) 2023/2024 | Annual Plan 2023/2024 |
|---|--------------------------|---------------------------|--------------------------|
| Operating Statement | | | |
| <i>Operating Revenue</i> | | | |
| District Wide Rates | 450,687 | 453,932 | 416,391 |
| Other Income | 37,440 | 39,477 | 37,440 |
| Total Operating Revenue | 488,127 | 493,409 | 453,831 |
| <i>Operating Expenditure</i> | | | |
| Employee Benefits | 3,815 | 2,692 | 5,707 |
| Direct Operating Expenditure | 9,783 | 10,033 | 10,033 |
| Internal Interest Paid | 125,194 | 95,310 | 129,719 |
| Council Overheads Expenditure | 4,372 | 5,677 | 4,695 |
| Total Operating Expenditure | 143,165 | 113,711 | 150,153 |
| Operating Surplus (Deficit) | 344,963 | 379,698 | 303,678 |
| Capital Statement | | | |
| <i>Capital Expenditure</i> | | | |
| Community Assets - Recovery | 0 | 0 | 0 |
| Roading - Recovery | 0 | 0 | 0 |
| Sewerage - Recovery | 0 | 0 | 0 |
| Water - Recovery | 0 | 0 | 0 |
| Recovery Management | 0 | 0 | 0 |
| Council Assets - Recovery | 0 | 0 | 0 |
| Total Capital Expenditure | 0 | 0 | 0 |
| <i>Funds Required</i> | | | |
| Capital Expenditure | 0 | 0 | 0 |
| Repayment of Internal Loans from Operating Income | 344,963 | 379,698 | 303,678 |
| Total Funds Required | 344,963 | 379,698 | 303,678 |
| <i>Funded by</i> | | | |
| Operating Surplus | 344,963 | 379,698 | 303,678 |
| Total Funds Available | 344,963 | 379,698 | 303,678 |



Financial Overview

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Funding impact statement - Whole of Council 2023/24

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 13,687 | 13,314 | 15,519 |
| Targeted rates | 12,654 | 13,176 | 13,388 |
| Subsidies and grants for operating purposes | 1,616 | 2,161 | 1,804 |
| Fees and charges | 19,960 | 20,209 | 24,185 |
| Interest and dividends from investments | 180 | 158 | 180 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 154 | 158 | 908 |
| Total operating funding (A) | 48,252 | 49,176 | 55,984 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 38,870 | 37,831 | 40,872 |
| Finance costs | 1,425 | 1,410 | 3,144 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | 40,295 | 39,241 | 44,015 |
| Surplus (deficit) of operating funding (A - B) | 7,956 | 9,936 | 11,969 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 2,919 | 2,539 | 2,984 |
| Development and financial contributions | 2,575 | 2,663 | 2,663 |
| Increase (decrease) in debt | 13,910 | 9,423 | 20,359 |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | 19,404 | 14,624 | 26,006 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 4,760 | 1,775 | 4,580 |
| - to improve the level of service | 9,879 | 11,888 | 16,156 |
| - to replace existing assets | 13,012 | 10,842 | 15,351 |
| Increase (decrease) in reserves | (291) | 55 | 1,887 |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | 27,360 | 24,560 | 37,974 |
| Surplus (deficit) of capital funding (C - D) | (7,956) | (9,936) | (11,969) |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| Total Comprehensive Income | 1,830 | 3,301 | 1,159 |
| Add depreciation | 11,620 | 11,836 | 16,457 |
| Less gains on asset revaluation | 0 | 0 | 0 |
| Less development and financial contributions | (2,575) | (2,663) | (2,663) |
| Less subsidies and grants for capital expenditure | (2,919) | (2,539) | (2,984) |
| Surplus (deficit) of operating funding | 7,956 | 9,936 | 11,969 |

Funding impact statement - Water Supply

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 0 | 0 | 62 |
| Targeted rates | 7,336 | 7,699 | 7,636 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 |
| Fees and charges | 93 | 95 | 375 |
| Internal charges and overheads recovered | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 0 | 0 | 0 |
| Total operating funding (A) | 7,428 | 7,794 | 8,074 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 5,463 | 4,839 | 5,459 |
| Finance costs | 550 | 819 | 1,979 |
| Internal charges and overhead applied | 940 | 1,432 | 1,007 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | 6,953 | 7,090 | 8,446 |
| Surplus (deficit) of operating funding (A - B) | 475 | 704 | (372) |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 |
| Development and financial contributions | 627 | 650 | 650 |
| Increase (decrease) in debt | 10,363 | 7,130 | 11,165 |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | 10,990 | 7,780 | 11,816 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 348 | 357 | 357 |
| - to improve the level of service | 5,726 | 5,896 | 9,188 |
| - to replace existing assets | 5,391 | 2,232 | 1,898 |
| Increase (decrease) in reserves | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | 11,465 | 8,484 | 11,444 |
| Surplus (deficit) of capital funding (C - D) | (475) | (704) | 372 |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| <i>Operating Surplus/(Deficit) as per Financial Summary for</i> | | | |
| Water Supplies | (849) | (848) | (2,917) |
| Add depreciation | 1,951 | 2,202 | 3,196 |
| Less development and financial contributions | (627) | (650) | (650) |
| Surplus (deficit) of operating funding | 475 | 704 | (372) |
| Capital expenditure for Water Supplies | | | |
| District Wide Water Renewals | 4,612 | 1,856 | 1,813 |
| Drinking Water Standards Compliance | 5,571 | 5,759 | 9,110 |
| Three Waters Plant Account | 0 | 0 | 26 |
| Amberley Projects | 0 | 21 | 0 |
| Ashley Projects | 551 | 453 | 453 |
| Cheviot Projects | 215 | 0 | 0 |
| Waipara Projects | 103 | 0 | 0 |
| Hanmer Springs Projects | 278 | 386 | 31 |
| Hawarden - Waikari Projects | 15 | 11 | 11 |
| Hurunui Rural Projects | 119 | 0 | 0 |
| Total capital expenditure | 11,465 | 8,484 | 11,444 |

Funding impact statement - Sewerage

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 0 | 0 | 0 |
| Targeted rates | 1,828 | 1,862 | 1,939 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 |
| Fees and charges | 0 | 0 | 0 |
| Internal charges and overheads recovered | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 0 | 0 | 0 |
| Total operating funding (A) | 1,828 | 1,862 | 1,939 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 688 | 624 | 765 |
| Finance costs | 314 | 261 | 514 |
| Internal charges and overhead applied | 179 | 212 | 192 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | 1,181 | 1,098 | 1,470 |
| Surplus (deficit) of operating funding (A - B) | 648 | 764 | 469 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 |
| Development and financial contributions | 523 | 546 | 546 |
| Increase (decrease) in debt | 185 | 2,439 | 2,748 |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | 708 | 2,985 | 3,294 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 303 | 311 | 311 |
| - to improve the level of service | 67 | 132 | 145 |
| - to replace existing assets | 987 | 3,307 | 3,307 |
| Increase (decrease) in reserves | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | 1,356 | 3,750 | 3,763 |
| Surplus (deficit) of capital funding (C - D) | (648) | (764) | (469) |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| <i>Operating Surplus/(Deficit) as per Financial Summary for</i> | | | |
| Sewerage | 421 | 547 | (136) |
| Add depreciation | 751 | 763 | 1,151 |
| Less development and financial contributions | (523) | (546) | (546) |
| Surplus (deficit) of operating funding | 648 | 764 | 469 |
| Capital expenditure for Sewerage | | | |
| District Wide Sewer Renewals | 1,007 | 781 | 794 |
| Amberley Projects | 21 | 2,869 | 2,869 |
| Cheviot Projects | 220 | 0 | 0 |
| Greta Valley Projects | 3 | 3 | 3 |
| Motunau Beach Projects | 3 | 3 | 3 |
| Hanmer Springs Projects | 0 | 0 | 0 |
| Hawarden Projects | 52 | 84 | 84 |
| Waikari Projects | 52 | 11 | 11 |
| Stimulus Package Projects | 0 | 0 | 0 |
| Total capital expenditure | 1,356 | 3,750 | 3,763 |

Funding impact statement - Stormwater and Drainage

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 0 | 0 | 0 |
| Targeted rates | 758 | 819 | 821 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 |
| Fees and charges | 0 | 0 | 0 |
| Internal charges and overheads recovered | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 0 | 0 | 0 |
| Total operating funding (A) | 758 | 819 | 821 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 272 | 278 | 355 |
| Finance costs | 87 | 113 | 92 |
| Internal charges and overhead applied | 33 | 47 | 36 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | 392 | 438 | 483 |
| Surplus (deficit) of operating funding (A - B) | 365 | 381 | 338 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 |
| Development and financial contributions | 345 | 356 | 356 |
| Increase (decrease) in debt | 970 | 44 | 421 |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | 1,315 | 400 | 777 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 303 | 311 | 311 |
| - to improve the level of service | 1,377 | 470 | 804 |
| - to replace existing assets | 0 | 0 | 0 |
| Increase (decrease) in reserves | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | 1,680 | 781 | 1,115 |
| Surplus (deficit) of capital funding (C - D) | (365) | (381) | (338) |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| Operating Surplus/(Deficit) as per Financial Summary for Stormwater and Drainage | 531 | 532 | 489 |
| Add depreciation | 180 | 205 | 205 |
| Less development and financial contributions | (345) | (356) | (356) |
| Surplus (deficit) of operating funding | 365 | 381 | 338 |
| Capital expenditure for Stormwater and Drainage | | | |
| District Wide Stormwater | 369 | 416 | 421 |
| Amberley Projects | 136 | 100 | 100 |
| Cheviot Projects | 0 | 0 | 0 |
| Motunau Beach Projects | 0 | 0 | 50 |
| Hanmer Springs Projects | 1,078 | 264 | 543 |
| Hawarden Projects | 52 | 0 | 0 |
| Waikari Projects | 45 | 0 | 0 |
| Stimulus Package Projects | 0 | 0 | 0 |
| Total capital expenditure | 1,680 | 781 | 1,115 |

Funding impact statement - Roading and Footpaths

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 6,677 | 5,392 | 7,744 |
| Targeted rates | 67 | 69 | 71 |
| Subsidies and grants for operating purposes | 1,616 | 2,161 | 1,804 |
| Fees and charges | (38) | 127 | 149 |
| Internal charges and overheads recovered | 1 | 1 | 10 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 154 | 158 | 158 |
| Total operating funding (A) | 8,477 | 7,908 | 9,935 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 4,926 | 4,172 | 5,776 |
| Finance costs | 16 | 32 | 26 |
| Internal charges and overhead applied | 271 | 291 | 291 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | 5,213 | 4,495 | 6,093 |
| Surplus (deficit) of operating funding (A - B) | 3,264 | 3,413 | 3,842 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 2,919 | 2,539 | 2,984 |
| Development and financial contributions | 756 | 776 | 776 |
| Increase (decrease) in debt | 203 | (576) | (125) |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | 3,879 | 2,739 | 3,636 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 767 | 787 | 776 |
| - to improve the level of service | 1,135 | 1,252 | 1,097 |
| - to replace existing assets | 5,241 | 4,113 | 5,605 |
| Increase (decrease) in reserves | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | 7,142 | 6,152 | 7,478 |
| Surplus (deficit) of capital funding (C - D) | (3,264) | (3,413) | (3,842) |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| Operating Surplus/(Deficit) as per Financial Summary for Roading and Footpaths | 1,243 | 1,020 | (1,364) |
| Add depreciation | 5,696 | 5,708 | 8,967 |
| Less development and financial contributions | (756) | (776) | (776) |
| Less subsidies and grants for capital expenditure | (2,919) | (2,539) | (2,984) |
| Surplus (deficit) of operating funding | 3,264 | 3,413 | 3,842 |
| Capital expenditure for Roads and Footpaths | | | |
| Subsidised Roading | 6,239 | 5,600 | 6,515 |
| Special Purpose Roading | 131 | 44 | 26 |
| District Footpath Renewals | 438 | 445 | 731 |
| New Footpaths | | | |
| - Amberley Rating Area | 21 | 21 | 35 |
| - Amuri Rating Area | 15 | 15 | 30 |
| - Cheviot Rating Area | 0 | 0 | 0 |
| - Walpara Township | 0 | 0 | 0 |
| - Hanmer Springs Rating Area | 232 | 26 | 70 |
| - Hurunui Rating Area | 68 | 0 | 71 |
| Total capital expenditure | 7,142 | 6,152 | 7,478 |

Funding impact statement - Coastal Hazards

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 0 | 0 | 0 |
| Targeted rates | 23 | 24 | 24 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 |
| Fees and charges | 0 | 0 | 0 |
| Internal charges and overheads recovered | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 0 | 0 | 750 |
| Total operating funding (A) | 23 | 24 | 774 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 0 | 63 | 63 |
| Finance costs | (1) | 0 | (4) |
| Internal charges and overhead applied | 0 | 0 | 0 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | (1) | 63 | 59 |
| Surplus (deficit) of operating funding (A - B) | 24 | (39) | 715 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 |
| Increase (decrease) in debt | (24) | 39 | 35 |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | (24) | 39 | 35 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 0 | 0 | 0 |
| - to improve the level of service | 0 | 0 | 750 |
| - to replace existing assets | 0 | 0 | 0 |
| Increase (decrease) in reserves | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | 0 | 0 | 750 |
| Surplus (deficit) of capital funding (C - D) | (24) | 39 | (715) |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| Operating Surplus/(Deficit) as per Financial Summary for Coastal Hazards | 0 | (45) | 715 |
| Add depreciation | 0 | 6 | 0 |
| Less development and financial contributions | 0 | 0 | 0 |
| Less subsidies and grants for capital expenditure | 0 | 0 | 0 |
| Surplus (deficit) of operating funding | 0 | (39) | 715 |
| Capital expenditure for Coastal Hazards | | | |
| District Coastal Hazards | 0 | 0 | 0 |
| Amberley Beach Foreshore Protection | 0 | 0 | 0 |
| Amberley Beach Retreat | 0 | 0 | 750 |
| Leithfield Beach Coastal Hazards | 0 | 0 | 0 |
| Gore Bay Coastal Hazards | 0 | 0 | 0 |
| Conway Flat Coastal Hazards | 0 | 0 | 0 |
| Motunau Beach Coastal Hazards | 0 | 0 | 0 |
| Total capital expenditure | 0 | 0 | 750 |

Funding impact statement - Public Services

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 4,219 | 4,876 | 4,640 |
| Targeted rates | 2,642 | 2,652 | 2,897 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 |
| Fees and charges | 2,055 | 2,438 | 3,998 |
| Internal charges and overheads recovered | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 0 | 0 | 0 |
| Total operating funding (A) | 8,916 | 9,966 | 11,534 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 7,728 | 7,760 | 8,646 |
| Finance costs | 184 | 165 | 161 |
| Internal charges and overhead applied | 1,642 | 1,905 | 1,763 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | 9,555 | 9,830 | 10,569 |
| Surplus (deficit) of operating funding (A - B) | (638) | 136 | 965 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 |
| Development and financial contributions | 324 | 334 | 334 |
| Increase (decrease) in debt | 1,618 | 512 | 3,278 |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | 1,942 | 846 | 3,612 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 1,122 | 11 | 1,108 |
| - to improve the level of service | 855 | 1,704 | 1,087 |
| - to replace existing assets | 427 | 361 | 3,551 |
| Increase (decrease) in reserves | (1,100) | (1,094) | (1,170) |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | 1,304 | 982 | 4,577 |
| Surplus (deficit) of capital funding (C - D) | 638 | (136) | (965) |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| Operating Surplus/(Deficit) as per Financial Summary for Public Services | (1,133) | (396) | 433 |
| Add depreciation | 819 | 866 | 866 |
| Less development and financial contributions | (324) | (334) | (334) |
| Surplus (deficit) of operating funding | (638) | 136 | 965 |
| Capital expenditure for Public Services | | | |
| Social Housing | 83 | 68 | 68 |
| Residential Housing | 0 | 11 | 11 |
| Other Property | 21 | 0 | 0 |
| Earthquake Prone Buildings | 0 | 476 | 0 |
| Soldiers' Block | 0 | 0 | 3,176 |
| Public Toilets | 227 | 0 | 0 |
| Medical Centres | 31 | 11 | 11 |
| Halls | 68 | 0 | 0 |
| Township Projects | 195 | 0 | 190 |
| Cemeteries | 7 | 7 | 7 |
| Reserves: | | | |
| - Amberley Rating Area | 566 | 69 | 564 |
| - Amuri Rating Area | 5 | 0 | 0 |
| - Cheviot Rating Area | 35 | 0 | 0 |
| - Glenmark Rating Area | 5 | 55 | 40 |
| - Hanmer Springs Rating Area | 412 | 0 | 412 |
| Civil Defence | 10 | 11 | 11 |
| Library | 107 | 137 | 152 |
| Transfer Stations | 632 | 1,232 | 1,105 |
| Total capital expenditure | 2,404 | 2,076 | 5,746 |

Funding impact statement - Regulatory

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 1,610 | 1,757 | 1,890 |
| Targeted rates | 0 | 51 | 0 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 |
| Fees and charges | 2,123 | 2,010 | 2,201 |
| Internal charges and overheads recovered | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 0 | 0 | 0 |
| Total operating funding (A) | 3,733 | 3,818 | 4,091 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 2,981 | 2,903 | 3,216 |
| Finance costs | 0 | 0 | 0 |
| Internal charges and overhead applied | 854 | 927 | 917 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | 3,836 | 3,830 | 4,133 |
| Surplus (deficit) of operating funding (A - B) | (103) | (12) | (42) |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 |
| Increase (decrease) in debt | 0 | 0 | 0 |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | 0 | 0 | 0 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 0 | 0 | 0 |
| - to improve the level of service | 0 | 0 | 0 |
| - to replace existing assets | 4 | 0 | 0 |
| Increase (decrease) in reserves | (107) | (12) | (42) |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | (103) | (12) | (42) |
| Surplus (deficit) of capital funding (C - D) | 103 | 12 | 42 |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| Operating Surplus/(Deficit) as per Financial Summary for Regulatory | (103) | (12) | (42) |
| Add depreciation | 0 | 0 | 0 |
| Surplus (deficit) of operating funding | (103) | (12) | (42) |
| Capital expenditure for Regulatory | | | |
| Building Services Consents | 0 | 0 | 0 |
| Animal Control | 4 | 0 | 0 |
| Total capital expenditure | 4 | 0 | 0 |

Funding impact statement - Hanmer Springs Thermal Pools and Spa

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 0 | (0) | 0 |
| Targeted rates | 0 | 0 | 0 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 |
| Fees and charges | 14,012 | 13,755 | 15,375 |
| Internal charges and overheads recovered | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 0 | 0 | 0 |
| Total operating funding (A) | 14,012 | 13,755 | 15,375 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 10,195 | 9,337 | 9,424 |
| Finance costs | 665 | 657 | 986 |
| Internal charges and overhead applied | 209 | 223 | 224 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | 11,069 | 10,216 | 10,635 |
| Surplus (deficit) of operating funding (A - B) | 2,943 | 3,539 | 4,741 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 |
| Increase (decrease) in debt | 2,668 | 2,700 | 4,868 |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | 2,668 | 2,700 | 4,868 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 1,918 | 0 | 1,718 |
| - to improve the level of service | 450 | 2,200 | 2,850 |
| - to replace existing assets | 300 | 500 | 300 |
| Increase (decrease) in reserves | 2,943 | 3,539 | 4,741 |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | 5,611 | 6,239 | 9,609 |
| Surplus (deficit) of capital funding (C - D) | (2,943) | (3,539) | (4,741) |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| Operating Surplus/(Deficit) as per Financial Summary for Hanmer Springs Thermal Pools and Spa | 1,465 | 2,189 | 3,316 |
| Add depreciation | 1,478 | 1,350 | 1,425 |
| Surplus (deficit) of operating funding | 2,943 | 3,539 | 4,741 |
| Capital expenditure for the Hanmer Springs Thermal Pools and Spa | | | |
| Renewals | 300 | 500 | 300 |
| Projects | 2,368 | 2,200 | 4,568 |
| Total capital expenditure | 2,668 | 2,700 | 4,868 |

Funding impact statement - Governance and Corporate

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 731 | 836 | 766 |
| Targeted rates | 0 | 0 | 0 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 |
| Fees and charges | 1,858 | 1,902 | 2,230 |
| Internal charges and overheads recovered | 4,856 | 5,828 | 5,212 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 0 | 0 | 0 |
| Total operating funding (A) | 7,445 | 8,566 | 8,208 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 8,028 | 9,252 | 10,295 |
| Finance costs | (1,940) | (2,141) | (3,873) |
| Internal charges and overhead applied | 723 | 786 | 777 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | 6,811 | 7,896 | 7,199 |
| Surplus (deficit) of operating funding (A - B) | 634 | 670 | 1,010 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 |
| Increase (decrease) in debt | (1,729) | (2,486) | (1,729) |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | (1,729) | (2,486) | (1,729) |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 0 | 0 | 0 |
| - to improve the level of service | 269 | 233 | 234 |
| - to replace existing assets | 663 | 329 | 689 |
| Increase (decrease) in reserves | (2,027) | (2,378) | (1,642) |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | (1,095) | (1,816) | (719) |
| Surplus (deficit) of capital funding (C - D) | (634) | (670) | (1,010) |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| Operating Surplus/(Deficit) as per Financial Summary for Governance and Corporate Services | (108) | (66) | 362 |
| Add depreciation | 741 | 736 | 647 |
| Surplus (deficit) of operating funding | 634 | 670 | 1,010 |
| Capital expenditure for Governance and Corporate Services | | | |
| Governance | 11 | 0 | 0 |
| Plant Account | 570 | 222 | 196 |
| Maintenance Team | 13 | 3 | 3 |
| Three Waters Planning | 10 | 11 | 0 |
| Depots | 0 | 0 | 0 |
| Offices | 0 | 34 | 0 |
| Information Technology | 327 | 293 | 305 |
| Total capital expenditure | 932 | 562 | 503 |

Funding impact statement - Earthquake Recovery

| | Annual Plan 2022/2023 (\$000) | LTP (Year 3) 2023/2024 (\$000) | Annual Plan 2023/2024 (\$000) |
|--|-------------------------------------|--------------------------------------|-------------------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 451 | 454 | 416 |
| Targeted rates | 0 | 0 | 0 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 |
| Fees and charges | 37 | 39 | 37 |
| Internal charges and overheads recovered | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 0 | 0 | 0 |
| Total operating funding (A) | 488 | 493 | 454 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 14 | 13 | 16 |
| Finance costs | 125 | 95 | 130 |
| Internal charges and overhead applied | 4 | 6 | 5 |
| Other operating funding applications | 0 | 0 | 0 |
| Total applications of operating funding (B) | 143 | 114 | 150 |
| Surplus (deficit) of operating funding (A - B) | 345 | 380 | 304 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 |
| Increase (decrease) in debt | (345) | (380) | (304) |
| Gross proceed from sale of assets | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 |
| Total sources of capital funding (C) | (345) | (380) | (304) |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | 0 | 0 | 0 |
| - to improve the level of service | 0 | 0 | 0 |
| - to replace existing assets | 0 | 0 | 0 |
| Increase (decrease) in reserves | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 |
| Total applications of capital funding (D) | 0 | 0 | 0 |
| Surplus (deficit) of capital funding (C - D) | (345) | (380) | (304) |
| Funding balance ((A - B) + (C - D)) | 0 | 0 | 0 |
| Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement) | | | |
| Operating Surplus/(Deficit) as per Financial Summary for Earthquake Recovery | 345 | 380 | 304 |
| Add depreciation | 0 | 0 | 0 |
| Surplus (deficit) of operating funding | 345 | 380 | 304 |
| Capital expenditure for Earthquake Recovery | | | |
| Roading - Recovery | 0 | 0 | 0 |
| Sewerage - Recovery | 0 | 0 | 0 |
| Water - Recovery | 0 | 0 | 0 |
| Council Assets - Recovery | 0 | 0 | 0 |
| Total capital expenditure | 0 | 0 | 0 |

Reserve Funds

| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
|---|------------------------------|---|--|------------------------------|---------------------------|---------------------------|-------------------------------|
| Amberley Ward Reserves Contestable Fund | Reserves | Public Services | To set aside funds for Reserve Projects in the Amberley Ward | 15,958 | 0 | 0 | 15,958 |
| Amberley Beach Reserve Fund | Reserves | Public Services | To set aside funds for projects for the Amberley Beach area | 164,291 | 26,243 | 0 | 190,534 |
| Amuri Ward Reserves Contestable Fund | Reserves | Public Services | To set aside funds for Reserve Projects in the Amuri Ward | 22,093 | 0 | 0 | 22,093 |
| Amuri Community Centre Fund | Reserves | Public Services | To set aside funds for maintenance of the Amuri Community Centre | 55,927 | 2,125 | 0 | 58,052 |
| Waiau River Protection Fund | Reserves | Public Services | To fund river protection work for Waiau Village | 36,044 | 1,370 | 0 | 37,414 |
| Amuri Ward Land Subdivision Fund | Reserves | Public Services | To fund projects in the Amuri Ward | 0 | 0 | 0 | 0 |
| Amuri Sports Facilities Fund | Reserves | Public Services | To fund projects for sports facilities in the Amuri Ward | 17,303 | 7,657 | 0 | 24,960 |
| Waiau Community Pool | Reserves | Public Services | To fund the operating of the Waiau Community Pool | 152,483 | (4,750) | 0 | 147,733 |
| Cheviot Ward Reserves Contestable Fund | Reserves | Public Services | To set aside funds for Reserve Projects in the Cheviot Ward | 7,775 | 0 | 0 | 7,775 |
| Cheviot Ward Land Subdivision Fund | Reserves | Public Services | To fund projects for Cheviot Ward | 16,374 | 0 | 0 | 16,374 |
| Glenmark Ward Reserves Contestable Fund | Reserves | Public Services | To fund projects for Reserve Projects in the Glenmark Ward | 0 | 0 | 0 | 0 |
| Glenmark Land Subdivision Fund | Reserves | Public Services | To fund projects for Glenmark Ward | 0 | 0 | 0 | 0 |
| Waipara Pavilion Fund | Reserves | Public Services | To fund projects for the Waipara Pavilion | 0 | 0 | 0 | 0 |
| Hammer Springs Ward Reserves Contestable Fund | Reserves | Public Services | To set aside funds for Reserve Projects in the Hammer Springs Ward | 47,264 | 0 | 0 | 47,264 |
| Hammer Springs Sports Pavilion Fund | Reserves | Public Services | To fund projects for the Hammer Springs Sports Pavilion | 19,497 | (19,361) | 0 | 136 |
| Hammer Springs Weather Contingency Fund | Reserves | Public Services | To set aside funds for significant weather events affecting Hammer Springs amenities | 15,463 | 588 | 0 | 16,051 |
| Hammer Springs Track Network Group | Reserves | Public Services | To fund projects for the Track Network in Hammer Springs | 0 | 0 | 0 | 0 |
| Waiau Ferry Bridge Fund | Reserves | Public Services | To provide funds for the maintenance of the Waiau Ferry Bridge | 84,087 | 9,522 | 0 | 93,609 |
| Hammer Springs Tourism Fund | Reserves | Public Services | To fund marketing projects for the Hammer Springs Ward | 29,272 | 5,330 | 0 | 34,602 |
| Hammer Staff House Fund | Reserves | Public Services | To fund reserve projects for the Hammer Springs Ward | 28,424 | 1,080 | 0 | 29,504 |
| Hurunui Ward Reserves Contestable Fund | Reserves | Public Services | To set aside funds for Reserve Projects in the Hurunui Ward | 5,796 | 7,463 | 0 | 13,259 |
| Hurunui Ward Land Subdivision Fund | Reserves | Public Services | To fund projects for Hurunui Ward | 6,918 | 263 | 0 | 7,181 |
| BCA Accreditation Fund | Compliance and Regulatory | Regulatory | To fund funds aside from Building Consent Fees to fund the accreditation process for the BCA | 210,835 | (42,189) | 0 | 168,646 |
| Creative NZ Grants | Community Services | Public Services | To set aside grants that have been allocated | 5,170 | 0 | 0 | 5,170 |
| SPARC Grants | Community Services | Public Services | To set aside grants that have been allocated | 964 | 0 | 0 | 964 |
| Nurses Block Government Grant Fund | Reserves | Public Services | To fund earthquake strengthening work and maintenance of the Nurses Block on the | 0 | 0 | 0 | 0 |
| Adverse Events Reserve | Reserves | Public Services | To provide funds relating to adverse events | 13,114 | 0 | 0 | 13,114 |
| Forestry | Property | Public Services | To continue to provide for commercial forests and funds projects as determined by the | 1,782,531 | (32,491) | 0 | 1,750,040 |
| | | | | 2,737,582 | (42,945) | 0 | 2,694,636 |

| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
|-------------------------------|------------------------------|---|--|------------------------------|---------------------------|---------------------------|-------------------------------|
| Scargill-Motunau Reserve | Reserves | Public Services | To fund operations on the Scargill-Motunau Recreation Reserve as determined by the | 36,815 | 1,709 | 0 | 38,523 |
| Howland Reserve & Hill | Reserves | Public Services | To fund operations on the Howland Reserve as determined by the Reserve | 73,749 | 5,786 | 0 | 79,535 |
| Waikari Reserve & Hill | Reserves | Public Services | To fund operations on the Waikari Reserve as determined by the Reserve Committee | 70,794 | (762) | 0 | 70,032 |
| Hurunui Reserve | Reserves | Public Services | To fund operations on the Hurunui Reserve as determined by the Reserve Committee | 58,472 | 2,222 | 0 | 60,694 |
| Waiau Reserve | Reserves | Public Services | To fund operations on the Waiau Reserve as determined by the Reserve Committee | 95,075 | 2,822 | 0 | 97,897 |
| Cheviot Reserve | Reserves | Public Services | To fund operations on the Cheviot Reserve as determined by the Reserve Committee | 96,813 | (433) | 0 | 96,379 |
| Domett Reserve | Reserves | Public Services | To fund operations on the Domett Reserve as determined by the Reserve Committee | 63,988 | 1,883 | 0 | 65,871 |
| Port Robinson - Gore Bay Camp | Reserves | Public Services | To fund operations on the Port Robinson-Gore Bay Camp Reserve as determined by | 17,176 | 17,176 | 0 | 34,352 |
| Port Robinson Reserve | Reserves | Public Services | To fund operations on the Port Robinson Reserve as determined by the Reserve | 19,752 | (2,413) | 0 | 17,339 |
| Spotswood Reserve | Reserves | Public Services | To fund operations on the Spotswood Reserve as determined by the Reserve | 2,508 | (221) | 0 | 2,287 |
| Domett Camp Reserve | Reserves | Public Services | To fund operations on the Domett Camp Reserve as determined by the Reserve | 25,758 | (6,989) | 0 | 18,770 |
| | | | | 704,367 | 20,780 | 0 | 725,147 |

| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
|--|------------------------------|---|---|------------------------------|---------------------------|---------------------------|-------------------------------|
| Chamberlain Bros Trust | Reserves | Public Services | To provide funds for projects on Chamberlain Park in Amberley | 15,215 | (160) | 0 | 15,055 |
| Amberley RSA Fund | Reserves | Public Services | To hold funds on behalf of the Amberley RSA | 957 | 458 | 0 | 1,415 |
| Buch Legacy Trust | Reserves | Public Services | To provide funds for maintenance of gravestones in the Council's Cemeteries | 447 | 17 | 0 | 464 |
| Graves Maintenance Trust | Reserves | Public Services | To provide funds for maintenance of gravestones in the Council's Cemeteries | 2,639 | 100 | 0 | 2,739 |
| Culverden Domain Gates Trust | Reserves | Public Services | To provide funds for the replacement of gates leading into the Culverden Domain | 772 | 29 | 0 | 801 |
| Cheviot RSA Fund | Reserves | Public Services | To hold funds on behalf of the Cheviot RSA | 4,743 | 75 | 0 | 4,818 |
| Howland Memorial Park Trust (ADF Nell Bequest) | Reserves | Public Services | To fund projects on the Howland Reserve | 8,312 | 316 | 0 | 8,628 |
| Bridson Trust | Reserves | Public Services | To provide funds for maintenance of gravestones in the Council's Cemeteries | 1,383 | 53 | 0 | 1,435 |
| Waikari Netball Club Fund | Reserves | Public Services | To hold funds on behalf of the Waikari Netball Club | 3,881 | 147 | 0 | 4,028 |
| Weedbusters Trust | Reserves | Public Services | To hold funds on behalf of the Weedbusters Trust | 3,167 | 120 | 0 | 3,288 |
| Forrester Trust | Reserves | Public Services | To provide funds for maintenance of gravestones in the Council's Cemeteries | 1,473 | 56 | 0 | 1,529 |
| | | | | 42,987 | 1,212 | 0 | 44,199 |

| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
|--|------------------------------|---|---|------------------------------|---------------------------|---------------------------|-------------------------------|
| District Urban Water Fund | Water Supplies | Water Supplies | To provide funds for growth related projects for District Urban Water | 0 | 0 | 0 | 0 |
| District Rural Water Fund | Water Supplies | Water Supplies | To provide funds for growth related projects for District Rural Water | 0 | 0 | 0 | 0 |
| District Sewer Fund | Sewerage | Sewerage | To provide funds for growth related projects for District Sewer | 0 | 0 | 0 | 0 |
| Amberley Stormwater Development Contributions Fund | Stormwater and Drainage | Stormwater and Drainage | To provide funds for growth related projects for Amberley Stormwater | 0 | 0 | 0 | 0 |
| Hammer Springs Stormwater Development Contributions Fund | Stormwater and Drainage | Stormwater and Drainage | To provide funds for growth related projects for Hammer Springs Stormwater | 0 | 0 | 0 | 0 |
| District Library Development Contributions Fund | Library | Public Services | To provide funds for growth related projects for the District Library | 0 | 0 | 0 | 0 |
| Hammer Springs Medical Centre Development Contributions Fund | Property | Public Services | To provide funds for growth related projects for the Medical Centre in Hammer Springs | 0 | 0 | 0 | 0 |
| Amberley Reserve Pavilion Development Contributions Fund | Property | Public Services | To provide funds for growth related projects for the Amberley Reserve Pavilion | 0 | 0 | 0 | 0 |
| Hammer Springs Hall Development Contributions Fund | Property | Public Services | To provide funds for growth related projects for the Hammer Springs Hall | 0 | 0 | 0 | 0 |
| Hammer Springs Town Centre Development Contributions Fund | Property | Public Services | To provide funds for growth related projects for the Town Centre in Hammer Springs | (278,450) | 14,244 | 0 | (264,206) |
| Queen Mary Development Contributions Fund | Reserves | Public Services | To provide funds for growth related projects for development of the former Queen | 1,223,994 | (69,248) | 0 | 1,154,746 |
| Amberley Township Reserves Development Contributions Fund | Reserves | Public Services | To provide funds for growth related projects for township reserves in Amberley | 1,039,283 | (99,368) | 0 | 939,915 |
| Amberley Walking and Cycling Routes Development Contributions Fund | Reserves | Public Services | To provide funds for growth related projects for Walking and Cycling Routes in the | 321,292 | (114,688) | 0 | 206,604 |
| Amberley Ward Reserves Development Contributions Fund | Reserves | Public Services | To provide funds for growth related projects for ward reserves in Amberley | 682,181 | (95,512) | 0 | 586,669 |
| Omihiri Reserve Development Contributions Fund | Reserves | Public Services | To provide funds for growth related projects for the Omihiri Reserve | (0) | (0) | 0 | (0) |
| Hammer Springs Conical Hill Walkway Development | Reserves | Public Services | To provide funds for growth related projects for Conical Walkway area in Hammer | 4,580 | 4,665 | 0 | 9,245 |
| Hammer Springs Domain Upgrade Development Contributions | Reserves | Public Services | To provide funds for growth related projects for the Domain in Hammer Springs | 148,318 | (81,958) | 0 | 66,360 |
| | | | | 3,141,197 | (1,441,865) | 0 | 1,699,332 |

| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
|--|------------------------------|---|---|------------------------------|---------------------------|---------------------------|-------------------------------|
| Hammer Springs Thermal Pools and Spa | Hammer Springs Thermal | Hammer Springs Thermal | Internal debt relating to the HSTP&S | (13,716,727) | 3,571,009 | 4,868,486 | (15,014,205) |
| Hammer Springs Thermal Reserve Balance | Hammer Springs Thermal | Hammer Springs Thermal | Unused surpluses derived from the operation of the HSTP&S | (26,236) | 0 | 0 | (26,236) |
| | | | | (13,742,963) | 3,571,009 | 4,868,486 | (15,040,440) |

| Rate Reserve Funds - Water | | | | | | | |
|-------------------------------|------------------------------|---|---|------------------------------|---------------------------|---------------------------|-------------------------------|
| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
| District Wide Water | Water Supplies | Water Supplies | To fund capital projects relating to for all Water Supplies in the District (except for Balmoral Water) | (29,454,334) | 41,429 | 11,417,209 | (40,830,115) |
| Balmoral Water | Water Supplies | Water Supplies | To fund three waters recovery costs relating to the November 2016 Hurunui-Kaikoura Earthquake sequence. | 75,537 | 49,389 | 0 | 124,926 |
| Three Waters EQ Debt Recovery | Water Supplies | Water Supplies | | (346,062) | 42,570 | 0 | (303,492) |
| Three Waters Plant Account | Water Supplies | Water Supplies | To fund purchases of plant and vehicles used in three waters | (711,726) | 144,955 | 26,433 | (593,204) |
| | | | | (30,436,586) | 278,343 | 11,443,642 | (41,601,885) |

| Rate Reserve Funds - Sewer | | | | | | | |
|----------------------------|------------------------------|---|---|------------------------------|---------------------------|---------------------------|-------------------------------|
| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
| District Wide Sewer | Sewerage | Sewerage | To fund capital projects for all Sewerage Schemes (after 1 July 2015) | (8,009,224) | 1,014,739 | 3,762,985 | (10,757,471) |

| Rate Reserve Funds - Stormwater and Drainage | | | | | | | |
|--|------------------------------|---|--|------------------------------|---------------------------|---------------------------|-------------------------------|
| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
| District Wide Stormwater | Stormwater and Drainage | Stormwater and Drainage | To fund capital projects for other townships in the District | 25,135 | 320,027 | 421,259 | (76,097) |
| Amberley Stormwater | Stormwater and Drainage | Stormwater and Drainage | To fund stormwater projects for Amberley Ward | (1,437,537) | 217,290 | 100,444 | (1,320,690) |
| Cheviot Stormwater | Stormwater and Drainage | Stormwater and Drainage | To fund stormwater projects for Cheviot Township | 39,322 | (7,435) | 0 | 31,886 |
| Jed River Clearance | Stormwater and Drainage | Stormwater and Drainage | To fund capital projects for Jed River Clearance | 6,872 | (504) | 0 | 6,367 |
| Mounau Beach Stormwater | Stormwater and Drainage | Stormwater and Drainage | To fund stormwater projects for Mounau Beach Township | (23,507) | 3,158 | 50,000 | (70,348) |
| Hammer Springs Stormwater | Stormwater and Drainage | Stormwater and Drainage | To fund stormwater projects for Hammer Springs Township | (48,050) | 141,669 | 543,278 | (449,659) |
| Hawarden Stormwater | Stormwater and Drainage | Stormwater and Drainage | To fund stormwater projects for Hawarden Township | (58,388) | 7,387 | 0 | (51,002) |
| Waikari Stormwater | Stormwater and Drainage | Stormwater and Drainage | To fund stormwater projects for Waikari Township | 17,616 | 5,085 | 0 | 22,700 |
| | | | | (1,478,538) | 686,676 | 1,114,981 | (1,906,842) |

| Rate Reserve Funds - Roading and Footpaths | | | | | | | |
|---|------------------------------|---|---|------------------------------|---------------------------|---------------------------|-------------------------------|
| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
| Subsidised Roading - Operational | Roading | Roads and Footpaths | To fund operational cost relating to Subsidised Roading | (1,085,100) | 7,431,117 | 6,515,023 | (169,005) |
| Subsidised Roading - Maintenance of Levels of Service | Roading | Roads and Footpaths | To maintain Levels of Service resulting from reduced subsidies | 0 | 0 | 0 | 0 |
| District Footpath Maintenance | Footpaths | Roads and Footpaths | To fund deferred and current maintenance on all footpaths throughout the District | (232,934) | 66,143 | 731,220 | (898,012) |
| Amberley Roadside Construction | Footpaths | Roads and Footpaths | To fund footpath projects for the Amberley Ward | 48,064 | 23,516 | 35,000 | 36,580 |
| Amuri Roadside Construction | Footpaths | Roads and Footpaths | To fund footpath projects for the Amuri Ward | 14,093 | 14,472 | 30,000 | (1,435) |
| Cheviot Roadside Construction | Footpaths | Roads and Footpaths | To fund footpath projects for the Cheviot Ward | 120,173 | 4,567 | 0 | 124,739 |
| Waipara Roadside Construction | Footpaths | Roads and Footpaths | To fund footpath projects for the Waipara Township | 8,292 | 3,892 | 0 | 12,184 |
| Hammer Springs Roadside Construction | Footpaths | Roads and Footpaths | To fund footpath projects for the Hammer Springs Ward | (71,059) | 30,575 | 70,000 | (110,484) |
| Hammer Springs Subdivision Expenditure | Footpaths | Roads and Footpaths | To fund the Community's contributions to footpath projects relating to new | 0 | 0 | 0 | 0 |
| Hurunui Roadside Construction | Footpaths | Roads and Footpaths | To fund footpath projects for the Hurunui Ward | 68,968 | 2,621 | 71,106 | 483 |
| | | | | (1,129,504) | 7,576,902 | 7,452,349 | (1,004,950) |

| Rate Reserve Funds - Coastal Hazards | | | | | | | |
|--------------------------------------|------------------------------|---|--|------------------------------|---------------------------|---------------------------|-------------------------------|
| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
| Amberley Beach Foreshore Protection | Coastal Hazards | Coastal Hazards | To fund Foreshore Protection projects for Amberley Beach | 114,929 | (35,053) | 0 | 79,876 |
| | | | | 114,929 | (35,053) | 0 | 79,876 |

| Rate Reserve Funds - Public Services | | | | | | | |
|--------------------------------------|------------------------------|---|--|------------------------------|---------------------------|---------------------------|-------------------------------|
| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
| Canterbury Museum Capital Levies | Community Services | Public Services | To build up and pay funds towards the Capital Projects for the Canterbury Museum | 233,510 | 123,392 | 298,913 | 57,989 |
| Social Housing | Property | Public Services | To hold surplus funds to fund Social Housing projects. | (261,620) | 16,756 | 68,196 | (313,060) |
| Earthquake Prone Buildings | Property | Public Services | To hold surplus funds to fund Earthquake Strengthening work | 332,405 | (324,594) | 0 | 7,811 |
| Amberley Amenities | Community Services | Public Services | To fund amenities capital projects for the Amberley Ward | (1,214,719) | (59,301) | 0 | (1,274,020) |
| Amberley Ward Swimming Pool | Property | Public Services | To fund Amberley Ward's portion of Amberley Swimming Pool Construction | (776,709) | 123,449 | 0 | (653,260) |
| Leithfield Beach Tennis Courts | Reserves | Public Services | To fund the resurfacing costs of the Leithfield Beach Tennis Courts | (35,355) | 11,180 | 0 | (24,175) |
| Amuri Amenities | Community Services | Public Services | To fund Amenities capital projects for the Amuri Ward | (155,463) | 50,557 | 0 | (104,906) |
| Cheviot Amenities | Community Services | Public Services | To fund Amenities capital projects for the Cheviot Ward | (2,184) | (11,950) | 0 | (14,134) |
| Northern Glenmark Amenities | Community Services | Public Services | To fund Amenities capital projects for the Northern Area of the Glenmark Ward | 31,341 | (8,349) | 0 | 22,992 |
| Waipara Amenities | Community Services | Public Services | To fund Amenities capital projects for the Waipara Area of the Glenmark Ward | 65,806 | (45,519) | 0 | 20,287 |
| Onihi Amenities | Community Services | Public Services | To fund Amenities capital projects for the Onihi Area of the Glenmark Ward | 34,102 | (158,681) | 0 | (30,927) |
| Hurunui Amenities | Community Services | Public Services | To fund Amenities capital projects for the Hurunui Ward | (1,212,123) | (158,681) | 0 | (1,370,804) |
| Amuri Medical General | Property | Public Services | To fund Amenities capital projects for the Hurunui Ward | 11,500 | (9,207) | 0 | 2,294 |
| Cheviot Medical General | Property | Public Services | To fund capital projects for medical centres in the Cheviot Ward | 39,364 | (1,334) | 0 | 38,029 |
| Hammer Springs Medical General | Property | Public Services | To fund capital projects for medical centres in the Cheviot Ward | (130,937) | 41,271 | 0 | (89,666) |
| Hammer Springs Doctors' House | Property | Public Services | To fund capital projects for medical centres in the Hammer Springs Ward | (85,295) | 9,553 | 0 | (75,742) |
| Waikari Medical Centre | Property | Public Services | To fund the capital purchase of the Doctors' House in Hammer Springs | (83,826) | 39,335 | 0 | (44,491) |
| District Tourism | District Promotion | Public Services | To fund capital projects for medical centres in the Hurunui Ward | (95,615) | 4,227 | 0 | (91,388) |
| Refuse Collection | Waste Minimisation | Public Services | To hold funds for projects relating to District Tourism | 101,809 | (10,709) | 0 | 91,100 |
| | | | To hold funds accrued from the Refuse Collection activity | (1,599,222) | (28,222) | 0 | (1,627,444) |
| | | | | (5,003,232) | (241,300) | 367,109 | (5,611,641) |

| Rate Reserve Funds - Regulatory | | | | | | | |
|---------------------------------|------------------------------|---|---|------------------------------|---------------------------|---------------------------|-------------------------------|
| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
| Animal Control | Compliance and Regulatory | Regulatory | Funds utilised to offset cost of Animal Control | 26,906 | 0 | 0 | 26,906 |

| Rate Reserve Funds - Earthquake Recovery | | | | | | | |
|--|------------------------------|---|---|------------------------------|---------------------------|---------------------------|-------------------------------|
| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
| Earthquake Recovery | Earthquake Recovery | Earthquake Recovery | To fund recovery costs (excluding three waters) relating to the November 2016 Hurunui-Kaikoura Earthquake sequence. | (2,295,949) | 303,678 | 0 | (1,992,271) |
| | | | | (55,328,028) | 11,692,175 | 29,009,551 | (72,645,404) |

| TOTAL RESERVE FUNDS | | | | | | | |
|---------------------|------------------------------|---|----------------------------------|------------------------------|---------------------------|---------------------------|-------------------------------|
| Fund Name | Activity the Fund relates to | Group of Activities the Fund relates to | Reason for Holding Reserve Funds | Forecast Balance 1 July 2023 | Funds Deposited 2023/2024 | Funds Withdrawn 2023/2024 | Forecast Balance 30 June 2024 |
| | | | | (1,992,271) | 0 | 0 | (1,992,271) |
| | | | | (1,992,271) | 0 | 0 | (1,992,271) |

Financial prudence benchmarks and indicators

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

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

| Benchmark | Limit | Planned | Met |
|--|--------------|----------------|------------|
| Rates affordability benchmark | | | |
| • Rates (income) affordability | \$27,657,057 | \$28,906,275 | No* |
| • Rates (increases) affordability | 5.00% | 7.49% | No* |
| Debt affordability benchmark | | | |
| • Net borrowing as percentage of income | 125.00% | 121.25% | Yes |
| • Net interest as percentage of income | 6.25% | 5.33% | Yes |
| • Net interest as percentage of rates income | 12.50% | 10.88% | Yes |
| Balanced budget benchmark | >100.00% | 97.52% | No* |
| Essential services benchmark | >100.00% | 181.60% | Yes |
| Debt servicing benchmark | 10.00% | 5.33% | Yes |

*Reasons for the benchmark not being met for the 2023/24 are outlined in the Annual Plan.

**The balanced budget benchmark has not been met for the 2023/24. Section 100 of the Local Government Act 2002 requires Councils to ensure that projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. Under Section 101(1) of the Act, the Council is able to record a level of operating revenue at a different level of operating expenditure if it is deemed prudent to do so. This has been resolved by the Council at its meeting on 27 June 2023 that it is prudent to do so for the following reasons:

- The Council will continue to stage in the funding of depreciation for Water Supplies. This process began in 2015 with the direction to harmonise restricted water supply rates and was reaffirmed as part of the 2021/31 Long Term Plan with the intention that 100% of the Depreciation on Water and Sewer will be funded by 2031.
- There is a level of Depreciation in Operating Expenditure that the Council has determined not to be funded by rates. Specifically, the Council approach to funding depreciation of the various assets classes is as follows:
 - o Three Waters Assets – For Water, Sewer and Stormwater, Council has resolved that all depreciation will be funded; however, there will be staging-in approach to this to control the impact on the rate increases across the district.
 - o Roading – As the Council's Co-Funder for the Roading Network, Waka Kotahi NZ Transport Agency, only provides subsidies for direct operating and capital expenditure, the Council has resolved that it will not further fund for Depreciation, however, the level of Capital Expenditure is at a level that generally matches the cost of depreciation on an annual basis.
 - o Hanmer Springs Thermal Pools and Spa – The Council has resolved that the depreciation for the assets associated with this activity will be fully funded. This is represented by a reduced surplus being available for the Council to utilise to offset the Reserve Costs of the District. The funds generated from funding the level of depreciation is used to repay internal debt.
 - o Community Assets – For assets such as community halls, swimming pools, capital development of reserves and the District Library Building, Council has continued its policy of not funding for depreciation. Should communities wish to undertake these projects, the key funding avenue is the use of the Internal Financing Policy.

Rates System for the 2023-24 Annual Plan

Rates

| | |
|--|----|
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Definitions used

All references to *District* are to the Hurunui District.

Serviceable means that the relevant service is available to the relevant rating unit or separately used or inhabited part of a rating unit and, specifically:

- in the context of water supply rates that the rating unit or separately used or inhabited part of a rating unit is within 100 metres of the relevant water infrastructure; and
- in the context of sewerage rates that the rating unit or separately used or inhabited part of a rating unit is within 30 metres of a public sewerage drain.

A *separately used or inhabited part of a rating unit* includes any portion inhabited or used by the owner or a person other than the owner who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement. This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long-term basis by someone other than the owner. For the purpose of this definition, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as ‘used’.

For avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.

Examples of multiple separately used or inhabited parts of a rating unit include:

- A rating unit that contains more than one dwelling.
- A Motel complex that has a dwelling attached.
- A Retail complex that has more than one shop.

District Wide Rates

General Rate & Uniform Annual General Charge

A portion of the general rate requirement will be collected by way of a general rate, which will be set under section 13 of the Local Government (Rating) Act 2002 for all rateable land within the District at a uniform rate in the dollar based on the capital value of the land. No differential has been included for the collection of the general rate.

The remainder of the general rate requirement will be collected by way of a uniform annual general charge which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the District.

The portion of the rate collected by way of uniform annual general charge varies from year to year to ensure that Council continues to comply with section 21 of the Local Government (Rating) Act 2002, which sets a maximum level of uniform annual general charge and certain targeted rates set on a uniform basis of 30% of the total rates revenue.

The general rate and uniform annual general charge and are used to fund the general expenditure of the district as a whole, specifically in the following activities:

- District Promotion and Advocacy, Community Team activities, Grants, Residential and Other Property, Litter Bin Collection, Public Toilets, Libraries, District Reserves, Cemeteries and Civil Defence (all part of the Public Services Group of Activities)
- Subdivision Inspections, Health Inspection, Liquor Licensing, Ranging & Impounding and Building Control (all part of the Regulatory Group of Activities)

- Depots (part of Governance & Corporate Services group of activities)

In setting the General Rate, the budgeted figure required was offset by the budgeted surplus derived from the Council's Treasury Function.

Governance

A portion (50%) of the Governance Rate requirement will be collected by way of a general rate, which will be set under section 13 of the Local Government (Rating) Act 2002 and for all rateable land within the District at a uniform rate in the dollar based on the capital value of the land. No differential will have been included for the collection of the general rate.

The remainder (50%) of the governance rate requirement will be collected by way of a uniform annual general charge which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the district.

The governance rate and uniform annual general charge fund the following activity (part of Governance & Corporate Services group of activities):

- Governance

In setting the General Rate, the budgeted figure required was offset by the budgeted surplus derived from the Council's Treasury Function.

Roading

The Roothing rate requirement will be collected by way of a general rate which will be set under section 13 of the Local Government (Rating) Act 2002 and be applied for all rateable land within the District at a uniform rate in the dollar based on the capital value of the land.

The Roothing Rate funds the following activities (all part of the Roads and Footpaths group of activities):

- Subsidised Roothing
- Special Purpose Roothing
- Unsubsidised Roothing
- Road Safety Programme

In setting the General Rate, the budgeted figure required was offset by the budgeted surplus derived from the Council's Treasury Function.

Resource Management - Planning

The Planning rate requirement will be collected by way of a general rate which will be set under section 13 of the Local Government (Rating) Act 2002 and be applied for all rateable land within the District at a uniform rate in the dollar based on the capital value of the land.

The Planning Rate funds the following activities (all part of the Regulatory Services group of activities):

- Resource Management Act Implementation
- Resource Management Act Regulatory
- Resource Management Act Policy Development

Waste Management

The Waste Management rate requirement will be collected by way of a uniform annual general charge which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the District.

The Waste Management Rate funds the following activities (part of Public Services group of activities):

- Recycling Centres
- Transfer Stations

Canterbury Museum

The Canterbury Museum rate requirement (both Operational and Capital) will be collected by way of a uniform annual general charge which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the District.

The Canterbury Museum Rate funds the following activity (part of Public Services group of activities):

- Canterbury Museum Levy which is imposed on each contributing Local Authority pursuant to the Canterbury Museum Trust Board Act 1993

Earthquake Prone Buildings

The Earthquake Prone Buildings rate requirement will be collected by way of a uniform annual general charge, which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the District.

The Earthquake Prone Buildings Rate funds the following activities (part of Public Services group of activities):

- Earthquake Prone Buildings

Earthquake Recovery

The Earthquake Recovery Rate requirement will be collected by way of a uniform annual general charge, which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the district.

The Earthquake Recovery Rate funds the Earthquake Recovery groups of activities.

Targeted Rates

Area Amenities Rates

The Area Amenities rates will be collected by way of targeted rates set under section 16 of the Local Government (Rating) Act 2002. A portion of the Area Amenities Rate will be collected by way of a targeted rate per separately used or inhabited part of a rating unit, set differentially based on location as defined on the Rating Maps 16 to 21. The balance of the Area Amenities Rate requirement will be collected by way of a targeted rate applied to all rateable land, set differentially based on location as defined on Rating Maps 16 to 21, on the capital value of the land.

The Area Amenities Rate requirement will be used to fund the following activities within each Area (part of Public Services group of activities):

- General administration
- cost of Area Committees
- township maintenance
- special projects
- community facilities
- local amenity reserves
- public swimming pools

District Footpath Maintenance Rates

The District Footpath Maintenance Rates will be collected by way of targeted rates set under section 16 of the Local Government (Rating) Act 2002 and be applied for all rateable land in the district on a fixed charge per separately used or inhabited part of the rating unit. The District Footpath Maintenance Rate will be set on a differential basis based on location and land use (the categories are “urban” and “rural” within the District). Urban properties are all rating units that are within the urban areas as defined on Rating Maps 1 to 15. Rural properties are all rating units that are outside those urban boundaries as defined on the Rating Maps 1 to 15.

The District Footpath Maintenance Rate requirement will be used to fund the following activities (part of Roads and Footpaths group of activities):

- Roadside construction

Ward Roadside Construction Rates

The Ward Roadside Construction Rates will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002 and be applied to all rateable land in the Amberley, Amuri and Hanmer Rating Areas based on the capital value of the land. The Ward Roadside Construction rate will be set on a differential basis based on location and land use (the categories are “urban” and “rural” within each Ward).

Urban properties are all rating units included in the following Rating Maps:

- Amberley Rating Area – Rating Maps 1, 2, 8 and 9.
- Amuri Rating Area – Rating Maps 4, 10 and 11.
- Hanmer Springs Rating Area – Rating Map 6

Rural properties are all rating units that are outside the urban boundaries (listed above) and relate to the following Rating Maps:

- Amberley Rating Area – Rating Map 16.
- Amuri Rating Area – Rating Map 17.
- Hanmer Springs Rating Area – Rating Map 20.

For the Waipara Township Roadside Construction Rate, the cost will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002 and will be collected by way of a fixed charge for separately used or inhabited part of a rating unit within the Waipara Township area (Rating Map 13).

The Ward Roadside Construction Rate requirement will be used to fund the following activities (part of Roads and Footpaths group of activities):

- Roadside construction including local kerb, channel, footpath and streetlights.

Water Rates

Water Rates set as Targeted Rates under sections 16 and 19 as follows:

- Fixed charges set differentially based on location and charged based on the volume of water supplied to a rating unit in the previous year. The volume of water is measured in m³, or in units; and
- For Balmoral Rural, a fixed charge, set differentially based on location, and based on the number of units of water reserved for availability to a rating unit, whether or not supplied; and
- A targeted rate set differentially based on location and on the availability of service (the categories are “connected” and “serviceable”), per separately used or inhabited part of a rating unit which is either connected to the scheme or for which connection is available.

Rating units which are not connected to the Council provided water schemes and are not serviceable will not be liable for Water Rates.

The Water Rate requirement funds the following activities (all part of the Water Supply group of activities):

- District Wide Water
- Balmoral Rural Water Supply

Sewerage Rates

Sewerage rates will be collected by way of targeted rates set under section 16 of the Local Government (Rating) Act 2002. Sewerage Rates will be collected by way of:

- a targeted rate per separately used or inhabited part of a rating unit which is either connected to the scheme or for which connection is available. This targeted rate will be set on a differential basis based on location and the provision of service (with the categories being “connected” and “serviceable”). A connected property is any rating unit that is connected to a public sewerage drain. A serviceable property is any rating unit that is not connected to a public sewerage drain but is within 30 metres of such a drain.
- a targeted rate set differentially based on location, calculated based on the number of water closets (toilets) or urinals in excess of one per separately used or inhabited part of a rating unit. A residence of not more than one household is deemed to have one water closet.

Rating units which are not connected to the schemes and which are not serviceable will not be liable for this rate.

The Sewerage rates requirement funds the following activities:

- Sewerage group of activities

Local Stormwater and Drainage Rates

Stormwater and Drainage Rates will be collected by way of targeted rates set under section 16 of the Local Government (Rating) Act 2002. The Stormwater/Drainage/Erosion Protection Rates will be set on a differential basis based on location, and collected by way of:

- a rate on the land value of each rating unit; and
- a fixed charge per hectare of land within a drainage area, or per separately used or inhabited part of a rating unit in each stormwater/drainage/erosion protection area.

The Stormwater and Drainage Rate requirements fund the following activities (all part of the Stormwater & Drainage group of activities):

- Jed River Drainage
- Amberley Stormwater
- Cheviot Township Stormwater
- Motunau Beach Township Stormwater
- Hanmer Springs Stormwater
- Hawarden Township Stormwater
- Waikari Township Stormwater

District Urban Stormwater Rates

The District Urban Stormwater rates will be collected by way of targeted rates set under section 16 of the Local Government (Rating) Act 2002. The District Urban Stormwater rates will be collected by way of a targeted rate on each separately used or inhabited part of a rating unit within the urban boundaries as defined by the Ratings Maps 1 to 15.

Coastal Hazards Rates

The Amberley Beach Foreshore Protection rate will be collected by way of targeted rate. The Rate funds the following activity (part of the Coastal Hazards group of activities):

- Amberley Beach Erosion Protection Works

Tourism Rates

A Tourism Rate will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002. The rate is set differentially on rating units which are within the following categories of rateable land for the Tourism Rate (Categories A, B, C, D and E).

The Tourism Rate is assessed using the following rules:

- When a rating unit is used for more than one of the above activities it will be charged a targeted rate at the highest rate category applicable to those activities.
- If a rating unit is used for more than one business or activity, and one or more of those businesses or activities is exempt from the Tourism Rate, the ratepayer will be charged the highest rate category applicable to the non-exempt businesses or activities for which the rating unit is used.

Tourism Rate Categories:

Definitions of the categories:

Category 'A'

All rating units that are used for:

- long term rentals in Hanmer Springs
- a business holding a winemaker's licence
- wineries/vineyards with an 'off' licence for internet or mail-order sales
- small* retail stores
- a business in the Hanmer Springs Area not described within the categories or exemptions listed elsewhere in this policy
- seasonal visitor activities such as fishing charters and horse trekking
- Mt Lyford holiday homes rentals
- any district-wide visitor business property not captured within Categories B, C, D or exemptions listed elsewhere in this policy
- businesses not described within the categories or exemptions listed elsewhere in this policy, that have a direct relationship with visitors.

Category 'B'

All rating units that are used for:

- holiday homes (owner/operator)
- service (petrol) stations with limited retail
- small* takeaway shops/tearooms/cafes (including bakeries) outside Hanmer Springs
- hairdressers with a beauty/health treatment service
- wineries/vineyards with an off license to operate a cellar door
- supermarkets outside of the Hanmer Springs that have a liquor license
- accommodation up to 3 bedrooms.

Category 'C'

All rating units that are used for:

- accommodation with 4-10 bedrooms
- holiday homes with 4+ bedrooms
- holiday home coordination businesses (1-20 homes available for rent)
- accommodation units that are self-contained and/or serviced (for example motel type units that are on private property but are not B&Bs)
- campgrounds/holiday parks
- a business providing passenger services and operating from Hanmer Springs
- wineries with an 'On' licence
- Hanmer Springs Supermarket

- service (petrol) stations with shops
- retail stores
- restaurants, cafés, hotels, taverns, pubs.

Category 'D'

All rating units that are used for:

- accommodation with 11- 20 bedrooms
- holiday home coordination businesses (21+ homes available for rent)

Category 'E'

All rating units that are used for:

- accommodation with 21+ bedrooms

Exemptions:

The properties which are exempt from the Tourism Rate are shown below, and are all rating units that are used for:

- Medical centres or medical practices (including physiotherapy and chiropractic clinics)
- Sports clubs, incorporated societies, not-for-profit groups, registered charities, and charitable trusts
- Tree and plant nurseries and similar, for example, landscaping (excluding shops selling flowers, which are included in Band A as a small retail store)
- Hairdressing, unless the land is also used to provide another service such as beauty treatments and/or on-site retail services
- Service (petrol) stations - fuel card-only pumps are automatically exempt. Owners can make application to Hurunui District Council to reduce to Category A based on location, through-put, opening hours, etc.
- Garages that do not sell fuel and which may or may not be used for non-automotive retail services
- Hanmer Springs Thermal Pools (including all businesses on site) because of its current direct contribution to tourism marketing in the district.

Notes:

* The determination of small is to be carried out by a Council Subcommittee that has been formed to review the classification of properties after information has been received from affected ratepayers.

The Tourism Rate funds the following activity (part of the Public Services group of activities):

- Tourism

Medical Buildings Rate

The Medical Buildings rate will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002. The Medical Buildings rate will be collected on each separately used or inhabited part of a rating unit on a differential basis based on location as defined by the Rating Maps.

The Medical Buildings Rate funds the following activity (part of the Public Services group of activities):

- Medical Buildings

Refuse and Recycling Collection Rates

The Refuse and Recycling Collection Rates will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002. The Rate will be assessed on each separately used or inhabited part of a rating unit (other than bare land) which:

is within Council contracted household and commercial refuse and recycling collection areas; or

- outside such areas, have the benefit of Council provided refuse and recycling collection services.

The rate is set differentially according to the following categories of land:

- Urban properties within the contracted collection areas
- Rural properties that receive the service
- Business properties within the contracted collection areas

- Glass collection for residential properties in the Hanmer Springs collection area

Rural refuse and recycling collection points must be agreed in advance with Council and be on the existing collection route (at point where the vehicle can stop and turn safely) or one of the Council's designated drop-off points must be used.

The Refuse and Recycling Collection rates funds the following activity (part of the Public Services group of activities):

- Household and business waste collection and disposal

Swimming Pool Inspection Rate

The Swimming Pool Inspection rate will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002. The Rate will be assessed as a targeted rate on each separately used or inhabited part of a rating unit on which a swimming pool is located.

The Swimming Pool Inspection rate funds the following activity (part of the Regulatory group of activities):

- Pool Inspection

Amberley Special Projects Rate

An Amberley Special Projects Rate set as a targeted rate under section 16 on each separately used or inhabited part of a rating unit in the Amberley Area (Rating Map 16).

The Amberley Special Projects rate is used to fund the following activity (part of the Roading and Footpaths group of activities):

- Amberley Special Projects

Amberley Swimming Pool Operational Rate

An Amberley Swimming Pool Operational Rate set as a targeted rate under section 16 on each separately used or inhabited part of a rating unit in the Amberley Area (Rating Map 16).

The Amberley Swimming Pool Operational rate is used to fund the following activity (part of the Public Services group of activities):

- Amberley Swimming Pool Operational Fund

Amberley Swimming Pool Construction Rate

An Amberley Swimming Pools Construction rate set as a targeted rate under section 16 on each separately used or inhabited part of a rating unit in the Amberley Area (Rating Map 16).

The Amberley Swimming Pool Construction Rate is used to fund the following activity (part of the Public Services group of activities):

- Amberley Swimming Pool Construction Fund

Leithfield Beach Tennis Courts Rate

A Leithfield Beach Tennis Courts rate set as a targeted rate under section 16 on each separately used or inhabited part of a rating unit in the Leithfield Beach Township (Rating Map 8) and Leithfield Township (Rating Map 9).

The Leithfield Beach Tennis Courts rate is used to fund the following activity (part of the Public Services group of activities):

- Leithfield Beach Tennis Courts Fund

Differential Assessment and Categories

Where Council assesses rates on a differential basis, they are limited to the list of categories of rateable land specified in Schedule 2 of the Local Government (Rating) Act 2002. Council is required to state the category or categories of rateable land used for setting the rate differentially. Where applicable, the category or categories of rateable land used for setting the rate differentially has been described for each of the rates set out above.

Metered Water

For On-Demand Water Supplies, Council has water meters to record water usage. The water meters are read annually between March and April each year. The readings are applied to the rates for the following year, included in the rates assessment, and collected as part of the four instalments of rates.

Due Date for Payment of Rates

All rates will be payable in four instalments on due dates as follows:

| Instalment number | Due Date | Penalty Date |
|-------------------|------------------|------------------|
| One | 21 August 2023 | 22 August 2023 |
| Two | 20 November 2023 | 21 November 2023 |
| Three | 20 February 2024 | 21 February 2024 |
| Four | 20 May 2024 | 21 May 2024 |

Penalties

That pursuant to sections 57 and 58, the Council prescribes the following penalties to be added to rates unpaid by the due date:

- A penalty of 10 per cent of the amount of any instalment or part thereof that has been assessed after 1 July 2023 and which is unpaid after the due date.
- A penalty of 10 per cent on any unpaid rates and penalties to unpaid rates levied before 30 June 2023, which remain unpaid on 1 July 2023.
- A penalty of 10 per cent on any rate to which a penalty has been added under (ii) above if the rates remain unpaid on 1 January 2024.

Rating examples for sample properties

On the following pages are examples of the effect on rates of the rating proposals for a range of sample properties is provided.

Rating base information

Section 20A of Schedule 10 of the Local Government Act 2002 requires Councils to disclose information about the rating base. The annual plan must state the projected number of rating units, capital value and land value with the district at the end of the preceding financial year.

The rating base information projected as at 30 June 2023 is as follows:

- Number of Rating Units: 8,866.
- Total Capital Value of District: \$10,313,050,744.
- Total Land Value of District: \$6,937,054,094.

Breakdown of Rates

| | <u>Annual Plan</u> <u>2022/2023</u> | <u>LTP (Year 3)</u> <u>2023/2024</u> | <u>Annual Plan</u> <u>2023/2024</u> |
|---|--|---|--|
| District Wide Rates | | | |
| General Rates & UACG | 3,388,463 | 3,765,622 | 3,795,673 |
| Canterbury Museum Rates | 120,416 | 127,589 | 123,392 |
| Roading | 6,040,884 | 4,605,258 | 6,961,408 |
| Governance | 1,256,193 | 1,515,524 | 1,506,474 |
| Planning | 1,350,732 | 1,372,886 | 1,598,989 |
| Waste Management | 849,017 | 865,955 | 865,955 |
| District Footpath Maintenance Rate | 85,288 | 92,906 | 84,460 |
| District Wide Earthquake Prone Buildings Rate | 100,720 | 500,000 | 100,000 |
| Earthquake Recovery | 453,491 | 453,932 | 478,610 |
| Total District Wide Rates | 13,645,204 | 13,299,672 | 15,514,960 |
| Raw Increase (\$) | | | 1,869,756 |
| Raw Increase (%) | | | 13.70% |
| Targeted Rates | | | |
| Refuse Collection | 418,179 | 338,796 | 418,179 |
| Swimming Pool Inspection | 0 | 50,737 | 0 |
| Stormwater & Drainage | 760,534 | 818,603 | 820,784 |
| Coastal Hazards | 22,614 | 23,844 | 23,844 |
| Tourism | 263,012 | 282,810 | 273,465 |
| Medical Centres | 268,386 | 175,725 | 180,832 |
| Amberley Special Projects | 12,923 | 12,981 | 12,981 |
| Amberley Pools Fund Rate | 251,758 | 237,171 | 342,862 |
| Amenities | 1,516,617 | 1,615,236 | 1,668,547 |
| Roadside Construction | 72,182 | 73,293 | 74,494 |
| Sewerage | 1,880,523 | 1,861,932 | 1,939,076 |
| Water | 7,228,123 | 7,698,966 | 7,636,251 |
| Total Targeted Rates | 12,694,850 | 13,190,092 | 13,391,315 |
| Raw Increase (\$) | | | 696,465 |
| Raw Increase (%) | | | 5.49% |
| TOTAL RATE REQUIREMENT | 26,340,054 | 26,489,764 | 28,906,275 |
| Raw Increase (\$) | 4,829,136 | 149,711 | 2,566,222 |
| Raw Increase (%) | | | 9.74% |
| Growth Adjustment (%) | | | 2.25% |
| Growth Adjusted Increase (%) | | | 7.49% |

Rates for the 2023/24 year - District Wide

| Rate Type | Actual Rates for 2022/2023 (GST incl) | Actual Rates for 2023/2024 (GST incl) |
|--|--|--|
| General Rate and UAGC | | |
| Rate per \$ of Capital Value | \$0.00015787 | \$0.00012457 |
| Total Expected Rates (Excl GST) | \$1,046,909 | \$1,117,111 |
| Fixed Amount per separately used or inhabited part of a rating unit | \$317.51 | \$347.43 |
| Total Expected Rates (Excl GST) | \$2,376,488 | \$2,678,562 |
| Governance Rate | | |
| Rate per \$ of Capital Value | \$0.00009474 | \$0.00008399 |
| Total Expected Rates (Excl GST) | \$628,274 | \$753,237 |
| Fixed Amount per separately used or inhabited part of a rating unit | \$83.94 | \$97.73 |
| Total Expected Rates (Excl GST) | \$628,274 | \$753,237 |
| Roading Rate | | |
| Rate per \$ of Capital Value | \$0.00091093 | \$0.00077626 |
| Total Expected Rates (Excl GST) | \$6,040,879 | \$6,961,408 |
| Planning Rate | | |
| Rate per \$ of Capital Value | \$0.00020368 | \$0.00017830 |
| Total Expected Rates (Excl GST) | \$1,350,737 | \$1,598,989 |
| Waste Management Rate | | |
| Fixed Amount per separately used or inhabited part of a rating unit | \$112.97 | \$112.61 |
| Total Expected Rates (Excl GST) | \$845,568 | \$865,955 |
| Canterbury Museum Rate | | |
| Fixed Amount per separately used or inhabited part of a rating unit - Operational Rate | \$11.91 | \$11.78 |
| Fixed Amount per separately used or inhabited part of a rating unit - Capital Rate | \$4.14 | \$4.22 |
| Total Expected Rates (Excl GST) | \$120,141 | \$123,392 |
| Earthquake Prone Buildings Rate | | |
| Fixed Amount per separately used or inhabited part of a rating unit | \$13.36 | \$12.98 |
| Total Expected Rates (Excl GST) | \$100,000 | \$100,000 |
| Earthquake Recovery Rate | | |
| Fixed Amount per separately used or inhabited part of a rating unit | \$60.21 | \$62.08 |
| Total Expected Rates (Excl GST) | \$450,687 | \$478,610 |

Targeted Rates - Amenities Rates

| Rate Type | Actual Rates for 2022/2023 (GST incl) | Actual Rates for 2023/2024 (GST incl) |
|---|--|--|
| Amberley Rating Area Amenities Rates (Rating Map 16) | | |
| Rate per \$ of Capital Value | \$0.00004131 | \$0.00002941 |
| Total Expected Rates (Excl GST) | \$57,699 | \$61,376 |
| Fixed Amount per separately used or inhabited part of a rating unit | \$218.76 | \$211.71 |
| Total Expected Rates (Excl GST) | \$519,290 | \$552,387 |
| Amuri Rating Area Amenities Rates (Rating Map 17) | | |
| Rate per \$ of Capital Value | \$0.00000861 | \$0.00001130 |
| Total Expected Rates (Excl GST) | \$15,644 | \$25,104 |
| Fixed Amount per separately used or inhabited part of a rating unit | \$120.42 | \$195.06 |
| Total Expected Rates (Excl GST) | \$140,798 | \$225,932 |
| Cheviot Rating Area Amenities Rates (Rating Map 18) | | |
| Rate per \$ of Capital Value | \$0.00001158 | \$0.00000925 |
| Total Expected Rates (Excl GST) | \$9,707 | \$10,168 |
| Fixed Amount per separately used or inhabited part of a rating unit | \$99.93 | \$104.61 |
| Total Expected Rates (Excl GST) | \$87,361 | \$91,515 |
| Glenmark Rating Area Amenities Rates (Rating Map 19) | | |
| Fixed Amount per separately used or inhabited part of a rating unit | \$133.83 | \$137.99 |
| Total Expected Rates (Excl GST) | \$97,323 | \$99,775 |
| Hanmer Springs Rating Area Amenities Rates (Rating Map 20) | | |
| Rate per \$ of Capital Value | \$0.00005684 | \$0.00003960 |
| Total Expected Rates (Excl GST) | \$49,896 | \$53,111 |
| Fixed Amount per separately used or inhabited part of a rating unit | \$285.27 | \$299.07 |
| Total Expected Rates (Excl GST) | \$449,063 | \$477,999 |
| Hurunui Ward Amenities Rates (Rating Map 21) | | |
| Rate per \$ of Capital Value | \$0.00000879 | \$0.00000685 |
| Total Expected Rates (Excl GST) | \$7,062 | \$7,118 |
| Fixed Charge per separately used or inhabited part of a rating unit | \$84.19 | \$87.65 |
| Total Expected Rates (Excl GST) | \$63,554 | \$64,062 |
| Amberley Rating Area Roadside Construction Rate | | |
| Rate per \$ of Capital Value - Urban | \$0.00002499 | \$0.00001642 |
| Rate per \$ of Capital Value - Rural | \$0.00000543 | \$0.00000421 |
| Total Expected Rates (Excl GST) | \$20,600 | \$21,689 |
| Amuri Rating Area Roadside Construction Rate | | |
| Rate per \$ of Capital Value - Urban | \$0.00009756 | \$0.00006646 |
| Rate per \$ of Capital Value - Rural | \$0.00000176 | \$0.00000136 |
| Total Expected Rates (Excl GST) | \$15,000 | \$13,937 |
| Waipara Township Roadside Construction Rate | | |
| Fixed Amount per separately used or inhabited part of a rating unit | \$25.57 | \$25.55 |
| Total Expected Rates (Excl GST) | \$4,000 | \$3,577 |
| Hanmer Rating Area Roadside Construction Rate | | |
| Rate per \$ of Capital Value - Urban | \$0.00004457 | \$0.00003007 |
| Rate per \$ of Capital Value - Rural | \$0.00001479 | \$0.00001239 |
| Total Expected Rates (Excl GST) | \$31,500 | \$35,291 |
| District Footpath Maintenance Rate | | |
| Urban - targeted rate per separately used or inhabited part of the rates unit in an urban area as defined on Rating Maps 1 to 15 | \$15.57 | \$14.85 |
| Rural - targeted rate per separately used or inhabited part of the rates unit outside an urban area as defined on Rating Maps 1 to 15 | \$5.31 | \$5.30 |
| Total Expected Rates (Excl GST) | \$84,460 | \$84,460 |

Targeted Rates - Water Rates

| Rate Type | Actual Rates for 2022/2023 (GST incl) | Actual Rates for 2023/2024 (GST incl) |
|--|--|--|
| District Wide Water Urban Rates (On Demand Supplies) | | |
| Targeted rate per connected separately used or inhabited part of a rating unit | \$286.06 | \$297.64 |
| Targeted rate per serviceable separately used or inhabited part of a rating unit | \$143.03 | \$148.82 |
| Fixed Charge per m3 supplied (based on previous year's usage) | \$1.11633200 | \$1.16152200 |
| Total Expected Rates (Excl GST) | \$1,869,919 | \$2,022,680 |
| District Wide Water Rural Rates (Restricted Supplies) | | |
| Hanmer Springs - Fixed Charge per Rural unit provided (1,800 litres per day) | \$920.40 | \$954.95 |
| Medbury Line - Fixed Charge per Rural unit provided (1,800 litres per day) | \$880.10 | \$934.79 |
| Waipara - Fixed Charge per Rural unit provided (1,800 litres per day) | \$894.56 | \$942.03 |
| Ashley - Fixed Charge per Rural unit provided (1,800 litres per day) | \$913.99 | \$951.74 |
| Amuri Plains - Fixed Charge per Rural unit provided (1,000 litres per day) | \$483.77 | \$516.74 |
| Waiau - Fixed Charge per Rural unit provided (1,800 litres per day) | \$941.42 | \$965.46 |
| Cheviot - Fixed Charge per Rural unit provided (1,800 litres per day) | \$936.39 | \$962.94 |
| Hurunui - Fixed Charge per Rural unit provided (1,800 litres per day) | \$949.74 | \$969.62 |
| Total Expected Rates (Excl GST) | \$5,362,003 | \$5,512,865 |
| Balmoral Rural | | |
| Fixed Charge per unit provided (1,000 litres per day) | \$150.71 | \$155.23 |
| Fixed Charge for each unit reserved but not provided | \$34.78 | \$35.82 |
| Total Expected Rates (Excl GST) | \$103,800 | \$100,705 |

Targeted Rates - Sewerage

| Rate Type | Actual Rates for 2022/2023 (GST incl) | Actual Rates for 2023/2024 (GST incl) |
|--|--|--|
| District Wide Sewer | | |
| Targeted rate per connected separately used or inhabited part of a rating unit | \$506.43 | \$506.43 |
| Targeted rate for second Water Closet or Urinal in a connected separately used or inhabited part of a rating unit. | \$253.21 | \$253.22 |
| Fixed Amount per addition Water Closets or Urinals in excess of two in a connected separately used or inhabited part of a rating unit. | \$126.61 | \$126.61 |
| Fixed Amount per serviceable but not connected separately used or inhabited part of a rating unit. | \$253.21 | \$253.22 |
| Total Expected Rates (Excl GST) | \$1,828,461 | \$1,939,076 |

Targeted Rates - Stormwater/Drainage/Coastal Hazards

| Rate Type | Actual Rates for 2022/2023 (GST incl) | Actual Rates for 2023/2024 (GST incl) |
|--|--|--|
| Jed River Drainage | | |
| Rate per \$ of Land Value | \$0.00002705 | \$0.00001433 |
| Total Expected Rates (Excl GST) | \$524 | \$528 |
| Class A - Fixed Charge per hectare | \$10.34 | \$10.42 |
| Class B - Fixed Charge per hectare | \$7.55 | \$7.61 |
| Class C - Fixed Charge per hectare | \$4.14 | \$4.17 |
| Total Expected Rates (Excl GST) | \$286 | \$288 |
| District Urban Stormwater | | |
| Targeted rate per separately used or inhabited part of a rating unit | \$21.93 | \$24.44 |
| Total Expected Rates (Excl GST) | \$95,187 | \$110,505 |
| Amberley Stormwater (Rating Map 16) | | |
| Targeted rate per separately used or inhabited part of a rating unit | \$174.95 | \$172.60 |
| Total Expected Rates (Excl GST) | \$415,289 | \$444,041 |
| Hanmer Springs Stormwater (Rating Map 6) | | |
| Targeted rate per separately used or inhabited part of a rating unit | \$132.96 | \$148.79 |
| Total Expected Rates (Excl GST) | \$173,699 | \$190,910 |
| Amberley Beach Erosion Protection (Rating Map 1) | | |
| Targeted rate per separately used or inhabited part of a rating unit | \$238.63 | \$251.56 |
| Total Expected Rates (Excl GST) | \$23,251 | \$23,844 |
| Cheviot Township Stormwater (Rating Map 3) | | |
| Targeted rate per separately used or inhabited part of a rating unit | \$80.51 | \$80.15 |
| Total Expected Rates (Excl GST) | \$16,337 | \$16,310 |
| Motunau Beach Township Stormwater (Rating Map 15) | | |
| Targeted rate per separately used or inhabited part of a rating unit | \$94.99 | \$96.54 |
| Total Expected Rates (Excl GST) | \$11,973 | \$11,584 |
| Hawarden Township Stormwater (Rating Map 7) | | |
| Targeted rate per separately used or inhabited part of a rating unit | \$219.36 | \$235.85 |
| Total Expected Rates (Excl GST) | \$25,099 | \$26,251 |
| Waikari Township Stormwater (Rating Map 12) | | |
| Targeted rate per separately used or inhabited part of a rating unit | \$134.63 | \$144.58 |
| Total Expected Rates (Excl GST) | \$19,135 | \$20,367 |

Targeted Rates - Tourism

| Rate Type | Actual Rates for 2022/2023 (GST incl) | Actual Rates for 2023/2024 (GST incl) |
|---|--|--|
| Fixed Charge per property | | |
| Category A - Fixed amount per rating unit | \$184.76 | \$192.15 |
| Category B - Fixed amount per rating unit | \$342.14 | \$355.82 |
| Category C - Fixed amount per rating unit | \$547.42 | \$569.32 |
| Category D - Fixed amount per rating unit | \$1,231.71 | \$1,280.98 |
| Category E - Fixed amount per rating unit | \$1,505.42 | \$1,565.64 |
| Total Expected Rates (Excl GST) | \$271,933 | \$273,465 |

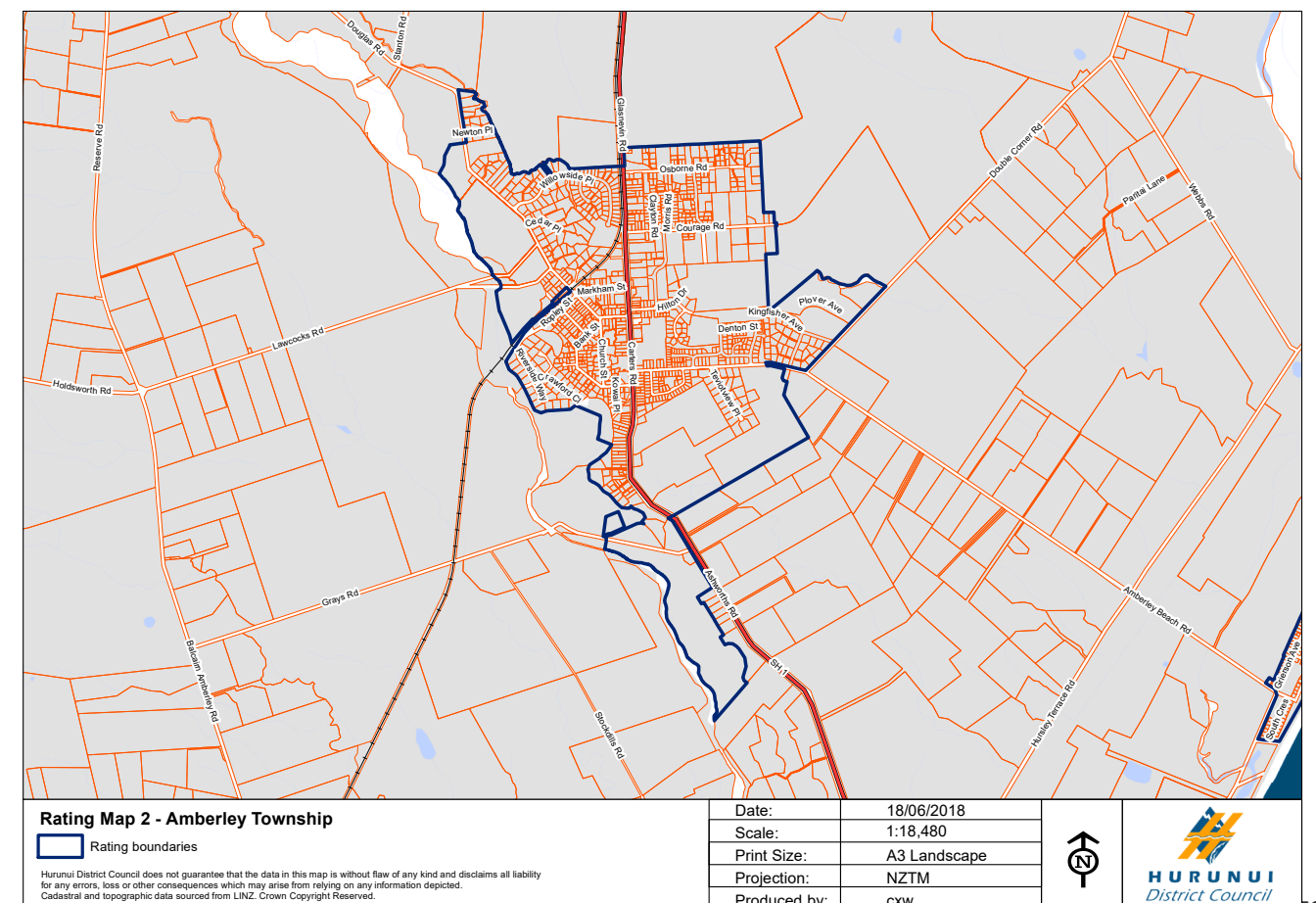
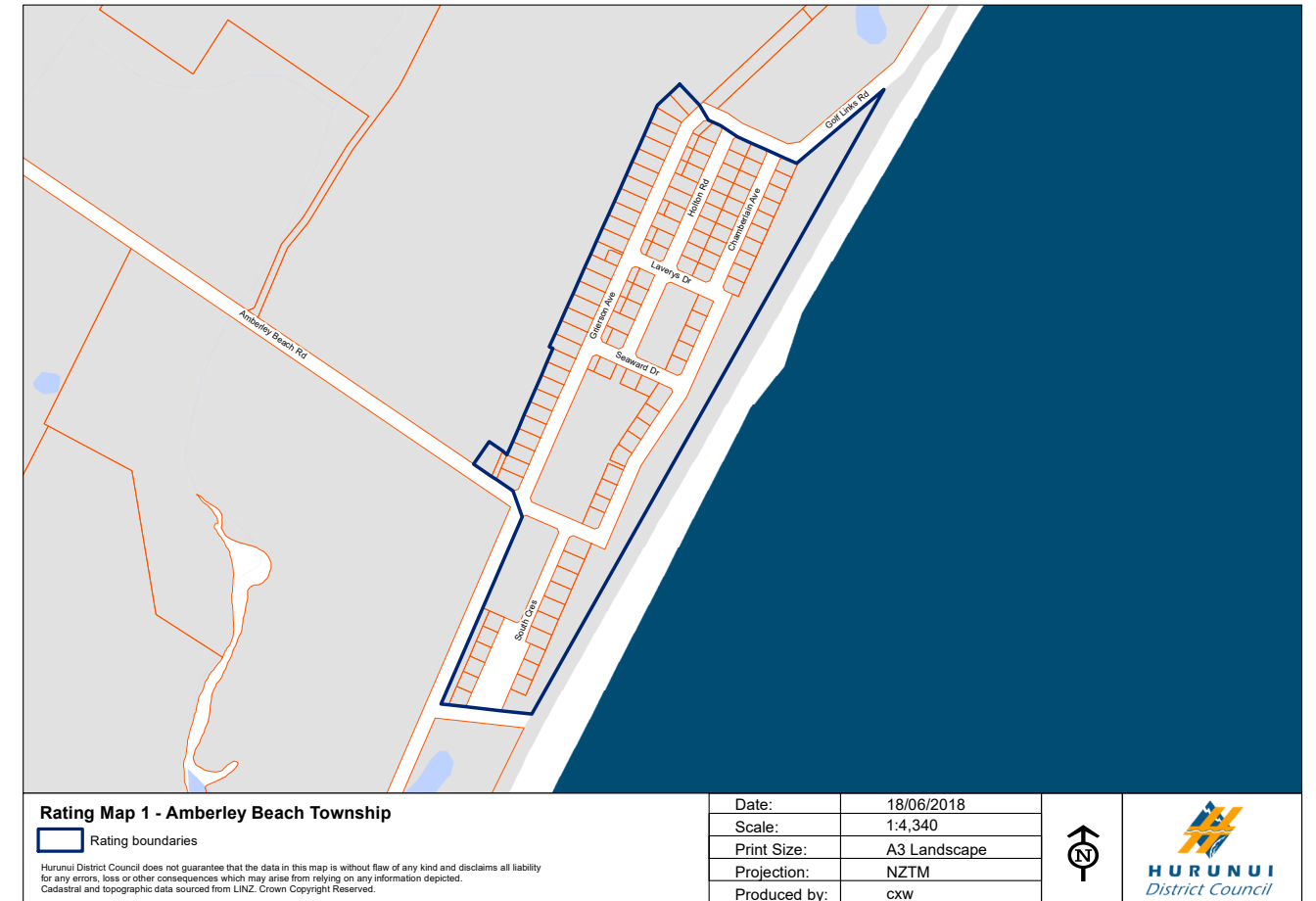
Targeted Rates - Medical Centre

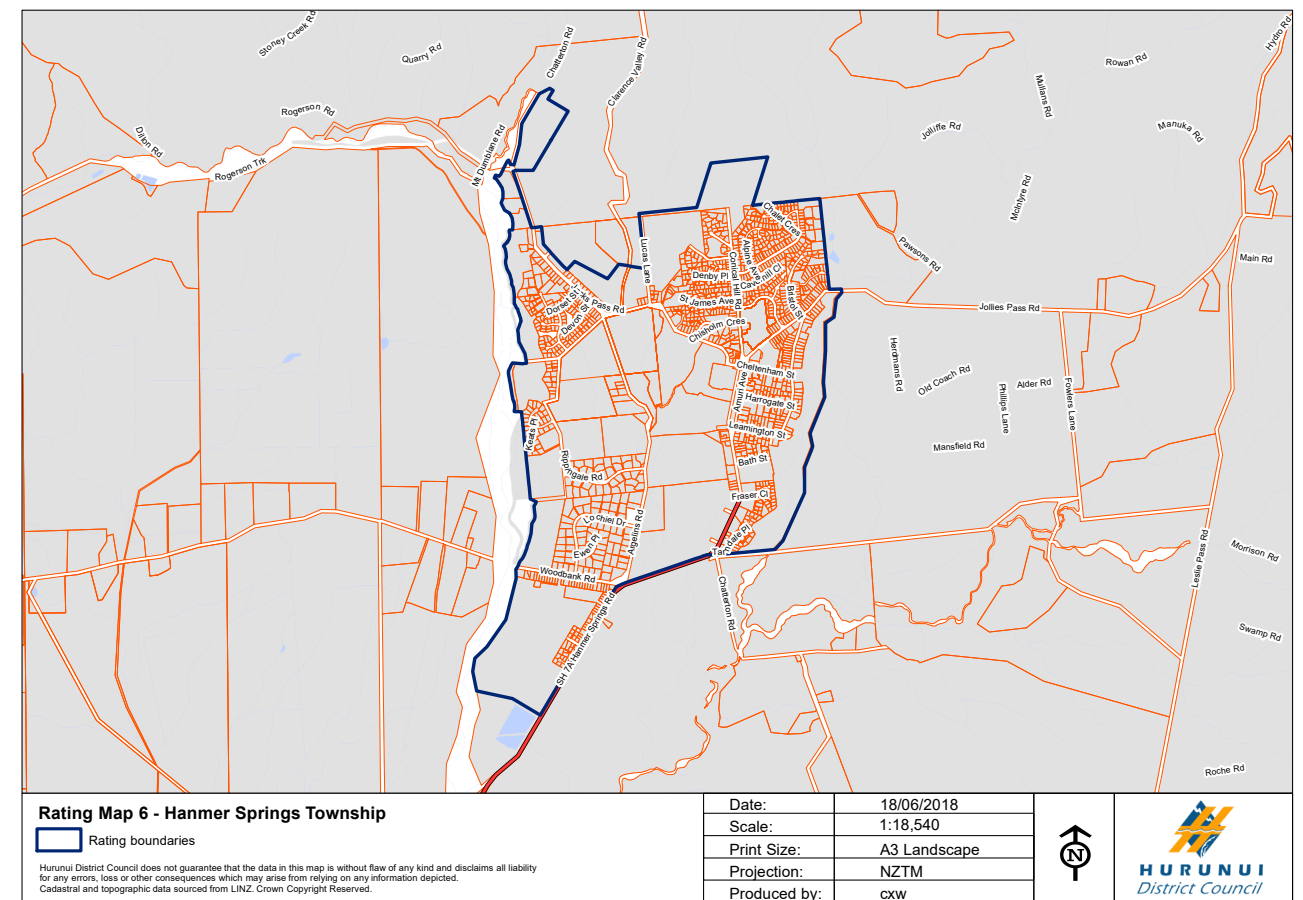
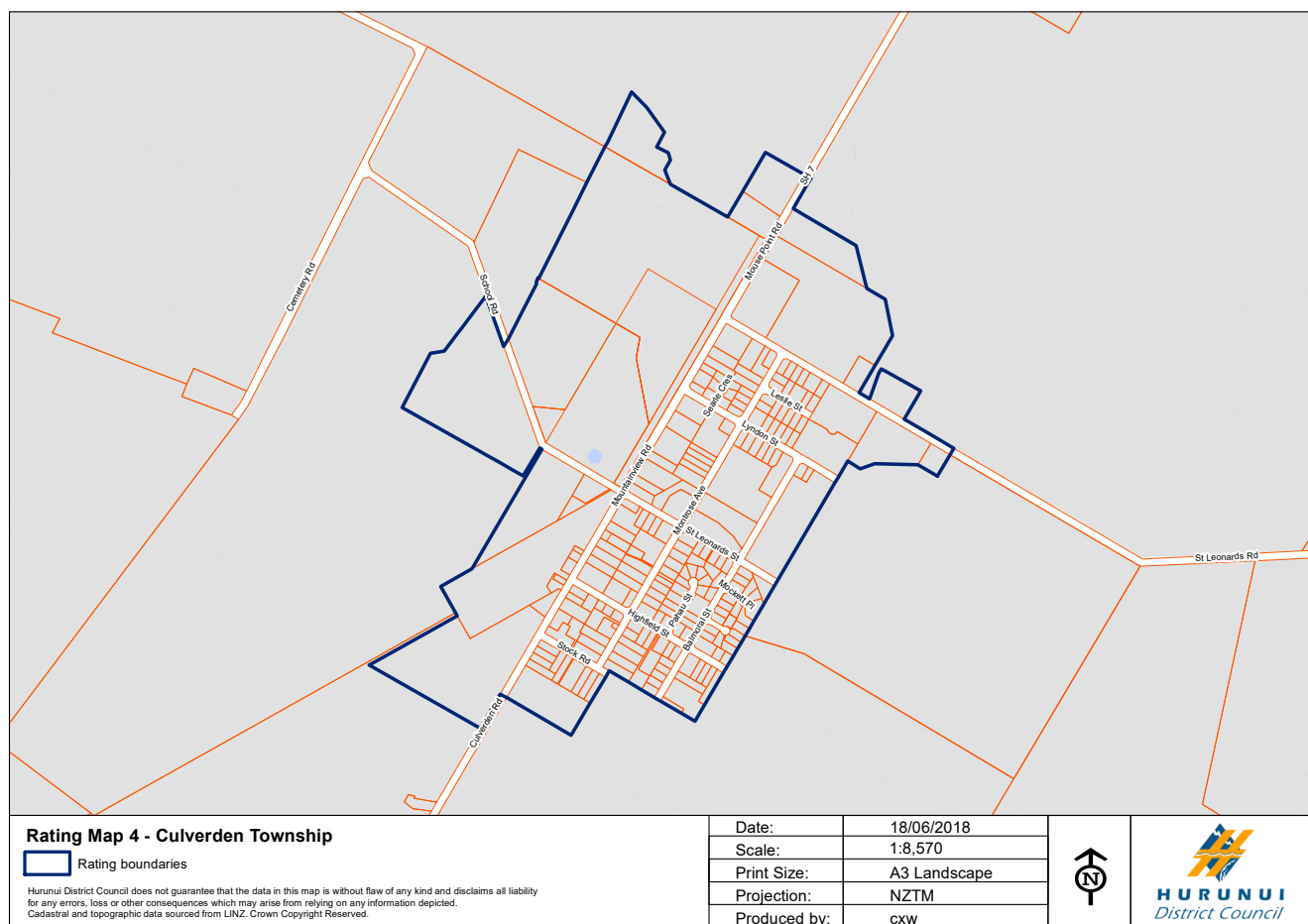
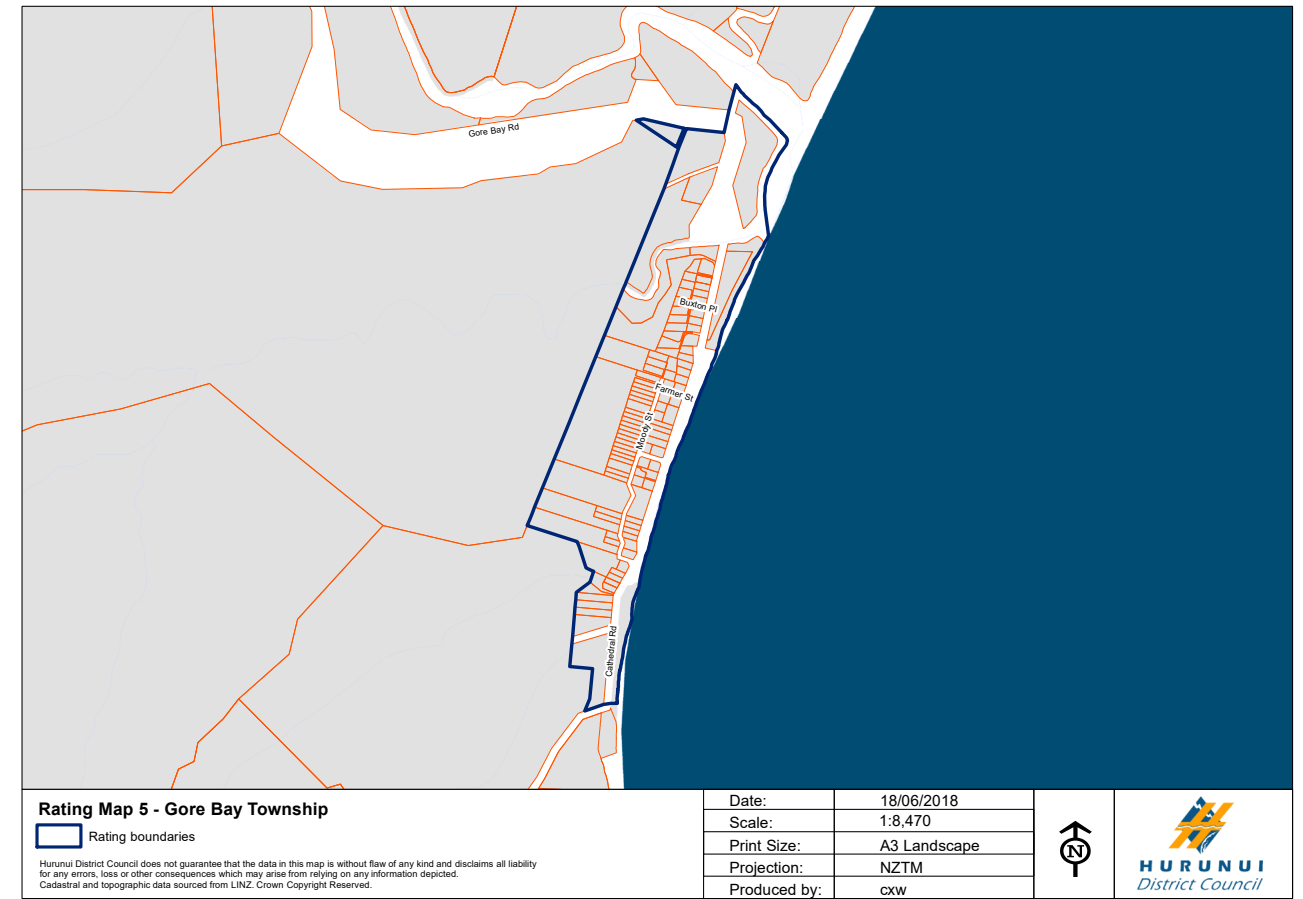
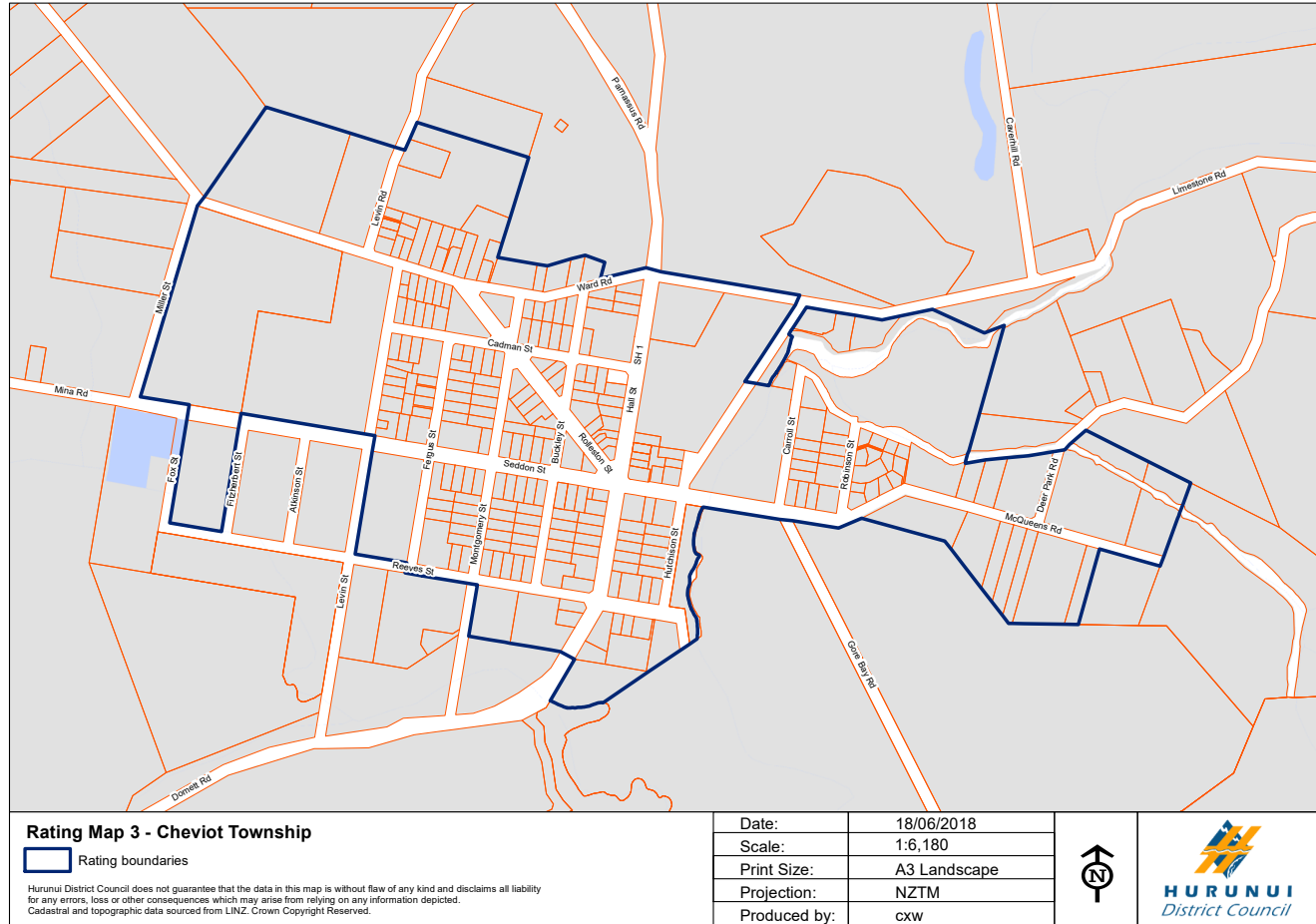
| Rate Type | Actual Rates for 2022/2023 (GST incl) | Actual Rates for 2023/2024 (GST incl) |
|---|--|--|
| Amuri Ward Medical Centre | | |
| Fixed Amount per separately used or inhabited part of a rating unit | \$101.30 | \$25.33 |
| Total Expected Rates (Excl GST) | \$113,610 | \$29,185 |
| Cheviot Ward Medical Centre | | |
| Fixed Amount per separately used or inhabited part of a rating unit | \$60.00 | \$60.00 |
| Total Expected Rates (Excl GST) | \$51,056 | \$51,646 |
| Hanmer Springs Ward Medical Centre | | |
| Fixed Amount per separately used or inhabited part of a rating unit | \$19.91 | \$19.91 |
| Total Expected Rates (Excl GST) | \$30,486 | \$31,717 |
| Hanmer Springs Ward Medical House | | |
| Fixed Amount per separately used or inhabited part of a rating unit | \$32.66 | \$32.66 |
| Total Expected Rates (Excl GST) | \$50,000 | \$52,124 |
| Hurunui Ward Medical Centre | | |
| Fixed Amount per separately used or inhabited part of a rating unit | \$22.00 | \$22.00 |
| Total Expected Rates (Excl GST) | \$15,780 | \$16,162 |

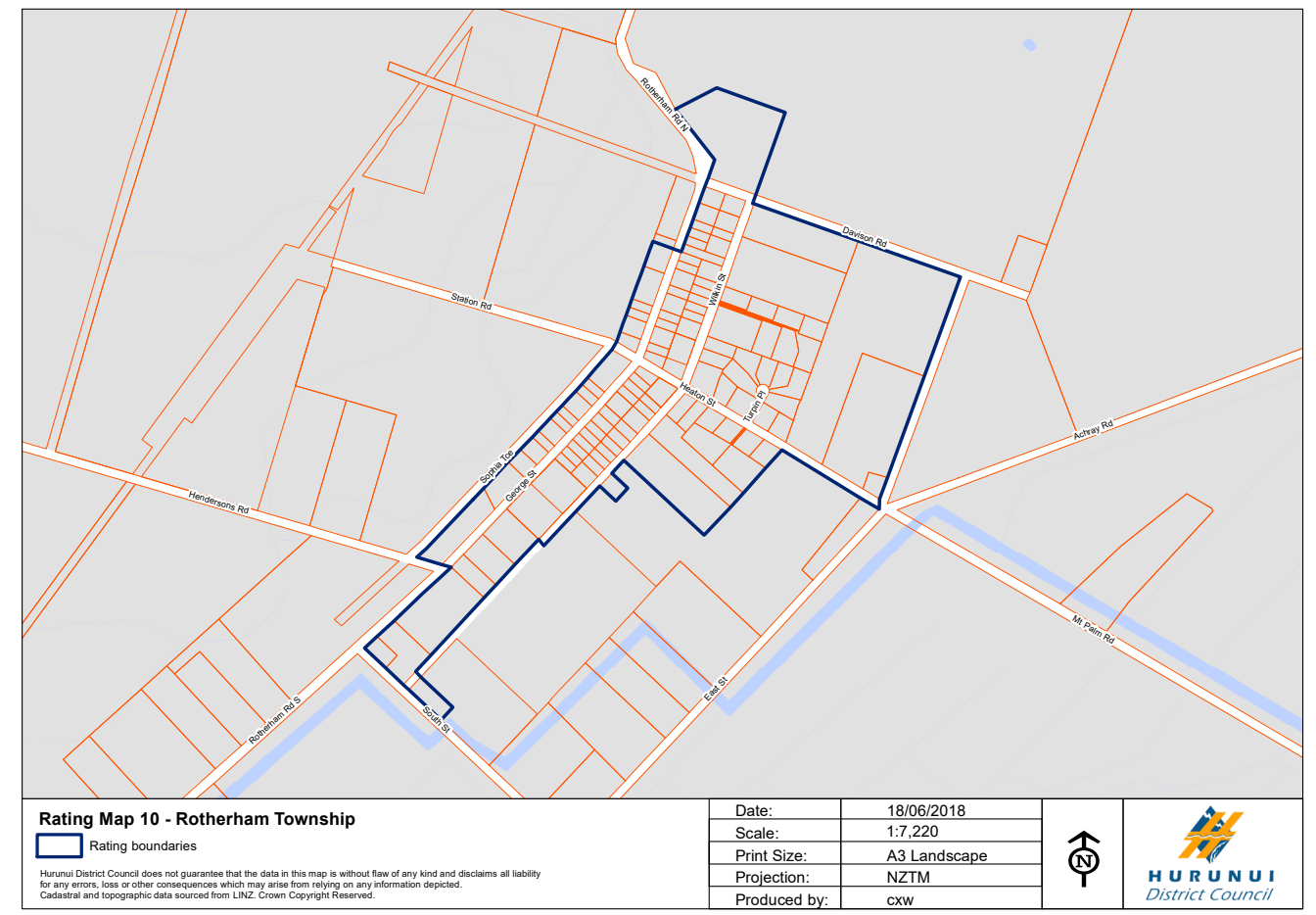
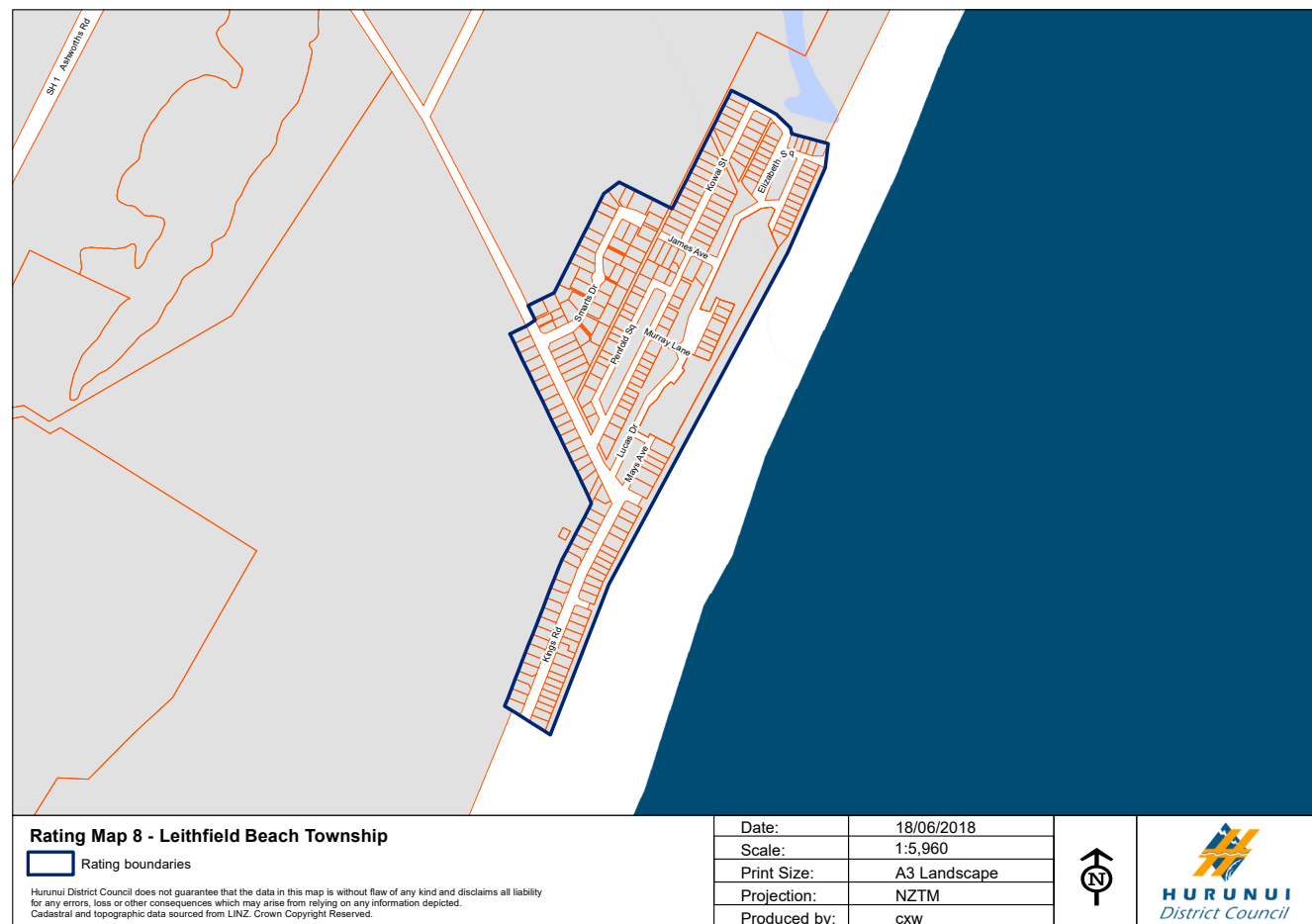
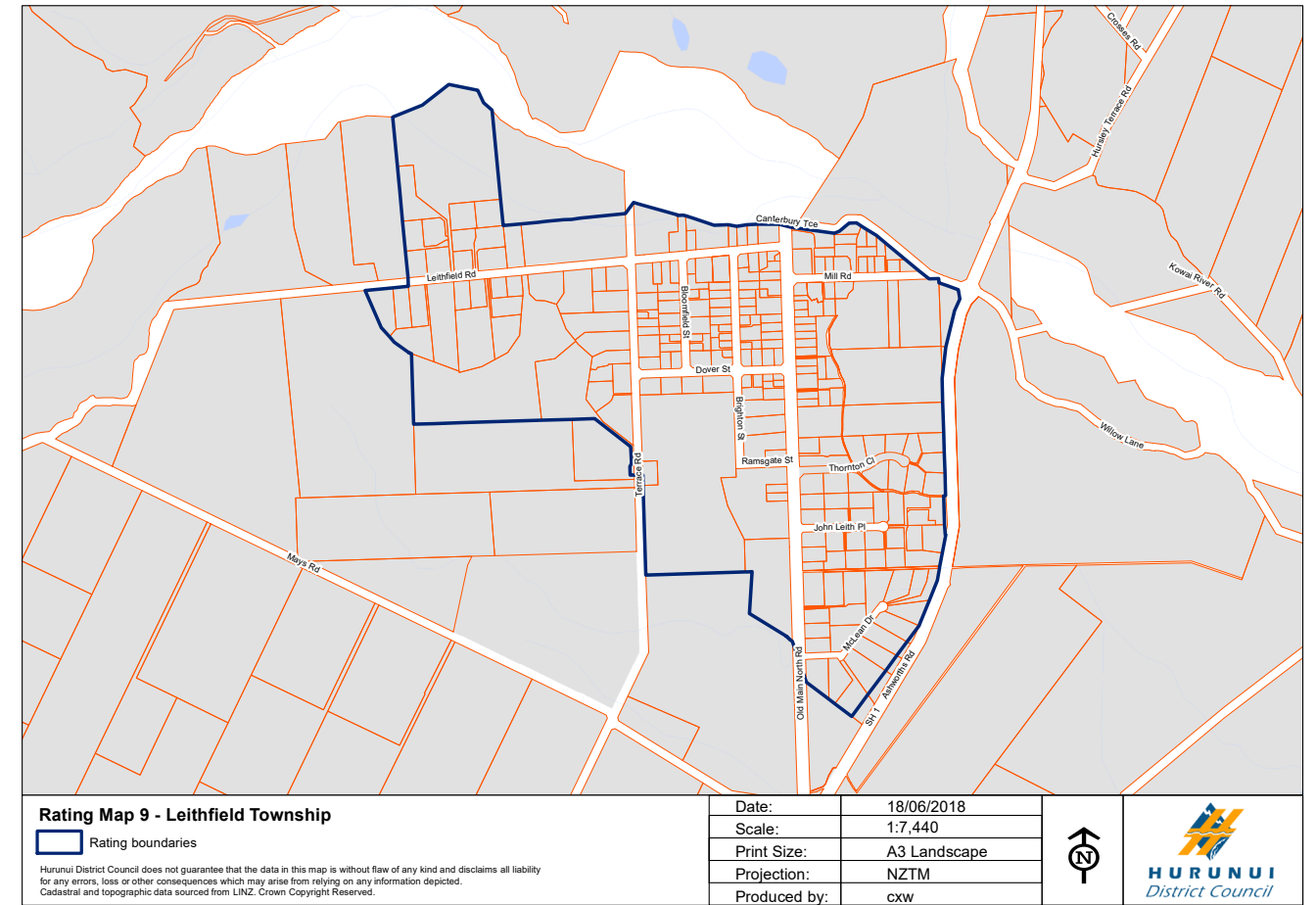
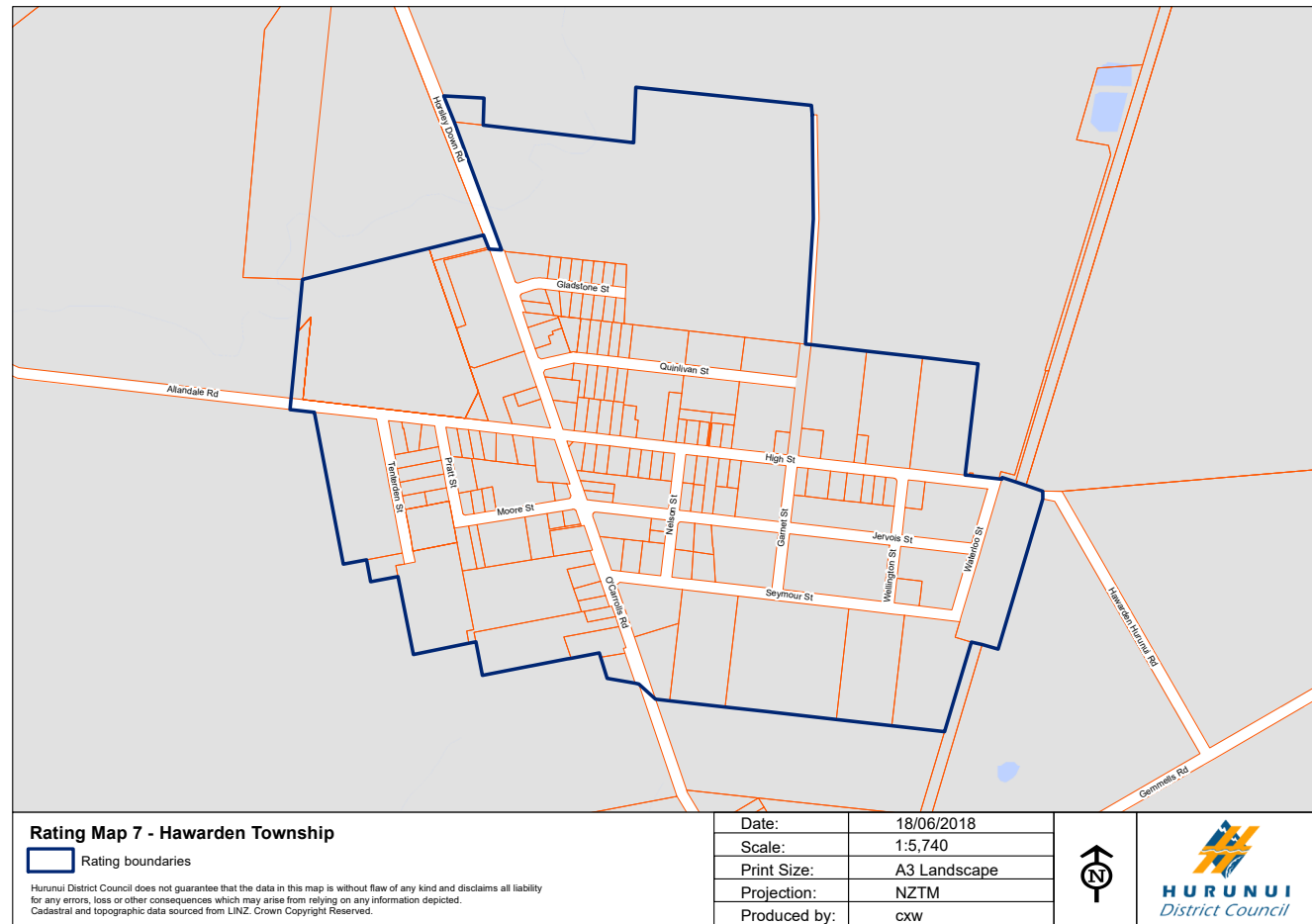
Targeted Rates - Other

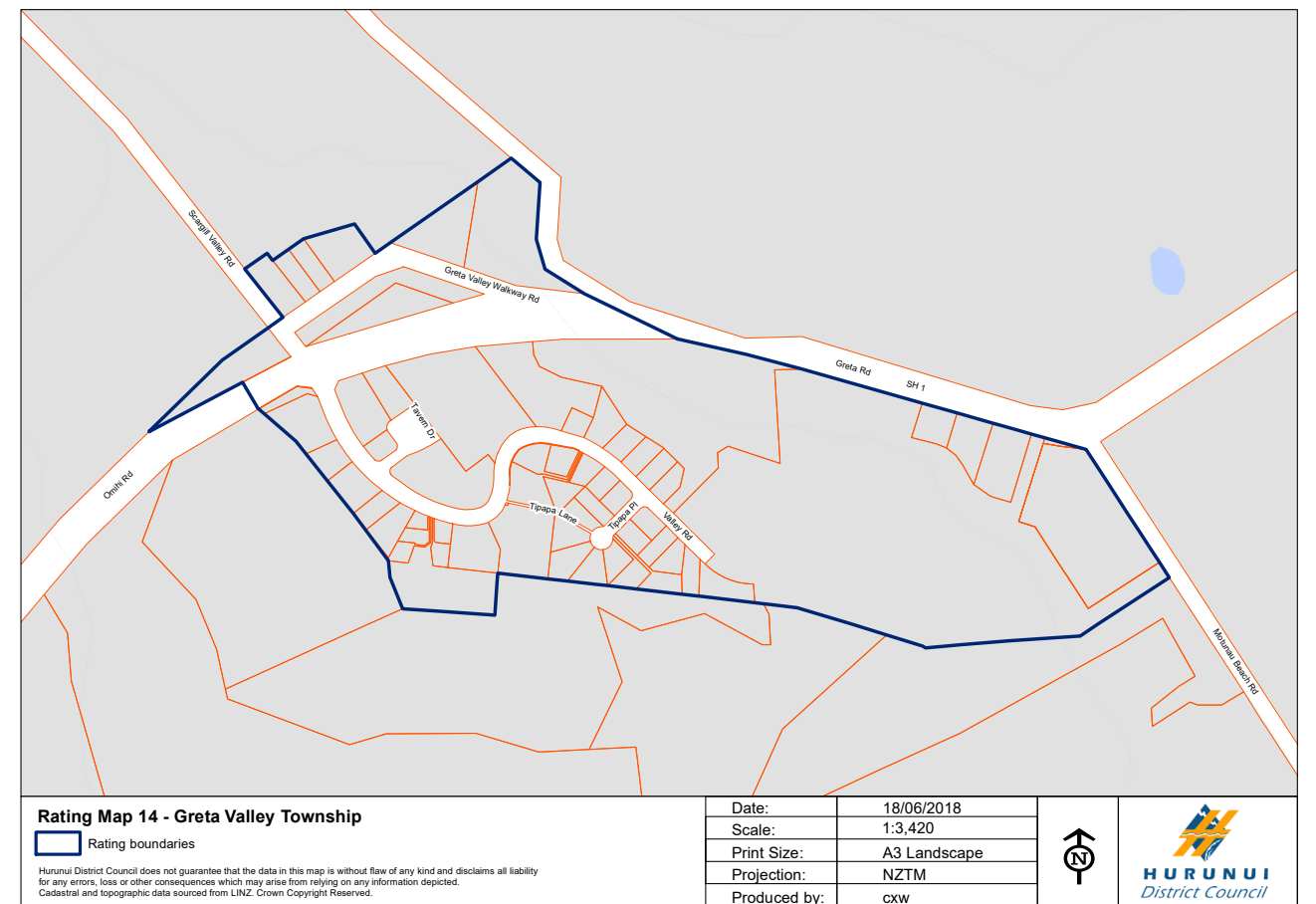
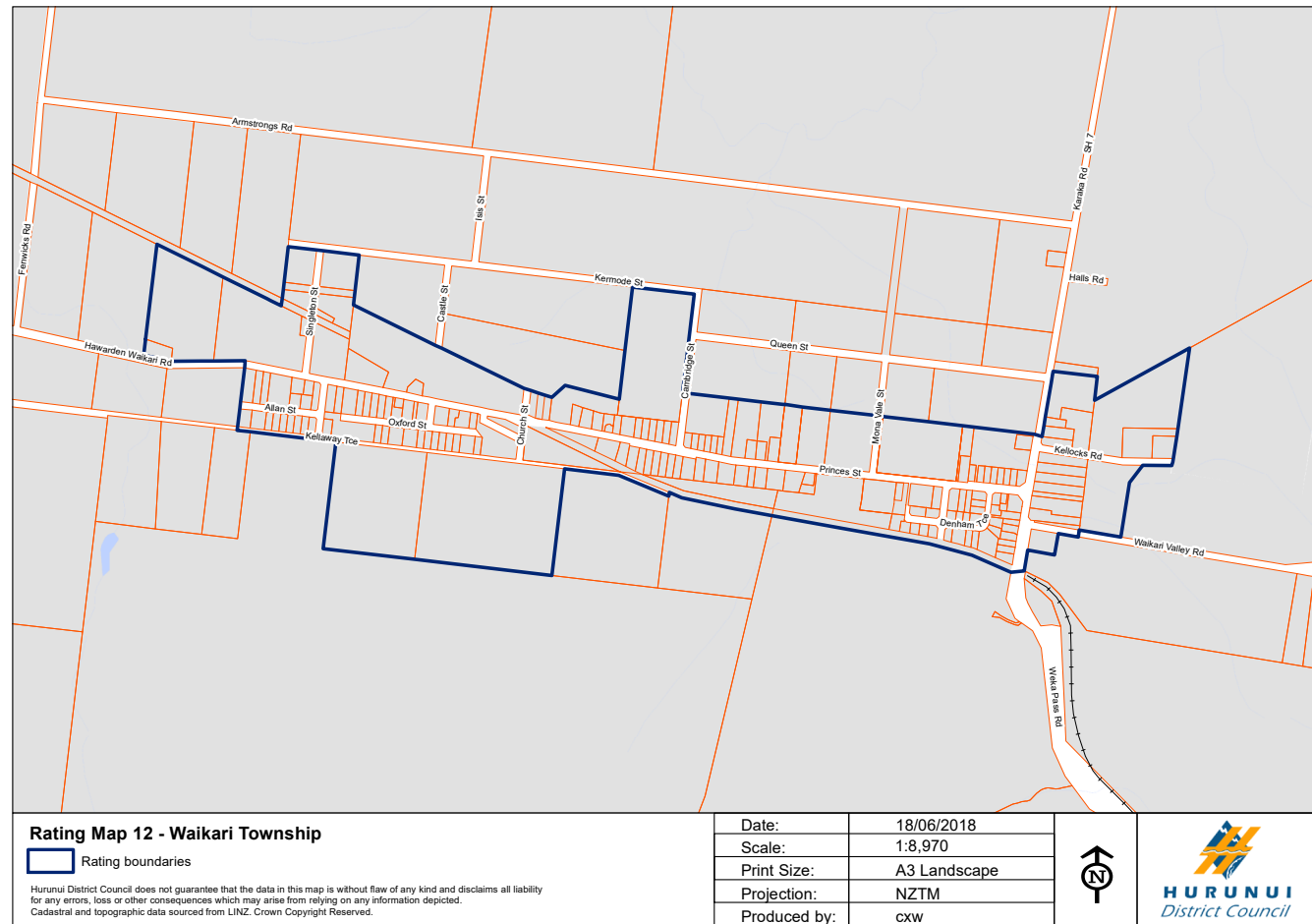
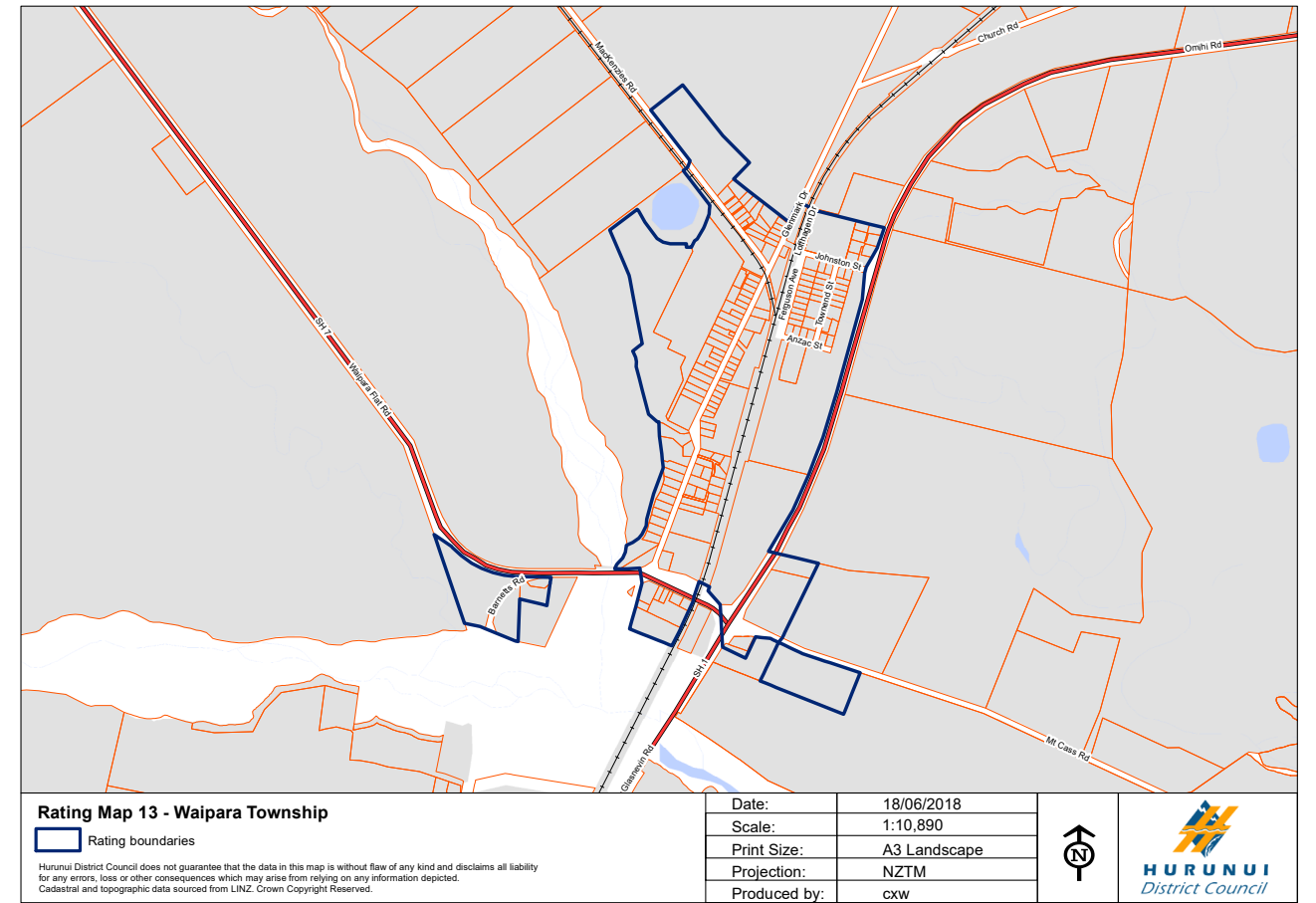
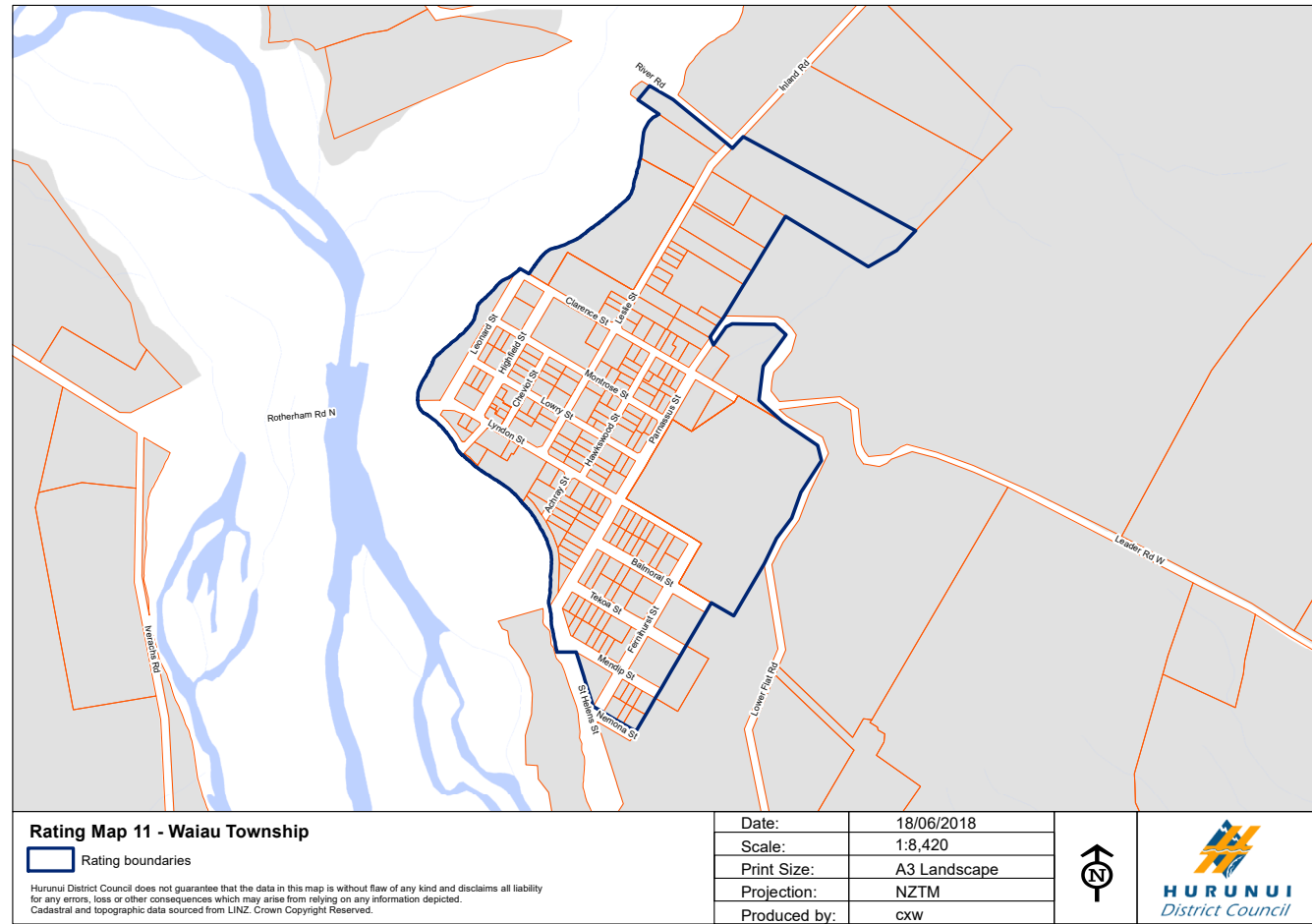
| Rate Type | Actual Rates for 2022/2023 (GST incl) | Actual Rates for 2023/2024 (GST incl) |
|--|---------------------------------------|---------------------------------------|
| Refuse Collection Rates | | |
| Fixed amount per separately used or inhabited part of a rating unit in the Urban area that received the service. | \$100.00 | \$100.00 |
| Fixed amount per separately used or inhabited part of a rating unit in the Rural area that received the service. | \$100.00 | \$100.00 |
| Fixed amount per Business that receives the service. | \$100.00 | \$100.00 |
| Fixed amount per separately used or inhabited part of a rating unit within the contracted Hanmer Springs Residential collection area for Glass Collection | \$20.00 | \$20.00 |
| Total Expected Rates (Excl GST) | \$374,339 | \$418,179 |
| Leithfield Beach Tennis Courts Rate | | |
| Fixed Amount per separately used or inhabited part of a rating unit in the Leithfield Beach Township (Rating Map 8) and Leithfield Township (Rating Map 9) | \$31.12 | \$31.12 |
| Total Expected Rates (Excl GST) | \$12,981 | \$12,981 |
| Amberley Swimming Pool Capital Rate | | |
| Targeted rates per separately used or inhabited part of a rating unit in the Amberley Area (Rating Map 16) | \$64.00 | \$64.00 |
| Total Expected Rates (Excl GST) | \$142,275 | \$166,706 |
| Amberley Swimming Pool Operational Rate | | |
| Targeted rates per separately used or inhabited part of a rating unit in the Amberley Area (Rating Map 16) | \$38.44 | \$67.90 |
| Total Expected Rates (Excl GST) | \$90,000 | \$176,156 |

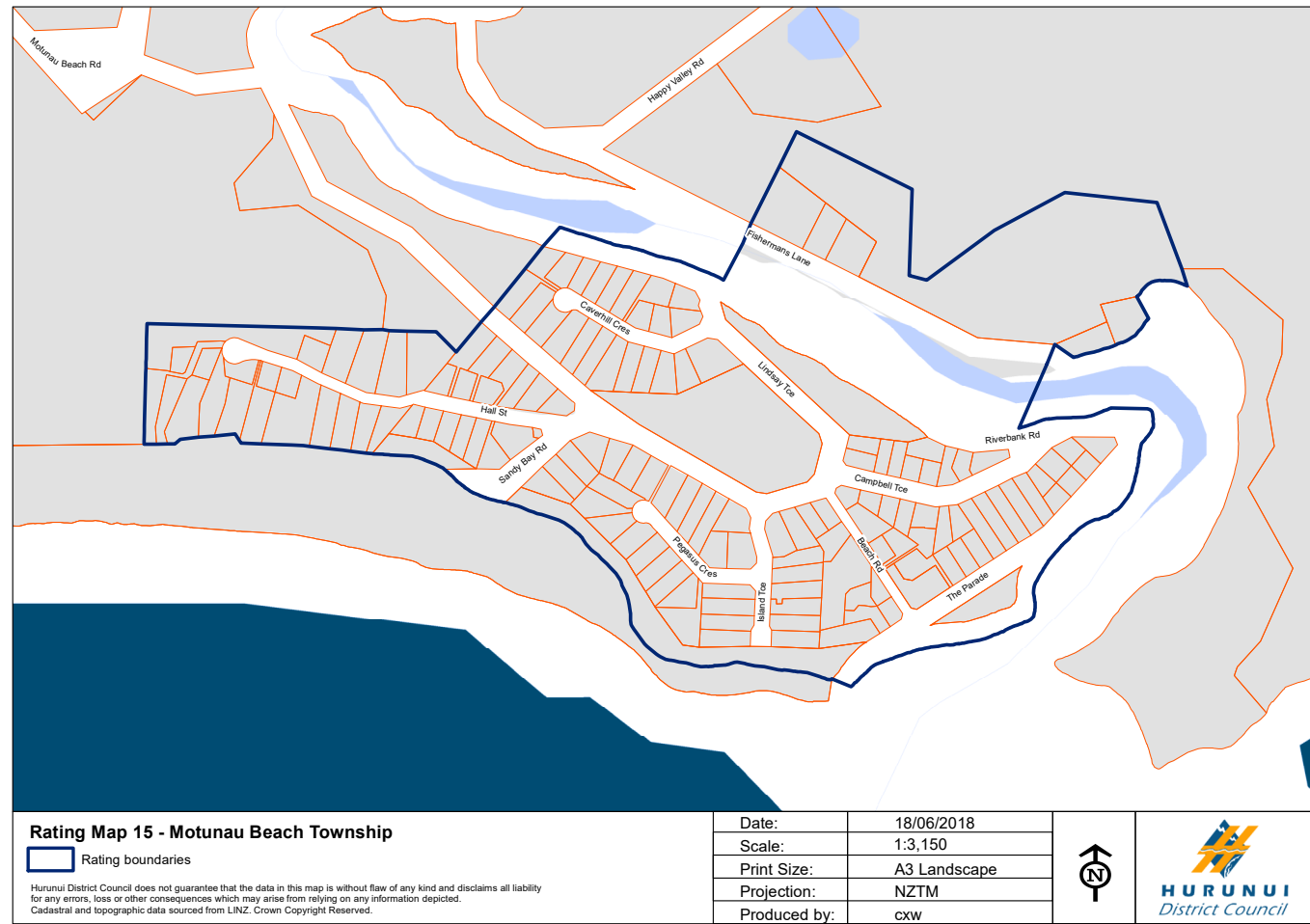
Rating Maps - Rating Area Boundaries 1-15



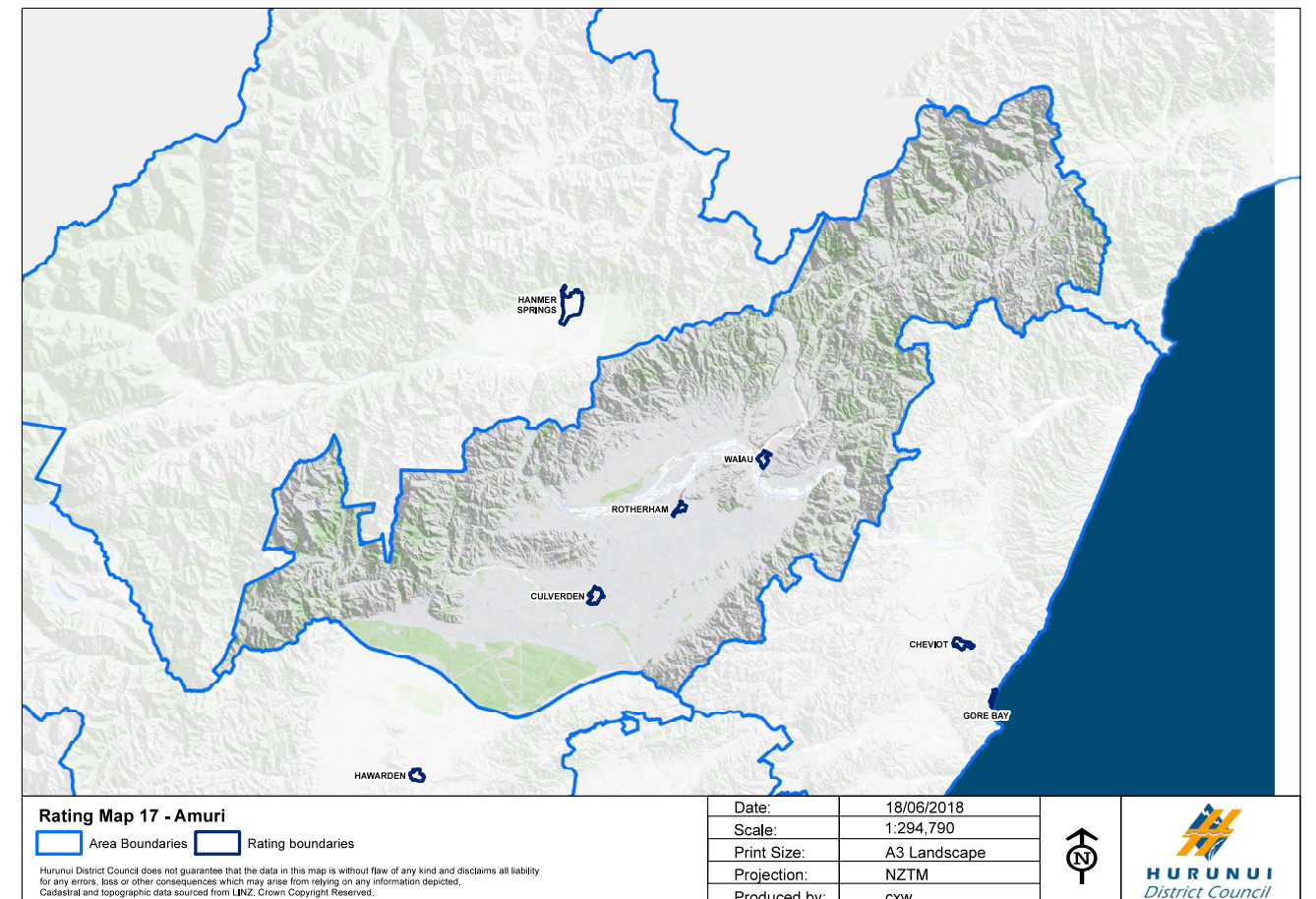
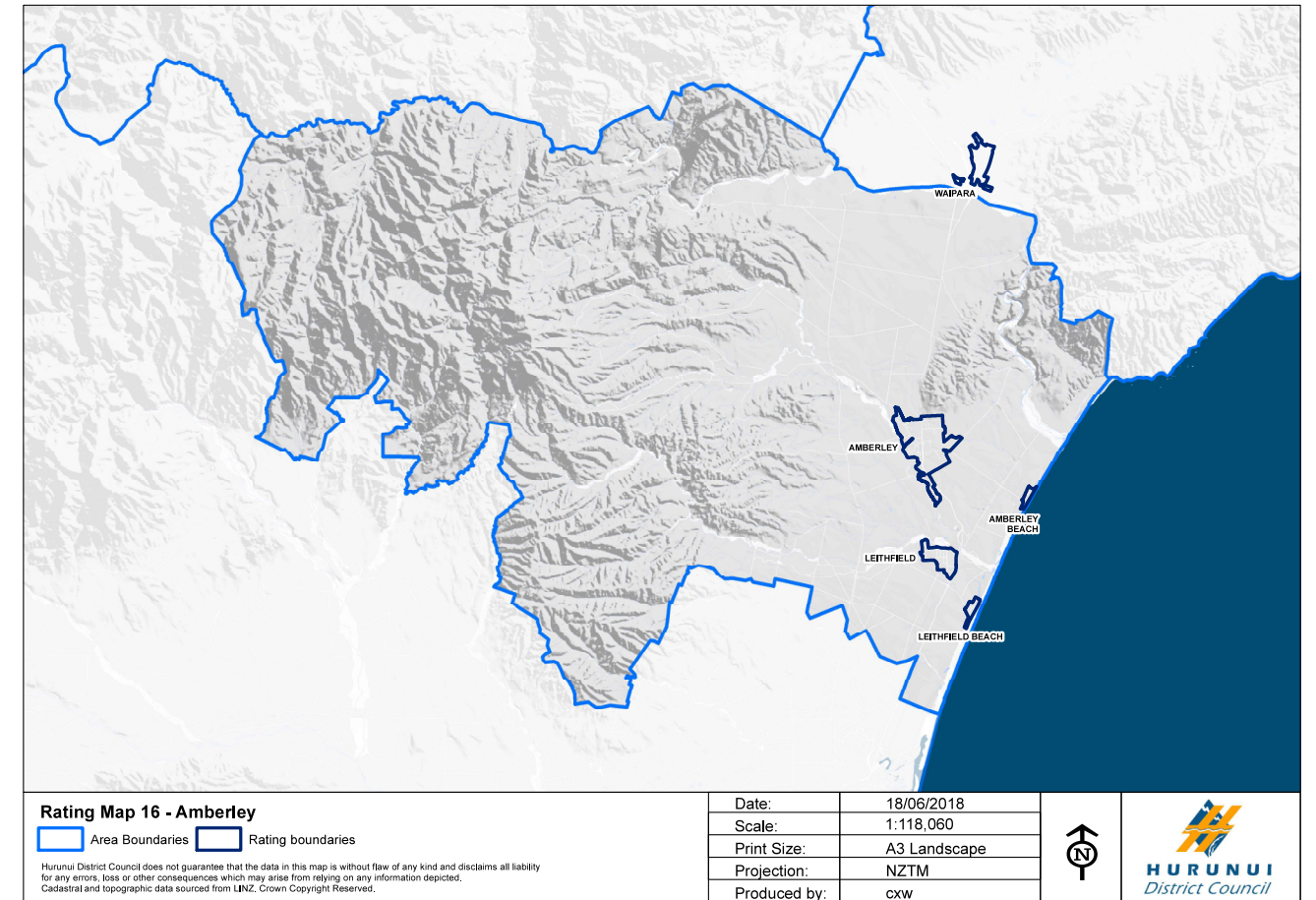


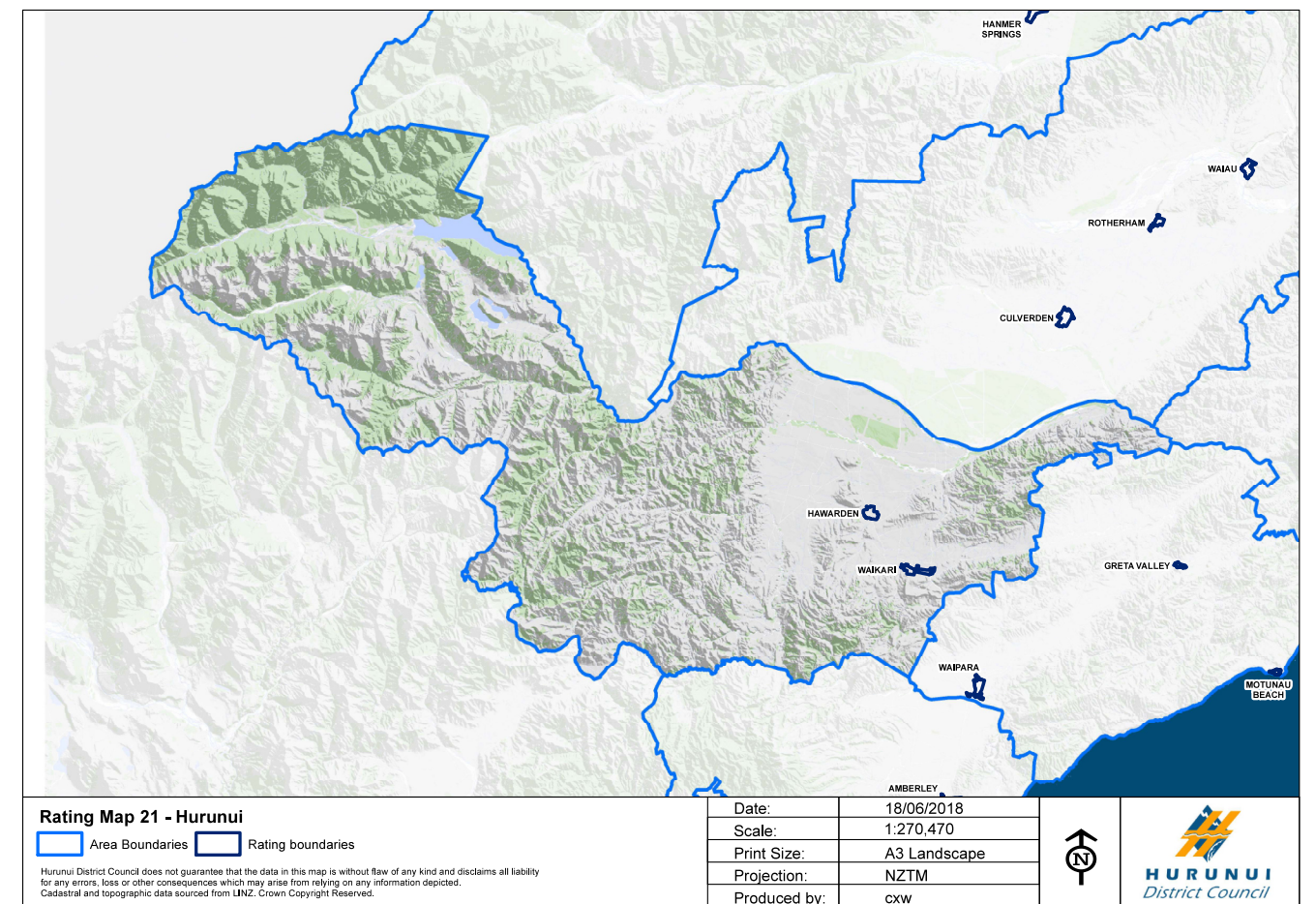
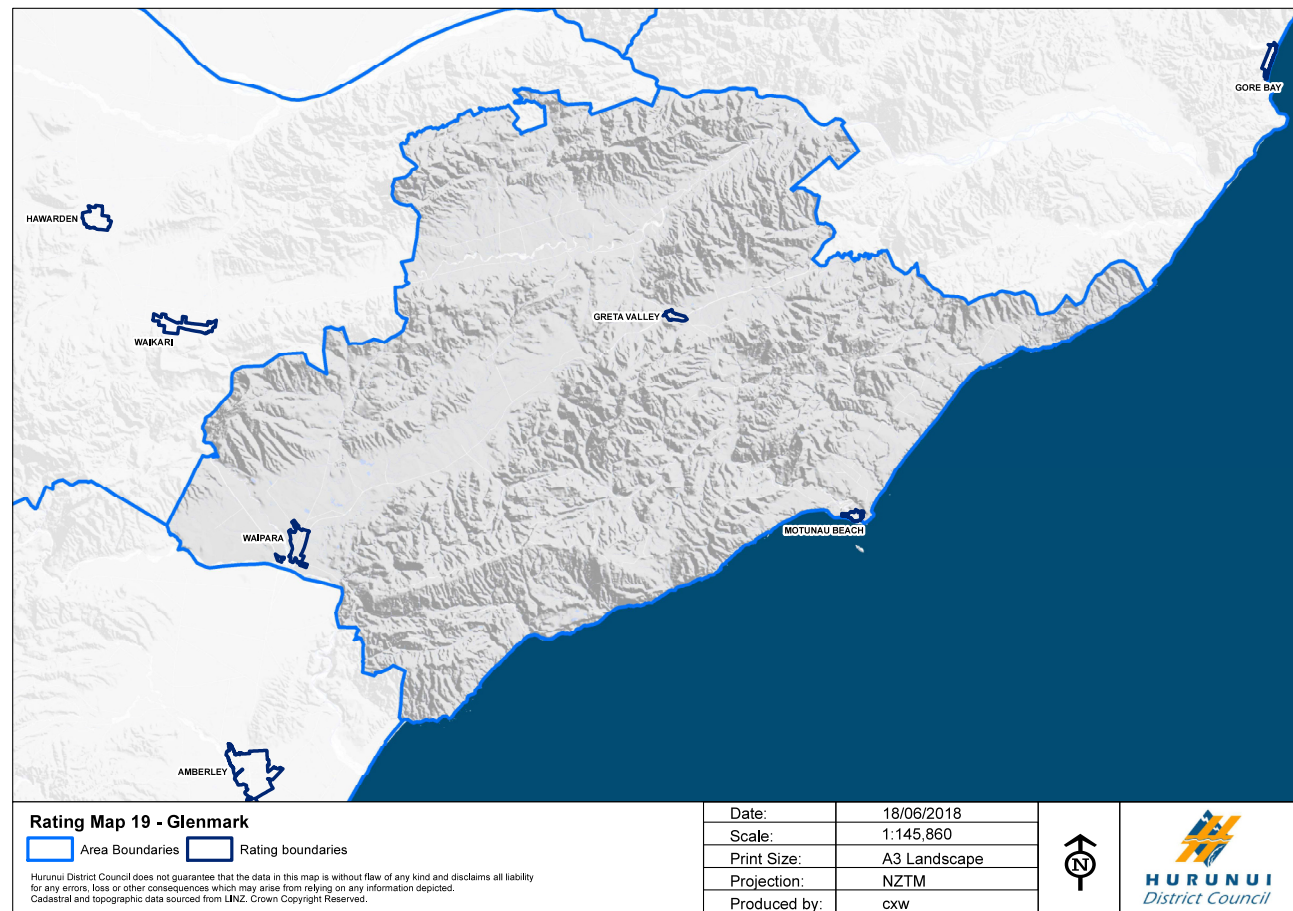
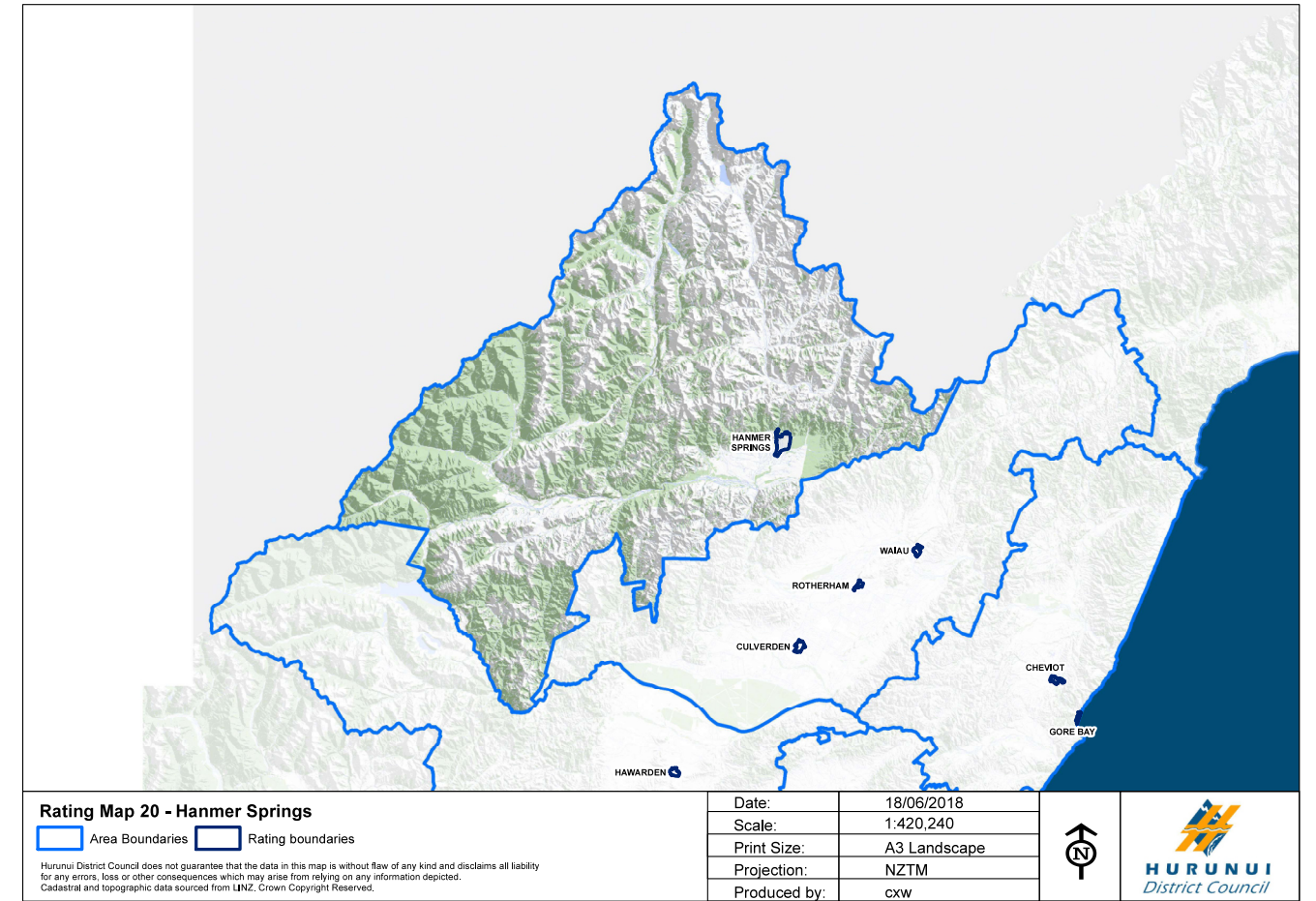
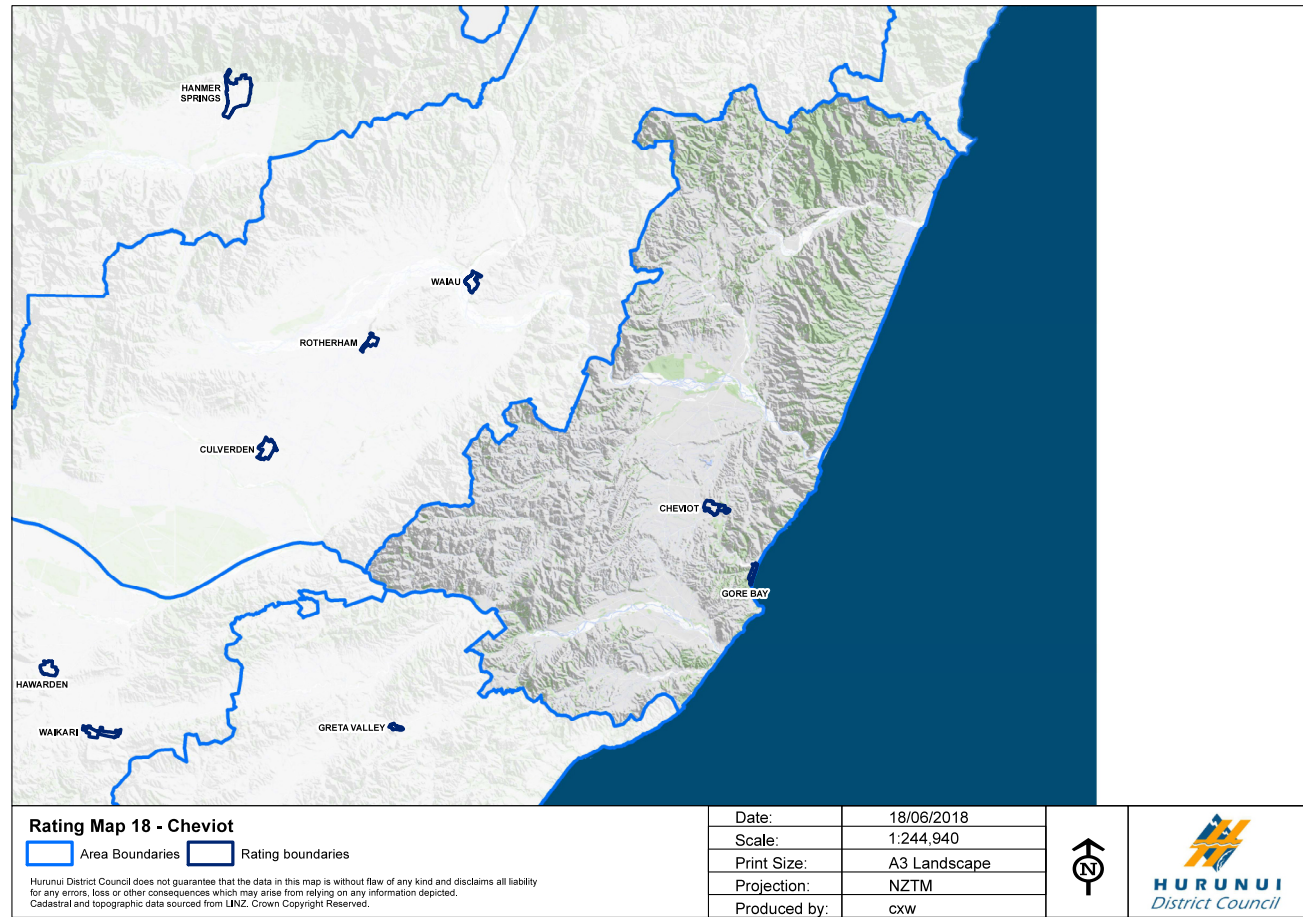






Rating Maps - Township Boundaries 16-21





Hanmer Springs Rating Area - Sample Properties

| Property | 2019 Capital Value | 2022 Capital Value | % Value Increase | No of Fixed Charges | Water | | Connected to Sewer | Tourism Rate | Refuse Collection | Actual Rates on 2019 Value | Actual Rates on 2022 Value | Increase \$ | Increase % |
|--------------------------------|--------------------|--------------------|------------------|---------------------|------------------------|-------------|--------------------|--------------|-------------------|----------------------------|----------------------------|-------------|------------|
| | | | | | Supply | Unit/Points | | | | | | | |
| Hanmer Springs Dwelling | 390,000 | 590,000 | 51.3% | 1 | Hanmer Springs | 269 | Yes | Band B | Yes | \$3,240.04 | \$3,508.25 | \$268.22 | 8.28% |
| Hanmer Springs Dwelling | 455,000 | 690,000 | 51.6% | 1 | Hanmer Springs | 269 | Yes | No | Yes | \$2,993.36 | \$3,275.71 | \$282.35 | 9.43% |
| Hanmer Springs Dwelling | 460,000 | 780,000 | 69.6% | 1 | Hanmer Springs | 269 | Yes | No | Yes | \$3,000.70 | \$3,386.66 | \$385.96 | 12.86% |
| Hanmer Springs Dwelling | 520,000 | 810,000 | 55.8% | 1 | Hanmer Springs | 269 | Yes | Band B | Yes | \$3,430.96 | \$3,779.47 | \$348.51 | 10.16% |
| Hanmer Springs Dwelling | 660,000 | 990,000 | 50.0% | 1 | Hanmer Springs | 269 | Yes | Band B | Yes | \$3,636.57 | \$4,001.37 | \$364.80 | 10.03% |
| Hanmer Springs Section | 220,000 | 390,000 | 77.3% | 1 | Hanmer Springs | 0 | Yes | No | No | \$1,831.69 | \$2,071.39 | \$239.70 | 13.09% |
| Hanmer Springs Section | 250,000 | 370,000 | 48.0% | 1 | Hanmer Springs | 0 | Yes | No | No | \$1,875.75 | \$2,046.73 | \$170.98 | 9.12% |
| Hanmer Springs Unit Title | 54,000 | 60,000 | 11.1% | 1 | Hanmer Springs | 0 | Yes | Band B | No | \$2,326.26 | \$2,422.43 | \$96.14 | 4.13% |
| Boyle River Dwelling | 127,000 | 225,000 | 77.2% | 1 | n/a | n/a | No | No | No | \$1,129.94 | \$1,279.18 | \$149.24 | 13.21% |
| Hanmer Springs Lifestyle Block | 790,000 | 1,250,000 | 58.2% | 1 | Hanmer Springs (Rural) | 1 | No | No | No | \$3,004.29 | \$3,479.62 | \$475.33 | 15.82% |
| Hanmer Springs Lifestyle Block | 975,000 | 1,530,000 | 56.9% | 1 | Hanmer Springs (Rural) | 1 | No | No | No | \$3,270.48 | \$3,819.85 | \$549.37 | 16.80% |
| Hanmer Springs Rural Dwelling | 165,000 | 275,000 | 66.7% | 1 | n/a | n/a | No | No | No | \$1,184.61 | \$1,339.94 | \$155.32 | 13.11% |
| Hanmer Springs Rural Property | 415,000 | 660,000 | 59.0% | 1 | n/a | n/a | No | No | No | \$1,544.33 | \$1,807.75 | \$263.43 | 17.06% |
| Hanmer Springs Rural Property | 800,000 | 1,100,000 | 37.5% | 1 | n/a | n/a | No | No | No | \$2,099.46 | \$2,342.40 | \$242.94 | 11.57% |

Hurunui Rating Area - Sample Properties

| Property | 2019 Capital Value | 2022 Capital Value | % Value Increase | No of Fixed Charges | Water | | Connected to Sewer | Tourism Rate | Refuse Collection | Actual Rates on 2019 Value | Actual Rates on 2022 Value | Increase \$ | Increase % |
|----------------------------|--------------------|--------------------|------------------|---------------------|------------------|-------------|--------------------|--------------|-------------------|----------------------------|----------------------------|-------------|------------|
| | | | | | Supply | Unit/Points | | | | | | | |
| Waikari Township Dwelling | 215,000 | 360,000 | 67.4% | 1 | Hawarden-Waikari | 491 | Yes | No | Yes | \$2,618.82 | \$2,837.93 | \$219.11 | 8.37% |
| Waikari Township Dwelling | 245,000 | 405,000 | 65.3% | 1 | Hawarden-Waikari | 491 | Yes | No | Yes | \$2,660.10 | \$2,890.58 | \$230.48 | 8.66% |
| Waikari Township Dwelling | 300,000 | 460,000 | 53.3% | 1 | Hawarden-Waikari | 491 | Yes | No | Yes | \$2,735.79 | \$2,954.93 | \$219.15 | 8.01% |
| Waikari Township Section | 68,000 | 210,000 | 208.8% | 1 | Hawarden-Waikari | 0 | Yes | No | No | \$1,472.19 | \$1,690.09 | \$217.91 | 14.80% |
| Hawarden Township Dwelling | 170,000 | 275,000 | 61.8% | 1 | Hawarden-Waikari | 491 | Yes | No | Yes | \$2,641.63 | \$2,829.75 | \$188.11 | 7.12% |
| Hawarden Township Dwelling | 200,000 | 330,000 | 65.0% | 1 | Hawarden-Waikari | 491 | Yes | No | Yes | \$2,682.91 | \$2,894.10 | \$211.18 | 7.87% |
| Hawarden Township Dwelling | 250,000 | 400,000 | 60.0% | 1 | Hawarden-Waikari | 491 | Yes | No | Yes | \$2,751.72 | \$2,976.00 | \$224.28 | 8.15% |
| Hawarden Township Section | 56,000 | 140,000 | 150.0% | 1 | Hawarden-Waikari | 0 | Yes | No | No | \$1,455.67 | \$1,608.20 | \$152.52 | 10.48% |
| Hurunui Rural Property | 355,000 | 600,000 | 69.0% | 1 | Medbury Line | 1.25 | No | No | No | \$2,304.16 | \$2,634.26 | \$330.10 | 14.33% |
| Hurunui Rural Property | 690,000 | 925,000 | 34.1% | 1 | Medbury Line | 2.5 | No | No | No | \$3,865.25 | \$4,182.99 | \$317.74 | 8.22% |
| Hurunui Rural Property | 581,000 | 770,000 | 32.5% | 1 | Hurunui Rural | 1.25 | No | No | No | \$2,702.19 | \$2,876.70 | \$174.50 | 6.46% |
| Hurunui Rural Property | 1,280,000 | 1,630,000 | 27.3% | 1 | Hurunui Rural | 3 | No | No | No | \$5,326.07 | \$5,579.71 | \$253.64 | 4.76% |
| Hurunui Rural Property | 2,680,000 | 3,380,000 | 26.1% | 1 | Hurunui Rural | 4 | No | No | No | \$8,202.23 | \$8,596.79 | \$394.56 | 4.81% |
| Hurunui Rural Property | 110,000 | 295,000 | 168.2% | 1 | n/a | n/a | No | No | No | \$866.91 | \$1,108.93 | \$242.02 | 27.92% |
| Hurunui Rural Property | 485,000 | 710,000 | 46.4% | 1 | n/a | n/a | No | No | No | \$1,382.92 | \$1,594.47 | \$211.55 | 15.30% |
| Hurunui Rural Property | 990,000 | 1,270,000 | 28.3% | 1 | n/a | n/a | No | No | No | \$2,077.80 | \$2,249.66 | \$171.85 | 8.27% |