



# The Finances

## Proposed Capital Expenditure 2008 - 2009

DETAILS	LTCCP 2009 Year 3	Annual Plan 2009 Year 3
<b>SUPPORT SERVICES</b>		
Autocad - Set up and training		15,200
Customer services intranet development	4,000	4,000
Internet development	5,000	5,000
Origen modules development	25,200	25,200
Photocopiers	30,000	30,000
Replacement of overage furniture		10,000
Scanning property files into EDMS	50,000	50,000
Telephone system		83,000
Various furniture, equipment and minor plant	5,200	5,200
Plant & vehicles	157,600	257,600
<b>BUSINESS UNITS</b>		
<b>Commercial Forestry</b>		
Woodlots	6,507	6,507
<b>Warrant of Fitness, Registration &amp; Drivers Licence Centre</b>		
Brake testing equipment	60,000	60,000
Purchase headlight tester		2,500
Refurbish office		6,000
Remount extraction fan		12,000
Replace photocopier		8,000
<b>Waikanae Camp</b>		
Ride on mower	15,000	
Main ablution block - refurbish		30,000
Exterior fence replacement	30,000	30,000
H/W cylinders and outdoor furniture	3,000	3,000
Replace powered site boxes		45,000
<b>COMMUNITY UNITS</b>		
<b>Library</b>		
Self issue system	40,000	40,000
Planned redevelopment	1,000,000	1,000,000

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DETAILS	LTCCP 2009 Year 3	Annual Plan 2009 Year 3
<b>Rockforte Finance Olympic Pool Complex</b>		
Churchill Park - upgrade toilet/shower and kitchen block	70,000	70,000
Heating system upgrade	450,000	450,000
New Inflatable toys	7,000	7,000
Replace all side curtains for pool canopy installation	20,000	20,000
Replace diving board	7,000	7,000
Replace handheld radios	6,000	6,000
<b>COMMUNITY FACILITIES</b>		
Boat ramp - new access Pare Street, Wainui	20,000	20,000
Cemeteries - new ash berm	11,000	11,000
Grey Street/Lowe Street - paths and palm trees	100,000	100,000
Install notice towers - various	5,000	5,000
Port area developments	50,000	50,000
Riverbank walkway	100,000	100,000
Taruheru Cemetery - replace shed		30,000
Taruheru Cemetery - replace tractor		30,000
Town clock - chiming mechanism	10,000	10,000
Other district developments	50,000	50,000
<b>Housing for Senior Citizens</b>		
Refurbishments	52,000	52,000
<b>Municipal Buildings</b>		
Fitzherbert St - emergency management centre	200,000	200,000
Fitzherbert St - furniture replacement	12,000	12,000
<b>Lawson Field Theatre</b>		
Carpets and fixtures in foyer and rose room	40,000	40,000
Projector & screen/CCTV		15,000
<b>War Memorial Theatre</b>		
Ducting for new air conditioning unit		25,000
Theatre lights	10,000	10,000
Upgrade toilets		15,000



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DETAILS	LTCCP 2009 Year 3	Annual Plan 2009 Year 3
<b>PUBLIC CONVENIENCES</b>		
Midway	10,000	10,000
Te Puia	20,000	20,000
Tokomaru Bay	15,000	15,000
Tokomaru Bay wharf	25,000	25,000
Tolaga Bay motor caravan dump station	20,000	20,000
Effluent drainage systems - rural	15,000	15,000
New toilet - Lytton BMX track		22,000
New toilet - Tuparoa-Ruatoria		29,000
Replace Te Puia Toilet		75,000
<b>PARKS and RESERVES</b>		
Anzac Park - implement changes as per AMP		21,000
Blackpool Reserve (basketball court planned for Alfred Cox)		50,000
Heath Johnson Reserve - upgrade changing sheds & showers	40,000	40,000
Kaiti Hill - revegetation programme		20,000
Kaiti Hill - tracks, steps, vegetation control	20,000	20,000
Lysnar Reserve - beach access steps	10,000	10,000
Lysnar Reserve - implement changes as per AMP		10,000
Makorori car park - purchase land		310,000
Makorori car park - seal car park entrance		5,000
Nelson Park - field drainage	40,000	40,000
Te Araroa Domain - changing sheds	40,000	40,000
Tokomaru Bay Reserve - play equipment	10,000	10,000
Wainui Reserve - showers to changing room	30,000	30,000
Whero Whero Lagoon - car park/walkway/boat launch facility	20,000	20,000
Implement open space strategy links - part of 10yr programme	20,750	20,750
Replace play equipment	50,000	50,000
Reseals driveways/car parks/courts	10,500	10,500
Sofffall replacements playgrounds	22,000	22,000
Ngatapa Drainage Works	0	10,000

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DETAILS	LTCCP 2009 Year 3	Annual Plan 2009 Year 3
<b>ENVIRONMENT and SUSTAINABLE MANAGEMENT</b>		
<b>Civil Defence</b>		
Renew 3 solar panels Raukumara	3,000	3,000
<b>Environmental Health</b>		
Education facility enhancement	3,000	3,000
<b>Rural Fires</b>		
Forestry hose packs	4,800	4,800
Patutahi tanker pump	10,000	10,000
<b>Conservation - Water Resources</b>		
Foxboro bulb/rain gauges	2,894	2,894
<b>RIVERS CONTROL and LAND DRAINAGE</b>		
Improvements Makauri area		75,000
Revetment Wall Waimata River		125,000
Ruatoria flood protection	300,000	300,000
Taruheru/Turanganui River - revetment rehabilitation	45,000	45,000
Telemetry and hydrological equipment replacement	34,300	34,300
Waikanae Creek rehabilitation project	25,000	25,000
Wainui Beach rock protection		150,000
<b>Waipaoa River Flood Control Scheme (WRFCs)</b>		
Flood control scheme works	25,000	25,000
Upgrade present scheme to agreed levels of service	75,000	75,000
<b>LAND TRANSPORT ROADING</b>		
Area wide pavement treatment	3,045,932	3,045,932
Bridge renewal - Poroporo No 1	320,000	320,000
Cycling/walking projects	27,316	27,316
East Cape Road/Waihau Road seal extensions	310,000	310,000
Footbridges	10,000	10,000
Improvement works R Funds	210,125	210,125
Maintenance chip seals	1,882,533	1,882,533
Minor safety projects	1,111,400	1,111,400
Preventative maintenance	55,158	55,158



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DETAILS	LTCCP 2009 Year 3	Annual Plan 2009 Year 3
Regional Development Roothing	3,708,811	3,708,811
Replacement/new footpaths	102,500	102,500
Seal carriageway widening	121,840	121,840
Stock effluent disposal sites		400,000
Thin asphaltic surfacing	226,282	226,282
Unsubsidised seal extension	150,000	150,000
Urban street improvements	27,595	27,595
Wainui walkway/cycleway		310,000
<b>SOLID WASTE</b>		
Seal Road Tikitiki Transfer stn (consent condition)		20,000
Waiapu & rural transfer stations security fencing	180,000	180,000
Whatatutu refuse pit (upgrade due to effluent treatment systems)		140,000
<b>STORMWATER</b>		
Hansen software upgrade	49,500	49,500
In-drain structures	33,000	33,000
Localised urban upgrades	220,000	220,000
Lysnar Road	337,000	337,000
Mangapapa Stream	88,000	88,000
Oswald Street	165,000	165,000
Pipelines	165,000	165,000
Rutene Road	600,000	600,000
Taruheru block stormwater		102,500
<b>WASTEWATER</b>		
Industrial area separation	2,000,000	350,000
Pump station renewals	90,000	90,000
Sewer main replacements	118,100	118,100
Possible advanced primary	127,940	
Subdivision support		60,000
Wainui wastewater reticulation	1,000,000	0
Wastewater design for Makauri plan change		60,000
Wastewater treatment project	315,200	1,442,000

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DETAILS	LTCCP 2009 Year 3	Annual Plan 2009 Year 3
Wastewater treatment project capitalised interest		40,955
<b>WATER SUPPLY</b>		
Asbestos main replacement	52,500	52,500
Fire-fighting upgrade - NZ Fire Service requirements	69,880	69,880
Replace power poles dams/treatment plant	26,875	26,875
UV installation Waipaoa and Waingake	290,000	490,000
Water meter reading equipment	76,875	156,875
Connect Makaraka to western industrial		369,080
Replace water meters		80,000
Waingake plant road replacement	46,125	46,125
Reticulation Wainui/Okitu	1,430,000	0
Taruheru block water		370,500
	<b>22,388,238</b>	<b>22,843,833</b>

## Cautionary Note

The projects outlined above are forecast only. Actual projects, their timing and the funding allocated may vary significantly. For major projects we have assumed resource consents will be granted. A number of projects are subject to grant funding being available.

# Accounting Policies



## Statement of Accounting Policies

### Reporting Entity

Gisborne District Council (“GDC”) is a Unitary Authority governed by the Local Government Act 2002. The Gisborne District Council group [the “Group”) consists of Gisborne District Council and its subsidiaries, Gisborne Holdings Ltd (100% owned), Tauwhareparae Holdings Ltd (100% owned), Tauwhareparae Farms Ltd (100% owned] and Tauwhareparae Forests Ltd (100% owned). All GDC subsidiaries are incorporated in New Zealand. The primary objective of GDC is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, GDC has designated itself and the group as Public Benefit Entities (“PBE”) for the purposes of New Zealand equivalents to International Financial Reporting Standards (“NZ IFRS”).

### Basis of Preparation

The financial statements of GDC and group financial statements have been prepared in accordance with the requirements of section 98 and Part 3 of Schedule 10 of the Local Government Act 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP). These financial statements have been prepared in accordance with NZ GAAP. They comply with the New Zealand equivalents to NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

### Measurement Base

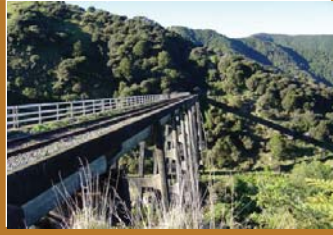
The financial statements have been prepared on a historical cost basis, modified by the revaluation of certain fixed assets, forestry assets, livestock assets and certain financial instruments. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000). The functional currency of GDC is New Zealand dollars. Application of NZIFRS 7 is mandatory for reporting periods that begin on or after 1 January 2007, which for GDC, is the year commencing 1 July 2007. GDC has elected not to apply this standard early.

### Specific Accounting Policies

The following specific Accounting Policies which materially affect the measurement of financial performance and the financial position have been applied.

#### **BASIS OF CONSOLIDATION**

The Council has not presented group prospective financial statements because the Council believes that the parent prospective financial statements are more relevant to users. The main purpose of prospective financial statements in the Community Plan is to provide users with information about the core services that the Council intends to provide ratepayers, the expected cost of those services and as a consequence how much the Council requires by way of rates to fund the intended levels of service.



## Accounting Policies

The level of rates funding required is not affected by subsidiaries except to the extent that the Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of the Council.

### REVENUE RECOGNITION

Revenue is measured at the fair value of consideration received. The following specific recognition criteria must be met before revenue is recognised;

- (a) Rates Revenue ▶ Rates are set annually by a resolution from GDC and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.
- (b) Government Grants and Subsidies ▶ GDC receives government grants from Land Transport New Zealand, which subsidises part of GDC's costs in maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.
- (c) Other Revenue ▶ Revenue from the rendering of services is recognised, based on the actual service provided on an accrual basis. Sales of goods are recognised when a product is sold to the customer. Sales are usually in cash or by electronic payment. The recorded revenue is the gross amount of the sale, excluding GST. Interest income is recognised using the effective interest method. Dividends are recognised when the right to receive payment has been established. Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in GDC are recognised as revenue when control over the asset is obtained.
- (d) Development Contributions ▶ Development Contributions are recognised as revenue upon entitlement, which is when the contribution is due and payable following fulfilment of conditions pertaining to entitlement.

### BORROWING COSTS

Borrowing costs (except borrowing costs incurred as a result of capital work) are recognised as an expense in the period in which they are incurred. When the construction of assets are loan funded, all borrowing costs incurred as a result of the capital work are capitalised as part of the total cost of the asset up until the point where the asset enters service.

### GRANT EXPENDITURE

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received. Discretionary grants are those grants where GDC has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of GDC's decision.

# Accounting Policies



## INCOME TAX

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates that have been enacted or substantially enacted by balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax basis used in the computation of taxable profit.

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

## LEASES

- (a) Finance Leases ▶ A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the commencement of the lease term, the Group recognises finance leases as assets and liabilities in the balance sheet at the lower of the fair value of the leased item or the present value of the minimum lease payments. The amount recognised as an asset is depreciated over its useful life.
- (b) Operating Leases ▶ An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

## CASH FLOWS

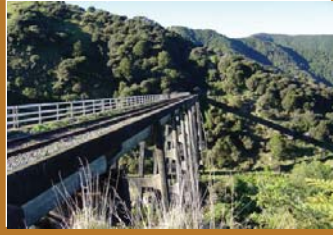
The following definitions have been used for the preparation of the Statement of Cash Flows:

Cash and Cash Equivalents ▶ Cash includes cash on hand, deposits held at call with banks, other short term high liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

Operating Activities ▶ Transactions and other events that are not investing or financial activities.

Investing Activities ▶ Activities relating to the acquisition, holding and disposal of property plant and equipment, and of investments, such as securities, not falling within the definition of cash.

Financing Activities ▶ Financing activities comprise the change in equity and debt capital structure of the Group.



## Accounting Policies

### TRADE and OTHER RECEIVABLES

Trade and other receivables are recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for uncollectible amounts. A provision for impairment of receivables [doubtful debts] is established when there is objective evidence that the Group will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method. Non-current receivables are recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar asset.

### INVENTORIES

Inventories are recognised at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses. The cost of inventories is based on the first-in first-out (FIFO) principle and includes expenditure in acquiring the inventories and bringing them to their existing location and condition.

### FINANCIAL ASSETS

Council classifies its financial assets in the following two categories: available-for-sale financial assets and loans and receivables. The classification depends on the purpose for which the assets are held. Management determines the classification of its investments at initial recognition and re-evaluates the designation at every reporting date.

The Council presently has the following categories of financial assets:

- a. **Loans and Receivables** ▶ Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. GDC's general and community loans are designated as loans and receivables. They are recognised initially at fair value, and subsequently carried at amortised cost less impairment losses. Loans to community organisations made by GDC at nil, or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar asset/investment. They are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the income statement as a grant. Loans to other parties at market rates are measured at amortised cost using the effective interest method. Non-current loans are discounted at the current market rate of return for a similar asset.
- b. **Available-for-Sale Financial Assets** ▶ Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. The Group's investments in equity securities are classified as available for sale and are stated at fair value. Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the Income Statement. In the event of impairment any cumulative losses previously recognised in equity will be removed and recognised in the Income Statement even though the asset has not been derecognised.

## Accounting Policies



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

Council uses derivative financial instruments such as interest rate swaps (“hedges”) and forward rate agreements to manage its cash flow and interest rate risk. In accordance with its treasury policy, the Group does not hold or issue derivative financial instruments for trading purposes. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance sheet date.

The Council does not satisfy all the conditions for hedge accounting and therefore all gains or losses in fair value of hedges are recognised through the Income Statement.

### **FINANCIAL LIABILITIES**

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

### **NON-CURRENT ASSETS HELD FOR SALE**

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell. Any impairment losses for write-downs of assets held for sale are recognised in the Income Statement. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised. Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

### **PROPERTY, PLANT and EQUIPMENT**

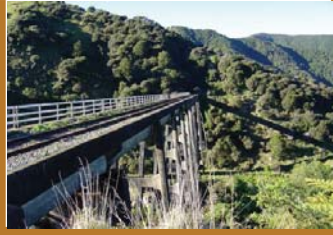
Property, Plant and Equipment consists of:

Operational Assets ▶ These include land, buildings, improvements, library books, wharves, floating plant, plant, equipment, and motor vehicles.

Infrastructural Assets ▶ Infrastructural assets are the fixed utility systems owned by GDC and comprise the sewer, water, stormwater, roading, flood control, and the waste disposal infrastructures. Each asset type includes all items that are required for the network to function, for example, sewer reticulation piping and sewer pump stations.

### **Valuation**

1. Property, Plant and Equipment ▶ The Council has elected to use the Public Benefit Entities exemption to revalue property, plant and equipment on an asset class basis. The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Income Statement.



## Accounting Policies

Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the Income Statement will be recognised first in the Income Statement up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset. Additions between valuations are recorded at cost, except for vested assets. Certain infrastructural assets and land have been vested in GDC as part of the subdivision consent process. Vested assets are recognised as revenue when control over the asset is obtained. Vested assets are valued at fair value when received. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the Income Statement. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings. Costs incurred subsequent to the initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be reliably measured.

2. Operational Assets ▶ All Operational Assets are carried at cost less accumulated depreciation and impairment losses except for:

Operational Land: Operational land is valued at fair value and is not depreciated.

Operational Buildings: Operational Buildings are revalued to optimised depreciated replacement cost and depreciated between valuations. These assets are independently revalued every 3 years, or more frequently when there are indicators that the values may have changed substantially from carrying value.

Library Books - General Collections: All new and replacement books are capitalised in the year they are purchased and subsequently depreciated based on useful lives. The valuations are performed by the Head librarian and are not subject to independent review because there are readily available market prices to determine fair value.

Library Books – Permanent Collection: is carried at deemed cost.

3. Infrastructure Assets

Infrastructural Assets are initially recorded at depreciated replacement cost. Infrastructure assets other than roading are independently valued every 3 years at depreciated replacement costs, unless conditions indicate that carrying value is materially different to fair value, in which case assets are revalued more frequently.

Roading Assets are independently revalued annually.

Airport assets include land, buildings, runway aprons, roading and below ground infrastructure. Airport assets are independently valued every 3 years or more frequently when there are indicators that the fair values may have changed substantially from carrying value.

Assets under construction are valued at cost.

# Accounting Policies



## IMPAIRMENT OF NON FINANCIAL ASSETS

Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the recoverable amount of a non-financial asset is less than its carrying amount, the item is written down to its recoverable amount. The write down of an item recorded at cost is recognised as an expense in the Income Statement. When a revalued item is written down to recoverable amount, the write down is recognised as a downward revaluation to the extent of the corresponding revaluation reserve, and any balance recognised in the Income Statement. The carrying amount of a non-financial asset that has previously been written down to a recoverable amount is increased to its current recoverable amount if there has been a change in the estimates used to determine the amount of the write down. The increased carrying amount of the item will not exceed the carrying amount that would have been determined if the write down to recoverable amount had not occurred.

## DEPRECIATION

Depreciation is provided on a straight-line basis on all fixed assets other than land and land under roads. The depreciation rates used will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

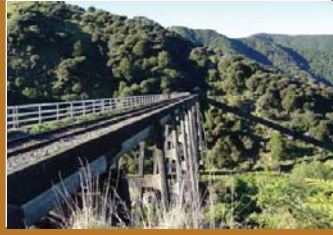
### Infrastructural Assets

#### Roads

*Pavement Surface (seal)	1 – 20 years
*Pavement Surface (unsealed) Wearing Course	5 years
*Pavement Layers (basecourse)	75 – 100 years
*Formation	(not depreciated)
*Culverts	25 – 50 years
*Footpaths	20 – 75 years
*Surface Water Channels	50 years
*Signs	12 years
*Street Lights	15 – 25 years
*Bridges	25 – 80 years
*Retaining Structures	80 years
*Traffic Signals	15 years
*Parking Meters	25 years
*Railings	10 - 15 years
*Safety Projects	10 – 13 years

#### Water Reticulation

*Pipes	30 – 165 years
*Valves, Hydrants	25 years
*Pump Stations	15 – 100 years
*Dams	400 years
*Structures	16 – 200 years



# Accounting Policies

## Sewerage Reticulation

*Pipes	60 – 100 years
*Manholes	100 years
*Treatment Plant	15 – 50 years
*Laterals	100 years

## Stormwater Systems

*Pipes	62 – 100 years
*In-drain structures	25 – 100 years

Flood Control Systems	25 – 100 years
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Solid Waste	4 – 25 years
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## Operational Assets

Land	(not depreciated)
Buildings/Land Improvements	3 – 100 years
Plant/Machinery/Motor Vehicles	2 – 20 years
Office Equipment/Furniture	3 – 50 years
Other Equipment	5 – 25 years
Library Books	1 - 50 years
Wharves	50 years
Floating Plant	25 years
Leased Assets	3 – 8 years

Capital work in progress is not depreciated. The total cost of a project is transferred to freehold buildings, plant and equipment or infrastructural assets on its completion and then depreciated.

## EMPLOYEE ENTITLEMENTS

The provision for annual leave employee entitlement and other employee benefits expected to be settled within 12 months of balance date has been calculated on an actual entitlement basis at current rates of pay while the other provisions have been calculated on future rates of pay, discounted using an appropriate discount rate. Provision for accumulated sick leave is made only to the extent that it is expected to be used in future periods. The expected usage is assessed using historical average rates of use.

For retiring leave and long-service leave not expected to be taken within 12 months of balance date, the liability is equal to the present value of the estimated future cash outflows, calculated on an actuarial basis, as a result of employee services provided at balance date.

GDC belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.



## Accounting Policies



Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme. Further information on this scheme is disclosed in note 32.

### PROVISIONS

Provisions are recognised for future expenditure of uncertain amount or timing when the Group has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reasonable estimate can be made of the amount of the obligation. If the time value of money is material, provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Where the Group expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the Income Statement net of any reimbursement.

### CRITICAL ACCOUNTING ESTIMATES and ASSUMPTIONS

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

### GOODS and SERVICES TAX

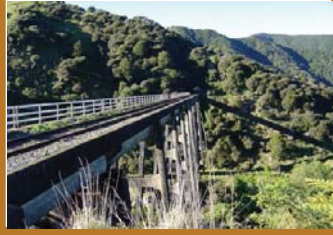
The financial statements have been prepared exclusive of GST with the exception of receivables and payables, which are stated with GST included.

### COST ALLOCATION

Expenditure has been reported by function, to correspond with planning information already published in GDC's LTCCP. GDC believes this is more relevant to the user than reporting by the nature of the expense.

The Group's activities have been divided into:

- ▶ Democratic Process covers the cost of Councillor representation.
- ▶ Policy and Facilitation Unit includes Strategy and Policy, Maori liaison, and Economic Development.
- ▶ Asset Management Unit is Roading, Utilities, Solid Waste, Rivers and Drainage and Buildings.
- ▶ Environmental and Sustainable Management is Environmental Health, Consents and Construction Control, Planning, Animal Control, Conservation etc.



## Accounting Policies

- ▶ Business and Community Units are Swimming Pools, Library, Airport, Holiday Camp, Vehicle Testing Station and Forestry. At a Group level this also includes the expenditure of GDC's subsidiaries.
- ▶ Support Services are, Human Resources, Information Technology, Accounting and Secretarial Services, Engineering and Works Administration and Senior Management.

GDC has derived the net cost of service for each significant activity of the Council using the cost allocation system outlined below. Direct costs are charged directly to the significant activities. Indirect costs are charged to a service department and the total service department costs are charged on a pre-determined basis to each significant activity. Direct costs are those costs directly attributable to a significant activity. Indirect costs are those which cannot be identified in an economically feasible manner with a specific activity.

### Changes in Accounting Policies

Accounting policies have been changed to comply with NZ IFRS. All accounting policies have been applied on a consistent basis throughout the years presented.

# Assumptions



## Assumptions

The following are the relevant Assumptions section, for the 2008-2009 year..

The following information is provided in accordance with the Institute of Chartered Accountants of International Financial Reporting Standard 42 (FRS42).

### CAUTIONARY NOTE

The Community Plan contains prospective financial information. Actual results are likely to vary from the information presented and the variations may be material.

### Significant Forecasting Assumptions and Risks

Schedule 10 (Section 11) of the Local Government Act 2002 contains provisions relating to 'significant forecasting assumptions'. The Act requires that Council identifies the significant forecasting assumptions and risks underlying the financial estimates. Where there is a high level of uncertainty, Council is required to state the reason for that level of uncertainty and provide an estimate of the potential effects on the financial assumptions.

Council has made a number of assumptions in preparing this Annual Plan. These assumptions are necessary as the Assumptions ensures that readers are aware of the basis for estimates and forecast.

### General

It is assumed there will be no changes in the nature of the Gisborne District Council's business.

### Population Growth

Over the next forty to fifty years Gisborne District is expected to see a small decrease in population, followed by a gradual, but consistent increase (source: Gisborne District Council's Growth Model).

These changes will be driven by population growth in the urban areas of Gisborne, while the population of rural Gisborne is expected to decline over the next twenty years before stabilising.

For more information on projected population growth for the Gisborne District please refer to Appendix C - Forecast Future Growth Trends and Inflation, contained in Volume 2 Appendices of the 2006 - 2016 Community Plan.

### Interest

Interest rates on Council's term debt is calculated at between 6.91% - 7.47%. Interest on investments is calculated between 2.25% - 6.00%.



## Assumptions

### Renewability of External Funding

Gisborne District Council currently has:

- i) A 3 year evergreen bank facility of \$20M paying interest at the bank's floating rate plus 30 basis points, maturing 28 February 2011.
- ii) A 5 year \$5M debenture paying interest at BKBM Mid plus 30 basis points, maturing 31 July 2008.
- iii) A 10 year \$5M debenture paying interest at BKBM Mid plus 22 basis points, maturing 22 August 2015.
- iv) A 5 year \$6M debenture paying interest at BKBM Mid plus 10 basis points maturing 31 July 2012.
- v) A 7 year \$4M debenture paying interest at BKBM Mid plus 13 basis points maturing 31 July 2014.

The Annual Plan assumes that similar levels of funding at similar cost will be available throughout the term of the Community Plan.

### Inflation

The forecast financial information includes provision for inflation. Council has used the BERL forecasts of price level changes to calculate the inflation rate for the Annual Plan. The summary BERL indices are included in the appendices to Volume 2 of the 2006 - 2016 Community Plan.

### Income Tax

It is anticipated no tax will be payable by Council during the term of the Annual Plan.

### Forecast Return on Investments

Council has forecast the following returns for significant investments:

**Tauwhareparae Farms Ltd** ▶ Gisborne Holdings Ltd (GHL) is a CCO set up to hold the District's Strategic Assets on behalf of the Council, and to provide the management expertise needed for their commercial operation. It is 100% owned by Gisborne District Council.

GHL directs and monitors the activities of its subsidiary, Tauwhareparae Holdings Ltd. Tauwhareparae Holdings Ltd wholly owns Tauwhareparae Farms Ltd and Tauwhareparae Forests Ltd. Tauwhareparae Farms Ltd is the only trading operation and is involved in the ownership of farming activities.

The 2008-2009 Annual Plan includes a dividend of \$1,000,000 from Gisborne Holding Ltd.

**Forestry** ▶ The Council owns 92.7ha of commercial forestry comprising a relatively large number of small blocks containing a variety of age-classes. Some of these blocks will reach maturity during the life of the Plan. Council is also involved in a joint venture with Juken NZ Ltd on Council's Pamoia Lands. Council has forecast forestry sales of \$82,954 for 2008-2009.

## Assumptions



**Income Levels** ▶ Income levels for building and resource consents, and related activities (LIMs and PIMs) have been raised. The higher levels are reflective of the BERL inflation indices and the continued activity levels in the housing and property markets. The December 2007 earthquake has also impacted on this activity. If there was to be a levelling off or downturn in these areas, the projected income levels will not be reached.

**Community Units** ▶ The Library and the Rockforte Finance Olympic Pool are "Community Units", which are services run by the Council for the benefit of the community. For the purpose of this Plan it is assumed that they will continue to be operated by Council for the duration of the Plan.

**Rockforte Finance Olympic Pool** ▶ The pool complex is located in a beach environment and the harsh weather conditions have an adverse effect on the ageing physical infrastructure. The forecast financial information include funds for a strategic analysis study of the long-term use or redevelopment of this facility.

**H B Williams Memorial Library** ▶ For the purposes of the Plan it is assumed a total review of the Library, and the community's needs in relation to the Library, will be undertaken. The forecast capital expenditure includes the re-development of the Library of \$1M. It is assumed that the costs of the re-development will be met by contribution of substantial bequests and/or grants.

Failure to proceed or a decision to change the timing of this project will affect the Council's forecast level of assets, depreciation, capital grants and operating costs.

It is unlikely that the Library redevelopment will continue if there is insufficient external grants or donations available to significantly assist in the funding of the project.

Failure to proceed with the redevelopment of the Library will not impact on the level of service provided to the community as the proposed redevelopment is in relation to the building and should have very little impact on actual levels of service.

**Business Units** ▶ It is assumed that the Airport will continue to be operated under contract to EIL for the duration of the Plan.

The other Business Units, being the Waikanae Beach Holiday Park, the Warrant of Fitness, Registration and Driver Licence Centre, and the Forestry operations have been the subject of public consultation in the last few years, and it is assumed in the Plan that they will continue to operate as Council businesses for the duration of the Plan.

The forecast revenue and expenditure (operational and capital) would no longer be incurred for any business unit sold.



## Assumptions

**Externally Funded Projects** ▶ Included in the forecast financial statements are a number of operational and capital projects that are assumed will be 100% funded by another agency or grant i.e. there will be no rates impact to the Gisborne community.

It is assumed that if the external funds are not forthcoming then the related project work will not proceed.

Major projects proposed to be funded 100% by external agencies or grants are:

### Operational

The Council's role in the operational projects listed above is to coordinate and facilitate the project. They are one off community projects that are the result of Council collaborations with other agencies. It is often a requirement of grant funding applications that the money received be administered by Council.

### Capital

- a) Regional Development Roothing (RDR)
- b) Library Redevelopment

The RDR and redevelopment of the library are both forecast to be 100% funded through external grants, subsidies or a bequest. It is highly unlikely that these capital projects will proceed if external funds are not available.

**Land Transport New Zealand (LTNZ)** ▶ LTNZ requirements and specifications for the performance of subsidy work will not alter to the extent that they impact adversely on operating costs.

The LTNZ subsidy rate Council has used in the preparation of the Plan is 59% for maintenance and 69% for construction projects for all years of the plan.

**Regional Development Roothing (RDR)** ▶ Central Government has established a Land Transport Package for the Regional Development Programme. The programme identifies the need for significant work on the roads of the Gisborne district to enable it to meet the future transport needs, in particular those of forestry. Council anticipates receiving 100% subsidy for this roading work. The RDR programme for 2008-2009 is \$3,708,811.

There is some uncertainty in relation to the RDR programme as the timing and actual spend may vary from those forecast. It is assumed the total capital projects will be spent and will continue to be 100% subsidised by LTNZ and therefore any movements will not have an impact on Council's ability to fund the capital.

Should the capital projected vary significantly from that originally forecast capital grants and subsidises will alter and the subsequent depreciation will change.

Council funds 31% of roading depreciation currently with the balance remaining unfunded.

## Assumptions



Any significant reduction in the grants and subsidies would see reductions in the capital spend projected.

This activity is 100% funded by Land Transport New Zealand under the government regional development programme. If the expenditure does not occur the existing level of service will remain. The roads targeted for this programme are generally narrow roads of poor standard for cartage of logs.

**Depreciation on Council's Assets** ▶ All assets, excluding those listed below, are assumed to be replaced at the end of their useful life. The following assets are assumed not to be replaced at the end of their useful life:

- ~ War Memorial Hall
- ~ Tolaga Bay Wharf
- ~ Patutahi Hall

Council does not fund depreciation on these assets.

Council does not fully fund the depreciation on its roading assets in the Forecast Financial Statements. It is assumed that a set proportion of the roading capital expenditure will continue to be funded through LTNZ financial assistance subsidies. It is therefore considered appropriate to only collect rates revenue on the portion of roading depreciation funded from Council reserves.

Council does not fund depreciation on the Airport assets as it is assumed that the Council lease of the Airport assets and operations to Eastland Infrastructure Ltd will result in the assets being returned to Council at the end of the lease in the same condition as when the lease began on 1 April 2005.

Useful lives of assets are as recorded in asset management plans or based upon professional advice. Refer to Accounting Policies Depreciation note.

**Depreciation on Planned Assets Acquisitions** ▶ The depreciation rates used for planned asset acquisition are in line with current policies.

**Sources of Funds for Replacement of Assets** ▶ The sources of funds for future replacement of Council's assets are included within the Revenue and Financing Policy as per Schedule 10, Part 1, 11(b)(i). This policy is included in Volume 2 of the 2006-2016 Community Plan.

**Asset Sales** ▶ The forecast financial information assumes that a number of non-performing assets are sold for the 2008-2009 year it is estimated Council will sell \$500,000 assets.

The forecast revenue from asset sales has been used to reduce the Council's forecast debt levels.

There is a high level of uncertainty in relation to the timing and amount of asset sales. If the asset sales do not proceed or do not yield the expected sales price then this will impact on the Council's debt levels, special fund reserve balances, forecast asset levels and the forecast operating revenues and expenditure (in relation to forecast profit/loss on sale and selling costs).



## Assumptions

**Resource Consents** ▶ It is assumed that the currency and conditions of resource consents held by Council will not be altered significantly during the term of the Community Plan.

The most significant resource consents currently held by Council are for:

- ~ Waiapu Landfill
- ~ Transfer Stations
- ~ Existing Wastewater Treatment (Marine Outfall into Poverty Bay)

The Council has now been granted the suite of resource consent applications in relation to the proposed upgrade and renewal of the wastewater project.

### Major Capital Projects

**Wastewater Treatment System** ▶ The Annual Plan allows for the existing wastewater treatment system for the Gisborne City to be upgraded. Council has been granted a suite of resource consents for a Biological Trickling Filter (BTF) based treatment prior to discharge via the existing ocean outfall.

Council must ensure Stage 1 of the treatment plant is operational in 2010, and Stage 2 is operational in 2012.

Detailed information on the capital expenditure is included in the Amendments section of this document.

It is assumed that the proposed wastewater treatment system will be partially funded by the accumulated capital rate, which has been transferred to the wastewater reserve, and the balance will be loan funded. No government grant funding has been assumed in the proposed amendment.

Failure to develop the wastewater treatment project within the timeframes set out in the resource consents could result in significant extra costs for the project and legal challenges.

Wastewater level of service will change when the wastewater treatment plant becomes operative. The proposed BTF plant should mitigate the environmental and cultural concerns regarding discharge of untreated human wastewater to ocean through the existing outfall.

## Levels of Service and Performance Targets



## Levels of Service and Performance Targets

### Overall Progress towards Achievement of Community Outcomes to Which the DEMOCRATIC PROCESS Activity Primarily Contributes

Outcomes	How the Democratic Process Activity Contributes	Measure	Target 2008/09
Fair and Active Democracy	By ensuring effective representation and democratic process are in place so as to encourage community participation in the decision-making for and on behalf of the district	Percentage of residents' very/fairly satisfied with the way rates are spent on services and facilities provided by Council in the annual Communitrak survey.	65%
		Percentage of residents can name 3 or more Councillors correctly in annual Communitrak survey	44%
		Percentage of residents who believe their elected representatives welcome question, comments and request so they would feel comfortable approaching them	55%
		Percentage of residents who rate the performance of the Mayor and Councillors as very good/fairly good in the annual Communitrak survey.	60%

### Overall Progress towards Achievement of Community Outcomes to Which the COMMUNITY DEVELOPMENT Activity Primarily Contributes

Outcomes	How the Community Development Activity Contributes	Measure	Targets 2008/09
Connected Communities	<p>People feel connected and part of communities, locally, nationally and globally.</p> <p>People have a link to their heritage.</p> <p>Maintains contact details of over 700 community organisations.</p> <p>Works to build strong connections and networks both with, and between, public sector agencies, voluntary sector groups, local business, and Maori organisations and education/training providers.</p> <p>Encourages local organisations to develop a strong local identity and vision, through providing support that considers the uniqueness of Gisborne and its heritage.</p>	The number of organisations assessed annually using the organisational assessment tool	50
Prosperous Communities	<p>A thriving economy that provides varied employment opportunities.</p> <p>Pride of self and community.</p> <p>Works closely with volunteer and not-for-profit organisations to help them reach their full potential, this can result in them having the ability to create paid positions.</p> <p>Supports community organisations to reach their full potential.</p>	The number of parties assisted annually with funding.	New Measure Future Target = 30
Positive Leadership	<p>People are able to reach their full potential.</p> <p>Supports organisations and groups through mentoring, training and example.</p> <p>Assists groups to build effective governance, management and decision-making structures based on best practice.</p>	The percentage of customers satisfied as measured by customer feedback form returns.	New Measure Future Target = 75%



## Levels of Service and Performance Targets

### Overall Progress Towards Achievement of Community Outcomes to Which the ECONOMIC DEVELOPMENT Activity Primarily Contributes

Outcomes		How the Economic Development Activity Contributes	Measure	Targets 2008/09
Prosperous Communities	A thriving economy that provides varied employment opportunities.	Works actively with businesses, organisations and individuals to assist existing businesses attract new businesses and investment to the area, and to remove impediments to business within the district.	The percentage of the public who are very / fairly satisfied with the Council's efforts to attract and expand business within the district (as measured annually by the Communitrak Survey).	70%

### Overall Progress Towards Achievement of Community Outcomes to Which the MAORI LIAISON Activity Primarily Contributes

Outcomes		How the Maori Liaison Activity Contributes	Measure	Targets 2008/09
Fair and Active Democracy	<p>People and organisations have confidence in the decision-making process.</p> <p>People are inspired to actively participate in community affairs.</p> <p>Open and transparent governance.</p>	<p>Promotes engagement across all sectors of society.</p> <p>Encourages staff to develop knowledge of Te Reo Maori and other aspects of Maori culture to improve service delivery.</p> <p>Promotes the use of formal relationship documents.</p> <p>Provides Tangata Whenua and the appropriate Maori Communities with direct access to the decision-making process.</p> <p>Provides advice on consultation with Tangata Whenua and the appropriate Maori Communities in the resource consent process.</p> <p>Encourages Council to engage with Tangata Whenua and the appropriate Maori Communities through media outlets and directly.</p>	Percentage of requests for service directed to the Maori Liaison Office resolved within target timeframes (5 working days).	<p>New Measure</p> <p>Future Target =</p> <p>80%</p>
			The percentage of Councillors who rate the Maori Liaison Office as meeting or exceeding expectations (where 3 equals meeting expectations and 5 equals exceeding expectations) as measured annually.	70%

## Levels of Service and Performance Targets



### Overall Progress Towards Achievement of Community Outcomes to Which the STRATEGIC POLICY Activity Primarily Contributes

Outcomes	How the Strategic Policy Activity Contributes	Measure	Target 2008/09
Fair and Active Democracy.	Provide sound analysis and advice aimed at better informing Council's decision making in responding to local well-being issues and community outcomes.	Survey of Councillors' satisfaction (new measure).	65% above average rating per annum.
		Survey of Corporate Management Team satisfaction (New Measure).	65% above average rating per annum.

### Overall Progress Towards Achievement of Community Outcomes to Which the COMMERCIAL FORESTRY Activity Primarily Contributes

Outcomes	How the Commercial Forestry Activity Contributes	Measure	Targets 2008/09
Connected Communities	Access to all essential goods and services.	Lessens erosion, providing protection for part of the city's water supply pipeline at a proven very vulnerable point (Pamoa blocks).	An annual forest management programme developed by independent forest managers to be completed for all forest lots by 30 June each year.
Prosperous Communities	A thriving economy that provides varied employment opportunities.		
Safe and Healthy Haven	Freedom from health risks and harm.  Guardianship of our environment for future generations.	Clean water supply assists in protecting the community from health risks (Pamoa blocks).  Protects erosion prone land (GDC blocks and Pamoa blocks).	Annual forest valuations to show increases in value of not less than a reasonable regional average (after discounting for site specific influences) as assessed by independent forestry consultants.
Positive Leadership	Positive stewardship and improvements in infrastructure promoting environmental sustainability.	Lessens erosion, providing protection for some of the roading infrastructure (GDC blocks).	

### Overall Progress Towards Achievement of Community Outcomes to Which the AIRPORT Activity Primarily Contributes

Outcomes	How the Airport Activity Contributes	Measure	Targets 2008/09	
Connected Communities	Affordable, safe and reliable transport networks.  People feel connected and part of communities locally, nationally and globally.	By ensuring that the operation of the Airport is safely managed and at an affordable cost that allows aircraft operators to provide the desired level of air services to this district. The Airport is an important gateway to the region, in that it provides quick easy access to the region for the business traveller and freight alike.	The number of Airport closures or flight delays caused by the failure of the Airport to meet industry operational requirements.	Zero
		People are able to connect with flights around New Zealand and globally from Gisborne.	The percentage of operating costs to be covered by non-rate revenue.	92%  Future Target = 100%



## Levels of Service and Performance Targets

### Overall Progress Towards Achievement of Community Outcomes to Which the HB WILLIAMS MEMORIAL LIBRARY OPERATIONS Activity Primarily Contributes

Outcomes	How the HB Williams Memorial Library Service Activity Contributes	Measure	Targets 2008/09
Vibrant Communities	Providing a professional standard of library service that meets the needs of and is accessible to all residents of the Gisborne District.	Percentage of residents fairly or very satisfied with the library services in the annual Communitrak Survey.	85%
	Social inclusion and participation through healthy informed citizens.	Percentage of households who have used the library in the last 12 months in the Annual Communitrak Survey.	Increasing trend 70%
		Number of registered members as a percentage of total population.	35-40%
	Provide materials of benefit to communities that would not ordinarily be accessed by individuals.	Number of new items added to the collection per 1000 population per annum.	350 new items
		Total number of items in the collection per capita.	3 items per capita

### Overall Progress Towards Achievement of Community Outcomes to Which the ROCKFORTE FINANCE OLYMPIC POOL COMPLEX OPERATIONS Activity Primarily Contributes

Outcomes	How the Rockforte Finance Olympic Pool Complex Contributes	Measure	Target 2008/09
Vibrant Communities	A variety of events and activities to inspire community participation and draw people to the area.  A range of sport, recreation and leisure activities.	Providing numerous events and programmes, either organised by management or hosted at the complex for other organisations.  Providing a high quality tourist attraction.  Providing a common meeting place for all parts of the community.	70%  40% +
	Connected Communities	People feel connected and part of communities, locally, nationally and globally.  Access to all essential goods and services.	Being part of a nationwide network of aquatic recreational facilities.  Proactive engagement with pool operators outside Gisborne providing opportunities to learn and grow.  Providing a venue for people from all parts of NZ and the world to meet each other.
Prosperous Communities	A high standard of living.  A thriving economy that provides varied employment opportunities.	Providing opportunities to maintain or improve personal health and wellbeing. Personal health and wellbeing inevitably reflects on the economic situation of individuals (e.g. their ability to do certain jobs) and their social wellbeing.  Providing various employment opportunities for permanent and casual/seasonal staff.	135,000  N/A
		The number of visits to the Olympic Pool Complex (OPC) annually, regardless of weather.  Annual number of visits to be above the respective average for the previous three years.	



## Levels of Service and Performance Targets



Outcomes		How the Rockforte Finance Olympic Pool Complex Contributes	Measure	Target 2008/09
Safe and Healthy Haven	Freedom from health risks and harm.  People are well and active.	Providing a safe & supervised place for aquatic and recreational activities in a controlled, healthy environment.  Improving the quality of life in Gisborne.	The number of serious accidents and injuries.	Zero

### Overall Progress Towards Achievement of Community Outcomes to Which the WAIKANAĒ BEACH HOLIDAY PARK Activity Primarily Contributes

Outcomes	How the Waikanae Beach Holiday Park Activity Contributes	Measure	Targets 2008/09
Vibrant Communities	By bringing many visitors into the region due to the prime beachfront location and providing the holidaying public camping facilities and low cost accommodation.	Percentage of guests who rate the accommodation and facilities good or very good.	70%
Prosperous Communities	Economic contribution to tourism, businesses and ratepayers  By managing the Holiday Park as a business venture which returns good revenue and profits to the ratepayers of Gisborne.	Repeat business as a percentage of total guest numbers	Target to be determined by 1 July 2006
		Return on revenue	9.2%
		Budgeted accommodation numbers met. Tourist unit's occupancy rate	70%
		Ranch-house cabin's occupancy rate	35%
		Tent site's occupancy rate	10%

### Overall Progress Towards Achievement of Community Outcomes to Which the WARRANT OF FITNESS and DRIVERS LICENCE CENTRE (VTS) OPERATIONS Activity Primarily Contributes

Outcomes		How the Warrant of Fitness, Registration and Drivers Licence Centre (VTS) Operations Primarily Contributes	Measure	Targets 2008/09
Positive Leadership	Businesses are leaders in their fields.	In operating the VTS with state of the art machinery and properly skilled staff, Council is signalling business excellence to the community.	The percentage of customer complaints re unit throughput (calculated from the total number of customers who have used the VTS) received annually.	< 2%
			The percentage of profit made on revenue collected.	20% - 30%
			The amount contributed to the rate pool measured as a percentage of the total rates.	1% - 1.5%



## Levels of Service and Performance Targets

### Overall Progress Towards Achievement of Community Outcomes to Which the CEMETERIES Activity Primarily Contributes

Outcomes	How the Cemeteries Activity Contributes	Measure	Targets 2008/09
Safe and Healthy Haven	By safeguarding public health through the provision of land and facilities for the burial or cremation of the dead and their remembrance.	Percentage of costs recovered from users of the services and facilities.	80%

### Overall Progress Towards Achievement of Community Outcomes to Which the FLOOD CONTROL SCHEME Activity Primarily Contributes

Outcomes	How the Flood Control Schemes Activity Contributes	Measure and Target 2008/09
Safe and Healthy Haven	Maintaining the integrity of flood control schemes is essential for the safety of the population residing on the flood plain.	At least 25% of the stopbanks shall be inspected annually, and all major bank protection works inspected following a flood equal to or greater than a "1 in 5 year" event.
		At least 50% of the stopbanks shall be inspected annually and corrective action taken where required to restore the stopbanks to design standards

### Overall Progress Towards Achievement of Community Outcomes to Which the LAND DRAINS, RIVERS and STREAMS Activity Primarily Contributes

Outcomes	How the Land Drains, Rivers and Streams Activity Contributes	Measure	Targets 2007/08
Safe and Healthy Haven	Maintaining land drains, rivers and streams to reduce flooding hazards.	Percentage of Requests for Service completed within target completion timeframe.	85%

## Levels of Service and Performance Targets



### Overall Progress Towards Achievement of Community Outcomes to Which the LAND TRANSPORT Activity Primarily Contributes

Outcome		How the Land Transport Activity Contributes	Measure	Targets 2008/09
Connected Communities	Affordable, safe and reliable transport and communication.	<p>By providing (or ensuring that others provide) transport networks and systems to move people and products:</p> <ul style="list-style-type: none"> <li>• Safely</li> <li>• Conveniently</li> <li>• Comfortably</li> </ul> <p>between and across the district.</p> <p>By ensuring that the transport networks and systems provided:</p> <ul style="list-style-type: none"> <li>• address all travel mode needs – heavy traffic, car, rail buses, walking and cycling, mobility / paratransit.</li> <li>• are being properly maintained, upgraded and improved for the long term.</li> </ul>	1. The number of injury road crashes per 100 million vehicle kms travelled.	66
	People feel connected and part of their communities.		2. Average roughness of Sealed Roads (NAASRA Counts)	95
Safe and Healthy Haven	Our roads and footpaths are safe to walk, cycle and drive on.		3. Percentage of Rough sealed Roads (within 150 NAASRA Counts)	85%
			4. Property Isolation – Maximum Average number of Property Days where property isolated over 1 day	No more than 150 property days ( $\Sigma$ isolated x days > 1 day)
			5. Congestion – travel time to traverse nominated route (minutes)	40 mins
			6. Satisfaction with public passenger transport bus system.	80%
			7. Passenger kilometres per year on public bus service	300,000
			8. Percentage of residents very/fairly satisfied with Council roads, excluding State Highways in annual Communitrak survey	58%
			9. Percentage of residents very/fairly satisfied with footpaths in annual Communitrak Survey	69%
			10. Requests for service resolved within target completion timeframes.	92%



## Levels of Service and Performance Targets

### Overall Progress Towards Achievement of Community Outcomes to Which the PARKS and RESERVES Activity Primarily Contributes

Outcomes		How the Parks and Reserves Activity Contributes	Measure	Targets 2008/09
Vibrant Communities	A range of sport, recreation and leisure opportunities.	By providing opportunities for sport and recreation and maximising visitor experience and enjoyment;	Percentage of people surveyed who are very/fairly satisfied with Parks and Sportsfields in the annual Communitrak Survey.	> 80%
			Hectares of dedicated recreational space available per 1,000 population.	3.65 ha
Prosperous Communities	Pride in self and community.	<p>By contributing to the regional identity by developing resources and facilities that foster this identity – climate, aquatic activities and access to them.</p> <p>By contributing to the economic base and growth of the region and maximise value for Council and users.</p>	Percentage of Requests for Service resolved within target completion timeframes.	>97%

### Overall Progress Towards Achievement of Community Outcomes to Which the PUBLIC CONVENIENCES Activity Primarily Contributes

Outcomes		How the Public Conveniences Activity Contributes	Measure	Targets 2008/09
Vibrant Communities	<p>A variety of events and activities to inspire community participation and draw people to the area.</p> <p>Town centres are alive and busy.</p> <p>A range of sport, recreation and leisure opportunities.</p>	By providing Public conveniences in areas where people are likely to visit or gather at events, to shop or watch or participate in sport, recreation or leisure activities.	Percentage of residents surveyed in the annual Communitrak survey very or fairly satisfied with the district's public toilets.	75%
			Percentage of requests for service resolved within target completion timeframes per year.	95%

## Levels of Service and Performance Targets



### Overall Progress Towards Achievement of Community Outcomes to Which the SENIOR CITIZEN and STAFF HOUSING Activity Primarily Contributes

Outcomes	How the Senior Citizen and Staff Housing Contributes	Measure	Targets 2008/09	
Safe and Healthy Haven	Safe and healthy environment for tenants through compliance with relevant legislative and Council Policy.	Occupancy rate.	95%	
		Annual tenant satisfaction survey.	Accommodation	95%
			Maintenance	95%
			Contact with Council Staff	95%
			Feeling of Security	95%
Pleasant living environment	95%			

### Overall Progress Towards Achievement of Community Outcomes to Which the SOLID WASTE Activity Primarily Contributes

Outcomes	How the Solid Waste Activity Contributes	Measure	Targets 2008/09
Safe and Healthy Haven  Freedom from health risks and harm	1. By minimising waste production and residual waste going to landfill.	Percentage of total waste going to landfill.	Decreasing trend (annual) and 15% or less of the waste stream by 31 December 2009 based on 2000 data.
	2. By collecting domestic waste and recyclables.	Regular and timely.	95% Increasing to 98% by 2009
		Satisfactory to the customers.	Percentage of residents very/fairly satisfied with Rubbish Bag Collection in annual Communitrak Survey.
	3. By encouraging recycling by kerbside collection and disposal and recycling facilities at transfer stations.	Amounts of recycling materials in tonnes collected from kerbside domestic collection in Gisborne City. (Source: Annual Environmental Health Report for Waste Management.)	Annual increase as a percentage of total waste collected.

### Overall Progress Towards Achievement of Community Outcomes to Which the STORMWATER Activity Primarily Contributes

Outcomes	How the Stormwater Activity Contributes	Measure	Target 2008/09
Connected Communities  Access to essential services	Provides a modern and convenient to use stormwater reticulation system.	Percentage of requests for service resolved within target completion timeframes.	95%
		The percentage of residents satisfied with stormwater system as measured in the annual Communitrak Survey.	70%



## Levels of Service and Performance Targets

### Overall Progress Towards Achievement of Community Outcomes to Which the THEATRES and COMMUNITY HALLS Activity Primarily Contributes

Outcomes		How the Theatres and Community Halls Activity Contributes	Measure	Targets 2008/09	
Connected Communities	People feel connected and part of communities, locally, nationally and globally.	By providing a place for people to gather together and celebrate through arts, and other community activities	The number of performances and bookings annually.	Lawson Field Theatre	230
				War Memorial Theatre	110
				Outdoor Theatre	10
Prosperous Communities	Pride of self and community	Through efficient management of the theatres, providing facilities for public use that are safe, functional, and sustainable.	Achieve financial targets for theatres by recovery of 40% of operating costs through ratepayer fees and charges by 2008 as set out in Council's Revenue and Financing Policy.	YES	

### Overall Progress Towards Achievement of Community Outcomes to Which the WASTEWATER Activity Primarily Contributes

Outcomes		How the Wastewater Activity Contributes	Measure	Targets 2008/09
Connected Communities	Access to all essential goods and services.	Provides a modern and convenient to use wastewater reticulation system.	The percentage of the public who are very/fairly satisfied with the sewerage system (as measured annually by the Communitrak survey).	70%
			The percentage of requests for service resolved within target time.	95%
Safe and Healthy Haven	Freedom from health risks and harm. Guardianship of our environment for future generations.	Protects public/private property and public health by providing a wastewater collection system and safe disposal of effluent. Protects the physical environment (particularly beaches and rivers) through the treatment and discharge of effluent through approved methods.	Council meets all its Outfall consent conditions.	YES
			The annual number of events where sewerage is discharged from Council's Reticulation into rivers or streams.	< 5

## Levels of Service and Performance Targets



### Overall Progress Towards Achievement of Community Outcomes to Which the WATER SUPPLY Activity Primarily Contributes

Outcome	How the Water Supply Activity Contributes	Measure	Targets 2008/09
Safe and Healthy Haven Freedom from health risk and harm	By ensuring that water is: - safe to drink	Drinking Water Standards 2005 testing and compliance - microbiological.	99 % Gisborne 95% Other supplies
		Health Department WS Gradings. Compliance with MoH requirements.	Yes
	- clear	Drinking Water Standards 2005 testing and compliance - turbidity	99 % Gisborne
	- delivered under pressure	Percentage of properties with 40l/min and 300kPa at property boundary.	95% of properties
	- that the service meets the defined fire fighting standards.	Capacity for fire flows (NZFS requirements) Percentage of hydrants that meet the NZFS required capacity for fire flows.	95% of sampled hydrants
	- availability	Contractors or complainants to identify annual number of properties in designated reticulated area without water for longer than 8 hours at one time, or a cumulative time of not more than 24 hours per annum (except where upgrading work is programmed).	zero
	Customer expectations are met	Percentage of residents very/fairly satisfied with Water Supply in Annual Communitrak Survey.	Greater than 60%
	Average time taken to record and investigate all water quality complaints (taste, odour, colour).	95% of complaints responded to within 48 hours	

### Overall Progress Towards Achievement of Community Outcomes to Which the ANIMAL and PLANT PESTS Activity Primarily Contributes

Outcomes	How the Animal and Plant Pests Activity Contributes	Measure	Targets 2008/09
Vibrant Communities	Animal pest numbers managed to retain diversity and health of indigenous vegetation.	All reports of new animal pests or plant pest sites investigated within five working days and appropriate action initiated within twenty working days.	YES
Safe and Healthy Haven	People made aware of health effects of specific plant pests and information provided on control methods.	Where night shooting of possums is undertaken, not less than an 85% kill rate obtained relative to pre and post night shooting assessed levels of infestation.	YES
		Updated State of the Environment Report issued biennially by 30 June to chart initiatives and progress towards managing plant and animal pests as provided for in the Regional Pest Management Strategy.	YES
		Incidents of non compliance with the Regional Pest Management Strategy under-recorded. Rectification or enforcement within three months of inspection.	YES



## Levels of Service and Performance Targets

Outcomes	How the Animal and Plant Pests Activity Contributes	Measure	Targets 2008/09
Prosperous Communities	Retention of the district's Tb free status by management of possum population.	Incidents of non-compliance with the Regional Pest Management Strategy under-recorded. Rectification or enforcement within three months of inspection.	YES
Positive Leadership	Pro-active surveillance to detect new pest incursions.	Incidents of non-compliance with the Regional Pest Management Strategy under-recorded. Rectification or enforcement within three months of inspection.	YES
Connected Communities	Education on the ability of some common garden plants to become pests in rural areas.	Incidents of non-compliance with the Regional Pest Management Strategy under-recorded. Rectification or enforcement within three months of inspection.	YES
Fair and Active Democracy	Biosecurity Act consultation processes inherent in Regional Pest Management Strategy development.	Incidents of non-compliance with the Regional Pest Management Strategy under-recorded. Rectification or enforcement within three months of inspection.	YES

### Overall Progress Towards Achievement of Community Outcomes to Which the ANIMAL CONTROL Activity Primarily Contributes

Outcomes	How the Animal Control Activity Contributes	Measure	Targets 2007/08	
Safe and Healthy Haven	By minimising the danger, distress and nuisance caused by dogs and the associated effects on the health and safety of the community.	Annual Communitrak survey of resident's satisfaction.	Improvement	
		Annual number of Animal complaints.	Fewer complaints	
	By ensuring all known dogs are recorded and registered.	The percentage of rural properties with known dogs visited by a qualified Animal Control Officer per year.	100%	
		The percentage of urban properties with known dogs visited by a qualified Animal Control Officer per year.	100%	
	To ensure the control of stock on the roads of the district in the interest of public safety.	Response rates to reported cases (recorded and investigated) and	Immediate response for attacks on any person	100%
			1 hour for attacks on stock, domestic pets & protected wildlife.	95%
			2 hours for roaming stock.	98%
			3 hours for roaming dogs.	98%

## Levels of Service and Performance Targets



### Overall Progress Towards Achievement of Community Outcomes to Which the CIVIL DEFENCE and EMERGENCY MANAGEMENT Activity Primarily Contributes

Outcomes		How the Civil Defence and Emergency Management Activity Contributes	Measure	Targets 2008/09
Connected Communities	<p>People feel connected and part of communities, locally, nationally and globally.</p> <p>Access to all essential goods and services.</p>	<p>Develops and maintains the Community Link organisation and communication (VHF radio) system which provides support prior to, and during, an emergency and encouraging self help within communities.</p>	Sufficient resources and facilities to enable the Emergency Operations Centre team to be able to respond effectively in the event of an emergency.	New Measure, Future target = YES
			Sufficient and appropriate warning systems in place.	YES
			Meet with legal compliance requirements.	YES
			Communication systems are in place to enable the exchange of information between communities, the Emergency Operations Centre, and key organisations when normal means are unavailable	YES
Safe and Healthy Haven	<p>Security of person and property.</p> <p>Freedom from health risks and harm.</p>	<p>Leads the processes by which communities become resilient through reduction and readiness activities and are as safe from the impacts of events as possible. Where it is unsafe for residents to stay in their normal environments, have in place procedures to keep them safe until they can return.</p> <p>Gathers, analyses and disseminates information concerning the hazards that affect the district.</p>	All Civil Defence personnel are sufficiently trained and are able to respond to an emergency.	YES
			Training and education conducted yearly to elected representatives, staff of council, the various organisations and the general Gisborne public (as per the four year cycle stated in the Civil Defence Emergency Management Plan).	YES
			That the council has full set of current planning documents (see Table 2).	YES
Positive Leadership	Individuals are responsible for their environment.	Leads the processes by which communities become resilient through reduction and readiness activities. During emergencies ensures appropriately trained people, facilities and systems are in place to manage the response to, and the recovery from, the impact of the event on people and property.	The roading, rail, water supply, waste, stormwater, Power, Telecommunication network providers, and the Gisborne Airport and Port authorities all have up to date Lifeline Plans in place.	New Measure, Future target = YES



## Levels of Service and Performance Targets

### Overall Progress Towards Achievement of Community Outcomes to Which the CONSENTS ADMINISTRATION Activity Primarily Contributes

Outcomes	How the Consents Administration Activity Contributes	Measure	Target 2008/09
Prosperous Communities	By ensuring that the timeframes of the four regulatory acts are complied with in the interests of applicants including developers, vendors, buyers, and the general public.	Building Act 2004. Percentage of building consents issued within 50% of statutory working days.	75%
		Percentage of Project Information Memorandum issued within 90% of statutory working days.	90%
		LGOIMA 1987. Percentage of Land Information Memorandum issues within 10 working days.	100%
		RMA 1991. Percentage of non-notified resource consents processed within 90% of statutory working days.	75%
		Percentage of notified resource consents processed within 90% of statutory working days.	65%
Safe and Healthy Haven Security of Person and Property	By maintaining records in regard to identified illegal buildings and other structures to ensure the safety of people from collapse.  By ensuring the earthquake strengthening schedule for non-reinforced masonry buildings is kept up to date to negate the risk to people in the event of a moderate or greater earthquake.		
Our roads and footpaths are safe to walk, cycle and drive on.	By working with the Roading Section to obtain footpath damage deposits from building consent applicants to facilitate damage repair to footpaths caused as a result of building activity.		
Freedom from health risks and harm.	By logging and scheduling work tasks in regard to <u>complaints</u> in regard to dangerous buildings, stormwater ponding, unfenced swimming pools, and any other building related matters.	Percentage of requests for service scheduled within target completion timeframe.	99%
Prosperous Communities  A thriving economy that provides varied employment opportunities.	Work with developers to ensure that they are fully aware of all the processes required, and people involved, in regard to their potential development. This is especially pertinent in this district because we are a Unitary Authority and as such should be a well coordinated 'one stop shop'.	Meet with key stakeholders such as Master Builders, Surveyors, Master Plumbers, major developers on request to provide information on process.	Yes
Fair and Active Democracy  Open and Transparent governance	Ensure that all applicants for building consent or resource consent are aware of appeal provisions in regard to Council decisions.  All resource consents that proceed to a hearing where Council has an interest 'greater than the public' are heard by an independent commissioner.		

## Levels of Service and Performance Targets



### Overall Progress Towards Achievement of Community Outcomes to Which the CONSTRUCTION CONTROL Activity Primarily Contributes

Outcomes		How the Construction Control Activity Contributes	measure	Target 2008/09
Connected Communities	Access to all essential goods and services.	Ensure that buildings that are listed in Schedule 2 of the Act have access and facilities for people with disabilities when new building work or a change of use is taking place.	Examine all building consents for change of use. If applicable, accessible features and fire philosophy is required with application.	YES
			To reduce the number of outstanding Code Compliance Certificates so that no consents remain in the system after two years of issue.	To reduce number from 2003/2004
Prosperous Communities	A thriving economy that provides varied employment opportunities.	Work with developers to ensure that they are fully aware of all the processes required, and people involved, in regard to their potential development.	Meet with developers on request in order to provide information concerning required processes.	YES
Fair and Active Democracy	Open and transparent governance.	Ensure that all applicants for building consent are aware of appeal provisions in regard to Council decisions.	The percentage of Building Consents processed within the statutory timeframe.	100%
			To complete or obtain producer statements for all requested inspections completed within one working day of request.	YES
			All reported non-compliance and Notices to Rectify shall be under recorded resolution within three months of reporting.	YES



## Levels of Service and Performance Targets

Outcomes		How the Construction Control Activity Contributes	measure	Target 2008/09
Safe and Healthy Haven	Security of person and property.	Maintain vigilance in regard to illegal buildings and other structures to ensure the safety of people from collapse and inadequate insanitary provisions.	Advise all relevant building owner/occupiers of the expiry date of their warrant of fitness one month before the expiry date.	YES
	Our roads and footpaths are safe to walk, cycle and drive on.	Enforce the earthquake strengthening schedule for non-reinforced masonry buildings to negate the risk to people in the event of a moderate or greater earthquake.	Advise all relevant building owner/occupiers of their liability where no valid building warrants of fitness (WoF) are in force within three months after the expiry of such a warrant.	YES
	Freedom from health risks and harm.	Use the change of use provisions of the Building Act 2004 to bring buildings up to 'as nearly as reasonably practicable' to the requirements for a new building for a number of factors.	Valid requests for service resolved within the pre-determined timeframe.	100%
		Enforce the building Warrant of Fitness provisions of the Act, ensuring that all buildings that should have a WoF do, and that that WoF is current.	The percentage of complaints about building related matters investigated and resolved within target timeframes.	100%
		Work with the Roading Section to obtain footpath damage deposits from building consent applicants to facilitate damage repair to footpaths caused as a result of building activity.		
		Investigate and resolve complaints in regard to dangerous buildings, stormwater ponding, unfenced swimming pools and any other building related matters.		
		Investigate, in conjunction with the Environmental Health Section, and resolve complaints in regard to insanitary buildings caused by failed on site wastewater disposal systems.		

## Levels of Service and Performance Targets



### Overall Progress Towards Achievement of Community Outcomes to Which the ENVIRONMENTAL HEALTH Activity Primarily Contributes

Outcomes		How the Environmental Health Activity Contributes	Measure	Targets 2008/09
Safe and healthy haven	Freedom from health risks and harm.  People are well and active.  Guardianship of our environment for future generations.	Regulates commercial operations in order to protect public health.	Percentage of notifications of environmentally hazardous spillages responded to within 30 minutes and the percentage responded to within three hours.	100% within 3 hours and 90% within 30 minutes
		Works to avoid the occurrence and transmission of communicable diseases.	Percentage of environmental and public health requests for service initially responded to within one working day.	95%
		Ensures the community is housed in dwellings that meet minimum living standards, and have adequate water and sewage facilities.	Percentage of customers who when surveyed respond as satisfied with Environmental Health's service.	95%
		Is ready to respond to environmental emergencies in the interest of protecting public and environmental health.	Percentage of all registered and licensed premises that undergo at least one compliance inspection during the year by appropriately qualified officers.	100%
		Actively monitors and controls activities in public areas to ensure community safety.	Percentage of applications for liquor licences and certificates processed within targets.	95%
		Provides the community with the information needed to understand and adopt sound public health principles in work, recreation and daily life.	Number of educational newsletters produced and distributed annually.	7
		Works to protect the natural environment through monitoring, compliance enforcement, and planning.	Environmental Health State of the Environment reports produced by 30 June annually.	YES
		Works towards managing the district's waste and hazardous substances in an environmentally sound, sustainable manner.		

### Overall Progress Towards Achievement of Community Outcomes to Which the PARKING Activity Primarily Contributes

Outcomes	How the Parking Activity Contributes	Measure	Target 2008/09
Safe and healthy haven	By regular patrolling of the CBD and monitoring of traffic control and public safety.	Percentage of vehicles within the CBD that comply with the traffic laws, parking regulations and bylaws as measured by an annual snap survey.	80%
		Percentage of activity time spent on street enforcement.	90%
Vibrant communities	Provides user-friendly environment.	Percentage of residents very/fairly satisfied with the way parking wardens go about their work in annual Communitrak Survey.	78%
Prosperous communities	Generates user pay revenue that is reinvested in the community.	No measure.	



## Levels of Service and Performance Targets

### Overall Progress Towards Achievement of Community Outcomes to Which the PLANNING Activity Primarily Contributes

Outcomes		How the Planning Activity contributes	Measure	Target 2008/09
Vibrant Communities	Town centres are alive and busy.	By protecting, sustaining or enhancing the built and natural environments through land or resource use controls.	Processing of Resource Consent Applications:  1. The percentage of all notified and non-notified District land use and subdivision resource consent applications that are processed within the prescribed statutory timeframes  2. The percentage of instances of non-compliance with Plan rules or resource consent conditions that come to the attention of the Planning Division which are addressed (i.e. rectified or subject to enforcement action) within 3 months.  3. The percentage of requests for service responded to within the set timeframe.	1. 100%
Prosperous Communities	A high standard of living.  Communities are proud of their environment and able to care for it for future generations.	By encouraging or requiring sustainable resource use and business development.		2. 100%
Safe & Healthy Haven	Security of person and property.  Our roads and footpaths are safe to walk, cycle and drive on.  Guardianship of our environment for future generations.	By seeking to avoid, mitigate or remedy the adverse effects of development and the use of resources through controls on land-use and subdivision.		3. 80%

## Levels of Service and Performance Targets



### Overall Progress Towards Achievement of Community Outcomes to Which the RURAL FIRE Activity Primarily Contributes

Outcomes	How the Rural Fire Activity Contributes	Measure	Target 2007/08
Safe and Healthy Haven	By responding effectively and safely when an emergency occurs.	Annual number of fire calls received	Decline
		Percentage of Requests for Service resolved within target completion timeframe.	80%

### Overall Progress Towards Achievement of Community Outcomes to Which the SOIL CONSERVATION Activity Primarily Contributes

Outcomes	How the Soil Conservation Activity Contributes	Measure	Target 2007/08
Vibrant Communities Safe and Healthy Haven Prosperous Communities Positive Leadership Connected Communities Fair and Active Democracy	Hill country soils are retained in a state able to support a range of land uses and varied employment opportunities.  Dwellings designed and sited so as to be protected from ground movement.  Communities encouraged to productively use soils but in a sustainable manner.  Pro-active release of information on the effects of unsustainable land use and ways in which primary production businesses can be made sustainable.  Establishment of links between hill country soil erosion and downstream water quality.  RMA consultation processes inherent with resource consent applications.	Updated State of the Environment Report issued biennially by 30 June to chart initiatives and progress towards achieving sustainable management of landuse.  Incidents of non-compliance with consent conditions under recorded rectification or enforcement action within 3 months of inspection.	Yes  Achieved
		Four editions of Conservation Quorum published and available to the public annually by 30 June.	Yes



## Levels of Service and Performance Targets

### Overall Progress Towards Achievement of Community Outcomes to Which the WATER RESOURCES Activity Primarily Contributes

Outcomes	How the Water Resources Activity Contributes	Measure	Target 2007/08
Vibrant Communities	Regulation of activities in the Coastal Marine Area so they do not unduly impinge on recreation opportunities.	Updated State of the Environment Report issued biennially by 30 June to chart initiatives and progress towards achieving sustainable management of water quality and quantity.	Yes
Safe and Healthy Haven	Regulation of point source discharges to prevent degradation of receiving waters.		
Prosperous Communities	Groundwater takes managed to enable sustainable use of the resource for irrigation of high value crops.	Incidents of non-compliance with consent conditions under recorded rectification or enforcement action within three months of inspection.	Achieved
Positive Leadership	Pro-active release of information on sustainable water use.		
Connected Communities	Establishment of links between common home and backyard practices with stormwater quality effects in city rivers.		
Fair and Active Democracy	RMA consultation processes inherent with resource consent applications.		

### Overall Progress Towards Achievement of Community Outcomes to Which the SUPPORT SERVICES Activity Primarily Contributes

Support Services are activities that provide a service to internal uses. They do not have externally determined levels of service therefore their performance is not reported in the Annual Report.