



COUNCIL MISSION STATEMENT

To Sustain And Enhance The Personal Living Of Residents, The Natural Resources And The Physical Resources Of The Waimate District Via The

- *Provision Of Efficient And Effective Services*
- *Provision Of Benefit To The Residents*

in a way that

- *Meets The Needs Of Residents*
- *Promotes A Working Partnership With Residents*

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MESSAGE FROM THE MAYOR

Dear Citizens

The Waimate District Council's Mission Statement:

To Sustain and Enhance the Personal Living of Residents, the Natural Resources and the Physical Resources of the Waimate District via the

- *Provision of Efficient and Effective Services*
- *Provision of Benefit to the Residents*

in a way that

- *Meets the Needs of Residents*
- *Promotes a Working Partnership with Residents*

is always foremost in the minds of Council.

The 1999/2000 year has been one of enhancing the standards of the living environment for our community, in accordance with the 1991 Resource Management Act. Further to the statutory requirements, Council has diligently worked with sectors of our community to advance a Strategic Plan for Economic Development.

I comment firstly on the Council's progress over the year on the installation of the new **Waimate urban water supply**. The new source is up and running with an abundance of water being pumped from 110 metres underground, then conveyed via a new 4 kilometre pipeline into the town's existing water reticulation to a new reservoir towards Kelceys Bush, some 120 metres above sea level. This water is then gravity fed back for consumption by the residents of the scheme. The cost of the new supply and reservoir was \$888,000, slightly higher than budget.

Council is well satisfied with the project, but is currently monitoring the iron and magnesium content in the water. The N Z Drinking Water Standards previously tested the water as being of very high quality. Interestingly enough, the more recent flooding occurrences around the Canterbury-Otago region had no discolouring effects in our water supply in Waimate, when other towns and rural settlements had serious water contamination from flooding.

Solid Waste – Rubbish collection and disposal is now a major cost to all Councils in New Zealand. Every effort is being made to keep these costs to an absolute minimum. These measures mean limited landfill opening hours and the promotion of recycling by the users of the facilities. The collection of waste by both the 'wheelie bin' method and the traditional 'bag' has given people a choice. The costs associated with this project were exceeded as a result of fulfilling the Resource Management Act consent requirements to cover the landfill within the current financial year instead of over 3 years, as previously planned.

Waste Water – Council has continued with its improvements to the urban sewerage-waste water project, and consultation is still very much a part of the process. Currently, planning for the new oxidation ponds is in train. The cost of the project to date is under estimate.

Another very public project was the renewal of the **cycling track** within the oval at Victoria Park. Although Council contributed \$20,000 to the \$100,000 project, the community group driving the project have been unfortunate to fall short in their fundraising, and Council has rallied to assist the organisation to clear their debt of some \$20,000 extra on a 50/50 basis.

Civic Costs is always a department that encourages Council to keep costs down - that is because it is the Councillors' own expenditure area, in many instances. However, I believe Council are frugal in their efforts toward keeping the District looking attractive and encouraging people to the District.

Just recently the townships of Glenavy and Makikihi have had substantial enhancement through plantings in their township, and the rewards will be noticed in 2 or 3 years.

Councillors have also been engaged in many New Zealand-wide issues as the new coalition Government start to implement their policies, and close study is needed to minimise costs passed onto the ratepayers in the implementation of these changes.

That is the direct cost of democracy.

Finally, your Council has decided to review the number of Councillors downwards to 8 Councillors plus a Mayor. Council has debated this number previously over two terms, and in June 2000 this reduction was confirmed.

Staff are only too pleased to assist our citizens with any inquiry over services. Please avail yourselves of the opportunity at any time during office hours.

RDM (DAVID) OWEN, JP
Mayor

GENERAL MANAGER'S REVIEW

SUMMARY OF POSITION

Revenue for the year was \$7,102,000 (1999 \$6,225,000). Net cash flow was \$382,000 (1999 \$450,000). Depreciation was \$1,717,000 (1999 \$1,683,000).

Net surplus for the 12 months was \$580,000 (1999 \$670,000 deficit).

This surplus is higher than the projected deficit of \$64,000 for two main reasons:

- A special dividend from Alpine Energy of \$451,000
- A final dividend from Waimate Roothing of \$98,248

This is the first time Council has shown a surplus for some years. It is due to the legislative requirement to fund depreciation under the Local Government (No 3) Act 1996.

Council's infrastructure assets have been revalued in association with the preparation of asset management plans. The value has lifted by \$109M, from \$76.5M to \$181.9M. The major movements were \$104M revaluation in roading and \$2M in sewer.

REVIEW OF OPERATIONS

(1) Parks and Reserves

The major project completed this year was the upgrade of the cycling track at Victoria Park. The track was vested in the Waimate Caledonian Society Incorporated, who arranged for the upgrade to be completed and to finance this project.

The Council granted \$30,000 towards the project, and in addition granted a loan to the Society of \$10,000.

A number of minor improvements were completed at the Victoria Park Motor Camp and the Waimate Cemetery.

(2) Regulatory Service

The Council's District Plan was not completed by 30 June 2000.

However, since that date, agreement has been reached on the references outstanding, and these are being placed before the Environment Court for consent.

(3) Civic Cost

Council made progress on producing a web page for the internet and have introduced intra-net into its operations.

(4) Roothing

A new contract for general maintenance work was let from 1 July 2000, the successful tenderer being Whitestone Ltd. The implementation of this contract did cause some difficulties, but an acceptable standard has been achieved.

Sealing of the 'hill' on Upper Hook Road was completed as part of our minor safety work programme.

(5) Waste Water and Stormwater

An application for resource consent has been lodged with the Canterbury Regional Council to complete an upgrade of the Waimate sewerage scheme.

During the year work commenced to enable aerators to be placed on the oxidation pond to improve the operation of the pond.

(6) Solid Waste Management

The Waimate landfill was closed on 4 February 2000.

Due to materials being available, an opportunity was taken to complete the remediation of this landfill, which meant our costs were a lot higher than estimated in the annual plan.

Refuse is now taken to the Redruth Landfill in Timaru, this transfer commencing when the Waimate Landfill closed.

(7) Water Supplies

The upgrade of the Waimate Water Supply was completed during the year. The new bore and mains were in use prior to Christmas, with the reservoir being completed in June.

An opportunity was taken to make a cross connection from this new supply to supplement the Hook-Waituna water supply.

STAFF

Once again, I wish to acknowledge the efforts of all staff during the year.

Extra pressure was evident as we moved to comply with the new financial provisions introduced by Central Government, and to avoid a qualified audit opinion.

Their efforts have been very much appreciated.

M A JOHNSON, JP
General Manager

FINANCIAL SUMMARY

Council Financial Statistics

	Actual 2000	Estimate 2000	Actual 1999
Proportion of rates to total income %	57.2%	64.5%	57.5%
Average rates per rateable property	\$1,052	\$1,029	\$952
Net public debt (as a percentage of total assets)	0.1%	1.5%	0.3%
Public debt (per rateable property)	\$73	\$345	\$71

Council Five-Year Financial Performance Summary

	2000 \$000	1999 \$000	1998 \$000	1997 \$000	1996 \$000
General Rates	2,831	2,777	1,645	1,627	1,543
Separate Rates	1,230	896	1,958	1,800	1,692
Net Surplus/(Deficit)	580	(670)	(959)	(659)	(811)
Working Capital	605	381	1,098	550	489
Public Debt	283	273	570	567	588
Total Assets	196,631	90,490	91,559	91,351	92,260

2000 Operational Expenditure

2000 Sources of Revenue

2000 Rates Breakdown

Activity	2000 \$	1999 \$
Civic Costs	737,160	708,708
Roading	1,217,556	1,308,048
Community Services	418,052	365,004
Forestry	60,000	60,000
Parks and Reserves	375,052	418,488
Fire Protection	72,360	44,544
Regulatory Services	307,740	298,968
Waste Water & Stormwater	182,940	100,820
Solid Waste	349,710	248,999
Water Supplies	629,097	508,766
Other Minor Activities	<u>21,245</u>	<u>20,358</u>
	4,370,912	4,082,703
Real Estate	(3,816)	(22,344)
Financial Services	<u>(306,267)</u>	<u>(387,126)</u>
	4,060,829	3,673,233

GLOSSARY

Annual Report

Assesses the performance of the Council against the objectives, policies, activities, performance targets, indicative costs, and sources of funds outlined in the Annual Plan.

Asset Management

Refers to the programme to fund and maintain the Council's essential infrastructural assets in a sound condition in the future. This includes roads, bridges, and water and sewage reticulation.

Debt Management Policy

Is a policy covering Council's policy on management of its debt.

Cash Flow Statement

Provides a summary of cashflows from operating activities, investing activities and financing activities.

Current Assets

Assets which can be readily converted to cash, or will be used up during the year. These include cash, stock, receivables and short-term investments.

Current Liabilities

Payables and other liabilities due for payment within the next financial year. Public Debt to be refinanced within the next financial year is excluded.

Days

Included within the Objectives and Performance Measures section of the Statement of Service Performance, days mean working days, which do not include statutory holidays or weekends.

Decline in Service Potential (Depreciation)

Is the measure of the wearing out, consumption or other reduction in the economic benefits embodied in an asset whether arising from use, the passing of time or obsolescence.

Fixed Assets

These consist of land, buildings and infrastructural assets including sewer and water systems, roading, motor vehicles, plant property and equipment, and furniture and fittings. They are sometimes referred to as capital assets.

Funding Policy

Provides a statement of the mix of funding mechanisms for the Council as a whole, the funding mechanisms for each of Council's functions, and the rationale of how the funding mix for each function has been determined.

Infrastructural Assets

Infrastructural assets are utility service networks i.e. water, sewerage, stormwater and roading. They also include associated assets such as pump stations, treatment plant, street lighting and bridges.

Investment Policy

Is a statement of the Council's financial asset mix and how these assets are managed.

10 Year Financial Strategy

Outlines the estimated expenses, proposed sources of funds, and other financial information for Council's activities for the next ten years, for example Projected Statement of Cashflow, Projected Statement of Financial Position and Projected Statement of Financial Performance.

Objectives

Objectives are the results Council is aiming to achieve of the community.

Operating Costs

Expenditure through outputs on such items as wages, materials, electricity and plant expenses. All these inputs are consumed within the financial year.

Operating Revenue

Money earned through the outputs in return for a service provided, or by way of a grant or subsidy received. Examples include Transfund New Zealand subsidies, rental income, and licence fees.

Operating Surplus

Operating Surplus is an accounting term meaning the excess of income over expenditure. Income and expenditure in this context exclude capital items, loan uplifts and repayments, and transfers to and from reserves. An operating surplus is inclusive of non-cash items such as income and expenditure owing but not paid (Receivables and Payables) and depreciation.

Performance Measures

Performance measures are quality control statements reflecting the evidence of quality assurance. They include statements of quantity, quality and timeliness for each output. Only key performance measures are included in the Annual Report.

Resources

These are the assets, staff and funds needed to produce the outputs of Council.

Statement of Financial Performance

Accounts for all of Council's revenue and expenditure.

Statement of Financial Position

Provides a financial summary including Council's assets, liabilities, term loans and ratepayers equity.

Statement of Movement in Equity

Is the change in Ratepayers' Equity (difference between Council's total assets and total liabilities) from year to year. It also records the gross movement in reserve accounts.

Working Capital

These are Council's net current assets which are held in cash or can be readily converted to cash less liabilities due for payment within one year. This is indicative of Council's ability to meet its obligations as they fall due.

DIRECTORY

MAYOR	Mr RDM Owen	
DEPUTY MAYOR	Mr J G Coles	Pareora/Otaio Ward
COUNCILLORS	Mr R Bell Mr P J Foley Mr C R C Grigg Mr J R Hutt Mr WJM Mehrrens Mr R T Murphy Mr I G Moore Mr L J Shaw Mr B L Tutton Mr A B Wilson	Waimate Ward Makikihi/Deep Creek Ward Hakataramea Ward Waimate Ward Waihao Ward Waihao Ward Makikihi/Deep Creek Ward Waimate Ward Pareora/Otaio Ward Waimate Ward
SENIOR MANAGEMENT TEAM	Chief Executive Corporate Services Manager Asset Manager Manager-Planning and Services Parks Superintendent Utility Services Manager	Mr M A Johnson Mr D L Law, B.Com, CA Mr A McGaughran, NZCE, BE, MIPENZ, Reg.Eng. Mr B W Donaldson Mr G W Watts Mr R T Bell
COUNCIL OFFICE	Local Government Centre, Queen Street, Waimate	
BANKERS	ANZ Banking Group, Waimate	
AUDITOR	Audit New Zealand on behalf of the Office of the Controller and Auditor-General	
SOLICITORS	Walker MacGeorge & Co, Waimate	

REPORT ON LONG-TERM FINANCIAL STRATEGY AND POLICIES

(1) LONG TERM FINANCIAL STRATEGY

Background

The Long-Term Financial Strategy (LTFS) as outlined in the Annual Plan, identifies significant activities of the Council and provides for the associated estimated future expenses, revenues, cashflows and other movements in the Statement of Financial Position. The general aim of the LTFS is to ensure that the Council has adequately considered and accounted for its future operations in accordance with the following six principles:

- prudent management of Council activities in the interest of the District and its inhabitants
- adequate provision for expenditure needs of the Council
- adequate consideration and assessment of benefits
- lawful funding mechanisms that on reasonable grounds can be considered as appropriate
- maintaining prudent levels of debt in accordance with borrowing management policy
- operating revenue to cover all projected operating expenses

In 1999/2000 the Council was in Year Two of the 1998/1999 to 2007/08 LTFS.

Key Targets	Actual 2000 \$000	Annual Plan 2000 \$000	LTFS 2000 \$000	Actual 1999 \$000	LTFS 1999 \$000
Total Expenditure	6,522	6,216	6,202	6,895	5,819
Total Income	7,102	6,152	6,591	6,225	6,212
Operating Surplus/(Deficit)	580	(64)	389	(670)	393
Total Equity/Net Assets – Note 1	196,631	89,275	89,977	89,489	89,588
Public Debt – Note 2	283	1,332	1,803	273	747
Specific Areas					
Solid Waste – Note 3	547	429	276	280	246
Community Services – Note 4	653	507	504	472	464
Investment Income – Note 5	907	307	440	452	460

Note 1

Council revalued infrastructural assets, increasing values by \$106M.

Note 2

No borrowing was necessary, due to greater than expected Investment Income.

Note 3

Solid Waste expenditure was brought forward from what was envisaged in the Long-Term Financial Strategy, especially closure costs for the landfill.

Note 4

Waihao North Irrigation investigation costs of \$99,000 was not anticipated in the Long-Term Financial Strategy.

Note 5

Alpine Energy special dividend of \$451,000 was not anticipated in the Long-Term Financial Strategy. Final dividend from Waimate Roding of \$98,248 was not anticipated in the Long-Term Financial Strategy.

(2) TREASURY POLICY (Incorporating both the Investment and Borrowing Management Policies)**Background**

The Council delegates responsibility for management, monitoring and reporting of Council Treasury Policy and activities to its Corporate Services Committee, and its Corporate Services Business Unit. A Treasury Policy document sets out the parameters for the operation of the Corporate Services Unit. The mix of investments between current and non-current is determined according to the Council's working capital needs.

Overall Performance

There are no significant variations or material departures from the Council's Treasury Policy as reported in the Annual Plan.

(3) FUNDING POLICY

Background

The Funding Policy, as outlined in the Annual Plan, is designed to ensure that the people or groups benefiting from the function, meet the allocation of costs by function.

Overall Performance

The Council has achieved the planned mix of funding.

The actual allocation of the costs of the Council's functions is not significantly changed from the Annual Plan.

Specific Objectives and Targets

Objective	2000 Targets	Achievement
Maintain mix of funding mechanisms that will meet the total funding requirements of the District.	<ul style="list-style-type: none"> Achieve positive cashflow from operating activities 35% of total revenue to come from non rate income Achieve the public/private split as outlined in the Funding Policy 	<ul style="list-style-type: none"> Achieved, Refer Statement of Cashflows 43% of total revenue came from non-rate income Refer to table below for public/private split

The following table gives the estimated (as per the Annual Plan) and actual percentages achieved for each significant activity in terms of source of revenue. Differences between the LTFS and Annual Plan are explained in the Annual Plan.

Significant Activity	General Rates		Separate Rates		User Charges		Subsidy		Other Income	
	Estimate	Actual	Estimate	Actual	Estimate	Actual	Estimate	Actual	Estimate	Actual
Civic Costs	81.80%	81.60%	18.20%	18.15%					0.00%	0.26%
Community Services	72.51%	61.07%	5.58%	4.35%	14.31%	10.72%	6.30%	13.74%	1.31%	10.12%
Real Estate	(6.15%)	(3.71%)	(1.18%)	(0.73%)	106.28%	103.32%			1.05%	1.12%
Forestry	78.26%	79.90%	14.47%	14.77%					7.26%	5.33%
Parks & Reserves	74.36%	63.29%	0.90%	0.87%	24.57%	23.13%			0.17%	12.70%
Regulatory Services	50.83%	54.46%	9.55%	10.23%	39.61%	35.31%			0.00%	0.00%
Roading	47.28%	49.02%	4.00%	4.15%			48.72%	46.22%	0.00%	0.61%
Wastewater and Stormwater	13.02%	11.98%	86.98%	87.96%					0.00%	0.05%
Solid Waste	45.02%	43.66%	43.00%	38.13%	11.98%	18.21%			0.00%	0.00%
Water Supplies	2.28%	2.23%	95.78%	91.59%	1.50%	0.51%			0.45%	5.68%

STATEMENT OF COMPLIANCE AND RESPONSIBILITY

Compliance

The Council and Management of Waimate District Council confirm that all the statutory requirements of Parts VIIA and VIIB of the Local Government Act 1974 regarding financial management and borrowing, have been complied with.

Responsibility

- (a) The Council and management of Waimate District Council accept responsibility for the preparation of the annual Financial Statements and the judgements used in them.
- (b) The Council and management of Waimate District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
- (c) In the opinion of the Council and management of Waimate District Council, the annual Financial Statements for the year ended 30 June 2000, fairly reflect the financial position and operations of Waimate District Council.

RDM Owen
Mayor
30 November 2000

M A Johnson
General Manager
30 November 2000

D L Law
Corporate Services Manager
30 November 2000

REPORT OF THE AUDIT OFFICE



ACCOUNTING POLICIES

STATEMENT OF ACCOUNTING POLICIES FOR YEAR ENDED 30 JUNE 2000

REPORTING ENTITY

The Waimate District Council is a territorial local authority governed by the Local Government Act 1974.

The reporting entity incorporates Waimate Roding Limited being a wholly owned subsidiary of the Waimate District Council.

These financial statements have been prepared in accordance with Section 223E of the Local Government Act 1974, and in accordance with generally accepted accounting practices recognised by the Institute of Chartered Accountants of New Zealand, as appropriate and relevant for the reporting of financial information in the public sector.

MEASUREMENT BASE

The general accounting principles recognised as appropriate for the measurement and reporting of results and financial position on an historical cost basis modified by the valuation of certain assets, have been followed.

ACCOUNTING POLICIES

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

1 Fixed Assets and Other Non-Current Assets

The freehold lands and buildings were brought into account at 30 June 1991, at Government valuation as at 30 June 1989, which is deemed cost. Buildings are disclosed at the 30 June 1989 Government valuation, which is deemed cost, less accumulated depreciation. Additions are valued at cost, less accumulated depreciation.

Infrastructural Assets

- Roding, Bridges and Waimate Urban water assets have been revalued by Opus Consultants, Registered Valuers, at 30 June 2000, on a depreciated replacement cost basis.
- Sewerage assets have been revalued by Beca Valuations Limited, Registered Valuers, at 30 June 2000, on a depreciated replacement cost basis.
- Other infrastructural assets are valued at deemed cost, plus additions at cost, less accumulated depreciation. The valuation was carried out internally by Council's Works and Engineering Manager, Registered Engineer, at 30 June 1992.
- Land under roads is valued at current rating values.

- The *Elephant Hill* drain was valued at replacement cost by the Canterbury Regional Council as at 30 June 1993, which is deemed cost, less accumulated depreciation.
- Darroch & Associates, Registered Valuers, revalued the Downlands Water Scheme at depreciated replacement cost on 31 December 1997. Independent registered valuers carry out revaluations every three years.

Furniture and Equipment is recorded at second-hand market valuation by Morton & Co, Registered Valuers, as at 30 June 1991, which is deemed cost. Subsequent purchases are valued at cost, less accumulated depreciation.

Motor Vehicles, Plant and Machinery were valued internally at net realisable values, by the Council's Works and Engineering Manager, as at 30 June 1991, which is deemed cost. Subsequent purchases are valued at cost, less accumulated depreciation.

Forests were valued as at 30 June 2000, by Resource Management Ltd, registered Forestry Consultants, and members of the New Zealand Institute of Forestry. Valuations are based on plantation age, species, silviculture, type rotation length, expected yields at maturity and discount rate. All forests have been valued using the "Expectation Method". This method involves calculating the projected value at maturity and discounting this at an interest rate of 8% for the number of years remaining until harvest. The costs associated with growing the trees from the valuation date onwards are also discounted at the same interest rate; these discounted growing costs are deducted from the discounted mature value to give today's value.

Council has a policy to revalue its forests annually. Any increase or decrease in the valuation is reflected in the Revaluation Reserve.

Library books were valued internally as at 30 June 1993, by the Council's Librarian at estimated cost, which is deemed cost, less accumulated depreciation. Subsequent purchases are valued at cost, less accumulated depreciation.

2 Depreciation

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

Roading Assets	Depreciable Life (Years)
Land	Not depreciable
Road formation – shoulders	Not depreciable
Road Pavement	
- Sealed roads	120 (50% residual value)
- Unsealed roads	35 (50% residual value)
Road surfacing	7-15 (no residual value)
Culverts	80
Kerb and channel	50
Footpaths	50-70
Bridges	80-120

Water Assets

Pipe reticulation	65-130
Pumps	25
Reservoir components	20-100

Wastewater Assets

Pipe reticulation	100-120
Treatment facilities	20-200

Stormwater Assets – are depreciated on a straight-line basis over 20 to 100 years, depending on the nature of the network asset.

The depreciation rates of the other classes of assets are:

Asset	Rate	Asset	Rate
Buildings	2% SL	Motor Vehicles	20% DV
Furniture & Fittings	20% DV	Library Books	10% DV
Office Equipment	20% DV	Computer Software	50% DV
Plant & Machinery	10% DV	Elephant Hill Drainage	5% DV

Forestry - no provision for depreciation is made for these assets.

3 Accounts Receivable

Accounts receivable includes rates and water charges and is recorded at an estimated realisable value after providing for doubtful and uncollectable debts.

4 Investments

Equity investments are valued at the lower of cost or net realisable value. All other investments are valued at cost. Any write-downs are recognised in the Statement of Financial Performance.

5 Inventories

Inventories are valued at the lower of net realisable value and weighted average cost.

6 Revenue Recognition

Dividends are recognised as revenue when received, net of imputation credits. Rates and levies are recognised as income when assessments are issued.

Government grants are recognised as revenue to the extent of eligibility for grants established by the grantor agency. Transfund roading subsidies are recognised as revenue upon entitlement, which is when conditions pertaining to eligible expenditure have been fulfilled.

7 Taxation

The income tax expense charged against the surplus for the year is the estimated liability in respect of that surplus and is calculated after allowance for permanent differences.

The Council and group uses the liability method of accounting for deferred taxation and apply this on a comprehensive basis. Future tax benefits attributable to tax losses or timing differences are only recognised when there is virtual certainty of realisation.

8 Goods and Services Tax

These financial statements have been prepared exclusive of Goods and Services tax, except for receivables and payables, which are GST inclusive.

9 Employee Entitlements

Provision is made for annual leave, long service leave and retiring gratuities. Annual leave has been calculated on an actual entitlement basis at current rates of pay while the other provisions have been calculated on an actual basis at current rates of pay. Entitlements have not been calculated on an actuarial basis as it is not expected the provision would be significantly different from the actual entitlement basis.

10 Equity

Equity is the community's interest in the Council and group and is measured as the difference between total assets and total liabilities. Public equity is disaggregated and classified into a number of reserves to enable clearer identification of the specified uses that the Council and group makes of its accumulated surpluses. The components of equity are:

- Accumulated Funds
- Revaluation Reserve
- Reserve Funds & Trust Funds

11 Reserves

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

Restricted reserves are those reserves subject to specific conditions accepted as binding by the Council.

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

12 Cost of Service Statements

The Cost of Service Statements, as provided in the Statement of Service Performance, report the net cost of service for significant activities of the Council, and are represented by the costs of providing the service less all revenue that can be allocated to these activities.

13 Cost Allocation

The Council has derived the net cost of service for each significant activity of the Council using the following cost allocation policy.

Direct Costs are charged directly to significant activities. Indirect costs are charged to significant activities based on cost drivers and related activity/usage information.

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

The costs of internal services not directly charged to activities are allocated as overheads using appropriate cost drivers such as actual usage, staff numbers and floor area.

14 Joint Ventures

Waimate District Council applies the proportionate method of accounting for joint ventures, in that Council only accounts for its share of the income expenses, assets and liabilities on all Forestry Joint Ventures and Downlands Water Supply (14.81%).

15 Performance Measurement

Each year the Council commissions the National Research Bureau Limited to undertake a public survey seeking the views of Waimate District residents on the performance of the Council and on the level of Council services provided. The results of this survey have been included in this report. Three hundred residents were surveyed with the margin of error of 8%.

16 Financial Instruments

The Council and group is party to financial instrument arrangements as part of its everyday operations. These financial arrangements include Bank Deposits, Investments, Bonds, Accounts Receivable, Bank Overdraft Facility, Accounts Payable and Term Loans.

Revenue and Expenditure in relation to all financial instruments are recognised in the Statement of Financial Performance. All financial instruments are recognised in the Statement of Financial Position at their fair value. The Council and group has not entered into any off-balance sheet instruments.

17 Consolidation

The consolidated financial statements include Council and its subsidiary accounted for using the purchase method, which involves adding together corresponding assets, liabilities, revenues and expenditures on a line by line basis. Inter-entity balances and transactions have been eliminated from the Financial Statements. In the Council financial statements investments in subsidiaries are stated at cost.

18 Statement of Cash Flows

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

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

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

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

CHANGES IN ACCOUNTING POLICIES

During the year Infrastructural Assets have been revalued on a Depreciated Replacement Cost Basis. The previous policy was valuation at deemed cost. Apart from this, the accounting policies have been consistently applied throughout the year.

STATEMENT OF FINANCIAL PERFORMANCE

Waimate District Council Statement of Financial Performance For the Year ended 30 June 2000

	<i>Note</i>	Council			Group	
		Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000	Actual 2000 \$000	Actual 1999 \$000
Revenue						
Revenue from Activities	1	1,999	1,764	1,935	1,999	1,935
Rates	2	4,061	3,971	3,673	4,061	3,673
Other Revenue	3	1,042	417	617	951	631
Total Operating Revenue		7,102	6,152	6,225	7,011	6,239
Expenditure						
Expenditure on Activities	1	6,522	6,216	6,895	6,527	6,900
Total Operating Expenditure		6,522	6,216	6,895	6,527	6,900
(Deficit)/Surplus Before Taxation		580	(64)	(670)	484	(661)
Less Taxation	20	-	-	-	-	(37)
(Deficit)/Surplus After Taxation		580	(64)	(670)	484	(624)

STATEMENT OF FINANCIAL POSITION

Waimate District Council Statement of Financial Position As at 30 June 2000

	<i>Note</i>	Council		Group		
		Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000	Actual 2000 \$000	Actual 1999 \$000
Current Assets						
Bank		231	305	17	231	104
Rates Debtors		81	145	149	81	149
Sundry Debtors	5	385	440	344	385	344
Stock		38	30	48	38	47
Current Investments	6	756	300	596	756	586
Taxation Provision						14
Total Current Assets		1,491	1,220	1,154	1,491	1,244
Current Liabilities						
Bank Overdraft	16	-	-	168	-	168
Sundry Creditors	11	755	700	412	755	407
Employee Entitlements	11	125	123	139	125	139
Current Portion of Term Debt	12	5	5	6	5	6
Total Current Liabilities		885	828	725	885	720
Working Capital		606	392	429	606	524
Non-Current Assets						
Non-Current Investments	6	3,262	3,289	3,184	3,262	3,184
Operational Assets	8	6,139	6,135	6,228	6,139	6,228
Forests	10	4,991	4,253	4,737	4,991	4,737
Infrastructural Assets	9	181,911	76,533	75,178	181,911	75,178
Total Non-Current Assets		196,303	90,210	89,327	196,303	89,327
Less Non-Current Liabilities	12	278	1,327	267	278	267
Net Assets		196,631	89,275	89,489	196,631	89,584
Ratepayers Equity	13	196,631	89,275	89,489	196,631	89,584

R D M Owen
Mayor
30 November 2000

M A Johnson
General Manager
30 November 2000

The accompanying policies and notes form an integral part of these financial statements

STATEMENT OF MOVEMENT IN EQUITY

Waimate District Council Statement of Movements In Equity For the Year ended 30 June 2000

	Council		Group		
	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000	Actual 2000 \$000	Actual 1999 \$000
Total Equity at Start of Period	89,489	89,339	89,572	89,585	89,622
Net Surplus/(Deficit)	<i>13a</i> 580	(64)	(670)	484	(624)
Movement in Revaluation Reserve	<i>13b</i> 106,562	-	587	106,562	587
	_____	_____	_____	_____	_____
Total Recognised Revenues & Expenses For the Year	107,142	(64)	(83)	107,046	(37)
	_____	_____	_____	_____	_____
Total Equity at End of Period	13 196,631	89,275	89,489	196,631	89,585

The accounting policies and notes form an integral part of these financial statements

STATEMENT OF CASHFLOWS

Waimate District Council Statement of Cashflows For the Year ended 30 June 2000

		Council		Group		
	<i>Note</i>	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000	Actual 2000 \$000	Actual 1999 \$000
Cashflows from Operating Activities						
Cash was provided from:						
Receipts from Customers		6,196	5,774	5,964	6,203	5,988
Interest Received		89	19	72	91	78
Dividends		859	288	363	765	363
		<u>7,144</u>	<u>6,081</u>	<u>6,399</u>	<u>7,059</u>	<u>6,429</u>
Cash was applied to:						
Payments to suppliers & employees		4,467	5,002	5,078	4,472	5,092
Net GST movements		(23)	-	8	(23)	6
Income Tax Paid		-	-	-	(13)	(56)
Interest Paid		3	97	30	3	30
		<u>4,447</u>	<u>5,099</u>	<u>5,116</u>	<u>4,439</u>	<u>5,072</u>
Net Cashflow/(Outflow) from Operating Activities	23	2,697	982	1,283	2,620	1,357
Cashflows from Investing Activities						
Cash was provided from:						
Sale of fixed assets		19	-	64	19	64
Redemption of investments		<u>563</u>	<u>2</u>	<u>1,641</u>	<u>552</u>	<u>152</u>
		582	2	1,705	571	216
Cash was applied to:						
Purchase of fixed assets		2,090	1,786	2,130	2,090	2,130
Purchase of investments		<u>801</u>	<u>247</u>	<u>96</u>	<u>801</u>	<u>96</u>
		<u>2,891</u>	<u>2,033</u>	<u>2,226</u>	<u>2,891</u>	<u>2,226</u>
Net Cashflow/(Outflow) from Investing Activities		(2,309)	(2,031)	(520)	(2,319)	(2,010)
Cashflows from Financing Activities						
Cash was provided from term loan		-	1,065	-	-	-
Cash was applied to repayment of term loans		6	6	313	6	313
		<u>6</u>	<u>6</u>	<u>313</u>	<u>6</u>	<u>313</u>
Net Cashflows/(Outflow) from Financing Activities		(6)	1,059	(313)	(6)	(313)
Net Increase/(Decrease) in Cash held		382	10	450	295	(966)
Opening Cash		(151)	295	(601)	(64)	903
		<u>231</u>	<u>305</u>	<u>(151)</u>	<u>231</u>	<u>(63)</u>
Closing Cash Made up of:						
Cash and bank		231	305	17	231	104
Bank overdraft		-	-	(168)	0	(168)
		<u>231</u>	<u>305</u>	<u>(151)</u>	<u>231</u>	<u>(64)</u>

The accompanying policies and notes form an integral part of the financial statements

NOTES TO THE ACCOUNTS

Note 1: Summary Cost of Services

	Actual 2000 \$000	Council Budget 2000 \$000	Actual 1999 \$000
Revenue			
<i>Significant Activities</i>			
Civic Costs	2	-	6
Community Services	221	108	151
Forestry	3	5	41
Real Estate	90	98	76
Parks & Reserves	209	130	128
Regulatory Services	168	202	180
Roading	1,073	1,162	1,273
Waste Water & Stormwater	-	-	-
Solid Waste	78	46	37
Water Supplies	42	13	40
	1,886	1,764	1,932
<i>Other Activities</i>			
Rural Fire Protection	104	-	1
Rural Drainage	8	-	-
Airport	-	-	1
Civil Defence	1	-	1
	113	-	3
Total Activities	1,999	1,764	1,935
Expenditure			
<i>Significant Activities</i>			
Civic Costs	677	726	707
Community Services	653	507	472
Forestry	72	89	102
Real Estate	37	41	30
Parks & Reserves	495	550	518
Planning & Regulatory	482	507	464
Roading	2,644	2,327	3,214
Waste Water & Stormwater	137	183	236
Solid Waste Management	547	429	280
Water Supplies	579	635	655
	6,324	5,994	6,678
<i>Other Activities</i>			
Rural Fire Protection	161	72	88
Rural Drainage	5	5	84
Airport	5	4	4
Civil Defence	13	13	10
Treasury Interest Paid	1	97	10
Treasury Costs	13	31	21
Total Activities	6,522	6,216	6,895

Note 2: Rates

	Council		
	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Rates consist of:			
General Rates	2,831	2,730	2,777
Separate Rates			
Waimate Urban Services	288	284	253
Water	614	628	495
Sewer Reticulation	161	161	85
Refuse	163	164	53
Rural Drainage	4	4	10
	<u>1,230</u>	<u>1,241</u>	<u>896</u>
Total Rates	4,061	3,971	3,673

Note 3: Other Income

	Council			Group	
	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000	Actual 2000 \$000	Actual 1999 \$000
Dividends	859	288	363	765	363
Interest	48	19	89	50	96
Petrol Tax	82	72	74	82	74
Other	53	38	91	54	98
Total Other Income	<u>1,042</u>	<u>417</u>	<u>617</u>	<u>951</u>	<u>631</u>

Note 4: Included in Expenditure are the following items:

Auditor - Audit Fees	44	31
Auditors - Other Services	-	5
Bad Debts Written Off	-	-
Councillors'/Directors Fees	128	130
Depreciation	1717	1,683
Insignia and Robes	-	-
Insurance	62	65
Interest Expense	21	42
Provision of Entertainment	1	1
Public Ceremonies	-	-
Subscriptions	28	33
Community Grants	20	20
Unauthorised Expenditure	-	-
Ex Gratia Reimbursements	-	-
Loss on Sale of Assets	52	297

Note 5: Sundry Debtors	Council		Group	
	2000	1999	2000	1999
	\$000	\$000	\$000	\$000
Transfund New Zealand subsidy owing	138	127	138	127
Sundry Debtors	247	217	247	217
	385	344	385	344

Note 6: Investments

Current:

Short-term Deposits	720	550	720	550
Sinking Fund Investments	-	-	-	-
Equity Investments	36	46	36	36
	756	596	756	586

Non-Current:

Term Investments	136	58	136	58
Sinking Fund Investments	-	-	-	-
Equity Investments	3,126	3,126	3,126	3,126
	3,262	3,184	3,262	3,184

Interest Rates:

The weighted average effective interest rates were:

Short term deposits	3.8%	7.4%
Term Investments	4.7%	6.5%

Note 7: Equity Investments

	Council		Group		Asset Backing \$ Per Share
	2000	1999	2000	1999	
	\$000	\$000	\$000	\$000	
Shares in Subsidiaries					
Waimate Roding Limited	-	10	-	-	
Other Equity Investments					
Greenfields	1	1	1	1	
NZ Local Government Insurance Co	9	9	9	9	1.54
NZ Counties' Investment Co	36	36	36	36	0.38
Alpine Energy Ltd	3,116	3,116	3,116	3,116	2.23
	3,162	3,172	3,162	3,162	

Waimate Roding Ltd of 100% comprises:

1 Ordinary Share of \$1.00 fully paid. On 20 October 1999, the Council agreed to buy back 9,999 shares for \$9,999. *Waimate Roding* is now a dormant company.

Council's shareholding in *Alpine Energy Ltd* of 7.54% comprising:

3,116,132 Ordinary Shares of \$1.00, fully paid.

Council's shareholding in *NZ Counties' Investment Company* comprises .76% being:

99097 Ordinary Shares of \$1.00, fully paid.

Council has written the value of the shares back to reflect the asset backing per share.

Note 8: Council Operational Assets

	Cost or Valuation \$000	Accumulated Depreciation \$000	Book Value 30/6/00 \$000	Book Value 30/6/99 \$000
Land	1,834	-	1,834	1,832
Buildings	3,765	685	3,080	3,136
Motor Vehicles	427	213	214	236
Plant & Equipment	839	292	547	518
Office Equipment	173	-	173	253
Furniture and Fittings	84	-	84	58
Library Books	311	104	207	195
	7,433	1,294	6,139	6,228

Fair values of fixed assets are as follows:

Government valuations (as at November 1998):

Land - \$2,404,600

Buildings - \$4,145,800

Restricted land - Current value of land, which has restrictions on disposal, is \$717,150.

Note 9: Infrastructural Assets

	Cost or Valuation \$000	Accumulated Depreciation \$000	Book Value 30/6/00 \$000	Book Value 30/6/99 \$000
Rural Drainage Schemes*	57	17	40	42
Downlands Water Supply Scheme*	1,874	17	1,858	1,860
Rural Water Supply Schemes*	4,295	644	3,650	3,578
Urban Water Supply	2,664	-	2,664	1,661
Urban Sewerage Reticulation	4,238	-	4,238	2,087
Urban Stormwater Reticulations*	424	50	374	380
Roads, Streets & Bridges	169,087	-	169,087	65,570
	182,639	728	181,911	75,178

* Deemed Cost

Note 10: Forestry Assets

	Value 1/7/99 \$000	Capital Expenditure \$000	Increase/ (Decrease) in Value \$000	Book Value 30/6/00 \$000
Athlone	1,341	102	(65)	1,378
Charnwood	1,760	-	254	2,014
Joint Ventures (refer Note 20)	410	-	60	470
Reserves	1,226	9	(106)	1,129
	4,737	111	143	4,991

Note 11: Sundry Creditors	Council		Group	
	2000	1999	2000	1999
	\$000	\$000	\$000	\$000
Unspent Hillary Commission Grant	5	2	5	2
Unspent Creative NZ Grant	1	1	1	1
Sundry Creditors	749	399	749	394
Rates Owing to other Authorities	(9)	1	(9)	1
Accrued Interest on Term Debt	9	9	9	9
	755	412	755	407
Employee Entitlements				
Accrued Long Service Leave	2	2	2	2
Accrued Holiday Pay	106	122	106	122
Accrued Retiring Gratuities	17	15	17	15
	125	139	125	139
	880	551	880	546

Note 12: Term Loans

	Term	Current	Balance	Balance	Rate	Maturity
	Portion	Portion	2000	1999		Date
	\$000	\$000	\$000	\$000		
Pensioner Housing Loans	5	3	8	11	3.50%	2002-2005
Pensioner Housing Loans	12	-	12	12	10.15%	1/12/2016
Owner-Occupier Flats Loans	8	-	8	9	11.19%	2005
Rural Housing Loans	-	-	-	1	8.35%	2000
Rural Housing Loans	1	2	3	4	7.4%	2001
Forestry Encouragement Loan	252	-	252	236	7.00%	2012
Council Total	278	5	283	273		
Group Total	278	5	283	273		

Security

The **Forestry Encouragement Loan** is secured over future forestry revenues from Charnwood Forest.

Rural Housing Loans and the **Owner-Occupier Loan** have equivalent Council Investments that are secured by Statutory Land Charge.

Pensioner Housing Loans are secured over the Council's Pensioner Housing Units.

Note 13: Ratepayers' Equity

	Council		Group	
	2000	1999	2000	1999
	\$000	\$000	\$000	\$000
Accumulated Operating Funds	86,170	85,639	86,170	85,735
Revaluation Reserve	110,141	3,579	110,141	3,579
Reserve and Trust Funds	320	271	320	271
	<u>196,631</u>	<u>89,489</u>	<u>196,631</u>	<u>89,585</u>

Note 13a: Accumulated Operating Funds

Balance as at 1 July	85,639	85,069	85,734	85,119
Funds Appropriated from:				
Statement of Financial Performance				
Surplus/(Deficit)	580	(670)	484	(624)
Transfers from Reserves	26	1,213	27	1,213
Transfers from Sinking Funds	-	151	-	151
Funds Appropriated to:				
Transfers to Reserves	(75)	(106)	(75)	(106)
Transfers to Sinking Funds	-	(18)	-	(18)
Balance as at 30 June	<u>86,170</u>	<u>85,639</u>	<u>86,170</u>	<u>85,735</u>

Note 13b: Revaluation Reserve

	Balance	(Decrease)	Balance
	1/7/99	Increase in	30/6/00
	\$000	Valuation	\$000
		\$000	
Forestry Revaluations (Refer Note 10)	2,890	143	3,033
Downlands Revaluation	689	-	689
Infrastructure Asset Revaluation	-	106,419	106,419
	<u>3,579</u>	<u>106,562</u>	<u>110,141</u>

Note 13c: Reserve Funds & Trust Funds

	Balance 1999 \$000	Appropriation to \$000	Appropriation from \$000	Balance 2000 \$000
<i>Reserve Funds</i>				
Waimate Cemetery - Perpetual Graves	23	7	-	30
Recreation & Sport Loan	26	1	-	27
Land Sales & Purchase Endowment Fund	70	3	-	73
Reserves Contribution - Rural	25	1	-	26
Reserves Contribution – Urban	18	1	10	9
Downlands Water Supply	33	42	7	68
<i>Trust Funds</i>				
Vandenburg Legacy	-	16	3	13
ABC NZ Trust	-	2	-	2
Hay Legacy	1	-	-	1
Black Legacy	15	1	-	16
Marshall Legacy	2	-	1	1
Friends of Knottingley Park	5	-	2	3
Southburn Community Trust	3	-	3	-
Dempsey Legacy Note 31(a)	50	1	-	51
	<u>271</u>	<u>75</u>	<u>26</u>	<u>320</u>

Note 14: Statement of Commitments

	2000 \$000	1999 \$000
The Council has no commitments for capital, loans or redundancies as at balance date	Nil	Nil

Note 15: Contingent Liabilities

	2000 \$000	1999 \$000
A contingent liability exists in respect to the outstanding portion of term loans held by the former Timaru Harbour Board		101
A contingent liability exists in respect to Retiring Gratuities for staff below the age of eligibility	72	66

Note 16: Cash Overdraft

The bank overdraft is unsecured. The overdraft facility totals \$600,000 with an interest rate at 30 June 2000 of 8.628% per annum up to \$600,000 and 10.15% above this limit.

Note 17: Severance Agreements

Section 223E(7A) of the Local Government Act 1974 requires that information relating to certain types of severance agreements be disclosed.

The Waimate District Council was not involved in this type of agreement during the year. (1999 : Nil).

Note 18: S.31 Transit NZ Act 1989

This information is provided to comply with Section 31 of the Transit New Zealand Act 1989.

<i>ROADING TECHNICAL UNIT</i>	Actual	Budget	Actual
Statement of Financial Performance	2000	2000	1999
For the Year Ended 30 June 2000	\$000	\$000	\$000

Revenue from In-House Professional Services

For TNZ Financially Assisted

Roading	178	151	168
Other Activities	12	13	10
Total Revenue	190	164	178
Operating Costs	171	163	154
Surplus/(Deficit) for the Year	19	1	24

The surplus/(deficit) is to be held within the Roding Technical Unit financial statements as an increase/decrease in retained earnings. The Roding Technical Unit split away from the Asset Management Unit during the 1998 year.

Note 19 : Joint Ventures

Council has a proportionate share in 20 Forestry Joint Venture Agreements with nine farmers.

The Joint Ventures range from 34% to 77% Council share of the Forestry asset and logging revenues. Silviculture costs are borne by the Council; cost of land ownership is borne by the farmers concerned. Council's share of the asset was valued at \$470,473 (1999: \$409,815); the Joint Venture partners' shares total \$400,690 (1999: \$425,929); the total asset is valued at \$871,163 (1999: \$835,744).

Note 20: Taxation

	Council		Group	
	2000	1999	2000	1999
	\$000	\$000	\$000	\$000
Surplus (Deficit) before tax	580	(670)	484	(661)
Prima facie tax at 33%	191	(221)	160	(218)
Tax effect of permanent differences	87	400	94	400
Effect of Imputation Credits	(278)	(179)	(254)	(179)
Taxation Expense	-	-	-	(37)

The taxation charge is represented by:

Current Tax	-	-	-	(37)
Deferred Tax	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37)</u>

The group has tax losses of \$281,722 (1999: \$223,698) with a tax effect of \$92,968 (1999: \$76,790), are available to be carried forward subject to the requirements of the Income Tax Act 1994 being satisfied.

Note 21: General Manager's Remuneration

The General Manager of the Waimate District Council appointed under Section 119C(1)(a) of the Local Government Act 1974, receives a salary of \$85,514 (1999 : \$77,740).

In terms of his contract, the General Manager also receives the following additional benefits:

Additional Benefits	Cost	
	GST Inclusive	
	1999/2000	1998/99
Car	\$12,849	\$12,849
Telephone	279	279
Superannuation	-	1,615
Entertainment Allowance	1,686	1,493

For the year ended 30 June 2000, the total annual cost, including fringe benefit tax, to the Waimate District Council of the remuneration package being received by the General Manager, is calculated at \$100,328 (1999 : \$93,976).

Note 22: Financial Instruments

Financial Instruments - Credit Risk

Financial instruments, which potentially subject the Council and group to credit risk, consist of Bank balances, investments and accounts receivable.

The Council's main Bank account is held with the ANZ Banking Group. The credit risk is reduced by ensuring that the balances in the accounts are at sufficient levels to fund the day-to-day operations of the Council. Surplus funds are invested with trading banks that operate in the District.

As at 30 June 2000, the Council is exposed to a concentration of credit risk with 36% (1999: 37%) of accounts receivable due from one debtor (Transfund New Zealand). This receivable was fully recovered subsequent to balance date.

Maximum Exposure to Credit Risk and Fair Values

The maximum exposure to credit risk and the fair value of financial instruments is equivalent to the carrying amount in the Statement of Financial Position.

The details of financial instruments are as follows:

	Council		Group	
	2000	1999	2000	1999
	\$000	\$000	\$000	\$000
Bank Balance	231	17	231	104
Bank Overdraft	-	168	-	168
Investment	856	608	856	608
Equity Investments	3,162	3,172	3,162	3,162
Accounts Receivable	466	493	466	493
Term Liabilities	283	273	283	273

Currency and Interest Rate Risk

Currency Risk

The Council and group has no currency risk, as all financial instruments are in New Zealand dollars.

Interest Rate Risk

Interest rate risk is minimal as all term liabilities have fixed interest rates. Most investments are short term only, therefore there is minimal exposure to interest rate risk.

Note 23 : Reconciliation of Net Operating Deficit to Cashflows from Operating Activities

	Council		Group	
	2000	1999	2000	1999
	\$000	\$000	\$000	\$000
Net Operating Deficit on Operations	580	(670)	484	(624)
Add (Deduct) Non Cash Items				
Depreciation	1,717	1,683	1,717	1,683
Loss on Sales of Fixed Assets	17	297	17	297
Write off Equity Investment	-	10	-	10
Compounded Interest Forestry Loan	17	15	17	15
	<u>2,331</u>	<u>1,335</u>	<u>2,235</u>	<u>1,381</u>
Add(Deduct) Movements in Working Capital Items				
Increase/(Decrease) in Creditors	314	(240)	320	(252)
(Increase)/Decrease in Debtors	42	195	42	203
(Increase)/Decrease in Stock	10	(13)	9	2
(Increase)/Decrease in Work in Progress	-	6	-	6
(Increase)/Decrease in Taxation Provision	-	-	14	17
(Increase)/Decrease in Deferred Tax	-	-	-	-
	<u>366</u>	<u>(52)</u>	<u>385</u>	<u>(24)</u>
Net Cashflows from Operating Activities	2,697	1,283	2,620	1,357

Note 24: Sale of Waimate Roding Ltd

On 17 February 1998, the Council resolved to sell the business of Waimate Roding Ltd. Following a tender process the assets and stock of the company were sold and the maintenance contract was transferred to Works Civil Construction on 28 February 1998. From that date, the company ceased trading as a roading and general contracting company.

The remaining surplus cash in Waimate Roding Ltd was distributed to the Council by way of dividend on 20 October 1999.

At its meeting on 20 October 1999, Waimate District Council agreed to sell 9,999 shares in Waimate Roding Ltd to the company for \$9,999. The proceeds were received on 21 October 1999.

Note 25: Related Party Transactions

The only related party transactions relate to those above.

Type of Transactions

	2000	1999
	\$000	\$000
Value of sales to Waimate Roothing Ltd	-	15
Owing to Waimate Roothing Ltd by Waimate District Council	-	6

No related party debts have been written off during the period.

Note 26: Major Budget Variations

Explanations for major variations from Council budget figures in the 1999/2000 Annual Plan, are as follows:

(a) Dividend Income

A special dividend \$684,386 was received from Alpine Energy, as a result of proceeds from the selling of Contact Energy. Subsequently, taxation expenses also increased.

(b) Interest Income and Expenses

Interest income was higher as a result of the dividend above. The Wastewater capital project was delayed while the urban water project was able to be financed from the cash surpluses. This has resulted in the Council investing rather than borrowing money in the financial year.

(c) Roothing Income and Expenses

A lower chipseal contract price resulted in savings to roading costs and a reduction in the Transfund subsidy.

(d) Community Services Income and Expenses

The favourable income variance was due to the Vandenberg Legacy of \$14,000 to the Library. Income received by the Waihao North Irrigation Scheme, for which we act as agents, offset similar expenditure.

(e) Emergency Services Income and Expenses

A major fire at Blue Cliffs resulted in receipts of insurance of \$85,471 to offset the expenses incurred.

(f) Rural Recreational Reserves Income

Morven Recreational Reserve logged part of their timber stand, receiving \$67,888.

(g) Civic Democracy Expenses

Internal labour costs to prepare committee reports were below budget by \$38,000 as a result of a reduced number of meetings on previous years, particularly in annual plans.

The Turning Point 2000 Highway project budgeted at \$30,000 was delayed until 2000/01.

(h) Solid Waste Expenses

An unfavourable variance was the result of two main circumstances which changed during the course of the year.

Firstly, the closure of the Waimate landfill, set for 3 years, was accelerated by using soil available from nearby roading projects. This cost an additional \$145,352 to complete.

Secondly, delaying the closure of the Waimate landfill saw savings of \$97,902 on transferring waste to Timaru landfill.

Capital Projects

(i) Urban Wastewater

This project, made up of three stages (the first budgeted at \$160,000), has been delayed due to time delays to the supply contract for the aerators.

(j) Urban Water Scheme

This project exceeded budget by \$137,000 (at a cost of \$888,000). However, the budgets were only estimates and following changes such as the choice of superior reservoir materials, the final tender documents were approved by Council at a price of \$858,000.

Additional capital renewals of upgrading Timaru Road laterals amounted to \$40,032. Also Hook-Waituna has now three cross connections of water supply to the urban scheme, at a cost of \$28,072.

(k) Otaio-Makikihi Water

The increased intake capital costs of \$108,176 was scheduled in the previous years. The delay was due to a problem securing access and permission at Blue Cliffs Station.

STATEMENT OF SERVICE PERFORMANCE

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CIVIC COSTS

DESCRIPTION OF FUNCTION

The democratic process ensures that the people of Waimate District are provided with the opportunity to have an influence on decisions affecting the performance of the Council's functions.

It sets up the accountability process that informs the people of the District of Council's future plans and direction on the Council's performance measured against these plans.

With the introduction of the Local Government Amendment Act (No 3) our focus this year was preparing the long term financial strategy as well as funding, investing and debt management policies.

HIGHLIGHTS

Web Page	\$ 3,000
Intra-Net	\$ 5,000

OBJECTIVES AND PERFORMANCE MEASURES

To maintain and facilitate the democratic and accountability process.

- ◆ Adopt the Annual Plan for 2000/2001 year that complies with the Local Government Act, by 30 June 2000, at a cost of no more than \$40,000.

⇒ *The Annual Plan of Council was adopted by Resolution of the Council at its Special Meeting held on Thursday, 21 September 2000. The delay was to enable up-to-date asset valuations to be included in the plan. The cost incurred was \$63,507.*

- ◆ Adopt the Annual Report for 1998/99 year that complies with the Local Government Act, by 30 November 1999, at a cost of no more than \$35,000.

⇒ *The Annual Report of Council for the 1998/99 year was adopted by resolution of the Annual Report Special Sub-Committee at its meeting held on Tuesday, 30 November 1999. The Annual Report did not comply with the Local Government Act in aspects relating to valuation and depreciation of assets.*

The cost incurred was \$39,074.

-
- ◆ To conduct an annual survey of ratepayers using Communitrak™ methodology, by 31 August 2000, at a cost of \$8,500.

(This survey will measure the satisfaction levels with the services provided by Council to ensure we improve our performance. It will also be used to help us in our strategic planning by identifying areas where there is a need for a new or improved service).

⇒ *The Communitrak Survey was conducted between Friday, 21 July 2000 and Sunday, 30 July 2000.*

The full presentation and report was available in July 2000.

The cost was \$10,856.

- ◆ That Council convene, publicly advertise and hold in accordance with Standing Orders:

6 full Council meetings

11 Committee meetings for the following committees:

- Resource Management
- Corporate Services
- Operations

at a cost of \$172,000.

⇒ *Council convened, advertised, and held in accordance with Standing Orders, the following meetings:*

- *7 full Council Meetings*
- *11 Operations Committee Meetings*
- *11 Corporate Services Committee Meetings*
- *10 Resource Management Committee Meetings*

at a cost of \$137,739.

Waimate District Council
Civic Costs
Statement of Cost of Services
For the Year ended 30 June 2000

	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Revenue			
General Rates	603	603	591
Waimate Urban Services Rate	134	134	118
Other Revenue	2	-	6
	<u> </u>	<u> </u>	<u> </u>
Total Revenue	739	737	715
Expenditure			
Direct Costs	208	220	202
Depreciation	2	2	2
Allocation of Overheads	467	504	503
	<u> </u>	<u> </u>	<u> </u>
Total Expenditure	677	726	707
Net Cost of Service	<u> </u> 62	<u> </u> 11	<u> </u> 8
Expenditure by Activity			
Democracy Costs	259	250	261
Elections	1	2	39
District/Local Issues	12	36	15
Accountability Compliance	264	259	217
Council Committee Administration	141	179	175
	<u> </u>	<u> </u>	<u> </u>
	677	726	707
Capital Expenditure			
Furniture and Fittings	2	-	-
Web Page	3	-	-
	<u> </u>	<u> </u>	<u> </u>
	5	0	0

COMMUNITY SERVICES

DESCRIPTION OF FUNCTION

- Community Services include the development and maintenance of community facilities, for example Pensioner Housing, Public Toilets and the Library.

DESCRIPTION OF ASSET

Pensioner Housing	21 single flats, 6 double flats on 0.95 ha
Library	Has 17,000 publications (approx)
Waimate Public Toilets	Includes toilets at Queen Street, Grigson Street, Victoria Park and Glenavy

OBJECTIVES AND PERFORMANCE MEASURES

Waimate Public Toilets

To provide a clean serviceable public toilet facility for Waimate residents and visitors.

- ◆ To clean the public toilets in the Waimate township at least once every two days (twice at times of high use), for a total cost of \$24,600. The public toilet at Glenavy shall be cleaned two times a week (four at times of high use), for a total cost of \$7,800.

⇒ *At the start of the year (July), the Waimate public toilets were cleaned once every two days. It was considered that this was not adequate, and the decision was made that the Waimate toilets be cleaned once daily.*

The total cost of this service for the year was \$14,286.

The public toilets at Glenavy are cleaned two times per week (at start and end of each week), with additional cleaning, if required, at times of high use.

The cost of this service for the year was \$9,256.

- ◆ At least 70% satisfaction with the public toilets (very satisfied and fairly satisfied) as measured in the annual survey.

⇒ *The July 2000 Communitrak Survey gives a 67% satisfaction rating (very satisfied and fairly satisfied).*

Library

To provide a range of books and reference materials which can be loaned and rented.

- ◆ To purchase greater than 500 adult books and greater than 350 children's books for a total cost of no more than \$29,000.

⇒ *1,414 adult and 721 children's books have been purchased along with reference books, for a total cost of \$35,181, of which \$6,181 of these purchases were funded from reserve funds.*

- ◆ At least 90% satisfaction with the library services (very satisfied and fairly satisfied) as measured in the annual survey.

⇒ *The public satisfaction level for library users was 82% (1999 : 90%).*

Pensioner Housing

To provide low cost, well maintained rental accommodation for elderly people.

- ◆ To achieve an 85% occupancy rate.

⇒ *During the 1999/2000 year, an occupancy rate of 94.8% was achieved.*

- ◆ To complete the exterior upgrade of all units by 30 June 2000, at a cost of \$24,300.

⇒ *The exterior upgrading of the units was completed, at a cost of \$9,600.*

- ◆ To complete 3 unit upgrades by 30 June 2000, at a cost of \$20,000.

⇒ *One unit was upgraded during the year (unit 8D) at a cost of \$3,862, with further works on this unit commencing on the 15 July 2000 (seven units were upgraded last year).*

Waimate District

To promote the Waimate District, both within the District and also the wider community.

- ◆ To hold at least two promotional events within the District during the year, for example Strawberry 'Fare' and the Busking Festival.

⇒ *More than two promotional events were held within the District during the year. These included:*

- *Waimate Strawberry 'Fare' (Saturday, 11 December 1999)*
- *South Canterbury Busking Festival (Saturday, 5 February and Sunday, 6 February 2000)*
- *Classic Garden Trail (Labour Weekend – 23 – 25 October 1999)*

All the above events were run within budget and proved popular, with crowd numbers exceeding previous years.

- ◆ To undertake an activity promoting Waimate outside the District, e.g. a stand at the Christchurch A & P Show.

⇒ *The Christchurch A & P Show was the major domestic marketing activity. Businesses promoting within the Waimate site included Enkledooverly Korna, Craig Dempster Taxidermy Artist, Waimate District Council Parks and Reserves Department, and a collection of accommodation providers. A new initiative for 1999 was the presence of baby wallabies.*

A prime site resulted in several thousand people visiting our site over the four days of the show. This activity was undertaken just under budget.

- ◆ To offer a quality of service to people visiting the Information Centre.

⇒ *This objective is measured by comments recorded in the Visitor Book as well as feedback direct to the Promotions Officer. Visitors enjoy the time given by the staff to answer their questions in a friendly and helpful manner. We are continually complimented on the number of brochures on display.*

-
- ◆ To produce a promotional brochure for the Waimate District, at a cost of \$7,000. (in addition, to complete a promotional video of the Waimate District.

⇒ The Promotions Officer commenced collating advertising for the promotional brochure and received a proof from the printers. The brochure will be completed in 2000/01 year, therefore, budget for this activity has been carried forward.

The promotional video of the Waimate District was completed in conjunction with Pro-Ject Waimate.

- ◆ To produce a marketing strategy.

⇒ The marketing strategy outlining five key objectives – Information Services, Events, Marketing and Promotion, Christmas Decorations and Signage, and Economic Development, was compiled and approved by Council.

**Waimate District Council
Community Services
Statement of Cost of Services
For the Year ended 30 June 2000**

	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Revenue			
General Rates	390	362	337
Waimate Urban Services Rate	28	28	28
Interest & Dividends	1	3	-
User Charges & Fees	8	8	8
Grants	88	31	32
Property Revenue	61	64	53
Other Revenue	63	3	58
Total Revenue	<u>639</u>	<u>499</u>	<u>516</u>
Expenditure			
Direct Costs	216	154	104
Depreciation	38	38	36
Grants	122	87	95
Allocation of Overheads	277	228	237
Total Expenditure	<u>653</u>	<u>506</u>	<u>472</u>
Net Cost of Service	<u>(14)</u>	<u>(7)</u>	<u>44</u>
Expenditure by Activity			
Library	211	167	173
General Community Services	166	111	141
Waihao North Irrigation Study	99		
Pensioner Flats	67	118	73
Promotions	85	79	62
Public Toilets	25	24	19
	<u>653</u>	<u>506</u>	<u>472</u>
Capital Expenditure			
Library Book Purchases	35	29	31
Public Toilet Development	3	-	35
Pensioner Flat Upgrade	6	-	5
Library Computer Replacements	-	3	-
	<u>44</u>	<u>32</u>	<u>71</u>

FORESTRY

DESCRIPTION OF FUNCTION

Council has contracted out the management of the forest resources to a forest management specialist. The Corporate Services Manager is responsible for the outcomes from Forestry and liaises with the forestry specialist from time to time.

The Council will develop and maintain the tree crop following silviculture regimes set down in the two management plans and consultant's report. All forest establishment and silviculture work is carried out by contract.

DESCRIPTION OF ASSET

The forest assets are split into four groups. These are:

Forest Name	Stocked	Unstocked	Total
Athlone	533.5	246.5	780
Charnwood	242.5	81.5	324
Forestry Reserves	105.4	30.6	136
Joint Venture Forests	96.8	0	96.8

Of the total 1337 ha of forests, 978 ha is stocked and 358 ha is unstocked.

OBJECTIVES AND PERFORMANCE MEASURES

To develop and maintain the Council's forest assets in accordance with the long-term aim of providing sustainable rates relief and local employment by the year 2005.

- ◆ To thin 37.9 ha in Athlone Forest, to be completed by 30 June 2000, to Logging and Forestry Industry Training Board standards and specifications, for a total cost of no more than \$5,700.

⇒ *A total of 33.9 hectares that was programmed plus an additional 93.8 hectares, making a grand total of 127.7 hectares was thinned.*

*On the programme for the year ending 30 June 2000, compartment 6.01, a total area of 32.9 hectares was thinned to waste and only 1 hectare of 5 that was scheduled in cpt 3.02. Thinning was not so critical in cpt 3.02 because of species selection (*C.macrocarpa*, growth is not so restricted by stocking numbers) areas were only thinned where needed. Additional areas thinned were carried over from previous year, coinciding with delayed second pruning operations (cpts 4.01 and 5.01 93.8 ha).*

All above operations met minimum Logging and Forest Industry standards, at a cost of \$16,390.

-
- ◆ To prune 51.1 ha in Athlone Forest, to be completed by 30 June 2000, to Logging and Forestry Industry Training Board standards and specifications, for a total cost of no more than \$24,000.

⇒ *The pruning of 51.1 hectare was completed, plus an additional 79.3 hectares that was carried over from the previous financial year, making a total of 130.4 hectares treated, at a cost of \$67,812.*

- ◆ To prune 15 ha in Glenavy Reserve, to be completed by 30 June 2000, to Logging and Forestry Industry Training Board standards and specifications, for a total cost of no more than \$7,700.

⇒ *Of the 15 hectares only 8.2 hectares was completed due to the fact that tree height varies throughout the stand. The 8.2 hectares completed was on the more fertile sites. The remaining area, which consists of a mainly ex riverbed, is somewhat behind the rest of the block, at a total cost of \$5,024.*

- ◆ To blank 78 ha in Athlone Forest, to be completed by 30 September 1999, to Logging and Forestry Industry Training Board standards and specifications, for a cost of no more than \$9,000.

⇒ *The blanking of 78 hectares in Athlone Forest was completed to Forest Industry standards, by 30 September 1999, at a cost of \$12,656.*

**Waimate District Council
Forestry
Statement of Cost of Services
For the Year ended 30 June 2000**

	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Revenue			
General Rates	51	51	60
Waimate Urban Services Rate	9	9	-
Property Revenue	3	5	10
Other Revenue	-	-	31
	<u>63</u>	<u>65</u>	<u>101</u>
Total Revenue			
Expenditure			
Direct Costs	63	73	90
Allocation of Overheads	9	17	12
	<u>72</u>	<u>90</u>	<u>102</u>
Total Expenditure			
Net Cost of Service	(9)	(25)	(1)
Expenditure by Activity			
Athlone Forest	17	23	23
Charnwood Forest	25	25	25
Joint Venture Forests	-	-	-
Forest Reserves	4	3	19
General Administration	26	40	35
	<u>72</u>	<u>90</u>	<u>102</u>
Capital Expenditure			
Athlone Planting	13	9	85
Athlone Pruning	68	24	33
Athlone Thinning	16	6	8
Athlone Boron Fertilising	5	5	9
Charnwood	-	2	-
Forestry Reserves	9	12	7
	<u>111</u>	<u>58</u>	<u>142</u>

REAL ESTATE

DESCRIPTION OF FUNCTION

This activity administers:

- Surplus or under utilised parcels of Council owned land.
- Commercial property owned by Council (i.e. Old Post Office, 67.6 ha McNamaras Road farm land, 88.6 ha Timaru Road farmland).
- Buildings and depots owned and operated by Council to conduct its normal day to day activities.
- Any staff housing that remains in Council ownership, including the Victoria Park house.

DESCRIPTION OF ASSET

The total of assets attributed to this activity is at a fixed asset value of \$2,111,835.

OBJECTIVES AND PERFORMANCE MEASURES

To attempt to dispose of any surplus land at a fair value.

- ◆ Identify all under utilised parcels of Council owned land and recommend their disposal or alternative use, by 31 March 2000.

⇒ *All land regarded as surplus to Council's requirements is with Waimate Real Estate Agents.*

To maximise the return on all commercial property.

- ◆ To maintain 90% occupancy of all commercial property and restricted property with a return on capital of at least 5% for all commercial property.

⇒ *Maintained 100% occupancy of McNamaras and Timaru Road properties, and 75% of all available rental space at the Old Post Office.*

⇒ *The return on capital on these properties is 6.13%.*

To manage Council's operational property to minimise cost of ownership

- ◆ Establish the rental value for each asset and compare this to the internal building charge. Where the building charge is higher than the rental, develop a strategy to limit costs to no more than the rental value, by 31 March 2000.

⇒ *Generally, most property made either small gains or losses, often dependent upon the preventative maintenance programme. All operational properties will be covered by the Ten Year Financial Strategy review in 2000/01.*

Waimate District Council
Real Estate
Statement of Cost of Services
For the Year ended 30 June 2000

	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Revenue			
General Rates	(3)	(6)	(19)
Waimate Urban Services Rate	(1)	(1)	(3)
Interest	1	1	16
Rents & Recoveries	89	97	61
	<u>86</u>	<u>91</u>	<u>55</u>
Total Revenue			
Expenditure			
Direct Costs	98	105	101
Depreciation	28	22	24
Allocation of Overheads	(89)	(87)	(94)
	<u>37</u>	<u>41</u>	<u>31</u>
Total Expenditure			
Net Cost of Service	49	50	24
Expenditure by Activity			
Commercial	34	47	27
Operational	(7)	(8)	(10)
Other	10	2	14
	<u>37</u>	<u>41</u>	<u>31</u>
Capital Expenditure			
Staff House St Andrews Sold	-	-	(32)
Local Government Centre	25	22	-
Purchase Timaru Road Property	-	-	562
Racecourse Road Subdivision	-	-	4
Staff Housing Furnishings Tennant St	5	5	-
	<u>30</u>	<u>27</u>	<u>534</u>

PARKS AND RESERVES

DESCRIPTION OF FUNCTION

This activity is responsible for maintaining the Parks and Reserves within the District. Included in this activity is the Swimming Pool and Cemetery.

During the year we will be implementing Parks and Reserves Asset Management System (PRAMS). This will enable us to more effectively manage the parks and reserves asset. PRAMS will also be useful in preparing the Parks and Reserves Asset Management Plan.

DESCRIPTION OF ASSET

The Parks and Reserves Business Unit administers the parks and reserves within the District. They include:

- 25.7 ha of urban parks
- 7.6 ha of sports facilities incorporating Victoria Park and Knottingley Park
- 33 ha of rural reserves
- Waitaki Lake reserves (on behalf of the Department of Conservation)
- Motor camps at Victoria Park, Knottingley Park and St Andrews
- Norman Kirk Swimming Pool
- Cemetery

HIGHLIGHTS

	Actual 2000	Budget 2000
• Victoria Park – cycling track 2 grants were paid	\$30,000	\$20,000
• Victoria Park motor camp – sealed driveway	\$3,933	\$7,000
• Victoria Park motor camp – shower partitions – (delayed until 2000/01)	\$111	\$8,000
• Cemetery rubbish bins	\$2,697	\$3,000
• Major plant item – Trimax Procut Mower	\$7,300	\$22,000
• Various smaller plant items and building	\$4,836	-

OBJECTIVES AND PERFORMANCE MEASURES

Parks and Reserves

To facilitate quality management of Parks and Reserves with an emphasis on long-term planning.

Maintenance – Turf Areas

- ◆ To mow all parks and town reserves at least 30 times during the year, cutting height to be maintained at a reasonable height, at a cost of \$22,000.

⇒ *All parks and town reserves were mowed at least 30 times between September 1999 and May 2000, under the supervision of the Parks Superintendent, at a cost of \$44,375.*

The cost increases are due to the season nature which affected mowing conditions.

- ◆ To top all rural reserves three to five times during the year, cutting height to be maintained at a reasonable height, at a cost of \$1,000.

⇒ *All rural reserves were topped two to five times between September 1999 and April 2000, under the supervision of the Parks Superintendent, at a cost of \$854.*

- ◆ To apply reseal coat of bitumen and grade 5 chips on camp driveway by June 2000, at a cost of \$7,000.

⇒ *Reseal coat of bitumen and grade 5 chips on camp driveway was carried out on camp driveway at a cost of \$3,933.*

- ◆ To have sport facilities ready for sporting codes, i.e. October for summer, and April for winter sports.

⇒ *All sport facilities were ready for sporting codes, i.e. October for summer and April for winter sports, at a cost of \$3,877.*

- ◆ At least 94% of satisfaction with the Parks and Reserves (very satisfied and fairly satisfied), as measured in the annual survey.

⇒ *In Council's July 2000 NRB survey, 92% of users of the Parks and Reserves indicated they were satisfied (1999 95%).*

Cemetery

To provide an interment facility to service the needs of the community.

- ◆ To provide an interment facility at a cost of no more than \$36,000 under the Contract specifications for maintenance, as supervised by the Parks Superintendent.

⇒ The cemetery provided an interment facility all year at a cost of \$35,450. The Parks Superintendent supervised the contract.

- ◆ To respond to inquiries and complaints received within five working days.

⇒ 17 inquiries were received and responded to within 5 working days. No complaints were received for the year.

Swimming Pool

To provide a swimming pool facility for the community.

- ◆ To maintain the pool temperature between 24 and 29 deg.C

⇒ The Pool Supervisor checked the pool's temperature once a day between October 1999 and March 2000. The temperature ranged between 24 and 31 deg.C.

- ◆ To maintain the water quality to New Zealand standard for public swimming water quality.

⇒ Between October 1999 and March 2000, the pool's water quality was checked and recorded at least once a day by the pool's operator. All readings complied with the Water Safety Standards.

- ◆ Total cost of operating the swimming pool to be not more than \$101,800, and total user charges income to be at least \$20,500.

⇒ Under the supervision of the Parks Superintendent the cost of operating the swimming pool was \$83,669, and the total user charges income was \$17,732. This was between October 1999 and March 2000.

-
- ◆ At least 91% customer satisfaction with the swimming pool (very satisfied and fairly satisfied) as measured in the annual survey.

⇒ *The Council's July 2000 NRB survey, 80% of the Pool's users were satisfied, (1999 85%). 14% did not know.*

**Waimate District Council
Parks and Reserves
Statement of Cost of Services
For the Year ended 30 June 2000**

	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Revenue			
General Rates	370	390	414
Waimate Urban Services Rates	5	5	4
User Charges	123	120	114
Rents	12	9	10
Other Revenue	74	1	4
	<hr/>	<hr/>	<hr/>
Total Revenue	584	525	546
Expenditure			
Direct Costs	175	217	179
Depreciation	41	38	41
Allocation of Overheads	279	296	298
	<hr/>	<hr/>	<hr/>
Total Expenditure	495	551	518
	<hr/>	<hr/>	<hr/>
Net Cost of Service	89	(26)	28
Expenditure by Activity			
Swimming Pool	81	100	80
Cemetery	41	45	42
Camping Grounds	82	93	85
Rural Reserves	21	18	20
Recreation Reserves	21	20	36
Urban Parks & Reserves	249	275	255
	<hr/>	<hr/>	<hr/>
	495	551	518
Capital Expenditure			
Swimming Pool Boiler	-	-	24
St Andrews Village Green	-	-	2
Cemetery Rubbish Bins	3	3	-
Victoria Park Camp Showers	-	8	-
Victoria Park Camp Drive Seal	4	7	-
Playground Sealing	-	-	18
Knottingley Park Driveway	-	-	3
New Mower	7	22	-
	<hr/>	<hr/>	<hr/>
	14	40	47

REGULATORY SERVICES

DESCRIPTION OF FUNCTION

Resource Management

Council is required under the *Resource Management Act 1991* to promote the sustainable management of the District's environment, to meet the needs of present and future generations.

Council fulfills this function by administering the new District Plan, which is now mostly operative (with only a few issues to resolve), and by assessing resource consent applications, answering people's questions where possible, acting as an advocate for the environment, and by monitoring both granted resource consents and the state of Waimate District's environment.

In addition, Council ensures that its plans and policies work in conjunction with national and regional policy statements and plans, by making submissions on these documents.

Environmental Health

The prime function of the division is to safeguard, conserve and promote community health, welfare and safety through monitoring compliance with legislation within Council's jurisdiction, e.g. *Hazardous Substances and New Organisms Act*, *Health Act*, *Local Government Act*, *Sale of Liquor Act* and *Food Act*.

Dog and Animal Control

The Division is responsible for:

- The registration of all dogs within the district, and to respond to and take action on dangerous and barking dogs.
- To control the nuisances caused by dogs, including wandering and defecating in public places.
- To take action on wandering stock such as cattle, goats, deer and sheep.

Building Control

The prime objective of the Building Control Division is to provide a high standard of service to the public by way of a comprehensive service which satisfies customer and Council requirements, including personalised service, local knowledge, information database at competitive cost.

The Building Control Section anticipates that it will process approximately 350 consents, 30 separate project information memoranda, 450 code compliance certificates and 150 land information memoranda during the year. Building Control Officers are available to assist and advise the public on building related matters.

OBJECTIVES AND PERFORMANCE MEASURES

To enhance the quality of life in the District through the promotion of a healthy and safe environment.

To identify and plan for the community's needs and the sustainable use of its resources by providing a framework that will encourage development within the District in accordance with the purpose, principles and requirements of the relevant acts.

Resource Management

To comply with the Resource Management Act 1991 with respect to the preparation of the State of the Environment Report and processing of resource consents.

- ◆ To locate existing research, and start the physical monitoring of the State of the Environment.
- ◆ To ensure at least 95% of all resource consents are processed within the statutory timeframes.

⇒ *Both these standards have been fully met.*

⇒ *The Planning Department has undertaken a research programme on existing data regarding SOE standards, and data for the Waimate District. It has also started collecting actual site specific data required to ascertain the State of the Environment in some of those areas detailed by Council as initially requiring documentation, and base standards.*

⇒ *The Planning Department has 100% compliance for the statutory 20 working day time limit on all its Resource Consents processed during this time period. The average time period in Council for Land Use Consents is 7.65 days, the average time period in Council for Subdivision Consents is 7.80 days, and the average time period in Council for Certificates of Compliance and Alterations to a Designation, is 1.88 days.*

Building Control

To meet the requirements of the Building Act 1991 in relation to time requirements for the issue of consents.

- ◆ To monitor by a random sample of 15 consents each quarter that at least 95% of them have been issued in the following timeframe:

-
- (i) Building work over \$500,000 estimated value – 18 working days
 - (ii) Building work under \$500,000 estimated value – 9 working days
 - (iii) To ensure all consents have been authorised by the Senior Building Control Officer

⇒ *The following achievements for the year were:*

<i>September quarter</i>	<i>87%</i>
<i>December quarter</i>	<i>100%</i>
<i>March quarter</i>	<i>74%</i>
<i>June quarter</i>	<i>87%</i>

There were no individual consents issued with a value of over \$500,000.

Not all consents were issued by the Senior Building Control Officer as he resigned his position during the year. Both of the two new Building Control Officers employed during the year, have authority to sign consents.

The overall achievement for the year, was that 89% of consents were issued within the 10 working day requirement. The average consents processing time was six working days.

Animal Control

To enforce the Dog Control Act 1996.

- ◆ To investigate and attend all dog related complaints within seven working days of receipt of complaint.

⇒ *In the year ended 30 June 2000, 64 complaints were received. 58 were dealt with within the 7 day period and most within 2 days of the complaint being received.*

- ◆ To achieve 90% registration of all known dogs in the district, by 31 December 1999.

⇒ *2,916 dogs were registered at 31 December 1999.*

⇒ *A total of 3,233 dogs were registered as at 30 June 1999.*

Regulatory

To process liquor licence applications within the guidelines as set out in the Liquor Licensing Act 1989.

- ◆ To provide a written report to the Secretary of the Waimate Liquor Licensing Agency within 10 working days for Special Licences, and 20 working days for all other liquor licences.

⇒ *A total of 86 liquor licences were investigated during the year.*

⇒ *All 100% were processed within the time frame.*

**Waimate District Council
Planning and Regulatory
Statement of Cost of Services
For the Year ended 30 June 2000**

	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Revenue			
General Rates	259	259	254
Waimate Urban Services Rate	49	49	45
Licence Fees and Sundry Sales	29	35	16
Building Consent and LIM Fees	74	80	84
Resource Consent Fees	11	30	17
Animal Control Income	54	57	63
	<hr/>	<hr/>	<hr/>
Total Revenue	476	510	479
 Expenditure			
Direct Costs	55	68	56
Allocation of Overheads	427	439	408
	<hr/>	<hr/>	<hr/>
Total Expenditure	482	507	464
	<hr/>	<hr/>	<hr/>
Net Cost of Service	(6)	3	15
 Expenditure by Activity			
Dog and Animal Control	78	75	86
Resource Management	161	176	154
Building Control	144	157	130
Health and Liquor Licensing	99	99	94
	<hr/>	<hr/>	<hr/>
	482	507	464
 Capital Expenditure			
Pound Building	-		21
Furniture and Fittings	4	4	-
Office Equipment – Computer	2	2	-
	<hr/>	<hr/>	<hr/>
	6	6	21

ROADING

DESCRIPTION OF FUNCTION

This activity provides general maintenance, pavement reseals and shape correction, bridge repairs, emergency restoration, signposting and pavement marking, street lighting, street cleaning, minor safety projects, kerb and channel replacement and footpath maintenance.

Council's Asset Management Unit is responsible for management of the roading asset.

All physical work is carried out by contract.

Subsidised Roding

Maintenance of the roading network is ongoing. Each year a district roading programme is prepared in accordance with Transfund New Zealand policy. This allows us financial assistance from the National Roads Account of up to 56% for maintenance work, which includes:

- General maintenance and pavement reseals
- Kerb and channel maintenance
- Bridge repairs
- Emergency restoration
- Signposting and pavement marking
- Street cleaning and lighting

Non-Subsidised Roding

Maintenance of footpaths and construction of new kerb and channel and seal extensions is funded from rates.

Description of Asset

Urban sealed roads	28 km
Urban unsealed roads	1 km
Rural sealed roads	597 km
Rural unsealed roads	714 km
178 bridges	3416 m
Kerb and Channel	49 km
Sealed footpaths	45 km

OBJECTIVES AND PERFORMANCE MEASURES

To provide a safe, convenient, comfortable and cost effective roading network for the movement of people, goods and vehicles.

- ◆ To complete a Transfund NZ District Roding Programme by 30 June 2000, within budget, and to Transit New Zealand's "Standards Criteria and Guidelines".

	Council Budget	Transfund NZ Approved Programme	<i>Actual</i>
Maintenance			
Pavement maintenance	\$1,030,000	\$960,000	\$911,806
Bridge Repairs	60,000	40,000	39,730
Amenity Safety Maintenance		55,000	55,970
Street Cleaning	15,000	5,000	2,288
Professional Services	171,000	240,000	211,756
Traffic Services	55,000	85,000	42,267
Carriageway Lighting	35,000	46,000	31,013
Improvements and Renewals			
Culvert Replacement			71,804
Area Wide Pavement Treatment	30,000	36,000	37,920
Maintenance Chipseals	400,000	335,000	330,535
Major Drainage Control	30,000	22,000	19,875
Bridge Repairs	20,000		
Carriageway Lighting	25,000		12,357
Traffic Services	30,000		42,558
Minor Safety Projects	57,000	49,301	49,018
Professional Services	<u>5,000</u>		
	<u>\$1,963,000</u>	<u>\$1,873,301</u>	<u>\$ 1,858,897</u>

⇒ *The Transfund NZ District Roding Programme was completed by 30 June 2000, at actual cost shown above within budget.*

⇒ *The 1999/00 Final Claim to Transfund NZ was within the approved programme.*

⇒ *The standard of work was acceptable to the Assistant Engineer-Roding and the Asset Manager.*

⇒ *59.6 km maintenance chipseals was completed.*

⇒ *Area Wide Pavement Treatment was completed on 620m of Craigmere Valley Road.*

⇒ *240m of Michael Street kerb and channel was renewed.*

- ◆ To complete Council Non-Subsidised Roding Programme by 30 June 2000, within budget and to standards established by the Asset Management Unit.

1999/2000 Programme	Council Budget	Actual
Maintenance		
General Maintenance	\$ 26,000	\$ 7,223
Street Cleaning	46,000	27,335
Footpath Maintenance	25,000	7,111
Improvements and Renewals		
Footpath Reconstruction and Reseals	62,000	76,823
Seal Extension, Braddon Street	4,500	8,675
Kerb and Channel Extension, Thackeray Street	<u>8,500</u>	<u>9,202</u>
	<u>172,000</u>	<u>136,369</u>

⇒ *The Council Non-Subsidised Roding Programme was completed by 30 June 2000 at the actual costs shown above.*

⇒ *The standard of work was acceptable to the Assistant Engineer-Roding and the Asset Manager.*

⇒ *Seal extension on Braddon Street was completed.*

⇒ *The kerb and channel extension, Thackeray Street, was completed.
635m² of footpaths were constructed
23,060m² of footpaths were resurfaced*

- ◆ Less than 25% not very satisfied with roads, as measured in the annual survey.

⇒ *Results of a ratepayer satisfaction survey completed in July 2000.*

Roding Not very Satisfied - 23%

- ◆ Less than 40% of Waimate Ward residents not very satisfied with footpaths, as measured in the annual survey.

⇒ *Results of a ratepayer satisfaction survey completed in July 2000.*

Footpaths Not very Satisfied, Waimate Ward residents – 24%

Waimate District Council
Roading
Statement of Cost of Services
For the Year ended 30 June 2000

	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Revenue			
General Rate	1,123	1,128	1,215
Waimate Urban Services Rate	95	95	93
Transfund Subsidy	1,059	1,162	1,271
Other Revenue	13	-	2
	<hr/>	<hr/>	<hr/>
Total Revenue	2,290	2,385	2,581
Expenditure			
Engineering Professional Services	178	141	168
Direct Costs	1,201	1,397	1,802
Depreciation	1,217	703	1,194
Allocation of Overheads	48	86	50
	<hr/>	<hr/>	<hr/>
Total Expenditure	2,644	2,327	3,214
Net Cost of Service	(354)	58	(633)
Expenditure by Activity			
Subsidised Local Roads	2,532	2,170	3,051
Non Subsidised Roothing	91	148	157
Safety Administration	21	9	6
	<hr/>	<hr/>	<hr/>
	2,644	2,327	3,214
Capital Expenditure			
Seal Extensions	9	5	78
Capitalised Chip Seals	331	400	326
Capitalised Bridge Repairs	-	20	14
Capitalised Traffic Services	43	30	-
Capitalised Pavement Repairs	-	35	22
Footpath Reconstructions	77	62	110
Area Wide Pavement Treatment	38	100	-
Kerb and Channel Replacement	20	30	27
New Kerb and Channel	9	8	-
Concrete Fords	-	-	14
Culverts	72	-	65
Signage	-	-	35
Capitalised Carriageway Lighting	12	25	30
Capitalised Minor Safety Projects	49	57	46
	<hr/>	<hr/>	<hr/>
	660	672	767

WASTE WATER AND STORMWATER

DESCRIPTION OF FUNCTION

The Waste Water activity is responsible for the safe and efficient transmission, treatment and disposal of liquid waste (sewerage).

The Stormwater activity is responsible for the transmission of rainwater from kerb and channel to disposal.

DESCRIPTION OF ASSET

A reticulated sewerage system is operated in the Waimate Urban area only.

The Waimate sewerage system comprises approximately:

- 28 km of gravity mains
- 15 km of gravity sewer lateral connections
- 223 manholes or inspection eyes
- Twin imhoff primary treatment tanks
- 1 Oxidation pond

A reticulated stormwater system exists in part of the Waimate urban area only. Much surface rainfall is carried by kerb and channel a significant distance prior to entering the stormwater reticulation system. Kerb and channel is included in the Roding activity.

The Waimate stormwater system comprises approximately:

- 4 km of gravity stormwater mains and some open channel.

HIGHLIGHTS

A value of \$110,000 has been allocated for sewer development. Projects to be undertaken are:

- Public consultation regarding the extension of the area presently sewerred.
- Securing of a resource consent and detailed design for sewer treatment upgrade.
- Completion of filming of sewer mains, inputting findings onto asset register, and preparing long-term mains rehabilitation programme.
- Undertaking 400m of priority mains replacement.

OBJECTIVES AND PERFORMANCE MEASURES

Waste Water

To operate a waste water management system for the Waimate urban area capable of delivering and processing liquid waste.

- ◆ To measure pond outlet dissolved oxygen three times per week between 1.00 pm and 4.00 pm, and have all results greater than 2.0 g/m³.
 - ⇒ *Tests taken show that at times DO readings are as low as 0.4 g/m³ with 9 results less than 2.0g/m³.*

- ◆ To measure pond outlet faecal coliforms once a week and have all results less than 100,000/100ml.
 - ⇒ *Tests taken show range of between 200,000 and 300,000, with 19 of 65 tests taken exceeding the 100,000/100ml limit.*

- ◆ To have no complaints regarding odour or visual effects of pond or Waimate Creek downstream of discharge attributable to the sewerage scheme.
 - ⇒ *We have had telephone complaints from residents residing within 150m of the pond adjacent to Horgans Road. Generally complaints have coincided with low DO readings.*
NB – In August, Council installed 2 aerators on the pond, which will be operational by the end of October.

- ◆ To respond to reports of sewer blockages within 12 hours.
 - ⇒ *3 blockages in reticulations with response within 1 hour.*

- ◆ Less than 5% of connected residents not very satisfied with the sewerage system as measured in the annual survey.
 - ⇒ *The 2000 Communitrak Survey results show 5% of respondents “not very satisfied” – up from 2% in 1999.*

- ◆ Complete Stage I of Sewage Treatment Upgrade by installing power supply and aerators to the pond by 30 June 2000, at a cost of \$80,000.
 - ⇒ *Stage I will be completed with the installation of the switchboard at the end of October 2000, which will allow the operation of aerators presently installed on pond.*

<i>Aerators were</i>	<i>\$ 41,800</i>	
<i>Control building</i>	<i>\$ 27,376</i>	
<i>Power Supply</i>	<i>\$ 7,499</i>	
<i>Switchboard</i>	<i><u>\$ 6,300</u></i>	<i>\$ 82,975</i>

-
- ◆ Obtain a resource consent and complete detailed design for a sewerage treatment upgrade Stages II and III by 30 June 2000, at a cost of \$80,000.

⇒ *Resource consent application completed and forwarded to Canterbury Regional Council in July 1999. Presently additional information requested. Information being collated and then submitted to Canterbury Regional Council, with consent approval available in 2-3 months, i.e. January-February 2001.*

<i>Cost for consent, Consultants</i>	<i>\$ 14,000</i>
<i>Cost for AMU</i>	<i><u>\$ 5,500</u></i>
	<i><u>\$19,500</u></i>

- ◆ Complete priority sewer main replacement by 30 June 2000, at a cost of \$41,000.

⇒ *No work on sewer main replacement done in 1999-2000 year. Work has been deferred to 2000-2001.*

Stormwater

To maintain and operate a public stormwater system designed to minimise surface flooding for rainfalls with a less than 20 year return period in the Waimate Urban area.

⇒ *Nil complaints received for rain intensity within the system design.*

During recent storm events

Mid-March 2000, a 30 year storm resulted in a number of complaints concerning localised flooding brought about by sump entry grates being blocked with leaves etc.

As a result, sumps were modified and a culvert was replaced on the corner of High and Belt Streets.

More latterly, in August 2000, when 300mm fell in the month, the stormwater reticulation performed within its design parameters, without complaint.

Waimate District Council
Waste Water and Stormwater
Statement of Cost of Services
For the Year ended 30 June 2000

	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Revenue			
General Rates	10	12	8
Waimate Urban Services Rate	12	12	7
Separate Rates	161	161	86
Other Revenue	-	-	-
	—	—	—
Total Revenue	183	185	101
Expenditure			
Direct Costs	22	72	19
Asset Condition Work	-	-	81
Sewer Extension Public Consultation	-	-	8
Depreciation	73	56	57
Allocation of Overheads	42	55	72
	—	—	—
Total Expenditure	137	183	237
	—	—	—
Net Cost of Service	46	2	(136)
Expenditure by Activity			
Waimate Sewer System	129	166	225
Waimate Stormwater System	8	17	12
	—	—	—
	137	183	237
Capital Expenditure			
Sewer Renewals	-	41	-
Sewer Treatment Upgrades	28	160	34
Stormwater Mains	—	—	—
	—	—	—
	28	201	34

SOLID WASTE MANAGEMENT

DESCRIPTION OF FUNCTION

Solid Waste involves the collection and safe disposal of refuse. Refuse is collected from the kerbside in the Waimate urban area and also in the Morven, Glenavy, Willowbridge, Studholme and Makikihi communities. The Waimate rubbish dump is available to all residents of the district as a means of disposing of refuse.

DESCRIPTION OF ASSET

The Waimate District Council owns and operates one operational landfill.

HIGHLIGHTS

Completion of the solid waste strategy, including consultation with the public.

Implement outcomes of the strategy as appropriate, but specifically including the following:

- Obtain resource consents for all landfills, including carrying out monitoring programme.
- Close the Waimate Landfill and begin transfer of refuse to the Redruth Landfill in Timaru.

OBJECTIVES AND PERFORMANCE MEASURES

To provide and operate a cost effective solid waste collection system for the Waimate, Glenavy, Morven, Willowbridge, Makikihi, St Andrews communities and the rural area near St Andrews.

- ◆ To have no more than 5 written complaints for the refuse collection service for the year.

⇒ *Discounting the public consultation process, there were fewer than 5 written complaints about refuse collection services for the year.*

- ◆ Less than 5% of residents receiving service not very satisfied with refuse collection, as measured in the annual survey.

⇒ *The annual survey showed 17% of residents not very satisfied with the rubbish collection. This was a similar level to the 1999 survey and may be a result of teething problems implementing the new service.*

To provide for solid waste disposal for all residents.

- ◆ To have no more than 5 written complaints for the refuse disposal sites for the year.

⇒ *There have been fewer than 5 written complaints about refuse disposal sites for the year.*

- ◆ Less than 20% of residents receiving service not very satisfied with refuse disposal sites, as measured in the annual survey.

⇒ *The Annual Survey did not ask residents receiving service their level of satisfaction with disposal sites.*

To obtain resource consents for seven closed rural landfills.

- ◆ To have resource consents in hand for the seven closed rural landfills by 30 June 2000, at a cost of \$4,500 plus monitoring and remedial works costs of \$18,100. Some costs spread over 5 years.

⇒ *Resource Consents for the seven closed rural landfills were received in October 1999. The cost for monitoring was \$8,245.15. The cost for remedial works was \$3,506.92.*

To implement the long-term final disposal strategy.

- ◆ To close the Waimate Landfill by 31 January 2000, at a cost of \$23,500. Cost spread over 5 years.

⇒ *Waimate closed on 4 February 2000. The performance measure was intended to mean \$23,500 per year. An opportunity was taken to significantly complete remediation in one year.*

Cost

<i>Asset Management Unit</i>	<i>\$ 10,214.60</i>
<i>External Contractors</i>	<i>\$170,867.94</i>

- ◆ To apply for a resource consent, with supporting documentation, for the Waimate Landfill when closed by 30 June 2000, at a cost of \$7,000 spread over 5 years, plus monitoring costs of \$16,500.

⇒ *Resource Consent application with supporting documentation has been submitted.*

Cost

<i>Asset Management Unit</i>	<i>\$ 1,895.05</i>
<i>External Contractors</i>	<i>\$ 12,121.67 (incl. monitoring)</i>

- ◆ To begin transfer of refuse to the Redruth Landfill, Timaru, by 31 January 2000, within operation budgets.

⇒ *First load transported to Redruth Landfill on 3 February 2000.*

- ◆ To begin investigations for final transfer station and greenwaste handling systems by 30 June 2000, at a cost of \$5,000.

⇒ *Final design of transfer station and greenwaste handling systems has been deferred until data is available from the impact of the new collection system.*

To consider, and if desired, implement a new refuse collection strategy and service.

- ◆ To consider an investigation into collection strategies including consultation with the public, by 31 August 1999.

⇒ *After public consultation a trial of official bags started 1 August 1999. At the end of the trial after further consultation, contracts for a mixed bin/bag refuse service were let, with Metallic Sweeping Ltd, the successful tenderer.*

- ◆ To implement a new refuse collection service if desired by the public, by 30 June 2000.

⇒ *New refuse collection service was implemented on 1 July 2000.*

**Waimate District Council
Solid Waste Management
Statement of Cost of Services
For the Year ended 30 June 2000**

	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Revenue			
General Rates	187	171	183
Waimate Urban Services Rate	-	-	13
Refuse Collection Rates	163	164	53
Other Revenue	78	46	37
	<u> </u>	<u> </u>	<u> </u>
Total Revenue	428	381	286
Expenditure			
Direct Costs	346	224	45
Strategy Implementation	-	-	1
Allocation of Overheads	201	205	234
	<u> </u>	<u> </u>	<u> </u>
Total Expenditure	547	429	280
	<u> </u>	<u> </u>	<u> </u>
Net Cost of Service	(119)	(48)	6
	<u> </u>	<u> </u>	<u> </u>
Expenditure by Activity			
Solid Waste Disposal	362	271	157
Refuse Collection	174	164	89
Solid Waste Strategy	11	-	34
	<u> </u>	<u> </u>	<u> </u>
	547	435	280
	<u> </u>	<u> </u>	<u> </u>
Capital Expenditure			
Street Litter Bins	2	-	-
	<u> </u>	<u> </u>	<u> </u>
	2	-	-
	<u> </u>	<u> </u>	<u> </u>

WATER SUPPLIES

DESCRIPTION OF FUNCTION

This activity operates and maintains the eight water schemes within the district. In total these schemes provide water to approximately 80% of the District's residents.

The Asset Management Unit is responsible for managing these schemes for the long-term benefit of the District. Operation of the schemes is carried out, in most instances, by the Services Unit.

The St Andrews Township and surrounding rural area are supplied water from the Downlands Water Supply. The Downlands Scheme is administered by the Timaru District Council.

Water testing of each scheme, except for Hakataramea, is carried out in accordance with the New Zealand Drinking Water Standards.

All schemes, except Hakataramea, are normally bacteriologically safe. Some schemes can be subject to bacteriological contamination during or after heavy rainfall.

No schemes make provision for treatment or removal of the Protozoa, Giardia and Cryptosporidium.

No schemes comply with the New Zealand Drinking Water Standards 1995.

DESCRIPTION OF ASSET

Water Supply

<i>Scheme</i>	<i>No of Intakes Stations</i>	<i>No of Pumping Grading</i>	<i>Type of water treatment</i>	<i>Ministry of Health</i>	<i>Pipe Length km</i>	<i>Popn Supplied</i>	<i>m³/day of water Supplied</i>
<i>Cannington</i>	<i>1</i>	<i>1</i>	<i>Chlorination</i>	<i>Ee</i>	<i>49</i>	<i>120</i>	<i>340</i>
<i>Hakataramea</i>	<i>1</i>	<i>0</i>	<i>None</i>	<i>Ee</i>	<i>89</i>	<i>270</i>	<i>330</i>
<i>Hook-Waituna</i>	<i>1</i>	<i>4</i>	<i>Chlorination</i>	<i>Ee</i>	<i>209</i>	<i>1200</i>	<i>1400</i>
<i>Lower Waihao</i>	<i>1</i>	<i>1</i>	<i>Chlorination</i>	<i>De</i>	<i>115</i>	<i>600</i>	<i>920</i>
<i>Otaio-Makikihi</i>	<i>1</i>	<i>1</i>	<i>Chlorination</i>	<i>De</i>	<i>102</i>	<i>360</i>	<i>540</i>
<i>Waihaorunga</i>	<i>2</i>	<i>4</i>	<i>Chlorination</i>	<i>Ee</i>	<i>60</i>	<i>150</i>	<i>280</i>
<i>Waikakahi</i>	<i>1</i>	<i>2</i>	<i>Chlorination</i>	<i>Ee</i>	<i>147</i>	<i>450</i>	<i>750</i>
<i>Waimate</i>	<i>2</i>	<i>1</i>	<i>Chlorination</i>	<i>Ee</i>	<i>65</i>	<i>3000</i>	<i>2500</i>
<i>Downlands (Part)</i>			<i>Chlorination</i>	<i>Ec</i>			
<i>Total</i>	<i>10</i>	<i>14</i>			<i>836</i>	<i>6150</i>	<i>7060</i>

HIGHLIGHTS

The Waimate urban water supply will be upgraded during the year, including a new bore water source and a new reservoir. The cost this year will be \$751,000.

\$11,300 has been allocated for pipeline renewals or improvements on rural water supplies.

OBJECTIVES AND PERFORMANCE MEASURES

To maintain an adequate supply of water complying with the bacteriological requirement of the N Z Drinking Water Standards 1995, for 90% of the time.

- ◆ To ensure consumers are not without water for more than 48 hours continuous period on rural schemes and 12 hours on the Waimate urban supply.

⇒ *The Urban Water Supply as a whole has not been without water this year. During commissioning of new bore pump a number of mains failures occurred, resulting in 5-6 localised shut downs for not more than 4 hours each.*

Rural schemes Lower Waihao Water Supply, Cannington-Motukaika Water Supply, Hook-Waituna Water Supply, experienced a number of small stoppages. One consumer on Otaio-Makikihi Water Supply was without water for 48 hours-plus, caused by air locking in reticulation, otherwise maximum period of 24 hours.

- ◆ To test the bacteriological quality of water according to the New Zealand Drinking Water Standard, except for frequency of testing on some schemes (refer table below).

SCHEME	TESTING		TRANSGRESSIONS	
	Frequency	Complies Standard	First	Second
Waimate	Weekly	Yes	Boil water notice	
Hakataramea	Unknown			
Cannington/ Motukaika	Fortnightly	No		Boil water notice
Hook/Waituna	Weekly	Yes	Boil water notice	
Lower Waihao	Weekly	Yes	Boil water notice	
Otaio/Makikihi	Weekly	Yes	Boil water notice	
Waihaorunga	Nil	No	Continuous transgression Annual public warning issued	
Waikakahi	Fortnightly and after rain	No	Start weekly tests	Boil water notice

⇒ *The Urban and all Rural Water Schemes, except for the Waihaorunga Water Scheme, tested for bacteriological quality in the 1999-2000 year. Of note, Waihaorunga Water Supply test this year, i.e. (2000-2001).*

-
- ◆ To investigate and where possible remedy all transgressions of bacteriological compliance with the New Zealand Drinking Water Standard.

⇒ *Generally it has been found that transgressions occur during storm events or when mechanical failure of chlorinators. Whatever the reasons, the reasons for the transgressions have been eliminated within 24-48 hours.*

- ◆ To notify consumers of bacteriological compliance transgressions, including notices to boil water within two days of receipt of a result or two consecutive results, as detailed in the following table.

⇒ *Boil water notices were issued in compliance with the above requests.*

<i>Urban</i>	-	<i>9 fails</i>
<i>(On 2 occasions no action was taken when chlorine tests showed more than adequate chlorine levels were present in the reservoir and reticulation. Suspect contaminated samples)</i>		
<i>Waikakahi Water Scheme</i>	-	<i>2 fails</i>
<i>Lower-Waihao Water Scheme</i>	-	<i>0 fails</i>
<i>Otaio-Makikihi Water Scheme</i>	-	<i>2 fails</i>
<i>Hook-Waituna Water Scheme</i>	-	<i>4 fails</i>
<i>Cannington-Motukaika Water scheme</i>	-	<i>3 fails</i>

- ◆ To remove notices to boil water within two days of receipt of two consecutive clear results.

⇒ *The requirement was found to be frustrating. Usually the transgression was rectified within 24 hours of positive bacteriological test. It could be 2 weeks before two clear results were available. Consumers were put to a great deal of trouble unnecessarily.*

As a result of the Rural Water Schemes Common Forum, this requirement has been modified to state:

'That following 2 consecutive fails, a boil water notice would be issued, with the removal notice being issued after the first clear result.'

- ◆ To achieve bacteriological test results of less than 1 faecal coliform per 100ml for 90% of samples, except for Hakataramea.

⇒

<i>Urban Water Scheme</i>	-	<i>Clear 97% of time</i>
<i>Waikakahi Water Scheme</i>	-	<i>Clear 93% of time</i>
<i>Lower-Waihao Water Scheme</i>	-	<i>Clear 100% of time</i>
<i>Otaio-Makikihi Water Scheme</i>	-	<i>Clear 96% of time</i>
<i>Hook-Waituna Water Scheme</i>	-	<i>Clear 96% of time</i>
<i>Cannington-Motukaika Water Scheme</i>	-	<i>Clear 88% of time</i>
<i>Waihaorunga Water Scheme</i>	-	<i>Not testing</i>

(was on permanent boil water notice)

To make improvements to rural water supplies

- ◆ To undertake the development of the rural water supplies by 30 June 2000, within budget of \$11,300.

⇒ *Rural Water Supply renewals and improvements amount to:*

- Hook-Waituna Water Supply	\$ 24,045.00
<i>(Cross connection to urban water)</i>	
- Waikakahi Water Supply	1,059.00
- Otaio-Makikihi Water Supply	-
- Lower Waihao Water Supply	1,395.00
- Waihaorunga Water Supply	_____
	<u>\$ 26,499.00</u>

To upgrade the Waimate urban supply.

- ◆ To complete new groundwater source and supply main by 31 January 2000.

⇒ *The urban supply was upgraded in three stages:*

<i>Bore and treatment</i>	-	<i>Completed 9 December 1999</i>	\$226,736.19
<i>Rising Main 200dia PVC</i>	-	<i>Completed 26 November 1999</i>	231,334.50

- ◆ To complete new lined and covered earth reservoir by 30 June 2000.

⇒ *The new reservoir was completed by 26 June 2000*
at a cost of 334,672.00

- ◆ To complete both of the above at a cost of \$751,000

⇒ *The cost was* \$ 887,466.25

Being made up of:

<i>Consultant fees and supervision costs</i>	\$77,788.26
<i>Contractor's costs</i>	\$809,677.99

The projects were contracted at a cost of \$870,530.95

Waimate District Council
Water Supplies
Statement of Cost of Services
For the Year ended 30 June 2000

	Actual 2000 \$000	Budget 2000 \$000	Actual 1999 \$000
Revenue			
General Rate	13	13	12
Waimate Urban Services Rate	2	2	2
Separate Rates	614	627	495
Capital Contribution	10	-	15
Capitalised Assets	-	-	-
Interest	3	-	3
Water by Meter	3	10	3
Other Revenue	26	3	20
	<hr/>	<hr/>	<hr/>
Total Revenue	671	655	550
Expenditure			
Direct Cost	147	283	85
Depreciation	163	137	153
Allocation of Overheads	269	215	417
	<hr/>	<hr/>	<hr/>
Total Expenditure	579	635	655
	<hr/>	<hr/>	<hr/>
Net Cost of Service	92	20	(105)
Expenditure by Activity			
Water Supply – Waimate Urban	164	225	191
Water Supply – Downlands	55	71	61
Water Supply – Rural Schemes	360	339	403
	<hr/>	<hr/>	<hr/>
	579	635	655
Capital Expenditure			
Rural Renewals	4	14	22
Otaio-Makikihi Intake	-	-	94
Waikakahi Upgrade	108	16	30
Downlands	3	8	21
Waimate Urban Renewals	12	-	3
Waimate Urban Upgrade	888	751	65
Hook-Waituna	30	-	-
Lower Waihao	13	-	-
	<hr/>	<hr/>	<hr/>
	1,055	789	235

EQUAL EMPLOYMENT OPPORTUNITY POLICY

The Waimate District Council is committed to the principles and practices of Equal Employment Opportunity (EEO) as a means of ensuring that its current and potential employees have an equal opportunity to achieve their potential.

The Waimate District Council will therefore implement a purposeful programme of action to ensure its **recruitment policies and procedures, conditions of employment and employee training and promotion opportunities** are carried out with an **awareness of** and an **intent to eliminate** any **unfair discrimination** on the grounds of **race, colour, ethnic or national origin, gender, disability, religion, sexual orientation, age, marital status, family responsibilities or political opinion.**

1999/2000 EEO Management Plan will focus on the following activities:

- A review and on-going monitoring of current policies and procedures dealing with the recruitment and selection process to ensure that all employment decisions are made on the basis of relevant merit.
- A full review of Waimate District Council's **Terms of Employment** to ensure adherence to EEO principles. This will include the development of a Code of Conduct, containing a sexual harassment policy and related disciplinary procedures, and includes an undertaking to identify and publicise behaviours, which are not acceptable in the workplace.
- The development of a grievance procedure for dealing with discrimination complaints based on the provisions of the Human Rights Act 1993, to be adopted as Council policy and included in all individual Employment Contracts. This policy will be reviewed on a regular basis to ensure compliance with current legal requirements.
- Establishment of a training register to monitor accessibility, identification of special training requirements and career aspirations as part of Council's role as a good employer to support and encourage all employees to seek career development and promotion within the organisation.
- An ongoing review of all Council's policies and documentation to ensure adherence to EEO principles. This will include regular liaison and consultation both within and without the Waimate District Council to promote the interchange of EEO information and strategies.

The Waimate District Council confirms its commitment to this action, and with it the hope that by fostering a diverse range of employees who reflect the social mix within the community we serve, that Council staff will better understand customer needs, thus creating a better quality and more responsive service for the people of the Waimate District.