



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

Your Council has completed yet another challenging year endeavouring to keep a close eye on its expenditure and to achieve its performance targets set by the staff and adopted by Council in June 1997.

Significant decisions were adopted by the Council during the year under review, one of the more important to ratepayers being the Council's decision to sell its roading company, Waimate Roding Ltd. Since its establishment in 1995, the company was encouraged to compete in the open market for private works to help its sustainability in the future. Competition has been fierce in the roading construction and maintenance industry since that time. In 1997 the Directors of the roading company approached Council to suggest a significant review should be undertaken. After much debate by its roading liaison group, they recommended to Council the sale of the company as a going concern.

Works Civil Construction Ltd was the successful purchaser from a list of five interested parties. Whilst the company suffered redundancies, the remaining staff are fully conversant with the new company's practices and the operational and maintenance agreements are working very satisfactorily.

I thank the Directors of Waimate Roding Ltd for their perseverance and time devoted to keep the company performing against intense competition in the marketplace.

Council's Asset Management staff is still working through the sewage, waste management and urban water projects, with the relevant cost of each project being carefully monitored as we progress the options. These three activities will result in significant rate increases, particularly in the urban area as users of the sewage and water upgrades. The projects will be undertaken by loan finance.

In conclusion, may I draw your attention to the research activity Council has undertaken since 1995 with the National Research Bureau. At a cost of \$10,000 this research provides Council with a very good cross-section of your viewpoint of Council's activities, its services and the expectations the public request of Council. This method is about the only cost-effective method Council can be independently measured against when providing the various services to its people. It is a method that our Auditors readily accept and is now a commonly recognised performance measure with most District, City and Regional Councils.

Finally, at the end of August, our Council suffered a major loss from its ranks with the death of Councillor Kevin Bond. I would like to record the tremendous amount of time and financial expertise Councillor Bond gave to Council for the people of Waimate District. His loss will not be easily replaced in a smaller community.

Citizens, I recommend your attention to our 1997/98 Annual Report. Please contact our Treasury staff to explain any questions you may have from its publication.

RDM (DAVID) OWEN, JP
Mayor

GENERAL MANAGER'S REVIEW

SUMMARY OF POSITION

With the sale of Waimate Roding Ltd (\$1,641,000 received by 30 June 1999), the Council's cash holdings have vastly improved.

A fair amount of our cash is still invested in internal loans, with the major beneficiaries being the following activities:

Public Toilets	\$ 127,649
Old Post Office Building	84,552
Local Government Centre Building	69,786
Vacant and Leased Land	922,879
Waimate Sewer	215,634
Non-Subsidised Roding	55,766
Lower Waihao Water Supply	110,618
Otaio-Makikihi Water Supply	93,941
Waikakahi Water Supply	188,840
Waimate Water Supply	276,632
Forestry	594,737

The largest deficit (vacant and leased land), relates to recent purchases of farm properties by Council for disposal of sewer waste in McNamaras Road and to gain access to a water bore on a property in Timaru Road.

The other major deficit (forestry) is a result of Council's policy to fund a portion of our forestry development from loan money instead of rates.

These deficits will reduce after Council's decisions on the future of the two farm properties and when returns from our forestry operations begin.

With Council now funding the decline in service potential, other deficits will reduce over the following years.

REVIEW OF OPERATIONS

(1) Community Services

The new "Exeloo" toilets were completed, and our annual survey showed increased satisfaction with this facility from previous years.

Unfortunately the new toilets attracted increased vandalism, which required extra cleaning from that originally envisaged.

A further seven pensioner flat units were upgraded during the year at a cost of \$20,400.

(2) Real Estate

A major purchase during the year was a farm property in Timaru Road, Waimate.

This property contained a water bore which was suitable for the supply of water to Waimate.

The Council is at present piping this water supply to Waimate.

The farm is at present leased out, and in due course once our water supply has been protected, will be sold.

(3) Parks and Reserves

The major improvement during the year was the installation of a new boiler at the Norman Kirk Memorial Swimming Pool. The old boiler was past its 'used by' date, and the new boiler has proved more efficient.

The upgrade of the cycling track at Victoria Park was programmed for the year, but due to delays in fundraising by the main users, this work was carried over to the 1999/2000 year.

(4) Regulatory Services

Work continued on the new District Plan required by the Resource Management Act.

Three of the five submitters who took references to the Environment Court, have been settled with consent orders. Negotiations are continuing with the other two submitters.

(5) Roading

The competitive environment for roading works continued, with prices being tendered below estimates, creating savings in our programme.

Council continued with its footpath reconstruction and reseal programme, expending \$103,618 on this activity during the year. The Asset Management Plan developed by Council estimates \$62,000 per annum long-term is required for the maintenance of our footpaths. The Council, therefore, only committed \$62,000 to this project, which partly accounts for the deficit in non-subsidised roading shown in my opening summary.

Seal extensions were completed in Studholme Street, Fitzmaurice (part) and Hunts Roads.

(6) Waimate Sewerage

A major project is the upgrade of the sewerage treatment for the Waimate scheme.

Further rounds of public consultation were undertaken during the year, and the preparation of the assessment of environmental effects commenced.

The sewer mains were videoed by closed circuit television during the year, and this will assist the preparation of our Asset Management Plans and the programming of a rehabilitation programme.

(7) Solid Waste Management

The future management of solid waste was a major consideration during the year.

Arrangements have been made with the Timaru District Council to use their landfill at Redruth in the future.

A trial rubbish bag collection service is at present being carried out. The outcome from this trial will determine the type of collection and disposal facilities required in Waimate in the future.

(8) Water Supplies

Options for upgrading the Waimate water supply were further considered during the year, with a decision being made to purchase the property in Timaru Road which contained a water bore which met our needs.

A new water line was installed for the Otaio-Makikihi water supply, and a new intake is being installed this year.

STAFF

I wish to acknowledge and thank all Council staff for the positive way they have handled the ongoing challenge of change, and for the very good results that have been achieved.

OUTLOOK

The challenge of ongoing reforms will need to be met. Our prime focus will continue to be the promotion and protection of the interests of our residents. We need to ensure to the best of our ability, that the reforms being promoted by Central Government do not impact adversely on our District. This will be achieved by making strong, robust and relevant submissions to the proposals being development by Central Government.

M A JOHNSON, JP
General Manager

FINANCIAL SUMMARY

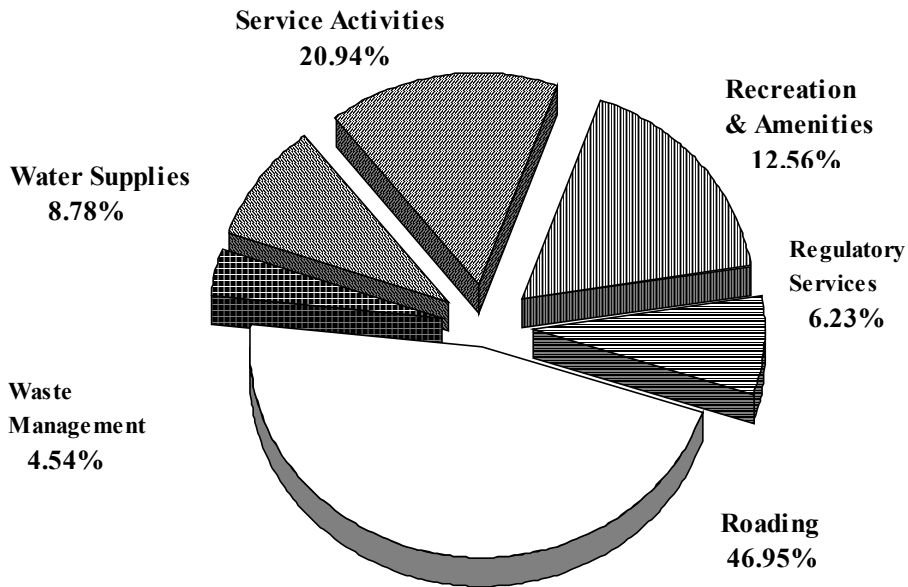
Council Financial Statistics

	Actual 1998	Estimate 1998	Actual 1997
Proportion of rates to total income %	58.4%	58.4%	57.9%
Average rates per rateable property	\$843	\$860	\$837
Net public debt (as a percentage of total assets)	0.6%	0.6%	0.6%
Public debt (per rateable property)	\$137	\$132	\$138

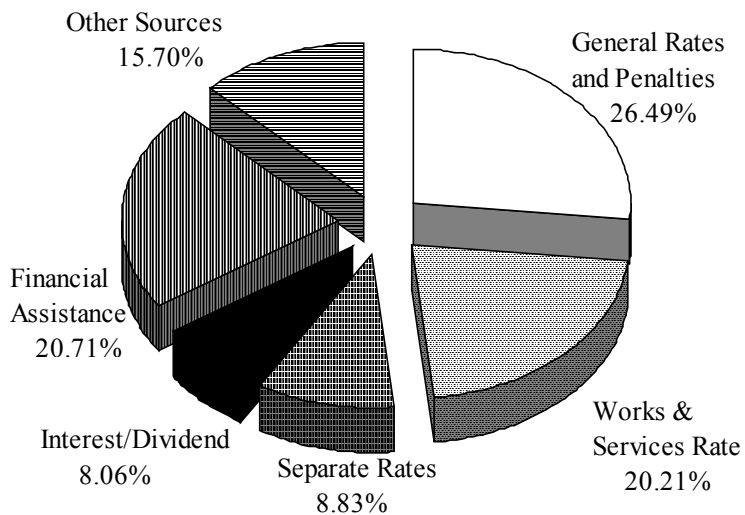
Council Five-Year Financial Performance Summary

	1998 \$000	1997 \$000	1996 \$000	1995 \$000	1994 \$000
General Rates	1,645	1,627	1,543	2,847	2,320
Net Surplus/(Deficit)	(959)	(659)	(811)	(300)	2,412
Working Capital	1,098	550	489	416	277
Public Debt	570	567	588	585	592
Total Assets	91,559	91,351	92,260	92,947	93,821

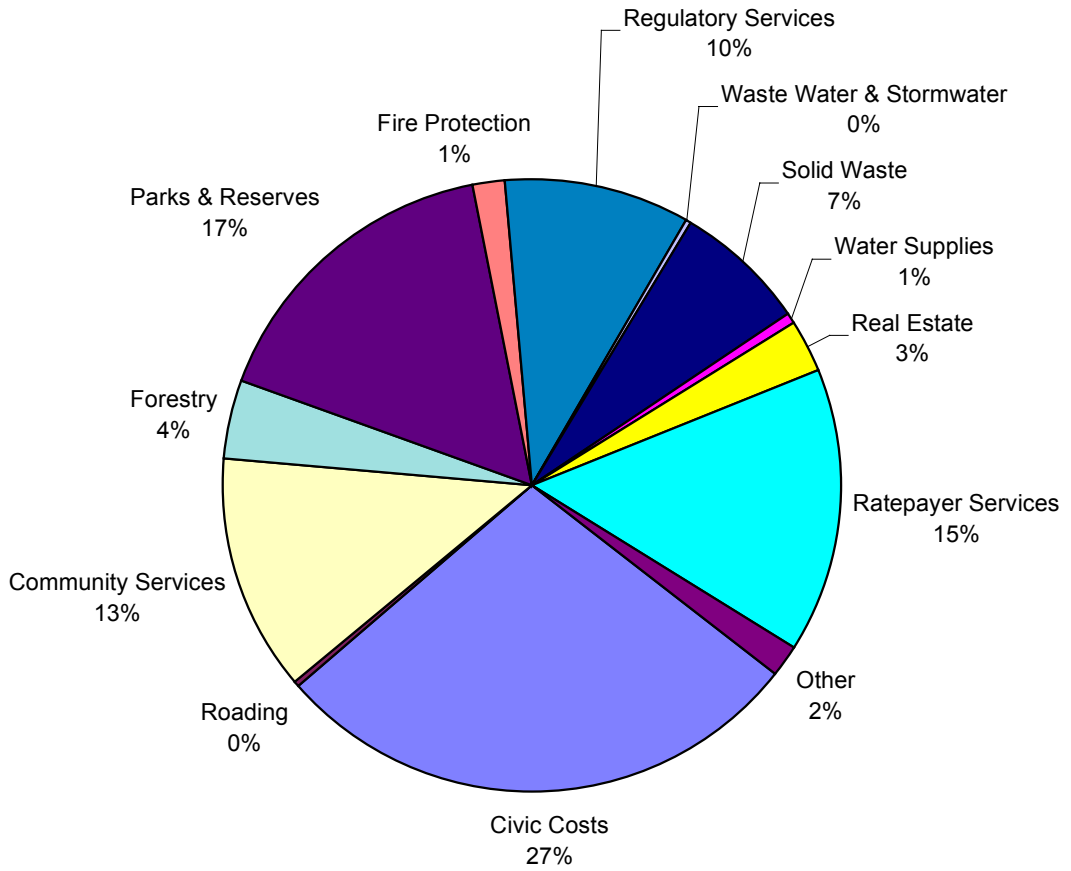
1998 Council Expenditure



1998 Sources of Revenue



General Rates Breakdown - 1997/98



Civic Costs	722,193
Roading	5,502
Community Services	321,719
Forestry	102,683
Parks & Reserves	425,761
Fire Protection	36,013
Regulatory Services	251,469
Waste Water & Stormwater	6,086
Solid Waste	178,474
Water Supplies	13,867
Real Estate	(71,500)
Ratepayer Services	(388,523)
Other	41,162
	1,644,906

GLOSSARY

Annual Report

Assess 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

Is represented by the expenditure needed to maintain an asset in the condition necessary to deliver that asset's service at the level specified by Council. It is calculated as the average annual expenditure for that purpose over the next twenty years of the asset's life.

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, streetlighting 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

Waimate Ward

Mr P J Foley

Makikihi/Deep Creek Ward

Mr C R C Grigg

Hakataramea Ward

Mr J R Hutt

Waimate Ward

Mr WJM Mehrtens

Waihao Ward

Mr R T Murphy

Waihao Ward

Mr I G Moore

Makikihi/Deep Creek Ward

Mr L J Shaw

Waimate Ward

Mr B L Tutton

Pareora/Otaio Ward

Mr A B Wilson

Waimate Ward

SENIOR MANAGEMENT TEAM

Chief Executive

Mr M A Johnson

Corporate Services Manager

Mr D L Law, B.Com, ACA

Asset Manager

Mr A McGaughran, NZCE,
BE, MIPENZ, Reg.Eng.

Manager-Planning and Services

Mr B W Donaldson

Parks Superintendent

Mr G W Watts

Utility Services Manager

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 OF THE AUDIT OFFICE



ACCOUNTING POLICIES

STATEMENT OF ACCOUNTING POLICIES FOR YEAR ENDED 30 JUNE 1998

REPORTING ENTITY

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

The reporting entity incorporates Waimate Roothing 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

Unless otherwise stated below, each category of Infrastructural Asset has been valued at depreciated replacement cost less accumulated depreciation, which is deemed cost, plus additions at cost, less accumulated depreciation. The valuation was undertaken internally as at 30 June 1992, by the Council's Works and Engineering Manager, who is a member of the Registered Engineers' Association. The land component has been recorded at Government valuations of 30 June 1989, which is deemed cost.

The *Wainono Box* construction has been valued at cost, less accumulated depreciation.

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.

The *Downlands Water Scheme* was revalued at depreciated replacement cost on 31 December 1997 by Darroch & Associates, registered valuers. Revaluations are carried out every three years by independent registered valuers.

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 1998, by Resource Management Ltd. 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 is provided at rates calculated to allocate the cost of an asset, less the estimated residual value, over the useful life of an asset.

The depreciation rates of the classes of assets are:

Asset	Rate	Asset	Rate
Buildings	2% SL	Motor Vehicles, other than heavy trucks	20% DV
Furniture & Fittings	20% DV	Wainono Box	5% DV
Office Equipment	20% DV	Wainono Drainage	5% DV
Computer Software	50% DV	Elephant Hill Drainage	5% DV
Plant & Machinery	10% DV		
Library Books	10% DV		

Infrastructural Assets

Water, Sewerage and Stormwater Schemes - are depreciated on a straight-line basis over 20 to 100 years, depending on the nature of the network asset.

Roading Assets - are depreciated on a straight-line basis over 8-75 years, dependent on their construction.

Bridges - are depreciated on a straight-line basis over their estimated life of between 30 and 100 years - dependent on their construction method and type.

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 (including sinking fund investments) are valued at cost.

5 Inventories

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

6 Overhead Allocation

Where possible, overhead and indirect costs are allocated to significant activities by way of an on-cost on labour.

Cost of providing support services, which have not been allocated to a significant activity through an on-cost on labour, are allocated to each significant activity using appropriate allocation bases which reflect usage and/or capacity.

7 Revenue Recognition

Dividends are recognised as revenue when received, gross 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.

8 Cost of Capital

It is a requirement of Section 223D of the Local Government Act 1974 that the indicative costs for each significant activity shall include an allowance for return on capital employed. The rate applied in this Annual Report is 0% on operational assets.

9 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 applies 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.

10 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.

11 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 actuarial basis at current rates of pay.

12 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
- Sinking Funds
- Revaluation Reserve
- Reserve Funds & Trust Funds

13 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.

14 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.

15 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.

16 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%).

17 Performance Measurement

In July 1998, Council commissioned 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%.

18 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.

19 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.

20 Leases

Council leases property to its subsidiary. Council retains the risks and benefits of ownership of the leased property. The operating lease payments are included in determining the operating surplus.

Finance leases, which effectively transfer to the entity substantially all the risks and benefits incident to ownership of the leased items, are capitalised at the present value of the minimum lease payments.

21 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

The accounting policies have not changed during the year, and have been consistently applied throughout the year.

STATEMENT OF FINANCIAL PERFORMANCE

Waimate District Council Statement of Financial Performance For the Year ended 30 June 1998

		Council			Group	
		Actual	Budget	Actual	Actual	Actual
		1998	1998	1997	1998	1997
	<i>Note</i>	\$000	\$000	\$000	\$000	\$000
Revenue						
Revenue from Activities	<i>1</i>	3,858	3,945	3,713	3,858	3,713
General Rates	<i>2</i>	1,645	1,627	1,627	1,645	1,627
Other Revenue	<i>3</i>	552	505	580	690	803
Total Operating Revenue		6,055	6,077	5,920	6,193	6,143
Expenditure						
Expenditure on Activities	<i>1</i>	6,796	6,878	6,478	7,091	6,616
Downlands Adjustment	<i>26</i>	99	-	-	99	-
Total Operating Expenditure		6,895	6,878	6,478	7,190	6,616
(Deficit)/Surplus Before Taxation		(840)	(801)	(558)	(997)	(473)
Less Taxation	<i>21</i>	119	89	101	127	126
(Deficit)/Surplus After Taxation		(959)	(890)	(659)	(1,124)	(599)

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

STATEMENT OF FINANCIAL POSITION

Waimate District Council Statement of Financial Position As at 30 June 1998

	Note	Council		Group		
		Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000	Actual 1998 \$000	Actual 1997 \$000
Current Assets						
Bank		24	96	79	1,528	419
Rates Debtors		185	80	143	185	143
Sundry Debtors	5	503	190	454	511	502
WIP		6	-	-	6	14
Stock		34	30	29	49	264
Current Investments	6	2,075	-	864	585	864
Taxation Provision		-	-	-	31	28
Total Current Assets		2,827	396	1,569	2,895	2,234
Current Liabilities						
Bank Overdraft	16	625	-	-	625	-
Sundry Creditors	11	664	400	889	673	944
Employee Entitlements	11	128	123	122	128	176
Current Portion of Term Debt	12	312	10	8	312	8
Total Current Liabilities		1,729	533	1,019	1,738	1,128
Working Capital		1,098	(137)	550	1,157	1,106
Non-Current Assets						
Non-Current Investments	6	3,260	5,053	4,851	3,250	3,351
Operational Assets	8	5,633	5,460	5,408	5,633	6,550
Forests	10	4,008	4,443	3,780	4,008	3,780
Infrastructural Assets	9	75,831	74,894	75,743	75,831	75,743
Deferred Tax	22	-	-	-	-	17
Total Non-Current Assets		88,732	89,850	89,782	88,722	89,441
Less Non-Current Liabilities	12	258	553	559	258	560
Net Assets		89,572	89,160	89,773	89,621	89,987
Ratepayers Equity	13	89,572	89,160	89,773	89,621	89,987

R D M Owen
Mayor
30 October 1998

M A Johnson
General Manager
30 October 1998

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 1998

	<i>Note</i>	Council		Group		
		Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000	Actual 1998 \$000	Actual 1997 \$000
Total Equity at Start of Period		89,773	90,050	90,942	89,987	91,096
Net Surplus/(Deficit)	<i>13a</i>	(959)	(890)	(659)	(1,124)	(599)
Movement in Revaluation Reserve	<i>13c</i>	758	-	(510)	758	(510)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Recognised Revenues & Expenses For the Year		(201)	(890)	(1,169)	(366)	(1,109)
Total Equity at End of Period	<i>13</i>	<hr/> 89,572	<hr/> 89,160	<hr/> 89,773	<hr/> 89,621	<hr/> 89,987

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 1998

	Note	Council		Group		
		Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000	Actual 1998 \$000	Actual 1997 \$000
Cashflows from Operating Activities						
Cash was provided from:						
Receipts from Customers		5,594	5,675	5,533	5,935	5,847
Interest Received		59	468	105	122	105
Dividends		241	-	205	214	223
		<u>5,894</u>	<u>6,143</u>	<u>5,843</u>	<u>6,271</u>	<u>6,175</u>
Cash was applied to:						
Payments to suppliers & employees		5,266	4,928	4,458	5,544	4,429
Net GST movements		22	30	(14)	29	(35)
Income Tax Paid		-	89	-	(19)	70
Interest Paid		49	97	34	49	35
		<u>5,337</u>	<u>5,144</u>	<u>4,478</u>	<u>5,603</u>	<u>4,499</u>
Net Cashflow/(Outflow) from Operating Activities	25	<u>557</u>	<u>999</u>	<u>1,365</u>	<u>668</u>	<u>1,676</u>
Cashflows from Investing Activities						
Cash was provided from:						
Sale of fixed assets		200	-	13	1,256	44
Redemption of investments		-	653	1,405	-	1,405
		<u>200</u>	<u>653</u>	<u>1,418</u>	<u>1,256</u>	<u>1,449</u>
Cash was applied to:						
Purchase of fixed assets		1,807	1,781	1,910	1,810	2,034
Purchase of investments		(380)	22	864	(380)	864
		<u>1,427</u>	<u>1,803</u>	<u>2,774</u>	<u>1,430</u>	<u>2,898</u>
Net Cashflow/(Outflow) from Investing Activities		<u>(1,227)</u>	<u>(1,150)</u>	<u>(1,356)</u>	<u>(174)</u>	<u>(1,449)</u>
Cashflows from Financing Activities						
Cash was provided from term loan		2	-	49	2	49
Cash was applied to repayment of term loans		12	10	83	12	83
Net Cashflows/(Outflow) from Financing Activities		<u>(10)</u>	<u>(10)</u>	<u>(34)</u>	<u>(10)</u>	<u>(34)</u>
Net Increase/(Decrease) in Cash held		<u>(680)</u>	<u>(161)</u>	<u>(25)</u>	<u>484</u>	<u>193</u>
Opening Cash		79	257	104	419	226
Closing Cash Made up of:		<u>(601)</u>	<u>96</u>	<u>79</u>	<u>903</u>	<u>419</u>
Cash and bank		24	96	79	1,528	419
Bank overdraft		(625)	-	-	(625)	-
		<u>(601)</u>	<u>96</u>	<u>79</u>	<u>903</u>	<u>419</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 1998 \$000	Council Budget 1998 \$000	Actual 1997 \$000
Revenue			
<i>Significant Activities</i>			
Civic Costs	11	-	-
Community Services	99	90	96
Forestry	3	10	5
Real Estate	88	129	62
Parks & Reserves	160	126	148
Regulatory Services	132	204	142
Roading	2,693	2,718	2,525
Waste Water & Stormwater	93	84	84
Solid Waste	67	66	42
Water Supplies	494	501	595
Rural Fire Protection	2	-	1
	<u>3,842</u>	<u>3,928</u>	<u>3,700</u>
<i>Other Activities</i>			
Rural Drainage	15	17	12
Airport	-	-	-
Civil Defence	1	-	1
	<u>16</u>	<u>17</u>	<u>13</u>
Total Activities	<u>3,858</u>	<u>3,945</u>	<u>3,713</u>
Expenditure			
<i>Significant Activities</i>			
Civic Costs	753	706	604
Community Services	468	420	443
Forestry	100	103	115
Real Estate	44	55	62
Parks & Reserves	540	535	566
Planning & Regulatory	533	451	442
Roading	3,213	3,174	3,135
Waste Water & Stormwater	237	281	120
Solid Waste Management	173	320	291
Water Supplies	641	719	644
Rural Fire Protection	65	35	33
	<u>6,767</u>	<u>6,799</u>	<u>6,455</u>
<i>Other Activities</i>			
Rural Drainage	13	19	7
Airport	5	6	4
Civil Defence	11	18	12
Ratepayer Services	-	36	-
	<u>-</u>	<u>36</u>	<u>-</u>
Total Activities	<u>6,796</u>	<u>6,878</u>	<u>6,478</u>

Note 2: Rates

	Actual	Council	Actual
	1998	Budget	1997
Rates consist of:	\$000	\$000	\$000
General Rates	1,645	1,627	1,627
Separate Rates			
Works & Services	1,333	1,326	1,240
Water	473	486	436
Sewer & Stormwater	84	84	84
Refuse	66	67	31
Rural Drainage	9	14	9
Community Centre Fees	1	1	-
	<u>1,966</u>	<u>1,978</u>	<u>1,800</u>
Total Rates	3,611	3,605	3,427

Note 3: Other Income

	Council		Group	
	1998	1997	1998	1997
	\$000	\$000	\$000	\$000
Dividends	360	307	333	307
Interest	54	110	117	126
Petrol Tax	68	74	68	74
Other	70	89	172	296
	<u>552</u>	<u>580</u>	<u>690</u>	<u>803</u>
Total Other Income	552	580	690	803

Note 4: Expenditure

Auditor - Audit Fees	30	34	36	41
Auditors - Other Services	8	-	8	-
Bad Debts Written Off	-	7	1	7
Councillors'/Directors' Fees	142	110	175	150
Depreciation	1,798	1,769	1,892	1,952
Insignia and Robes	-	-	-	-
Insurance	53	63	64	77
Interest Expense	62	45	62	46
Provision of Entertainment	1	1	1	1
Public Ceremonies	-	-	-	-
Subscriptions	3	4	3	4
Community Grants	20	20	20	20
Unauthorised Expenditure	-	-	-	-
Ex Gratia Reimbursements	-	-	-	-
Loss on Sale of Assets	29	7	29	13
Other	4,650	4,418	4,800	4,305
	<u>6,796</u>	<u>6,478</u>	<u>7,091</u>	<u>6,616</u>

Note 5: Sundry Debtors

	Council		Group	
	1998	1997	1998	1997
	\$000	\$000	\$000	\$000
Transfund New Zealand subsidy owing	323	243	323	243
Sundry Debtors	180	196	188	259
Waimate Roothing Limited	-	15	-	-
	<u>503</u>	<u>454</u>	<u>511</u>	<u>502</u>

Note 6: Investments**Current:**

Short-term Deposits	452	864	452	864
Sinking Fund Investments	133	-	133	-
Equity Investments	1,490	-	-	-
	<u>2,075</u>	<u>864</u>	<u>585</u>	<u>864</u>

Non-Current:

Term Investments	78	69	78	69
Sinking Fund Investments	-	110	-	110
Equity Investments	3,182	4,672	3,172	3,172
	<u>3,260</u>	<u>4,851</u>	<u>3,250</u>	<u>3,351</u>

Note 7: Equity Investments

	Council		Group		Asset Backing Per Share
	1998	1997	1998	1997	
	\$000	\$000	\$000	\$000	
Shares in Subsidiaries					
Waimate Roothing Limited	1,500	1,500	-	-	\$1.03
Other Equity Investments					
Greenfields	1	1	1	1	
NZ Local Government Insurance Co	9	9	9	9	\$1.52
NZ Counties' Investment Co	46	46	46	46	\$0.46
Alpine Energy Ltd	3,116	3,116	3,116	3,116	\$2.09
	<u>4,672</u>	<u>4,672</u>	<u>3,172</u>	<u>3,172</u>	

Waimate Roothing Ltd of 100% comprises:

1,500,000 Ordinary Shares of \$1.00 fully paid. On 7 July 1998, the Council agreed to buy back 1,490,000 shares for \$1,490,000.

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 30/6/98 \$000	Book Value 30/6/97 \$000
Land	1,446	-	1,446	1,453
Buildings	3,522	544	2,978	2,916
Motor Vehicles	447	214	233	195
Plant & Equipment	633	204	429	356
Office Equipment	583	287	296	241
Furniture and Fittings	185	120	65	67
Library Books	261	75	186	180
	<u>7,077</u>	<u>1,444</u>	<u>5,633</u>	<u>5,408</u>

Fair values of fixed assets are as follows:

Government valuations (as at November 1995):

Land - \$1,884,050

Buildings - \$3,496,400

Restricted land - Current value of land, which has restrictions on disposal, is \$552,402.

Group Operational Assets	Cost or Valuation \$	Accumulated Depreciation \$	Book Value 30/6/98 \$	Book Value 30/6/97 \$
Land	1,446	-	1,466	1,453
Buildings	3,522	544	2,978	2,916
Motor Vehicles	447	214	233	270
Plant and Equipment	633	204	429	1,406
Office Equipment	583	287	296	250
Furniture & Fittings	185	120	65	75
Library Books	261	75	186	180
	<u>7,077</u>	<u>1,444</u>	<u>5,633</u>	<u>6,550</u>

Note 9: Infrastructural Assets

	Cost or Valuation \$000	Accumulated Depreciation \$000	Book Value 30/6/98 \$000	Book Value 30/6/97 \$000
Rural Drainage Schemes	169	55	114	95
Downlands Water Supply Sch.	1,851	-	1,851	1,288
Water Supply Schemes	5,936	773	5,163	5,170
Urban Sewerage Reticulation	2,409	308	2,101	2,099
Urban Stormwater Reticulation	424	37	387	393
Roads, Streets & Bridges	74,324	8,109	66,215	66,698
	<u>85,113</u>	<u>9,282</u>	<u>75,831</u>	<u>75,743</u>

Note 10: Forestry Assets	Value 1/7/97 \$000	Capital Expenditure \$000	Change in Value \$000	Book Value 30/6/98 \$000
Athlone	823	119	16	958
Charnwood	1,636	-	40	1,676
Joint Ventures (refer Note 20)	355	-	18	373
Reserves	966	11	24	1,001
	3,780	130	98	4,008

Note 11: Sundry Creditors	Council		Group	
	1998 \$000	1997 \$000	1998 \$000	1997 \$000
Unspent Hillary Commission Grant	2	3	2	3
Unspent Creative NZ Grant	-	1	-	1
Sundry Creditors	648	851	657	906
Rates Owing to other Authorities	1	22	1	22
Accrued Interest on Term Debt	13	12	13	12
	664	889	673	944

Employee Entitlements	1998 \$000	1997 \$000	1998 \$000	1997 \$000
Accrued Long Service Leave	5	7	5	7
Accrued Holiday Pay	109	102	109	156
Accrued Retiring Gratuities	14	13	14	13
	128	122	128	176
	792	1,011	801	1,120

Note 12: Term Loans

	Term Portion \$000	Current Portion \$000	Balance 1998 \$000	Balance 1997 \$000	Rate	Maturity Date
Pensioner Housing Loans	11	3	14	16	3.50%	2002-2005
Pensioner Housing Loans	12	-	12	12	10.60%	1/12/2016
Owner Occupier Flats Loans	9	-	9	9	12.00%	2005
Renewal Loan 1994	-	254	254	254	6.60%	1/4/1999
Rural Housing Loans	1	-	1	1	12.25%	2000
Rural Housing Loans	1	1	2	3	9.95%	2002
Rural Housing Loans	4	1	5	7	11.1%	2002
Rural Housing Loans	-	7	7	8	9.25%	2003
Forestry Encouragement Loan	220	-	220	206	7.00%	2012
Downlands Water Supply	-	-	-	-	6.45%	1/12/1998
Downlands Water Supply	-	45	45	48	8.75%	15/9/1998
Finance Lease	-	1	1	3	9.90%	28/2/1999
Council Total	258	312	570	567		
Finance Lease	-	-	-	1	22.009%	1998
Group Total	258	312	570	568		

Note 13: Ratepayers' Equity	Council		Group	
	1998	1997	1998	1997
	\$000	\$000	\$000	\$000
Accumulated Operating Funds	85,069	85,999	85,118	86,213
Sinking Funds	133	110	133	110
Revaluation Reserve	2,992	2,234	2,992	2,234
Reserve and Trust Funds	1,378	1,430	1,378	1,430
	<u>89,572</u>	<u>89,773</u>	<u>89,621</u>	<u>89,987</u>

Note 13a: Accumulated Operating Funds

Balance as at 1 July	85,999	86,738	86,213	86,892
Funds Appropriated from:				
Statement of Financial Performance				
Surplus/(Deficit)	(959)	(659)	(1,124)	(599)
Transfers from Reserves	315	999	315	999
Transfers from Sinking Funds	-	2	-	2
Funds Appropriated to:				
Transfers to Reserves	263	1,060	263	1,060
Transfers to Sinking Funds	23	21	23	21
Balance as at 30 June	<u>85,069</u>	<u>85,999</u>	<u>85,118</u>	<u>86,213</u>

Note 13b: Sinking Funds

	Balance	Appropriation	Appropriation	Balance
	1/7/97	to	from	30/6/98
	\$000	\$000	\$000	\$000
Renewal Loan 1990	110	23	-	133
Downlands Renewal Loan	-	-	-	-
	<u>110</u>	<u>23</u>	<u>-</u>	<u>133</u>

Note 13c: Revaluation Reserve (Refer Note 10)

	Balance	(Decrease)	Balance
	1/7/97	Increase in	30/6/98
	\$000	Valuation	\$000
	\$000	\$000	\$000
Forestry Revaluations	2,205	98	2,303
Downlands Revaluation	29	660	689
	<u>2,234</u>	<u>758</u>	<u>2,992</u>

Note 13d: Reserve Funds & Trust Funds

	Balance 1997 \$000	Appropriation to \$000	Appropriation from \$000	Balance 1998 \$000
<i>Reserve Funds</i>				
Waimate Cemetery - Perpetual Graves	16	5	5	16
Recreation & Sport Loan	23	2	-	25
Land Sales & Purchase Endowment Fund	60	5	-	65
Reserves Contribution - Rural	21	2	-	23
Wainono Drainage – General Maintenance	13	6	19	-
Plant Purchase & Renewal	704	209	247	666
Emergency Special Fund	300	-	-	300
Port Loans Contingency Fund	200	-	21	179
Subdivision, Footpaths, Kerbs & Channel	6	-	6	-
Reserves Contribution - Urban	16	1	-	17
Downlands Water Supply	52	24	14	62
<i>Trust Funds</i>				
Library Trust	-	3	3	-
Hay Legacy	1	-	-	1
Black Legacy	13	1	-	14
Marshall Legacy	2	-	-	2
Friends of Knottingley Park	-	5	-	5
Southburn Community Trust	3	-	-	3
	1,430	263	315	1,378

Note 14: Statement of Commitments

	1998 \$000	1997 \$000
The Council has no commitments for capital, loans or redundancies as at balance date	Nil	Nil

Note 15: Contingent Liabilities

	1998 \$000	1997 \$000
A contingent liability exists in respect to the outstanding portion of term loans held by the former Timaru Harbour Board	136	179
A contingent liability exists in respect to Retiring Gratuities for staff below the age of eligibility	69	73

Note 16: Cash Overdraft

The bank overdraft is unsecured. The overdraft facility totals \$700,000 with an interest rate at 30 June 1998 of 10.33% per annum up to \$700,000 and 10.75% 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. (1997: 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	1998	1998	1997
For the Year Ended 30 June 1998	\$000	\$000	\$000

Revenue from In-House Professional Services

For TNZ Financially Assisted

Roading	141	130	102
Other Activities	88	452	279
	<hr/>	<hr/>	<hr/>
Total Revenue	229	582	381
Operating Costs	190	590	431
	<hr/>	<hr/>	<hr/>
Surplus/(Deficit) for the Year	39	(8)	(50)

The surplus/(deficit) is to be held within the Roothing Technical Unit financial statements as a increase/decrease in retained earnings. The Roothing Technical Unit split away from the Asset Management Unit during the year. The budget figures includes Asset Management Unit revenue and expenditure.

Note 19: Compliance with The Local Government Amendment Act (No 3) 1996

The Local Government Amendment (No 3) Act 1996, requires that the 10 Year Financial Strategy be adopted before 1 July 1998. This document was adopted after the statutory deadline, on 24 July 1998.

Note 20: 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 \$372,758 (1997: \$354,503); the Joint Venture partners' shares total \$363,342 (1997: \$319,053); the total asset is valued at \$736,100 (1997: \$673,356).

Note 21: Taxation	Council		Group	
	1998	1997	1998	1997
	\$000	\$000	\$000	\$000
Surplus (Deficit) before tax	(840)	(558)	(997)	(473)
Prima facie tax at 33%	(277)	(184)	(329)	(156)
Tax effect of permanent differences	396	285	456	282
Taxation Expense	119	101	127	126

The taxation charge is represented by:

Current Tax	119	101	110	120
Deferred Tax	-	-	17	6
	119	101	127	126

Note 22: Deferred Taxation Asset

Opening Balance 1 July	-	-	17	23
Movement in Statement of Financial Performance	-	-	(17)	(6)
Closing Balance 30 June	-	-	-	17

The group has tax losses of \$213,813 (1997: Nil) with a tax effect of \$70,558 (1997: Nil), are available to be carried forward subject to the requirements of the Income Tax Act 1994 being satisfied.

Note 23: 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 \$77,740.

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

Additional Benefit (GST inclusive)	Cost During Financial Year
Car	\$12,982
Telephone	283
Superannuation	8,435
Entertainment Allowance	1,328

For the year ended 30 June 1998, 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 \$100,768.

For the year ended 30 June 1997, the total annual cost was calculated at \$118,254.

Note 24: 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 1998, the Council is exposed to a concentration of credit risk with 50% (1997: 41%) 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	
	1998	1997	1998	1997
	\$000	\$000	\$000	\$000
Bank Balance	24	79	1,528	419
Bank Overdraft	625	-	625	-
Investment	663	1,043	663	1,043
Equity Investments	4,672	4,672	3,172	3,172
Accounts Receivable	688	597	696	645
Term Liabilities	570	567	570	568

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 25: Reconciliation of Net Operating Deficit to Cashflows from Operating Activities

	Council		Group	
	1998	1997	1998	1997
	\$000	\$000	\$000	\$000
Net Operating Deficit on Operations	(959)	(659)	(1,124)	(599)
Add (Deduct) Non Cash Items				
Depreciation	1,798	1,769	1,892	1,952
Loss on Sales of Fixed Assets	27	3	23	10
Compounded Interest Forestry Loan	12	12	12	12
	<u>878</u>	<u>1,125</u>	<u>803</u>	<u>1,375</u>
Add(Deduct) Movements in Working Capital Items				
Increase/(Decrease) in Creditors	(262)	316	(596)	405
(Increase)/Decrease in Debtors	(48)	(68)	225	40
(Increase)/Decrease in Stock	(11)	(8)	222	(95)
(Increase)/Decrease in Work in Progress	-	-	-	(4)
(Increase)/Decrease in Taxation Provision	-	-	(3)	(51)
(Increase)/Decrease in Deferred Tax	-	-	17	6
	<u>(321)</u>	<u>240</u>	<u>(135)</u>	<u>301</u>
Net Cashflows from Operating Activities	557	1,365	668	1,676

Note 26: Downlands Adjustment

During the year the downlands percentage splits were revised to reflect a more accurate split. The effect of this adjustment is to reduce our shareholding in the scheme from 16% to 4/27th. The opening balance position was changed to reflect the revised shareholding and this adjustment was taken to the Statement of Financial Performance.

Note 27: Urban Portions of the State Highway Network

The ownership of urban portions of the State Highway Network is unclear although there is legal opinion indicating that the ownership rests with local authorities. Transit NZ maintains these highways in their entirety without any costs accruing to local authorities.

As a consequence, even if ownership resides with local authorities, in practice Transit NZ controls the economic resources. Pending clarification of ownership and further consideration of the accounting issues which may arise Waimate District Council has not recognised the urban portion of the State Highway Network as an asset in these financial statements. The estimated distance of highway involved is 2.7 kilometres.

Note 28: Related Party Transactions

The Council entered into related party transactions with:

Waimate Roding Limited

Relationship - Council is the sole shareholder in Waimate Roding Limited.

Type of Transactions

Roding Maintenance Contract and Private Works for Council Departments.

Council supplies to Waimate Roding Limited financial services, computer and communication systems. The Council also leases the depot to Waimate Roding Ltd. These services were supplied on normal trading terms.

	1998	1997
	\$000	\$000
Value of sales to Waimate Roding Ltd	36	36
Value of purchases from Waimate Roding Ltd	1,114	1,726
Owing to Waimate District Council by Waimate Roding Ltd	-	15
Owing to Waimate Roding Ltd by Waimate District Council	-	219

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

Note 29: 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 roding and general contracting company. The company now holds the proceeds arising from the sale pending distribution of cash back to the shareholder in the 1998/99 financial year.

Note 30: Subsequent Events

On 7 July 1998, Waimate District Council agreed to buy back 1,490,000 shares in Waimate Roding Ltd for \$1,490,000. The proceeds were received on the 8th July 1998. It is anticipated that the remaining cash in Waimate Roding Ltd will be distributed to the Council by way of dividend during the 1998/99 financial year.

Note 31: Comparative Figures

The 1996/97 comparative figures have been re-classified to ensure consistency with the classification per the 1997/98 Annual Plan.

Note 32: LATE Performance

Waimate District Council has one LATE Waimate Roothing Ltd. The following is a comparison between their actual performance for the year and the targets contained within the Statement of Corporate Intent for the year.

Performance Target 1 – Gross Revenue exceeding budgeted level

⇒ *The gross operating revenue of \$1.31m was less than the budgeted gross revenue of \$2.04m (1997: gross operating revenue was \$1.99m and budgeted gross revenue totalled \$1.94m). The reduction in revenue is a reflection of the company only trading for the first eight months of the year. Up until the end of February gross operating revenue was in line with budget.*

Performance Target 2 – Net Profit After Tax to Turnover exceeding 3.5%

⇒ *Net profit after tax to turnover was -11.1% (1997: 3.1%).*

Performance Target 3 – Current Ratio exceeding 2:1

⇒ *The target was exceeded with a current ratio at 30 June 1998 of 161.9:1 (1997: 2.7:1).*

Performance Target 4 – Achieve ISO 9002 Certification by 31 March 1998.

⇒ *A review of the quality service certification indicated that TQSI was more appropriate than ISO 9002. With the possible sale of the company, a decision was made not to continue with gaining ISO 9002 accreditation.*

Performance Target 5 – Prepare a company business plan and review six monthly.

⇒ *At the time when the business plan was due to be reviewed the decision had been made by the shareholder to sell the company and therefore a review of the business plan was deemed unnecessary.*

Performance Target 6 – All complaints acknowledged within 48 hours. This acknowledgement to advise what action will be taken.

⇒ *A complaints register has been set up. All complaints are received by telephone and are acknowledged at the time of the call.*

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	\$ 5,000
Intra-Net	\$ 5,000

OBJECTIVES AND PERFORMANCE MEASURES

To maintain and facilitate the democratic and accountability process.

- ◆ Adopt the Annual Plan for 1999/2000 year that complies with the Local Government Act, by 30 June 1999, at a cost of no more than \$41,000.

⇒ *The Annual Plan of Council for the 1999/2000 year was adopted by resolution of the Special Council Meeting held on Tuesday, 22 June 1999.*

The cost of producing the Annual Plan was \$60,667, made up of the Annual Plan costing \$19,961 and the Ten Year Financial Strategy costing \$40,706.

- ◆ Adopt the Annual Report for 1997/98 year that complies with the Local Government Act, by 30 November 1998, at a cost of no more than \$35,000.

⇒ *The 1997/98 Annual Report of Council was adopted by Council at its Special Meeting held on Tuesday, 10 November 1998.*

The cost of producing the Annual Report was \$29,369.

◆ Review the:

- 10 Year Financial Strategy
- Funding Policy

that complies with the Local Government Act, by 30 June 1999, for a cost of no more than \$50,000.

⇒ *At its re-convened Special Meeting held on Tuesday, 13 April 1999, Council decided to make no changes to its 10 Year Financial Strategy.*

Council's Funding Policies were confirmed by resolution of the Special Council meeting held on Tuesday, 22 June 1999.

The cost of producing the Funding Policies was \$11,563.

◆ To conduct an annual survey of ratepayers using Communitrak™ methodology, by 31 August 1999, at a cost of \$10,000.

(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).

⇒

◆ That a newsletter to ratepayers be produced and mailed to all ratepayers (with their rate demand) each quarter, for a cost of no more than \$13,000.

⇒ *At its meeting held on Tuesday, 16 February 1999, Council set up a working group to investigate and report on Ratepayer Communications. This group reported to Council at its meeting held on Tuesday, 20 April 1999, with the recommendation that a noticeboard be placed in the Timaru Herald for a trial period of six months in place of the existing Ratepayers' Newsletter. This recommendation was adopted by Council at its meeting held on Tuesday, 20 April 1999.*

This recommendation was adopted by Council at its meeting held on Tuesday, 20 April 1999. The cost of the Ratepayers' Newsletter was \$5,051, while the cost of the noticeboard (called the Bulletin), was \$3,611.

-
- ◆ That Council convene and 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 Meetings***

Council held 14 meetings during the year in accordance with Standing Orders.

Committee Meetings

Resource Management – The Resource Management Committee held 8 meetings during the year in accordance with Standing Orders.

Corporate Services – The Corporate Services Committee held 11 meetings during the year in accordance with Standing Orders.

Operations – The Operations Committee held 10 meetings during the year in accordance with Standing Orders.

The total cost of all meetings was \$175,658.

- ◆ That a newspaper column ‘Council Decides’ be inserted in the local ‘free’ issue of the Waimate Advertiser each month, for a cost of no more than \$2,000.

⇒ *Council Decides – The ‘Council Decides’ column in the local ‘Free’ issue of the Waimate Advertiser, was discontinued.*

Waimate District Council
Civic Costs
Statement of Cost of Services
For the Year ended 30 June 1998

	Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000
Revenue			
Other Revenue	11	-	-
	<u>11</u>	<u>-</u>	<u>-</u>
Total Revenue	11	-	-
Expenditure			
Direct Costs	592	612	470
Depreciation	2	3	4
Allocation of Overheads	159	91	130
	<u>753</u>	<u>706</u>	<u>604</u>
Total Expenditure	753	706	604
Net Cost of Service	(742)	(706)	(604)
Capital Expenditure	-	-	-
Expenditure by Activity			
Democracy Costs	306	283	137
Elections	17	14	-
District/Local Issues	11	40	5
Accountability Compliance	256	259	133
Council Committee Administration	163	110	158
Ratepayer Services	-	-	41
Overheads	-	-	130
	<u>753</u>	<u>706</u>	<u>604</u>

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	

HIGHLIGHTS

Upgrade 3 Pensioner Flats	\$48,000
---------------------------	----------

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 at least once a day (twice at times of high usage), for a total cost of \$12,400.

⇒ *The public toilets were the subject of a tender contract which included cleaning of the Exeloo toilets twice per week, plus a monthly cleaning and safety check.*

Also included was the Grigson Street public toilets to be cleaned twice weekly, and the sunken garden area beside the Exeloo toilets to be cleaned twice weekly.

The successful contract price accepted was \$1,672.00 per year.

Due to increased use and vandalism, the public Exeloo toilets are now cleaned four times per week, with the total overall costs for the services detailed above, being \$260.65 per month = \$3,127.80 for year.

-
- ◆ At least 60% satisfaction with the public toilet (very satisfied and fairly satisfied) as measured in the annual survey.

⇒ *73% of the users of the public toilets were very satisfied/fairly satisfied as measured in the annual survey.*

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.

⇒ *1099 adult and 673 children's books have been purchased along with reference books for a total cost of \$31,438, of which \$2,480 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 90% (1998 : 91%).*

Pensioner Housing

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

- ◆ To achieve a 90% occupancy rate in units not being upgraded, and 80% for those units being upgraded for the year.

⇒ *During the course of the year 7 units were upgraded. These units were unoccupied for a total of 24½ months (29%), with the occupancy rate being 71% throughout the year.*

The units not being upgraded were 20 in total, and were unoccupied for a total of 10½ months throughout the year.

Occupancy rate for units not being upgraded was 95.7%.

- ◆ To complete 3 unit upgrades by 30 June 1999, at a cost of \$48,000. Other maintenance to be completed during the year within budget of \$23,000.

⇒ *During the financial year, seven units were upgraded at a cost of \$20,400.*

Other maintenance costs totalled \$5,004.

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.

⇒

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

⇒

- ◆ To increase the number of people visiting the Information Centre.

⇒

Waimate District Council
Community Services
Statement of Cost of Services
For the Year ended 30 June 1998

	Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000
Revenue			
Interest & Dividends	-	3	2
User Charges & Fees	8	6	7
Grants	35	29	25
Rents	51	51	42
Other Revenue	5	1	20
Total Revenue	<u>99</u>	<u>90</u>	<u>96</u>
Expenditure			
Direct Costs	335	322	313
Depreciation	34	31	33
Allocation of Overheads	99	67	97
Total Expenditure	<u>468</u>	<u>420</u>	<u>443</u>
Net Cost of Service	<u>(369)</u>	<u>(330)</u>	<u>(347)</u>
Capital Expenditure	141	185	59
Expenditure by Activity			
Library	204	167	173
General Community Services	134	111	141
Pensioner Flats	63	74	63
Promotions	50	53	52
Public Toilets	17	15	14
	<u>468</u>	<u>420</u>	<u>443</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	559	221	780
Charnwood	223	101	324
Forestry Reserves	92	44	136
Joint Venture Forests	90	0	90

Of the total 1330 ha of forests, 964 ha is stocked and 366 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 plant 79 ha of Pinus Radiata in Athlone Forest, to be completed by 30 September 1998, to Logging and Forestry Industry Training Board standards and specifications, for a total cost of no more than \$78,000.

⇒

-
- ◆ To thin 118 ha in Athlone Forest, to be completed by 30 June 1999, to Logging and Forestry Industry Training Board standards and specifications, for a total cost of no more than \$24,700.

⇒

- ◆ To prune 185 ha in Athlone Forest, to be completed by 30 June 1999, to Logging and Forestry Industry Training Board standards and specifications, for a total cost of no more than \$101,400.

⇒

**Waimate District Council
Forestry
Statement of Cost of Services
For the Year ended 30 June 1998**

	Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000
Revenue			
Other Revenue	3	10	5
Total Revenue	<u>3</u>	<u>10</u>	<u>5</u>
Expenditure			
Direct Costs	86	92	98
Depreciation	-	-	-
Allocation of Overheads	14	11	17
Total Expenditure	<u>100</u>	<u>103</u>	<u>115</u>
Net Cost of Service	<u>(97)</u>	<u>(93)</u>	<u>(110)</u>
Capital Expenditure	124	111	106
Expenditure by Activity			
Athlone Forest	36	29	51
Charnwood Forest	22	4	20
Joint Venture Forests	-	3	2
Forest Reserves	3	19	6
General Administration	39	48	36
	<u>100</u>	<u>103</u>	<u>115</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).
- 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 \$1,785,000.

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 1999.

⇒

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.

⇒

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 1999.

⇒

**Waimate District Council
Real Estate
Statement of Cost of Services
For the Year ended 30 June 1998**

	Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000
Revenue			
Interest	-	16	-
Rents & Recoveries	88	113	62
	<hr/>	<hr/>	<hr/>
Total Revenue	88	129	62
Expenditure			
Direct Costs	4	17	23
Depreciation	24	24	23
Allocation of Overheads	16	14	16
	<hr/>	<hr/>	<hr/>
Total Expenditure	44	55	62
Net Cost of Service	(44)	74	-
Capital Expenditure	56	26	400
Expenditure by Activity			
Commercial	38	60	35
Operational	(2)	84	22
Other	8	10	5
	<hr/>	<hr/>	<hr/>
	44	154	62

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

* Seal roadway in Knottingley Park	\$ 3,500
* New boiler at Swimming Pool	30,000
* Waitaki Lakes - fencing	6,000
* Victoria Park – cycling track	20,000
* Playground resealing	18,000

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 to be maintained at a reasonable height, at a cost of \$32,000.

⇒ *All parks and town reserves were mowed at least 20 to 30 times between September 1998 and May 1999, under the supervision of the Parks Superintendent, at a cost of \$31,559.*

- ◆ 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 \$4,500.

⇒ *All rural reserves were topped two to five times between September 1998 and April 1999, under the supervision of the Parks Superintendent, at a cost of \$1,494.*

- ◆ The main annual display in Victoria Park to be planted by December 1998 (summer) and May 1999 (winter), and all other town plots to be maintained in a tidy condition throughout the year.

⇒ *All town plots were maintained in a tidy condition throughout the year, plus the Victoria Park annual display was planted out by December 1998 (summer) and May 1999 (winter), which was supervised by the Parks Superintendent.*

- ◆ At least 95% satisfaction with the Parks and Reserves (very satisfied and fairly satisfied) as measured in the annual survey.

⇒ *In Council's July 1999 NRB survey, 95% of users of the Parks and Reserves indicated they were satisfied (1998 94%).*

- ◆ Apply tack coat of bitumen emulsion on areas around the playground by June 1999, at a cost of \$18,000.

⇒ *A tack coating of bitumen emulsion was applied on the areas around the playground at Victoria Park in May 1999, at a cost of \$17,677. The contract was supervised by the Parks Superintendent.*

Cemetery

To provide an interment facility to service the needs of Waimate District.

- ◆ To provide an interment facility to service the needs of the Waimate District.

⇒

- ◆ 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 contract was supervised by the Parks Superintendent.*

Swimming Pool

To provide a swimming pool facility for the community.

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

⇒ *The pool's temperature was checked by the Pool Supervisor once a day between October 1998 and March 1999. This ranged from 24 to 30 deg.C.*

- ◆ To check the water quality at least once every working day.

⇒ *The pool's water quality was checked and recorded at least once a day every working day by the Pool's operator. All reading complied with the Water Safety Standards. This was carried out between October and March.*

- ◆ Total cost of operating the swimming pool to be not more than \$99,000, 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 \$82,933, and the total user charges income was \$21,394. This was between September 1998 and April 1999.*

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

⇒ *The Council's July 1999 NRB survey, 85% of the Pool's users were satisfied, 1998 91%. 11% did not know.*

**Waimate District Council
Parks & Reserves
Statement of Cost of Services
For the Year ended 30 June 1998**

	Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000
Revenue			
Rates	1	1	-
Other Revenue	159	125	148
	<hr/>	<hr/>	<hr/>
Total Revenue	160	126	148
Expenditure			
Direct Costs	472	483	547
Depreciation	38	35	36
Allocation of Overheads	30	17	(17)
	<hr/>	<hr/>	<hr/>
Total Expenditure	540	535	566
	<hr/>	<hr/>	<hr/>
Net Cost of Service	(380)	(409)	(418)
Capital Expenditure	82	2	6
Expenditure by Activity			
Swimming Pool	93	98	38
Cemetery	45	43	77
Rural Reserves	63	69	69
Recreation Reserves	25	18	44
Urban Parks & Reserves	314	307	338
	<hr/>	<hr/>	<hr/>
	540	535	566

REGULATORY SERVICES

DESCRIPTION OF FUNCTION

Resource Management Division

A statutory responsibility of Council is to carry out the functions required under the Resource Management Act 1991. The new District Plan will be in operation near the end of the year.

The Plan will take into account global, natural, regional and local environment resource management issues, and will promote the sustainable management of the District land resources to enable present generations to meet their needs and to protect the reasonably foreseeable needs of future generations.

Council is now required to gather information, monitor and keep records in order to monitor the whole or any part of the District environment. In effect, Council will become a repository of a large amount of information.

Staff regularly monitor all existing resource consents to ensure all applications meet objectives and conditions of their consents, and that their consent is causing little effect on the environment.

Council will now have to abide by all National and Regional Policy Statements and Plans. Submissions will be made to the many Regional Plans which will be received by Council during the year.

Regulatory Division

The prime function is to safeguard, conserve and promote community health, welfare and safety through monitoring compliance with legislation within Council's jurisdiction, e.g. Dangerous Goods 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 Division

The prime objective of the Building Control Section 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, 350 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 Division

To comply with the Resource Management Act 1991 with respect to the preparation of the District Plan and the processing of resource consents.

- ◆ To monitor the state of the District's environment in terms of the Resource Management Act and the District Plan.

⇒ Many separate projects have been undertaken this year to monitor and improve efficiency in monitoring the state of the District's environment.

- ◆ To set the parameters for the preparation of the first State of the Environment Report.

⇒ The Council has set nine parameters to include in the first State of the Environment Report.

These are:

Public access to and along the coastal marine area, lakes and rivers

Natural hazards

Hazardous substances

Heritage values of site, buildings, places or areas

Maori and their culture and traditions with their ancestral lands, water, sites, waahi tapu, and other taonga. Kaitiakitanga.

The extent and location of esplanade reserves and strips

Riparian and water quality issues - Waikakahi Stream

Soil erosion and quality in the Downlands and Plains

Forestry and effects of

In both these performance measures the monitoring process of the Environment is ongoing and constantly requires work on its many facets.

Building Control Division

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>80%</i>
<i>December quarter</i>	<i>93%</i>
<i>March quarter</i>	<i>100%</i>
<i>June quarter</i>	<i>100%</i>

All consents issued were authorised by the Senior Building Control Officer.

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 1999, 21 written complaints were received. Of these 90% met or exceeded the performance criteria.*
- ◆ To achieve 90% registration of all known dogs in the district, by 31 December 1998.
 - ⇒ *Registration of 99.94% of all known dogs was achieved by 21 December 1998.*
 - ⇒ *A total of 3,233 dogs are 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 73 liquor licences were investigated during the year.*
 - ⇒ *All 100% were processed within the time frame.*

**Waimate District Council
Planning & Regulatory
Statement of Cost of Services
For the Year ended 30 June 1998**

	Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000
Revenue			
Licence Fees	58	79	62
Consent Fees	59	105	78
Other Revenue	15	20	2
	<hr/>	<hr/>	<hr/>
Total Revenue	132	204	142
Expenditure			
Direct Costs	423	425	363
Depreciation	-	-	-
Allocation of Overheads	110	26	79
	<hr/>	<hr/>	<hr/>
Total Expenditure	533	451	442
	<hr/>	<hr/>	<hr/>
Net Cost of Service	(401)	(247)	(300)
Capital Expenditure	-	33	-
Expenditure by Activity			
Dog & Animal Control	84	65	56
Resource Management	226	151	189
Building Control	148	178	143
Health & Liquor Licensing	75	57	54
	<hr/>	<hr/>	<hr/>
	533	451	442

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 on going. 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 1999, within budget, and to Transit New Zealand's "Standards Criteria and Guidelines".

	Council Budget	Transfund NZ Approved Programme	Actual
Maintenance			
General maintenance	\$1,270,000	1,379,000	\$1,376,769
Bridge Repairs	80,000	94,000	97,527
Street Cleaning	12,000	12,000	9,828
Maintenance Management Systems	20,000	20,000	15,695
Professional Services	180,000	180,000	180,628
Traffic Services	40,000	55,000	45,300
Carriageway Lighting	35,000	35,000	29,639
Maintenance Chipseals	500,000	312,000	311,161
Minor Safety Projects	61,450	61,450	61,197
Improvements and Renewals			
Area Wide Pavement Treatment	100,000	-	-
Major Drainage Control	40,000	40,000	41,105
Carriageway Lighting	25,000	25,000	29,601
Traffic Services	<u>20,000</u>	<u>20,000</u>	<u>35,451</u>
	<u>\$2,383,450</u>	<u>\$2,233,450</u>	<u>\$ 2,233,901</u>

- ⇒ *The Transfund NZ District Roding Programme was completed by 30 June 1999, at actual cost shown above within budget.*
- ⇒ *The 1998/99 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.*
- ⇒ *68 km maintenance chipseals was completed at cost shown above.*
- ⇒ *Area Wide Pavement Treatment was not completed because projects could not be economically justified.*
- ⇒ *Meyer Street kerb and channel was renewed at a cost of \$28,306.*

- ◆ To complete Council Non-Subsidised Roding Programme by 30 June 1999, within budget and to standards established by the Asset Management Unit.

1998/99 Programme	Council Budget	Actual
Maintenance		
General Maintenance	\$ 25,500	\$ 21,078
Street Cleaning	46,000	50,540
Footpath Maintenance	25,000	12,623
Improvements and Renewals		
Footpath Reconstruction and Reseals	90,000	103,618
Full reconstruction – Meyer and Edward		
Rehabilitation and Reseal – 4.5 km		
Note - \$62,000 funded this year on long-term average expenditure		
Seal Extension, Studholme Street	22,000	28,726
Seal Extension, Fitzmaurice & Hunts Roads	16,000	49,361

⇒ *The Council Non-Subsidised Roding Programme was completed by 30 June 1999 at the actual costs shown above.*

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

⇒ *Seal extension on Studholme Street and Fitzmaurice Road was completed. An additional length of Hunts Road was sealed, completing sealing of this road.*

⇒ *1,210m of footpaths were reconstructed, including Meyer Street
4,780m of footpaths were rehabilitated and resurfaced
12,700m of footpaths were rehabilitated*

Edward Street reconstruction was deferred because the priority work in Council's footpath programme is rehabilitation with resealing. This allows a greater length of footpath to be treated within the budget.

Edward Street will be reconstructed when the backlog of resealing is completed.

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

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 1999.*

<i>Roding</i>	<i>Not very Satisfied - 20%</i>
<i>Footpaths</i>	<i>Not very Satisfied, Waimate Ward residents – 30%</i>

Waimate District Council
Roading
Statement of Cost of Services
For the Year ended 30 June 1998

	Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000
Revenue			
Rural Works & Services Rate	1,050	1,043	1,007
Urban Works & Services Rate	283	283	233
Transfund Subsidy	1,357	1,391	1,283
Other Revenue	3	1	2
	<hr/>	<hr/>	<hr/>
Total Revenue	2,693	2,718	2,525
Expenditure			
Engineering Professional Services	102	137	102
Direct Costs	1,674	1,733	1,565
Depreciation	1,343	1,274	1,304
Allocation of Overheads	94	30	164
	<hr/>	<hr/>	<hr/>
Total Expenditure	3,213	3,174	3,135
Net Cost of Service	(520)	(456)	(610)
Capital Expenditure	859	823	825
Expenditure by Activity			
Subsidised Local Roads – Rural	2,932	2,824	2,849
Subsidised Local Roads – Urban	92	124	71
Non Subsidised Roding – Rural	24	58	19
Non Subsidised Roding – Urban	145	131	179
Safety Administration	20	37	17
	<hr/>	<hr/>	<hr/>
	3,213	3,174	3,135

WASTE WATER AND STORMWATER

DESCRIPTION OF FUNCTION

The WasteWater 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 sewered.
- 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.
 - ⇒ *Pond outlet dissolved oxygen was measured on 132 occasions. One result was less than 2.0 g/m³.*

- ◆ To measure pond outlet faecal coliforms once a week and have all results less than 100,000/100ml.
 - ⇒ *Pond outlet faecal coliforms were measured on 30 occasions. 14 results were greater than 100,000/100ml.*

- ◆ To have no complaints regarding odour or visual effects of pond or Waimate Creek downstream of discharge attributable to the sewerage scheme.
 - ⇒ *2 complaints regarding odour of pond were received and investigated. Action taken was closer monitoring through site visits with introduction of mechanical aeration.*

- ◆ To respond to reports of sewer blockages within 12 hours.
 - ⇒ *4 complaints were received regarding sewer blockages. All were cleared within 12 hours.*

- ◆ Less than 5% of connected residents not very satisfied with the sewerage system as measured in the annual survey.
 - ⇒ *Of consumers connected to the sewerage system, the annual survey reports 5% not very satisfied.*

- ◆ Complete public consultation on extensions by 30 June 1999, at a cost of \$6,000.
 - ⇒ *Consultation was carried out between July and September for an extension in Edinburgh Street. Responses did not support a proposed extension. No further study has been done. The cost was \$837.50.*

-
- ◆ Obtain a resource consent and complete detailed design for a sewerage treatment upgrade by 30 June 1999, at a cost of \$28,000.

⇒ *Public consultation and preparation of an Assessment of Environmental Effects took place during the year. Preliminary design was carried out in support of this. An application for consent was lodged shortly after the end of the financial year. Expenditure was \$42,000.00.*

- ◆ Complete CCTV filming of sewers and load data collected onto asset register by 31 March 1999, at a cost of \$38,000.

⇒ *This was completed on 21 September 1998. Data was completed on 12 February 1999.*

- ◆ Prepare a long-term sewer main rehabilitation programme and complete 400m of priority sewer main replacement by 30 June 1999, at a cost of \$38,000.

⇒ *Development of a programme is incomplete pending computer software improvements. Rehabilitation of mains was carried out in a site specific manner in conjunction with the CCTV programme above. Expenditure on CCTV and mains repairs was \$81,259.00.*

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.

⇒ *No complaints were received regarding stormwater.*

Waimate District Council
Waste Water & Stormwater
Statement of Cost of Services
For the Year ended 30 June 1998

	Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000
Revenue			
Separate Rates	84	84	84
Other Revenue	9	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revenue	93	84	84
Expenditure			
Direct Costs	111	76	52
Asset Condition Work	39	100	-
Sewer Extension Public Consultation	14	6	-
Depreciation	56	97	55
Allocation of Overheads	17	2	13
	<u> </u>	<u> </u>	<u> </u>
Total Expenditure	237	281	120
	<u> </u>	<u> </u>	<u> </u>
Net Cost of Service	(144)	(197)	(36)
Capital Expenditure	49	124	31
Expenditure by Activity			
Waimate Sewer System	228	261	112
Waimate Stormwater System	9	20	8
	<u> </u>	<u> </u>	<u> </u>
	237	281	120

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.
- Begin investigations and design for transfer station and greenwaste handling systems and pursue resource consents for these.

OBJECTIVES AND PERFORMANCE MEASURES

To provide and operate a cost effective solid waste collection system for the Waimate, Glenavy and Morven communities.

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

⇒ *There were no written complaints regarding the refuse collection service, notwithstanding the results of a public survey or collection.*

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

⇒ *18% of those surveyed and receiving a service were not very satisfied with their refuse collection 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 were no written complaints regarding refuse disposal sites.*

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

⇒ *36% of those surveyed were not very satisfied with refuse disposal. Of those who had visited a site in the last year, 46% were not very satisfied.*

To complete a solid waste strategy that will describe the future of solid waste management for the district.

- ◆ To have the solid waste strategy adopted by Council by 30 June 1999 at a cost of \$15,000.

⇒ *A solid waste strategy is not complete. Strategic planning took place with respect to collection services.*

To obtain resource consents for the Waimate landfill and for seven closed landfills.

- ◆ To have resource consents in hand for the Waimate Landfill and seven closed rural landfills by 30 June 1999 at a cost of \$20,000.

⇒ *Resource consents for seven closed rural landfills were issued on 9 July 1999. A consent for the Waimate Landfill has not been obtained.*

To implement the long-term final disposal strategy.

- ◆ To begin transfer of refuse to the Redruth Landfill, Timaru, by 31 March 1999, within operating budgets.

⇒ *Transfer of refuse to Redruth has not begun.*

- ◆ To complete preliminary investigations and design for transfer station and greenwaste handling systems by 30 June 1999, at a cost of \$60,000.

⇒ *Design of transfer station and greenwaste handling has not begun.*

- ◆ To lodge application for resource consents for transfer station and greenwaste handling systems, by 30 June 1999.

⇒ *Consents for transfer station and greenwaste handling have not been applied for.*

- ◆ To close the Waimate Landfill by 31 March 1999, at a cost of \$75,000.

⇒ *The Waimate Landfill remains open.*

Waimate District Council
Solid Waste Management
Statement of Cost of Services
For the Year ended 30 June 1998

	Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000
Revenue			
Separate Rates	66	66	41
Other Revenue	1	-	1
Total Revenue	<u>67</u>	<u>66</u>	<u>42</u>
Expenditure			
Direct Costs	126	236	150
Resource Consents	9	22	128
Solid Waste Strategy	6	15	-
Strategy Implementation	-	30	-
Waimate Landfill Operational Plan	4	13	-
Allocation of Overheads	28	4	13
Total Expenditure	<u>173</u>	<u>320</u>	<u>291</u>
Net Cost of Service	<u>(106)</u>	<u>(254)</u>	<u>(249)</u>
Capital Expenditure	-	-	-
Expenditure by Activity			
Landfills	114	254	250
Refuse Collection	53	66	41
Solid Waste Strategy	6	-	-
	<u>173</u>	<u>320</u>	<u>291</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 approx. 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 system is currently being investigated for upgrading. Recommendations will be available during the year and will be implemented this year. \$60,000 has been allowed.

An amount of \$197,000 has been allocated for improvements to the rural water schemes. Projects to be undertaken on the schemes include:

- New intake and pipeline for the Otaio-Makikihi scheme - \$174,000
- Reticulation upgrade for the Waikakahi scheme - \$15,000
- Line replacements

OBJECTIVES AND PERFORMANCE MEASURES

To maintain an adequate supply of water complying with the bacteriological requirements of the New Zealand Drinking Water Standards 1995 for 90% of the time.

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

⇒ *There were no known instances.*

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

⇒ *All water tests were taken in the prescribed manner and processed by an accredited laboratory in accordance with the New Zealand Drinking Water Standard.*

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

⇒ *All transgressions resulted in notification to Services Staff or Scheme Chairman.*

- ◆ To notify consumers of bacteriological compliance transgressions, including notices to boil water within two days of receipt of a result or two consecutive results, except for the Hakataramea Scheme.

⇒ *With one exception, all transgressions resulted in notification of consumers within two days of receipt of a result or two consecutive results for all schemes tested.*

-
- ◆ To remove notices to boil water within two days of receipt of two consecutive clear results, except for the Hakataramea scheme.

⇒ *All notices to boil water were removed within two days of receipt of two consecutive clear results, except for the Hakataramea Scheme.*

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

⇒ *526 bacteriological tests were performed on six water schemes, excluding Hakataramea and Waihaorunga. 96% of the test results were less than 1 faecal coliform per 100ml.*

The Waihaorunga Scheme Sub-Committee chose to discontinue testing.

To make improvements to rural water schemes

- ◆ To undertake the development of the rural water supply by 30 June 1999, within budget of \$197,000.

⇒ *A new supply pipeline for the Otaio-Makikihi intake has been constructed. Preliminary design is complete for the new intake.*

The reticulation upgrade for the Waikakahi supply was completed.

To upgrade the Waimate urban supply

- ◆ To complete investigations into options for improvements to the supply, and consult with the public on improvement options by 31 December 1998, at a cost of \$15,000.

⇒ *Options for improving the supply were reported to Council.*

- ◆ To install a new bore water supply by 30 June 1999, at a cost of \$60,000. (This measure subject to investigation and public consultation).

⇒ *A new bore was secured by the purchase of a farm on Timaru Road.*

Waimate District Council
Water Supplies
Statement of Cost of Services
For the Year ended 30 June 1998

	Actual	Budget	Actual
	1998	1998	1997
	\$000	\$000	\$000
Revenue			
Separate Rates	466	471	426
Capital Contribution	12	4	20
Capitalised Assets	-	-	124
Water By Meter	7	15	10
Other Revenue	9	11	15
	<u> </u>	<u> </u>	<u> </u>
Total Revenue	494	501	595
Expenditure			
Direct Cost	420	455	407
Depreciation	134	250	168
Allocation of Overheads	87	14	69
	<u> </u>	<u> </u>	<u> </u>
Total Expenditure	641	719	644
	<u> </u>	<u> </u>	<u> </u>
Net Cost of Service	(147)	(218)	(49)
	<u> </u>	<u> </u>	<u> </u>
Capital Expenditure	650	156	189
Expenditure by Activity			
Water Supply – Waimate Urban	188	194	150
Water Supply – Downlands	73	120	59
Water Supply – Rural Schemes	380	405	435
	<u> </u>	<u> </u>	<u> </u>
	641	719	644

RURAL FIRE PROTECTION

DESCRIPTION OF FUNCTION

Until recently, the Waimate District Council was a Rural Fire Authority under the Forest and Rural Fires Act 1977. Now the Council has joined with the Timaru District Council and the Mackenzie District Council to form the South Canterbury Rural Fire District.

The fire district is responsible for the effective fire control incorporating the whole South Canterbury area, except urban areas, Department of Conservation lands and some forest areas.

It operates under the guidance and control of the National Rural Fire Authority, a branch of the Fire Services Commission. Its activities are co-ordinated with other South Canterbury Rural Fire Authorities such as Forests and the Department of Conservation.

Fire control is maintained through prevention, preparedness and suppression.

Prevention is achieved by monitoring of fire conditions by informing the public and by restrictions, permits and prohibitions.

Preparedness and suppression is achieved by the dispersion of plant and appropriately trained personnel throughout the district, and also by agreement for provision of resources and services with the Fire Service and other Rural Fire Authorities.

All previous functions of the Waimate District Council fire authority have been taken over by the S C Rural Fire Authority, except for those things described below.

The Waimate District Council is responsible for the provision of plant, equipment, fire fighting personnel and training within the District, and will meet the costs of such internally. Also the costs of fire suppression will be met by the Waimate District Council, except that claims on a national Fire Fighting Fund are available.

HIGHLIGHTS

- Training to a programme to meet the NRFA Rural Fire Management Code of Practice requirements for competency by the year 2002.
- Storage containers for rural fire trailers (two), and improving Waimate depot.
- Equipment improvements to NRFA Code of Practice, including:
 - Helmets
 - Pump motor, Cannington
 - Hose packs
 - Miscellaneous

OBJECTIVES AND PERFORMANCE MEASURES

To operate as a part of the South Canterbury Rural Fire District, in compliance with the Rural Fire Management Code of Practice.

- ◆ To demonstrate compliance as reviewed by the SC Rural Fire District Principal Rural Fire Officer and Committee.

⇒

- ◆ To complete this year's training programme to the satisfaction of the SC Rural Fire District Principal Rural Fire Officer.

⇒

- ◆ To complete storage improvements to the satisfaction of the SC Rural Fire District Principal Rural Fire Officer.

⇒

Note : The SC Rural Fire District Principal Rural Fire Officer has documented schedules of training, storage requirements and equipment against which these directives can be measured. The statement of service performance will be in the form of correspondence from him.

Waimate District Council
Rural Fire Protection
Statement of Cost of Services
For the Year ended 30 June 1998

	Actual 1998 \$000	Budget 1998 \$000	Actual 1997 \$000
Revenue			
Other Revenue	2	-	1
	<u>2</u>	<u>-</u>	<u>1</u>
Total Revenue	2	-	1
Expenditure			
Direct Costs	36	28	21
Depreciation	9	6	10
Allocation of Overheads	20	1	2
	<u>65</u>	<u>35</u>	<u>33</u>
Total Expenditure	65	35	33
Net Cost of Service	(63)	(35)	(32)
Capital Expenditure	28	45	-
Expenditure by Activity			
Rural Fire Protection	65	35	33
	<u>65</u>	<u>35</u>	<u>33</u>

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**.

1998/99 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.