

ANNUAL PLAN 2016/17

WAIMATE DISTRICT COUNCIL



28 June 2016

Annual Plan 2016/17

Part 1

WAIMATE DISTRICT COUNCIL



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Message from the Mayor and Chief Executive



Welcome to the Waimate District Council's Annual Plan 2016/17. The Annual Plan sets out the Council's intentions and projects for the delivery of its activities and services.

Council's focus is to maintain and upgrade its core infrastructure and deliver services effectively and efficiently.

The Annual Plan results in an overall increase in rates of 2.84% and demonstrates that Council are mindful of keeping spending at an affordable level for our ratepayers, while balancing the need to maintain existing levels of service for our communities.

Council is on track and remains committed to the main work streams and projects highlighted in its Long Term Plan 2015-25.

This year Council consulted on two matters:

1. the establishment of a 'Large Industrials' category for rating purposes, which has resulted in a number of ratepayers contributing to Council's Community Representation activity; and
2. the funding plan for the Mill Road Sewer Extension, which adds a connection fee to the Fees and Charges for those wishing to join the urban sewer network.

The large proportion of the major project expenditure in the 2016/17 financial year will continue Council's programme of planned replacement and continuous improvement to our existing water, wastewater and roading infrastructure.

The main projects are:

- \$208,000 spend on the rising main renewals for our urban water supply network which enables Council to upgrade the drinking water infrastructure and extend the life of the network; and
- continuing pipe investigation work for both the urban and rural water supplies to assess the condition of our existing infrastructure (at a cost of \$31,000); and
- a \$174,000 upgrade of the Manse/Harris Street stormwater drainage system to further address known surface flooding issues; and
- an investment of \$72,000 within the stormwater activity, which will result in a fully consented discharge as required by Environment Canterbury, our Regional Council; and
- \$546,000 to be spent extending Council's sewerage network in Mill Road, Princes Street and King Street, which is an important step in forward planning for new housing developments; and
- the replacement of the Holme Station Corner Bridge at a cost of \$482,000. A further \$51,000 has been put aside for footpath development, and \$293,000 for minor roading improvements across the District.

As we prepare this Annual Plan message we are excited to see Stage One of the Waimate Event Centre is completed. This is a collaborative project between Waimate District Council, Gary Rooney/ Rooney Earthmoving Limited and the local community joining together in providing quality infrastructure for the future.

Stage Two of the Event Centre includes the demolition of the existing Stadium structure and the building of the area which will be occupied by a gym and fitness centre, and the upgrade/refurbishment of what is currently the Waimate Squash Club area. It is anticipated that the project will be fully completed by the end of 2016 thanks to the hard work of all those involved.

Other spends on district infrastructure include:

- a \$25,000 upgrade to the men's changing room and toilets at the Norman Kirk Memorial Swimming Pool; and
- \$26,000 to replace the old part of the playground at Victoria Park, which will bring it up to New Zealand Playground standards.

We believe this Annual Plan is evidence of Council's vision of providing a well-maintained and operational district that we can all be proud of, at the lowest possible cost to our ratepayers.

This year there are local body elections and this Annual Plan, we believe, will enable the new Council to continue moving our district forward for the next three years as they work closely with staff to ensure the Waimate District remains what we believe to be the best district in the country.

Craig Rowley
Mayor

Bede Carran
Chief Executive

Key Issues Council Consulted on and Decisions

In 2014 amendments were made to the Local Government Act 2002. Under the new section 95 (2A), the requirement to consult (and adopt a consultation document) does not apply if the proposed annual plan does not include significant or material differences from the content of the Long Term Plan for the financial year to which the proposed annual plan relates.

Council has looked closely at the Long Term Plan 2015-25 (LTP) and the projects planned for the 2016/17 year and the policies which govern the running of Council business. While Council did not identify any significant or material differences to the planning done for the LTP, two areas were identified where Council thought it prudent to consult with affected parties. The details for these consultations are documented below.

Establishment of 'Large Industrials' Category for Rating Purposes

Funding Plan for Mill Road Sewer Extension

Council considered all submissions the decisions reached by Council have been provided following each consultation document.



WAIMATE DISTRICT COUNCIL Consultation on Establishment of 'Large Industrials' Category for Rating Purposes

Targeted Consultation for Annual Plan 2016/17

Background

The Waimate District Council Community Representation activity provides management support and advice to the elected members of Council which assists them in undertaking their roles. This Community Representation activity is funded from a portion of the Civic Amenities rate.

As part of the Long Term Plan 2015-25 Council considered and consulted on its Revenue and Financing Policy. As part of developing this policy Council undertook a funding needs analysis, as required by the Local Government Act 2002 (see section 101 (3)). The rationale in the funding needs analysis was that all ratepayers who live, or could live on their properties benefit or could benefit equally from the activities that the Civic Amenities rates fund.

Specifically in regard to the Community Representation activity Council's position was that the 'Electricity generators and other transmission providers' (EGOTP) and 'Forestry operators and forest blocks' (Forestry owners) also benefited from the activity and so should make a contribution to its funding.

The Community Representation portion of the rate is currently levied and assessed as a targeted rate either on the capital value of rating units for 'Electricity generators and other transmission providers' (EGOTP) and 'Forestry operators and forest blocks' or on a separately used or inhabited part (SUIP) for Urban, Rural 1 and Rural 2 for other ratepayers. The effect is that while it currently captures many ratepayers it does not capture all.

The Proposal:

It is proposed that the group of rate payers contributing to the Community Representation activity be enlarged to include a 'Large Industrials' category and will also see them contribute to funding the Community Representation activity. Council's Revenue and Financing Policy will be amended to reflect that the 'Large Industrials' category has been added to fund the Community Representation activity.

The rationale is that this reflects the importance of all industrial businesses within the district. It also recognises that resources of Council and its elected members are applied to responding to the needs of these businesses and the impact they have on the District's economy, Council's service provisions, and generally the District's population and wellbeing.

Establishing a 'Large Industrials' category will only be used for the Community Representation rate requirement for 'Large Industrials' businesses. The classification would bring within the rate, one or more contiguous individual valuation numbers owned by the same ratepayer, where the individual valuation number is not currently assessed a Civic Amenities rate, and it is proposed, the sum of the capital value for combined individual valuation numbers is \$10,000,000 or more.

When determining the District-wide Community Representation activity rate requirement the capital values of existing 'EGOTP' and 'Forestry operators and forest blocks' and the proposed 'Large Industrials' category will be added together. Additionally they will be differentiated by 90% and contribute approximately 9.8% if the total funding requirement of the Community Representation activity.

The below table provides an indication of how the inclusion of this category will affect the District-wide community representation rate for a sample of capital values.

Proposed Changes - Sample Capital Values

Capital Value (\$)	"Community Representation" amount within Civic Amenities Rate as per Long Term Plan (\$)	"Community Representation" amount proposed to be within Civic Amenities Rate including Large Industrials (\$)	Change to ratepayer Increase/ (Decrease)
10,000	2.53	2.28	(0.25)
80,000	20.26	18.23	(2.03)
125,000	31.65	28.49	(3.17)
170,000	43.04	38.74	(4.30)
500,000	126.60	113.94	(12.66)
1,000,000	253.20	227.88	(25.32)
2,500,000	633.00	569.70	(63.30)
9,465,000	2,396.55	2,156.89	(239.65)
11,540,000	2,921.94	2,629.75	(292.19)
18,320,000	-	4,174.78	4,174.78
31,500,000	-	7,178.26	7,178.26
43,000,000	10,887.65	9,798.89	(1,088.77)
90,000,000	22,788.11	20,509.30	(2,278.81)
195,800,000	49,576.81	44,619.13	(4,957.69)

Key Dates

9 March 2016	Consultation document is available and public comment by submissions is sought.
12 April 2016 - 4pm	Close of submissions.
10 May 2016	Council hears submissions and decisions made.

Council Decision on Consultation:

At the 10 May 2016 Council Meeting, Council resolved to establish a 'Large Industrials' category for rating purposes as proposed in the Consultation Document. A revision to the Revenue and Financing Policy which was approved at the 21 June 2016 Council Meeting bringing into effect the 'Large Industrials' category and the subsequent changes to the Civic Amenities Rate.



WAIMATE DISTRICT COUNCIL

Consultation on Funding Plan for Mill Road Sewer Extension

Targeted Consultation for Fees and Charges 2016/17

Estimated Cost: \$546,000 (excluding GST)

The project was included in the Long Term Plan 2015-25 with a budget allocation of \$546,000 (excluding GST)

Now that the detailed design has been finalised, revised estimates indicate the project can be completed within the proposed budget.

The budget includes all detailed design, manholes and trunk sewer. The sewer is planned to be installed primarily in grassed road berm to reduce cost.

Expenditure to date: \$20,600 (excluding GST)

Background

Over recent years a significant amount of interest has been received in relation to extending the Waimate urban sewer network from its existing termination located at the Hayes Street/Mill Road intersection.

In response to this interest, Council included a proposal to extend the sewer network along Mill Road, Princes Street and King Street during the April 2015 consultation process for the Long Term Plan 2015-25.

Council identified a number of potential benefits in the project, including:

- the promotion of development towards the northwest of Waimate, including subdivision
- environmental benefits
- addressing the issue of legislative change in the future which may mean that septic tanks are no longer a viable option in some cases
- providing greater choice to satisfy demand for differing property types
- an overall increase in Capital Value (CV) for affected rating units

As a result of this consultation a decision was made to advance the project to the planning and development stage in the 2015/16 year with a budget allocation of \$546,000 excluding GST.

The Project

Council will install an extension to the existing gravity sewer network that will service Mill Road (between Hayes Street and King Street), Princes Street and King Street.

Investigations indicate that 38 rating units (17 with existing dwellings) are able to connect either now, or in the future, with future sub-division likely to promote development.

It is expected that the 38 existing rating units will all connect, either at the start of the project, or in the future when septic tank resource consents expire, or when the tanks fail.

The project is estimated to commence during July 2016 and has an estimated construction time frame of 28 weeks


Council Funding Plan


The project will be funded from an internal loan. Connection fees received will be offset against this loan. These fees will be included in the Waimate District Council 2016/17 Fees and Charges and will be reviewed annually.

Interest on the internal loan will be funded from the existing targeted rate as either a Served Connection or an Unserved (availability) charge or from those who connect to the extension in the future. After 10 years the total Connection Fees collected will result in a positive reserve balance of an estimated \$120,000, which will offset the contribution from targeted rates.

Explanation of Proposed Fees and Charges

When Council initially consulted on the proposed sewer extension we told you that the capital contribution to join the network would be no more than \$14,368 including GST and future capital contributions (for connections subsequent to commissioning) would be based on \$14,368 + 4.5% compounding per year or part thereof.

Updated calculations for the project propose a sewer connection fee for 2016/17 of \$11,845 including GST. This is based on the total cost of the project, the number of existing rating units within the new service area (38) and the estimated future sub-divisions (15). See the adjacent table. 

Future connection fees, for the years following, are estimated with a 4.5% compounding increase. This will be reviewed annually. See the table below for estimated future connection fee. 

Connection Fees will be included in the Waimate District Council Fees and Charges. A full copy of these annually reviewed fees and charges can be found in the Annual Plan and Long Term Plan, on the Council Website or on request at Waimate District Council reception.

Council considers this as the most equitable and prudent way to fund the provision of this new service to the users.

Estimated Future Connection Fees

Year	Connection Fees (including GST)
2017/18	\$12,379
2018/19	\$12,935
2019/20	\$13,517
2020/21	\$14,125
2021/22	\$14,761
2022/23	\$15,425
2023/24	\$16,120
2024/25	\$16,845
2025/26	\$17,603

(NB: Connection Fees increase each year due to a compounding 4.5% interest rate.)

Other Costs

Council has excluded the cost to provide of lateral connection to the sewer network due to the difficulty of knowing the location and length of these connections. The lateral connection costs will be invoiced separately for those connecting in 2016/17, or by an approved contractor in subsequent years. Council will contact property owners who intend to connect to the network to discuss lateral connection details.

A standard administration fee applies for all new sewer connections. The proposed fee for 2016/17 is \$125 including GST.

Connections fees are based on the estimate of what the cost of the project will be. Council has not yet tendered the project and the successful tender might vary from these estimates. If there is a variation, the final connection fees will be adjusted proportionally.

Payment Arrangement

To assist property owners to connect to the new sewer network Council will offer a payment arrangement for the Connection Fee. If a payment arrangement is required a contribution of 25% of the Connection Fee, Administration Fee and Physical Works Charge will be due upon connection. There will also be a payment arrangement fee for this service to cover legal costs.

Council staff will be happy to discuss the payment option with you and the likely terms of the arrangement, such as the duration, repayment terms and any necessary security upon inquiry of connection.

Proposed Connection Fees 2016/17

Project Cost (excluding GST)	\$546,000
Existing Rating Units	38
Estimated Future Sub-divisions	+ 15
Total Estimated Rating Units	53
Project Cost / Rating Units = Connection Fee \$546,000 / 53 = \$10,302	
Proposed 2016/17 Connection Fee (excluding GST)	\$10,300
GST	+ \$1,545
Proposed 2016/17 Connection Fee (including GST)	\$11,845

Key Dates

23 May 2016	Consultation document is available and public comment by submissions is sought.
14 June, 4pm	Close of submissions.
21 June	Council hears submissions and decisions made.

Council Decision on Consultation:

At the 21 June 2016 Council Meeting it was resolved by Council to approve the proposed Funding Plan for the Mill Road Sewer Extension as presented. This has resulted in the inclusion of an additional connection fee in the Waimate District Council Fees and Charges 2016/17 for connection to the Mill Road Sewer Extension. See Fees and Charges in Part 2 of this document.

A Guide to the Annual Plan and the Planning Cycle

Annual Plans (APs) and the Long Term Plans (LTPs)

Welcome to Waimate District Council's Annual Plan 2016/17. This Annual Plan sits within the ten year period covered by Council's Long Term Plan 2015-25 (published in June 2015)

The Local Government Act 2002 requires that all New Zealand local authorities undertake ten year planning using the LTP process and produce a LTP document. The ten year LTP is reviewed once every three years, and in the intervening two years an AP is produced.

30 June 2014	30 June 2015	30 June 2016	30 June 2017	30 June 2018
Produce AP 2014/15	Produce LTP 2015-25	Produce AP 2016/17	Produce AP 2017/18	Produce LTP 2018-28

Special Features of an Annual Plan

Annual Plans are produced by councils, using the direction previously set in an LTP, but allowing council to accommodate and incorporate any changing circumstances that have arisen since the publication of the LTP

The types of unforeseeable changes that may arise include significant price changes, significant impacts from forces external to Council, new statutory requirements and new demands from the community.

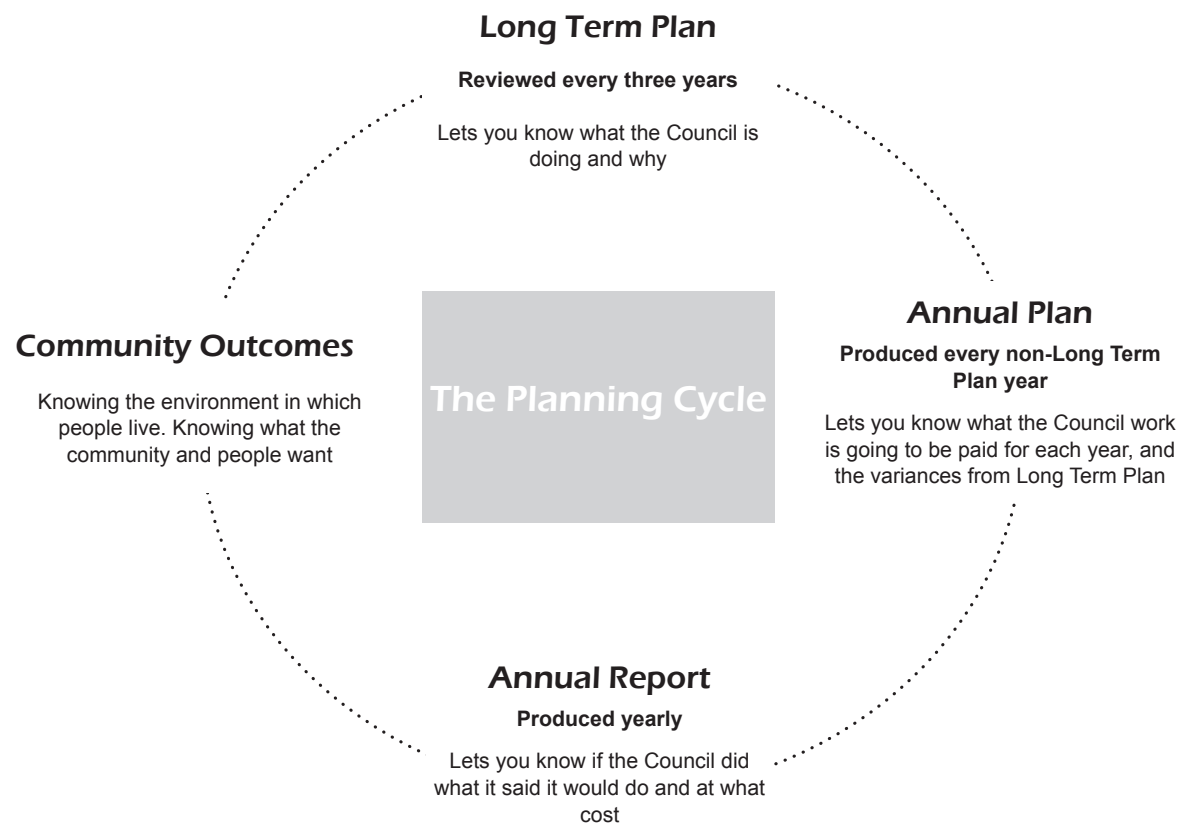
The Annual Plan provides the opportunity for Council to disclose what has changed since the year in question was envisaged and budgeted for in the LTP, and provides any revised budgets and revised Council workplans.

We encourage you to read and enjoy your Annual Plan

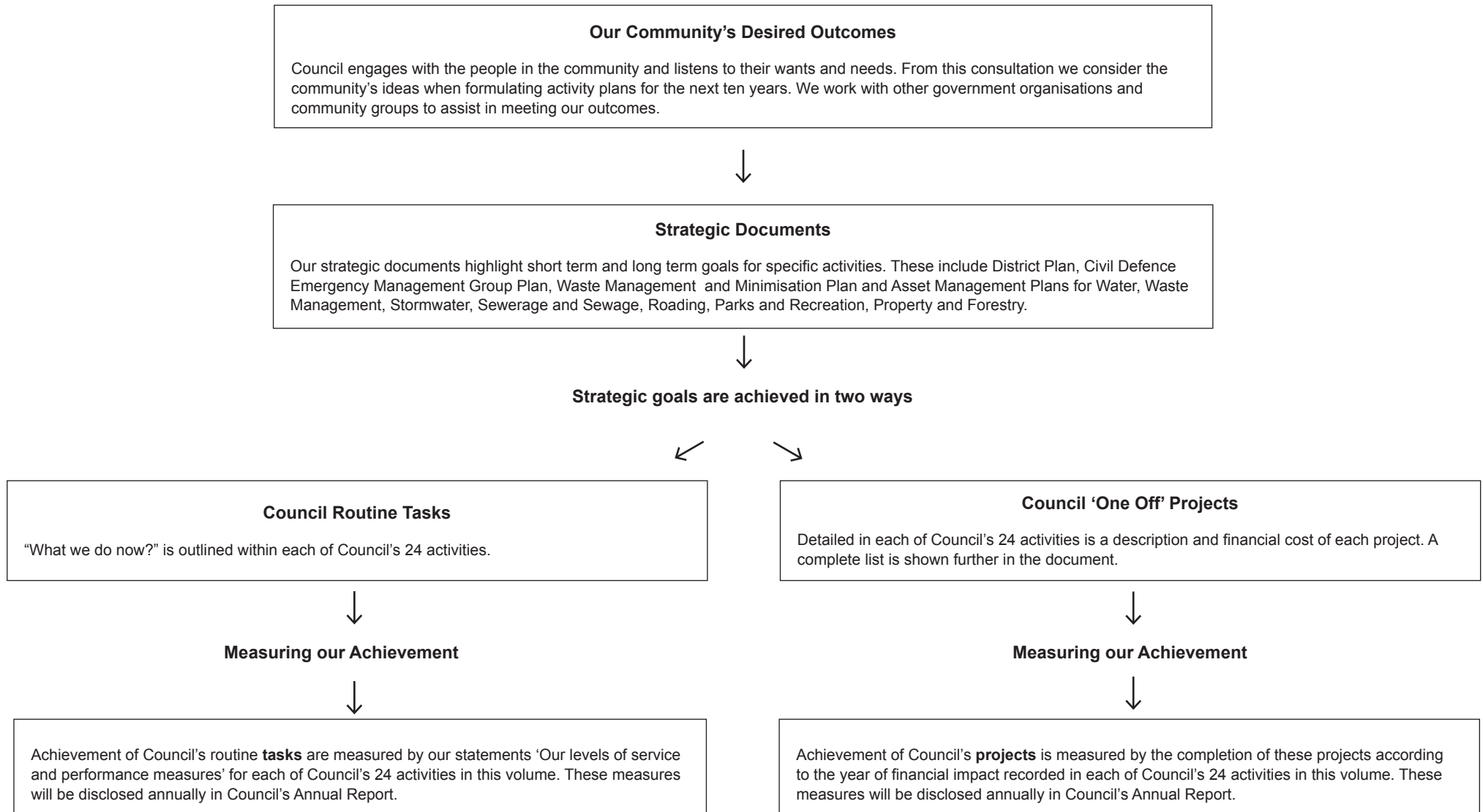
The Annual Plan is a summary of the Long Term Plan

It is important to remember that the Annual Plan is a summary of changes to, and is sub-ordinate to, the Long Term Plan.

If you cannot find what you are looking for in this Annual Plan, the next place to look is in the Council's LTP 2015-25. A full copy of Council's LTP is available on Council's website www.waimatedc.govt.nz or from Council upon request.



Strategic Framework



Community Outcomes

Community Outcomes

Community Outcomes indicate the community's desire or vision for how the Waimate District should progress. They create a picture of what we are aiming for, and through Council's tasks and projects, an idea on how we will achieve them.

Process of Determining Community Outcomes

In 2011 Council surveyed residents and asked if they considered the current outcomes to still be relevant and at that time little change was made.

We also asked people to rank the proposed new outcomes in order of importance and which outcomes they liked and disliked. The responses were received indicating they were satisfied with the proposed outcomes, which were discussed and formally passed by Council.

The Community Outcomes for 2015-25 are:

Wealthy Community

- A District that provides infrastructure for economic activity
- A District that encourages development
- A District that actively promotes itself and its businesses

Safe and Healthy People

- A place where people are safe in their homes, work and public spaces
- Our services, infrastructure and environment enhance quality of life

Sustainable District and Environment

- The Waimate District is enhanced through sustainable development
- Our heritage is valued and protected
- We value the natural environment, biodiversity and landscapes

Active and Supportive Community

- People participate in our democratic processes
- District assets that provide recreation and leisure choice
- We celebrate and support the good things about our community

Name of Project	Activity										
New/Improvements <i>Explanation of adjustments to LTP 2015-25 figures</i>		15/16 \$000	16/17 \$000	17/18 \$000	18/19 \$000	19/20 \$000	20/21 \$000	21/22 \$000	22/23 \$000	23/24 \$000	24/25 \$000
		Short Term			Medium Term						
Public Toilets (new) Waimate Town	Property		200								
Waimate Library extension	Property				1,500						
Powered camp sites at Victoria Park	Camping					28					
Waitaki Lakes pipe replacement	Camping	10									
St Andrews Domain Camping - Upgrade Power Sites <i>New Project since LTP process</i>	Camping		20								
Replace old workshop with new workshop/office/toilet	Cemeteries	50									
Cemetery extension - extension of Waimate Lawn Cemetery	Cemeteries							12	27	29	
Develop a comprehensive renewal programme for AMP's	Parks and Public Spaces	8									
Critical Asset Study for AMP's	Parks and Public Spaces	3									
Reserve Management Plan	Parks and Public Spaces	3									
Replace slide at Belt St playground	Parks and Public Spaces	17									
Renew two sets of see-saws at Knottingley Park	Parks and Public Spaces		7								
Replace old part of playground at Victoria Park	Parks and Public Spaces		26								
Replace Ausplay playground equipment at Victoria Park	Parks and Public Spaces			47							
Remove large and old Oak trees located at the Southern end of Victoria Park	Parks and Public Spaces					20					
Morven Hall - Painting and Rewiring <i>New Project since LTP process</i>	Parks and Public Spaces		30								
Morven Domain - Tree replacement <i>New Project since LTP process</i>	Parks and Public Spaces		20								
Replace swimming pool boiler	Swimming			243							
Upgrade pool changing room and toilets - women's	Swimming	22									
Upgrade pool changing room and toilets - men's	Swimming		25								
Replace pool covers - 3	Swimming		21								
District Plan Review	Resource Management		31			31			31	259	

What are Activity Management Plans?

What are Activity Management Plans?

Council conducts its work for the good of our community and District. Council organises its work into 24 separate activities which fall into 10 groups:

Group	Activities Within Group
Water Supply	Urban, Rural
Waste Management	Waste Management
Stormwater Drainage	Stormwater Drainage
Sewerage and Sewage	Sewerage and Sewage
Roading and Footpaths	Roading and Footpaths
Property and Investments	Forestry, Investments and Finance, Property
Parks and Recreation	Camping, Cemeteries, Parks and Public Spaces,Swimming
Organisation and Governance	Community Representation, Strategy, Managing Services
Environmental Services	Building Control, Resource Management, Emergency Management, Regulatory Services, Dog and Animal Control
Community Services	Economic Development, Community Support, Library

Each activity management plan contains written information under the following headings and financial statements for the 2016/17 year:

Levels of Service and Performance Measures

Council Tasks - What Do We Do Now?

Why Do We Do It?

How Do We Do It?

Where Are We Headed?

Significant Negative Effects

How Do We Get There?

Projects

Assumptions

How Is This Activity Funded?

Group : Water Supply

What is Water Supply and Why Do We Deliver It?

Council's water services provide the essentials of life for our community.

The Group involves the following activities:

Water Supply — Urban

The provision of a clean safe supply of water for drinking and fire fighting purposes.

Water Supply — Rural

The provision of a clean safe supply of water for drinking, stock, irrigation and fire fighting purposes.



Water Supply



Water Supply - Urban



Water Supply - Rural

Water Supply Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	10	10	11	11
Targeted rates	1,902	1,883	1,897	1,902
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	25	19	22	20
Internal charges and overheads recovered	111	83	75	84
Local authority fuel tax, fines, infringement fees other	93	55	52	57
Total operating funding	2,141	2,050	2,057	2,074
Applications of Operating Funding				
Payments to staff and suppliers	1,172	978	941	1,010
Finance costs	-	10	10	-
Internal charges and overheads applied	453	477	522	487
Other operating funding applications	-	-	-	-
Total applications of operating funding	1,625	1,465	1,473	1,497
Surplus/(deficit) of operating funding	516	585	584	577
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	66	23	23	24
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	66	23	23	24
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	6	-	42	42
Capital expenditure - to replace existing assets	359	872	640	637
Increase/(decrease) in reserves	217	(264)	(75)	(78)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	582	608	607	601
Surplus/(deficit) of capital funding	(516)	(585)	(584)	(577)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Improve level of service				
Hook/Waituna - NZ drinking water standards compliance	1	-	-	-
Lower Waihao - Tawai renewal	-	-	42	42
Otaio/Makikihi - NZ drinking water standards compliance	4	-	-	-
Replace existing assets				
Cannington/Motukaika - main renewals	6	12	12	12
Hook/Waituna - Te Kiteroa Rebuild	-	13	-	-
Hook/Waituna - Filtration/Coagulation equipment	-	100	-	-
Hook/Waituna - Havoc renewal	-	20	-	-
Hook/Waituna - Bells renewal	-	-	17	17
Hook/Waituna - renewals	5	-	10	10
Hook/Waituna - Part share of Chlorine Trailer	-	-	-	-
Lower Waihao - pipe renewal (Ferry Road)	29	-	-	-
Lower Waihao - rising main renewals	-	75	-	-
Lower Waihao - Part share of Chlorine Trailer	-	-	1	-
Lower Waihao - renewals	53	-	-	-
Otaio/Makikihi - renewal (Grange Road)	-	31	-	-
Otaio/Makikihi - renewal (River redundancy)	-	5	-	-
Otaio/Makikihi - renewal (Skinner)	-	-	15	15
Otaio/Makikihi - Part share of Chlorine Trailer	-	-	-	-
Otaio/Makikihi - renewals	54	-	-	-
Waihaorunga - Pump renewal	8	4	4	3
Waihaorunga - pipe renewal (Gardener)	-	-	-	-
Waihaorunga - renewals	4	17	-	-
Waikakahi - Part share of Chlorine Trailer	-	-	1	-
Waikakahi - renewals	29	5	5	5
Waikakahi - pipe renewal (SH82 crossing)	-	10	13	13
Urban water supply - Painting of AVG Filter	-	-	41	42
Urban water supply - Lateral renewals	-	50	52	52
Urban water supply - CI Water main renewals	12	150	156	156
Urban water supply - AC Water main renewals	-	100	104	104
Urban water supply - rising main renewals	141	200	208	208
Urban water supply - Part share of Chlorine Trailer	-	-	1	-
Urban water supply - SCADA	7	-	-	-
Urban water supply - utilities/sundry plant	12	-	-	-
Urban water supply - Redevelop Timaru Road Bore	-	5	-	-
Urban water supply - Pressure Management	-	75	-	-
	365	872	682	679

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2015 - 2025

Chlorine Trailer - not originally allowed for in the LTP.

Group: Water Supply — Community Outcomes and Rationale Linkages				
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	Active and Supportive Community
Outcome		A place where people are safe in their homes, work and public spaces.	N/A	N/A
Rationale		Water Supply — Protecting the communities from drinking water related health issues and providing fire fighting capability.		
Outcome		Our services, infrastructure and environment maintains quality of life.		
Rationale	Water Supply —the timely provision of utility services is essential to supporting growth.	Water Supply — we have reliable, efficient and well planned water infrastructure that meet the needs of residents the community.		

Water Supply — Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service (M) = Mandatory level of service and measure	Performance Measure	Compliance Target Years 2015-25	Results 2014/15
Protecting the community from drinking water related health issues.	Quality	Safety of Drinking Water Council will provide potable water. (M)	The extent of compliance with part four of the drinking-water standards (bacteria compliance criteria).	Waimate — Yes. Otaio — Yes. Hook/Waituna — Yes. Lower Waihao — Yes (2016 onwards). Waikakihi — Yes (2016 onwards). Waihaorunga — Yes (2016 onwards). Cannington/Motukaika — Yes (2016 onwards).	New measure.
			The extent of compliance with part five of the drinking-water standards (protozoal compliance criteria).	Waimate — Yes. Otaio — Yes. Hook/Waituna — Yes. Lower Waihao — Yes (2016 onwards). Waikakihi — Yes (2016 onwards). Waihaorunga — Yes (2016 onwards). Cannington/Motukaika — Yes (2016 onwards). Maintain secure source status (Waimate Urban, Otaio Makikihi RWS) Comply with UV requirements (Hook-Waituna RWS). Annual Report "Report on Compliance with the Drinking-Water Standards for New Zealand (revised 2008) and duties under the Health Act 1956).	New measure.

Water Supply – Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service (M) = Mandatory level of service and measure	Performance Measure	Compliance Target Years 2015-25	Results 2014/15
We have reliable, efficient and well-planned water infrastructure that meets the needs of the community.	Quality	Customer Satisfaction. Council manages the water schemes wisely. (M)	<p>The total number of complaints received by the local authority about any of the following:</p> <ul style="list-style-type: none"> a. drinking water clarity; b. drinking water taste; c. drinking water odour; d. drinking water pressure; e. continuity of supply; and f. the local authority's response to any of these issues. <p>All expressed per 1000 connections to the local authority's networked reticulation system.</p>	<p>Urban -<10 justified complaints / 1000 connections.</p> <p>Rural -<40 justified complaints / 1000 connections.</p>	New measure.
		Demand Management. Council manages the water schemes wisely. (M)	The average consumption of drinking water per day per resident within the territorial authority district.	<p>Target average normal demand less than 840 litres per day.</p> <p>Based on Water Safety Plan population assumptions and average daily usage.</p>	New measure.

Water Supply — Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service (M) = Mandatory level of service and measure	Performance Measure	Compliance Target Years 2015-25	Results 2014/15
We have reliable, efficient and well planned water infrastructure that meets the needs of the community.	Reliability	Fault Response Times. Council will minimise disruptions to the supply. (M)	Where the local authority attends to a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times measured:		New measure.
			a. attendance for urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site; and	Territorial authority target response to an urgent call-out ≤ one hour.	
			b. resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	Territorial authority target to resolve an urgent call-out ≤ 24 hours.	
			c. attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site; and	Territorial authority target to respond to a non-urgent call-out ≤ 24 hours.	
			d. resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	Territorial authority target to resolve a non-urgent call-out ≤ 72 hours. <i>As per Tables 7-3 and 7-4 Water Asset Management Plan</i>	

Link To Water Asset Management Plan

Waimate District's most recent Asset Management Plan (AMP) for both urban and rural water was completed by Opus Consultants in 2014 introducing desired levels of service that centre on quantity, quality and reliability and that are linked to operational requirements in Council's Long Term Plan (LTP) 2015-25.

Water Supply — Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service (M) = Mandatory level of service and measure	Performance Measure	Compliance Target Years 2015-25	Results 2014/15
We have reliable, efficient and well planned water infrastructure that meet the needs of the community.	Sustainability	Maintenance of the Reticulation Network. Water is used efficiently and in a sustainable manner. (M)	The percentage of real water loss from the local authority's networked reticulation system (including a description of the methodology used to calculate this).	2015/16 < 50%* real water loss from the urban reticulation recorded by Minimum Night Flow Analysis as defined in the Water Loss Guidelines (Water New Zealand). 2016/17 < 35%* real water loss from the urban reticulation recorded by Minimum Night Flow Analysis as defined in the Water Loss Guidelines (Water New Zealand). <i>Midnight Flow Analysis is unavailable for Council's trickle fed rural water schemes and consequently we are unable to report real water loss.</i> <i>* Waimate District Council is undertaking a large scale urban leak detection programme (2014/15 and 2015/16) to reduce water loss to more acceptable levels.</i>	New measure.
We have reliable, efficient and well planned water infrastructure that meet the needs of the community.	Reliability	Council manages the water scheme wisely.	Percentage of satisfied or very satisfied residents with the overall performance of the water service.	>85% satisfied or very satisfied residents 2016/17 thereafter biennially.	Achieved.
We have reliable, efficient and well planned water infrastructure that meet the needs of the community.		Council will minimise disruptions to the supply.	The number of unprogrammed maintenance interruptions to service per year.	Urban — less than five interruptions. Rural — less than 50 interruptions.	Achieved.
We have reliable, efficient and well planned water infrastructure that meet the needs of the community.	Quality	Council provides a restricted supply of water to customers from its rural water schemes.	Number of complaints per year on restricted rate of flow to tanks on rural water schemes sufficient to deliver not less than the contracted water litreage per day (this excludes complaints relating to actions of parties external to Council).	Less than six complaints.	Not achieved.

Activity: Urban Water Supply

Council Tasks — What Do We Do Now?

Council provides a regular supply of potable water to the designated urban area and the fringe rural areas of Waimate (population 3,000 approx.) to serve drinking, commercial and fire protection uses. Two secure ground water bores at Timaru Road and Manchester Road supply the urban network via a reservoir at Mill Road. Council monitors water quality, and plans for future water supply needs.

Why Do We Do It?

Council is required by statute to provide potable water to the residents of Waimate. (ie Health Act 1956, Local Government Act 2002).

The supply of a reliable and cost-effective water service contributes to the health of the community as well as serving a fire-fighting capability. Council must meet rising demand from residential and industrial growth.

How Do We Do It?

Properties within the supply area have individual connections to the water main network which provides a minimum rate of flow of 25 L/min at a minimum pressure of 300kPa to each property.

Where Are We Headed?

The existing water supply last upgraded in 2000 has recently, on occasion, been unable to satisfy demand resulting in water conservation measures. Council's current consent limit is able to satisfy peak demand but is limited by the existing reticulation. Upgrading and pressure management will ensure that future demand can be met.

The existing reticulation network dates from 1910 consisting of mainly cast iron pipes and more latterly asbestos cement pipes both of which are in need of replacement. These pipe renewals will help reduce leakage within the reticulation network.

Significant Negative Effects

There is an economic cost to the community to treat drinking water to meet the legislative requirements. Without good management there is a risk that natural water sources are inappropriately depleted.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Planned projects to maintain current service levels for 2016/17

Pipe Investigation Programme

Rising Main Renewals

Pipe Investigation Programme — \$10,000

Description of/reason for the project

A programme of assessing the condition and location of aged pipes will occur to better understand their life and location for better asset management practice.

Rising Main Renewals — \$208,000

Description of/reason for the project

To provide increased capacity within the urban scheme, increase the remaining useful life of an ageing asset and to reduce leakage.

Assumptions

Council's planning and budgets including our work with rural water schemes, our statements of levels of service and our water Asset Management Plan are all predicated on the basis that Council will achieve compliance with NZ Drinking Water Standards.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
100%	0%
Funded from:	
Targeted Rate Urban	100%

Urban Water

PROSPECTIVE ACTIVITY FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	662	648	650	653
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	18	16	19	17
Internal charges and overheads recovered	29	13	-	13
Local authority fuel tax, fines, infringement fees other	14	7	9	7
Total operating funding	723	684	678	690
Applications of Operating Funding				
Payments to staff and suppliers	404	273	246	280
Finance costs	-	-	-	-
Internal charges and overheads applied	197	212	228	211
Other operating funding applications	-	-	-	-
Total applications of operating funding	601	485	474	491
Surplus/(deficit) of operating funding	122	199	204	199
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	32	10	10	11
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	32	10	10	11
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	172	580	561	561
Increase/(decrease) in reserves	(18)	(371)	(347)	(351)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	154	209	214	210
Surplus/(deficit) of capital funding	(122)	(199)	(204)	(199)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - Urban Water originally was expected to have a surplus in its Reserve balance however this is not the case and what was expected to be an Internal Interest Income is now expected to be an Internal Interest cost.

Activity: Rural Water Supply

Council Tasks — What Do We Do Now?

The Waimate District Council operates six rural water schemes (Cannington/Motukaika, Lower Waihao, Otaio/Makikihi, Waihaorunga, Waikakahi, Hook/Waituna) and in addition, incorporated societies run Hakataramea and Cattle Creek (Upper Waihao), with Downlands being supplied and administered by Timaru District Council, with a share holding by Waimate District Council. Some schemes do not currently comply with NZ Drinking Water Standards 2005 (Revised 2008).

Council provides five utilities staff and vehicles dedicated to support the schemes.

Council's Finance Department provide quarterly management reports and financial reports for the schemes it operates.

Why Do We Do It?

The Local Government Act 2002 places responsibility with the Council to supply a safe, regular and efficient potable supply of water to the consumers within the District.

How Do We Do It?

Council's Utility Services Unit (USU), with a staff of five, operate and maintain each of the schemes to ensure the long term reliability and sustainability of the supply to the rural water scheme as detailed above.

Where Are We Headed?

All the rural water schemes have to be compliant with the Heath Act 1956 and the Heath (Drinking Water) Amendment Act 2007 by 2016. This has required investment in new systems and equipment to bring the remaining schemes up to standard and compliance. The Hook/Waituna, Lower Waihao, Cannington/Motukaika, Waihaorunga and Waikakahi schemes will be upgraded over the coming years as per their respective Water Safety Plan using asset renewal reserves built up in previous years.

The existing reticulation networks date from the 1970s and were constructed using asbestos cement, PVC and PE pipes which are now in need of replacement. Targeted renewals will help reduce leakage within the reticulation network which is difficult to quantify on restricted flow schemes.

Significant Negative Effects

There is an economic cost to the community to treat drinking water to meet the legislative requirements. Without good management there is a risk that natural water sources are inappropriately depleted.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Planned projects to maintain current service levels for 2016/17

Pipe Investigation Programme

Pipe Investigation Programme — \$21,000

Description of/reason for the project

A programme of accessing the condition and location of both 'old PE Pipe' and PVC pipes will occur to better understand their life and location.

Assumptions

Council's planning and budgets, including our work with rural water schemes, our statements of levels of service and our water Asset Management Plan are all predicated on the basis that Council will achieve compliance with NZ Drinking Water Standards.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

Rural water schemes managed by Council (Cannington/Motukaika, Hook/Waituna, Lower Waihao, Otaio/Makikihi, Waihaorunga, Waikakihi)

User Pays	Ratepayer Funded
100%	0%
Funded from:	
Targeted Rate Rural	100%

Cattle Creek Water Supply

User Pays	Ratepayer Funded
0%	100%
Funded from:	
General Rate Rural 1	86.1%
General Rate Rural 2	13.9%

Hakataramea Water Supply

User Pays	Ratepayer Funded
0%	100%
Funded from:	
General Rate Rural 1	86.1%
General Rate Rural 2	13.9%

Downlands Water Supply*

User Pays	Ratepayer Funded
100%	0%
Funded from:	
Targeted Rate Rural	100%

* Note: Downlands rate is collected on behalf of Timaru District Council.

Rural Water

PROSPECTIVE ACTIVITY FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

VARIANCES TO LONG TERM PLAN 2015 - 2025

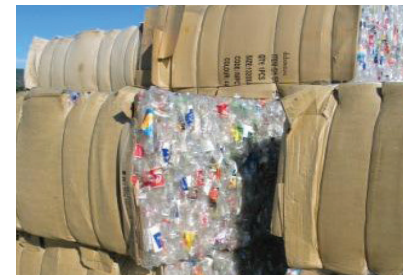
Internal charges and overheads recovered - This reflects a much larger than expected Internal Interest Income.

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	10	10	11	11
Targeted rates	1,240	1,235	1,246	1,249
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	7	3	3	3
Internal charges and overheads recovered	81	70	75	71
Local authority fuel tax, fines, infringement fees other	79	48	43	50
Total operating funding	1,417	1,366	1,378	1,384
Applications of Operating Funding				
Payments to staff and suppliers	768	705	694	730
Finance costs	-	10	10	-
Internal charges and overheads applied	256	265	294	276
Other operating funding applications	-	-	-	-
Total applications of operating funding	1,024	980	998	1,006
Surplus/(deficit) of operating funding	393	386	380	378
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	34	13	13	13
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	34	13	13	13
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	5	-	42	42
Capital expenditure - to replace existing assets	187	292	79	77
Increase/(decrease) in reserves	235	107	272	272
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	427	399	393	391
Surplus/(deficit) of capital funding	(393)	(386)	(380)	(378)
Funding balance	-	-	-	-

Group: Waste Management

What is Waste Management and Why Do We Deliver It?

Council's Waste Management services provide a solid waste collection, processing and disposal system that encourages recycling and waste reduction for the households and business in our Resource Recovery Park for processing and transferring of waste and recycling.



Waste Management Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	882	934	952	947
Subsidies and grants for operating purposes	20	26	28	27
Fees and charges	-	-	-	-
Internal charges and overheads recovered	21	27	24	26
Local authority fuel tax, fines, infringement fees other	102	79	87	81
Total operating funding	1,025	1,066	1,091	1,081
Applications of Operating Funding				
Payments to staff and suppliers	826	855	881	873
Finance costs	-	-	-	-
Internal charges and overheads applied	113	142	141	141
Other operating funding applications	-	-	-	-
Total applications of operating funding	939	997	1,022	1,014
Surplus/(deficit) of operating funding	86	69	69	67
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	3	-	-	-
Increase/(decrease) in reserves	83	69	69	67
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	86	69	69	67
Surplus/(deficit) of capital funding	(86)	(69)	(69)	(67)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Replace existing assets				
Waste Management - Wheelie Bin Replacements	3	-	-	-
	3	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Targeted rates - This reflects the net impacts of the changes to revenues and expenditures.

	Group: Waste Management — Community Outcomes and Rationale Linkages			
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	Active and Supportive Community
Outcome	N/A	A place where people are safe in their homes, work and public spaces.	We value the natural environment, biodiversity and landscapes.	N/A
Rationale		Waste Management — we have reliable, efficient and well planned infrastructure that meet the needs of the community.	Waste Management — we encourage waste minimisation for long term sustainability within the District.	

Waste Management — Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2015-25	Results 2014/15
We have reliable, efficient and well planned waste management infrastructure that meet the needs of the community.	Accessibility	Convenient and accessible waste management services are provided to the community.	Council provides access to kerbside refuse collection service for a minimum of 67% of the District's properties.	67% of District properties.	(2015: Achieved)
			Council provides access to kerbside recycling collection services for a minimum of 45% of our District properties.	>45% of District properties.	(2015: Not achieved)
			Council provides a minimum of six rural recycling drop-off points.	At least six drop off points.	(2014: Achieved)
We have reliable, efficient and well planned waste management infrastructure that meet the needs of the community.	Quality	Council manages the waste management services wisely.	Percentage of satisfied or very satisfied residents with the overall performance of the waste management services.	> 80% satisfied or very satisfied.	New measure
We encourage waste minimisation for long term sustainability within the District.	Sustainability	Council manages the waste management services wisely.	Provide waste minimisation information and education programmes to households and schools to encourage the reduction in quantity of waste sent to landfill.	Two programmes annually.	Not achieved.
			Reduce percentage residual waste to landfill.	<51 % Residual Waste (2015/16 <50% Residual Waste (2016/17) < 49% Residual Waste (2017/18 onwards).	Not achieved.

Link to Asset Management Plan - Solid Waste

Waimate District's Solid Waste Asset Management Plan (AMP) was produced by Opus Consultants in 2014 introducing desired levels of service that centre on accessibility, quality and sustainability and that are linked to operational requirements in Council's Long Term Plan (LTP) 2015-25.

Activity: Waste Management

Council Tasks — What Do We Do Now?

Provide a range of refuse collection and disposal services for urban and rural areas of Waimate District for homes and businesses.

Provide a range of recycling services for urban and rural areas of Waimate District for homes and businesses.

Operate a resource recovery park to process and sell recyclable materials and to transfer residual waste to landfill in Timaru District.

Provide education regarding recycling and waste reduction.

Why Do We Do It?

Solid Waste Management is necessary for the health and wellbeing of the community and environment. It supports business activity and should encourage waste minimisation across all sectors ensuring compliance with the provisions and directions of the Waste Minimisation Act 2008. Council has a statutory requirement to ensure adequate solid waste services are provided.

Council also aims to eliminate all uncontrolled disposal of waste and the storage of potentially harmful substances where no longer required for immediate use.

How Do We Do It?

Management and planning functions for refuse, recycling and Resource Recovery Park are conducted in-house by Council's Asset Management staff.

Collection of refuse, collection of greenwaste, collection of recyclables and operation of Resource Recovery Park is carried out by a contractor.

Recyclables and greenwaste is processed at Waimate Resource Recovery Park. Refuse is transported to landfill in Timaru.

Where Are We Headed?

Council will implement the future strategies of the 2012 Waste Management and Minimisation Plan in the most cost effective manner. Ongoing management of this activity is focused on waste minimisation.

Significant Negative Effects

There is an economic cost of providing this service for our community. If Council reduces or stops the collection service for waste and recycling then it may be to the detriment of the environment.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

Council has assumed that the Waste Management and Minimisation Plan update (2017) will signal business as usual.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

Wheelie Bins and Recycling Collection

User Pays	Ratepayer Funded
0%	100%
Funded from:	
Services Targeted Rate	100%

Resource Recovery Park

User Pays	Ratepayer Funded
25%	75%
Funded from:	
Civic Amenities Rate Urban	60.0%
Civic Amenities Rate Rural 1	34.3%
Civic Amenities Rate Rural 2	5.7%

Group: Stormwater Drainage

What is Stormwater Drainage and Why Do We Deliver It?

Council provides stormwater drainage systems for the removal of surface water following rainfall events for the safety and well being of the public.



Stormwater Drainage Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	76	61	86	66
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	10	15	-	15
Local authority fuel tax, fines, infringement fees other	5	-	-	-
Total operating funding	91	76	86	81
Applications of Operating Funding				
Payments to staff and suppliers	24	22	21	23
Finance costs	-	-	-	-
Internal charges and overheads applied	20	24	26	25
Other operating funding applications	-	-	-	-
Total applications of operating funding	44	46	47	48
Surplus/(deficit) of operating funding	47	30	39	33
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	4	4	4	4
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	4	4	4	4
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	77	213	244	246
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	(26)	(179)	(201)	(209)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	51	34	43	37
Surplus/(deficit) of capital funding	(47)	(30)	(39)	(33)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Improve level of service				
Stormwater drainage - Manse/Harris Upgrade	-	143	174	174
Stormwater drainage - Consent and Management Plan	-	70	70	72
High Street/Manse Street Stormwater Upgrade	77	-	-	-
	77	213	244	246

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered - Originally there was expected to be a surplus in the Reserve balance however this is not the case and what was expected to be an Internal Interest Income is now expected to be a small Internal Interest cost.

General rates - This reflects the net impacts of the above changes.

Group: Stormwater Drainage — Community Outcomes and Rationale Linkages				
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	Active and Supportive Community
Outcome	A District that provides infrastructure for economic activity.	A place where people are safe in their homes, work and public spaces.	N/A	N/A
Rationale	Stormwater — the timely provision of utility services is essential to supporting growth.	Stormwater — flooding is adequately managed within urban areas.	Stormwater — we preserve the environment by ensuring the quality and quantity of discharges to the environment .	
Outcome		Our services, infrastructure and environment maintains quality of life.		
Rationale		Stormwater — we have reliable, efficient and well planned stormwater infrastructure that meet the needs of the community.		

Stormwater Drainage — Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service (M) = Mandatory level of service and measure	Performance Measure	Compliance Target Years 2015-25	Results 2014/15
Flooding is adequately managed within urban areas.	Quality	System adequacy. (M)	<p>a. The number of flooding events that occur in a territorial authority district; and</p> <p>b. For each flooding event, the number of habitable floors affected.</p> <p>(Expressed per 1000 properties connected to the territorial authority's stormwater system).</p>	Number of habitable floors affected ≤ 1 per 1000 properties.	Achieved.
We preserve the environment by ensuring the quality and quantity of discharges to the environment.		Discharge compliance. (M)	<p>Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:</p> <p>a. abatement notices;</p> <p>b. infringement notices;</p> <p>c. enforcement orders; and</p> <p>d. convictions.</p> <p>received by the territorial authority in relation to those resource consents.</p>	<p>Number of abatement notices = 0</p> <p>Number of infringement notices = 0</p> <p>Number of enforcement orders = 0</p> <p>Number of successful prosecutions = 0</p> <p>Total for all enforcement actions = 0</p>	New measure.

Stormwater Drainage — Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service (M) = Mandatory level of service and measure	Performance Measure	Compliance Target Years 2015-25	Results 2014/15
We have reliable efficient and well planned stormwater infrastructure that meet the needs of the community.	Reliability	Response times. (M)	The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that services personnel reach the site.	Response times ≤ 180 minutes. <i>As per section 7.4.4 Stormwater Asset Management Plan.</i>	New measure.
		Customer satisfaction. (M)	The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system.	Number of complaints ≤ 2 per 1000 properties. (2018/19 onwards ≤ 1.5 complaints per 1000 properties).	
Flooding is adequately managed within urban areas.	Quality	Council manages stormwater schemes wisely.	Percentage of satisfied or very satisfied residents with the overall performance of the stormwater service.	70% of urban residents satisfied or very satisfied with the overall performance of the stormwater service. (2018/19 onwards 75%)	Achieved.
We have reliable, efficient and well planned stormwater infrastructure that meet the needs of the community.	Reliability	A reliable stormwater collection system is provided for Waimate town.	Continuous access to the service is provided with no blockages to the pipework measured by complaints.	Nil complaints.	Not achieved.

Link to Asset Management Plan - Stormwater Drainage

Waimate District's Stormwater Drainage Asset Management Plan (AMP) was produced by Opus Consultants in 2014 introducing desired levels of service that centre on accessibility, quality, reliability and sustainability and that are linked to operational requirements in Council's Long Term Plan (LTP) 2015-25.

Activity: Stormwater Drainage

Council Tasks — What Do We Do Now?

We provide for the removal of surplus surface water resulting from heavy rainfall. The removal of surface water in urban catchments is by a piped stormwater drainage system and existing kerb and channel networks.

Why Do We Do It?

The stormwater collection and disposal enables the roading network to function in rain events and protects people and property and minimises the effects on the environment. There is a community expectation that high environmental standards will be met.

How Do We Do It?

In the urban areas stormwater is collected by the way of kerb and channel, and pipe networks.

In rural areas the stormwater collection is integrated into the road drainage or dealt with on private property.

Where Are We Headed?

Council will be upgrading roading and stormwater systems at a number of intersections within the urban boundary to minimise flooding.

Significant Negative Effects

There is a significant economic cost to the community in providing this service.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Planned projects to maintain current service levels for 2016/17

Pipe Investigation Programme

Consent and Management Plan

Planned projects that will increase service levels for 2016/17

Stormwater Drainage improvements to:

Manse / Harris Street

Stormwater Drainage Improvements — \$174,000

Description of/reason for the project

To alleviate surface flooding of roading in Waimate Urban area - especially Manse and Harris Streets.

Pipe Investigation Programme — \$5,000

Description of/reason for the project

A programme of assessing the condition of different stormwater pipes will occur to better measure the life of this asset.

Consent and Management Plan — \$70,000

Description of/reason for the project

To ensure management of the activity meets the requirements of the Natural Resources Regional Plan (NRRP) and the Land and Water Regional Plan (LWRP) and that future development meets legislative requirements.

Assumptions

Council has no known financial assumptions specific to this activity.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council’s Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

Stormwater Waimate Urban

User Pays	Ratepayer Funded
0%	100%
Funded from:	
General Rate Urban	95.0%
General Rate Rural 1	4.3%
General Rate Rural 2	0.7%

Stormwater Elephant Hill

User Pays	Ratepayer Funded
0%	100%
Funded from:	
Services Targeted Rate	100%



Group: Sewerage and Sewage

What is Sewerage and Sewage and Why Do We Deliver It?

Council provides a piped sewer collection system, a sewage treatment plant and disposal system that safely removes sewage from urban homes and businesses in Waimate.



Sewerage and Sewage Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	451	460	478	465
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	1	1	51	1
Internal charges and overheads recovered	38	43	9	43
Local authority fuel tax, fines, infringement fees other	10	3	3	3
Total operating funding	500	507	541	512
Applications of Operating Funding				
Payments to staff and suppliers	142	158	145	162
Finance costs	-	-	-	-
Internal charges and overheads applied	143	152	155	149
Other operating funding applications	-	-	-	-
Total applications of operating funding	285	310	300	311
Surplus/(deficit) of operating funding	215	197	241	201
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	62	20	20	21
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	62	20	20	21
Applications of Capital Funding				
Capital expenditure - to meet additional demand	7	546	546	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	80	203	205	205
Increase/(decrease) in reserves	190	(532)	(490)	17
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	277	217	261	222
Surplus/(deficit) of capital funding	(215)	(197)	(241)	(201)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Meet additional demand				
Sewerage and sewage - Mill Road sewer extension	7	546	546	-
Replace existing assets				
Sewerage and sewage - wastewater (John Street)	71	-	-	-
Sewerage and sewage - Waimate Urban - SCADA	3	-	-	-
Sewerage and sewage - programmed renewals/upgrades	6	200	205	205
Sewerage and sewage - Smoke Testing equipment	-	3	-	-
	87	749	751	205

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered - Originally there was expected to be a surplus in the Reserve balance however this is not the case and there is now expected to be reduced Internal Interest Income and a small Internal Interest cost as well.

General rates - This reflects the net impacts of the above changes.

Capital Expenditure - The Mill Road sewer extension has been carried forward from the 2016 year to 2017.

Group: Sewerage and Sewage — Community Outcomes and Rationale Linkages				
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	Active and Supportive Community
Outcome	A District that provides infrastructure for economic activity.	A place where people are safe in their homes, work and public spaces.	We value the natural environment, biodiversity and landscapes.	N/A
Rationale	Sewerage and Sewage —the timely provision of utility services is essential to supporting growth.	Sewerage and Sewage — protects public health by ensuring a safe and viable sewage disposal system.	Sewerage and Sewage — we preserve the environment by ensuring the quality and quantity of discharges to the environment.	
Outcome		Our services, infrastructure and environment maintains quality of life.		
		Sewerage and Sewage — we have reliable, efficient and well planned sewerage infrastructure that meet the needs of the community.		

Sewerage and Sewage — Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service (M) = Mandatory level of service and measure	Performance Measure	Compliance Target Years 2015-25	Results 2014/15
Protects public health by ensuring a safe and viable sewage disposal system.	Quality	System and Adequacy. (M)	The number of dry weather sewerage overflows from the territorial authority's sewerage system, expressed per 1000 sewerage connections to that sewerage system.	Number of dry weather sewerage overflows \leq 2 per 1000 connections.	Achieved.
We preserve the environment by ensuring the quality and quantity of discharges to the environment.	Sustainability	Discharge Compliance. (M)	Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of: <ul style="list-style-type: none"> a. abatement notices; b. infringement notices; c. enforcement orders; and d. convictions, received by the territorial authority in relation to those resource consents.	Number of abatement notices = 0 Number of infringement notices = 0 Number of enforcement orders = 0 Number of successful prosecutions = 0 Council target (all enforcement actions) = 0	New measure.
Protects public health by ensuring a safe and viable sewage disposal system.	Reliability	Fault Response Times. (M)	Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the following median response times measured: <ul style="list-style-type: none"> a. attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site, and b. resolution time: from the time that the territorial authority receives notification, to the time that service personnel confirm resolution of the blockage or other fault. 	a. Time to get to site \leq 60 minutes. b. Time to resolve the problem \leq 24 hours. (\leq 12 Hours 2016/17 onwards) <i>As per Tables 7-3 and 7-4 Wastewater Asset Management Plan.</i>	New measure.

Sewerage and Sewage — Customer Levels of Service

[illegible]

Link to Asset Management Plan - Sewerage and Sewage

Waimate District's Sewerage and Sewage Asset Management Plan (AMP) was produced by Opus Consultants in 2014 introducing desired levels of service that centre on accessibility, quality, reliability and sustainability and that are linked to operational requirements in Council's Long Term Plan (LTP) 2015-25.

Activity: Sewerage and Sewage

Council Tasks — What Do We Do Now?

Waimate District Council operates a wastewater collection and treatment system for the majority of the Waimate township. Some outlying areas of the Waimate township and the smaller towns of St Andrews, Makikihi, Studholme, Morven and Glenavy are not serviced. The treatment plant was upgraded in 2002/03 to include screen, oxidation and maturation ponds with the treated effluent going to a land disposal area before entering the general environment. The Waimate sewerage system comprises:

- 28km of gravity sewer mains
- 15km of gravity lateral connections
- 223 manholes or inspection eyes
- One treatment and disposal facility
- 4km of gravity stormwater pipes

It is Council policy to implement programmes for the relocation of wastewater disposal areas from riverbeds, wetlands or the margins of rivers, lakes and the coast and to implement programmes to reduce, and eventually cease, the discharge of waste from the Council's sewage reticulation and treatment systems into natural waters.

Why Do We Do It?

Waimate District Council is required by statute — the Health Act 1956 and the Local Government Act 2002 — to protect the health of the community and the environment by collecting, treating and appropriately disposing of treated wastewater.

This assists expansion and development of the township by enabling smaller lot sizes and averages the cost of treating and disposing of the treated effluent across the broader community.

How Do We Do It?

Waimate District Council operates a wastewater collection and treatment system for the majority of the Waimate township, as listed above.

Where Are We Headed?

The present sewerage collection treatment and disposal system has a design capacity for 4500 persons. The present population is approximately 2800 persons, which gives Waimate a moderate buffer for development pressure. The pipe reticulation is ageing and the first step is to undertake pipe investigation work.

The proposed Waihao Downs and the Hunter Downs Irrigation Schemes may result in an increase in population as construction is progressed and as land uses change. Council will closely monitor new development to ensure adequate capacity is available.

Significant Negative Effects

Potential noise, air emissions and odours generated from the wastewater treatment plant.

Potential overflow situations if wastewater infrastructure is not maintained to the required standard.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Planned projects to maintain current service levels for 2016/17

Pipe Investigation Programme

Planned projects that will increase service levels for 2016/17

Mill Road Sewer Extension

Mill Road Sewer Extension - \$546,000

Description of/reason for the project

Proposed sewer extension to satisfy ratepayers desire to provide reticulated sewer in the vicinity of Mill Road, Princes Street and King Street.

Pipe Investigation Programme - \$10,000

Description of/reason for the project

A programme of accessing the condition of pipes will occur to better understand their remaining useful life.

Assumptions

Council has no known financial assumptions specific to this activity.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
0%	100%
Funded from:	
Targeted Rate Urban	100%

Group: Roding and Footpaths

What is Roding and Why Do We Deliver It?

The Waimate District Council exists principally to supply core services that meet the needs of the community. The road network forms a backbone of Waimate's infrastructure and is vital for the economic viability and for potential development in the District.

The group involves the following activities:

Roding and Footpaths

Managing our road network includes providing and maintaining:

- Road pavements - sealed and unsealed; and
- Bridges; and
- Drainage (culverts, concrete fords and surface water channels); and
- Footpaths; and
- Street lighting.



Roading and Footpaths Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	2,171	-	-	-
Targeted rates	-	2,197	2,320	2,181
Subsidies and grants for operating purposes	905	861	938	889
Fees and charges	-	-	-	-
Internal charges and overheads recovered	21	48	40	47
Local authority fuel tax, fines, infringement fees other	84	47	63	47
Total operating funding	3,181	3,153	3,361	3,164
Applications of Operating Funding				
Payments to staff and suppliers	1,776	1,444	1,580	1,464
Finance costs	-	14	28	42
Internal charges and overheads applied	656	769	821	787
Other operating funding applications	-	-	-	-
Total applications of operating funding	2,432	2,227	2,429	2,293
Surplus/(deficit) of operating funding	749	926	932	871
Sources of Capital Funding				
Subsidies and grants for capital expenditure	1,303	1,312	1,681	1,634
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	199	397	397
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	1,303	1,511	2,078	2,031
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	391	304	926	815
Capital expenditure - to replace existing assets	1,922	2,058	2,085	2,087
Increase/(decrease) in reserves	(261)	75	(1)	-
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	2,052	2,437	3,010	2,902
Surplus/(deficit) of capital funding	(749)	(926)	(932)	(871)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Improve level of service				
Roading and footpaths - minor improvements	282	254	393	283
Roading and footpaths - seal widening	105	-	-	-
Roading and footpaths - Dust Suppression	3	-	-	-
Roading and footpaths - bridge replacement (Holme Station)	-	-	482	482
Roading and footpaths - development	-	50	51	51
Replace existing assets				
Roading and footpaths - resealing	1,010	984	998	998
Roading and footpaths - drainage construction	97	89	90	90
Roading and footpaths - concrete ford renewal	40	25	25	25
Roading and footpaths - culvert replacement	86	69	70	70
Roading and footpaths - kerb and channel renewal	77	95	85	96
Roading and footpaths - pavement rehabilitation	383	426	432	432
Roading and footpaths - structures component replacement	35	170	173	172
Roading and footpaths - sign renewal	72	50	45	51
Roading and footpaths - lighting renewal	-	-	-	-
Roading and footpaths - footpath renewal	112	90	91	91
Roading and footpaths - minor improvements (non-subsidised)	11	10	25	10
Roading and footpaths - Seal Extensions	-	50	51	51
	2,313	2,362	3,011	2,902

VARIANCES TO LONG TERM PLAN 2015 - 2025

Payments to staff and suppliers - Following the acceptance of the Roding contract various prices and volumes have been confirmed and the net cost is slightly higher than expected.

Finance costs - Due to timing of loan draw down the interest cost has been reduced, also partly reclassified as Internal.

Internal charges and overheads applied - Part of the increase relates to the reclassification of loans to be internal loans and the remainder relates to the additional recovery from the Mangaing Services area.

Subsidies and grants for operating purposes - Increased slightly from the additional subsidy as a result of additional expenditure (that attracts a subsidy from NZTA) expectations.

Targeted Rates - Increased as a result of the additional expenditure expectations following acceptance of the Roding contract.

Minor improvements capital expenditure - minor decrease with some recalibration from the Roding contract.

	Group: Roading and Footpaths — Community Outcomes and Rationale Linkages			
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	Active and Supportive Community
Outcome	A District that provides infrastructure for economic activity.	A place where people are safe in their homes, work and public spaces.	N/A	District assets that provide recreation and leisure choice.
Rationale	Roads and Footpaths — we have reliable, efficient and well planned infrastructure that meet the needs of the community.	Roads and Footpaths — users are safe when using the District Transportation network.		Roads and Footpaths —roads and footpaths are an important element in both the residential and rural environment for physical exercise, leisure activities and social contact.
Outcome		Our services, infrastructure and environment maintains quality of life.		
Rationale		Roads and Footpaths — we have reliable, efficient and well planned infrastructure that meet the needs of the community.		

Roading and Footpaths – Customer Levels of Service

Rationale	Objective	Level of Service (M) = Mandatory level of service and measure	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2015-25	Results 2014/15
Roads and footpaths are fit for purpose.	Responsiveness	Respond to customer complaints and requests in a timely manner. (M)	Reported maintenance related faults that are likely to affect driver behaviour (eg requiring evasive action or reduction in speed) will be responded to within two working days.	100%	New measure.
			All customer complaints and service requests are responded to within five working days.	100%	New measure.
It is important that users are safe when using the district transportation network.	Safety	Provide a safe transport environment. (M)	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.	Target for reducing the number of serious injuries and fatalities >0 (≥1 2018/19 onwards).	New measure.
We have reliable, efficient and well planned infrastructure that meet the needs of the community.		Provide quality roads and footpaths.	Percentage of customers satisfied with roads and footpaths.	2016/17 thereafter biennially. Roads 75%. Footpaths 60%.	Not achieved. Achieved.
Roads and footpaths are an important element in both the residential and rural environment for physical exercise, leisure activities and social contact.	Quality	Provide quality roads and footpaths. (M)	The average quality of ride on a sealed local road network, measured by smooth travel exposure.	Target level of smooth travel exposure remains at 94%.	Achieved.
		Provide well maintained footpaths and cycleways. (M)	Compliance with the footpath prioritisation model. The percentage of footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the Roading Asset Management Plan.	No more than 7km non-compliant. 92% of footpaths with a condition rating of 1 – 3.	New measure.
Roads and footpaths are an important element in both the residential and rural environment for physical exercise, leisure activities and social contact.	Asset Preservation	Adequate resurfacing of the seal road network is completed. (M)	Percentage of sealed network resurfaced.	Target ≥4.5% of the network resurfaced. (≥5.5% 2018/19 onwards).	Achieved.

Link to Asset Management Plan (AMP)

Waimate District Council's Transportation AMP was prepared by Waugh Consultants in 2014, introducing desired levels of service that centre on responsiveness, affordability, safety, quality, asset preservation and that are linked to operational requirements in Council's Long Term Plan (LTP) 2015-25

Council Tasks — What Do We Do Now?

The Waimate District Council is responsible for the day-to-day operation, maintenance, renewal and improvement of the District's local roading network, this excludes State Highways 1 and 82 which are managed by the New Zealand Transport Agency.

The New Zealand Transport Agency is responsible for State Highways 1 and 82 which service the District. They are an important part of the overall roading network of the District. The Council works with New Zealand Transport Agency and the Regional Transport Committee to meet its obligations with regard to roading and to be consistent with the Regional Land Transport Strategy.

Regular Tasks

Sealed Roads: Pavement Maintenance reseals and seal widening.

Unsealed Roads: Grading and metalling.

Drainage: Maintenance and renewal of surface drains and culverts.

Bridges: Maintenance and renewal of the District's 182 bridges.

Footpaths: Maintenance, cleaning and renewal of footpaths.

Traffic Services: Maintenance and renewal of lighting, signs and pavement marking.

Environmental Maintenance: Routine care and attention of the road corridor includes snow and ice control, vegetation control, removal of slips, litter and spillages.

Network and Asset Management: Management and control of the road network and road assets. Includes bridge structural inspections and Road Assessment and Maintenance Management System (RAMM).

Roading Assets — as at June 2014

Asset Description	Type - Quantity	Replacement Cost
Land	2,678Ha	\$58,466,000
Roads	Sealed - 641 km Unsealed - 696 km	\$137,784,000
Drainage	Culverts - 2885 Concrete Fords - 77 Kerb & Channel - 47.km	\$8,495,000 \$2,143,000 \$11,140,000
Bridges	182	\$31,026,049
Footpaths	59.7km	\$4,506,000
Traffic Signs	3,881	\$470,000
Traffic Posts	1,826	\$448,000
Traffic Facilities/Street Lighting	464	
Other Facilities	Bollards, bike stands, edge marker, posts, litter bins etc	
Total Roading Assets 2014 value		\$406,668,000

Activity: Roading and Footpaths

Why Do We Do It?

Waimate District Council is defined under legislation as the “Road Controlling Authority” for the District’s roads. As such it is required by law to control activities on roads, although it may choose the service level at which it will maintain a road and whether or not to maintain or form a road with limited public benefit.

The purpose of road assets is to provide a sustainable, safe, convenient, comfortable and cost effective road network for the movement of people, goods and vehicles throughout the Waimate District.

How Do We Do It?

Council staff manage the roading network with some assistance from consultants. The network is maintained through a competitively tendered multi-year contract. Other work such as resealing and large renewal projects are let as competitively priced contracts on a year-by-year need basis.

The road network is maintained to a standard that provides safe and comfortable road transport, within the limit of available funds. The Council has prepared an Asset Management Plan, which sets out the basis and standard to which roads will be managed and maintained. The Council also participates in Community Road Safety programmes delivered in conjunction with Timaru and Mackenzie District Councils.

The Districts roads have been categorised using the One Network Roading Classification (ONRC):

Road Type	ONRC Category	Typical Daily Traffic	Heavy Commercial Vehicles	Length km	% of Network by Length
Sealed Rural	Primary collector	> 1000	>150	4	0.3%
	Secondary collector	>200	>25	141	10.6%
	Access	<200	<25	360	26.9%
	Low volume	<50	<25	84	6.3%
	Low volume, Low Mtc	<10-		2	0.1%
Unsealed Rural	Access	<200	<25	163	12.2%
	Low volume	<50	<25	391	29.3%
	Low volume, Low Mtc	<10		83	6.2%
	Low volume, No Mtc	tracks		55	4.1%
Sealed Urban	Primary collector	> 3000		1	0.1%
	Secondary Collector	> 1000		9	0.2%
	Access	<1000		20	1.3%
	Low volume	<200		20	1.5%
Unsealed Urban	Low volume	<200		4	0.3%

Where Are We Headed?

Traffic demand on rural roads varies significantly depending on the adjacent land use. Seasonal agricultural activity and development work can result in short periods of significant heavy traffic. The recent changing land use from cropping/sheep to dairy has increased heavy vehicles on our roads, especially milk tankers and wide farm vehicles. The increase in heavy traffic accelerates the deterioration and increases the maintenance requirement of the effected roads.

Generally the District's rural roads are predominantly low trafficked and the standard of the network is adequate except for a deficiency in seal width. Council has a programme of seal widening.

There are no identified needs to expand the network with new sealing or roads. Therefore, the focus is on maintenance and renewals.

The key issues faced by the roading service are:

- Demand impact of dairy conversions is difficult to predict and can have large impact on the roading network both during construction and ongoing operation due to increased freight traffic
- The negative impacts of increased heavy traffic and wide agricultural vehicles on marginal, narrow and ageing sealed pavements
- An increase in the number of agricultural vehicles (eg silage wagons and oversized tractors)
- Unsealed roads provide the most significant negative affect on the network due to dust
- Aging structures

Significant Negative Effects

Social	Road crashes can and will occur on the roading network resulting in deaths and injuries.
Economic	Travel delays caused by road construction or upgrading works. Vehicle damage caused by rough roads.
Environmental	Contaminants from the pavement surfaces entering natural waterways can have adverse effects on water quality. Dust from unsealed roads can have significant negative impact on nearby properties.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Renewals and Replacements 2016/17

Council has established a forward renewals programme for reseals, roads reconstruction, bridge upgrade, drainage, signs and footpaths.

Asset Type	2016/17 Renewals Forecast
Sealed Surfacing	\$ 998,000
Sealed Pavements	\$432,000
Structures Component Replacement	\$173,000
Drainage	\$ 270,000
Traffic Services	\$45,000
Footpaths	\$90,000

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Planned projects to maintain current service levels for 2016/17

See Capital Expenditure table in Part 2.

Planned projects that will increase service levels for 2016/17

Bridge replacement - Holme Station Corner

Footpath Development

Minor Improvements

Replacement of Holme Station Corner Bridge — \$482,000

Description of/reason for the project

Holme Station Corner Bridge Replacement Pareora River Road — Replacement of an aged single lane weight restricted bridge on freight route between the Mackenzie and Waimate Districts with a two lane bridge will improve freight efficiency and safety.

Footpath Development — \$51,000

Description of/reason for the project

Construction of additional footpaths

Minor Improvements — \$418,000

Description of/reason for the project

This work proposed by Council will make noticeable improvements for road users. The nature of the work proposed is:

Geometric improvements, intersections improvement, seal widening, sight benching and safety footpaths etc.

Assumptions

Council will continue to be involved in the provision of roading services within the District.

The New Zealand Transport Agency will continue to subsidise road work as the agreed FAR rate.

No allowance has been made for the following:

- Changes in levels of service
- Increasing or reduction to the length of the maintained network
- Extraordinary storm or emergency event
- Unforeseen change in land use which could result in sudden demand changes on the network

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
48%	52%
Funded from:	
Targeted Rate Urban	9.85%
Targeted Rate Rural 1	62.69%
Targeted Rate Rural 2	10.14%
Targeted Rate Electricity Generators and other Transmission Providers	12.32%
Targeted Rate Forestry Operators and Forest Blocks	5.00%

Group: Property and Investments

What is Property and Investments and Why Do We Deliver It?

This group of activities encompasses Council's investment portfolio and Council owned property used largely for running its operations and to provide community facilities.

The group involves the following activities:

Forestry

A portfolio of forestry assets.



Forestry

Investments and Finance

Management of Council's share holdings and Council's internal and external cash flows.



Investments and Finance

Property

A collection of land and buildings, mainly owned by Council.



Property

Property and Investments Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	(529)	(452)	(643)	(425)
Targeted rates	192	220	319	370
Subsidies and grants for operating purposes	28	970	-	20
Fees and charges	-	-	-	-
Internal charges and overheads recovered	449	510	510	522
Local authority fuel tax, fines, infringement fees other	912	1,022	1,062	849
Total operating funding	1,052	2,270	1,248	1,336
Applications of Operating Funding				
Payments to staff and suppliers	448	641	590	560
Finance costs	22	19	161	217
Internal charges and overheads applied	433	519	406	488
Other operating funding applications	-	-	-	-
Total applications of operating funding	903	1,179	1,157	1,265
Surplus/(deficit) of operating funding	149	1,091	91	71
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	2,850	(22)	(14)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	2,850	(22)	(14)
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	100	3,800	200	200
Capital expenditure - to replace existing assets	2	63	29	13
Increase/(decrease) in reserves	(245)	78	(270)	(156)
Increase/(decrease) of investments	292	-	110	-
Total application of capital funding	149	3,941	69	57
Surplus/(deficit) of capital funding	(149)	(1,091)	(91)	(71)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Improve level of service				
Waimate Event Centre - Refurbishment	100	3,800	-	-
Public toilets - Waimate town (new)	-	-	200	200
Replace existing assets				
Local government centre - Blinds	-	3	3	5
Local government centre - Vinyl	-	5	5	-
Local government centre - office upgrade	1	-	-	-
Local government centre - floor coverings	-	-	-	3
Local government centre - sundry purchases	-	3	3	-
Community Housing - replacement stoves	-	3	3	-
Community Housing - Hot Water Cylinders	-	5	5	5
Community Housing - furniture and fittings	1	-	-	-
Council Property - Reseal Michael Street yard	-	-	10	-
Planting costs	-	44	-	-
	102	3,863	229	213

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2015 - 2025

Local government centre - renaming of respective projects and small increase in value required.

Community Housing - replacement stoves - not originally allowed for in the LTP.

Council Property - Reseal Michael Street yard - not originally allowed for in the LTP.

Group: Property and Investments — Community Outcomes and Rationale Linkages				
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	Active and Supportive Community
Outcome	A District that provides infrastructure for economic activity.	Our services, infrastructure and environment maintains quality of life.	N/A	N/A
Rationale		<p>Property — affordable community housing is provided.</p> <p>Property — we have reliable and efficient infrastructure that meets the needs of the community.</p> <p>Property — we have reliable and efficient property management that meets the needs of residents and Council.</p>		

Property — Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2015-25	Results 2014/15
Affordable community housing is provided.	Accessibility	Council provides community housing at a cost to tenants which is equal to or less than market rental.	Each year Council will obtain a written report from a qualified Waimate real estate agent identifying market rental value of housing stock equivalent to Council's community housing configuration.	Rental charge is equal to, or less than market rental.	Achieved.
We have reliable and efficient infrastructure that meets the needs of the community.	Health and Safety	Council maintains toilets throughout the District to a high standard.	69% of residents satisfied or very satisfied with the standard of toilet facilities in our District.	2016/17 thereafter biennially.	Not achieved
We have reliable and efficient property management that meets the needs of residents and Council.	Quality	Council maintains community and corporate buildings at a safe standard.	<p>The following properties owned by Council will be subject to monthly internal control checks and will achieve their building warrant of fitness to ensure health and safety of users:</p> <p>Waimate Local Government Centre building (including library).</p> <p>Waimate Regent Theatre.</p> <p>Waimate Event Centre.</p>	Building warrants of fitness in place.	Achieved.

Activity: Forestry

Council Tasks — What Do We Do Now?

Waimate District Council has a unique mix of forestry assets.

The three Distinct forest entities are:

1. Joint Venture Forests, where the Waimate District Council owns a varying share of the tree crop; and
2. Waihao Forest, where land and trees are owned; and
3. Reserve forests which are scattered throughout the District, where the District trees are owned and the land either owned or occupied.

The forest area as at 10 June 2016:

Forest	Stocked Area (ha)	Awaiting Replant	Total
Reserves	43.3	15.4	58.7
Joint Venture	55.3		55.3
Waihao	103.3		103.3
All Forests	201.9	15.4	217.3

Why Do We Do It?

Forestry is a form of investment capable of adding dollar value to Council via harvested sales and gain on growth.

The forestry investment is confined to within the Waimate District and contributes to providing employment.

How Do We Do It?

Council engages a forestry manager to undertake silviculture, harvesting, etc and considers harvesting in conjunction with the cycle of trees available and appropriate market prices.

Schedules of yearly forestry undertakings are produced along with appropriate budgets.

Where Are We Headed?

Council intends to harvest its joint venture forestry portfolio on the basis of assessed returns to the ratepayer.

At this time the Waihao block and Reserves will continue to be managed as stated in the Forestry AMP, giving due regard to the Emissions Trading Scheme. Council does not intend to enter into new joint venture opportunities and will exit existing joint ventures as they are harvested.

Council will continue to reassess its ongoing investment in forestry on the basis of achieving a positive return to the ratepayer.

Significant Negative Effects

Council may disadvantage ratepayers if the value of this activity drops significantly.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

Council's budgets are prepared on the basis that Council's forestry holdings will not be subject to any significant acquisitions or sales and that harvest will be conducted as per advice from Council's forestry consultants.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
100%	0%

Note: This activity is funded from its own income.

Any surplus income not required for reinvestment in the activity is distributed to the general rate as above.

Forestry

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	28	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	7	8	6	8
Local authority fuel tax, fines, infringement fees other	15	43	-	-
Total operating funding	50	51	6	8
Applications of Operating Funding				
Payments to staff and suppliers	49	70	26	25
Finance costs	-	-	-	-
Internal charges and overheads applied	72	91	90	93
Other operating funding applications	-	-	-	-
Total applications of operating funding	121	161	116	118
Surplus/(deficit) of operating funding	(71)	(110)	(110)	(110)
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	-	44	-	-
Increase/(decrease) in reserves	(71)	(154)	(110)	(110)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	(71)	(110)	(110)	(110)
Surplus/(deficit) of capital funding	71	110	110	110
Funding balance	-	-	-	-

Activity: Investments and Finance

Council Tasks — What Do We Do Now?

Council's investments and finance function serves three major objectives:

1. Managing Council's annual cashflow cycle, in order to ensure there are always adequate current account bank funds to meet monthly commitments, whilst also maximising opportunities to invest surplus monies on call to gain interest earnings.
2. Managing Council's relationship with Council's principal bankers to ensure that when Council needs to borrow funds that adequate funds are available.
3. Managing Council's other financial assets, principally Council's share holding in Alpine Energy Ltd.

Why Do We Do It?

To ensure the smooth functioning of receipt of Council revenues and paying of Council expenses, and to maximise interest earned on current account throughout the annual cashflow cycle.

To provide for longer term Council borrowing which may be necessary for long term projects and capital expenditures.

To ensure the Waimate community's voice is heard by Alpine Energy Ltd.

How Do We Do It?

Council performs regular bank reconciliations and forecasts future cashflows both inward and outward, therefore identifying opportunities to transfer current account monies to call accounts and earn interest.

Council conducts regular meetings with Council's principal bankers to ensure an awareness of Council's longer term cashflow needs and to negotiate most favourable terms.

Council attend annual meetings with Alpine Energy to monitor and have input on issues affecting dividend pay outs.

Where Are We Headed?

Council intends to remain vigilant to opportunities to ensure best possible service from its principal bankers. Council intends to maintain its share holding in Alpine Energy Ltd long term.

Significant Negative Effects

There is a risk Council's revenue would decrease if share dividends dropped, or if many ratepayers were unable to pay their rates accounts due to tough economic times.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

Council has made a range of assumptions about inflationary factors and cost of interest on borrowing and rates of return on investments.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
0%	100%
Funded from:	
General Rate Urban	40.0%
General Rate Rural 1	46.0%
General Rate Rural 2	7.5%
General Rate Electricity Generators and other Transmission Providers	6.3%
General Rate Forestry Operators and Forest Blocks	0.2%

Investments and Finance

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered - Lower surplus reserve balances than expected have resulted in a lower internal interest expense incurred by the Treasury function.

General rates - Rates have reduced from better than expected Treasury activities.

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	(558)	(479)	(683)	(459)
Targeted rates	43	53	55	55
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	185	219	194	199
Local authority fuel tax, fines, infringement fees other	749	678	705	680
Total operating funding	419	471	271	475
Applications of Operating Funding				
Payments to staff and suppliers	131	130	156	157
Finance costs	22	19	19	19
Internal charges and overheads applied	214	285	165	261
Other operating funding applications	-	-	-	-
Total applications of operating funding	367	434	340	437
Surplus/(deficit) of operating funding	52	37	(69)	38
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	(240)	37	(178)	38
Increase/(decrease) of investments	292	-	109	-
Total application of capital funding	52	37	(69)	38
Surplus/(deficit) of capital funding	(52)	(37)	69	(38)
Funding balance	-	-	-	-

Activity: Property

Council Tasks — What Do We Do Now?

We manage a variety of properties for community use - mainly community venues, public toilets, Council administration buildings and community housing.

Property consists of land and buildings on the table as shown at the end of this section.

Why Do We Do It?

We provide community venues because they offer an environment for a diverse range of social, cultural and community based activities, including sports, arts and theatre. We provide public toilets to safe guard public health and ensure they are physically accessible, cleaned and maintained to an appropriate standard.

We provide community housing to cater for low income aged residents on the basis of zero cost to rate payers.

How Do We Do It?

Property is managed by Council staff

Income generated from rentals is utilised for ongoing repairs and maintenance.

Commercial properties are leased to generate a revenue stream back to Council.

Government service properties are provided to assist with the delivery of ratepayer services.

Non-profit properties are considered a public service and assist with the delivery of ratepayer services.

Where Are We Headed?

Residential rental properties will be retained by Council in order to assist with the provision of housing.

Commercial properties will be maintained as required and retained to generate revenue back to Council where appropriate.

Government service properties will be retained for assistance in the provision of services to residents and ratepayers.

Vacant land not utilised will be sold to generate additional revenue.

Non-profit properties will be maintained for the benefit of residents and ratepayers where appropriate.

Investment properties — the 9 sections at Eric Bachelor Place will be sold within this Long Term Plan 2015-25 period and Council have no intention to invest in any other property at this time.

Reserve land may be considered for sale pursuant to recent changes to the application of proceeds from the disposal of Crown reserve land under the Reserves Act 1977 and the Local Government Act 2002.

Council continues to review leases on Council owned property to ensure a consistent and fair return to the ratepayer.

Council's property reserve will be funded from divestment of property and reserve funds will be available for further acquisitions of property as it is identified.

Council's intention is to work with hall committees and residents to investigate the long term viability of the many small community halls throughout the District. The rural community has greatly changed in recent years and as a result small committees are often charged with trying to maintain facilities without sufficient support. Council recognises that it has a responsibility to work with the community to ensure that timely decisions are made by the local communities who have been involved with these halls through the years.

Following a Special Consultative Procedure in 2014 Council resolved to provide a multi-purpose community complex on the site of the existing stadium. This facility is much larger than originally anticipated because of the involvement of a local sponsor who has entered into an arrangement with Council to ensure that the facility meets the future needs of the District.

Council are contributing \$2.85m towards the complex through an external loan which will be repaid by way of the Waimate District Stadium targeted rate over a 40 year period. The build was conditional upon the community fundraising \$950,000 and there was external funding sought from corporate sponsors, lottery funds and a variety of trust applications. The local sponsor is contributing the balance of the cost of the build. Stage One of the build will be completed in late June 2016. Stage Two will begin immediately and completion of the project is anticipated to be early 2017.

\$1.5m has been allocated in the 2017/18 year for an extension of the existing library (originally proposed to be part of the proposed Community Centre).

Significant Negative Effects

Community Housing theoretically reduces real estate opportunities for others. This would only be a threat if rent was charged above market rate, which does not occur.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Planned projects that will increase service levels for 2016/17

New public toilets (Waimate)

New Public Toilets Waimate — \$200,000

Description of/reason for the project

A new public toilet block is planned to provide a new and improved facility for locals and visitors as the current facility is aged and not adequate for its usage. The location is yet to be decided.

Assumptions

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

Council Real Estate

User Pays	Ratepayer Funded
100%	0%
Funded from:	
General Rate Urban	40.0%
General Rate Rural 1	46.0%
General Rate Rural 2	7.5%
General Rate Electricity Generators and other Transmission Providers	6.3%
General Rate Forestry Operators and Forest Blocks	0.2%

Note: This activity is funded from its own income. Any surplus income not required for reinvestment in the activity is distributed to the general rate as above.

Public Toilets

User Pays	Ratepayer Funded
0%	100%
Funded from:	
Civic Amenities Rate Urban	34.0%
Civic Amenities Rate Waimate Town Business Area	15.0%
Civic Amenities Rate Rural 1	46.3%
Civic Amenities Rate Rural 2	4.7%

Waimate Event Centre — operational

User Pays	Ratepayer Funded
0%	100%
Funded from:	
General Rate Urban	40.0%
General Rate Rural 1	57.2%
General Rate Rural 2	2.8%

Waimate Event Centre — upgrade

User Pays	Ratepayer Funded
0%	100%
Funded from:	
Waimate Event Centre Targeted Rate	100%

Property ownership/interest and purpose

Type of Property	Purpose	Deliberately acquired for Council purpose	Deliberately acquired for community purpose	Deliberately acquired for investment purpose	Not owned by Council but financially supported by Council	Land held by Council unable to be sold eg reserve land vested in Council, land held for a statutory purpose.
Rental Properties						
27 Community houses	Affordable community housing		√			
One house	Rental	√				
Commercial Properties						
Leased land	Suitable for pastoral grazing			√		
Land - restricted	Unable to be sold owing to restricted status, leased instead					√
Waimate Event Centre	Large sporting and community facility		√			
Airport	Small operation for benefit of a community group					√
Government Service Properties						
Local Government and Library building	Council's administrative service centre and Library	√				
Utilities store	Utilities occupied by staff, file storage and vehicles.	Secondly		Firstly		
Vacant land	Held for future development of community assets	√	√			
Regent Theatre	Arts and cultural theatre		√			
Non-Profit Properties						
Museum	In partnership with Historical Society				√	
Public Toilets	Various toilets in Queen Street, Victoria Park, Glenavy & Waihao Box	√				√
Investment Properties						
Eric Batchelor Subdivision	22 residential sections developed.			√		

Property

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	29	27	40	35
Targeted rates	149	167	264	316
Subsidies and grants for operating purposes	-	970	-	20
Fees and charges	-	-	-	-
Internal charges and overheads recovered	256	282	311	315
Local authority fuel tax, fines, infringement fees other	149	302	357	169
Total operating funding	583	1,748	972	855
Applications of Operating Funding				
Payments to staff and suppliers	268	442	409	379
Finance costs	-	-	142	198
Internal charges and overheads applied	147	143	150	134
Other operating funding applications	-	-	-	-
Total applications of operating funding	415	585	701	711
Surplus/(deficit) of operating funding	168	1,163	271	144
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	2,850	(22)	(14)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	2,850	(22)	(14)
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	100	3,800	200	200
Capital expenditure - to replace existing assets	2	19	29	13
Increase/(decrease) in reserves	66	194	20	(83)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	168	4,013	249	130
Surplus/(deficit) of capital funding	(168)	(1,163)	(271)	(144)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Subsidies and Grants - This relates to a local grant to be received that represents matching funding on Waimate Event Centre maintenance program. As the Event Centre is newly constructed maintenance is not anticipated and the grant therefore not expected to be received.

Internal charges and overheads recovered - For of the Local Government Centre at 125 Queen Street an amount of \$40,000 will not be recovered from the tenants and incurred from Reserves.

Local authority fuel tax, fines, infringement fees other - Additional revenue expected from the hireage of the Events Centre is now recognised and there are some expected sales of Eric Batchelor Place sections that were not allowed for in the LTP.

Payments to staff and suppliers - This is inclusive of additional costs associated with the running of the Events Centre.

Internal charges and overheads applied - This is inclusive of additional internal costs of staff support for the Local Government Centre.

Group: Parks and Recreation

What is Parks and Recreation and Why Do We Deliver It?

This group includes infrastructure to allow people to join together in sporting, social and cultural events and enjoy the outdoors. It also includes burial facilities which fulfils a social and cultural need in the community.

The group involves the following activities:

Camping

A mix of camping grounds to meet the recreation and leisure needs of our community and visitors to the District.

Cemeteries

Provision of burial facilities that meet the needs of the community.

Parks and Public Spaces

A mix of parks and reserve facilities throughout the District.

Swimming

Provision of a public swimming pool to promote community wellbeing.



Parks and Recreation Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	655	653	669	711
Subsidies and grants for operating purposes	2	-	-	-
Fees and charges	369	304	306	315
Internal charges and overheads recovered	91	355	301	359
Local authority fuel tax, fines, infringement fees other	82	76	78	78
Total operating funding	1,199	1,388	1,354	1,463
Applications of Operating Funding				
Payments to staff and suppliers	813	1,093	1,031	1,118
Finance costs	-	-	-	-
Internal charges and overheads applied	114	117	129	121
Other operating funding applications	-	-	-	-
Total applications of operating funding	927	1,210	1,160	1,239
Surplus/(deficit) of operating funding	272	178	194	224
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	1	-	26	26
Capital expenditure - to improve level of service	69	10	-	-
Capital expenditure - to replace existing assets	103	213	209	132
Increase/(decrease) in reserves	99	(45)	(41)	66
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	272	178	194	224
Surplus/(deficit) of capital funding	(272)	(178)	(194)	(224)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Meet additional demand				
Victoria park - playground extension	1	-	26	26
Improve level of service				
Victoria Camp - upgrade cabins at Tennant Street	4	-	-	-
Knottingley Camp - provide powered camping sites	19	-	-	-
Morven - plant and machinery	34	-	-	-
Knottingley park - driveway upgrade (sealing and stormwater)	12	10	-	-
Replace existing assets				
Waitaki Lakes - water pipes and joins investigation/replace	-	10	-	-
Victoria Camp - appliances	4	5	5	5
Hakataramea Mower replacement	5	-	-	-
St Andrews - Upgrade Power Sites	-	-	20	-
Cemetery - mower	27	-	-	-
Cemetery - truck	-	-	45	45
Cemetery - Replace Workshop/Office/Toilet	-	50	-	-
Morven - Hall sewerage system upgrade	-	30	-	-
Morven - Hall Kitchen and Floor	-	40	-	-
Morven - Hall Painting	-	-	20	-
Morven - Hall Electricity rewiring	-	-	10	-
Morven - Domain replacement trees	-	-	20	-
Victoria park - parks officer motor vehicle	-	18	12	12
Victoria park - parks sundry plant	-	6	7	7
Victoria park - parks mower 1	35	32	17	17
Victoria park - glasshouse upgrade (roof and walls)	16	-	-	-
Knottingley park - Replace 2 see-saws	-	-	7	-
Rural Reserves - Wainono Lagoon - Fencing	11	-	-	-
Swimming pool - replace pool covers	-	-	21	21
Swimming pool - upgrade changing rooms and toilets	-	22	25	25
Swimming pool - Replacement ladder	5	-	-	-
	173	223	235	158

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2015 - 2025

St Andrews - Upgrade Power Sites - not allowed for in the LTP.

Morven - Hall Painting/Electricity Rewiring, Domain replacement trees - not allowed for in the LTP.

Knottingley Park - Replace 2 see-saws - not allowed for in the LTP.

Group: Parks and Recreation — Community Outcomes and Rationale Linkages				
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	Active and Supportive Community
Outcome	A District that provides infrastructure for economic activity.	A place where people are safe in their homes, work and public spaces.	We value the natural environment, biodiversity and landscapes.	District assets that provide recreation and leisure choice.
Rationale		Parks and Public Spaces, Swimming — users feel safe when using the facilities at Council's parks and recreation facilities.		Camping — reserves, public open spaces and facilities are an important element in both the residential and rural environment for physical exercise, leisure activities and social contact.
Outcome		Our services, infrastructure and environment maintains quality of life.		
Rationale		Camping, Cemeteries, Parks and Public Spaces, Swimming — we have reliable, efficient and well planned infrastructure that meet the needs of the community.		

Parks and Recreation — Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance / Target Years 2015-25	Results 2014/15
Camping — Reserves, public open spaces and facilities are an important element in both the residential and rural environment for physical exercise, leisure activities and social contact.	Quality	Provide quality camping facilities.	Less than five complaints about camping facilities not well maintained or tidy.	Less than five complaints per year.	Achieved.
Camping — We have reliable, efficient and well planned infrastructure that meet the needs of the community.	Accessibility	Camping facilities are provided that meet user needs.	80% of customers satisfied/ very satisfied with camping facilities.	2016/17 There after biennially 80%.	Achieved.
Cemeteries — We have reliable, efficient and well planned infrastructure that meet the needs of the community.	Quality	Provide quality cemetery facilities.	80% of the community satisfied/ very satisfied with Council's cemetery facilities and services.	2016/17 There after biennially 80%.	Achieved.
			Less than five complaints per year about cemetery facilities.	Less than five complaints.	Achieved.
Parks and Public Spaces — We have reliable, efficient and well planned infrastructure that meet the needs of the community.	Quality	Provide quality facilities.	80% of customers satisfied/ very satisfied with parks and public facilities.	2016/17 There after biennially 80%.	Achieved.
Parks and Public Spaces — Users feel safe when using the facilities at Council's Parks and Public spaces .	Safety	Safe playgrounds are provided.	All Council playgrounds are assessed against appropriate New Zealand Safety Standards.	Playgrounds assessed biennially from 2016/17.	New measure.

Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance / Target Years 2015-25	Results 2014/15
Swimming —Users feel safe when using the facilities at Council's parks and recreation facilities.	Health and Safety	Safe swimming facilities are provided to public.	All safety incidents relating to the Swimming Pool are reported and responded to within two hours.	100% response within two hours.	New measure.
			All serious incidents responded to immediately.	100% immediate response.	New measure.
Swimming — We have reliable, efficient and well planned infrastructure that meet the needs of the community.	Quality	Provide quality pool facilities.	85% of customers satisfied/ very satisfied with swimming pool facilities.	2016/17 There after biennially 85% .	Achieved.

Activity: Camping

Council Tasks — What Do We Do Now?

Council operated camping grounds and cabins:

Victoria Park is located on Naylor Street, Waimate, five minutes walk from the centre of town.

Tennant Street Camp Facility, is located adjacent to Victoria Park.

Knottingley Park Motor Camp is located on Waihao Back Road, 2km from the town centre.

St Andrews Reserve is located on State Highway 1, St Andrews.

Waitaki Lakes Reserves are located on Lake Aviemore and Lake Waitaki, 90km from Waimate. There are camping sites at Briars Gully, Te Aka, Waitangi East, Waitangi West and Fisherman's Bend and other areas of camping along the shoreline.

Why Do We Do It?

To provide and maintain camping grounds to meet the recreation and leisure needs of local residents and visitors to the District. To allow camping in essentially wilderness spaces of Waitaki Lakes to be safe and hygienic.

How Do We Do It?

With the exception of St Andrews and Morven, which is controlled by the Domain Board, Council staff clean, maintain and collect fees for all other camping.

Where Are We Headed?

Council's intentions are to continue providing these services at a profit and undertake additional capital projects and renewals of facilities to meet user demand.

Significant Negative Effects

It may be viewed by some community members that this activity is directly competing with the private sector. Camping provides a place for congregation which could result in noise and disturbance to other campers and neighbouring residents.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

All camping facilities are assumed to continue as currently operated.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
100%	0%

Camping

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	299	242	241	247
Internal charges and overheads recovered	36	45	44	46
Local authority fuel tax, fines, infringement fees other	1	-	-	-
Total operating funding	336	287	285	293
Applications of Operating Funding				
Payments to staff and suppliers	172	192	185	197
Finance costs	-	-	-	-
Internal charges and overheads applied	32	31	31	32
Other operating funding applications	-	-	-	-
Total applications of operating funding	204	223	216	229
Surplus/(deficit) of operating funding	132	64	69	64
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	22	-	-	-
Capital expenditure - to replace existing assets	10	15	25	5
Increase/(decrease) in reserves	100	49	44	59
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	132	64	69	64
Surplus/(deficit) of capital funding	(132)	(64)	(69)	(64)
Funding balance	-	-	-	-

Activity: Cemeteries

Council Tasks — What Do We Do Now?

There are nine cemeteries in the Waimate District.

The two active Council operated cemeteries are in Otaio (0.3495 ha), and Waimate (4.514 ha). Hakataramea area, Esk Valley and Waihao Downs cemeteries are run by community boards.

Glenavy (0.3462 ha) and Morven (0.814 ha) cemeteries are closed for interments but are maintained by the Council.

There are two Maori cemeteries (Urupa) at Te Huruhuru Road near Waimate and Waihao Marae where burial may be permitted upon application to Te Runanga O Waihao.

Burial records are maintained by Council for the Otaio and Waimate cemeteries to assist relatives and genealogical research.

Why Do We Do It?

Local Authorities are required through the Burial and Cremation Act 1964 to provide cemeteries for their communities.

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

How Do We Do It?

All Council run cemeteries are maintained by Council staff.

As required by Department of Internal Affairs the Council provide a section for Returned Services Association. There is a small annual grant for the upkeep of this section.

Where Are We Headed?

Council is looking to extend the Waimate Cemetery area. Within the 2015-25 Long Term Plan period design and consent will take place. Implementation of this project will occur outside this period. The remaining cemeteries will continue as currently operated.

Significant Negative Effects

An unfortunate but real impact of burials is damage to the environment. In planning for cemeteries, in particular the proposed extension, the soil type and nature of land needs to be carefully assessed to ensure any run off will not cause public health problems.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that we do now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

In relation to the cemetery extension, planned to begin in 2021, Council intends to use land it owns adjacent to the existing cemetery. It is assumed that resource consent will be granted on this land.

All other cemeteries, including the existing Waimate Cemetery, will continue as they currently operate.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies
- Income earned through user pays fees and charges
- General rate (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Targeted rate (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
70%	30%
Funded from:	
Civic Amenities Rate Urban	46.5%
Civic Amenities Rate Rural 1	45.8%
Civic Amenities Rate Rural 2	7.7%

Cemeteries

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	16	34	39	50
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	45	38	40	43
Internal charges and overheads recovered	-	19	17	20
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	61	91	96	113
Applications of Operating Funding				
Payments to staff and suppliers	70	82	80	84
Finance costs	-	-	-	-
Internal charges and overheads applied	9	12	16	12
Other operating funding applications	-	-	-	-
Total applications of operating funding	79	94	96	96
Surplus/(deficit) of operating funding	(18)	(3)	-	17
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	27	50	45	45
Increase/(decrease) in reserves	(45)	(53)	(45)	(28)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	(18)	(3)	-	17
Surplus/(deficit) of capital funding	18	3	-	(17)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Targeted Rates - The new beam, included within expenditure, will be funded from Reserves and not rate funded.

Activity: Parks and Public Spaces

Council Tasks — What Do We Do Now?

Maintain and develop Council owned facilities being;

Formal and Recreational Parks

In Waimate they consist of:

- Victoria Park; and
- Knottingley Park; and
- Manchester Park; and
- Internal propagation and display;
 - Glass house showhouse; and
 - Nursery/small glasshouse.

Victoria Park comprises of animal and bird enclosures, barbecue area, annual show display, plants and shrubberies, sports facilities for netball, outdoor bowls, cycling and athletics as well as facilities for other local community organisations eg scouts.

Under internal **propagation and display** Council undertakes plant rearing and propagation for annual garden displays in the town and at Victoria Park; while a show house display exists at Victoria Park. There are up to 30,000 plants.

The main formal recreational tree park is in **Knottingley Park**, Waihao Back Road, Waimate, 2 km from the town centre. The 33.59 ha have been extensively planted and attracts the attention of many visitors. A new parcel of land in Horgans Road has recently been added. A voluntary organisation — Friends of Knottingley Park — also assist in the maintenance and development of the park. Knottingley Park hosts equestrian events and cricket. Knottingley Park includes a collection of specimen trees and is seeking recognition as an arboretum.

Manchester Park is the main sporting ground for playing rugby and touch rugby in both winter and summer.

Rural Reserves

- Intersection of SH1 and SH82 — visually attractive roadsides and walkways; and
- Wilderness Reserves; and
- Centrewood Park.

This includes thresholds to townships of St Andrews, Makikihi, Glenavy and Waimate. Totara forests at Maori Cemetery at Point Bush Road and reserves at William Street, Gorge Road and Railway Terrace.

Rural Recreational Reserves

- Morven — farming; and
- Waihaorunga; and
- Glenavy; and
- Hunter; and
- Studholme.

The rural recreational reserves are all self sufficient domains maintained by local committees.

Urban Reserves

- Boland Park; and
- Seddon Square; and
- General Urban Reserves (includes Gretna Green, Event Centre site, Town Belt, Cameron Street and Wilkin Street etc).

Urban reserves, used for fairs and festivals, playgrounds and picnics, are situated in the centre of Waimate township.

It is Council policy to maintain and enhance public access to the District's public forests and significant waterways, wetlands and coastal areas, having regard to their traditional importance as mahika kai.

Why Do We Do It?

Waimate District Council provide these reserves for recreational and leisure purposes for the Waimate community and visitors to the District. Community pride and public expectation is that Council continues to provide these reserves.

How Do We Do It?

Knottingley Park

Maintain and develop Knottingley Park using a partnership of Council resources and other groups such as Friends of Knottingley Park.

Sports Facilities

Provide for leasehold and public use of sports facilities at Victoria, Knottingley and Manchester Parks. Review annually all arrangements for use of Council sports facilities by third parties to ensure that an up to date Memorandum of Understanding is in place to cover the relationship.

Victoria Park

Inspect lawn areas in formal gardens regularly and, if required, mow to a maximum height of 5cm.

Care for birds and animals at Victoria Park Aviary, checking cleanliness and feed every morning with an additional check each night and clean out of housings at least weekly.

Knottingley Park

Inspect informal grassed areas regularly and if grass height exceeds 20cm increase stock levels and or mowing to control fire risk.

Inspect formal grassed areas in the park regularly and if required mow to a maximum height of 6cm.

Sports Facilities

Maintain for leasehold and public use of sports facilities at Victoria, Knottingley and Manchester Parks.

Maintain the Waimate Event Centre grounds.

Maintain children's play areas to meet New Zealand Standard 5828.

Internal Propagation and Display

Maintain Council street plantings and reserves with regular weeding, trimming and replacement, complying at all times with Transit NZ requirements for height of vegetation adjacent to State Highways.

Complete the planting of flowering displays twice yearly. Spring planting by the end of April, summer planting by the end of November. (Victoria and Knottingley Parks, the Local Government Centre Building, Queens Street, Regent Theatre, Waimate Stadium and various urban thresholds).

Rural Reserves

Regularly inspect designated rural roadsides and mow if grass height exceeds 25 cm.

Maintain selected walking tracks.

Where Are We Headed?

Maintain all existing assets, and undertake some renewal projects throughout the Long Term Plan 2015-25 period to improve the appearance and condition of operational assets.

Council have agreed to work with Smokefree South Canterbury to develop a smoke-free policy with the aim of extending to more smoke-free public spaces. The Waimate District Council Smoke-free Environments Policy was reviewed in 2015. The policy extends designated smoke-free areas to Council owned and controlled playgrounds, sportsfields, buildings, main entranceways to Council controlled buildings, walkways and cycleways and Council-run events.

Significant Negative Effects

Some impacts could include noise, security and privacy issues for neighbours. Traffic could increase in the areas and any weed spraying could affect nearby residents. Overhanging branches and leaves could impact on residents or block waterways.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that we do now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Planned projects to maintain current service levels for 2016/17

Maintenance of playgrounds

Playgrounds — \$33,000 (option to fund from Sub-division Contribution Reserve)

- Renew two sets of see-saws at Knottingley Park
- Replace old part of playground at Victoria Park

Description of/reason for the project

After a playground audit it was found Waimate District Council playgrounds are at a level of compliance to New Zealand Safety Standards of just 16%. Maintaining aging assets are a costly and difficult task and this project will maintain a higher safety standard.

Assumptions

Continue all operations and levels of service as usual.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
1%	99%
Funded from:	
Civic Amenities Rate Urban	46.5%
Civic Amenities Rate Rural 1	45.8%
Civic Amenities Rate Rural 2	7.7%

Parks and Public Spaces

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	534	513	505	543
Subsidies and grants for operating purposes	1	-	-	-
Fees and charges	1	-	-	-
Internal charges and overheads recovered	41	270	226	274
Local authority fuel tax, fines, infringement fees other	82	76	78	78
Total operating funding	659	859	809	895
Applications of Operating Funding				
Payments to staff and suppliers	453	702	645	718
Finance costs	-	-	-	-
Internal charges and overheads applied	62	61	67	63
Other operating funding applications	-	-	-	-
Total applications of operating funding	515	763	712	781
Surplus/(deficit) of operating funding	144	96	97	114
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	1	-	26	26
Capital expenditure - to improve level of service	46	10	-	-
Capital expenditure - to replace existing assets	62	126	94	37
Increase/(decrease) in reserves	35	(40)	(23)	51
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	144	96	97	114
Surplus/(deficit) of capital funding	(144)	(96)	(97)	(114)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered - This relates to additional Internal Interest Income and allocation of the additional recovery of the Parks and Recreation staff at standard charge out rates.

Activity: Swimming

Council Tasks — What Do We Do Now?

The Norman Kirk Memorial Swimming Pool is a memorial to the late Prime Minister Norman Kirk, who was born in Waimate. It was opened in November 1978 and is located at the south end of Queen Street, Waimate. It is a six-lane pool, 33.3 metres long, set in a 0.28 ha enclosure. The pool is outdoors, heated, landscaped and has a canteen.

The swimming pool is generally open from Labour weekend to mid March. The average temperature is 24-30°C. There are sessions to cater for lane swimmers, children, swimming clubs, fitness classes and schools.

Why Do We Do It?

The Council provision of a large, heated swimming pool contributes to community outcomes by providing a means of recreation and physical exercise for the community and visitors. Learning to swim is important to people's safety.

How Do We Do It?

Performance Standards

Provide information on the pool timetable for each day by way of answer phone messages and by placing an open sign in public view at the pool entrance in Queen Street whenever the pool is open.

Provide newspaper and website advertising to show opening and closing dates of each swimming season and listing any major programmes, activities or any significant disruptions.

Maintain regular time slots for lane swimming, children's time, school use and swimming squads but also balance with special events.

Ensure that the swimming pool is normally available from 7.00am to 5.00pm Monday to Friday and 12 noon to 5.00pm Saturday to Sunday depending on weather conditions, during the swimming season that typically runs from Labour weekend to mid March each year.

Ensure that all public swimming pool operators are suitably certified.

Maintenance Standards

Maintain pool lawns and gardens to a similar standard as for formal gardens ie grass on lawns no longer than 5cm.

Have in place, monitor and implement a maintenance programme for pool facilities and infrastructure.

Monitor chlorine and pH levels to ensure they comply with New Zealand Standard 5826:2000, "Pool Water Quality". Chlorine level to be between 0.2 and 0.5 grams per cubic meter and the pH level between 7.2 and 8.00.

Have in place, monitor and implement an agreed daily cleaning schedule for pool facilities.

Maintain pool temperature to within a range of 24-30°C.

Where Are We Headed?

The current methods of operations will be continued and improvements made as necessary.

Significant Negative Effects

The pool provides a place for congregation, which may result in noise and vandalism, there is also a risk of drowning occurring. These are mitigated through having trained staff on site to manage such incidents.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Planned projects to maintain current service levels for 2016/17

Replace Pool covers

Planned projects that will increase service levels for 2016/17

Upgrade pool changing rooms and toilets (men's)

Upgrade Pool Changing Room And Toilets (men's) — \$25,000

Description of/reason for the project

The proposal is to resurface the floors with modern easy clean materials and upgrade shower systems to improve hygiene and appearance.

Replace Pool covers — \$21,000

Description of/reason for the project

The covers have a life of 15-20 years, and they were replaced in 1998. The covers help keep the heat to a reasonable temperature when the pool is not in use.

Assumptions

Continue all operations and levels of service as usual.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
15%	85%
Funded from:	
Civic Amenities Rate Urban	50.0%
Civic Amenities Rate Rural 1	45.4%
Civic Amenities Rate Rural 2	4.6%

Swimming

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	105	107	124	116
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	24	24	25	25
Internal charges and overheads recovered	13	20	15	20
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	142	151	164	161
Applications of Operating Funding				
Payments to staff and suppliers	118	116	121	119
Finance costs	-	-	-	-
Internal charges and overheads applied	10	13	15	13
Other operating funding applications	-	-	-	-
Total applications of operating funding	128	129	136	132
Surplus/(deficit) of operating funding	14	22	28	29
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	5	22	45	45
Increase/(decrease) in reserves	9	-	(17)	(16)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	14	22	28	29
Surplus/(deficit) of capital funding	(14)	(22)	(28)	(29)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Applications of Operating Funding - Payments to staff and suppliers - Slightly higher staffing levels, than anticipated, at the pool complex .

Targeted Rates - Reflects the additional operating expenditure.

Group: Organisation and Governance

What is Organisation and Governance and Why Do We Deliver It?

Through this group of activities the elected Council help the community contribute to Council plans and processes and then make decisions on the community's behalf. These decisions help ensure that the Council is contributing towards improving the social, cultural, economic and environmental wellbeing of the District's communities.

The group involves the following activities:

Community Representation

Elected members perform a governance role.

Strategy

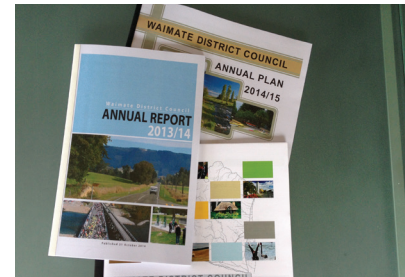
To plan for the future of the Waimate District.

Managing Services

The organisational support functions that help Council provide its activities in the most efficient and effective manner.



Community Representation



Strategy



Managing Services

Organisation and Governance Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	1,407	492	523	513
Targeted rates	-	824	889	845
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	2,601	2,676	2,989	2,772
Local authority fuel tax, fines, infringement fees other	76	26	26	23
Total operating funding	4,084	4,018	4,427	4,153
Applications of Operating Funding				
Payments to staff and suppliers	3,143	3,097	3,378	3,184
Finance costs	-	-	-	-
Internal charges and overheads applied	712	760	931	815
Other operating funding applications	-	-	-	-
Total applications of operating funding	3,855	3,857	4,309	3,999
Surplus/(deficit) of operating funding	229	161	118	154
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	75	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	75	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	265	175	114	88
Increase/(decrease) in reserves	39	(14)	4	66
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	304	161	118	154
Surplus/(deficit) of capital funding	(229)	(161)	(118)	(154)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Replace existing assets				
Community Representation - Mayors vehicle	30	-	-	-
Corporate and support services - CEO motor vehicle	29	-	-	-
Support Services - computers/hardware	36	18	12	18
Support Services - Councillors computers	-	-	9	9
Support Services - GPS	-	5	-	-
Support Services - Telephone/PABX Upgrade	-	-	15	15
Support Services - NCS Upgrade	-	-	9	-
Support Services - Single Customer Database	-	-	5	-
Support Services - Online Consenting	-	-	20	-
Support Services - Furniture	6	-	-	-
Utilities Business Unit - Vehicle Replacement	88	93	38	38
Roading Business Unit - Vehicle Replacement	70	48	-	-
Support Services - software	6	-	-	-
Miscellaneous	-	11	-	8
Utilities Business Unit - Sundry Plant Renewals	-	-	6	-
	265	175	114	88

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2015 - 2025

Support Services - NCS Upgrade, Single Customer Database, Online Consenting - not previously allowed for in the LTP.

Group: Organisation and Governance — Community Outcomes and Rationale Linkages				
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	Active and Supportive Community
Outcome	N/A	Our services, infrastructure and environment maintains quality of life.	N/A	People participate in our democratic process.
Rationale		Managing Services — we provide reliable information on Council services.		Community Representation — we encourage and value community feedback. Community Representation — we have a reliable and effective governance group that meet the needs of the community.

Organisation and Governance — Customer Levels of Service

Rationale	Objective	Level of Service	Compliance Target Years 2015-25	Results 2014/15
Community Representation - We encourage and value community feedback.	Accessibility	Council provides opportunities for the community to raise local issues.	Provide public forums at all Ordinary Council Meetings.	Not achieved.
Community Representation - We have a reliable and effective governance group that meet the needs of the community.	Quality	Provide high quality governance.	2016/17 thereafter biennially 80%.	Not measured.
Managing Services - We provide reliable information on Council services.	Accessibility	Information about Council services is readily available.	Website available 365 days. Phone operating 24/7.	Achieved. Achieved.

Activity: Community Representation

Council Tasks — What Do We Do Now?

The Council provides services to enable effective District management by the Mayor and Councillors.

The activity provides management support and advice to Elected Members and Council Officers. It also ensures that high levels of service are maintained, and that customers and staff are valued.

The role of the Elected Members and community representatives as part of this group is of the utmost importance. They represent the views of the community when decisions are being considered by Council.

Council has a duty to recognise and respond to special local issues as they arise and is sometimes required to lobby central government on matters concerning the District.

Elected Members provide a governance role for the District, set the strategic direction of the Council including determining the activities the Council undertakes (within legal parameters) and monitor the Council's performance on behalf of the District residents and ratepayers.

Why Do We Do It?

To ensure good governance and good decision-making, and to meet legal requirements. To allow residents of the Waimate District to participate in decision making for the good of their community. To enable Council to understand what the desired outcomes of the community are.

How Do We Do It?

Council hear the views of the community through a number of ways – direct conversations with individuals and groups, at the special public forum at Council meetings, by written correspondence and public ward meetings. Decisions are made at Council meetings and special hearings such as the submission hearings for the Long Term Plan.

Where Are We Headed?

At this time we do not foresee any changes within the near future in community representation, however under the representation review process, which is undertaken at least every six years, representation arrangements, such as the number of Elected Members may change.

Significant Negative Effects

A potential negative effect of any representative system or process is that some portion of the relevant population is not represented adequately. The extent to which this is significant depends on the proportion of people affected.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

Council has no financial assumptions specific to this activity.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
0%	100%
Funded from:	
Civic Amenities Rate Urban	42.1%
Civic Amenities Rate Rural 1	41.3%
Civic Amenities Rate Rural 2	6.9%
Civic Amenities Rate Electricity Generators and other Transmission Providers	8.4%
Civic Amenities Rate Forestry Operators and Forest Blocks	0.2%
Civic Amenities Rate Large Industrials	1.1%

Community Representation

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	873	-	-	-
Targeted rates	-	824	889	845
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	13	6	9	6
Local authority fuel tax, fines, infringement fees other	-	4	3	-
Total operating funding	886	834	901	851
Applications of Operating Funding				
Payments to staff and suppliers	334	347	399	354
Finance costs	-	-	-	-
Internal charges and overheads applied	444	474	525	496
Other operating funding applications	-	-	-	-
Total applications of operating funding	778	821	924	850
Surplus/(deficit) of operating funding	108	13	(23)	1
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	30	-	-	-
Increase/(decrease) in reserves	78	13	(23)	1
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	108	13	(23)	1
Surplus/(deficit) of capital funding	(108)	(13)	23	(1)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Payments to staff and suppliers - This reflects the Local Body election costs, which were not included within the LTP.

Targeted rates - This reflects the changes of the operating expenditure, offset in part by the additional rates in the previous two years to fund the Local Body elections.

Activity: Strategy

Council Tasks — What Do We Do Now?

This activity comprises of the processes that support the Council's decision-making, for example, strategic planning, policy development, and monitoring and reporting.

Long Term Plans are produced three yearly, while Annual Plans are produced in the intervening two years. The Long Term Plan is rigorously examined by Audit NZ before being released to the community, who may comment by way of submission.

The Annual Financial Report summaries the financial performance of Council every 30 June, but is supported throughout the year by quarterly reports.

Why Do We Do It?

To plan for the future of the Waimate District in an integrated and sustainable way for community wellbeing.

How Do We Do It?

Throughout the year information is gathered to monitor and report progress on our Long Term Plan financially and on our service levels.

Where Are We Headed?

It will always be necessary to plan for a sustainable future and we will continue to adhere to legislation.

Significant Negative Effects

This activity includes balancing the wants and needs of many community members to help achieve wellbeing for the District overall. This means that some decisions made for the wider public good might have a negative effect on individuals or groups.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

Council has no financial assumptions specific to this activity.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
0%	100%
Funded from:	
General Rate Urban	30.0%
General Rate Rural 1	60.2%
General Rate Rural 2	9.8%

Strategy

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	535	492	523	513
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	47	45	50	46
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	582	537	573	559
Applications of Operating Funding				
Payments to staff and suppliers	392	297	342	329
Finance costs	-	-	-	-
Internal charges and overheads applied	196	207	230	215
Other operating funding applications	-	-	-	-
Total applications of operating funding	588	504	572	544
Surplus/(deficit) of operating funding	(6)	33	1	15
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	(6)	33	1	15
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	(6)	33	1	15
Surplus/(deficit) of capital funding	6	(33)	(1)	(15)
Funding balance	-	-	-	-

Activity: Managing Services

Council Tasks — What Do We Do Now?

Managing Services incorporates the organisational support functions that help Council to provide its other activities in the most efficient and effective manner. It includes:

Community Services - Customer Service, Corporate Planning, Finance, General Administration, Human Resources, Information Management, Office of the Chief Executive, Policy and Strategic Development, Monitoring and Reporting, Economic Development and District Promotion, Library.

Environmental Services Officers - Resource Management, Building, Environmental, Dog and Animal Control, Emergency Management.

Asset Management Engineers and Utilities Staff - Sewer, Stormwater, Waste Management, Water - Rural and Urban, Roding.

Parks Officer and Staff - Parks and Public Spaces, Swimming Pool, Camping, Cemetery.

Why Do We Do It?

This activity contributes to all Community Outcomes by supporting all of Council's activities.

How Do We Do It?

Council provides appropriately trained staff to assist it with the effective and efficient delivery of services to the ratepayers and residents within the Waimate District. Largely, Council employs staff to perform the tasks required, with roading, waste services and environmental health performed by external contractors.

Where Are We Headed?

We do not foresee any changes to the Managing Services activity. Council is mindful of continually considering the costs of providing such a service and talking to neighbouring councils about shared services.

Council will undertake a review of all services as a legislative requirement under Section 17A of the Local Government Act 2002.

Significant Negative Effects

There have been no significant negative effects identified for this activity.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

Council has no financial assumptions specific to this activity.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
100%	0%

Managing Services

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

VARIANCES TO LONG TERM PLAN 2015 - 2025

Payments to staff and suppliers - This reflects some additional external consultancy where Council is seeking external opinions on various matters.

Internal charges and overheads recovered - Managing Services is fully funded from within other activities of Council and internal charges recovered have increased to reflect the additional operating expenditure.

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	2,540	2,624	2,930	2,720
Local authority fuel tax, fines, infringement fees other	75	23	23	23
Total operating funding	2,615	2,647	2,953	2,743
Applications of Operating Funding				
Payments to staff and suppliers	2,417	2,453	2,637	2,502
Finance costs	-	-	-	-
Internal charges and overheads applied	71	79	175	103
Other operating funding applications	-	-	-	-
Total applications of operating funding	2,488	2,532	2,812	2,605
Surplus/(deficit) of operating funding	127	115	141	138
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	75	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	75	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	235	175	114	87
Increase/(decrease) in reserves	(33)	(60)	27	51
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	202	115	141	138
Surplus/(deficit) of capital funding	(127)	(115)	(141)	(138)
Funding balance	-	-	-	-

Group: Environmental Services

What is Environmental Services and Why Do We Deliver It?

This group contains functions to make sure people are safe – from being prepared for emergencies, to implementing bylaws, to having well-constructed buildings. It includes activities that could affect public health and is largely managed through the application of central government legislation.

The group involves the following activities:

Building Control

The protection of people and communities by ensuring buildings are safe.

Resource Management

The sustainable management of natural and physical resources of the Waimate District.

Emergency Management

The promotion of individual and community resilience in emergencies, and the enhancement of community capability to respond to, and recover from disasters.

Regulatory Services

Regulating and monitoring activities that affect community health and safety.

Dog and Animal Control

Enforcing public safety and effective regulation of animals within our District.



Resource Management



Building Control



Dog and Animal Control

Environmental Services Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	771	814	804	817
Targeted rates	-	102	109	106
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	505	484	484	496
Internal charges and overheads recovered	14	15	20	15
Local authority fuel tax, fines, infringement fees other	11	3	7	3
Total operating funding	1,301	1,418	1,424	1,437
Applications of Operating Funding				
Payments to staff and suppliers	600	707	745	753
Finance costs	-	-	-	-
Internal charges and overheads applied	533	614	618	660
Other operating funding applications	-	-	-	-
Total applications of operating funding	1,133	1,321	1,363	1,413
Surplus/(deficit) of operating funding	168	97	61	24
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	13	46	46	47
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	13	46	46	47
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	52	155	162
Capital expenditure - to replace existing assets	74	37	10	-
Increase/(decrease) in reserves	107	54	(58)	(91)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	181	143	107	71
Surplus/(deficit) of capital funding	(168)	(97)	(61)	(24)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Improve level of service				
Building control - Inspections Software	-	40	-	-
Building control - Inspections Hardware	-	12	-	-
Fire protection - fire tanker (Cannington)	-	-	75	54
Fire protection - fire tanker (St Andrews)	-	-	80	108
Replace existing assets				
Building control - building officers motor vehicle	31	-	-	-
Building control - building officers motor vehicle	31	-	-	-
Building control - Sundry	-	1	1	-
Dog and animal control - motor vehicle	-	10	-	-
Dog Pound - Concrete Run Yard	5	-	-	-
Fire protection - Ute	-	10	-	-
Fire protection - general equipment (Hose, GPS, Radio Upgrade)	7	15	8	-
Civil Defence - Mobile technology Hardware	-	1	1	-
	74	89	165	162

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2015 - 2025

Fire Protection - Better indication of Tanker prices, general equipment not allowed for in the LTP.

Group: Environmental Services — Community Outcomes and Rationale Linkages				
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	Active and Supportive Community
Outcome	A District that provides infrastructure for economic activity.	A place where people are safe in their homes, work and public spaces.	N/A	N/A
Rationale	Building Control, Resource Management — the timely processing of consents is essential to supporting growth.	Emergency Management — Waimate has emergency management staff and systems to assist and protect people in emergencies Regulatory Services — protecting the community from health and safety related issues. Dog and Animal Control — Council meets its legal obligations under the Dog Control Act 1996 and Impounding Act 1955. Dog and Animal Control — Council has systems in place to respond to dog and animal related issues such as dog attacks, wandering stock and noise.		
Outcome		Our services, infrastructure and environment maintains quality of life.		
Rationale		Emergency Management, Resource Management, Regulatory Services — we have reliable and efficient services that meet the needs of the community.		

Environmental Services — Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2015-25	Results 2014/15
Building Control — the timely processing of consents is essential to supporting growth.	Responsiveness	The Building Control Authority process consents in a timely manner.	That Council issues building consents within the statutory time frame.	100% consents issues within 20 working days.	Not achieved.
Resource Management — we have reliable and efficient services that meet the needs of the community.		Respond to customer complaints and request in a timely manner.	Council responds to all environmental complaints within 10 working days.	Respond to complaints within 10 working days.	Achieved.
Resource Management — the timely processing of consents is essential to supporting growth.		That consents are actioned promptly.	That all resource consents are actioned within the statutory time frame.	Actioned within statutory time-frames. Non-notified - 20 days. Notified - 70 days.	Not achieved.
Emergency Management - Waimate has emergency management staff and systems to assist and protect people in emergencies.	Quality	To keep people well informed of Civil Defence Emergency Management matters.	That Emergency Management Co-ordinator interacts with all sector posts at least two times per year. 85% of residents are aware that Council is the organisation that is responsible for coordinating Civil Defence in the District.	Interacts twice a year. 2016/17 Thereafter biennially.	Not achieved. New measure.
Emergency Management — we have reliable and efficient services that meet the needs of the community.	Reliability	All Emergency Operations Centre staff trained.	All Emergency Operations Centre personnel undertake at least once Civil Defence Emergency Management training per year	Emergency Operations Centre personnel trained at least once per year.	New measure.

Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2015-25	Results 2014/15
Regulatory — we have reliable and efficient services that meet the needs of the community.	Responsiveness	Respond to customer complaints and request in a timely manner.	Council actions food hygiene related complaints within 48 hours.	Complaints actioned within 48 hours.	Achieved.
			Council actions noise complaints in the case of late night party noise within two hours.	Party noise complaints actioned within two hours.	Not achieved.
Regulatory — protecting the community from health and safety related issues.	Health and Safety	All cow crossings have the appropriate licence.	Council ensures all known cow crossings are licenced annually.	100% known cow crossing licenced.	Achieved.
			Council will audit for compliance a minimum of 10% of licenced crossings annually.	100%.	New measure.
Dog and Animal Control — Council meets its legal obligations under the Dog Control Act 1996 and Impounding Act 1955.	Health and Safety	Known dogs are registered each year.	95% of all known dogs are registered by 1 December.	100%.	New measure.
Dog and Animal Control — Council has systems in place to respond to dog and animal related issues such as dog attacks, wandering stock and noise.	Responsiveness	Council responds quickly to wandering stock complaints.	Council responds to all wandering stock and animal related complaints within two hours.	Respond within two hours.	Achieved.
		Council responds quickly to dog attacks on people and stock.	Council staff interview complainants within two hours of a dog attack on people or stock.	Interview within two hours.	Achieved.

Activity: Building Control

Council Tasks — What Do We Do Now?

Council is accredited as a Building Consent Authority under the Building Act 2004.

Council carries out the following tasks:

- Inspection of buildings and issuing building consents (approximately 300 building consents issued each year); and
- Inspection of swimming pool fencing; and
- Administering and auditing Building Warrants of Fitness; and
- Issuing Land and Project Information Memoranda; and
- Dealing with complaints relating to building work and illegal building.

Why Do We Do It?

Council has statutory responsibilities under the Building Act 2004 s.12 (2) to provide the services for this activity.

The Building Act provides for the regulation of building work, a licensing regime for building practitioners and setting performance standards for buildings.

How Do We Do It?

This activity is primary people-based with a small amount of technical equipment supporting the function. Additional electronic equipment may be necessary in the future relating to information and database systems. Building control is funded from a combination of user charges and rates.

Where Are We Headed?

The Council has been granted accreditation under the Building (Accreditation of Building Control Authorities) Regulations 2004 and has continued to retain accreditation.

Council issue approximately 300 building consents each year. The number of consents issued is very relative to economic activity throughout the District and is therefore difficult to forecast with accuracy.

There will be a higher level of service provided in future years as compliance standards become more complex.

Central government is currently reviewing the Building Act 2004 and we do not know at this time what the impact on our responsibilities and workload will be.

Significant Negative Effects

During periods of high demand the time to process applications may be regarded as a delay to the construction process by some.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council is introducing new technology in order to provide mobile lodging of information by Building Control Officers. This is a step towards providing more IT based resources and more interactive processing of consents.

Council has no proposed projects for this activity.

Assumptions

Council has no known financial assumptions specific to this activity.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
70%	30%
Funded from:	
General Rate Urban	10.0%
General Rate Rural 1	77.5%
General Rate Rural 2	12.5%

Building Control

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	123	217	208	244
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	348	282	282	289
Internal charges and overheads recovered	-	-	-	-
Local authority fuel tax, fines, infringement fees other	5	3	7	3
Total operating funding	476	502	497	536
Applications of Operating Funding				
Payments to staff and suppliers	263	276	285	282
Finance costs	-	-	-	-
Internal charges and overheads applied	184	201	194	233
Other operating funding applications	-	-	-	-
Total applications of operating funding	447	477	479	515
Surplus/(deficit) of operating funding	29	25	18	21
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	52	-	-
Capital expenditure - to replace existing assets	62	1	1	-
Increase/(decrease) in reserves	(33)	(28)	17	21
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	29	25	18	21
Surplus/(deficit) of capital funding	(29)	(25)	(18)	(21)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Applications of Operating Funding - Internal charges and overheads applied -

A lower than expected reserves deficit has resulted in a lower internal interest cost than expected in the LTP.

General Rates - The change in General Rates reflects the changes in operating costs.

Activity: Resource Management

Council Tasks — What Do We Do Now?

Council has responsibilities for the sustainable management of the natural and physical resources of the Waimate District. The main tasks associated with this are:

- Preparing and administering the Waimate District Plan; and
- Processing land-use and sub-division resource consents, notices of requirement and District Plan variations; and
- Involved in processing Land Information and Project Information Memorandums; and
- Managing development of some land-use activities through the District Plan; and
- Compliance monitoring and State of the Environment' reporting; and
- Providing information in response to public enquiries.

Why Do We Do It?

Council has statutory obligations under the Resource Management Act (RMA) 1991 to provide the services for this activity. The RMA requires the sustainable management of natural and physical resources. This enables Council to ensure environmental wellbeing of the District, whilst complying with statutory obligations.

How Do We Do It?

Council employs on Resource Planner who works closely with Environment Canterbury and engages external resources where necessary.

Where Are We Headed?

State of the Environment reporting is relatively new and is expected to grow as the range of issues reported grow over time. Council will develop systems to apply the results of environmental monitoring when reviewing and developing policy.

It is expected that there will be continuing change of land use, which may warrant changes to be made in the District Plan.

Central Government is indicating an earlier review of District Plans as a result of major RMA reforms. We expect the RMA reforms to take effect during this year.

Significant Negative Effects

Some people think that the resource consents processes result in reduced development or over-regulation. However, on the other hand, the process is designed to benefit the community as a whole by protecting the environment and those who may use the future development.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to modify Service Levels and enhance Community Outcomes.

Planned projects to maintain current service levels for 2016/17

District Plan Review

Ten Year Review of Council's District Plan — \$31,000 (paid for from District Plan Reserve Funds)

Description of/reason for the project

The Council will review its District Plan as required by the RMA. This is a 10 year process, however Central Government have indicated there will be an earlier review required to bring all Council plans into a standard format and the same timeline.

Assumptions

Council has no known financial assumptions specific to this activity.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
15%	85%
Funded from:	
General Rate Urban	10.00%
General Rate Rural 1	66.86%
General Rate Rural 2	10.82%
General Rate Electricity Generators and other Transmission Providers	12.32%

Resource Management

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered - Internal Interest Income is higher than originally assessed in the Long Term Plan

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	170	162	166	119
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	25	45	45	46
Internal charges and overheads recovered	11	15	17	15
Local authority fuel tax, fines, infringement fees other	3	-	-	-
Total operating funding	209	222	228	180
Applications of Operating Funding				
Payments to staff and suppliers	91	126	158	159
Finance costs	-	-	-	-
Internal charges and overheads applied	57	60	64	62
Other operating funding applications	-	-	-	-
Total applications of operating funding	148	186	222	221
Surplus/(deficit) of operating funding	61	36	6	(41)
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	13	46	46	47
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	13	46	46	47
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	74	82	52	6
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	74	82	52	6
Surplus/(deficit) of capital funding	(61)	(36)	(6)	41
Funding balance	-	-	-	-

Activity: Emergency Management

Council Tasks — What Do We Do Now?

Emergency Management

Council's role in emergency services includes developing contingency plans and maintaining a range of equipment for use in an emergency to save lives and protect property. This involves recruiting, training and managing an emergency management team within Council, as well as a volunteer network from throughout the community.

Fire Fighting

The Waimate District Council is a member of the Mid-South Canterbury Rural Fire Authority, which is responsible for Rural Fire activities undertaken in the Mid-South Canterbury Rural Fire District.

The Authority is a legal entity formed by Ashburton, Mackenzie, Waimate and Timaru District Councils, Forest Managers of Blakely Pacific Limited and Waimate Forest Group, the Department of Conservation and the New Zealand Fire Service.

The Mid-South Canterbury Rural Fire Authority role is to protect life, property and vegetation from the threat of wildfire and provides services such as volunteer training, hazard assessment, coordination, response to and recovery from rural fire incidents.

Why Do We Do It?

Under the Civil Defence and Emergency Management Act 2002, the Council must have local arrangements in place to provide for the maintenance and operation of a Civil Defence organisation, which are consistent with National and Regional Civil Defence Emergency Management Plans. Civil Defence emergency management arrangements for the Waimate District are included as part of the Canterbury Civil Defence Emergency Management Group.

How Do We Do It?

Waimate District Council collaborates with other agencies such as the Canterbury Civil Defence Management Group, the National Rural Fire Authority and all other emergency response agencies. Collaboration with other participating authorities is essential to achieve the strength and expertise required to handle any natural or man-made disaster that could occur in our District.

Where Are We Headed?

Continue working closely with our volunteer network and other agencies. We consider our relationship with the other territorial authorities and private entities in the Canterbury region critical and we will continue to work together to develop and maintain a group plan.

During this year we will review the Sector Post and warden structure for Civil Defence.

Significant Negative Effects

There may be confusion in the community about who is responsible for emergency management. This can be mitigated through education and the provision of information. Emergency management response activities may also have a temporary adverse effect on community and environmental wellbeing while community social systems and infrastructure are being rebuilt following an emergency.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that we do now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

Council's 10 year budget has not provided any Council reserved monies against damage to community infrastructure by natural disasters.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

Emergency Management

User Pays	Ratepayer Funded
0%	100%
Funded from:	
Targeted Rate Urban	10.45%
Targeted Rate Rural 1	66.47%
Targeted Rate Rural 2	10.76%
Targeted Rate Electricity Generators and other Transmission Providers	12.32%

Rural Fire Protection

User Pays	Ratepayer Funded
0%	100%
Funded from:	
General Rate Rural 1	76.8%
General Rate Rural 2	12.4%
General Rate Electricity Generators and other Transmission Providers	10.5%
General Rate Forestry Operators and Forest Blocks	0.3%

Emergency Management

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	246	172	187	184
Targeted rates	-	102	109	105
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	2	-	-	-
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	248	274	296	289
Applications of Operating Funding				
Payments to staff and suppliers	151	167	184	170
Finance costs	-	-	-	-
Internal charges and overheads applied	72	72	77	76
Other operating funding applications	-	-	-	-
Total applications of operating funding	223	239	261	246
Surplus/(deficit) of operating funding	25	35	35	43
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	155	162
Capital expenditure - to replace existing assets	8	26	9	-
Increase/(decrease) in reserves	17	9	(129)	(119)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	25	35	35	43
Surplus/(deficit) of capital funding	(25)	(35)	(35)	(43)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Payments to staff and suppliers - There is also an additional cost associated, particularly with Civil Defence, from other staff within the Environmental Services Group in response to emergency preparedness.

Activity: Regulatory Services

Council Tasks — What Do We Do Now?

Inspection of the Waimate District on all health and nuisance related complaints and identification and reporting of matters that may potentially create adverse health effects or pose a nuisance to the community.

Council's Environmental Health section carries out the following tasks:

- Dealing with any public health issues arising from adverse weather leading to floods and power cuts (surcharging sewers, food spoilage, water quality); and
- Investigation and reporting on notifiable infectious diseases; and
- Investigation of health nuisances as defined under the Health Act 1956, including failed on-site effluent systems; and
- Responding, investigating and reporting on noise nuisance complaints; and
- Regulatory, advisory licencing, inspection and administrative roles in liquor licensing, registered and unregistered food premises and other registered premises; and
- Annual registration of offensive trades, camping grounds, hairdressers, funeral directors and mobile shops; and
- Reporting on building consent applications for premises required to be registered under the Health Act 1956; and
- Investigating and reporting in relation to the Consolidated Bylaw, such as Trading in Public Places, Keeping of Animals and Liquor Ban bylaw; and
- Reporting on Land Information Memorandums regarding health hazards, food and liquor licences and outstanding requisitions; and
- Liaising with other authorities, such as Ministry of Health and Regional Councils, regarding recreational water quality (beaches, rivers and lakes) – food complaints, drinking water, poisoning programmes, discharges, drinking water, discharges to air (dust, smoke, odour), contaminated sites; and
- Monitoring of substandard accommodation and investigation of health aspects of habitable buildings, eg dampness, overcrowding, insanitary conditions; and
- Working with Public Health Unit/Police – Pandemic planning and Clandestine Laboratories ('P' Labs); and
- Responding and investigating complaints regarding litter; and
- Public Health Education input – Polytechnic courses (Liquor and Food Safety), schools, interest/service groups.

Why Do We Do It?

Council has statutory obligations under numerous statutes including the Health Act 1956, Resource Management Act 1991, Food Act 2014, and the Sale and Supply of Alcohol Act 2012 to provide the services for this activity.

How do we do it?

Environmental Health - Council's Environmental Health work is carried out by staff and an external contractor.

Liquor and Gaming Licensing - Council contracts out its control of Liquor Licensing.

Council's responsibilities with regard to Gaming Licensing are limited to the production and three yearly review of a policy for Class 4 gaming machines (pokie machines), and to respond to applications to vary the numbers of, or introduce new pokie machines within the Waimate District.

Where Are We Headed?

The Food Act 2014 came into force on 1 March 2016.

Existing businesses will come under the new law over a three-year period from this date; the Food Hygiene Regulations 1974 will then be revoked.

A new food business will have to operate under the current rules and either register with their local council under a Food Safety Programme (known as a Food Control Plan (FCP) under the Food Act 2014) that has been approved by Ministry for Primary Industries.

Inspection of businesses is carried out by an approved Environmental Health Officer concerned with ensuring that the premises and food handling practices of the staff, comply with relevant food legislation (or the FCP) to ensure that public health is not compromised.

This change has meant a significant increase to the workload of staff involved in monitoring these changes.

Significant Negative Effects

Personal freedom of individuals can be reduced through regulation for the benefit of the wider community. There is a danger that excessive regulation could stifle the type of development that the wider community wants, whether industrial, commercial or residential.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

Council has no known financial assumptions specific to this activity.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
10%	90%
Funded from:	
General Rate Urban	40.0%
General Rate Rural 1	51.6%
General Rate Rural 2	8.4%

Regulatory Services

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	111	121	119	125
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	30	30	31
Internal charges and overheads recovered	-	-	-	-
Local authority fuel tax, fines, infringement fees other	2	-	-	-
Total operating funding	113	151	149	156
Applications of Operating Funding				
Payments to staff and suppliers	53	73	70	75
Finance costs	-	-	-	-
Internal charges and overheads applied	68	78	79	81
Other operating funding applications	-	-	-	-
Total applications of operating funding	121	151	149	156
Surplus/(deficit) of operating funding	(8)	-	-	-
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	(8)	-	-	-
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	(8)	-	-	-
Surplus/(deficit) of capital funding	8	-	-	-
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied -
Expenditure is expected to be lower than LTP in line with the 2015 Actual from reduced activity in this area

Activity: Dog and Animal Control

Council Tasks — What Do We Do Now?

Council Dog and Animal Control carries out the following tasks:

- Investigating and acting upon dog and animal related complaints; and
- Enforcing Council's bylaws and policy pertaining to dogs; and
- Impounding dogs; and
- Maintaining a register of dogs.

Why Do We Do It?

Council has statutory responsibilities under the Dog Control Act 1996 and its subsequent amendments, along with the Impounding Act 1955, to provide the services for this activity.

The objectives of the Dog Control Act 1996 including amendments:

The better provision for the care and control of dogs:

- By requiring the registration of dogs; and
- By making special provision in relation to dangerous dogs; and
- By imposing on the owners of dogs, obligations designed to ensure that dogs do not cause a nuisance to any person and do not injure, endanger, or cause distress to any person; and
- By imposing on owners of dogs obligations designed to ensure that dogs do not injure, endanger or distress any stock, poultry, domestic animal, or protected wildlife.

We also administer the Waimate District Council Dog Control Bylaws and Policy. The bylaw and policy promotes public safety and effective regulation of dogs and wandering animals within our District.

How Do We Do It?

The Council operates a dog pound in Waimate. There is also a stock race located at the pound. This activity is primarily people-based with a small amount of technical equipment that supports this function.

The Council's Dog and Animal Control activity involves a number of in-house staff, regarding dog registration and statutory duties. A contractor is used for backup to the Animal Control Officer.

Where Are We Headed?

The Dog Control Act 1996 including amendments in 2003 and 2004 has stringent requirements and responsibilities for dog ownership. The amendments have allowed for increased fines for dog owners whose dogs are involved in serious incidents, and monitor the keeping of certain breeds.

Council's statutory responsibilities and the scale of activity for dog and animal control are likely to remain largely unchanged.

We do not expect significant future variations in dog ownership so we aim to maintain our current service using the same level of resources.

There are no major new initiatives planned, however Council will continue to take a firm line with dog and animal control within the District.

Significant Negative Effects

Although our decisions on matters such as animal control are dictated by legislation there may be a reaction to some controls which could have an impact on an individual's social wellbeing.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

Council has no known financial assumptions specific to this activity.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council's Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
40%	60%
Funded from:	
General Rate Urban	10.0%
General Rate Rural 1	77.5%
General Rate Rural 2	12.5%

Dog and Animal Control

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	121	142	124	146
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	131	127	127	130
Internal charges and overheads recovered	-	-	3	-
Local authority fuel tax, fines, infringement fees other	1	-	-	-
Total operating funding	253	269	254	276
Applications of Operating Funding				
Payments to staff and suppliers	41	65	47	66
Finance costs	-	-	-	-
Internal charges and overheads applied	151	202	204	208
Other operating funding applications	-	-	-	-
Total applications of operating funding	192	267	251	274
Surplus/(deficit) of operating funding	61	2	3	2
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	5	10	-	-
Increase/(decrease) in reserves	56	(8)	3	2
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	61	2	3	2
Surplus/(deficit) of capital funding	(61)	(2)	(3)	(2)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Payments to staff and suppliers - Staffing costs are more reflective of the 2015 Actual levels where dedicated staff were on call for after hours and better controls and procedures around the purpose of a call out have resulted in less hours but no decrease in the level of service relative to incidents.

General Rates - The change in General Rates reflects the changes in operating costs.

Group: Community Services

What is Community Services and Why Do We Deliver It?

The Community Services group of activities involves promoting the social, cultural and economic development of our communities to ensure they have a good quality of life.

The group involves the following activities:

Economic Development and Promotions

To increase the wealth of the people and the viability of the businesses in the District.

Community Support

Assist the continuation and development of many community groups and facilities which contribute to social, cultural and recreational outcomes.

Library

The provision of a walk in library service offering a wide collection of reading material and electronic information.



Economic Development & Promotions



Community Support



Library

Community Services Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	252	240	272	247
Targeted rates	317	320	342	336
Subsidies and grants for operating purposes	24	21	21	22
Fees and charges	11	12	12	12
Internal charges and overheads recovered	6	6	7	6
Local authority fuel tax, fines, infringement fees other	21	29	26	30
Total operating funding	631	628	680	653
Applications of Operating Funding				
Payments to staff and suppliers	358	377	402	385
Finance costs	-	-	-	-
Internal charges and overheads applied	186	200	227	215
Other operating funding applications	-	-	-	-
Total applications of operating funding	544	577	629	600
Surplus/(deficit) of operating funding	87	51	51	53
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	47	64	66	61
Increase/(decrease) in reserves	40	(13)	(15)	(8)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	87	51	51	53
Surplus/(deficit) of capital funding	(87)	(51)	(51)	(53)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

Replace existing assets

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Library - books	44	60	62	61
Library - furniture/shelving	3	4	4	-
Library - software	-	-	-	-
	47	64	66	61

Group: Community Services — Community Outcomes and Rationale Linkages				
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	Active and Supportive Community
Outcome	A District that actively promotes itself and encourages development.	Our services, infrastructure and environment maintains quality of life.	N/A	We celebrate and support the good things about our community.
Rationale	Economic Development and Promotions — we provide reliable information on Council services.	Economic Development and Promotions, Library — we have reliable efficient and well planned services that meet the needs of the community.		Community Support — we have reliable and efficient services that meet the needs of the community.

Community Support — Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2015-25	Results 2014/15
Economic Development and Promotions — we have reliable, efficient and well planned services that meet the needs of the community.	Quality	Provide high quality information centre services.	85% of customers satisfied/very satisfied with information centre services.	2016/17 thereafter biennially 85%.	Achieved.
Economic Development and Promotions — we provide reliable information on Council services.		Support economic development in the District.	Produce an economic development strategy to guide Council to support development within the District.	Produce an economic development strategy in 2016/17.	New measure.
Community Support — we have reliable, efficient and well planned services that meet the needs of the community.		Grants criteria meet the need of the community.	All grants administered by Waimate District Council are fully subscribed.	All grants fully subscribed.	Sports Fund - Achieved. Creative NZ - Not achieved. Travel Fund - Achieved. WDC Community Grant - Not achieved. Heritage Fund - Not achieved.
Library — we have reliable, efficient and well planned services that meet the needs of the community.		Council's provision of library services is sufficient to meet our community's needs.	85% of customers satisfied/very satisfied with library services.	2016/17 thereafter biennially 85%.	Achieved.

Activity: Economic Development and Promotions

Council Tasks — What Do We Do Now?

Economic Development

Council takes a lead role in encouraging growth of the Waimate District by:

- Facilitating the creation and expansion of local business and industry; and
- Supporting events.

Promotions

Council's Promotions department markets the Waimate District and provides support for tourism. The Information Centre provides an information service for visitors and local residents.

Why Do We Do It?

In order to sustain and stimulate economic growth in the Waimate District.

How Do We Do It?

Council works closely with business and corporates to encourage development in the District. Local events are supported in an advisory manner and assistance with promoting them. Council manages a joint Council/Waimate website which partners all aspects of our community.

Where Are We Headed?

Council intends to continue business as usual with this activity and respond to new opportunities as the arise.

Significant Negative Effects

A focus on one area could create diversions away from potentially more economically viable job sectors. There is an opportunity cost to focusing heavily on one industry.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

It is assumed that any major projects in the District over the next 10 years will not require significant resources from Council.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council’s Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
6%	94%
Funded from:	
General Rate Urban	40.0%
General Rate Rural 1	51.6%
General Rate Rural 2	8.4%

Economic Development and Promotions

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

VARIANCES TO LONG TERM PLAN 2015 - 2025

General rates - This corresponds directly to the changes in operating costs.

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	142	130	153	133
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	3	4	4	4
Local authority fuel tax, fines, infringement fees other	19	27	24	27
Total operating funding	164	161	181	164
Applications of Operating Funding				
Payments to staff and suppliers	108	121	137	123
Finance costs	-	-	-	-
Internal charges and overheads applied	37	40	44	41
Other operating funding applications	-	-	-	-
Total applications of operating funding	145	161	181	164
Surplus/(deficit) of operating funding	19	-	-	-
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	19	-	-	-
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	19	-	-	-
Surplus/(deficit) of capital funding	(19)	-	-	-
Funding balance	-	-	-	-

Activity: Community Support

Council Tasks — What Do We Do Now?

Community Support provides decision-making and accountability for grants from Council to community organisations and individuals for community purposes. Funds come from both Council and non-Council sources and are given from contestable grants as well as from Councils annual budget.

Why Do We Do It?

Council's Community Support activity assists the continuation and development of many community groups and facilities which contribute to social, cultural and recreational outcomes for our District.

How Do We Do It?

Council allocates funding on an annual basis for the contestable community, sports and heritage grants. Council decide on the appropriate recipients of the community and heritage funds. With the Sports Fund and Rural Travel Fund (provided by Sport NZ) and arts funding (which is provided by Creative NZ) the recipients are decided by committees made up of community members and Councillors.

Community groups receiving on-going funding are usually considered on an annual basis.

Where Are We Headed?

Council plan to continue to provide community grants.

Significant Negative Effects

Due to the large number of community groups and limited funding sources this activity may have more approaches for assistance.

How Do We Get There?

Council will play its part in achieving outcomes by continuing to conduct the relevant tasks that it performs now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

It has been assumed that there will be no significant change to the current level of funding provided to community groups.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council’s Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
0%	100%
Funded from:	
General Rate Urban	40.0%
General Rate Rural 1	51.6%
General Rate Rural 2	8.4%

Community Support

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	110	110	118	114
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	21	21	21	21
Fees and charges	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
Local authority fuel tax, fines, infringement fees other	1	1	1	1
Total operating funding	132	132	140	136
Applications of Operating Funding				
Payments to staff and suppliers	111	110	116	113
Finance costs	-	-	-	-
Internal charges and overheads applied	20	22	24	23
Other operating funding applications	-	-	-	-
Total applications of operating funding	131	132	140	136
Surplus/(deficit) of operating funding	1	-	-	-
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	1	-	-	-
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	1	-	-	-
Surplus/(deficit) of capital funding	(1)	-	-	-
Funding balance	-	-	-	-

Activity: Library

Council Tasks — What Do We Do Now?

Council provides, maintains and manages a comprehensive walk-in library service within the Local Government Centre Building, Queen Street, Waimate.

The Waimate Library collection comprises the latest popular fiction, non-fiction, magazines, newspapers, large print, talking books, E-Books, music CDs and a selection of DVDs that are exchanged on a regular basis. An inter-loan service is available. There is one computer for the public to access all our holdings and general internet access.

The Library also provides exchange collections for Kurow.

Why Do We Do It?

The Local Government Act 2002 identifies the provision of library services as a core service. A community owned library collection provides a resource available to all members of our community that is far greater than any one individual or family could amass. The research capabilities of our Library ensure that our residents are able to participate extramurally in tertiary studies not otherwise available in our District.

How Do We Do It?

The Library operates a service five and a half days week. E-Books can be borrowed all times of day and night.

A website with the catalogue on-line allows Library members 24/7 access to the collection where they can reserve and renew loan material.

The majority of the collection is owned by Council, however the National Library loan talking books on a rotational basis.

Where Are We Headed?

To enable Council to provide services and facilities reflective of our community's needs now and into the future, an extension to the existing Library is planned for year 2018/19 at a cost of \$1.5m which is shown under the Property activity.

Significant Negative Effects

Libraries provide a place for congregation which may result in noise and disturbance to others.

How Do We Get There

Council will play its part in achieving the above outcomes by continuing to conduct the relevant tasks that we do now and by extending into new projects as agreed with the community.

Projects

Projects are new initiatives that the Council is committed to in order to maintain/modify service levels and enhance community outcomes.

Council has no proposed projects for this activity.

Assumptions

It has been assumed that there will be no significant change to the way the Library operates.

Please refer to Council's generic statement on assumptions in Part 2 of the Long Term Plan 2015-25.

How Are Waimate District Council’s Activities Funded?

Waimate District Council's activities may be funded from a range of funding sources including:

- External grants and subsidies (where available)
- Income earned through user pays fees and charges (where appropriate)
- General rate funding (differentiating between urban and rural)
- Civic amenities rate (differentiating between urban and rural)
- Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded
5%	95%
Funded from:	
Civic Amenities Rate Urban	49.2%
Civic Amenities Rate Rural 1	48.4%
Civic Amenities Rate Rural 2	2.4%

Library

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	317	320	342	336
Subsidies and grants for operating purposes	3	1	1	1
Fees and charges	11	12	12	12
Internal charges and overheads recovered	3	2	2	2
Local authority fuel tax, fines, infringement fees other	1	1	1	1
Total operating funding	335	336	358	352
Applications of Operating Funding				
Payments to staff and suppliers	140	146	149	148
Finance costs	-	-	-	-
Internal charges and overheads applied	128	139	158	151
Other operating funding applications	-	-	-	-
Total applications of operating funding	268	285	307	299
Surplus/(deficit) of operating funding	67	51	51	53
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	-	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	47	64	66	61
Increase/(decrease) in reserves	20	(13)	(15)	(8)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	67	51	51	53
Surplus/(deficit) of capital funding	(67)	(51)	(51)	(53)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Applications of Operating Funding - Internal charges and overheads applied -
A lower level of Internal rental expected has reduced the internal charges.

Targeted rates - This corresponds directly to the changes in operating costs.

Annual Plan 2016/17

Part 2

WAIMATE DISTRICT COUNCIL



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Statement of Accounting Policies 2016/17

Reporting entity

Waimate District Council is a territorial local body governed by the Local Government Act 2002 (LGA 2002) and is domiciled in New Zealand.

The Council consists of the Council, forestry joint ventures (54.43% owned) and Downlands joint venture (14.81% owned). Council is a separate legal entity and does not have any subsidiaries.

The primary objective of the Council is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, the Council is a public benefit entity for the purposes of the International Public Sector Accounting Standards (IPSAS).

The financial forecast of the Council is for the year ended 30 June 2017. The financial forecast was authorised for issue by Council on 28 June 2016.

Basis of preparation

Statement of compliance

The financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP). These financial statements have been prepared in accordance with Tier 2 Public Benefit Entity (PBE) accounting standards, as Total Expenditure is below the \$30 million threshold.

Measurement base

The financial statements have been prepared on a historical cost basis, except where modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets and certain financial instruments (including derivative instruments).

Functional and presentation currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). The functional currency of the Council is New Zealand dollars.

Changes in accounting policies

There have been no changes in accounting policies during the financial year.

Standards, amendments and interpretations issued that are not yet effective and have not been early adopted

There are no standards, amendments and interpretations issued but not yet effective that have not been early adopted.

Significant accounting policies

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

Joint venture

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control. For jointly controlled operations, the Council recognises in its financial statements the assets it controls, the liabilities and expenses it incurs, and the share of revenue that it earns from the joint venture.

The Council has a proportionate share in 5 forestry joint venture agreements. This ranges from 34% to 77% and the Council accounts for its share of revenue and all expenses.

The Council also has a joint venture ownership of 14.81% with Timaru District Council and Mackenzie District Council for the maintenance and operation of the Downlands rural water scheme.

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Rates revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised at the start of the financial year. Revenue from water rates by meter is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

Government grants

Government grants are received from the New Zealand Transport Agency, which subsidises part of the costs of maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Provision of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Vested assets

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in the Waimate District Council are recognised as revenue when control over the asset is obtained.

Sale of goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

Agency arrangements

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Interest and dividends

Interest revenue is recognised using the effective interest method. Dividends are recognised when the right to receive payment has been established. Dividends are recorded net of imputation credits.

Development contributions

Development and financial contributions are recognised as revenue, classified as part of "other revenue", when the Council provides, or is able to provide, the service for which the contributions were charged. Otherwise development contributions and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Borrowing Costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

Grant expenditure

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

Foreign currency transactions

Foreign currency transactions (including those for which foreign exchange contracts are held) are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the operating surplus/(deficit).

Income tax

Income tax expense is the aggregate of current period movements in relation to both current and deferred tax.

Current tax is the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

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

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Council expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting surplus nor taxable surplus.

Current and deferred tax is recognised against the operating surplus/(deficit) for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue or expenditure or directly in equity.

Leases

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, finance leases are recognised as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the operating surplus/(deficit) over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within trade and other payables in current liabilities in the Statement of Financial Position.

Trade and other receivables

Trade and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Derivative financial instruments and hedge accounting

Derivative financial instruments are used to manage exposure to foreign exchange and interest rate risks arising from financing activities. In accordance with its treasury policy, the Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value at each balance date. The associated gains or losses of derivatives that are not hedge accounted are recognised in the operating surplus/(deficit).

Other financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through the operating surplus/(deficit) in which case the transaction costs are recognised in the operating surplus/(deficit).

Purchases and sales of financial assets are recognised on trade-date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the following categories for the purpose of measurement:

- Fair value through the operating surplus/(deficit)
- Loans and receivables
- Held to maturity investments
- Fair value through other comprehensive revenue and expenditure

The classification of a financial asset depends on the purpose for which the instrument was acquired.

Financial assets at fair value through the operating surplus/(deficit)

Financial assets at fair value through the operating surplus/(deficit) include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading.

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset. The current/non-current classification of derivatives is explained in the derivatives accounting policy above.

After initial recognition, financial assets in this category are measured at their fair values with gains or losses on remeasurement recognised in the operating surplus/(deficit).

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, they are measured at amortised cost, using the effective interest method less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the operating surplus/(deficit).

Loans to community organisations made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The loans are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the operating surplus/(deficit) as a grant.

Council's loans and receivables comprise debtors and other receivables, community and related party loans. Loans and receivables are classified as "trade and other receivables" in the Statement of Financial Position.

Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities and there is the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets.

After initial recognition they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the operating surplus/(deficit).

Council's investments in this category includes bank term deposits.

Available for sale

Financial assets available for sale are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the share investment within 12 months of balance date or if the debt instrument is not expected to be realised within 12 months of balance date.

Council includes in this category:

- Investments that it intends to hold long-term but which may be realised before maturity
- Shareholdings that it holds for strategic purposes

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expenditure, except for impairment losses, which are recognised in the operating surplus/(deficit).

On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expenditure is reclassified from equity to the operating surplus/(deficit).

Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured are recorded at cost.

Impairment of financial assets

Financial assets are assessed for objective evidence of impairment at each balance date. Impairment losses are recognised in the operating surplus/(deficit).

Loans and other receivables

Impairment is established when there is objective evidence that the Council will not be able to collect amounts due according to the original terms of the debt. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For trade and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the operating surplus/(deficit). When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government stock, and community loans, are recognised directly against the instruments carrying amount.

Financial assets at fair value through other comprehensive revenue and expenditure

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are considered objective indicators that the asset is impaired.

If impairment evidence exists for the investments at fair value through other comprehensive revenue and expenditure, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the operating surplus/(deficit)) recognised in other comprehensive revenue and expenditure is reclassified from equity to the operating surplus/(deficit).

Equity instrument impairment losses recognised in the operating surplus/(deficit) are not reversed through the operating surplus/(deficit).

If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the operating surplus/(deficit).

Inventory

Inventory held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost, adjusted when applicable, for any loss of service potential. Where inventory is acquired at no cost or for nominal consideration, the cost is the current replacement cost at the date of acquisition.

Inventories held for use in the production of goods and services on a commercial basis are valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the first-in first-out (FIFO) method.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the operating surplus/(deficit) in the period of the write-down.

When land held for development and future resale is transferred from investment property, plant and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost.

Costs directly attributable to the developed land are capitalised to inventory, with the exception of infrastructural asset costs which are capitalised to property, plant and equipment.

Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of assets held for sale are recognised in the operating surplus/(deficit).

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have previously been recognised.

Non-current assets held for sale (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

Property, plant and equipment

Property, plant and equipment consists of:

Operational assets - These include land, buildings, library books, plant and equipment, and motor vehicles.

Restricted assets - Restricted assets are parks and reserves owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructural assets - Infrastructural assets are the fixed utility systems owned by the Council. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

Revaluation

Land and buildings (operational and restricted) and infrastructural assets are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. All other assets are carried at depreciated historical cost.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant and equipment are accounted for on a class of asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expenditure and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expenditure but is recognised in the operating surplus/(deficit). Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the operating surplus/(deficit) will be recognised first in the operating surplus/(deficit) up to the amount previously expensed, and then recognised in other comprehensive revenue and expenditure.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

Property, plant and equipment is recognised at cost. Where an asset is acquired at no cost, or for nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the operating surplus/(deficit). When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land (which also includes the landfill and water races), at rates which will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Infrastructural assets		Depreciable life (years)	Depreciable rate (SL%)
Roading	Land	Not depreciable	
	Road formation - shoulders	Not depreciable	
	Road pavement -sealed and unsealed	100	1.00%
	Road surfacing	10 - 16	6.25% - 10.00%
	Culverts	100	1.00%
	Kerb and channel	50	2.00%
	Footpaths	50 - 70	1.42% - 2.00%
	Bridges	80 - 120	0.83% - 1.25%
	Pipe reticulation	65 - 130	0.77% - 1.54%
	Pumps	25	4.00%
Water	Reservoir components	20 - 100	1.00% - 5.00%
	Pipe reticulation	100 - 120	0.83% - 1.00%
Wastewater	Treatment facilities	20 - 100	1.00% - 5.00%
	Transfer station	3 - 100	1.00% - 33.33%
Sanitation	Network	100	1.00%
	Elephant Hill drainage	40	5.00% DV
Operational assets		Depreciable life (years)	Depreciable rate (SL% or DV%)
Buildings	Buildings	5 - 67	1.50% - 20.00% SL
	Furniture and fittings	5 - 20	10.00% - 40.00% DV
	Office equipment	5 - 10	20.00% - 40.00% DV
	Plant and machinery	5 - 20	10.00% - 40.00% DV
	Motor vehicles	10	20.00% DV
	Library books	20	10.00% DV
	Computer hardware	10	20.00% DV

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

Intangible assets

Emissions Trading Scheme - Carbon credits

Purchased carbon credits are recognised at cost on acquisition. Free carbon credits received from the Crown are recognised at fair value on receipt. They are not amortised, but are instead tested for impairment annually. They are

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset.

Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Subsequent staff training costs are recognised in the operating surplus/(deficit) when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Easements

Easements are recognised at cost, being the costs directly attributable in bringing the asset to its intended use. Easements have an indefinite life and are not amortised, but are instead tested for impairment annually.

Amortisation

ETS Carbon credits do not attract amortisation as they have an indefinite life. The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when an asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the operating surplus/(deficit).

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

	Useful life (years)	Amortisation rate (DV%)
Computer software	8	20%

Impairment of property, plant and equipment and intangible assets

Intangible assets that have an indefinite useful life, or not yet available for use, are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for indicators of impairment at each balance date. When there is an indicator of impairment the asset's recoverable amount is estimated. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the assets ability to generate net cash flows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets and cash-generating units is the present value of expected future cash flows.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the operating surplus/(deficit).

For assets not carried at a revalued amount, the total impairment loss is recognised in the operating surplus/(deficit).

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the operating surplus/(deficit), a reversal of the impairment loss is also recognised in the operating surplus/(deficit).

For assets not carried at a revalued amount (other than goodwill), the reversal of an impairment loss is recognised in the operating surplus/(deficit).

Forestry assets

Standing forestry assets are independently revalued annually at fair value less estimated cost to sell for one growth cycle.

Fair value is determined based on the present value of expected net cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

Gains or losses arising on initial recognition of forestry assets at fair value less estimated costs to sell and from a change in fair value less estimated costs to sell are recognised in the operating surplus/(deficit).

Forestry maintenance costs are recognised in the operating surplus/(deficit) when incurred.

Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at cost, including transaction costs.

After initial recognition, all investment property is measured at fair value as determined annually by an independent valuer.

Gains and losses arising from a change in the fair value of investment property are recognised in the operating surplus/(deficit).

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Borrowings

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

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date or if the borrowings are expected to be settled after 12 months of balance date.

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, long service leave entitlements expected to be settled within twelve months, and sick leave.

A liability for sick leave is recognised to the extent that compensated absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent it will be used by staff to cover those future absences.

A liability and an expense is recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

Long service leave

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actual entitlement basis at current rates of pay accrued on the number of years service. Entitlements have not been calculated on an actual basis as this would not be significantly different from the method used. The calculations are based on likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information.

Presentation of employee entitlements

Sick leave, annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation schemes

Defined benefit scheme

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

Insufficient information is available to use defined benefit plan accounting, as it is not possible to determine from the terms of the scheme the extent to which the scheme's surplus or deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Defined contribution scheme

Obligations for contributions KiwiSaver, SuperEasy, and other National Provident Fund schemes are accounted for as defined contribution superannuation schemes and are recognised as an expense in the operating surplus/(deficit) when incurred.

Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in "finance costs".

Financial guarantee contracts

A financial guarantee contract is a contract that requires the Council to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value, even if a payment under the guarantee is not considered probable. If a financial guarantee contract was issued in a standalone arms length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, a liability is recognised based on the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the initial recognition amount less any amortisation. However, if it is probable that expenditure will be required to settle a guarantee, then the provision for the guarantee is measured at the present value for the future expenditure.

Equity

Equity is the community’s interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Public equity - accumulated funds
- Asset revaluation reserves
- Restricted reserves
- Fair value through other comprehensive revenue and expenditure reserves

Asset revaluation reserves

These reserves relate to the revaluation of property, plant and equipment to fair value.

Restricted reserves

Restricted 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 the Council.

Restricted reserves are those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Fair value through other comprehensive revenue and expenditure reserves

This reserve comprises the cumulative net change in the fair value of fair value through other comprehensive revenue and expenditure instruments.

Goods and services tax (GST)

All items in the financial statements are stated exclusive of goods and services tax (GST), except for debtors and other receivables and creditors and other payables, which are stated on a GST inclusive basis. GST not recoverable as input tax is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Cost allocation

The cost of service for each significant activity of Council has been derived using the cost allocation system outlined below:

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 significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff time surveys, and floor area.

Statement of cash flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which Council invests as part of its day-to-day cash management. GST is disclosed net as disclosing gross amounts does not provide any further meaningful information.

Operating activities include cash received from all income sources and cash payments made for the supply of goods and services. Agency transactions are recognised as receipts and payments in the Statement of Cash Flows because 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 structure of the Council.

Assumptions Underlying Prospective Financial Information

The financial information contained within these policies and financial statements is prospective information in terms of FRA 42: Prospective Financial Information. The purpose for which the financial statements have been prepared is to enable the public to participate in the decision making processes as to services provided by Council over the 2016/17 financial year and to provide a broad accountability mechanism of the Council to the community. The prospective information may not be appropriate for purposes other than those described.

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

Critical judgments in applying Council’s accounting policies

Management has exercised the following critical judgments in applying accounting policies for the 2016/17 year.

Classification of property

The Council owns a number of properties held to provide housing to the community. The receipt of market-based rental from these properties is incidental to holding them. The properties are held for service delivery objectives as part of the Council’s social housing policy. The properties are accounted for as property, plant and equipment.

Prospective Financial Statements

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Revenue				
Rates	8,494	8,719	8,966	9,049
Development and financial contributions	146	93	93	95
Subsidies and Grants	2,252	2,240	2,668	2,592
Fees and charges	1,013	898	963	925
Interest revenue	81	30	30	28
Other revenue	1,465	2,363	2,880	2,637
Total revenue	13,451	14,343	15,600	15,326
Expenditure				
Employee benefit expenses	3,351	3,501	3,568	3,568
Depreciation and amortisation	4,158	4,064	4,474	4,276
Finance costs	22	43	199	259
Other expenses	5,970	5,962	6,242	5,964
Total expenditure	13,501	13,570	14,483	14,067
Surplus/(deficit) before tax	(50)	773	1,117	1,259
Taxation expense	-	-	-	-
Surplus/(deficit) after tax	(50)	773	1,117	1,259
Increase/(decrease) in restricted reserves	(3)	-	-	-
Increase/(decrease) in revaluation reserves	2,383	-	16,565	16,585
Financial assets at fair value through other comprehensive	14,607	1,000	-	-
Reversal of prior year impairment of revalued asset	-	-	-	-
Total other Comprehensive Revenue and Expenditure	16,987	1,000	16,565	16,585
Total Comprehensive Revenue and Expenditure	16,937	1,773	17,682	17,844

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Equity at start of year	379,398	407,654	398,107	409,427
Total comprehensive revenue	16,937	1,773	17,682	17,844
Equity at end of year	396,335	409,427	415,789	427,271
Components of equity				
Retained earnings at start of year	83,272	82,426	83,541	83,199
Surplus/(deficit) after tax	(50)	773	1,116	1,259
Transfers (to)/from restricted/council created reserves	(454)	-	-	-
Transfers (to)/from revaluation reserves	-	-	-	-
Retained earnings at end of year	82,768	83,199	84,657	84,458
Revaluation reserves at start of year	291,466	320,571	293,849	320,571
Revaluation gains/losses	2,383	-	16,565	16,585
Revaluation reserves at end of year	293,849	320,571	310,414	337,156
Restricted/council created reserves at start of year	1,387	1,384	1,838	1,384
Transfers (to)/from reserves	451	-	-	-
Restricted/council created reserves at end of year	1,838	1,384	1,838	1,384
Fair value through comprehensive revenue reserve at start of year	3,273	3,273	18,880	4,273
Transfers (to)/from reserves	14,607	1,000	-	-
Fair value through comprehensive revenue reserve at end of year	17,880	4,273	18,880	4,273
Equity at end of year	396,335	409,427	415,789	427,271

Note: The opening 2017 equity balance has been adjusted to reflect the estimated equity movements to 30 June 2016. This may not align with the closing 2016 equity balance per the LTP.

PROSPECTIVE STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Assets				
Current assets				
Cash and cash equivalents	1,905	370	1,399	391
Trade and other receivables	1,447	804	1,496	859
Inventories	540	152	152	152
Other financial assets	593	-	-	-
Total current assets	4,485	1,326	3,047	1,402
Non-current assets				
Trade and other receivables	-	-	-	-
Property, plant and equipment	365,724	398,219	389,244	416,654
Forestry assets	1,749	1,553	2,025	1,686
Intangible assets	121	137	159	124
Other financial assets	26,986	13,550	27,092	13,547
Total non-current assets	394,580	413,459	418,520	432,011
Total assets	399,065	414,785	421,567	433,413
Liabilities				
Current liabilities				
Trade and other payables	1,799	1,346	1,389	1,753
Borrowings	500	500	500	500
Provisions	5	6	6	6
Derivative financial instruments	-	-	-	-
Employee benefit liabilities	360	410	410	410
Total current liabilities	2,664	2,262	2,305	2,669
Non-current liabilities				
Provisions	66	47	48	41
Derivative financial instruments	-	-	-	-
Borrowings	-	3,049	3,425	3,432
Total non-current liabilities	66	3,096	3,473	3,473
Equity				
Public equity	82,768	83,199	84,657	84,458
Other reserves	313,567	326,228	331,132	342,813
Total equity	396,335	409,427	415,789	427,271
Total liabilities and equity	399,065	414,785	421,567	433,413

Note: The opening 2017 cash balance has been adjusted to reflect the estimated cash movements to 30 June 2016. This may not align with the closing 2016 cash balance per the LTP.

PROSPECTIVE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Cash flows from operating activities				
Cash was received from:				
Receipts from rates revenue	8,418	8,719	8,966	9,049
Interest received	81	30	30	28
Dividends received	589	576	578	576
Receipts from other revenue	4,224	5,372	5,263	4,561
	13,312	14,697	14,837	14,214
Cash was applied to:				
Payments to suppliers and employees	9,219	9,416	9,866	9,607
Interest paid	34	43	199	259
	9,253	9,459	10,065	9,866
Net cash flow from operating activities	4,059	5,238	4,772	4,348
Cash flows from investing activities				
Cash was received from:				
Proceeds from sale of property, plant and equipment	75	-	-	-
Proceeds from sale of harvested forests	14	-	-	-
Proceeds from sale of investments	12	3	3	3
Proceeds from sale of Eric Batchelor subdivision sections	-	134	134	-
	101	137	137	3
Cash was applied to:				
Purchase of property, plant and equipment	3,510	8,525	5,463	4,713
Purchase of intangible assets	6	40	34	-
Purchase of silviculture capital expenditure	-	44	-	-
Acquisition of investments	292	-	109	-
Payment of prior surplus to community board	-	-	-	-
	3,808	8,609	5,606	4,713
Net cash flow from investing activities	(3,707)	(8,472)	(5,469)	(4,710)
Cash flows from financing activities				
Cash was received from:				
Proceeds from borrowings	-	3,050	400	400
	-	3,050	400	400
Cash was applied to:				
Repayment of borrowings	-	1	25	17
	-	1	25	17
Net cash flow from financing activities	-	3,049	375	383
Net increase/(decrease) in cash held	352	(185)	(322)	21
Add cash at start of year (1 July)	1,553	555	1,721	370
Balance at end of year (30 June)	1,905	370	1,399	391
Represented by:				
Cash, cash equivalents and bank overdrafts	1,905	370	1,399	391
	1,905	370	1,399	391

PROSPECTIVE RECONCILIATION OF NET SURPLUS TO OPERATING ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Surplus/(deficit) after tax	(50)	773	1,117	1,259
Add/(Less) non cash expenses/revenue				
Depreciation and amortisation	4,158	4,064	4,474	4,276
Donated assets	-	-	-	(1,400)
Cost of forestry harvested	16	43	-	-
(Gains)/losses on sale of biological assets	-	-	-	-
(Gains)/losses in fair value of biological assets	(201)	(143)	(133)	(133)
(Gains)/losses on sale of Eric Batchelor subdivision sections	-	-	-	-
(Gains)/losses on disposal of property, plant and equipment	16	-	-	-
	3,989	3,964	4,341	2,743
Add/(Less) items classified as investing or financing				
Increase/(decrease) in interest swaps accrued	(12)	-	-	-
Proceeds from sale of Eric Batchelor subdivision sections	-	(134)	(134)	-
(Increase)/decrease in capital creditors	(70)	-	(3)	-
	(82)	(134)	(137)	-
Plus/(less) movements in working capital				
(Increase)/decrease in inventories	46	93	-	-
(Increase)/decrease in debtors and other receivables	65	161	(692)	(55)
Increase/(decrease) in creditors and other payables	178	387	149	407
Increase/(decrease) in employee entitlements	(84)	-	-	-
Increase/(decrease) in provisions	(3)	(6)	(6)	(6)
	202	635	(549)	346
Net cashflow from operating activities	4,059	5,238	4,772	4,348

**PROSPECTIVE RECONCILIATION OF NET SURPLUS/(DEFICIT) TO COUNCIL FUNDING
IMPACT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Operating surplus/(deficit) from cost of service statements				
Community services	39	-	-	-
Property and investments	15	851	1,193	1,204
Environmental services	137	89	(80)	5
Roading and footpaths	(547)	(235)	-	12
Water supply	5	18	(5)	9
Waste management	40	19	25	17
Sewerage and sewage	88	20	68	20
Stormwater drainage	18	5	5	5
Parks and recreation	89	(39)	(66)	(28)
Organisation and Governance	66	45	(23)	15
add Vested assets	-	-	-	-
less Interest on internal borrowing	-	-	-	-
Surplus/(deficit) after tax per Statement of Comprehensive Income	(50)	773	1,117	1,259
less donated assets and interest on internal borrowing not included in the FIS	-	-	(1,400)	(1,400)
Surplus/(deficit) before vested assets and internal interest	(50)	773	(283)	(141)
less Capital grants, subsidies and donations	(1,303)	(1,312)	(1,681)	(1,634)
less Development and financial contributions	(146)	(93)	(93)	(95)
less Revaluation (gains)/losses not included in FIS	(180)	(49)	(39)	(131)
add Loss on sale not included in the FIS	37	-	-	-
less Depreciation not included in the FIS	4,158	4,064	4,474	4,276
Surplus/(deficit) of operating funding	2,516	3,383	2,378	2,275
Balance as per Council FIS surplus/(deficit) of funding	2,516	3,383	2,378	2,275

PROSPECTIVE STATEMENT OF DEPRECIATION AND AMORTISATION FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Depreciation and Amortisation by Activity				
Water Supply	576	590	612	592
Waste Management	46	50	44	50
Stormwater Drainage	33	28	38	32
Sewerage and Sewage	189	196	193	201
Roading and Footpaths	2,599	2,473	2,744	2,493
Property	281	290	337	401
Camping	64	71	90	72
Cemeteries	3	7	11	16
Parks and Public Spaces	92	113	127	134
Swimming	25	25	32	29
Community Representation	1	1	1	1
Strategy	36	-	-	-
Managing Services	121	114	139	137
Building Control	6	18	18	21
Resource Management	-	-	-	-
Emergency Management	37	35	35	42
Regulatory Services	-	-	-	-
Dog and Animal Control	1	2	3	2
Library	48	51	50	53
Total depreciation and amortisation by Activity	4,158	4,064	4,474	4,276

Capital Works Programme 2015 to 2017

CAPITAL EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2017

Community Services Group

Library

Library - books
Library - furniture/shelving

Total Library

Total Community Services Group

Property and Investments Group

Property

Waimate Event Centre - Refurbishment
Public toilets - Waimate town (new)
Local government centre - Blinds
Local government centre - Vinyl
Local government centre - office upgrade
Local government centre - floor coverings
Local government centre - sundry purchases
Community Housing - replacement stoves
Community Housing - Hot Water Cylinders
Community Housing - furniture and fittings

Total Property

Forestry

Council Property - Reseal Michael Street yard

Total Property and Investments Group

Roading and Footpaths Group

Roading and Footpaths

Roading and footpaths - minor improvements
Roading and footpaths - seal widening
Roading and footpaths - Dust Suppression
Roading and footpaths - bridge replacement (Holme Station)
Roading and footpaths - resealing
Roading and footpaths - drainage construction
Roading and footpaths - concrete ford renewal
Roading and footpaths - culvert replacement
Roading and footpaths - kerb and channel renewal
Roading and footpaths - pavement rehabilitation
Roading and footpaths - structures component replacement
Roading and footpaths - sign renewal
Roading and footpaths - lighting renewal
Roading and footpaths - footpath renewal
Roading and footpaths - development
Roading and footpaths - minor improvements (non-subsidised)
Roading and footpaths - Seal Extensions

Total Roading and Footpaths Group

Key	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
REP	44	60	62	61
REP	3	4	4	-
	47	64	66	61
	47	64	66	61
LOS	100	3,800	-	-
LOS	-	-	200	200
REP	-	3	3	5
REP	-	5	5	-
REP	1	-	-	-
REP	-	-	-	3
REP	-	3	3	-
REP	-	3	3	-
REP	-	5	5	5
REP	1	-	-	-
	102	3,819	219	213
REP	-	-	10	-
	102	3,819	229	213
LOS	282	254	393	283
LOS	105	-	-	-
LOS	3	-	-	-
REP	-	-	482	482
REP	1,010	984	998	998
REP	97	89	90	90
REP	40	25	25	25
REP	86	69	70	70
REP	77	95	85	96
REP	383	426	432	432
REP	35	170	173	172
REP	72	50	45	51
REP	-	-	-	-
REP	112	90	91	91
REP	-	50	51	51
REP	11	10	25	10
REP	-	50	51	51
	2,313	2,362	3,011	2,902

Environmental Services Group

Building Control

Building control - Inspections Software
Building control - Inspections Hardware
Building control - building officers motor vehicle
Building control - building officers motor vehicle
Building control - Sundry

Total Building Control

Emergency Management

Fire protection - fire tanker (Cannington)
Fire protection - fire tanker (St Andrews)
Fire protection - Ute
Fire protection - general equipment (Hose, GPS, Radio Upgrad
Civil Defence - Mobile technology Hardware

Total Emergency Management

Dog and Animal Control

Dog and animal control - motor vehicle
Dog Pound - Concrete Run Yard

Total Dog and Animal Control

Total Environmental Services Group

Organisation and Governance Group

Community Representation

Community Representation - Mayors vehicle

Total Community Representation

Managing Services

Corporate and support services - CEO motor vehicle
Support Services - computers/hardware
Support Services - Councillors computers
Support Services - GPS
Support Services - Telephone/PABX Upgrade
Support Services - NCS Upgrade
Support Services - Single Customer Database
Support Services - Online Consenting
Support Services - Furniture
Utilities Business Unit - Vehicle Replacement
Roading Business Unit - Vehicle Replacement
Support Services - software
Miscellaneous
Utilities Business Unit - Sundry Plant Renewals

Total Managing Services

Total Organisation and Governance Group

Key	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
LOS	-	40	-	-
LOS	-	12	-	-
REP	31	-	-	-
REP	31	-	-	-
REP	-	1	1	-
	62	53	1	-
LOS	-	-	75	54
LOS	-	-	80	108
REP	-	10	-	-
REP	7	15	8	-
REP	-	1	1	-
	7	26	164	162
REP	-	10	-	-
REP	5	-	-	-
	5	10	-	-
	74	89	165	162
REP	30	-	-	-
	30	-	-	-
REP	29	-	-	-
REP	36	18	12	18
REP	-	-	9	9
REP	-	5	-	-
REP	-	-	15	15
REP	-	-	9	-
REP	-	-	5	-
REP	-	-	20	-
REP	6	-	-	-
REP	88	93	38	38
REP	70	48	-	-
REP	6	-	-	-
REP	-	11	-	8
REP	-	-	6	-
	235	175	114	88
	265	175	114	88

CAPITAL EXPENDITURE (continued)

FOR THE YEAR ENDED 30 JUNE 2017

Water Supply Group

Rural Water

		Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Cannington/Motukaika - main renewals	REP	6	12	12	12
Hook/Waituna - NZ drinking water standards compliance	LOS	1	-	-	-
Hook/Waituna - Te Kiteroa Rebuild	REP	-	13	-	-
Hook/Waituna - Filtration/Coagulation equipment	REP	-	100	-	-
Hook/Waituna - Havoc renewal	REP	-	20	-	-
Hook/Waituna - Bells renewal	REP	-	-	17	17
Hook/Waituna - renewals	REP	5	-	10	10
Hook/Waituna - Part share of Chlorine Trailer	REP	-	-	-	-
Lower Waihao - Tawai renewal	LOS	-	-	42	42
Lower Waihao - pipe renewal (Ferry Road)	REP	29	-	-	-
Lower Waihao - rising main renewals	REP	-	75	-	-
Lower Waihao - Part share of Chlorine Trailer	REP	-	-	1	-
Lower Waihao - renewals	REP	53	-	-	-
Otaio/Makikihi - NZ drinking water standards compliance	LOS	4	-	-	-
Otaio/Makikihi - renewal (Grange Road)	REP	-	31	-	-
Otaio/Makikihi - renewal (River redundancy)	REP	-	5	-	-
Otaio/Makikihi - renewal (Skinsner)	REP	-	-	15	15
Otaio/Makikihi - Part share of Chlorine Trailer	REP	-	-	-	-
Otaio/Makikihi - renewals	REP	54	-	-	-
Waihaorunga - Pump renewal	REP	8	4	4	3
Waihaorunga - pipe renewal (Gardener)	REP	-	-	-	-
Waihaorunga - renewals	REP	4	17	-	-
Waikakahi - Part share of Chlorine Trailer	REP	-	-	1	-
Waikakahi - renewals	REP	29	5	5	5
Waikakahi - pipe renewal (SH82 crossing)	REP	-	10	13	13
Total Rural Water		193	292	120	117

Urban Water

Urban water supply - Painting of AVG Filter	REP	-	-	41	42
Urban water supply - Lateral renewals	REP	-	50	52	52
Urban water supply - CI Water main renewals	REP	12	150	156	156
Urban water supply - AC Water main renewals	REP	-	100	104	104
Urban water supply - rising main renewals	REP	141	200	208	208
Urban water supply - Part share of Chlorine Trailer	REP	-	-	1	-
Urban water supply - SCADA	REP	7	-	-	-
Urban water supply - utilities/sundry plant	REP	12	-	-	-
Urban water supply - Redevelop Timaru Road Bore	REP	-	5	-	-
Urban water supply - Pressure Management	REP	-	75	-	-

Total Urban Water

		172	580	562	562
Total Water Supply Group		365	872	682	679

Waste Management Group

Waste Management Group

Waste Management - Wheelie Bin Replacements

Total Waste Management Group

Stormwater Drainage Group

Stormwater Drainage Group

Stormwater drainage - Manse/Harris Upgrade

Stormwater drainage - Consent and Management Plan

High Street/Manse Street Stormwater Upgrade

Total Stormwater Drainage Group

Sewerage and Sewage Group

Sewerage and Sewage

Sewerage and sewage - Mill Road sewer extension

Sewerage and sewage - wastewater (John Street)

Sewerage and sewage - Waimate Urban - SCADA

Sewerage and sewage - programmed renewals/upgrades

Sewerage and sewage - Smoke Testing equipment

Total Sewerage and Sewage Group

	Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
REP	3	-	-	-
	3	-	-	-
LOS	-	143	174	174
LOS	-	70	70	72
LOS	77	-	-	-
	77	213	244	246
AD	7	546	546	-
REP	71	-	-	-
REP	3	-	-	-
REP	6	200	205	205
REP	-	3	-	-
	87	749	751	205

CAPITAL EXPENDITURE (continued)

FOR THE YEAR ENDED 30 JUNE 2017

		Actual 30 June 2015 \$000	LTP 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Parks and Recreation Group					
Camping					
Victoria Camp - upgrade cabins at Tennant Street	LOS	4	-	-	-
Knottingley Camp - provide powered camping sites	LOS	19	-	-	-
Waitaki Lakes - water pipes and joins investigation/replace	REP	-	10	-	-
Victoria Camp - appliances	REP	4	5	5	5
Hakataramea Mower replacement	REP	5	-	-	-
St Andrews - Upgrade Power Sites	REP	-	-	20	-
Total Camping		32	15	25	5
Cemetery					
Cemetery - mower	REP	27	-	-	-
Cemetery - truck	REP	-	-	45	45
Cemetery - Replace Workshop/Office/Toilet	REP	-	50	-	-
Total Cemetery		27	50	45	45
Parks and Public Spaces					
Victoria park - playground extension	AD	1	-	26	26
Morven - plant and machinery	LOS	34	-	-	-
Knottingley park - driveway upgrade (sealing and stormwater)	LOS	12	10	-	-
Morven - Hall sewerage system upgrade	REP	-	30	-	-
Morven - Hall Kitchen and Floor	REP	-	40	-	-
Morven - Hall Painting	REP	-	-	20	-
Morven - Hall Electricity rewiring	REP	-	-	10	-
Morven - Domain replacement trees	REP	-	-	20	-
Victoria park - parks officer motor vehicle	REP	-	18	12	12
Victoria park - parks sundry plant	REP	-	6	7	7
Victoria park - parks mower 1	REP	35	32	17	17
Victoria park - glasshouse upgrade (roof and walls)	REP	16	-	-	-
Knottingley park - Replace 2 see-saws	REP	-	-	7	-
Rural Reserves - Wainono Lagoon - Fencing	REP	11	-	-	-
Total Parks and Public Spaces		109	136	119	62
Swimming					
Swimming pool - replace pool covers	REP	-	-	21	21
Swimming pool - upgrade changing rooms and toilets	REP	-	22	25	25
Swimming pool - Replacement ladder	REP	5	-	-	-
Total Swimming		5	22	46	46
Total Parks and Recreation Group		173	223	235	158
Total Capital expenditure					
Operational		661	4,370	809	682
Infrastructural		2,845	4,196	4,688	4,032
Total		3,506	8,566	5,497	4,714

Reserve Funds

Financial Reserves

The following statement of financial reserves concerns Restricted Reserves and council created reserves included in Council's equity.

Council has several types of council created reserves, which are maintained by the council for a specific purpose. These funds are categorised as follows:

- Council created General Reserves
- Council created Civic Amenities Rate Reserves
- Council created Targeted Rate Reserves
- Council created Internal Loan Reserves
- Asset Renewal Reserves

Restricted Reserves

Reserve	Opening Balance 1 July 2016 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2017 \$000
Endowment Land	183	11	-	194
Downlands Asset Replacement Reserve	385	-	-	385
Downlands Capital Contributions	17	-	-	17
Perpetual Graves Reserve	75	5	10	70
Esplanade Reserve	75	30	-	105
Subdivision Contribution Reserve	333	20	-	353
Friends of Knottingley Park	4	1	-	5
Library Bequests	176	10	-	186
Waste Minimisation Reserve	53	23	12	64
Te Aka Road Grant - Rockfall Protection	53	3	-	56
Te Aka Road Grant - Recreational	157	10	-	167
Waimate District Community Complex	63	4	-	67
Heritage Grant	6	-	-	6
Ministry of Youth Development Grant	5	-	-	5
Total Restricted Reserves	1,585	117	22	1,680

Council Created General Reserves

Separate Accounts are maintained for each activity to ensure that the funds are held and used for the specific purpose intended.

Reserve	Opening Balance 1 July 2016 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2017 \$000
General Reserves	144	-	2,634	(2,490)
Property Reserve	(188)	2	58	(244)
Community Housing	(84)	-	29	(113)
Forestry Reserve	(577)	-	110	(687)
Camping	308	19	42	285
Rates Smoothing Reserve	242	60	35	267
Total Council Created General Reserves	(155)	81	2,908	(2,982)

For each reserve the below specifies the purpose of that Reserve/Fund, and the Council Activity to which it relates.

Restricted Reserves	Purpose	Council Activity
Discretionary		
Perpetual Graves	Future development of cemeteries in the District	Cemeteries
Esplanade	To purchase/develop esplanade strips or reserves	Parks and Public Spaces
Subdivision	Development of recreational reserves in the Waimate district	Parks and Public Spaces
Waste Minimisation	Waste Levy income received to fund waste minimisation initiatives	Waste Management
Restricted		
Endowment Land	Purchase of endowment land	Property
Te Aka Road Grant - Rock fall Protection	Rockfall protection at Te Akatarawa Road	Roading
Te Aka Road Grant - Recreational	Development of public recreational areas adjoining Te Akatarawa Road	Camping
Waimate Event Centre	Investigation and/or refurbishment of the Waimate Event Centre	Property
Heritage Fund Reserve	Provide support for Heritage projects within the community	Community Support
Ministry of Youth Development Grant	Youth development in the community	Community Support
Trusts		
Friends of Knottingley Park	Beautification of Knottingley Park	Parks and Public Spaces
Library Bequests	Purchase of Library Books	Library
Non-cash		
Downlands Asset Replacement	Asset Replacement for Downlands Water Scheme	Water Supply
Downlands Capital Contributions	Capital Contributions for Downlands Water Scheme	Water Supply

Council Created General Reserves

General Reserves	General funds accumulated/borrowed over time	Investments and Finance, Building Control, Emergency Management, Regulatory Services, Dog and Animal Control, Community Representation, Strategy, Managing Services, Economic Development and Promotions, Community Support, Roading, and Stormwater Drainage
Property Reserve	Funds accumulated over time for Council property, including Rental Property, Local Government Centre, Waimate Airport, Waimate Event Centre and Queen Street Subdivision	Property
Community Housing	Funds accumulated/borrowed over time for Community Housing	Property
Forestry Reserve	Funds accumulated/borrowed over time for Forestry	Forestry
Camping	Funds accumulated over time for Camping facilities at Waitaki Lakes, Victoria Camp, Knottingley Park Camp and St Andrews Recreational Reserve Camp	Camping
Rates Smoothing Reserve	To spread the funding of specific expenditure items over a number of years to smooth the rates impact, e.g. District Plan income and expenditure	Resource Management

Council Created Civic Amenities Rate Reserve

Separate Accounts are maintained for each activity to ensure that the funds are held and used for the specific purpose intended.

	Opening Balance 1 July 2016 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2017 \$000
Reserve				
Council Created Civic Amenities Rate Reserve	935	37	9	963

Council Created Targeted Rate Reserves

Separate Accounts are maintained for each activity to ensure that the funds are held and used for the specific purpose intended.

	Opening Balance 1 July 2016 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2017 \$000
Reserve				
Urban Water Scheme	(321)	-	10	(331)
Sewerage	(68)	59	-	(9)
Waste Management - Collection	117	-	-	117
Rural Water Scheme Operating Reserves				
Cannington / Motukaika	13	7	-	20
Cattle Creek	(12)	-	-	(12)
Hook / Waituna	(83)	-	-	(83)
Lower Waihao	(25)	-	5	(30)
Otaio / Makikihi	91	-	-	91
Waihaorunga	(40)	-	6	(46)
Waikakahi	(41)	3	-	(38)
Total Council Created Targeted Rate Reserves	(369)	69	21	(321)

Council Created Internal Loan Reserves

Separate internal loan accounts are maintained for each activity where a loan is required to fund specific projects. These loans are repaid and funded according to the revenue and financing policy.

	Opening Balance 1 July 2016 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2017 \$000
Reserve				
Waimate Library Extension	-	-	-	-
Community Housing	-	-	-	-
Waimate Event Centre	(2,850)	22	-	(2,828)
Bridge Replacements Loan	(199)	2	400	(597)
Urban Water Scheme	(1,426)	41	-	(1,385)
Waste Management - Disposal	(660)	22	-	(638)
Sewerage	(1,141)	33	-	(1,108)
Stormwater	-	-	-	-
Total Council Created Internal Loan Reserves	(6,276)	120	400	(6,556)

Civic Amenities Rate Council Created Reserve

Civic Amenities Rate Reserve	Civic Amenities rates accumulated funds over time for activities subject to the Civic Amenities Rate	Property, Library, Cemeteries, Parks and Public Spaces, Swimming, and Waste Management
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Targeted Rate Council Created Reserves

Urban Water Scheme	General funds accumulated/borrowed for operation of the Waimate Urban Water Supply	Water Supply
Sewerage	General funds accumulated/borrowed for operation of the Waimate Urban Sewerage Network	Sewerage and Sewage
Waste Management - Collection	General funds accumulated for the operation of Waste Management	Waste Management

Rural Water Scheme Operating Reserves

Cannington/Motukaika	Funds accumulated for operation of the water supply scheme	Water Supply
Cattle Creek	Funds accumulated for operation of the water supply scheme	Water Supply
Hook/Waituna	Funds accumulated for operation of the water supply scheme	Water Supply
Lower Waihao	Funds accumulated for operation of the water supply scheme	Water Supply
Otaio/Makikihi	Funds accumulated for operation of the water supply scheme	Water Supply
Waihaorunga	Funds accumulated for operation of the water supply scheme	Water Supply
Waikakahi	Funds accumulated for operation of the water supply scheme	Water Supply

Internal Loan Council Created Reserves

Waimate Library Extension	Internally borrowed funds for future repayment by the district	Library
Waimate Event Centre	Internally borrowed funds for future repayment by the district	Property
Bridge Replacements	Internally borrowed funds for future repayment by the district	Roading
Urban Water Scheme	Internally borrowed funds for future repayment by the users of the service	Water Supply
Sewerage	Internally borrowed funds for future repayment by the users of the service	Sewerage and Sewage
Waste Management - Disposal	Internally borrowed funds for future repayment by the users of the service	Waste Management

Asset Renewal Reserves

Separate Asset Renewal Accounts are maintained for each activity to ensure that the funds are held and used for the specific purpose intended.

Reserve	Opening Balance 1 July 2016 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2017 \$000
General Asset Renewal Reserves				
General Asset Renewal Reserves	675	87	278	484
Property Reserve	230	134	21	343
Community Housing	241	44	8	277
Forestry Reserve	(20)	-	-	(20)
Camping	(68)	88	25	(5)
Stormwater	(27)	38	245	(234)
Civic Amenities Rate Asset Renewal Reserves				
Civic Amenities Rate Asset Renewal Reserves	85	157	469	(227)
Targeted Rate Asset Renewal Reserves				
Sewerage	520	159	751	(72)
Waste Management - Collection	58	30	-	88
Roading Reserve	372	3,011	3,011	372
Urban Water Scheme	426	181	562	45
Rural Water Schemes				
Cannington / Motukaika	8	15	12	11
Cattle Creek	3	-	-	3
Hook / Waituna	118	74	28	164
Lower Waihao	(250)	53	41	(238)
Otaio / Makikihi	(153)	63	16	(106)
Waihaorunga	(8)	11	4	(1)
Waikakahi	160	63	19	204
Total Asset Renewal Reserves	2,370	4,208	5,490	1,088

Fair Value through other comprehensive income reserve

Reserve	Opening Balance 1 July 2016 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2017 \$000
Fair value through other comprehensive income	3,273	-	-	3,273

Total Restricted and Council Created Reserves

1,363 4,632 8,850 (2,855)

Asset Renewal Reserves

General Asset Renewal Reserves

General Reserves	Funds accumulated for future asset replacement	Investments and Finance, Building Control, Resource Management, Emergency Management, Regulatory Services, Dog and Animal Control, Community Representation, Strategy, Managing Services, Economic Development and Promotions, and Community Support
Property Reserve	Funds accumulated for future asset replacement	Property
Community Housing	Funds accumulated for future asset replacement	Property
Forestry Reserve	Funds accumulated for future asset replacement	Forestry
Camping	Funds accumulated for future asset replacement for Camping facilities at Waitaki Lakes, Victoria Camp, Knottingley Park Camp and St Andrews Recreational Reserve Camp	Camping
Stormwater	Funds accumulated for future asset replacement	Stormwater Drainage

Civic Amenities Rate Asset Renewal Reserve

Civic Amenities Rate Asset Renewal Reserve	Funds accumulated for future asset replacement for activities subject to the Civic Amenities Rate	Property, Library, Cemeteries, Parks and Public Spaces, Swimming, and Waste Management
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Targeted Rate Asset Renewal Reserves

Sewerage	Funds accumulated for future asset replacement	Sewerage and Sewage
Waste Management - Collection	Funds accumulated for future asset replacement	Waste Management
Roading Reserve	Funds accumulated for future asset replacement	Roading
Urban Water Scheme	Funds accumulated for future asset replacement	Water Supply

Rural Water Schemes

Cannington/Motukaika	Funds accumulated for future asset replacement of the Cannington/Motukaika water supply	Water Supply
Cattle Creek	Funds accumulated for future asset replacement of the Cattle Creek water supply	Water Supply
Hook/Waituna	Funds accumulated for future asset replacement of the Hook/Waituna water supply	Water Supply
Lower Waihao	Funds accumulated for future asset replacement of the Lower Waihao water supply	Water Supply
Otaio/Makikihi	Funds accumulated for future asset replacement of the Otaio/Makikihi water supply	Water Supply
Waihaorunga	Funds accumulated for future asset replacement of the Waihaorunga water supply	Water Supply
Waikakahi	Funds accumulated for future asset replacement of the Waikakahi water supply	Water Supply

Fair Value through other Comprehensive Income Reserve

Fair Value through other Comprehensive Income	Financial assets revaluation gains/(losses), at fair value, through Other Comprehensive Income	Investments and Finance
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Funding Impact Statement and Rating Information

PROSPECTIVE FUNDING IMPACT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

	Actual 30 June 2015 \$000	LTP / Annual Plan 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	LTP 30 June 2017 \$000
Sources of operating funding				
General rates, UAGC and rates penalties	4,158	1,165	1,052	1,228
Targeted rates	4,399	7,594	7,975	7,862
Subsidies and grants for operating purposes	978	1,879	986	959
Fees and charges	911	819	876	844
Interest and dividends from investments	683	607	607	604
Local authority fuel tax, fines, infringement fees other	714	733	796	567
Total operating funding	11,843	12,797	12,292	12,064
Applications of operating funding				
Payments to staff and suppliers	9,305	9,371	9,715	9,530
Finance costs	22	43	199	259
Other operating funding applications	-	-	-	-
Total applications of operating funding	9,327	9,414	9,914	9,789
Surplus/(deficit) of operating funding	2,516	3,383	2,378	2,275
Sources of capital funding				
Subsidies and grants for capital expenditure	1,303	1,312	1,681	1,634
Development and financial contributions	146	93	92	95
Increase/(decrease) in debt	-	3,049	375	383
Gross proceeds from sale of assets	75	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	1,524	4,454	2,148	2,112
Applications of capital funding				
Capital expenditure - to meet additional demand	9	546	572	26
Capital expenditure - to improve the level of service	642	4,379	1,567	1,463
Capital expenditure - to replace existing assets	2,854	3,684	3,358	3,224
Increase/(decrease) in reserves	243	(772)	(1,080)	(326)
Increase/(decrease) of investments	292	-	109	-
Total applications of capital funding	4,040	7,837	4,526	4,387
Surplus/(deficit) of Capital Funding	(2,516)	(3,383)	(2,378)	(2,275)
Funding balance	-	-	-	-

Funding Impact Statement - Rating Information

The Funding Impact Statement should be read in conjunction with the Revenue and Financing Policy and Rating Policies, which are available, on request, from the Council office, 125 Queen Street, Waimate. Monetary values in this Rating Information statement are GST inclusive.

Setting of Rates for 2016/17

Separately Used or Inhabited Parts (SUIP) of a rating unit

This definition applies to all rates using SUIP as the basis for charging the rate.

Separately used or inhabited parts of a rating unit include only residential units which consists of a single self-contained housekeeping unit, whether for one or more persons. It includes any house, emergency or refuge accommodation and holiday home. Where more than one kitchen facility is provided on the rating unit, other than for a kitchen facility in family flat, there shall be deemed to be more than one separately used or inhabited parts of a rating unit.

A family flat is defined as any self-contained residential unit being part of or located on the same rating unit and occupied by dependent relatives of the household living in the principal residential unit. Dependent relatives do not include family members earning an income from the rating unit.

A rating unit will not be treated as being separately used or inhabited parts where it is a commercial visitor accommodation unit or not capable of being inhabited.

To assist in interpreting this policy the following examples indicate how Council will apply this policy:

Example	SUIP Charges
Rating unit with no house, flat or self-contained residential unit	0
Rating unit with 1 house, flat or self-contained residential unit	1
Rating unit with 2 flats, each being a self-contained residential unit	2
Rating unit with 4 flats, each being a self-contained residential unit	4
Rating unit with 3 dwellings, each being a self-contained residential unit	3
Rating unit operating a commercial activity with no residential unit	0
Rating unit operating a commercial activity with 1 flat attached being a self-contained residential unit	1
Rating unit operating a Hotel/Motel/camping/cabin facility with 1 owner/operator residence	1
Rating unit operating a Hotel/Motel/camping/cabin facility with no owner/operator residence	0
Church / School with a house, flat or self-contained residential unit	1

Council sets the following rates under the Local Government (Rating) Act 2002:

General Rate

Uniform Annual General Charge

Council does not set a Uniform Annual General Charge.

Targeted Rates:

- Civic Amenities Rate
- Roading and Footpaths
- Civil Defence
- Business Development Fund
- Sewer
- St Andrews Sewer
- Refuse Collection
- Recycling
- Rural Water (each scheme)
- Urban Water
- Downlands Water Scheme
- Waimate District Community Complex
- Community Hall Rates

Lump Sum Contributions

Council does not require any lump sum contributions for targeted rates.

Details of the amount of rates to be collected and the categories of who will pay these rates are listed below:

General Rate

A general rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, Electricity generators and other transmission providers, and Forestry operators and forest blocks rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, and Forestry operators and forest blocks or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2. The Rating Boundary Map is available for inspection at the Council office, 125 Queen Street, Waimate.

Differential

The General Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the General Rate is to achieve a fair and equitable distribution of the general rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

General Rate	Differential Factor	General Rate per dollar of Capital Value for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Urban	1.00	\$ 0.0003830	\$ 163,101
Rural 1	0.77	\$ 0.0002948	\$ 801,081
Rural 2	0.75	\$ 0.0002876	\$ 126,947
Total Revenue			\$ 1,091,129

Targeted Rates

Civic Amenities Rate

The Civic Amenities Rate contributes towards the funding of the following activities:

- Community Representation
- Community Property (Public Toilets)
- Library
- Cemeteries
- Parks and Public Spaces
- Swimming
- Waste Management (Resource Recovery Park Operation)

The Civic Amenities Rate is set and assessed, for Electricity generators and other transmission providers, and Forestry operators and forest blocks, on land use, for Business 1 and Business 2 rating units, as defined in the Waimate District Plan, or for Urban, Rural 1, and Rural 2 on each separately used or inhabited parts of a rating unit (as defined above).

Differential

The Civic Amenities Rate is assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, Large Industrials, and Forestry operators and forest blocks, definition of Business 1 or Business 2 within the Waimate District Plan or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2. The Civic Amenities Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Civic Amenities Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

Civic Amenities Rate	Differential Factor	Civic Amenities Rate for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Urban (On SUIP)	1.00	\$ 704.20	\$ 1,199,949
Rural 1 (On SUIP)	0.95	\$ 666.66	\$ 1,118,662
Rural 2 (On SUIP)	0.79	\$ 559.13	\$ 155,998
Business 1 and Business 2 (On per rating unit)	0.24	\$ 171.53	\$ 17,153
Electricity generators and other transmission providers (On capital value)	0.0000003	\$ 0.0002317	\$ 85,122
Large Industrials (On capital value)	0.0000003	\$ 0.0002317	\$ 11,542
Forestry operators and forest blocks (On capital value)	0.0000003	\$ 0.0002317	\$ 2,530
Total Revenue			\$ 2,590,956

Roading and Footpaths Rate

The Roothing and Footpaths targeted rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, Electricity generators and other transmission providers, and Forestry operators and forest blocks rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, and Forestry operators and forest blocks or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2.

Differential

The Targeted Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Roothing and Footpaths Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

Targeted Rate	Differential Factor	Targeted Rate for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Urban	1.00	\$ 0.0006183	\$ 263,290
Rural 1	1.00	\$ 0.0006163	\$ 1,674,506
Rural 2	1.00	\$ 0.0006155	\$ 271,663
Electricity generators and other transmission providers	1.45	\$ 0.0008947	\$ 328,740
Forestry operators and forest blocks	19.76	\$ 0.0122162	\$ 133,417
Total Revenue			\$ 2,671,616

Civil Defence Rate

The Civil Defence targeted rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, and Electricity generators and other transmission providers rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2.

Differential

The Targeted Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Civil Defence Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

Targeted Rate	Differential Factor	Targeted Rate for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Urban	1.00	\$ 0.0000308	\$ 13,135
Rural 1	1.00	\$ 0.0000307	\$ 83,532
Rural 2	1.00	\$ 0.0000307	\$ 13,552
Electricity generators and other transmission providers	1.37	\$ 0.0000421	\$ 15,464
Total Revenue			\$ 125,683

Sewer Rate

The Sewer targeted rate is set based on the provision or availability of service provided to the rating unit. The Sewer targeted rate is differentiated based on the connection or the number of water closets available and contributes towards the funding of the Sewerage and Sewage activity as follows:

- a) Serviced - The number of connections (within each rating unit) to the Council's sewer reticulation system
- b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided
- c) Number of water closets within a Rating Unit (with more than 2 but less than 11 water closets) per water closet
- d) Number of water closets within a Rating Unit (11 or more water closets) per water closet

Sewer Rate	Category	Differential Factor	Sewer charge for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Sewer Serviced	a) Serviced - The number of water closets and urinals (for a residential unit or with 2 or less within each rating unit) to the Council's sewer reticulation system	1.00	\$ 280.36	\$ 471,002
Sewer Unserviced	b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided	0.50	\$ 140.18	\$ 15,280
Sewer Multi 1	c) Number of water closets and urinals within a Rating Unit (with more than 2 but less than 11 water closets and urinals) per water closet and urinal	0.80	\$ 224.29	\$ 38,802
Sewer Multi 2	d) Number of water closets and urinals within a Rating Unit (11 or more water closets and urinals) per water closet and urinal	0.60	\$ 168.22	\$ 21,700
Total Revenue				\$ 546,784

St Andrews Sewer Rate

The St Andrews Sewer targeted rate is set based on the service provided to the rating unit and charged per applicable rating unit. A list of applicable rating units is available for inspection at the Council office, 125 Queen Street, Waimate. The St Andrews Sewer targeted rate contributes towards the funding of the Sewerage and Sewage activity as follows:

Rate	Category	St Andrews Sewer charge for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
St Andrews Sewer	Extent of provision of service	\$ 90.00	\$ 5,040
Total Revenue			\$ 5,040

Refuse Collection

The Refuse Collection targeted rate is set based on the provision of service provided to the rating unit. The Refuse Collection targeted rate is differentiated based on the extent of the provision of the service and contributes towards the funding of the Waste Management activity as follows:

- a) Urban rating units - 80 litre refuse bin (weekly collection)
- b) Rural rating units - 240 litre refuse bin (fortnightly collection)
- c) Commercial rating units - 80 litre refuse bin (weekly collection)
- d) Urban Commercial rating units - 240 litre refuse bin (weekly collection)
- e) Riverside collective refuse bins (fortnightly collection)

Rate - Bin	Category	Differential Factor	Refuse collection for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Urban 80L	a) Urban rating units - 80 litre refuse bin (weekly collection)	1.00	\$ 203.60	\$ 295,015
Rural 240L	b) Rural rating units - 240 litre refuse bin (fortnightly collection)	1.49	\$ 302.92	\$ 165,998
Commercial 80L	c) Commercial rating units - 80 litre refuse bin (weekly collection)	1.00	\$ 203.60	\$ 5,701
Commercial 240L	d) Urban Commercial rating units - 240 litre refuse bin (weekly collection)	3.00	\$ 610.80	\$ 15,270
Riverside Collective	e) Riverside collective refuse bins (fortnightly collection)	0.52	\$ 104.86	\$ 2,726
Total Revenue				\$ 484,710

Recycling

The Recycling targeted rate is set according to the provision or availability of service provided to the rating unit. A map of the recycling route is available for inspection at the Council office, 125 Queen Street, Waimate. The Recycling targeted rate is differentiated based on the extent of the provision or availability of the service and contributes towards the funding of the Waste Management activity as follows:

- a) Serviced recycling rating units - All rating units on the recycling collection route
- b) Unserviced recycling rating units - All rating units not on the recycling collection route

Rate	Category	Differential Factor	Recycling charge for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Recycling collection	a) Serviced recycling rating units - All rating units on the recycling collection route	1.00	\$ 118.72	\$ 222,244
Resource Recovery drop off	b) Unserviced recycling rating units - All rating units not on the recycling collection route provided with a recycling drop off point	0.50	\$ 59.36	\$ 96,341
Total Revenue				\$ 318,585

Rural Water

on a per litre of water supplied per day and contributes towards the funding of the water supplied to the Cannington, Hook/Waituna, Lower Waihao, Otaio/Makikihi, Waihaorunga and Waikakahi rural water schemes included in the Rural Water activity as follows:

Rural Water Scheme	Water Supply per litre charge for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Cannington-Motukaika	\$ 0.1794	\$ 70,588
Lower Waihao normal supply	\$ 0.2202	\$ 216,042
Otaio-Makikihi	\$ 0.2499	\$ 237,726
Waihaorunga	\$ 0.3021	\$ 94,572
Waikakahi	\$ 0.2750	\$ 308,355
Hook-Waituna domestic supply	\$ 0.1814	\$ 273,913
Hook-Waituna irrigation supply (55%)	\$ 0.0997	\$ 8,185
Total Revenue		\$ 1,209,381

Urban Water

The Urban Water targeted rate is set based on the provision or availability of service provided to the rating unit in the township of Waimate. The Urban Water targeted rate is differentiated based on the connection and contributes towards the funding of the Urban Water activity as follows:

- a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system
- b) Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection

Rate	Category	Differential Factor	Water Supply charge for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Water Scheme Urban	a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system	1.00	\$ 385.42	\$ 734,232
Water Scheme Urban Vacant	b) Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection	0.50	\$ 192.71	\$ 14,646
Total Revenue				\$ 748,878

Downlands Rural Water Supply

The Downlands water scheme is a Joint venture between Timaru, MacKenzie and Waimate District Councils. The scheme is administered by Timaru District Council who determine the charge per connection type. Each Council sets the rate for the connections within its district and collects the revenue on behalf of the Joint Venture. The connections are differentiated by location of the rating unit whether within the St Andrews township where a Domestic charge is rated, as opposed to outside the township where a Service charge on the number of connections and Unit/Point charge on the units of water is charged as follows:

Rate	Water Supply charge for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Domestic	\$ 518.00	\$ 36,778
Unit/Point	\$ 148.00	\$ 119,214
Service	\$ 370.00	\$ 90,650
Total Revenue		\$ 246,642

Waimate Event Centre

The Waimate Event Centre targeted rate is set on a uniform basis and is assessed on the district wide number of separately used or inhabited parts of a rating unit (as defined above) and contributes towards investigation and/or refurbishment of the existing stadium and fully funds principal and interest repayments on borrowings on any refurbishment of the existing stadium as follows:

Rate	Category	Rate for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
Waimate Event Centre	Charged per separately used or inhabited parts of a rating unit	\$ 57.42	\$ 210,321
Total Revenue			\$ 210,321

NOTE: Refer to Council's Rates Remission Policy, Remission 5.11 as published in the Long Term Plan 2015-25 (page 203) for remissions applicable to the Waimate Event Centre targeted rate.

Community Halls

The Hall rates are set on an SUIP basis and are based on where the land is situated in relation to each hall. A map of SUIP's relative to each hall is available for inspection at the Council office, 125 Queen Street, Waimate.

Community Hall	Hall charge for 2016/17 (GST inclusive)	Revenue 2016/17 (GST inclusive)
St Andrews Hall	\$ 23.00	\$ 3,335
Ikawai Memorial Hall	\$ 40.25	\$ 4,106
Arno Hall	\$ 28.75	\$ 3,163
Waihaorunga Hall	\$ 51.10	\$ 2,913
Glenavy Hall	\$ 34.50	\$ 8,108
Hunter Hall	\$ 35.00	\$ 2,555
Southburn Hall	\$ 46.00	\$ 3,496
Studholme Hall	\$ 28.75	\$ 2,243
Hook Hall	\$ 57.50	\$ 3,450
Kurow Memorial Hall	\$ 25.00	\$ 2,900
Willowbridge Hall	\$ 34.50	\$ 1,932
Waituna Creek Hall	\$ 35.00	\$ 4,480
Makikihi Hall	\$ 35.00	\$ 1,890
Otaio Hall	\$ 25.90	\$ 1,735
Lyalldale Hall	\$ 23.00	\$ 759
Bluecliffs Hall	\$ 46.00	\$ 2,392
Maungati Hall	\$ 35.70	\$ 2,106
Cattle Creek Hall	\$ 34.50	\$ 2,001
Total Revenue		\$ 53,562

Rates - Sample Properties

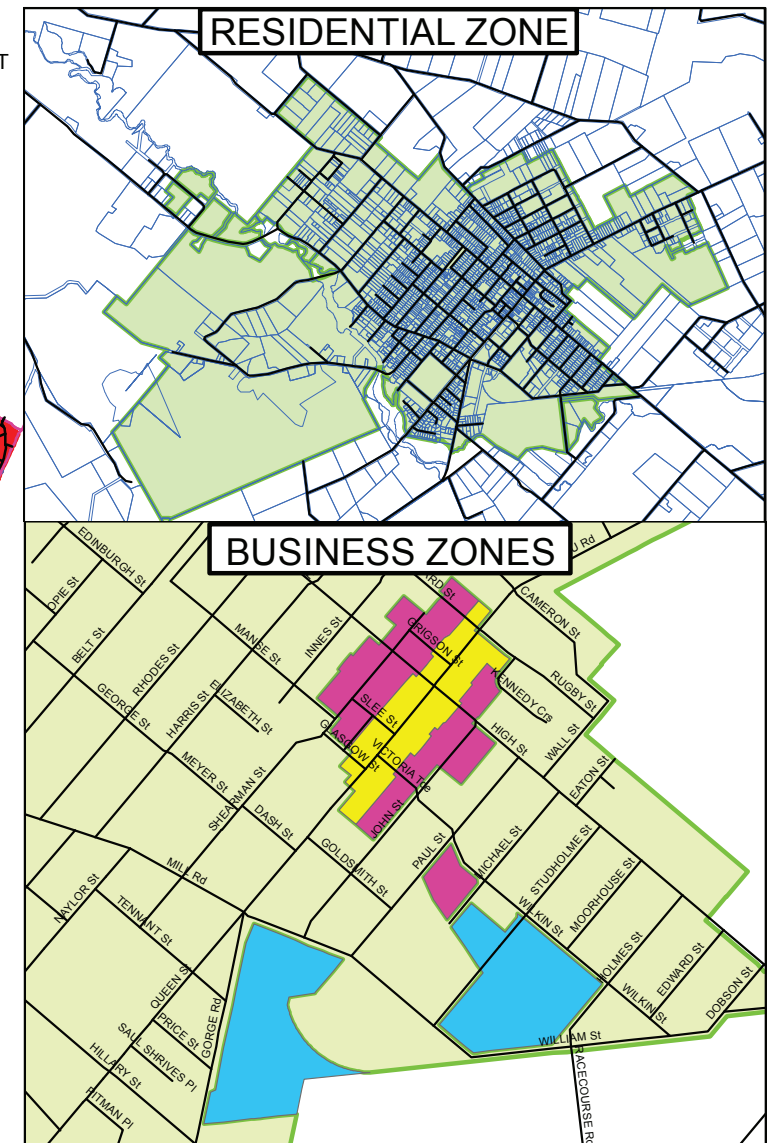
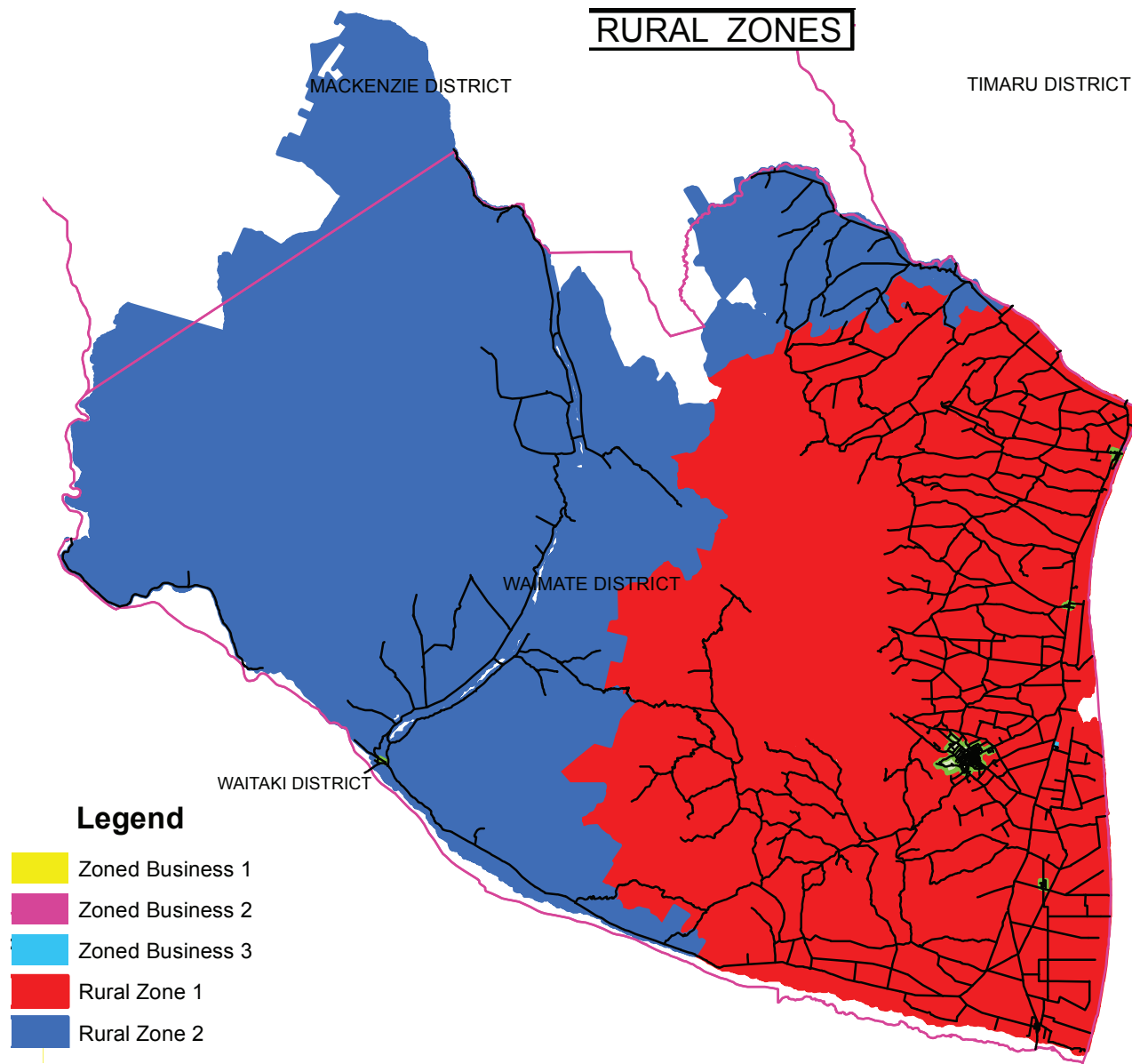
Proposed Rates changes - sample properties

A selection of properties from throughout the Waimate District have been summarised to provide a guide of the value and percentage change to Rates for that property. It is important to note that these properties are a sample of the total rates database and do not cover all situations for ratepayers in the District. Depending on the effect of specific targeted rates, individual properties will vary from the samples below:

Proposed Rates changes for sample properties in the Waimate District	Capital Value - 2015/16	2015/16 Rates (General, Civic Amenities, Community Complex)	2015/16 Rooding and Footpaths Targeted Rates	2015/16 Other Targeted Rates	2015/16 Total Rates	Capital Value - 2016/17	2016/17 Rates (General, Civic Amenities, Community Complex)	2016/17 Rooding and Footpaths Targeted Rates	2016/17 Other Targeted Rates	2016/17 Total Rates (Proposed)	Change (Proposed)	% increase from Proposal
Waimate Residential	\$ 99,000	\$ 756	\$ 59	\$ 783	\$ 1,598	\$ 99,000	\$ 800	\$ 61	\$ 788	\$ 1,648	\$ 51	3.17%
Waimate Residential	\$ 180,000	\$ 800	\$ 107	\$ 990	\$ 1,897	\$ 180,000	\$ 831	\$ 111	\$ 994	\$ 1,936	\$ 39	2.05%
Waimate Residential	\$ 250,000	\$ 838	\$ 149	\$ 992	\$ 1,978	\$ 250,000	\$ 857	\$ 155	\$ 996	\$ 2,008	\$ 30	1.49%
Waimate Residential	\$ 520,000	\$ 984	\$ 309	\$ 726	\$ 2,019	\$ 520,000	\$ 961	\$ 322	\$ 724	\$ 2,006	\$ (13)	(0.63%)
Waimate Commercial	\$ 66,000	\$ 206	\$ 39	\$ 723	\$ 968	\$ 66,000	\$ 197	\$ 41	\$ 727	\$ 965	\$ (3)	(0.35%)
Rural Commercial	\$ 326,500	\$ 770	\$ 193	\$ 820	\$ 1,783	\$ 326,500	\$ 820	\$ 201	\$ 826	\$ 1,847	\$ 64	3.58%
St Andrews Residential	\$ 220,000	\$ 734	\$ 130	\$ 962	\$ 1,827	\$ 220,000	\$ 789	\$ 136	\$ 915	\$ 1,839	\$ 13	0.68%
Pareora Farm	\$ 2,475,000	\$ 1,326	\$ 1,466	\$ 2,183	\$ 4,974	\$ 2,475,000	\$ 1,273	\$ 1,525	\$ 2,289	\$ 5,087	\$ 113	2.27%
Hook Farm	\$ 3,261,000	\$ 1,887	\$ 1,932	\$ 792	\$ 4,610	\$ 3,263,000	\$ 1,831	\$ 2,011	\$ 793	\$ 4,635	\$ 25	0.54%
Hook Lifestyle Block	\$ 415,000	\$ 800	\$ 246	\$ 373	\$ 1,419	\$ 415,000	\$ 846	\$ 256	\$ 365	\$ 1,467	\$ 48	3.41%
Makikihi Residential	\$ 170,000	\$ 718	\$ 101	\$ 536	\$ 1,355	\$ 170,000	\$ 774	\$ 105	\$ 551	\$ 1,430	\$ 75	5.54%
Makikihi Farm	\$ 2,300,000	\$ 1,432	\$ 1,362	\$ 808	\$ 3,602	\$ 2,300,000	\$ 1,402	\$ 1,418	\$ 810	\$ 3,630	\$ 28	0.77%
Morven Farm	\$ 1,670,000	\$ 1,221	\$ 989	\$ 1,915	\$ 4,125	\$ 1,670,000	\$ 1,217	\$ 1,029	\$ 1,939	\$ 4,185	\$ 60	1.46%
Glenavy Residential	\$ 160,000	\$ 714	\$ 95	\$ 299	\$ 1,108	\$ 160,000	\$ 771	\$ 99	\$ 285	\$ 1,155	\$ 47	4.22%
Glenavy Farm	\$ 6,173,750	\$ 3,062	\$ 3,657	\$ 1,680	\$ 8,399	\$ 6,173,750	\$ 2,906	\$ 3,805	\$ 1,675	\$ 8,387	\$ (12)	(0.14%)
Ikawai Farm	\$ 6,623,750	\$ 3,543	\$ 3,923	\$ 3,214	\$ 10,680	\$ 6,623,750	\$ 3,401	\$ 4,082	\$ 3,198	\$ 10,682	\$ 2	0.01%
Hakataramea Residential	\$ 110,000	\$ 596	\$ 65	\$ 88	\$ 749	\$ 110,000	\$ 648	\$ 68	\$ 88	\$ 804	\$ 55	7.29%
Hakataramea Farm	\$ 2,142,500	\$ 1,546	\$ 1,270	\$ 130	\$ 2,946	\$ 2,195,000	\$ 1,556	\$ 1,351	\$ 135	\$ 3,042	\$ 96	3.27%
Hakataramea Valley Farm	\$ 2,740,000	\$ 1,687	\$ 1,624	\$ 163	\$ 3,473	\$ 2,754,000	\$ 1,655	\$ 1,695	\$ 155	\$ 3,506	\$ 32	0.93%

Note again that depending on the effect of specific targeted rates, individual properties will vary from the samples above. Targeted Rates as they affect individual properties will be shown on Instalment 1 of the 2016/17 Rates Assessments to be issued in July 2016.

Rating Boundaries 1 July 2015



Disclosure Statements Prudential Reporting

Annual Plan disclosure statement

FOR THE YEAR ENDED 30 JUNE 2017

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

Council is required to include this statement in the Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014.

Benchmark name	Measure	Planned	Met
Rates affordability benchmark			
▪ income	Rates income no more than \$9.049M	\$ 8,966,000	Yes
▪ increases	Rates increase no more than 3.79%	2.84%	Yes
Debt affordability benchmark	Debt level no more than \$11.2M	\$ 3,925,000	Yes
Balanced budget benchmark	100%	107%	Yes
Essential services benchmark	100%	131%	Yes
Debt servicing benchmark	10%	1%	Yes

Notes

Rates affordability benchmark

For this benchmark:

- Council's planned rates income for the year is compared with a quantified limit on rates income contained in the Financial Strategy section of the Long Term Plan; and
- Council's planned rates increases for the year are compared with a quantified limit on rates increases contained in the Financial Strategy section of the Long Term Plan.

Council meets the Rates affordability benchmark if:

- planned rates income for the year is equal to or is less than each quantified limit on rates income; and
- planned rates increases for the year are equal to or are less than each quantified limit on rates increases.

Debt affordability benchmark

For this benchmark:

- Council's planned borrowing or debt is compared with a quantified limit on borrowing contained in the Financial Strategy section of the Long Term Plan.

Council meets the Debt affordability benchmark if:

- planned borrowing is equal to or is less than each quantified limit on borrowing.

Balanced budget benchmark

For this benchmark:

- Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or is presented as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

Council meets the Balanced budget benchmark if:

- planned revenue is equal to or is greater than planned operating expenses.

Essential services benchmark

For this benchmark:

- Council's planned capital expenditure on network services (infrastructure related to: water supply; sewerage and treatment and disposal of sewage; stormwater drainage; flood protection and control works; and provision of roads and footpaths) is presented as a proportion of expected depreciation on those network services.

Council meets the Essential services benchmark if:

- planned capital expenditure on network services is equal to or is greater than expected depreciation on those network services.

Debt servicing benchmark

For this benchmark:

- Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment).

Because Statistics New Zealand projects the district's population will grow more slowly than the national population growth, Council meets the debt servicing benchmark if:

- planned borrowing costs are equal to or are less than 10% of planned revenue.

Additional information on the Balanced budget benchmark

Council has previously decided not to fully fund the depreciation cost of specific assets. This may be for a number of different reasons: that Council has resolved not to replace the asset; that it is unfair to existing ratepayers to pay for a new asset and its replacement; that annual maintenance will maintain the service level; that Council can fundraise or borrow the funds in the future to replace the asset; that Council wishes to smooth the rate impact of revaluations.

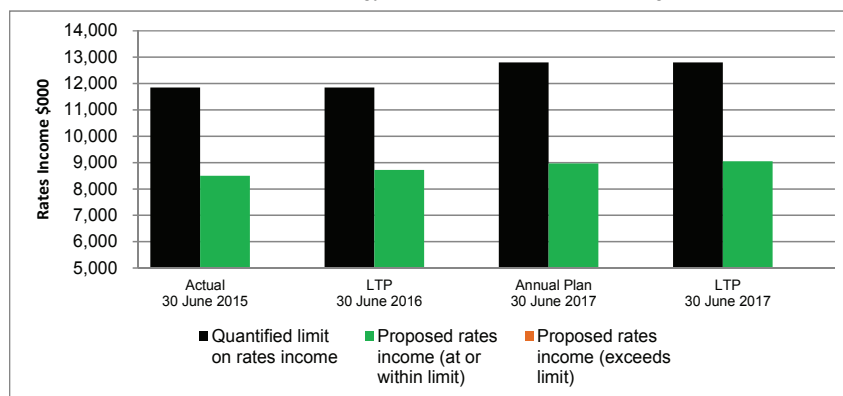
The decisions around not fully funding depreciation have the largest impact on the deficit or surplus. There are a number of other items that may have an impact: Grants, Subsidies or donations received for Capital Expenditure; Self funding activities that do not contribute to the rate or receive a rate allocation which may be funded from reserve funds; forestry activity where harvest revenue may be outside the period under review; rate funding for contributions to Reserve Funds for use at a time in the future; operating expenditure and grants funded by Reserve Funds; rates smoothing relative to the nature of the expenditure to spread the funding over more than one year to manage the rating impact.

Disclosure Statement

FOR THE YEAR ENDED 30 JUNE 2017

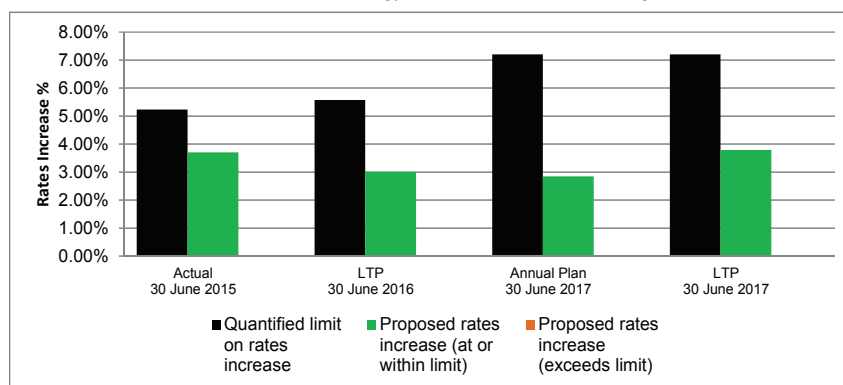
Rates (income) affordability

The following graph compares Council's planned rates income with the quantified limit on rates income contained in the Financial Strategy section within the 2015-25 Long Term Plan.



Rates (increases) affordability

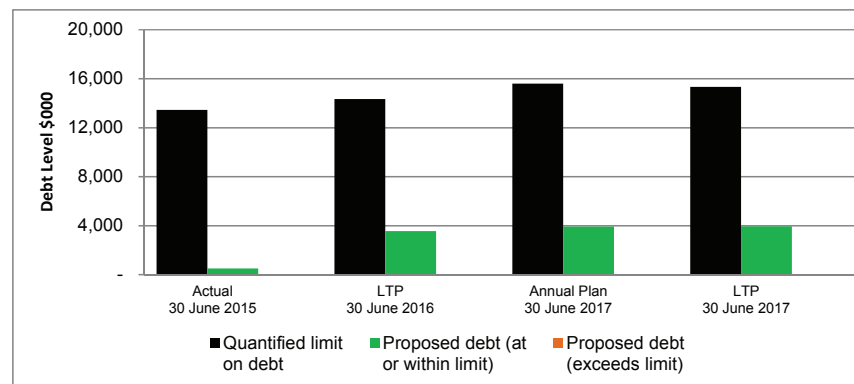
The following graph compares Council's planned rates increases with the quantified limit on rates increases contained in the Financial Strategy section in the 2015-25 Long Term Plan.



Debt affordability benchmark

Council meets the debt affordability benchmark if planned borrowing is within each quantified limit on borrowing.

The following graph compares Council's planned borrowing with the quantified limit on borrowing contained in the Financial Strategy section in the 2015-25 Long Term Plan.



The quantified limit on debt that has been used is Total Revenue as per the Prospective Statement of Comprehensive Income.

Balanced budget benchmark

Council meets the balanced budget benchmark if planned revenue is equal to or is greater than planned operating expenses.

The following graph displays Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment) as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment):

Period	Revenue/expenditure (%)	Benchmark Status
Actual 30 June 2015	99	Benchmark not met
LTP 30 June 2016	105	Benchmark met
Annual Plan 30 June 2017	107	Benchmark met
LTP 30 June 2017	108	Benchmark met

Council has previously decided not to fully fund the depreciation cost of specific assets. This may be for a number of different reasons: that Council has resolved not to replace the asset; that it is unfair to existing ratepayers to pay for a new asset and its replacement; that annual maintenance will maintain the service level; that Council can fundraise or borrow the funds in the future to replace the asset; that Council wishes to smooth the rate impact of revaluations.

The decisions around not fully funding depreciation have the largest impact on the deficit or surplus. There are a number of other items that may have an impact: Grants, Subsidies or donations received for Capital Expenditure; Self funding activities that do not contribute to the rate or receive a rate allocation which may be funded from reserve funds; forestry activity where harvest revenue may be outside the period under review; rate funding for contributions to Reserve Funds for use at a time in the future; operating expenditure and grants funded by Reserve Funds; rates smoothing relative to the nature of the expenditure to spread the funding over more than one year to manage the rating impact.

Essential services benchmark

Council meets the essential services benchmark if planned capital expenditure on network services (infrastructure related to: water supply; sewerage and treatment and disposal of sewage; stormwater drainage; flood protection and control works; and provision of roads and footpaths) is equal to or is greater than depreciation on those network services.

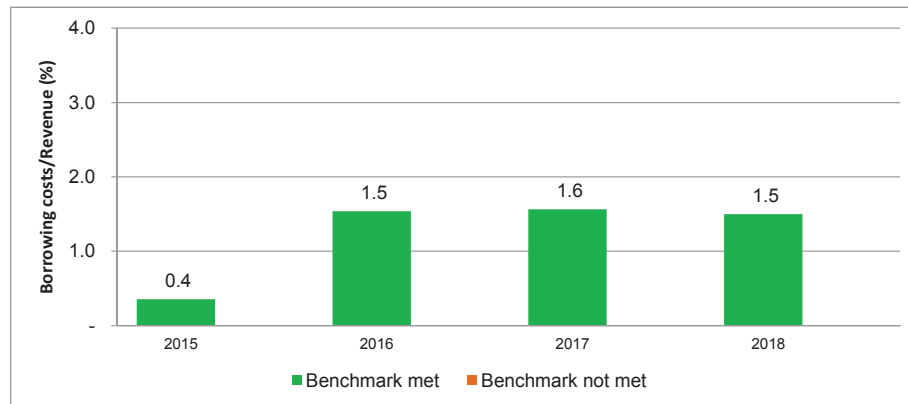
The following graph displays Council's planned capital expenditure on network services as a proportion of expected depreciation on those network services:

Period	Capital expenditure/depreciation (%)	Benchmark Status
Actual 30 June 2015	84	Benchmark not met
LTP 30 June 2016	128	Benchmark met
Annual Plan 30 June 2017	131	Benchmark met
LTP 30 June 2017	122	Benchmark met

Debt servicing benchmark

Because Statistics New Zealand projects the district's population will grow more slowly than the national population growth, Council meets the debt servicing benchmark if planned borrowing costs are equal to or are less than 10% of planned revenue.

The following graph displays Council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment):



Fees and Charges 2016/17

The following tables outline the fees and charges that apply to certain Council activities where a ‘user pays’ principle is applied to offset part or all of the costs.

The fees and charges schedule is prepared using GST inclusive figures and paid in advance or on application.

Urban Water, Sewage, Stormwater Networks	2015/16	2016/17
Application Fees		
Connections / Disconnections — Urban Water, Sewer, Stormwater	\$120.00	\$125.00
Utility Physical Works		
Urban Water, Sewer, Stormwater	Actual cost	Actual Cost
Connection Fee		
Mill Road Sewer Extension		\$11,845.00
Capital Contribution		
Urban Water, Sewer, Stormwater — for a newly created lot due to subdivision or an existing parcel of land within the newly designated urban/business zone for the Waimate Township that previously have not paid any vacant rates for utilities.	\$5,250.00 ie \$1,750.00 per utility	\$5,250.00 ie \$1,750.00 per utility
Urban Water Supply	2015/16	2016/17
Urban Water - Extraordinary Supply		
Properties in excess of one hectare or properties deemed to have an extraordinary supply as outlined in the Waimate District Council Bylaws, section 1418.3, shall be equipped with a metered water connection. Any water used in excess of 200m³ within a six month period is charged at \$0.65 per m³.	0.65 per m³	0.65 per m³
Urban Backflow Preventor		
Registration and inspection — per annum	\$60.00	\$60.00

Rural Water Supply	2015/16	2016/17
Application Fees		
Connections, Alterations and Disconnections	\$120.00	\$125.00
Additional Connection — application appended to primary		\$32.00
Hydraulic Modelling Fee		\$300 plus difference to cover actual cost
Utility Physical Works		
Rural Water	Actual Cost	Actual Cost
Capital Contribution		
Capital Contribution for all rural water schemes	\$2.00 per litre per day	\$2.00 per litre per day
Other Rural Water Supply Fees		
Restrictor Frost Plug (available at Waimate District Council Office)		No Charge
Restrictor Screen (available at Waimate District Council Office)		No Charge
Installation of Restrictor Frost Plug		\$50.00
Installation of Restrictor screen		\$50.00
Installation of Restrictor Face Plate (for reasons other than fair wear and tear)		\$110.00
Replace Point of Supply — Restrictor unit and associated fittings (for reasons other than fair wear and tear)		\$250.00 plus difference to cover actual cost

Rural Water Supply Continued	2015/16	2016/17
Pipeline Location and notification of works around water scheme network infrastructure		No Charge
Unauthorised actions, resulting in damage to the water scheme network infrastructure		Actual Cost
Staff Charge Out Fees		Actual Cost
Temporary Water Allocation		
Temporary water allocation is charged at three times the normal scheme rate plus re-jetting fees of \$80 per visit (two visits required)		
Emergency Additional Supply		
Emergency Additional Supply — Business Hours		\$250.00
— After Hours , Weekends and Public Holidays		\$350.00
Unauthorised Water Tampering		
Plus actual and reasonable costs for any associated work.	\$2,000.00	\$2,000.00
Waste Management - Refuse Kerbside Collection	2015/16	2016/17
Waimate District Council official rubbish bags sold from the Council office and the Information Centre at \$7.50 per bag .		
Refuse bins can be allocated to a property during the financial year and will be payable in advance based on months remaining and thereafter it will be charged on your rates.		
Note. Refuse bins remain at the property. Collection days on Council website.		
Rating information for refuse and recycling can be found within the Funding Impact Statement, Part 2 of the Long Term Plan 2015-25.		

Waimate Resource Recovery Park	2015/16	2016/17
Note: Charging is determined by volume. Examples of vehicles are indicative only.		
Refuse (Rubbish)		
Standard rubbish bag 60 litre	\$6.50	\$7.00
Small load <1 cubic metre eg car, station wagon or ute	\$25.00	\$26.00
Medium load 1 to 2 cubic metres eg trailer, van or ute	\$50.00	\$52.00
Large load >2 cubic metres eg large trailer or light truck	\$28.00 per m ³	\$29.00 per m ³
Weighed load eg trucks larger than 2.5 tonnes tare (per tonne)	\$260.00	\$260.00
Unwanted whiteware — drop off	\$15.00	\$15.00
Unwanted vehicles — drop off	*\$30.00	*\$30.00
*An additional \$20.00 charge applies if cars contain liquids, refuse or other material. Note: Direct to Redruth all trucks only — charged directly by Timaru District Council.		
Greenwaste or hardfill with or without recyclables		
Small load <1 cubic metre eg car, station wagon or ute	\$13.00	\$13.00
Medium load 1 to 2 cubic metres eg trailer, van or ute	\$23.00	\$23.00
Large load >2 cubic metres eg large trailer or light truck	\$13.00 per m ³	\$13.00 per m ³
Weighed load, eg trucks larger than 2.5 tonnes tare (per tonne)	\$76.00	\$76.00
Recyclables and Escrap		
All Recyclables	No Charge	No Charge
Escrap — all items excluding charged items listed below	No Charge	No Charge

Waimate Resource Recovery Park Continued (Recyclables and Escarp)	2015/16	2016/17
All TVs	\$12.00	\$12.00
CRT computer monitors	\$12.00	\$12.00
Tyres	\$7.00	\$7.00
Extraordinary Access Resource Recovery Park		
Normal charges as above plus		
(a) Request and appointment — two hours notice 8.00am – 5.00pm working day	\$60.00	\$60.00
(b) As above, except appointment outside hours	\$110.00	\$110.00
c) Extra 'on demand' fee to waive notice requirement additional to either (a) or (b)	\$60.00	\$60.00
Roading and Footpaths	2015/16	2016/17
Road Opening		
Deed of grant for private service on or along road	\$345.00	\$345.00
Utility corridor access request major project	\$345.00 and actual costs	\$345.00 and actual costs
Minor project — Corridor access	\$60.00	\$65.00
Seal opening reseal fee	\$60.00 per m²	\$60.00 per m²
Traffic Overweight Permit		
Plus actual and reasonable costs for any structural checking and inspections where required	\$65.00 and actual costs	\$65.00 and actual costs

Roading and Footpaths Continued (Road Opening)	2015/16	2016/17
Applications Fees and Licences		
Two Year Road Crossing Licence	\$280.00	\$345.00
Road Encroachment, Cattle Stop, Gate (plus advertising)	\$120.00	\$120.00
Storage on roadside	\$120.00	\$120.00
Construct of kerb crossing or vehicle access — actual and reasonable cost recovery.	Actual cost	Actual cost
Vehicle Crossing / Access	\$120.00	\$120.00
Penalty fee for non-notification on permitted activities	\$500.00	\$500.00
Urgent permits will incur an additional mileage fee at the current IRD rate	\$0.77 per km	\$0.72 per km
Roading and Footpaths Continued	2015/16	2016/17
Temporary Road Closures		
Approved Community Events — non-commercial or not-for-profit organisations	No Charge	No Charge
Other Events — (motor sport events etc) — Each application is considered on its merits. Application fee for administering the Road Closure. Fees charged for external advertising at actual costs. Damage assessment inspection at actual costs. Road damage reimbursement at actual costs.	\$500.00	\$500.00

Roading and Footpaths Continued	2015/16	2016/17
Road / Street / Footpath Damage		
Bond — for Asset Protection, new build. This bond will only be refunded on demonstration that there has not been any damage or interference with any works or property owned, constructed, acquired or used by Waimate District Council, pursuant to section 175.	\$1,650.00	\$1,650.00
Council may charge at cost for the repair of any damage to the footpath or street incurred as a result of house relocation, building, demolition or similar activities.	Actual cost	Actual cost
Community Housing	2015/16	2016/17
Single unit, per week	\$80.00	\$83.00
Double unit, per week	\$85.00	\$88.00
Camping	2015/16	2016/17
Victoria Park Motor Camp		
Standard Cabins — per adult, per night	\$28.00	\$30.00
Standard Cabins — per child under 12 years, per night	\$6.00	\$6.00
Standard Cabins — long term, per person, per week	\$125.00	\$125.00
Camping, Power sites — per adult, per night	\$15.00	\$15.00
Camping, Power sites — per child under 12 years, per night	\$5.00	\$5.00
Camping, Power sites — long term, one person, per week	\$90.00	\$90.00
Camping, Power sites — long term, two people, per week	\$120.00	\$120.00

Camping Continued	2015/16	2016/17
Camping, Non-power sites— per adult, per night	\$14.00	\$14.00
Camping, Non-power sites — per child under 12 years, per night	\$5.00	\$5.00
Camping, Non-power sites — long term, one person, per week	\$85.00	\$85.00
Camping, Non-power sites — long term, two people, per week	\$115.00	\$115.00
On-site Caravans — per person, per night	\$30.00	\$30.00
En-suite Cabins — one adult, per night	\$50.00	\$50.00
En-suite Cabins — two adults, per night	\$80.00	\$80.00
En-suite Cabins — extra person, per night (greater than two adults per night fee)	\$15.00	\$15.00
En-suite Cabins — long term, per person, per week	\$220.00	\$220.00
Shower — Non-campers, per person	\$3.00	\$3.00
Knottingley Park		
Camping, Power sites — adult, per night	\$14.00	\$14.00
Camping, Power site — long term, one person, per week	\$90.00	\$90.00
Camping, Power site — long term, two people, per week	\$120.00	\$120.00
Camping, Power & Non-power sites — per child under 12 years, per night	\$5.00	\$5.00
Camping, Non-power sites — adult, per night	\$13.00	\$13.00
Camping, Non-power site — long term, one person, per week	\$80.00	\$80.00

Camping Continued (Knottingley Park)	2015/16	2016/17
Camping, Non-power site — long term, two people, per week	\$110.00	\$110.00
Shower — Non-camper, per person	\$3.00	\$3.00
Dump Station	\$5.00	\$5.00
Waitaki Lakes		
Season Ticket	\$330.00	\$330.00
Camp Site — two adults & dependants under 16 years, per night	\$20.00	\$20.00
Extra adults per night	\$10.00	\$10.00
St Andrews Domain		
Camping, Power sites — per adult per night	\$14.00	\$14.00
Camping, Power site — long term, one person, per week	\$90.00	\$90.00
Camping, Power site — long term, two people, per week	\$120.00	\$120.00
Camping, Power & Non-power sites — per child under 12 years, per night	\$5.00	\$5.00
Camping, Non-power sites — per adult per night	\$13.00	\$13.00
Camping, Non-power site — long term, one person, per week	\$80.00	\$80.00
Camping, Non-power site — long term, two people, per week	\$110.00	\$110.00
Shower — Non-camper, per person	\$3.00	\$3.00
Dump Station	\$5.00	\$5.00

Cemetery (Waimate and Otaio Cemeteries)	2015/16	2016/17
Interments		
Ashes	\$195.00	\$195.00
Stillborn and Babies up to 12 months	\$150.00	\$150.00
Children 1 - 12 years	\$440.00	\$440.00
Adult	\$790.00	\$790.00
Plot Purchase		
Opening Plot — Concrete Plot	\$265.00	\$265.00
Ash Plots	\$200.00	\$200.00
Stillborn and Babies up to 12 months	\$190.00	\$190.00
Children 1 - 12 years	\$300.00	\$300.00
Adult	\$810.00	\$810.00
Additional Charges		
Interments — Saturdays, Sundays or Statutory Holidays, also Monday to Friday after 3.00pm May to September and after 4.00pm October to April	\$440.00	\$440.00
Ashes Interments on Saturdays, Sundays or Statutory Holidays	\$135.00	\$135.00
Dig Grave — Saturdays, Sundays or Statutory Holidays	\$400.00	\$400.00

Cemetery Continued (Waimate and Otaio Cemeteries)	2015/16	2016/17
Ashes Dig Saturdays, Sundays or Statutory Holidays	\$170.00	\$170.00
Triple Depth Plot — Old Cemetery only	\$700.00	\$700.00
Concrete Beam		
Ash beam	\$145.00	\$145.00
Stillborn and Babies up to 12 months	\$145.00	\$145.00
Children 1 - 12 years	\$165.00	\$165.00
Adult	\$220.00	\$220.00
Cemetery — General		
Record search (in excess of one per day)	\$15.00	\$15.00
Parks — General	2015/16	2016/17
Power for Seddon Square — Charges will be fixed on individual requests taking usage into account.		
Swimming Pool	2015/16	2016/17
Adult — per swim	\$3.50	\$3.50
Child — per swim	\$2.00	\$2.00
Pre-School Child — per swim	No Charge	No Charge
80 years and over	No Charge	No Charge
Family Season Ticket	\$150.00	\$150.00

Swimming Pool Continued	2015/16	2016/17
Adult Concessions — per 20 swims	\$62.00	\$62.00
Child Concessions — per 20 swims	\$35.00	\$35.00
Adult Season Ticket	\$130.00	\$130.00
Child Season Ticket	\$75.00	\$75.00
Pool Hire		
Schools — per hour	\$50.00	\$50.00
Swimming Club — per hour	\$50.00	\$50.00
Other — per hour	\$60.00	\$60.00
Hire of Pool Attendant — per hour	\$35.00	\$35.00
Library	2015/16	2016/17
Membership	No Charge	No Charge
Replacement Card (Adult & Children)	\$4.00	\$4.50
Borrowing		
New Fiction — per three weeks	\$1.20	\$1.20
Magazines — per two weeks	\$0.70	\$0.70
CDs — per three weeks	\$2.50	\$2.50
DVDs — per three days	\$3.50	\$3.50

Library Continued	2015/16	2016/17
E Books	No Charge	No Charge
Overdue Charges		
1-13 days overdue	\$2.00	\$2.00
14-20 days overdue	\$4.00	\$4.00
21 days onwards	\$8.00	\$8.00
Lost Items	Replacement cost plus \$15 administration charge	Replacement cost plus \$15 administration charge
Services		
Interloan (minimum charge)	\$6.00	\$6.50
Reserves (Adult and Children)	No Charge	No Charge
Internet use	No Charge	No Charge
Scanning per page	\$0.50	\$0.50
Printing/Photocopying per A4 page/black and white	\$0.20	\$0.20
Printing/Photocopying per A3 page/black and white	\$0.50	\$0.50
Printing/Photocopying per A4 page/colour	\$2.00	\$2.00
Printing/Photocopying per A3 page/colour	\$3.00	\$3.00
Note: No charge for school children's projects.		

Information Services	2015/16	2016/17
Specific requests for copies of records or information held under the Official Information and Meetings Act 1987	First 30 mins no charge	First 30 mins no charge
Labour charge rate (after 30 mins)	\$60 per 30 mins plus disbursements	\$60.00 per 30 mins plus disbursements
Information Centre		
Brochure display annual charge	\$149.50	\$155.25
Web page	\$161.00	\$166.75
Web link	\$63.25	\$69.00
When promotional material is received part way through the year, the cost of brochure display will be calculated on a pro rata basis.		
Geographical Information Systems		
Certificate of Title	\$20.00	\$20.00
Print A4 — Colour	\$10.50	\$10.50
Print A4 — Black and White	\$7.00	\$7.00
Print A3 — Colour	\$12.50	\$12.50
Print A3 — Black and White	\$8.00	\$8.00
Print A2 — Colour	\$24.00	\$24.00
Print A2 — Black and White	\$13.00	\$13.00

Geographical Information Systems Continued	2015/16	2016/17
Print A1 — Colour	\$47.00	\$47.00
Print A1 — Black and White	\$24.50	\$24.50
Print A0 — Colour	\$70.00	\$70.00
Print A0 — Black and White	\$37.00	\$37.00
Laminate A4 and A3	\$4.50	\$4.50
Laminate A2, A1 and A0	\$10.00	\$10.00
Customised mapping charges		
Non-profit — per 15 mins (or part thereof)	\$16.00	\$16.00
Public — per 15 mins (or part thereof)	\$25.00	\$25.00
District RAPID number book	\$200.00	\$200.00
District RAPID number book for Emergency Services	\$100.00	No Charge
RAPID number allocation plates — including plate and installation	\$60.00	\$60.00
RAPID number allocation plates — replacement or additional	\$40.00	\$40.00

Environmental	2015/16	2016/17
Building Consents		
Note: The category (CAT) fees exclude all travel charges which are based on rating zones. Additional inspections are charged as per the schedule of fees and charges.		
CAT 1, (Log Fire) — includes 1 Inspection, PIM, CCC, Processing	\$299.00	\$299.00
CAT 2, \$0.00 - \$5,000 (Carports etc) — includes 2 Inspections, PIM, CCC, Processing	\$319.00	\$319.00
CAT 3, \$5,001 - \$15,000 (Minor Alterations, Additions, Garage, Farm Buildings) — includes 3 Inspections, PIM, CCC, Processing	\$694.00	\$694.00
CAT 4, \$15,000 - \$25,000 (Sleepout, Alteration, Additions, Farm Buildings) — includes 3 Inspections, PIM, CCC, Processing	\$823.00 Residential \$963.00 Commercial -Industrial	\$823.00 Residential \$963.00 Commercial -Industrial
CAT 5, \$25,001 - \$50,000 (Large Alterations, Additions, Commercial) — includes 5 Inspections, PIM, CCC, Processing	\$1,155.00 Residential \$1,295.00 Commercial -Industrial	\$1,155.00 Residential \$1,295.00 Commercial -Industrial
CAT 6, \$50,001 - \$100,000 (Large Alterations, Additions, Farm Buildings, Commercial, Industry) — includes 9 Inspections, PIM, CCC, Processing	\$2,280.00 Residential \$2,420.00 Commercial -Industrial	\$2,280.00 Residential \$2,420.00 Commercial -Industrial
CAT 7, \$100,001 - \$300,000 (New Dwelling, Commercial, Industrial, Processing) — includes 13 Inspections, PIM, CCC	\$3,180.00 Residential \$3,320.00 Commercial -Industrial	\$3,180.00 Residential \$3,320.00 Commercial -Industrial
CAT 8, Consents greater than \$300,001 incur an additional fee of \$540.00 per \$100,000	Plus \$540.00 per \$100,000	Plus \$540.00 per \$100,000

Environmental Continued (Building Consents)	2015/16	2016/17
Additional Inspection Fee (plus applicable travel charge)	\$125.00	\$125.00
Re-inspection Fee (plus applicable travel charge)	\$125.00	\$125.00
Travel Charges, as per rating zones — Zone 1	\$32.70	\$32.70
— Zone 2	\$80.80	\$80.80
— Zone 3	\$161.60	\$161.60
Septic tank & effluent field only	\$444.00	\$444.00
PIM Costs		
Log Fire	\$30.00	\$30.00
Under \$15,000 (Garage, carports, minor alterations, additions)	\$50.00	\$50.00
Over \$15,000 (All residential dwellings, alterations, garages, farm buildings)	\$260.00	\$260.00
All commercial & industrial work (new and alterations)	\$400.00	\$400.00
Other Fees		
Plan check/amended plans	\$200.00 per hour	\$200.00 per hour
Compliance schedule (includes Compliance Schedule Statement)	\$300.00	\$300.00
Compliance schedule amendments	\$200.00	\$200.00
Warrant of Fitness reminders/acknowledgement of receipt	\$140.00	\$140.00
Warrant of Fitness audit	\$250.00	\$250.00

Environmental Continued (Other Fees)	2015/16	2016/17
Notice to Rectify (Dangerous and Insanitary Buildings)	Actual cost	Actual cost
Marquees over 100m² (plus applicable travel charge)	\$75.00	\$75.00
Statistical reports — per year	\$500.00	\$300.00
Statistical report — one off	\$50.00	\$50.00
Reports and advisory functions	Actual cost	Actual cost
Mileage per km 2014/15 (where applicable and/or at current IRD rates)	\$0.77	\$0.72
NZ Fire Service — section 46 notice. (plus any NZFS charges)	\$220.00	\$220.00
Certificate of Acceptance		
Lodging and administration	\$350.00	\$350.00
Technical process	\$270.00 per hour	\$270.00 per hour
Inspection (plus applicable travel charge)	\$200.00	\$200.00
Notice to Fix	\$300.00	\$300.00
Certificate under Sale and Supply of Alcohol Act 2012	\$170.00	\$170.00
Application to extend time for which a building consent is valid	\$130.00	\$130.00
Fencing of swimming pools exemptions (includes report to Council)	\$260.00	\$260.00

Environmental Continued (Certificate of Acceptance)	2015/16	2016/17
Property file access and view records	\$35.00	\$35.00
Monitoring of swimming pools	\$260.00	\$260.00
Re-inspection of swimming pools	\$260.00	\$260.00
Investigation of illegal building work	Actual cost	Actual cost
Section 75 — Construction of building on 2 or more allotments — sign off	\$60.00	\$60.00
Certificate of Public Use	\$400.00	\$400.00
Certificate of Title	\$20.00	\$20.00
BRANZ Levy exemption up to \$20,000	No Charge	No Charge
BRANZ Levy on value over the exemption amount of \$19,999.99	\$1.00 per \$1,000 of project value	\$1.00 per \$1,000 of project value
DBH Levy exemption up to \$20,000	No Charge	No Charge
DBH Levy on value over the exemption amount of \$19,999.99	\$2.01 per \$1,000 of project value	\$2.01 per \$1,000 of project value
Building Consent Authority Accreditation Levy	\$1.00 per \$1,000 of project value	\$1.00 per \$1,000 of project value
NOTE: Building Research Association New Zealand (BRANZ) and Department of Building and Housing levies, are to be paid in addition to the total fee, as set by statute and may be subject to change		

Environmental Continued	2015/16	2016/17
Resource Management		
Section 36 of the Resource Management Act 1991 enables Council to charge additional fees to recover actual and reasonable costs where the Lodgement Fee is inadequate.		
When the total cost to process an application exceeds the Lodgement Fee in Table One, the additional fees are charged at the rates specified in Table Two of this fee schedule.		
Council also reserves its discretion to refund part of the fixed fee if the work required to process the application is less than usual.		
These fees will not be refunded if the application is declined or withdrawn.		
The Lodgement Fee will be required to accompany the application. An invoice will be sent for additional fees. The Lodgement Fee is a deposit only and may not be the complete charge. There may be additional fees or a part refund as explained above.		
If applications for resource consent and applications to change or cancel conditions are not processed within the statutory time frames, discounts shall be paid on administrative charges. The discounts shall be in accordance with the Regulations to the Resource Management Act 1991.		
Resource Consents		
Notified Consent	\$4,000.00 deposit	\$4,000.00 deposit
Limited Notified (service only) Consent	\$2,000.00 deposit	\$2,000.00 deposit
Non-notified Subdivision Consent	\$1,000.00 deposit	\$1,000.00 deposit
Non-notified Land Use Consent	\$800.00 deposit	\$800.00 deposit
Non-notified Land Use Consent (minor)	\$400.00 deposit	\$400.00 deposit
Non-notified Subdivision Consent — Change to flats plan or unit title	\$660.00 deposit	\$660.00 deposit

Environmental Continued	2015/16	2016/17
Resource Management		
Right of Way Approval (not included in Subdivision Consent)	\$450.00	\$460.00
Pre-application advice — after the first hour of staff time (per hour or part thereof)	\$120.00	\$125.00
Table One — Lodgement		
Revocation of Easements (not included in Subdivision Consent)	\$450.00	\$460.00
Existing Allotments Section 226 Certificate (new titles created)	\$230.00	\$235.00
Section 223 Certificate (subdivision sealing completion)	\$230.00	\$235.00
Section 224(c) Certificate including Section 223 Certificate	\$230.00	\$235.00
Removal of building line restriction	\$450.00	\$460.00
Certificates of Compliance	\$450.00	\$460.00
Change or cancellation of conditions	\$400.00 deposit	\$400.00 deposit
Existing use rights and existing use certificate	\$440.00	\$450.00
Extension of time	\$400.00 deposit	\$400.00 deposit
Outline Plan	\$400.00 deposit	\$400.00 deposit
Alteration to a designation	\$1,000.00 deposit	\$1,000.00 deposit
Extension of time to a designation	\$1,000.00 deposit	\$1,000.00 deposit

Environmental Continued	2015/16	2016/17
Consents		
Private Plan change	\$5,000.00 deposit	\$5,000.00 deposit
Notice of requirements for designations	\$3,000.00 deposit	\$3,000.00 deposit
Certificates for LMVD	\$170.00	\$175.00
Certificates under the Sale and Supply of Alcohol Act 2012	\$170.00	\$175.00
Table Two - Charge Rates		
Staff time charge out rate — per hour or part thereof	\$120.00	\$125.00
Public Notices	Actual cost	Actual cost
Disbursements		
Consultants/Legal Advice	Actual cost	Actual cost
Commissioning Special Reports	Actual cost	Actual cost
Hearing Fees		
Hearing Fee per hour or part thereof (minimum charge-out of one hour)	\$620.00	\$620.00
Commissioner	Actual cost	Actual cost
If monitoring of resource consent is required (imposed as a condition of a resource consent)		
Additional monitoring of resource consents and monitoring of non-compliance with the Waimate District Plan or the Resource Management Act 1991 — per hour or part thereof	\$120.00	\$125.00

Regulatory Services	2015/16	2016/17
Environmental Health Licensing		
Camping Grounds	\$350.00	\$350.00
Food Premises — All classes including premises with food safety	\$350.00	\$350.00
Food Premises — Non-perishable foods, eg gift shops	\$220.00	\$220.00
Hairdressers	\$150.00	\$155.00
Offensive Trades	\$310.00	\$310.00
Mobile Food Shops	\$150.00	\$155.00
Trading in Public Places	\$100.00	\$110.00
Boarding House	\$190.00	\$200.00
Circus	\$190.00	\$200.00
Funeral Directors	\$200.00	\$205.00
Transfer Fee of Health Licence (ie following sale of business)	\$90.00	\$100.00
Stereo Seizures	\$100.00 plus recovery of actual seizure costs	\$100.00 plus recovery of actual seizure costs
Re-inspection for non-compliance — by-laws, health, liquor, dangerous goods	\$150.00 per hour	\$150.00 per hour
Verification audit / site audit (food control plans)	\$150.00 per hour	\$150.00 per hour
Special Inspections	Hourly rate plus mileage	Hourly rate plus mileage

Regulatory Services Continued (Environmental Health Licensing)	2015/16	2016/17
Water samples — Labour plus hospital testing minimum	Actual cost	Actual cost
Keeping of Animal Permits	\$70.00	\$70.00
Skin Piercing, Beauty Facilities, Tattooing etc	\$220.00	\$225.00
Footpath Dining — Licence to Occupy	\$110.00	\$110.00
Existing Food Safety Programmes (Includes processing and verification of application up to a maximum of two hours. Charge-out fee per hour or part thereof applies thereafter)	\$300.00 plus \$150.00 per hour	\$300.00 plus \$150.00 per hour
Food Act 2014 (effective 1 July 2016)		
New Registration		
Note: Payment of application fees is upon application and any other fees are payable within 20 days from invoice date.		
Food Control Plan — Single Site		\$150.00 fixed fee plus \$75.00 per half hour after first hour
Food Control Plan — Multi-Site		\$225.00 fixed fee plus \$75.00 per half hour after first hour
National Programme		\$150.00 fixed fee plus \$75.00 per half hour after first hour
Optional Consultancy — new business set up assistance / pre-opening visit		\$150.00 per hour
Optional Food Plan Control Mentoring		\$300.00

Regulatory Services Continued (Food Act 2014)		2016/17
Registration Renewal		
Food Control Plan — Single Site — 12 month renewal		\$150.00 fixed fee
Food Control Plan — Multi-Site — 12 month renewal		\$225.00 fixed fee
National Programme — 24 month renewal		\$200.00 fixed fee
Food Control Plan Mentoring		\$300.00 fixed fee
Compliance and Monitoring		
Food Control Plan — Annual (including those Food Control Plans registered before 1 March 2016)		\$75.00 fixed fee
National Programme — 24 month		\$150.00 fixed fee
Verification (Audit)		
Note: Food Control Plan Audits include 15 minutes of staff time for any follow ups and confirm to compliance.		
Food Control Plan Audit Close-out over 15 minutes applies where non-compliance and follow up matters take longer than 15 minutes.		
Food Control Plan — Single Site Audit		\$300.00 fixed fee plus \$75.00 per half hour after first two hours
Food Control Plan — Multi-Site Audit		\$300.00 fixed fee plus \$75.00 per half hour after first two hours

Regulatory Services Continued (Food Act 2014)			2016/17
Food Control Plan Audit Close-out over 15 minutes			\$150.00 per hour
National Programme 1 — Check (one-off)			\$150.00 per hour
National Programme 2 — Audit (three-yearly)			\$150.00 per hour
National Programme 3 — Audit (two-yearly)			\$150.00 per hour
Complaint Driven Investigation			
Complaint resulting in issue of improvement notice by Food Safety Officer and its review			\$150.00 per hour plus actual mileage and disbursements
Exemption			
Application and Assessment			\$150.00 per hour
Travel Charges			
Fixed Charge for Waimate District			\$30.00
Actual Travel Costs (where applicable)			\$0.85 per km plus travel time at \$150.00 per hour
Gaming Machine Licensing			
New Gaming Venue Licence. Includes processing of application to a maximum of two hours. Charge-out fee applies thereafter \$150 per hour		\$250.00	\$250.00

Regulatory Services Continued (Liquor Licensing)	2015/16	2016/17
Liquor Licensing (as set by Liquor Licensing Authority)		
On Licence / Off Licence / Club Licence — Category		
Very low	\$368.00	\$368.00
Low	\$609.50	\$609.50
Medium	\$816.50	\$816.50
High	\$1,023.50	\$1,023.50
Very high	\$1,207.50	\$1,207.50
Annual Licence Fees — Category		
Very low	\$172.50	\$172.50
Low	\$391.00	\$391.00
Medium	\$632.50	\$632.50
High	\$1,035.00	\$1,035.00
Very high	\$1,437.50	\$1,437.50
Special Licence/Fees:		
Class 3 — One or two small events	\$63.25	\$63.25
Class 2 — Three to twelve small events, or one to three medium events	\$207.00	\$207.00
Class 1 — One large event; more than three medium events; more than twelve small events	\$575.00	\$575.00

Regulatory Services Continued (Liquor Licensing)	2015/16	2016/17
Other Application Fees		
Manager's Certificate application and renewals	\$316.25	\$316.25
Temporary Authority	\$296.70	\$296.70
Temporary Licence	\$296.70	\$296.70
Appeal to ARLA (paid to ARLA)	\$517.50	\$517.50
Extract of Register	\$57.50	\$57.50
Permanent Club Charter	\$632.50	\$632.50
Dog and Animal Control		
Dog and Animal — General		
Selected Owner Application fee including one inspection (apply once only)	\$60.00	\$60.00
Licence to keep three or more dogs including one inspection (apply once only)	\$50.00	\$50.00
Additional Inspections	\$20.00	\$20.00
Replacement Tags	No Charge	No Charge
Collars — Various Sizes	As per schedule	As per schedule
Registration Per Dog		
Registration — Non-Working Dogs	\$100.00	\$100.00

Dog and Animal Control Continued	2015/16	2016/17
Registration — Neutered Non-Working Dogs	\$60.00	\$60.00
Registration — Selected Owner, Working Dogs and Farm Pets	\$30.00	\$30.00
Dangerous Dogs	\$150.00	\$150.00
Penalties		
Late Penalty Fee — Percentage of base fee	150%	150%
Drop-Off Fee (where dog is not impounded)	\$40.00	\$40.00
Dog Impounding		
1st impoundment in 12 month period — per dog		
Dog wearing tag	\$95.00	\$95.00
Dog not wearing tag	\$130.00	\$130.00
2nd impoundment in 12 month period — per dog, plus micro chipping charge		
Dog wearing tag	\$110.00	\$110.00
Dog not wearing tag	\$160.00	\$160.00
3rd impoundment in 12 month period — per dog, plus \$200 infringement fee		
Dog wearing tag	\$130.00	\$130.00
Dog not wearing tag	\$160.00	\$160.00
Daily sustenance	\$20.00	\$20.00

Dog and Animal Control Continued	2015/16	2016/17
Surrender	\$60.00	\$60.00
Barking Collar Hire	\$50.00 (including \$25.00 refundable bond)	\$50.00 (including \$25.00 refundable bond)
Impounding — other than dogs		
Rangers charge-out rate	\$90.00 per hour	\$90.00 per hour
To be charged at the actual charge out rate per hour or part thereof plus any other costs including travel and impounding fees and a 25% administration fee.		
Planning and Regulatory - General	2015/16	2016/17
Certificate of Title	\$20.00	\$20.00
Copy of By-Laws	\$65.00	\$70.00
Land Information Memorandum — Residential and Rural properties of less than 2.5 hectare	\$350.00	\$350.00
Land Information Memorandum - Non-Residential and Rural properties greater than 2.5ha. Processing of LIM to a maximum of 4 hours. Charge out fee applies thereafter (\$150 per hour)	\$500.00	\$500.00
Amusement Device (as set by legislation)	\$11.50	\$11.50
Additional Amusement Device (as set by legislation)	\$2.30	\$2.30
Waimate District Plan	\$200.00 plus postage	\$200.00 plus postage

Discretion

The Chief Executive or the Managers of the Planning and Regulatory functions are authorised to reduce deposits or fees in cases of reduced staff input being required or in special circumstances. Where Council charges are based on the recovery of Council costs, these will be calculated as follows:

- Officers — at Council charge-out labour rates
- Expenses — at the actual costs incurred by Council
- Mileage for vehicle — at IRD charge-out rates

Consent Application

Note: All consents etc with a deposit fee will be charged at time and cost.

Upon completion of the application (ie when consent is either granted or declined) Council will render a final account for its services. This account may include charges for any or all of the following:

Postage, photocopying, advertising, mileage (site visit and property identification), property identification (signage), pre-hearing meetings, consultant fees, legal cost, planning cost, engineering cost, environmental health cost, planning staff cost, hearing cost (proportion of cost for daily hearing), monitoring fee (dependant on conditions set).

The deposit lodged with the application will be credited against this final account.

Interim Account: In some cases, where completion of a consent is delayed, or takes a long time, an interim account may be rendered.

Miscellaneous Fees

Other consents, certificates, authorities, services or inspections not specially provided to be charged at the cost of time and disbursements.

The non-statute fees above are those approved by Council but at the date of compilation of the Annual Plan, had not been advertised in terms of the Local Government Act or individual specific Acts.

Statement on Involvement of Maori

Statement on Participation of Maori in the Decision-making Process

Requirements of the Local Government Act, 2002

The Local Government Act, 2002, requires all Councils to take specific actions with regard to Maori. The relevant sections of the Act are as follows:

The ‘headline’ provision referring explicitly to Maori is section 4. It reads:

In order to recognise and respect the Crown’s responsibility to take appropriate account of the Principles of the Treaty of Waitangi and to maintain and improve opportunities for Maori to contribute to local government decision-making processes, Parts 2 and 6 provide principles and requirements for local authorities that are intended to facilitate participation by Maori in local authority decision-making processes.

Section 14(1)(d) reads:

In performing its role, a local authority must act in accordance with the principle that a local authority should provide opportunities for Maori to contribute to its decision-making processes.

Section 77(1)(c) reads:

A local authority must in the course of the decision-making process, - ...if any of the options identified under paragraph (a) involves a significant decision in relation to land or a body of water, take into account the relationship of Maori and their culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga.

Section 81(1) requires that a local authority must:

- (a) Establish and maintain processes to provide opportunities for Maori to contribute to decision-making processes of the local authority; and
- (b) Consider ways in which it may foster the development of Maori capacity to contribute to the decision-making processes of the local authority; and
- (c) Provide relevant information to Maori for the purposes of paragraphs (a) and (b).

Section 82(2) states:

A local authority must ensure that it has in place processes for consulting with Maori in accordance with subsection (1).

Waimate District Council Initiatives

The Waimate District Council addresses these requirements by actively pursuing the following initiatives:

- The Council will work together with Maori organisations and individuals, to identify citizens who are considered to be Maori with an interest in the Community in accordance with the requirements of Section 81(1) of the Act. This includes all Maori, regardless of tribal affiliation, who reside in the District, who own land within the District or who have a recognised cultural affiliation with the District. This will also include Maori organisations that are directly involved in the interests of local Maori. This identified list of Maori will be maintained in partnership with local Maori groups.
- The Council will mail written advice of all issues to be referred to Community consultation to all Maori and organisations who have been identified as in the previous paragraphs, and where a postal address is known. This advice will include an overview of the proposals and instructions on registering submissions. This will be additional to all normal advertising methods employed for the community at large.
- The Council will meet with representatives of Te Runanga o Waihao at least once a year, to discuss current issues and the progress of the Long Term Plan. These meetings are in addition to other contact as part of the consultation process.
- The Council will provide meetings, on request, to explain current issues and proposals for consultation specifically for Maori groups, whenever practical considerations permit. These meetings can be, by request, limited to specific Maori group participation.
- The Council will continue to involve tangata whenua in all relevant deliberations with regard to the application of the Resource Management Act.

The Council will adhere to the basic principle that all its citizens are of equal importance in the community and are all part of that community. Accordingly, it will always strive to ensure that the interests of all its Maori citizens are fully addressed and considered in all decision-making processes and recognises the special need to ensure the capacity of Maori to play a full part in the decision-making process.

Public Access To The Council And Its Elected Members

Mayor	Deputy Mayor	Councillor
<p>Craig Rowley</p> <p>Phone: 03 689 7341</p> <p>Cell: 027 839 7413</p> <p>E-mail: mayorcraigrowley@waimatedc.govt.nz</p>	<p>Sharyn Cain</p> <p>Phone: 03 689 8519</p> <p>Cell: 027 2771 973</p> <p>E-mail: sharyn.cain@waimatedc.govt.nz</p> <p>Waimate Ward</p>	<p>David Anderson</p> <p>Phone: 03 281 6542</p> <p>Cell: 021 963 122</p> <p>E-mail: david.anderson@waimatedc.govt.nz</p> <p>Pareora-Otaio-Makikihi Ward</p>
Councillor	Councillor	Councillor
<p>Peter Collins</p> <p>Phone: 03 689 8568</p> <p>Cell: 027 291 8763</p> <p>E-mail: peter.collins@waimatedc.govt.nz</p> <p>Waimate Ward</p>	<p>Arthur Gavegan</p> <p>Phone: 03 689 6465</p> <p>Cell: 027 689 6465</p> <p>E-mail: arthur.gavegan@waimatedc.govt.nz</p> <p>Waimate Ward</p>	<p>Peter McIlraith</p> <p>Phone: 03 436 0695</p> <p>Cell: 027 280 3133</p> <p>E-mail: peter.mcilraith@waimatedc.govt.nz</p> <p>Hakataramea-Waihaorunga Ward</p>
Councillor	Councillor	Councillor
<p>Miriam Morton</p> <p>Phone: 03 689 6042</p> <p>Cell: 027 778 0781</p> <p>E-mail: miriam.morton@waimatedc.govt.nz</p> <p>Waimate Ward</p>	<p>Tom O'Connor</p> <p>Phone: 03 612 6755</p> <p>Cell: 027 241 5084</p> <p>E-mail: tom.oconnor@waimatedc.govt.nz</p> <p>Pareora-Otaio-Makikihi Ward</p>	<p>Sheila Paul</p> <p>Phone: 03 689 2273</p> <p>Cell: 027 228 9589</p> <p>E-mail: sheila.paul@waimatedc.govt.nz</p> <p>Waihao Ward</p>

Council Administration Details

Waimate District Council Office		
125 Queen Street, Waimate 7924 PO Box 122, Waimate 7960 Phone 03 689 0000 (24hr service) Fax 03 689 8075 E-mail council@waimatedc.govt.nz Web www.waimatedc.govt.nz		
Council's Bank	Council's Solicitor	Council's Solicitor
ANZ National Bank Limited Cnr Queen and High Streets, Waimate 7924	Simpson Grierson Level 24, HSBC Tower 195 Lambton Quay, Wellington 6011 PO Box 2402, Wellington 6140	Anderson Lloyd Level 10, Otago House Cnr Moray Place & Princes Street, Dunedin 9016 Private Bag 1959, Dunedin 9054
Council's Auditor	Council's Solicitor	
Audit New Zealand Level 1, 399 Moray Place, Dunedin 9016 PO Box 232, Dunedin 9054	Hope & Associates Legal 120 Queen Street, Waimate 7924	

