

ANNUAL PLAN 2017/18

WAIMATE DISTRICT COUNCIL



27 JUNE 2017

Annual Plan 2017/18

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 2017/18

The annual plan process focuses on year-to-year budgets. Councils prepare an annual plan in each of the two years between long term plan reviews, and set out in them what the council plans to do in the next 12 months to achieve its goals. These plans are adopted before the start of the financial year in July. Setting the work programme and budget for the next 12 months is the most important process Council undertakes. This document outlines the work Waimate District Council will undertake in the coming year utilising the investment from your rates and user fees.

The overall rate increase this year will be 3.98%, down from the 4.92% indicated in the Long Term Plan 2015-25, which demonstrates that Council are mindful of keeping spending at an affordable level for our residents and ratepayers.

Again this year we have prepared a practical and realistic work plan that both provides essential services as efficiently as possible, yet also looks to the future. Outlined below are the major projects:

- **Urban Water Supply:** Upgrading and pressure management work on the aging urban water pipe network will provide increased capacity within the urban water system to meet rising demand.
- **Stormwater Drainage:** Upgrading work will be undertaken to roading and stormwater systems at a number of intersections within the urban boundary to minimise flooding.
- **Roading:** The replacement of an aged single lane weight restricted bridge on Pareora River Road is programmed which will improve freight efficiency and vehicle safety.
- **Property:** A new public toilet block in Waimate is planned to benefit both locals and visitors.
- **Parks and Public Spaces:** The Victoria Park playground equipment will be renewed, creating a safer environment for our District's younger generation.
- **Swimming:** The replacement of the aged swimming pool boiler at the Norman Kirk Memorial Swimming Pool to a more energy efficient system that will enhance and provide a more reliable temperature control.
- **Economic Development Strategy:** Council will continue to work with our communities as we form and look to implement this exciting economic vision for our District.

Council holds shares in Alpine Energy Limited and receive annual dividends which reduce the overall rates requirement for our ratepayers. The dividend income to Council has increased significantly over the last few years and for the Annual Plan 2017/18 Council have set aside \$100,000 of the increased dividend income for future Council initiatives. These funds will be allocated for projects on a case-by-case basis.

We are confident that we have been and will continue to deliver cost-effective, efficient and high-quality services to residents of Waimate District.

Council has this year determined that there are no matters of significance to consult on as there are no significant changes to the Long Term Plan 2015-25. However, we have and will continue to listen closely to our District's residents. In closing, we would like to thank you for taking an interest in the future of our District, the services we deliver and how we deliver them.

Craig Rowley
Mayor

Stuart Duncan
Chief Executive

A Guide to the Annual Plan and the Planning Cycle

Annual Plans (APs) and the Long Term Plan (LTP)

Welcome to Waimate District Council's Annual Plan 2017/18. 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 2015	30 June 2016	30 June 2017	30 June 2018
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.

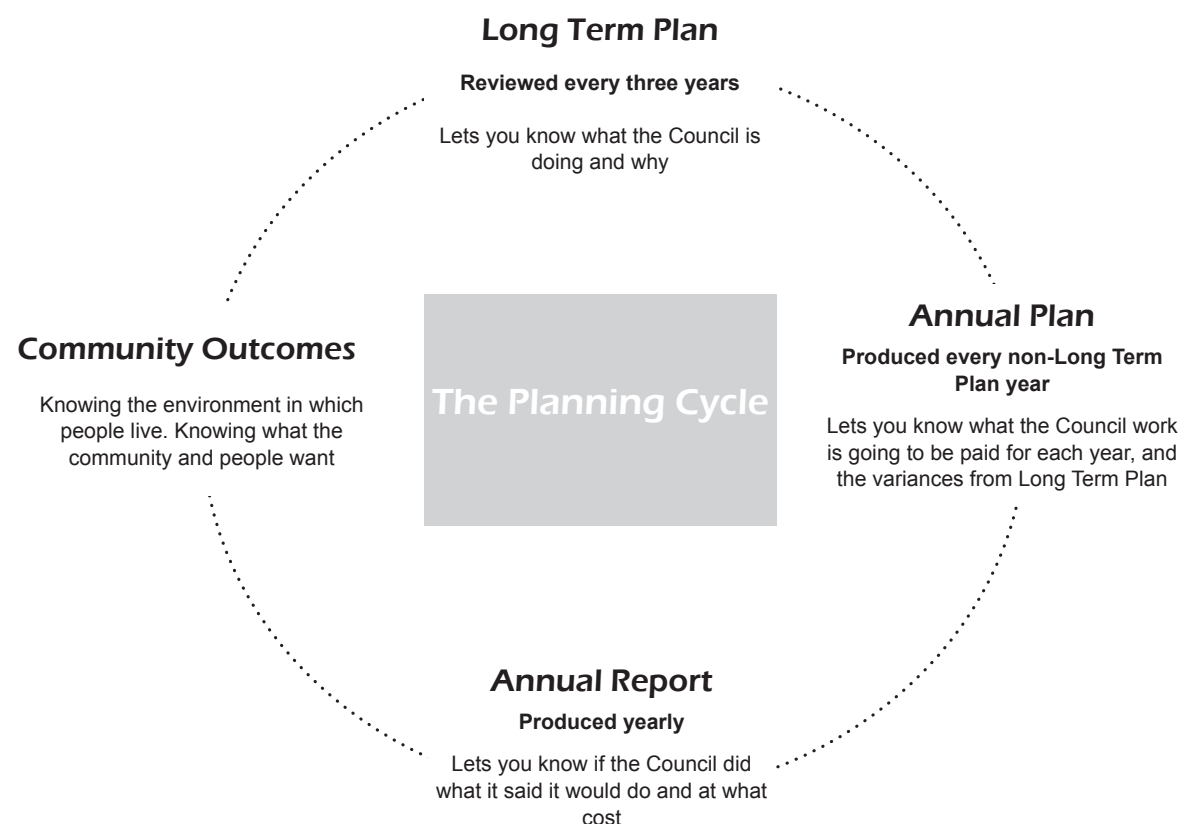
The Annual Plan provides the opportunity for Council to disclose what has changed since the year in question was envisaged and budgeted for in the LTP, and provides any revised budgets and revised Council workplans.

We encourage you to read and enjoy your Annual Plan

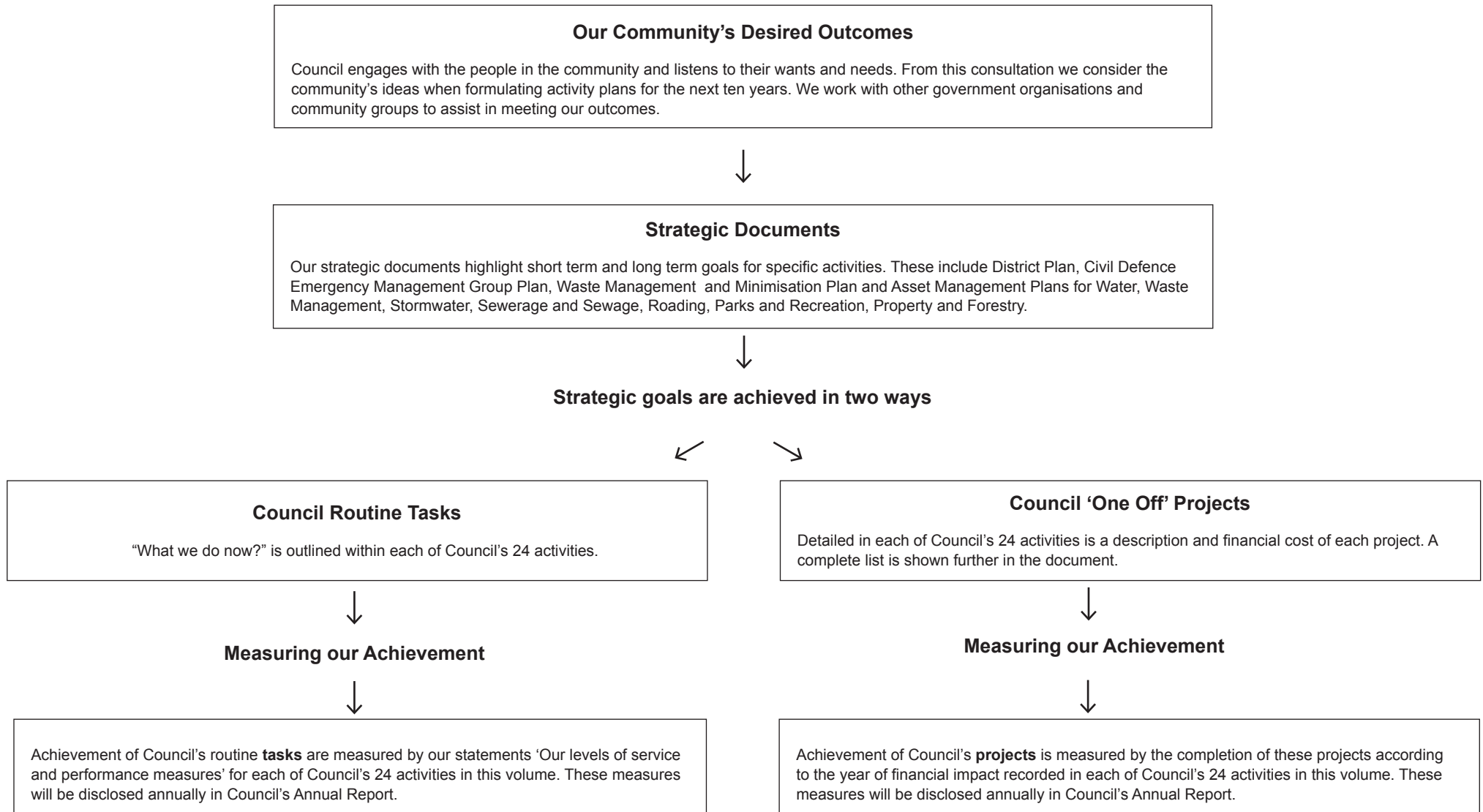
The Annual Plan is a summary of the Long Term Plan

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.

The Outcomes are a set of statements that encourages thinking about the needs of the community and they help set the direction for the Council's long term plan and its other key strategy and planning documents.

Where they came from

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.

Our Outcomes reflect the Council's experience of working with communities to contribute to making life better in the District for everyone.

Achieving our Community Outcomes

Everything Council does is focused on making progress towards achieving our Community Outcomes. We do this through aligning our planning and strategic thinking with the activities the organisation undertakes. All capital and operating expenditure is directed towards delivering a level or service designed to achieve these outcomes now and into the future.

The progress we make towards achieving our community outcomes is tracked through a range of performance measures that are reported on in our Annual Report.

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

Major Council Projects

Name of Project	Activity										
		15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
		\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
New/Improvements		Short Term			Medium Term						
Explanation of adjustments to LTP 2015-25 figures											
Rising Main Renewals Slight adjustment from Long Term Plan due to rounding of figures	Urban Water Supply	200	207 208	214	221	228					
Pressure Management	Urban Water Supply	75									
Pipe Investigation Programme	Urban Water Supply	10	10	11							
Manchester Road Bore Replacement New project since LTP process (due to fire at bore)	Urban Water Supply			250							
Hook Waituna - Filtration / Coagulation Upgrade	Rural Water Supply	100									
Otaio/Makikihi - New Bore - Redundancy	Rural Water Supply							123			
Pipe Investigation Programme	Rural Water Supply	20	21	22							
Weighbridge at RRP	Waste Management						115				
Compactor at RRP	Waste Management						114				
Manse / Harris Street Upgrade	Stormwater Drainage	143	174								
Manse Street (Town Belt to Harris), New Sumps	Stormwater Drainage			145	39						
Belt Street to Town Belt	Stormwater Drainage			15	40						
Pipeline, New Sumps Intersection Shearman/Glasgow Streets	Stormwater Drainage				104						
Consent and Management Plan Decrease in cost estimated in Long Term Plan	Stormwater Drainage	70	72 70								
Pipe Investigation Programme	Stormwater Drainage	5	5	5							
Mill Road Extension Carried forward from 2015/16 to 2016/17	Sewerage and Sewage	546	546								
Inflow Investigation	Sewerage and Sewage	3									
Pipe Investigation Programme	Sewerage and Sewage	10	10	11							
Aerator Replacement As planned in 2015-25 LTP	Sewerage and Sewage			33							

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						
Bridge replacement - Holme Station Corner <i>Carried forward from 2016/17 to 2017/18</i>	Roading		482	482							
Bridge replacement - Crouches Bridge	Roading					430					
Footpath development	Roading	50	51	52 51	53	54	56	57	58	60	62
Minor Improvements <i>Increased cost from Long Term Plan to align with NZTA co-investment</i>	Roading	264	293 418	324 364	340	347	356	364	375	384	394
Waimate District Community Complex (Stadium)	Property	3,800									
Public Toilets (new) Waimate Town <i>Carried forward from 2015/16 to 2016/17</i>	Property		200	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								

Name of Project	Activity										
		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
New/Improvements Explanation of adjustments to LTP 2015-25 figures		Short Term			Medium Term						
Replace Ausplay playground equipment at Victoria Park	Parks and Public Spaces			47							
Playground Safety Matting New project since LTP process	Parks and Public Spaces			14							
Remove large and old Oak trees located at the Southern end of Victoria Park	Parks and Public Spaces					20					
Morven Hall - Painting and Rewiring New project since LTP process	Parks and Public Spaces		30								
Morven Domain - Tree replacement New project since LTP process	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	
Economic Development Strategy New Project since LTP process	Economic Development and Promotions			50							

Activity Management Plan

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 (M)	Urban, Rural
Waste Management	Waste Management
Stormwater Drainage (M)	Stormwater Drainage
Sewerage and Sewage (M)	Sewerage and Sewage
Roading and Footpaths (M)	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

(M) indicates the mandatory groups of activities as set by the Local Government Act 2002.

Each activity management plan contains written information under the following headings and financial statements for the 2017/18 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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	10	11	11	12
Targeted rates	1,897	1,897	2,005	1,936
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	17	22	19	20
Internal charges and overheads recovered	155	74	96	91
Local authority fuel tax, fines, infringement fees other	208	53	61	62
Total operating funding	2,287	2,057	2,192	2,121
Applications of Operating Funding				
Payments to staff and suppliers	1,071	941	986	1,081
Finance costs	-	10	36	-
Internal charges and overheads applied	447	522	570	494
Other operating funding applications	-	-	-	-
Total applications of operating funding	1,518	1,473	1,592	1,575
Surplus/(deficit) of operating funding	769	584	600	546
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	133	-
Development and financial contributions	44	23	22	25
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	44	23	155	25
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	81	42	-	-
Capital expenditure - to replace existing assets	700	640	851	611
Increase/(decrease) in reserves	32	(75)	(96)	(40)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	813	607	755	571
Surplus/(deficit) of capital funding	(769)	(584)	(600)	(546)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Improve level of service				
Lower Waihao - NZ drinking water standards compliance	81	-	-	-
Lower Waihao - Tawai renewal	-	42	-	-
Replace existing assets				
Cannington/Motukaika - main renewals	6	12	-	-
Hook/Waituna - Havoc renewal	40	-	-	-
Hook/Waituna - Caywood renewal	-	-	-	11
Hook/Waituna - renewals	-	27	11	11
Lower Waihao - Part share of Chlorine Trailer	-	1	-	-
Lower Waihao - rising main renewals	39	-	-	-
Lower Waihao - renewals	-	-	5	5
Otaio/Makikihi - Sullivan - Tavistock 80AC 1000m- 100mm uPVC	-	-	45	45
Otaio/Makikihi - renewals	2	15	-	-
Waihaorunga - Pump renewal	2	4	-	-
Waihaorunga - renewals	10	-	-	-
Waikakahi - Part share of Chlorine Trailer	-	1	-	-
Waikakahi - renewals	-	5	5	5
Waikakahi - pipe renewal (SH82 crossing)	-	13	-	-
Manchesters Road Bore - Pumps	23	-	-	-
Urban water supply - Painting of AVG Filter	-	41	-	-
Urban water supply - Lateral renewals	69	52	54	53
Urban water supply - CI Water main renewals	146	156	160	160
Urban water supply - AC Water main renewals	84	104	107	107
Urban water supply - rising main renewals	280	208	214	214
Urban water supply - Part share of Chlorine Trailer	-	1	-	-
Urban water supply - Manchester Road bore replacement	-	-	250	-
	782	682	851	611

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2015 - 2025

Manchester Road bore replacement - This project to replace an existing asset will be partially funded from insurance proceeds following a fire.

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 2015/16
Protecting the community from drinking water related health issues.	Quality	Safety of Drinking Water Council will provide potable water. (M)	<p>The extent of compliance with part four of the drinking-water standards (bacteria compliance criteria).</p> <p>The extent of compliance with part five of the drinking-water standards (protozoal compliance criteria).</p>	<p>Waimate — Yes. Otaio — Yes. Hook/Waituna — Yes. Lower Waihao — Yes (2016 onwards). Waikakihi — Yes (2016 onwards). Waihaorunga — Yes (2016 onwards).</p> <p>Cannington/Motukaika — Yes (2016 onwards).</p> <p>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).</p> <p>Maintain secure source status (Waimate Urban, Otaio Makikihi RWS) Comply with UV requirements (Hook-Waituna RWS).</p>	<p>Waimate — Achieved. Otaio — Achieved. Hook/Waituna — Not Achieved. Lower Waihao — Not Achieved. Waikakihi — Achieved Waihaorunga — Achieved (Tavendales — Not Achieved). Cannington/Motukaika — Not Achieved</p> <p>Waimate — Achieved. Otaio — Achieved. Hook/Waituna — Not Achieved. Lower Waihao — Not Achieved. Waikakihi — Not Achieved. Waihaorunga — Not Achieved. Cannington/Motukaika — Not Achieved</p> <p>Awaiting Drinking Water Assessor approval Otaio Makikihi — Achieved UV Requirement — Not Achieved, in process of upgrading plant</p>

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 2015/16
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>	<p>Achieved</p> <p>Not Achieved</p>
		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>	Achieved

Water Supply – 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 2015/16
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:		
			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.	Not Achieved
			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.	Achieved
			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.	Achieved
	Sustainability	Maintenance of the Reticulation Network. Water is used efficiently and in a sustainable manner. (M)	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>	Achieved
			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	Not Achieved

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 2015/16
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	Not Measured (Next survey 2017)
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 2017/18

Pipe Investigation Programme

Rising Main Renewals

Pipe Investigation Programme — \$11,000

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 — \$214,000

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.

Manchester Road Bore Replacement — \$250,000

Description of/reason for the project

Following a significant fire at the Manchester Road Bore site (in December 2014), Council staff temporarily reinstated this facility. A larger project is programmed to both rebuild the facility and to re-drill (and case) the now aged infrastructure.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	649	650	672	674
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	15	19	16	17
Internal charges and overheads recovered	60	9	20	20
Local authority fuel tax, fines, infringement fees other	110	-	-	-
Total operating funding	834	678	708	711
Applications of Operating Funding				
Payments to staff and suppliers	245	246	268	294
Finance costs	-	-	-	-
Internal charges and overheads applied	192	228	233	214
Other operating funding applications	-	-	-	-
Total applications of operating funding	437	474	501	508
Surplus/(deficit) of operating funding	397	204	207	203
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	12	10	11	11
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	12	10	11	11
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	579	561	785	534
Increase/(decrease) in reserves	(170)	(347)	(567)	(320)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	409	214	218	214
Surplus/(deficit) of capital funding	(397)	(204)	(207)	(203)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

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 had to be compliant with both the Heath Act 1956 and the Heath (Drinking Water) Amendment Act 2007 by 2016. This has and will 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 2017/18

Pipe Investigation Programme

Pipe Investigation Programme — \$22,000

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	10	11	11	12
Targeted rates	1,248	1,246	1,334	1,262
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	2	3	3	3
Internal charges and overheads recovered	95	65	76	71
Local authority fuel tax, fines, infringement fees other	98	53	61	62
Total operating funding	1,453	1,378	1,485	1,410
Applications of Operating Funding				
Payments to staff and suppliers	826	694	718	787
Finance costs	-	10	36	-
Internal charges and overheads applied	255	294	337	280
Other operating funding applications	-	-	-	-
Total applications of operating funding	1,081	998	1,091	1,067
Surplus/(deficit) of operating funding	372	380	394	343
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	133	-
Development and financial contributions	32	13	11	14
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	32	13	144	14
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	81	42	-	-
Capital expenditure - to replace existing assets	122	79	67	77
Increase/(decrease) in reserves	201	272	471	280
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	404	393	538	357
Surplus/(deficit) of capital funding	(372)	(380)	(394)	(343)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied- The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

Targeted Rates - The Downlands Rural Water scheme has seen some large increases from the Long Term Plan.

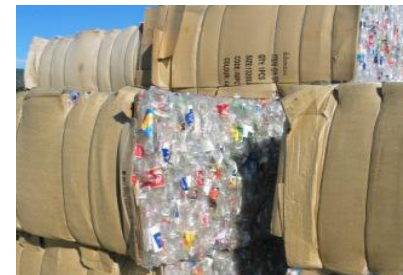
Finance costs - The Downlands Rural Water scheme interest expenses have increased from the Long Term Plan.

Subsidies and grants for capital expenditure - Income is related to the upgrade to the Lower Waihao Water Scheme.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	938	952	948	967
Subsidies and grants for operating purposes	29	28	31	27
Fees and charges	102	87	112	83
Internal charges and overheads recovered	29	24	20	27
Local authority fuel tax, fines, infringement fees other	36	-	-	-
Total operating funding	1,134	1,091	1,111	1,104
Applications of Operating Funding				
Payments to staff and suppliers	805	881	905	909
Finance costs	-	-	-	-
Internal charges and overheads applied	130	141	148	144
Other operating funding applications	-	-	-	-
Total applications of operating funding	935	1,022	1,053	1,053
Surplus/(deficit) of operating funding	199	69	58	51
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	6	-	6	-
Increase/(decrease) in reserves	193	69	52	51
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	199	69	58	51
Surplus/(deficit) of capital funding	(199)	(69)	(58)	(51)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Replace existing assets				
Waste Management - Wheelie Bin Replacements	6	-	6	-
	6	-	6	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

	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

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2015-25	Results 2015/16
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.	Achieved
			Council provides access to kerbside recycling collection services for a minimum of 45% of our District properties.	>45% of District properties.	Achieved
			Council provides a minimum of six rural recycling drop-off points.	At least six drop off points.	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.	Not Measured (Next survey 2017)
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.	Achieved
			Reduce percentage residual waste to landfill.	<51 % Residual Waste	Not achieved.

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 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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	62	86	103	69
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	11	-	-	15
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	73	86	103	84
Applications of Operating Funding				
Payments to staff and suppliers	9	21	31	38
Finance costs	-	-	-	-
Internal charges and overheads applied	19	26	42	26
Other operating funding applications	-	-	-	-
Total applications of operating funding	28	47	73	64
Surplus/(deficit) of operating funding	45	39	30	20
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	2	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	2	4	4	4
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	41	244	160	160
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	6	(201)	(126)	(136)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	47	43	34	24
Surplus/(deficit) of capital funding	(45)	(39)	(30)	(20)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Improve level of service				
Stormwater - Manse/Harris Streets upgrade	10	174	-	-
Stormwater - Manse Street (Town Belt to Harris), New Sumps	-	-	145	145
Stormwater - Belt Street to Town Belt	-	-	15	15
Consent and Management Plan	31	70	-	-
	41	244	160	160

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

General rates - The increased rate requirement is predominately due to increased internal interest expense following large capital works, plus increased overhead allocations.

	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 2015/16
Flooding is adequately managed within urban areas.	Quality	System adequacy. (M)	a. The number of flooding events that occur in a territorial authority district; and b. For each flooding event, the number of habitable floors affected.	Number of habitable floors affected ≤ 1 per 1000 properties.	Achieved. Achieved
We preserve the environment by ensuring the quality and quantity of discharges to the environment.		Discharge compliance. (M)	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: 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 Total for all enforcement actions = 0	Achieved
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.	Response times ≤ 180 minutes.	Achieved.
		Customer satisfaction. (M)	The number of complaints received by a territorial authority about the performance of its stormwater system.	Number of complaints ≤ 2 per 1000 properties.	Achieved
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.

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?

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 2017/18

Pipe Investigation Programme

Planned projects that will increase service levels for 2017/18

Stormwater Drainage improvements to Manse and Belt Streets

Stormwater Drainage Improvements — \$160,000

Description of/reason for the project

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

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%

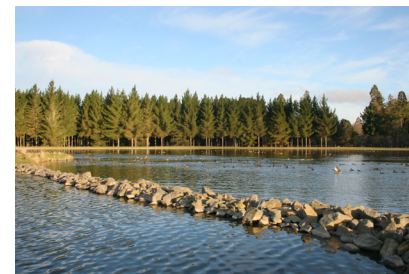
Stormwater Elephant Hill

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	465	478	495	477
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	51	52	1
Internal charges and overheads recovered	54	9	9	44
Local authority fuel tax, fines, infringement fees other	10	3	3	3
Total operating funding	529	541	559	525
Applications of Operating Funding				
Payments to staff and suppliers	120	145	156	195
Finance costs	-	-	-	-
Internal charges and overheads applied	136	155	165	151
Other operating funding applications	-	-	-	-
Total applications of operating funding	256	300	321	346
Surplus/(deficit) of operating funding	273	241	238	179
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	5	20	16	21
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	5	20	16	21
Applications of Capital Funding				
Capital expenditure - to meet additional demand	46	546	-	-
Capital expenditure - to improve level of service	-	-	-	-
Capital expenditure - to replace existing assets	12	205	243	243
Increase/(decrease) in reserves	220	(490)	11	(43)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	278	261	254	200
Surplus/(deficit) of capital funding	(273)	(241)	(238)	(179)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Meet additional demand				
Sewerage and sewage - Mill Road sewer extension	46	546	-	-
Replace existing assets				
Sewerage and sewage - wastewater (John Street)	8	-	-	-
Sewerage and Sewage - Aerator 2	-	-	33	33
Sewer - Waimate Urban Renewals	3	205	210	210
Sewerage and sewage - Smoke Testing equipment	1	-	-	-
	58	751	243	243

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

Following large capital expenditure, reserves have been drawn down resulting in reduced internal interest income for 2018.

Fees and charges - The increased income for 2017 and 2018 relates to the Mill Road sewer extension.

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 2015/16
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.	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	Achieved.
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; and b. resolution time. 	a. Time to get to site \leq 60 minutes. b. Time to resolve the problem \leq 24 hours.	Achieved. Achieved.

Sewerage and Sewage — 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 2015/16
We have reliable, efficient and well planned sewerage infrastructure that meet the needs of the community.	Reliability	Customer Satisfaction. (M)	The total number of complaints received by the territorial authority about any of the following: a. sewage odour; b. sewerage system faults; c. sewerage system blockages; and d. the territorial authority's response to issues with its sewerage system, expressed per 1000 connections to the territorial authority's sewerage system.	Number of complaints per 1000 connections ≤ 5	Achieved
Protects public health by ensuring a safe and viable sewage disposal system.	Quality	Council manages sewerage schemes wisely.	Percentage of satisfied or very satisfied residents with the overall performance of the sewerage service.	>80% satisfied and very satisfied residents.	Not Measured (next survey 2017)
The timely provision of utility services is essential to supporting growth.	Accessibility	Sewerage connections are available upon request within the rateable area of the sewerage network.	Sewerage connections for 100% of applicants are completed with in the rateable area of the sewerage network.	100% connection.	Achieved.
We have reliable, efficient and well planned sewerage infrastructure that meet the needs of the community.	Sustainability	Council will manage community infrastructure in a strategic manner.	Improve the sustainability of the Waimate sewerage scheme by conducting a pipe investigation programme.	2015/16	Achieved.

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 detailed 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.

Council will closely monitor new development in the District 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 2017/18

Pipe Investigation Programme

Aerator Replacement

Pipe Investigation Programme - \$11,000

Description of/reason for the project

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

Aerator Replacement - \$33,000

Description of/reason for the project

Council operates two aerators as part of its sewerage treatment process. These were installed in 2002 and have reached the end of their useful life. Both are demonstrating increased maintenance costs and reduced efficiency when compared to modern equivalents. Total replacement is programmed over a two year period.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	2,216	2,320	2,334	2,385
Subsidies and grants for operating purposes	967	938	983	925
Fees and charges	-	-	-	-
Internal charges and overheads recovered	49	40	45	48
Local authority fuel tax, fines, infringement fees other	121	63	65	48
Total operating funding	3,353	3,361	3,427	3,406
Applications of Operating Funding				
Payments to staff and suppliers	1,618	1,580	1,720	1,496
Finance costs	-	28	-	42
Internal charges and overheads applied	907	821	836	806
Other operating funding applications	-	-	-	-
Total applications of operating funding	2,525	2,429	2,556	2,344
Surplus/(deficit) of operating funding	828	932	871	1,062
Sources of Capital Funding				
Subsidies and grants for capital expenditure	1,068	1,681	1,672	1,438
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	397	399	(3)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	1,068	2,078	2,071	1,435
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	265	926	872	366
Capital expenditure - to replace existing assets	1,745	2,085	2,070	2,131
Increase/(decrease) in reserves	(114)	(1)	-	-
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	1,896	3,010	2,942	2,497
Surplus/(deficit) of capital funding	(828)	(932)	(871)	(1,062)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Improve level of service				
Roading and footpaths - minor improvements	182	393	339	314
Roading and footpaths - bridge replacement (Holme Station)	-	482	482	-
Roading and footpaths - development	83	51	51	52
Replace existing assets				
Roading and footpaths - resealing	1,026	998	1,160	1,020
Roading and footpaths - drainage construction	37	90	85	92
Roading and footpaths - concrete ford renewal	-	25	25	26
Roading and footpaths - culvert replacement	114	70	60	71
Roading and footpaths - kerb and channel renewal	77	85	86	98
Roading and footpaths - pavement rehabilitation	316	432	175	441
Roading and footpaths - structures component replacement	8	173	260	176
Roading and footpaths - sign renewal	48	45	52	52
Roading and footpaths - footpath renewal	79	91	91	93
Roading and footpaths - minor improvements (non-subsidised)	-	25	25	10
Roading and footpaths - Seal Extensions	40	51	51	52
	2,010	3,011	2,942	2,497

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

Finance Costs - The Debt associated with the Roothing activity is treated as an internal loan in 2017/18, therefore interest is reflected via Internal charges.

Subsidies and grants for operating purposes - The subsidy income for 2017/18 assumes NZTA income in relation to the Bridge Replacement which has been carried forward from the 2016/17 Annual Plan.

Capital expenditure - The roading capital expenditure has been updated for 2017/18 to reflect the three yearly programme as submitted to NZTA for approval.

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 2015/16
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%	Achieved
			All customer complaints and service requests are responded to within five working days.	100%	Achieved
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	Achieved
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.	Roads 75%. Footpaths 60%.	Not Measured (next survey 2017)
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.	No more than 7km non-compliant.	Achieved
			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 Roding Asset Management Plan.	92% of footpaths with a condition rating of 1 – 3.	Achieved
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.	Achieved.

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.

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 Districts 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: Roding 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 Council 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. Council prepared an Asset Management Plan, which sets out the basis and standard to which roads will be managed and maintained. 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 Roding 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	142	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 2017/18

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

Asset Type	2017/18 Renewals Forecast
Sealed Surfacing	\$ 1,160,000
Sealed Pavements	\$175,000
Structures Component Replacement	\$260,000
Drainage	\$ 256,000
Traffic Services	\$52,000
Footpaths	\$91,000

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 2017/18

See Capital Expenditure table in Part 2.

Planned projects that will increase service levels for 2017/18

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. This project has been carried over from 2016/17.

Footpath Development — \$51,000

Description of/reason for the project

Construction of additional footpaths

Minor Improvements — \$364,000

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	(451)	(643)	(552)	(409)
Targeted rates	215	319	345	374
Subsidies and grants for operating purposes	781	-	-	21
Fees and charges	-	-	-	-
Internal charges and overheads recovered	801	510	634	531
Local authority fuel tax, fines, infringement fees other	1,492	1,062	1,225	856
Total operating funding	2,838	1,248	1,652	1,373
Applications of Operating Funding				
Payments to staff and suppliers	918	590	611	576
Finance costs	48	161	172	216
Internal charges and overheads applied	805	406	509	508
Other operating funding applications	-	-	-	-
Total applications of operating funding	1,771	1,157	1,292	1,300
Surplus/(deficit) of operating funding	1,067	91	360	73
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	1,500	(22)	(23)	(15)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	1,500	(22)	(23)	(15)
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	3,693	200	200	-
Capital expenditure - to replace existing assets	12	29	31	19
Increase/(decrease) in reserves	(1,194)	(270)	106	39
Increase/(decrease) of investments	56	110	-	-
Total application of capital funding	2,567	69	337	58
Surplus/(deficit) of capital funding	(1,067)	(91)	(360)	(73)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Improve level of service				
Waimate Event Centre - Refurbishment	3,693	-	-	-
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 - replace spouting	8	-	-	-
Local government centre - floor coverings	-	-	-	3
Local government centre - sundry purchases	-	3	5	-
Community Housing - replacement stoves	-	3	3	-
Community Housing - Hot Water Cylinders	-	5	5	11
Community Housing - furniture and fittings	1	-	-	-
Council Property - Reseal Michael Street yard	-	10	10	-
Planting costs	1	-	-	-
Council Property - Fencing	2	-	-	-
	3,705	229	231	19

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2015 - 2025

Public Toilets - This project has been carried forward from the 2017 Annual Plan.

Council Property - Reseal Michael Street yard - This project has been carried forward from the 2017 Annual Plan.

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 2015/16
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	Not measured (Next survey 2017)
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 2017:

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.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$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	9	6	33	8
Local authority fuel tax, fines, infringement fees other	453	-	-	-
Total operating funding	462	6	33	8
Applications of Operating Funding				
Payments to staff and suppliers	490	26	29	26
Finance costs	-	-	-	-
Internal charges and overheads applied	89	90	71	95
Other operating funding applications	-	-	-	-
Total applications of operating funding	579	116	100	121
Surplus/(deficit) of operating funding	(117)	(110)	(67)	(113)
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	1	-	-	-
Increase/(decrease) in reserves	(118)	(110)	(67)	(113)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	(117)	(110)	(67)	(113)
Surplus/(deficit) of capital funding	117	110	67	113
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The Forestry activity has increased internal interest income compared to the LTP due to the reserves being in a better position than anticipated at the LTP.

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 cash flow 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 cash flow 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 cash flows 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 cash flow 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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	(478)	(683)	(607)	(445)
Targeted rates	47	55	48	56
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	488	194	318	199
Local authority fuel tax, fines, infringement fees other	806	705	860	683
Total operating funding	863	271	619	493
Applications of Operating Funding				
Payments to staff and suppliers	77	156	121	160
Finance costs	48	19	30	19
Internal charges and overheads applied	526	165	297	275
Other operating funding applications	-	-	-	-
Total applications of operating funding	651	340	448	454
Surplus/(deficit) of operating funding	212	(69)	171	39
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	156	(178)	171	39
Increase/(decrease) of investments	56	109	-	-
Total application of capital funding	212	(69)	171	39
Surplus/(deficit) of capital funding	(212)	69	(171)	(39)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

General rates - The Investments and Finance activity receives dividends from investments which result in a general rate reduction. An increase in dividend income for 2018 has resulted in an increased rate reduction than anticipated at Long Term Plan.

In 2018 Council are retaining \$100,000 of the increased dividend revenue for future use.

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

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 safeguard 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.

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.

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

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

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

Investment properties — the remaining sections at Eric Bachelor Place will be sold within this Long Term Plan 2015-25 period and Council has 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. The build of the Waimate Event Centre has been completed and the centre is now fully tenanted and operational.

\$1.5m has been allocated in the 2018/19 year for an extension of the existing library. Staff will investigate options for the provision of appropriate library space for consideration by Council.

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. There are no other providers of Community Housing in the District.

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 2017/18

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. This project has been carried over from 2016/17.

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	46.4%
Civic Amenities Rate Rural 2	4.6%

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	Residential sections developed for sale			√		

Property

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	27	40	55	36
Targeted rates	168	264	297	318
Subsidies and grants for operating purposes	-	-	-	21
Fees and charges	-	-	-	-
Internal charges and overheads recovered	305	311	284	323
Local authority fuel tax, fines, infringement fees other	233	357	365	173
Total operating funding	733	972	1,001	871
Applications of Operating Funding				
Payments to staff and suppliers	351	409	461	390
Finance costs	-	142	141	197
Internal charges and overheads applied	191	150	141	138
Other operating funding applications	-	-	-	-
Total applications of operating funding	542	701	743	725
Surplus/(deficit) of operating funding	191	271	258	146
Sources of Capital Funding				
Subsidies and grants for capital expenditure	781	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	(22)	(23)	(15)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	781	(22)	(23)	(15)
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	3,693	200	200	-
Capital expenditure - to replace existing assets	11	29	31	19
Increase/(decrease) in reserves	(2,732)	20	4	112
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	972	249	235	131
Surplus/(deficit) of capital funding	(191)	(271)	(258)	(146)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Local authority fuel tax, fines, infringement fees other - Expected sales of Eric Batchelor Place sections have been included in the 2018 Annual Plan, however these were not allowed for in the Long Term Plan

Payments to staff and suppliers - The 2018 Plan includes additional costs associated with the running of the Waimate Event Centre, these additional costs were not known when the LTP was prepared.

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.
The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

Subsidies and Grants for capital expenditure - The income received in 2016 relates to the community fundraising associated with the Waimate Event Centre.

Finance costs - The 2018 Annual Plan costs are favourable to Long Term Plan due to favourable interest rates.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	658	669	757	792
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	390	306	334	323
Internal charges and overheads recovered	122	301	286	365
Local authority fuel tax, fines, infringement fees other	87	78	78	80
Total operating funding	1,257	1,354	1,455	1,560
Applications of Operating Funding				
Payments to staff and suppliers	784	1,031	1,068	1,139
Finance costs	-	-	-	-
Internal charges and overheads applied	171	129	134	126
Other operating funding applications	-	-	-	-
Total applications of operating funding	955	1,160	1,202	1,265
Surplus/(deficit) of operating funding	302	194	253	295
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	-	26	-	-
Capital expenditure - to improve level of service	20	-	-	-
Capital expenditure - to replace existing assets	32	209	407	425
Increase/(decrease) in reserves	250	(41)	(154)	(130)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	302	194	253	295
Surplus/(deficit) of capital funding	(302)	(194)	(253)	(295)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Meet additional demand				
Victoria park - Playground extension	-	26	-	-
Improve level of service				
Victoria Camp - upgrade cabins at Tennant Street	4	-	-	-
Knottingley park - driveway upgrade	3	-	-	-
Rural Reserves - playground equipment	13	-	-	-
Replace existing assets				
Waitaki Lakes - New Signs	-	-	4	-
Waitaki Lakes - Water monitoring system(SCADA)	-	-	1	-
Waitaki Lakes - Water pipes investigation/replace	20	-	-	-
Victoria Camp - appliances	7	5	5	5
St Andrews Camping - mower (nett of trade in)	4	-	-	-
St Andrews Camping - Upgrade power sites	-	20	-	-
Knottingley Park - Replace see-saws	-	7	-	-
Cemetery - truck	-	45	-	-
Morven - Hall Painting and Rewiring	-	30	-	-
Morven - Domain electrical points	-	-	4	-
Morven - Domain replacement trees	-	20	-	-
Morven - Relocate playground	-	-	5	-
Victoria park - parks officer motor vehicle	-	12	-	-
Victoria Park - Mower	-	17	61	122
Victoria Park - sundry plant	4	7	7	8
Victoria Park - Repair asphalt in works yard	-	-	5	-
Victoria Park - Restrain fence cycle track oval	-	-	9	-
Victoria Park - Repair asphalt playground carpark	-	-	2	-
Victoria park - glasshouse upgrade (roof and walls)	(4)	-	-	-
Victoria Park - Replace Ausplay playground	-	-	47	47
Urban Reserves - Playground safety matting	-	-	14	-
Swimming pool - replace heating system	-	-	243	243
Swimming pool - upgrade changing rooms and toilets	-	25	-	-
Swimming pool - Platforms	1	-	-	-
Swimming pool - Replacement covers	-	21	-	-
	52	235	407	425

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2015 - 2025

Victoria Park - Mower replacement for 2018 only requires one replacement, whereas the Long Term Plan assumed two replacements.

Other minor capital projects have been included in the 2018 Annual Plan which were not provided for in the Long Term Plan.

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 2015/16
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: 80%.	Not Measured (Next survey 2017)
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: 80%.	Not Measured (Next survey 2017)
			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: 80%.	Not Measured (Next survey 2017)
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.	Not Measured (assessment in 2017)

Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance / Target Years 2015-25	Results 2015/16
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.	Achieved
			All serious incidents responded to immediately.	100% immediate response.	Achieved
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: 85% .	Not Measured (Next survey 2017)

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, Waimate, 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.

Morven Domain is located on Donald Street, Morven.

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?

Councils 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.

Planned projects to maintain current service levels for 2017/18

Te Akatarawa telemetry system

Renew/Upgrade Waitaki Lakes campsites signage

Te Akatarawa Telemetry System — \$1,200

This system will inform staff whether the water tanks drop below a certain level so that staff are able to investigate in a timely manner to ensure a continuous and sanitary supply of water to the camp site.

Renew/Upgrade Waitaki Lakes Campsites Signage — \$4,000

Renewing and upgrading aged Waitaki Lakes campsites signage to ensure the provision of clear information to all visitors and users.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	310	241	263	253
Internal charges and overheads recovered	49	44	32	46
Local authority fuel tax, fines, infringement fees other	1	-	-	-
Total operating funding	360	285	295	299
Applications of Operating Funding				
Payments to staff and suppliers	179	185	188	201
Finance costs	-	-	-	-
Internal charges and overheads applied	37	31	35	33
Other operating funding applications	-	-	-	-
Total applications of operating funding	216	216	223	234
Surplus/(deficit) of operating funding	144	69	72	65
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	4	-	-	-
Capital expenditure - to replace existing assets	31	25	10	5
Increase/(decrease) in reserves	109	44	62	60
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	144	69	72	65
Surplus/(deficit) of capital funding	(144)	(69)	(72)	(65)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

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	46.6%
Civic Amenities Rate Rural 1	45.7%
Civic Amenities Rate Rural 2	7.7%

Cemeteries

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	34	39	33	51
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	56	40	47	44
Internal charges and overheads recovered	-	17	17	20
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	90	96	97	115
Applications of Operating Funding				
Payments to staff and suppliers	63	80	80	85
Finance costs	-	-	-	-
Internal charges and overheads applied	15	16	15	14
Other operating funding applications	-	-	-	-
Total applications of operating funding	78	96	95	99
Surplus/(deficit) of operating funding	12	-	2	16
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	-	45	-	-
Increase/(decrease) in reserves	12	(45)	2	16
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	12	-	2	16
Surplus/(deficit) of capital funding	(12)	-	(2)	(16)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed. The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

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;
- Knottingley Park;
- Manchester Park; and
- Internal propagation and display;
 - Glasshouse 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;
- 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;
- Waihaorunga;
- Glenavy;
- Hunter;
- St Andrews; and
- Studholme.

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

Urban Reserves

- Boland Park;
- 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, sports fields, 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 2017/18

Maintenance of playgrounds

Playgrounds — \$61,000

- Renew Ausplay playground equipment at Victoria Park
- Playground safety matting 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	46.6%
Civic Amenities Rate Rural 1	45.7%
Civic Amenities Rate Rural 2	7.7%

Parks and Public Spaces

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	516	505	548	586
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	3	-	-	-
Internal charges and overheads recovered	56	226	225	279
Local authority fuel tax, fines, infringement fees other	87	78	78	80
Total operating funding	662	809	851	945
Applications of Operating Funding				
Payments to staff and suppliers	398	645	667	732
Finance costs	-	-	-	-
Internal charges and overheads applied	106	67	68	65
Other operating funding applications	-	-	-	-
Total applications of operating funding	504	712	735	797
Surplus/(deficit) of operating funding	158	97	116	148
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	-	26	-	-
Capital expenditure - to improve level of service	16	-	-	-
Capital expenditure - to replace existing assets	-	93	154	177
Increase/(decrease) in reserves	142	(22)	(38)	(29)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	158	97	116	148
Surplus/(deficit) of capital funding	(158)	(97)	(116)	(148)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

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 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 2017/18

Replace pool boiler

Replace Swimming Pool Boiler — \$243,000

Description of/reason for the project

The swimming pool boiler is coming to the end of its 20-year life, so it is proposed to investigate options for replacement including new energy efficient technologies such as solar assistance and electric boosters for installation.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	107	124	177	155
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	21	25	25	26
Internal charges and overheads recovered	17	15	12	20
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	145	164	214	201
Applications of Operating Funding				
Payments to staff and suppliers	146	121	132	121
Finance costs	-	-	-	-
Internal charges and overheads applied	12	15	16	14
Other operating funding applications	-	-	-	-
Total applications of operating funding	158	136	148	135
Surplus/(deficit) of operating funding	(13)	28	66	66
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	1	45	243	243
Increase/(decrease) in reserves	(14)	(17)	(177)	(177)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	(13)	28	66	66
Surplus/(deficit) of capital funding	13	(28)	(66)	(66)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

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

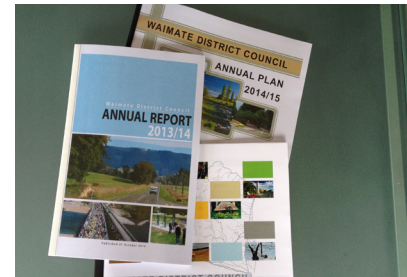
To plan for the future of the Waimate District.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	498	523	540	529
Targeted rates	830	889	936	868
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	2,926	2,989	3,074	2,849
Local authority fuel tax, fines, infringement fees other	149	26	78	24
Total operating funding	4,403	4,427	4,628	4,270
Applications of Operating Funding				
Payments to staff and suppliers	3,157	3,378	3,636	3,309
Finance costs	-	-	-	-
Internal charges and overheads applied	790	931	916	840
Other operating funding applications	-	-	-	-
Total applications of operating funding	3,947	4,309	4,552	4,149
Surplus/(deficit) of operating funding	456	118	76	121
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	210	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	210	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	108	-	-	-
Capital expenditure - to replace existing assets	109	114	160	106
Increase/(decrease) in reserves	449	4	(84)	15
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	666	118	76	121
Surplus/(deficit) of capital funding	(456)	(118)	(76)	(121)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Replace existing assets				
Support Services - software/GPS	5	-	-	-
Support Services - Computers/hardware	-	12	10	18
Support Services - Miscellaneous	2	-	10	8
Support Services - Servers	-	-	90	80
Support Services - Councillors tablets	6	9	-	-
Support Services - Single customer database	-	5	5	-
Support Services - Telephone/PABX Upgrade	-	15	15	-
Support Services - UPS	-	-	15	-
Support Services - Event Centre	-	-	7	-
Support Services - General	-	-	2	-
Support Services - NCS Upgrade	10	9	-	-
GIS Platform Upgrade	59	-	-	-
Utilities Business Unit - Vehicle Replacement	88	38	-	-
Roading Business Unit - Vehicle Replacement	-	-	-	-
Utilities Business Unit - Sundry Plant Renewals	8	6	6	-
Online Consenting	39	20	-	-
	217	114	160	106

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2015 - 2025

Support Services - The projects for Single Customer Database and PABX upgrade have been carried forward from the 2017 Annual Plan.
Other minor capital projects have been included in the 2018 Annual Plan which were not allowed for in the Long Term Plan.

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	Customer Performance Measure		
			Performance Measure	Compliance / Target Years 2015-25	Results 2015/16
Community Representation - We encourage and value community feedback.	Accessibility	Council provides opportunities for the community to raise local issues.	Council provides a time slot for public forum in the agenda of each of its ordinary Council Meetings.	Provide public forums at all ordinary Council Meetings.	Achieved
Community Representation - We have a reliable and effective governance group that meet the needs of the community.	Quality	Provide high quality governance.	80% of residents are satisfied/very satisfied with access to elected members	2016/17: 80%.	Not Measured (Next survey 2017)
Managing Services - We provide reliable information on Council services.	Accessibility	Information about Council services is readily available.	Council's website is available to the public 356 days of the year.	Website available 365 days.	Achieved.
			Customers can reach Council by phone 24 hours a day, seven days a week.	Phone operating 24/7.	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 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 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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	830	889	936	868
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	14	9	-	5
Local authority fuel tax, fines, infringement fees other	-	4	4	-
Total operating funding	844	902	940	873
Applications of Operating Funding				
Payments to staff and suppliers	325	399	392	361
Finance costs	-	-	-	-
Internal charges and overheads applied	429	525	535	512
Other operating funding applications	-	-	-	-
Total applications of operating funding	754	924	927	873
Surplus/(deficit) of operating funding	90	(22)	13	-
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	90	(22)	13	-
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	90	(22)	13	-
Surplus/(deficit) of capital funding	(90)	22	(13)	-
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

Payments to staff and suppliers - The 2018 Plan provides for additional Audit and Risk Committee expenditure and Zone Committee expenditure, this was not provided for in the 2018 LTP.

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	60.3%
General Rate Rural 2	9.7%

Strategy

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

VARIANCES TO LONG TERM PLAN 2015 - 2025

Sources of Operating Funding

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
General rates, UAGC, rates penalties	498	523	540	528
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	50	50	46	47
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	548	573	586	575

Applications of Operating Funding

Payments to staff and suppliers	248	342	433	392
Finance costs	-	-	-	-
Internal charges and overheads applied	193	230	235	223
Other operating funding applications	-	-	-	-
Total applications of operating funding	441	572	668	615
Surplus/(deficit) of operating funding	107	1	(82)	(40)

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	107	1	(82)	(40)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	107	1	(82)	(40)
Surplus/(deficit) of capital funding	(107)	(1)	82	40

Funding balance

	-	-	-	-
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Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

Payments to staff and suppliers - The 2018 Annual Plan provides for an annual residents survey for reporting purposes, this was not provided for in the Long Term Plan. A minor increase in employment expenses and other general expenses has also been provided for.

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, Roading.

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.

By August 2017 Council will have undertaken 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 maintain/modify service levels and enhance community outcomes.

Planned projects to maintain current service levels for 2017/18

- Telephone and Uninterrupted Power Supply

Telephone and Uninterrupted Power Supply — \$30,000

Description of/reason for the project

The telephone/PBAX and Uninterrupted Power Supply projects are hardware upgrades which ensure continued resilience of Council systems.

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 2018

VARIANCES TO LONG TERM PLAN 2015 - 2025

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$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	2,862	2,930	3,027	2,796
Local authority fuel tax, fines, infringement fees other	149	23	75	24
Total operating funding	3,011	2,953	3,102	2,820
Applications of Operating Funding				
Payments to staff and suppliers	2,584	2,637	2,811	2,555
Finance costs	-	-	-	-
Internal charges and overheads applied	168	175	145	106
Other operating funding applications	-	-	-	-
Total applications of operating funding	2,752	2,812	2,956	2,661
Surplus/(deficit) of operating funding	259	141	146	159
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	210	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	210	-	-	-
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	108	-	-	-
Capital expenditure - to replace existing assets	109	114	160	106
Increase/(decrease) in reserves	252	27	(14)	53
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	469	141	146	159
Surplus/(deficit) of capital funding	(259)	(141)	(146)	(159)
Funding balance	-	-	-	-

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

Local authority fuel tax, fines, infringement fees other - The 2018 Annual Plan provides for income in relation to collection of Environment Canterbury Rates, this was not provided for in the Long Term Plan.

Payments to staff and suppliers - The 2018 Annual Plan provides for an increase in employment and recruitment costs above the Long Term Plan. The 2018 Annual Plan also allows for increases in annual software licence fees, legal fees, insurance costs and other general expenses.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	825	804	676	832
Targeted rates	103	109	111	108
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	776	484	484	509
Internal charges and overheads recovered	24	20	13	15
Local authority fuel tax, fines, infringement fees other	40	7	7	4
Total operating funding	1,768	1,424	1,291	1,468
Applications of Operating Funding				
Payments to staff and suppliers	733	745	625	739
Finance costs	-	-	-	-
Internal charges and overheads applied	586	618	635	676
Other operating funding applications	-	-	-	-
Total applications of operating funding	1,319	1,363	1,260	1,415
Surplus/(deficit) of operating funding	449	61	31	53
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	131	46	46	48
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	131	46	46	48
Applications of Capital Funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve level of service	8	155	-	-
Capital expenditure - to replace existing assets	26	10	2	-
Increase/(decrease) in reserves	546	(58)	75	101
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	580	107	77	101
Surplus/(deficit) of capital funding	(449)	(61)	(31)	(53)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Improve level of service				
Building control - Inspections Hardware/Software	8	-	-	-
Building control - Sundry	2	1	-	-
Fire protection - fire tanker (Cannington)	-	75	-	-
Fire protection - fire tanker (St Andrews)	-	80	-	-
Replace existing assets				
Building control - General Equipment	-	-	1	-
Fire protection - Ute	10	-	-	-
Fire protection - general equipment (Hose, GPS, Radio Upgrade)	9	8	-	-
Civil Defence - Mobile technology Hardware	-	1	1	-
Rural Fire Plant	5	-	-	-
	34	165	2	-

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 2015/16
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 issued within 20 working days.	Achieved.
Resource Management — we have reliable and efficient services that meet the needs of the community.		Respond to customer complaints and requests 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. 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 area representatives 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: 85%	Achieved Not Measured (Next survey 2017)
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 one Civil Defence Emergency Management training per year	Emergency Operations Centre personnel trained at least once per year.	Achieved

Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2015-25	Results 2015/16
Regulatory — we have reliable and efficient services that meet the needs of the community.	Responsiveness	Respond to customer complaints and requests 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%.	Achieved.
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%.	Achieved.
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);
- Inspection of swimming pool fencing, spa pools and hot tubs;
- Administering and auditing Building Warrants of Fitness;
- 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 2002 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 Waimate District Council Building Control Authority will continue to maintain compliance with accreditation requirements.

Council issue approximately 270 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.

Compliance standards in this activity are becoming more complex as central government looks for ways to improve accountability. This is expected to deliver higher levels of service to the customer.

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 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
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 2018

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed. The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

The 2018 Annual Plan has reduced internal interest expense due the Building Control reserve being in a better position than anticipated at Long Term Plan.

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	220	208	221	247
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	401	282	282	297
Internal charges and overheads recovered	-	-	-	-
Local authority fuel tax, fines, infringement fees other	35	7	7	3
Total operating funding	656	497	510	547
Applications of Operating Funding				
Payments to staff and suppliers	230	285	297	288
Finance costs	-	-	-	-
Internal charges and overheads applied	187	194	196	237
Other operating funding applications	-	-	-	-
Total applications of operating funding	417	479	493	525
Surplus/(deficit) of operating funding	239	18	17	22
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	8	-	-	-
Capital expenditure - to replace existing assets	2	1	1	-
Increase/(decrease) in reserves	229	17	16	22
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	239	18	17	22
Surplus/(deficit) of capital funding	(239)	(18)	(17)	(22)
Funding balance	-	-	-	-

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;
- Processing land-use and sub-division resource consents, notices of requirement and District Plan variations;
- Involved in processing Land Information and Project Information Memorandums;
- Managing development of some land-use activities through the District Plan;
- 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 1991 (RMA) 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 a 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 has released the first schedule of the Resource Management Act reforms. The first stage of the reforms occur in October 2017 and there will be staged amendments ahead for Waimate's District Plan to ensure alignment with the reforms which have been indicated. It is anticipated that the full and final changes will align with the original timetable for the full review of the District Plan.

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.

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
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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	164	166	175	121
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	160	45	45	47
Internal charges and overheads recovered	18	17	10	15
Local authority fuel tax, fines, infringement fees other	5	-	-	-
Total operating funding	347	228	230	183
Applications of Operating Funding				
Payments to staff and suppliers	230	158	159	131
Finance costs	-	-	-	-
Internal charges and overheads applied	58	65	66	64
Other operating funding applications	-	-	-	-
Total applications of operating funding	288	223	225	195
Surplus/(deficit) of operating funding	59	5	5	(12)
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	131	46	46	48
Increase/(decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	131	46	46	48
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	190	51	51	36
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	190	51	51	36
Surplus/(deficit) of capital funding	(59)	(5)	(5)	12
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

Payments to staff and suppliers - The 2018 Annual Plan allows for additional expenditure for District Plan costs which were not provided for in the Long Term Plan.

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.

Rural Fire Fighting

As a result of a change in legislation, from 1 July 2017 the rural fire fighting activity will be managed and funded by Fire and Emergency New Zealand (FENZ) rather than Local Authorities. Council will retain two rural fire vehicles for five years which will be treated as investments and will be funded through the general rate. Over the 2017/18 year Council will continue to work through the administrative transition with FENZ.

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 complete a review of the sector areas and sector representative roles 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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	174	187	22	187
Targeted rates	103	109	111	108
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	2	-	1	-
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	279	296	134	295
Applications of Operating Funding				
Payments to staff and suppliers	156	184	43	175
Finance costs	-	-	-	-
Internal charges and overheads applied	73	77	86	78
Other operating funding applications	-	-	-	-
Total applications of operating funding	229	261	129	253
Surplus/(deficit) of operating funding	50	35	5	42
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	-	-
Capital expenditure - to replace existing assets	24	9	1	-
Increase/(decrease) in reserves	26	(129)	4	42
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	50	35	5	42
Surplus/(deficit) of capital funding	(50)	(35)	(5)	(42)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

General rates, UAGC, rate penalties - There has been a significant reduction in costs and therefore the rates requirement for 2018. This is due to the operational transfer of the Rural Fire activity to Fire and Emergency New Zealand (FENZ) from 1 July 2017.

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

The 2018 Annual Plan has increased internal interest expense due the Rural Fire reserve funding the purchase of two appliances during 2017.

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);
- Investigation and reporting on notifiable infectious diseases;
- Investigation of health nuisances as defined under the Health Act 1956, including failed on-site effluent systems;
- Responding, investigating and reporting on noise nuisance complaints;
- Regulatory, advisory licencing, inspection and administrative roles in liquor licensing, registered and unregistered food premises and other registered premises;
- Annual registration of offensive trades, camping grounds, hairdressers, funeral directors and mobile shops;
- Reporting on building consent applications for premises required to be registered under the Health Act 1956;
- Investigating and reporting in relation to the Consolidated Bylaw, such as Trading in Public Places, Keeping of Animals and Liquor Ban bylaw;
- Reporting on Land Information Memorandums regarding health hazards, food and liquor licences and outstanding requisitions;
- 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;
- Monitoring of substandard accommodation and investigation of health aspects of habitable buildings, eg dampness, overcrowding, insanitary conditions;
- Working with Public Health Unit/Police – Pandemic planning and Clandestine Laboratories ('P' Labs);
- 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 and performs all Gaming Licensing inhouse.

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 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 the 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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	122	119	119	127
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	73	30	30	32
Internal charges and overheads recovered	-	-	1	1
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	195	149	150	160
Applications of Operating Funding				
Payments to staff and suppliers	65	70	70	77
Finance costs	-	-	-	-
Internal charges and overheads applied	75	79	80	83
Other operating funding applications	-	-	-	-
Total applications of operating funding	140	149	150	160
Surplus/(deficit) of operating funding	55	-	-	-
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	55	-	-	-
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	55	-	-	-
Surplus/(deficit) of capital funding	(55)	-	-	-
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.

The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

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;
- Enforcing Council's bylaws and policy pertaining to dogs;
- 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 are:

The better provision for the care and control of dogs by:

- Requiring the registration of dogs;
- Making special provision in relation to dangerous dogs;
- 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
- 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 administering dog registrations and statutory duties. A team of after-hours officers provide 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 monitoring 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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	144	124	139	149
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	141	127	127	133
Internal charges and overheads recovered	4	3	1	-
Local authority fuel tax, fines, infringement fees other	-	-	-	-
Total operating funding	289	254	267	282
Applications of Operating Funding				
Payments to staff and suppliers	53	47	56	68
Finance costs	-	-	-	-
Internal charges and overheads applied	194	204	209	213
Other operating funding applications	-	-	-	-
Total applications of operating funding	247	251	265	281
Surplus/(deficit) of operating funding	42	3	2	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	42	3	2	1
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	42	3	2	1
Surplus/(deficit) of capital funding	(42)	(3)	(2)	(1)
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Internal charges and overheads recovered/applied - The disclosure of internal charges has been reviewed since the Long Term Plan 2015-25 was completed.
The basis for presentation of financial information has been applied consistently, therefore internal charges and overheads applied/recovered have minor variations to the published Long Term Plan 2015-25.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	243	272	328	253
Targeted rates	322	342	348	346
Subsidies and grants for operating purposes	21	21	21	22
Fees and charges	12	12	12	13
Internal charges and overheads recovered	10	7	1	6
Local authority fuel tax, fines, infringement fees other	17	26	26	30
Total operating funding	625	680	736	670
Applications of Operating Funding				
Payments to staff and suppliers	382	402	487	394
Finance costs	-	-	-	-
Internal charges and overheads applied	190	227	232	222
Other operating funding applications	-	-	-	-
Total applications of operating funding	572	629	719	616
Surplus/(deficit) of operating funding	53	51	17	54
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	51	66	66	63
Increase/(decrease) in reserves	2	(15)	(49)	(9)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	53	51	17	54
Surplus/(deficit) of capital funding	(53)	(51)	(17)	(54)
Funding balance	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Replace existing assets				
Library - books	47	62	62	63
Library - furniture/shelving	4	4	4	-
Library - software	-	-	-	-
	51	66	66	63

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 Services — Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2015-25	Results 2015/16
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: 85%.	Not Measured (Next survey 2017)
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.	Not Achieved
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 - 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: 85%.	Not Measured (Next survey 2017)

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.

Planned projects that will increase service levels for 2017/18

Economic Development Strategy

Economic Development Strategy Fund — \$50,000

Description of/reason for the project

To complete the Economic Development Strategy and to enable research and planning for specific projects that will be identified in the Economic Development Strategy.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	131	153	204	137
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	5	4	1	4
Local authority fuel tax, fines, infringement fees other	15	24	24	28
Total operating funding	151	181	229	169
Applications of Operating Funding				
Payments to staff and suppliers	126	137	209	126
Finance costs	-	-	-	-
Internal charges and overheads applied	37	44	53	43
Other operating funding applications	-	-	-	-
Total applications of operating funding	163	181	262	169
Surplus/(deficit) of operating funding	(12)	-	(33)	-
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	(12)	-	(33)	-
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	(12)	-	(33)	-
Surplus/(deficit) of capital funding	12	-	33	-
Funding balance	-	-	-	-

VARIANCES TO LONG TERM PLAN 2015 - 2025

Payments to staff and suppliers - The 2018 Annual Plan allows for an increase in employment expenditure of \$29,000, however the Long Term Plan allowed for reduced hours in error. The 2018 Plan includes expenditure of \$50,000 for an Economic Development Strategy. An additional \$33,000 for Council initiatives has been included in the 2018 Annual Plan, this is to be funded from reserves.

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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	112	118	124	116
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	21	21	21	22
Fees and charges	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
Local authority fuel tax, fines, infringement fees other	1	1	1	1
Total operating funding	134	140	146	139
Applications of Operating Funding				
Payments to staff and suppliers	118	116	122	116
Finance costs	-	-	-	-
Internal charges and overheads applied	20	24	24	23
Other operating funding applications	-	-	-	-
Total applications of operating funding	138	140	146	139
Surplus/(deficit) of operating funding	(4)	-	-	-
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	(4)	-	-	-
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	(4)	-	-	-
Surplus/(deficit) of capital funding	4	-	-	-
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	49.3%
Civic Amenities Rate Rural 1	48.3%
Civic Amenities Rate Rural 2	2.4%

Library

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of Operating Funding				
General rates, UAGC, rates penalties	-	-	-	-
Targeted rates	322	342	348	345
Subsidies and grants for operating purposes	-	1	1	1
Fees and charges	12	12	12	13
Internal charges and overheads recovered	5	2	-	2
Local authority fuel tax, fines, infringement fees other	1	1	1	1
Total operating funding	340	358	362	362
Applications of Operating Funding				
Payments to staff and suppliers	137	149	156	152
Finance costs	-	-	-	-
Internal charges and overheads applied	133	158	154	156
Other operating funding applications	-	-	-	-
Total applications of operating funding	270	307	310	308
Surplus/(deficit) of operating funding	70	51	52	54
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	51	66	66	63
Increase/(decrease) in reserves	19	(15)	(14)	(9)
Increase/(decrease) of investments	-	-	-	-
Total application of capital funding	70	51	52	54
Surplus/(deficit) of capital funding	(70)	(51)	(52)	(54)
Funding balance	-	-	-	-

Annual Plan 2017/18

Part 2

WAIMATE DISTRICT COUNCIL



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Statement of Accounting Policies 2017/18

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 (53.41% 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 2018. The financial forecast was authorised for issue by Council on 27 June 2017.

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 1 forestry joint venture agreement holding a 74% share. 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% - 16.16%
	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	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 derecognised when they are used to satisfy carbon emission obligations.

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 financial years 2015/16 to 2024/25 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 ten year period 2015-25: **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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Revenue				
Rates	8,761	8,966	9,323	9,494
Development and financial contributions	181	93	87	98
Subsidies and Grants	2,866	2,668	2,841	2,434
Fees and charges	1,298	963	1,013	949
Interest revenue	92	30	35	28
Other revenue	2,307	2,880	1,696	1,250
Total revenue	15,505	15,600	14,995	14,253
Expenditure				
Employee benefit expenses	3,360	3,568	3,728	3,680
Depreciation and amortisation	4,353	4,474	4,608	4,694
Finance costs	48	199	207	258
Other expenses (including remissions)	6,261	6,242	6,591	6,196
Total expenditure	14,022	14,483	15,134	14,828
Surplus/(deficit) before tax	1,483	1,117	(139)	(575)
Taxation expense	-	-	-	-
Surplus/(deficit) after tax	1,483	1,117	(139)	(575)
Increase/(decrease) in restricted reserves	-	-	-	-
Increase/(decrease) in revaluation reserves	-	16,565	3,630	1,012
Financial assets at fair value through other comprehensive	1,621	-	-	-
Total other Comprehensive Revenue and Expenditure	1,621	16,565	3,630	1,012
Total Comprehensive Revenue and Expenditure	3,104	17,682	3,491	437

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Equity at start of year	396,335	398,107	417,122	427,271
Total comprehensive revenue	3,104	17,682	3,491	437
Equity at end of year	399,439	415,789	420,613	427,708
Components of equity				
Retained earnings at start of year	82,768	83,541	91,191	84,458
Surplus/(deficit) after tax	1,483	1,116	(139)	(575)
Transfers (to)/from restricted/council created reserves	351	-	665	-
Transfers (to)/from revaluation reserves	-	-	-	-
Retained earnings at end of year	84,602	84,657	91,717	83,883
Revaluation reserves at start of year	293,849	293,849	310,414	337,156
Revaluation gains/losses	-	16,565	3,630	1,012
Revaluation reserves at end of year	293,849	310,414	314,044	338,168
Restricted/council created reserves at start of year	1,838	1,838	(3,984)	1,384
Transfers (to)/from reserves	(351)	-	(665)	-
Restricted/council created reserves at end of year	1,487	1,838	(4,649)	1,384
Fair value through comprehensive revenue reserve at start of year	17,880	18,880	19,501	4,273
Transfers (to)/from reserves	1,621	-	-	-
Fair value through comprehensive revenue reserve at end of year	19,501	18,880	19,501	4,273
Equity at end of year	399,439	415,789	420,613	427,708

Note: The opening 2018 equity balance has been adjusted to reflect the estimated equity movements to 30 June 2017. This may not align with the closing 2017 equity balance per the LTP.

PROSPECTIVE STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Assets				
Current assets				
Cash and cash equivalents	2,683	1,399	612	425
Trade and other receivables	1,854	1,496	1,439	801
Inventories	496	152	296	152
Other financial assets	649	-	647	-
Total current assets	5,682	3,047	2,994	1,378
Non-current assets				
Property, plant and equipment	368,129	389,244	392,678	417,109
Forestry assets	1,489	2,025	1,424	1,819
Intangible assets	168	159	170	111
Other financial assets	28,600	27,092	28,711	13,544
Total non-current assets	398,386	418,520	422,983	432,583
Total assets	404,068	421,567	425,977	433,961
Liabilities				
Current liabilities				
Trade and other payables	2,219	1,389	1,463	1,889
Borrowings	22	500	26	500
Provisions	6	6	6	6
Derivative financial instruments	-	-	-	-
Employee benefit liabilities	343	410	410	410
Total current liabilities	2,590	2,305	1,905	2,805
Non-current liabilities				
Provisions	61	48	61	35
Derivative financial instruments	-	-	-	-
Borrowings	1,978	3,425	3,398	3,413
Total non-current liabilities	2,039	3,473	3,459	3,448
Equity				
Public equity	84,602	84,657	91,717	83,883
Other reserves	314,837	331,132	328,896	343,825
Total equity	399,439	415,789	420,613	427,708
Total liabilities and equity	404,068	421,567	425,977	433,961

Note: The opening 2018 cash balance has been adjusted to reflect the estimated cash movements to 30 June 2017. This may not align with the closing 2017 cash balance per the LTP.

PROSPECTIVE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2018

Cash flows from operating activities

Cash was received from:

Receipts from rates revenue	8,675	8,966	9,323	9,495
Interest received	92	30	35	28
Dividends received	631	578	754	577
Receipts from other revenue	5,038	5,263	4,816	4,566
	14,436	14,837	14,928	14,666

Cash was applied to:

Payments to suppliers and employees	8,690	9,866	10,547	10,235
Interest paid	47	199	207	258
	8,737	10,065	10,754	10,493

Net cash flow from operating activities

	5,699	4,772	4,174	4,173
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Cash flows from investing activities

Cash was received from:

Proceeds from sale of property, plant and equipment	210	-	-	-
Proceeds from sale of harvested forests	447	-	-	-
Proceeds from sale of investments	7	3	-	3
Proceeds from sale of Eric Batchelor subdivision sections	-	134	134	-
	664	137	134	3

Cash was applied to:

Purchase of property, plant and equipment	6,970	5,463	5,040	4,124
Purchase of intangible assets	59	34	29	-
Purchase of silviculture capital expenditure	-	-	-	-
Acquisition of investments	56	109	-	-
Payment of prior surplus to community board	-	-	-	-
	7,085	5,606	5,069	4,124

Net cash flow from investing activities

	(6,421)	(5,469)	(4,935)	(4,121)
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Cash flows from financing activities

Cash was received from:

Proceeds from borrowings	2	400	-	-
	2	400	-	-

Cash was applied to:

Repayment of borrowings	500	25	26	18
	500	25	26	18

Net cash flow from financing activities

	(498)	375	(26)	(18)
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Net increase/(decrease) in cash held	(1,220)	(322)	(787)	34
Add cash at start of year (1 July)	1,905	1,721	1,399	391
Balance at end of year (30 June)	685	1,399	612	425

Represented by:

Cash, cash equivalents and bank overdrafts	2,683	1,399	612	425
	2,683	1,399	612	425

PROSPECTIVE RECONCILIATION OF NET SURPLUS TO OPERATING ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Surplus/(deficit) after tax	1,483	1,117	(139)	(575)
Add/(Less) non cash expenses/revenue				
Depreciation and amortisation	4,353	4,474	4,608	4,694
Donated assets	-	-	-	-
Cost of forestry harvested	430	-	-	-
(Gains)/losses on sale of biological assets	-	-	-	-
(Gains)/losses in fair value of biological assets	-	(133)	(133)	(133)
(Gains)/losses on sale of Eric Batchelor subdivision sections	-	-	-	-
(Gains)/losses on disposal of property, plant and equipment	-	-	-	-
	4,783	4,341	4,475	4,561
Add/(Less) items classified as investing or financing				
Increase/(decrease) in interest swaps accrued	(602)	-	-	-
Proceeds from sale of Eric Batchelor subdivision sections	-	(134)	(134)	-
(Increase)/decrease in capital creditors	-	(3)	-	-
	(602)	(137)	(134)	-
Plus/(less) movements in working capital				
(Increase)/decrease in inventories	44	-	100	-
(Increase)/decrease in debtors and other receivables	(407)	(692)	57	58
Increase/(decrease) in creditors and other payables	420	149	(180)	135
Increase/(decrease) in employee entitlements	(17)	-	-	-
Increase/(decrease) in provisions	(5)	(6)	(5)	(6)
	35	(549)	(28)	187
Net cashflow from operating activities	5,699	4,772	4,174	4,173

**PROSPECTIVE RECONCILIATION OF NET SURPLUS/(DEFICIT) TO COUNCIL FUNDING
IMPACT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Operating surplus/(deficit) from cost of service statements				
Community services	5	-	(33)	-
Property and investments	1,000	1,193	23	(197)
Environmental services	533	(80)	83	36
Roading and footpaths	(937)	-	(235)	(277)
Water supply	220	(5)	127	(52)
Waste management	153	25	12	1
Sewerage and sewage	86	68	46	(10)
Stormwater drainage	12	5	(6)	(10)
Parks and recreation	88	(66)	(72)	(26)
Organisation and Governance	322	(23)	(84)	(40)
add Vested assets	-	-	-	-
less Interest on internal borrowing	-	-	-	-
Surplus/(deficit) after tax per Statement of Comprehensive Income	1,482	1,117	(139)	(575)
less donated assets and interest on internal borrowing not included in the FIS	-	(1,400)	-	-
Surplus/(deficit) before vested assets and internal interest	1,482	(283)	(139)	(575)
less Capital grants, subsidies and donations	(1,068)	(1,681)	(1,672)	(1,438)
less Development and financial contributions	(181)	(93)	(87)	(98)
less Revaluation (gains)/losses not included in FIS	(167)	(39)	(39)	(132)
add Loss on sale not included in the FIS	22	-	-	-
less Depreciation not included in the FIS	4,353	4,474	4,608	4,694
Surplus/(deficit) of operating funding	4,441	2,378	2,671	2,451
Balance as per Council FIS surplus/(deficit) of funding	4,441	2,378	2,671	2,451

**PROSPECTIVE STATEMENT OF DEPRECIATION AND AMORTISATION
FOR THE YEAR ENDED 30 JUNE 2018**

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Depreciation and Amortisation by Activity				
Water Supply	594	612	628	622
Waste Management	45	44	46	50
Stormwater Drainage	34	38	39	33
Sewerage and Sewage	191	193	208	210
Roading and Footpaths	2,817	2,744	2,779	2,777
Property	236	337	346	403
Camping	78	90	98	73
Cemeteries	4	11	11	17
Parks and Public Spaces	99	127	149	166
Swimming	29	32	68	65
Community Representation Strategy	1 -	1 -	1 -	1 -
Managing Services	130	139	157	158
Building Control	13	18	17	21
Resource Management	-	-	-	-
Emergency Management	33	35	5	42
Regulatory Services	-	-	-	-
Dog and Animal Control	-	3	3	2
Library	49	50	51	54
Total depreciation and amortisation by Activity	4,353	4,474	4,606	4,694

Capital Works Programme 2016 to 2018

CAPITAL EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2018

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 - replace spouting
Local government centre - floor coverings
Local government centre - sundry purchases
Community Housing - replacement stoves
Community Housing - Hot Water Cylinders
Community Housing - furniture and fittings
Council Property - Reseal Michael Street yard
Council Property - Fencing

Total Property

Forestry

Planting costs

Total Property and Investments Group

Roading and Footpaths Group

Roading and Footpaths

Roading and footpaths - minor improvements
Roading and footpaths - bridge replacement (Holme Station)
Roading and footpaths - development
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 - footpath renewal
Roading and footpaths - minor improvements (non-subsidised)
Roading and footpaths - Seal Extensions

Total Roding and Footpaths Group

Key	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
REP	47	62	62	63
REP	4	4	4	-
	51	66	66	63
	51	66	66	63
LOS	3,693	-	-	-
LOS	-	200	200	-
REP	-	3	3	5
REP	-	5	5	-
REP	8	-	-	-
REP	-	-	-	3
REP	-	3	5	-
REP	-	3	3	-
REP	-	5	5	11
REP	1	-	-	-
REP	-	10	10	-
	2	-	-	-
	3,704	229	231	19
REP	1	-	-	-
	3,705	229	231	19
LOS	182	393	339	314
LOS	-	482	482	-
LOS	83	51	51	52
REP	1,026	998	1,160	1,020
REP	37	90	85	92
REP	-	25	25	26
REP	114	70	60	71
REP	77	85	86	98
REP	316	432	175	441
REP	8	173	260	176
REP	48	45	52	52
REP	79	91	91	93
REP	-	25	25	10
REP	40	51	51	52
	2,010	3,011	2,942	2,497

Environmental Services Group

Building Control

Building control - Inspections Hardware/Software
Building control - Sundry
Building control - General Equipment

Total Building Control

Emergency Management

Fire protection - fire tanker (Cannington)
Fire protection - Ute
Fire protection - general equipment (Hose, GPS, Radio Upgrad
Civil Defence - Mobile technology Hardware
Rural Fire Plant

Total Emergency Management

Total Environmental Services Group

Organisation and Governance Group

Managing Services

Support Services - software/GPS
Support Services - Computers/hardware
Support Services - Miscellaneous
Support Services - Servers
Support Services - Councillors tablets
Support Services - Single customer database
Support Services - Telephone/PABX Upgrade
Support Services - UPS
Support Services - Event Centre
Support Services - General
Support Services - NCS Upgrade
GIS Platform Upgrade
Utilities Business Unit - Vehicle Replacement
Roading Business Unit - Vehicle Replacement
Utilities Business Unit - Sundry Plant Renewals
Online Consenting

Total Managing Services

Total Organisation and Governance Group

Key	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
LOS	8	-	-	-
LOS	2	1	-	-
REP	-	-	1	-
	10	1	1	-
LOS	-	155	-	-
REP	10	-	-	-
REP	9	8	-	-
REP	-	1	1	-
REP	5	-	-	-
	24	164	1	-
	34	165	2	-
REP	5	-	-	-
REP	-	12	10	18
REP	2	-	10	8
REP	-	-	90	80
REP	6	9	-	-
REP	-	5	5	-
REP	-	15	15	-
REP	-	-	15	-
REP	-	-	7	-
REP	-	-	2	-
REP	10	9	-	-
REP	59	-	-	-
REP	88	38	-	-
REP	-	-	-	-
REP	8	6	6	-
	39	20	-	-
	217	114	160	106
	217	114	160	106

CAPITAL EXPENDITURE (continued)

FOR THE YEAR ENDED 30 JUNE 2018

Water Supply Group

Rural Water

		Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Cannington/Motukaika - main renewals	REP	6	12	-	-
Hook/Waituna - Havoc renewal	REP	40	-	-	-
Hook/Waituna - Caywood renewal	REP	-	-	-	11
Hook/Waituna - renewals	REP	-	27	11	11
Lower Waihao - Part share of Chlorine Trailer	REP	-	1	-	-
Lower Waihao - rising main renewals	REP	39	-	-	-
Lower Waihao - renewals	REP	-	-	5	5
Otaio/Makikihi - Sullivan - Tavistock 80AC 1000m- 100mm uPV	REP	-	-	45	45
Otaio/Makikihi - renewals	REP	2	15	-	-
Waihaorunga - Pump renewal	REP	2	4	-	-
Waihaorunga - renewals	REP	10	-	-	-
Waikakahi - Part share of Chlorine Trailer	REP	-	1	-	-
Waikakahi - renewals	REP	-	5	5	5
Waikakahi - pipe renewal (SH82 crossing)	REP	-	13	-	-
Manchesters Road Bore - Pumps	REP	23	-	-	-
Lower Waihao - NZ drinking water standards compliance	LOS	81	-	-	-
Lower Waihao - Tawai renewal	LOS	-	42	-	-
Total Rural Water		203	120	66	77

Urban Water

Urban water supply - Painting of AVG Filter	REP	-	41	-	-
Urban water supply - Lateral renewals	REP	69	52	54	53
Urban water supply - CI Water main renewals	REP	146	156	160	160
Urban water supply - AC Water main renewals	REP	84	104	107	107
Urban water supply - rising main renewals	REP	280	208	214	214
Urban water supply - Part share of Chlorine Trailer	REP	-	1	-	-
Urban water supply - Manchester Road bore replacement	REP	-	-	250	-
Total Urban Water		579	562	785	534
Total Water Supply Group		782	682	851	611

Waste Management Group

Waste Management Group

Waste Management - Wheelie Bin Replacements	REP	6	-	6	-
Total Waste Management Group		6	-	6	-

Stormwater Drainage Group

Stormwater Drainage Group

Stormwater - Manse/Harris Streets upgrade	LOS	10	174	-	-
Stormwater - Manse Street (Town Belt to Harris), New Sumps	LOS	-	-	145	145
Stormwater - Belt Street to Town Belt	LOS	-	-	15	15
Consent and Management Plan	LOS	31	70	-	-
Total Stormwater Drainage Group		41	244	160	160

Sewerage and Sewage Group

Sewerage and Sewage

Sewerage and sewage - Mill Road sewer extension	AD	46	546	-	-
Sewerage and sewage - wastewater (John Street)	REP	8	-	-	-
Sewerage and Sewage - Aerator 2	REP	-	-	33	33
Sewer - Waimate Urban Renewals	REP	3	205	210	210
Sewerage and sewage - Smoke Testing equipment	REP	1	-	-	-
Total Sewerage and Sewage Group		58	751	243	243

Parks and Recreation Group

Camping

Victoria Camp - upgrade cabins at Tennant Street	LOS	4	-	-	-
Waitaki Lakes - New Signs	REP	-	-	4	-
Waitaki Lakes - Water monitoring system(SCADA)	REP	-	-	1	-
Waitaki Lakes - Water pipes investigation/replace	REP	20	-	-	-
Victoria Camp - appliances	REP	8	5	5	5
St Andrews Camping - mower (nett of trade in)	REP	4	-	-	-
St Andrews Camping - Upgrade power sites	REP	-	20	-	-
Total Camping		36	25	10	5

Cemetery

Cemetery - truck	REP	-	45	-	-
Total Cemetery		-	45	-	-

Parks and Public Spaces

Victoria park - Playground extension	AD	-	26	-	-
Victoria park - parks officer motor vehicle	REP	-	12	-	-
Victoria Park - Mower	REP	-	17	61	122
Victoria Park - sundry plant	REP	4	7	7	8
Victoria Park - Repair asphalt in works yard	REP	-	-	5	-
Victoria Park - Restain fence cycle track oval	REP	-	-	9	-
Victoria Park - Repair asphalt playground carpark	REP	-	-	2	-
Victoria park - glasshouse upgrade (roof and walls)	REP	(4)	-	-	-
Victoria Park - Replace Ausplay playground	REP	-	-	47	47
Morven - Hall Painting and Rewiring	REP	-	30	-	-
Morven - Domain electrical points	REP	-	-	4	-
Morven - Domain replacement trees	REP	-	20	-	-
Moven - Relocate playground	REP	-	-	5	-
Knottingley park - driveway upgrade	REP	3	-	-	-
Knottingley Park - Replace see-saws	REP	-	7	-	-
Urban Reserves - Playground safety matting	REP	-	-	14	-
Rural Reserves - playground equipment	REP	13	-	-	-
Total Parks and Public Spaces		16	119	154	177

CAPITAL EXPENDITURE (continued)

FOR THE YEAR ENDED 30 JUNE 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Swimming				
Swimming pool - replace heating system	REP	-	-	243
Swimming pool - upgrade changing rooms and toilets	REP	-	25	-
Swimming pool - Platforms	REP	1	-	-
Swimming pool - Replacement covers	REP	-	21	-
Total Swimming		1	46	243
Total Parks and Recreation Group		53	235	407
				425
Total Capital expenditure				
Operational	4,060	809	867	613
Infrastructural	2,897	4,688	4,202	3,511
Total	6,957	5,497	5,069	4,124

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 2017 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2018 \$000
Endowment Land	194	10	-	204
Downlands Asset Replacement Reserve	385	-	-	385
Downlands Capital Contributions	17	-	-	17
Perpetual Graves Reserve	70	4	-	74
Esplanade Reserve	105	5	-	110
Subdivision Contribution Reserve	353	63	-	416
Friends of Knottingley Park	5	-	-	5
Library Bequests	186	10	-	196
Waste Minimisation Reserve	64	35	12	87
Te Aka Road Grant - Rockfall Protection	56	3	-	59
Te Aka Road Grant - Recreational	167	8	-	175
Waimate District Community Complex	67	3	-	70
Heritage Grant	6	-	-	6
Ministry of Youth Development Grant	5	-	-	5
Total Restricted Reserves	1,680	141	12	1,809

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 2017 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2018 \$000
General Reserves	(205)	249	186	(142)
Property Reserve	(244)	110	-	(134)
Community Housing	(113)	-	-	(113)
Forestry Reserve	(687)	25	93	(755)
Camping	285	4	8	281
Rates Smoothing Reserve	267	17	31	253
Total Council Created General Reserves	(697)	405	318	(610)

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 2017 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2018 \$000
Reserve				
Council Created Civic Amenities Rate Reserve	963	33	15	981

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 2017 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2018 \$000
Reserve				
Urban Water Scheme	(331)	-	-	(331)
Sewerage	(9)	46	-	37
Waste Management - Collection	117	-	-	117
Rural Water Scheme Operating Reserves				
Cannington / Motukaika	20	-	-	20
Cattle Creek	(12)	-	1	(13)
Hook / Waituna	(83)	-	-	(83)
Lower Waihao	(30)	-	5	(35)
Otaio / Makikihi	91	-	-	91
Waihaorunga	(46)	-	6	(52)
Waikakahi	(38)	4	-	(34)
Total Council Created Targeted Rate Reserves	(321)	50	12	(283)

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 2017 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2018 \$000
Reserve				
Waimate Library Extension	-	-	-	-
Community Housing	-	-	-	-
Waimate Event Centre	(2,828)	23	-	(2,805)
Bridge Replacements Loan	(597)	2	-	(595)
Urban Water Scheme	(1,385)	41	-	(1,344)
Waste Management - Disposal	(638)	22	-	(616)
Sewerage	(1,108)	33	-	(1,075)
Stormwater	-	-	-	-
Total Council Created Internal Loan Reserves	(6,556)	121	-	(6,435)

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 2017 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2018 \$000
General Asset Renewal Reserves				
General Asset Renewal Reserves	543	215	162	596
Property Reserve	343	110	27	426
Community Housing	277	11	8	280
Forestry Reserve	(20)	-	-	(20)
Camping	(5)	74	10	59
Stormwater	(234)	40	160	(354)
Civic Amenities Rate Asset Renewal Reserves				
Civic Amenities Rate Asset Renewal Reserves	(27)	225	680	(482)
Targeted Rate Asset Renewal Reserves				
Sewerage	(72)	175	243	(140)
Waste Management - Collection	88	31	6	113
Roading Reserve	(28)	2,542	2,942	(428)
Urban Water Scheme	45	191	785	(549)
Rural Water Schemes				
Cannington / Motukaika	11	13	-	24
Cattle Creek	3	1	-	4
Hook / Waituna	164	73	11	226
Lower Waihao	(238)	186	5	(57)
Otaio / Makikihi	(106)	65	-	(41)
Waihaorunga	(1)	17	45	(29)
Waikakahi	204	62	5	261
Total Asset Renewal Reserves	947	4,031	5,089	(111)

Fair Value through other comprehensive income reserve

Reserve	Opening Balance 1 July 2017 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2018 \$000
Fair value through other comprehensive income	19,501	-	-	19,501

Total Restricted and Council Created Reserves

15,517 4,781 5,446 14,852

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
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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 2018

	Actual 30 June 2016 \$000	Annual Plan 30 June 2017 \$000	Annual Plan 30 June 2018 \$000	LTP 30 June 2018 \$000
Sources of operating funding				
General rates, UAGC and rates penalties	1,187	1,052	1,106	1,284
Targeted rates	7,643	7,975	8,281	8,253
Subsidies and grants for operating purposes	1,798	986	1,169	996
Fees and charges	1,298	963	1,013	948
Interest and dividends from investments	737	607	789	605
Local authority fuel tax, fines, infringement fees other	1,424	709	745	498
Total operating funding	14,087	12,292	13,103	12,584
Applications of operating funding				
Payments to staff and suppliers	9,598	9,715	10,225	9,875
Finance costs	48	199	207	258
Other operating funding applications	-	-	-	-
Total applications of operating funding	9,646	9,914	10,432	10,133
Surplus/(deficit) of operating funding	4,441	2,378	2,671	2,451
Sources of capital funding				
Subsidies and grants for capital expenditure	1,068	1,681	1,672	1,437
Development and financial contributions	181	92	87	98
Increase/(decrease) in debt	1,500	375	(26)	(18)
Gross proceeds from sale of assets	210	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	2,959	2,148	1,733	1,517
Applications of capital funding				
Capital expenditure - to meet additional demand	46	572	-	-
Capital expenditure - to improve the level of service	4,216	1,567	1,232	526
Capital expenditure - to replace existing assets	2,694	3,358	3,837	3,598
Increase/(decrease) in reserves	388	(1,080)	(665)	(156)
Increase/(decrease) of investments	56	109	-	-
Total applications of capital funding	7,400	4,526	4,404	3,968
Surplus/(deficit) of Capital Funding	(4,441)	(2,378)	(2,671)	(2,451)
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 2017/18

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
- Recycling
- Rural Water (each scheme)
- Urban Water
- Downlands Water Scheme
- Waimate Event Centre
- 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.

A component of the general rate requirement is funded by investment returns. In the case of negative differential, the activities' funding requirement is less than the investment returns applicable to that type of land use.

General Rate	Differential Factor	General Rate per dollar of Capital Value for 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
Urban	1.00	\$ 0.0006216	\$ 292,606
Rural 1	0.40	\$ 0.0002476	\$ 804,072
Rural 2	0.35	\$ 0.0002197	\$ 125,654
Total Revenue			\$ 1,222,332

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 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
Urban (On SUIP)	1.00	\$ 734.50	\$ 1,263,932
Rural 1 (On SUIP)	0.95	\$ 697.60	\$ 1,187,240
Rural 2 (On SUIP)	0.80	\$ 588.50	\$ 164,189
Business 1 and Business 2 (On per rating unit)	0.30	\$ 219.40	\$ 18,860
Electricity generators and other transmission providers (On capital value)	0.0000003	\$ 0.0001837	\$ 68,063
Large Industrials (On capital value)	0.0000003	\$ 0.0002344	\$ 11,843
Forestry operators and forest blocks (On capital value)	0.0000001	\$ 0.0000496	\$ 736
Total Revenue			\$ 2,714,863

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 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
Urban	1.00	\$ 0.0005617	\$ 264,381
Rural 1	0.92	\$ 0.0005181	\$ 1,682,644
Rural 2	0.85	\$ 0.0004759	\$ 272,165
Electricity generators and other transmission providers	1.59	\$ 0.0008921	\$ 330,678
Forestry operators and forest blocks	16.08	\$ 0.0090317	\$ 134,204
Total Revenue			\$ 2,684,071

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 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
Urban	1.00	\$ 0.0000283	\$ 13,313
Rural 1	0.93	\$ 0.0000263	\$ 85,124
Rural 2	0.86	\$ 0.0000242	\$ 13,799
Electricity generators and other transmission providers	1.51	\$ 0.0000426	\$ 15,770
Total Revenue			\$ 128,007

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 2017/18 (GST inclusive)	Revenue 2017/18 (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	\$ 287.60	\$ 488,033
Sewer Unserviced	b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided	0.50	\$ 143.80	\$ 14,667
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	\$ 230.10	\$ 39,805
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	\$ 172.60	\$ 22,264
Total Revenue				\$ 564,770

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 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
St Andrews Sewer	Extent of provision of service	\$ 90.00	\$ 4,950
Total Revenue			\$ 4,950

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 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
Urban 80L	a) Urban rating units - 80 litre refuse bin (weekly collection)	1.00	\$ 205.60	\$ 312,304
Rural 240L	b) Rural rating units - 240 litre refuse bin (fortnightly collection)	1.49	\$ 305.90	\$ 171,915
Commercial 80L	c) Commercial rating units - 80 litre refuse bin (weekly collection)	1.00	\$ 205.60	\$ 5,551
Commercial 240L	d) Urban Commercial rating units - 240 litre refuse bin (weekly collection)	3.00	\$ 616.80	\$ 14,186
Riverside Collective	e) Riverside collective refuse bins (fortnightly collection)	0.52	\$ 105.90	\$ 2,965
Total Revenue				\$ 506,921

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 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
Recycling collection	a) Serviced recycling rating units - All rating units on the recycling collection route	1.00	\$ 119.60	\$ 221,677
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	\$ 59.80	\$ 96,909
Total Revenue				\$ 318,586

Rural Water

The Rural Water supply targeted rates are set based on the water allocation provided to each rating unit. The rate is assessed 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 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
Cannington-Motukaika	\$ 0.1830	\$ 72,004
Lower Waihao normal supply	\$ 0.2515	\$ 235,486
Otaio-Makikihi	\$ 0.2499	\$ 238,725
Waihaorunga	\$ 0.3184	\$ 102,598
Waikakahi	\$ 0.2756	\$ 308,026
Hook-Waituna domestic supply	\$ 0.1881	\$ 287,821
Hook-Waituna irrigation supply (55%)	\$ 0.1035	\$ 5,110
Total Revenue		\$ 1,249,770

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 2017/18 (GST inclusive)	Revenue 2017/18 (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	\$ 394.83	\$ 758,468
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	\$ 197.41	\$ 13,819
Total Revenue				\$ 772,287

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 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
Domestic	\$ 566.00	\$ 40,186
Unit/Point	\$ 162.00	\$ 130,167
Service	\$ 404.00	\$ 98,576
Total Revenue		\$ 268,929

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 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
Waimate Event Centre	Charged per separately used or inhabited parts of a rating unit	\$ 58.30	\$ 215,827
Total Revenue			\$ 215,827

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 2017/18 (GST inclusive)	Revenue 2017/18 (GST inclusive)
St Andrews Hall	\$ 23.00	\$ 3,427
Ikawai Memorial Hall	\$ 40.30	\$ 4,191
Arno Hall	\$ 28.80	\$ 3,082
Waihaorunga Hall	\$ 51.10	\$ 2,964
Glenavy Hall	\$ 34.50	\$ 9,729
Hunter Hall	\$ 35.00	\$ 2,590
Southburn Hall	\$ 46.00	\$ 3,588
Studholme Hall	\$ 28.80	\$ 2,189
Hook Hall	\$ 57.50	\$ 3,450
Kurow Memorial Hall	\$ 25.00	\$ 2,875
Willowbridge Hall	\$ 34.50	\$ 2,001
Waituna Creek Hall	\$ 35.00	\$ 4,340
Makikihi Hall	\$ 35.00	\$ 1,750
Otaio Hall	\$ 25.90	\$ 1,813
Lyalldale Hall	\$ 23.00	\$ 736
Bluecliffs Hall	\$ 46.00	\$ 2,530
Maungati Hall	\$ 35.70	\$ 2,142
Cattle Creek Hall	\$ 34.50	\$ 1,622
Total Revenue		\$ 55,018

Rating Base

Projected number of rating units at end of preceding year		4,454
Projected total capital value of rating units at end of preceding year	\$	4,711,849,050
Projected total land value of rating units at end of preceding year	\$	3,172,845,200

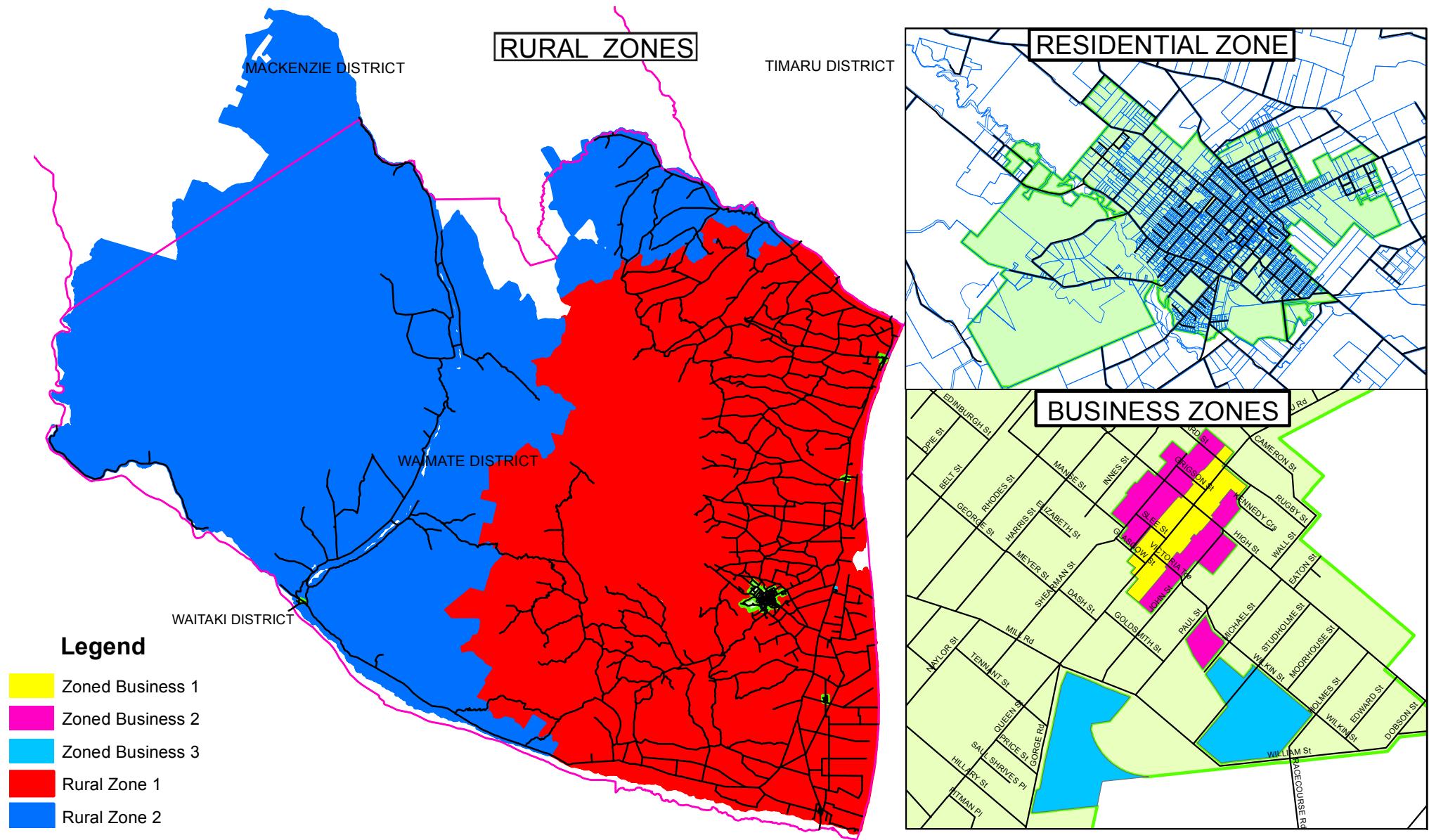
Rates - Sample Properties

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	General Rate Zone	Capital Value - 2016/17	2016/17 Rates (General, Civic Amenities, Community Complex)	2016/17 Roading and Footpaths Targeted Rates	2016/17 Other Targeted Rates	2016/17 Total Rates	Capital Value - 2017/18	2017/18 Rates (General, Civic Amenities, Community Complex)	2017/18 Roading and Footpaths Targeted Rates	2017/18 Other Targeted Rates	2017/18 Total Rates (Proposed)	Change (Proposed)	% increase from Proposal
Waimate Residential	Urban	\$ 99,000	\$ 803	\$ 61	\$ 785	\$ 1,648	\$ 108,000	\$ 863	\$ 61	\$ 802	\$ 1,726	\$ 77	4.69%
Waimate Residential	Urban	\$ 180,000	\$ 836	\$ 111	\$ 988	\$ 1,935	\$ 195,000	\$ 920	\$ 110	\$ 1,008	\$ 2,037	\$ 101	5.23%
Waimate Residential	Urban	\$ 250,000	\$ 865	\$ 155	\$ 988	\$ 2,008	\$ 290,000	\$ 981	\$ 163	\$ 1,008	\$ 2,152	\$ 144	7.17%
Waimate Residential	Urban	\$ 495,000	\$ 966	\$ 306	\$ 652	\$ 1,925	\$ 525,000	\$ 1,134	\$ 295	\$ 667	\$ 2,096	\$ 171	8.91%
Waimate Commercial	Urban	\$ 66,000	\$ 199	\$ 41	\$ 725	\$ 965	\$ 70,000	\$ 265	\$ 39	\$ 742	\$ 1,046	\$ 82	8.46%
Rural Commercial	Rural 1	\$ 326,500	\$ 805	\$ 201	\$ 824	\$ 1,831	\$ 329,000	\$ 831	\$ 170	\$ 871	\$ 1,873	\$ 42	2.29%
St Andrews Residential	Rural 1	\$ 220,000	\$ 771	\$ 136	\$ 993	\$ 1,899	\$ 220,000	\$ 802	\$ 114	\$ 1,059	\$ 1,975	\$ 75	3.97%
Pareora Farm	Rural 1	\$ 2,475,000	\$ 1,330	\$ 1,525	\$ 2,240	\$ 5,095	\$ 3,537,500	\$ 1,525	\$ 1,833	\$ 2,448	\$ 5,806	\$ 711	13.96%
Hook Farm	Rural 1	\$ 2,933,750	\$ 2,003	\$ 1,808	\$ 790	\$ 4,602	\$ 3,602,500	\$ 2,099	\$ 1,866	\$ 675	\$ 4,640	\$ 38	0.82%
Hook Lifestyle Block	Rural 1	\$ 415,000	\$ 834	\$ 256	\$ 366	\$ 1,456	\$ 490,000	\$ 876	\$ 254	\$ 392	\$ 1,521	\$ 65	4.44%
Makikihi Residential	Rural 1	\$ 170,000	\$ 754	\$ 105	\$ 549	\$ 1,408	\$ 180,000	\$ 791	\$ 93	\$ 564	\$ 1,448	\$ 40	2.83%
Makikihi Farm	Rural 1	\$ 2,300,000	\$ 1,448	\$ 1,417	\$ 1,183	\$ 4,048	\$ 3,130,000	\$ 1,599	\$ 1,622	\$ 1,238	\$ 4,458	\$ 410	10.14%
Morven Farm	Rural 1	\$ 1,670,000	\$ 1,243	\$ 1,029	\$ 1,902	\$ 4,174	\$ 2,210,000	\$ 1,347	\$ 1,145	\$ 1,984	\$ 4,476	\$ 302	7.23%
Glenavy Residential	Rural 1	\$ 160,000	\$ 751	\$ 99	\$ 294	\$ 1,144	\$ 175,000	\$ 789	\$ 91	\$ 337	\$ 1,217	\$ 74	6.45%
Glenavy Farm	Rural 1	\$ 6,308,750	\$ 3,296	\$ 3,888	\$ 1,500	\$ 8,684	\$ 6,747,500	\$ 3,156	\$ 3,496	\$ 1,655	\$ 8,308	\$ (376)	(4.33%)
Ikawai Farm	Rural 1	\$ 7,838,750	\$ 3,949	\$ 4,831	\$ 3,023	\$ 11,804	\$ 8,315,000	\$ 3,760	\$ 4,308	\$ 3,060	\$ 11,128	\$ (675)	(5.72%)
Hakataramea Residential	Rural 2	\$ 110,000	\$ 652	\$ 68	\$ 84	\$ 804	\$ 116,000	\$ 675	\$ 55	\$ 85	\$ 815	\$ 11	1.43%
Hakataramea Farm	Rural 2	\$ 4,390,000	\$ 3,247	\$ 2,702	\$ 134	\$ 6,083	\$ 5,760,000	\$ 3,345	\$ 2,741	\$ 135	\$ 6,221	\$ 138	2.27%
Hakataramea Valley Farm	Rural 2	\$ 3,446,667	\$ 2,330	\$ 2,121	\$ 109	\$ 4,561	\$ 4,626,667	\$ 2,422	\$ 2,202	\$ 110	\$ 4,734	\$ 173	3.79%

Rating Boundaries 1 July 2015



Rating Differentials

2017-18 ANNUAL PLAN																								
Current Funding Civic Amenities charges per rateable property			General Rate					Roading/Civil Defence/Business Development - Targeted Rate					Civic Amenities Target Rate						Services Target Rate			Flat Rate- Community Complex	total	
	User Pays	Rate payer Funded	Urban	Rural 1	Rural 2	Electricity generators and other transmission providers	Forestry operators and forest blocks	Urban	Rural 1	Rural 2	Electricity generators and other transmission providers	Forestry operators and forest blocks	Urban	Business 1 and Business 2	Rural 1	Rural 2	Electricity generators and other transmission providers	Large Industrials	Forestry operators and forest blocks	Urban	Rural	Both Urban & Rural	UAC	
Forestry	100%	0%																						0%
Investments and Finance	0%	100%	40%	46.0%	7.5%	6.3%	0.2%																	100%
	0%	100%	40%	46.0%	7.5%	6.3%	0.2%																	100%
Community Property - Council Real Estate, other	0%	100%											34.0%	15.0%	46.4%	4.6%	0.00%	0.0%	0%					100%
Community Property -Public Toilets	0%	100%	40%	57.2%	2.8%	0.0%	0.0%																	100%
Waimate District Community Complex	0%	100%	40%	57.2%	2.8%	0.0%	0.0%																	100%
Building Control	70%	30%	10%	77.5%	12.5%	0.0%	0.0%																	100%
Regulatory Services	10%	90%	40%	51.6%	8.4%	0.0%	0.0%																	100%
District Planning	15%	85%	10%	66.9%	10.8%	12.32%	0.0%																	100%
Emergency Management - Civil Defence	0%	100%						10.4%	66.5%	10.8%	12.32%	0.0%												100%
Dog and Animal Control	40%	60%	10%	77.5%	12.5%	0.0%	0.0%																	100%
Community Representation	0%	100%											42.0%		41.5%	6.8%	8.4%	1.1%	0.2%					100%
Strategy	0%	100%	30%	60.3%	9.7%	0.0%	0.0%																	100%
Managing Services	100%	0%																						0%
Economic Development (includes Promotions)	6%	94%	40%	51.6%	8.4%	0.0%	0.0%																	100%
Community Support - Grants	0%	100%	40%	51.6%	8.4%	0.0%	0.0%																	100%
Waimate District Community Complex	0%	100%																						100%
Library	5%	95%											49.3%	0.0%	48.3%	2.4%	0.00%	0.0%	0.0%					100%
Camping - Waitaki Lakes	100%	0%																						0%
Camping - All except Waitaki Lakes	100%	0%																						0%
Cemeteries	70%	30%											46.6%	0.0%	45.7%	7.6%	0.00%	0.0%	0.0%					100%
	1%	99%											46.6%	0.0%	45.7%	7.6%	0.00%	0.0%	0.0%					100%
Parks and Public Spaces	15%	85%											50.0%	0.0%	45.5%	4.6%	0.00%	0.0%	0.0%					100%
Swimming Pools																								
Roading	48%	52%						9.9%	62.7%	10.1%	12.32%	5.0%												100%
Sewerage and Waste Water treatment Waimate Urban	0%	100%																		100%	0%			100%
Stormwater- Waimate Urban	0%	100%	95%	4.3%	0.7%	0.0%	0.0%																	100%
Stormwater- Elephant Hill Drain	0%	100%																		0%	100%			100%
Waste Management - Urban refuse/Refuse Collection	n/a	100%																				100%		100%
Waste Mgt - Greenwaste																								
Waste Management - Recycling	n/a	n/a																				100%		100%
Waste Management - Resource Recovery Park	25%	75%											60.0%	0.0%	34.3%	5.7%	0.00%	0.0%						100%
Rural Water Supplies Managed by Council																								
Hook/Waituna - Irrigation is 55% of Domestic Supply	100%	0%																		0%	100%			100%
Otaio/Makikihi	100%	0%																		0%	100%			100%
Waihaorunga	100%	0%																		0%	100%			100%
Cannington/Motukaika	100%	0%																		0%	100%			100%
Lower Waihao	100%	0%																		0%	100%			100%
Waikakihi	100%	0%																		0%	100%			100%
Cattle Creek Water Supply	0%	100%	0%	86.1%	13.9%	0.0%	0.0%																	100%
Downlands Water Supply	100%	0%																		0%	100%			100%
Hakataramea Water Supply	0%	100%	0%	86.1%	13.9%	0.0%	0.0%																	100%
Waimate Urban Water Supply	100%	0%																		100%	0%			100%

Disclosure Statements Prudential Reporting

Annual Plan disclosure statement

FOR THE YEAR ENDED 30 JUNE 2018

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 \$9.494M	\$ 9,323,000	Yes
▪ increases	Rates increase no more than 5.03%	3.98%	Yes
Debt affordability benchmark	Debt level no more than \$14.741M	\$ 3,424,000	Yes
Balanced budget benchmark	100%	99%	No
Essential services benchmark	100%	115%	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.

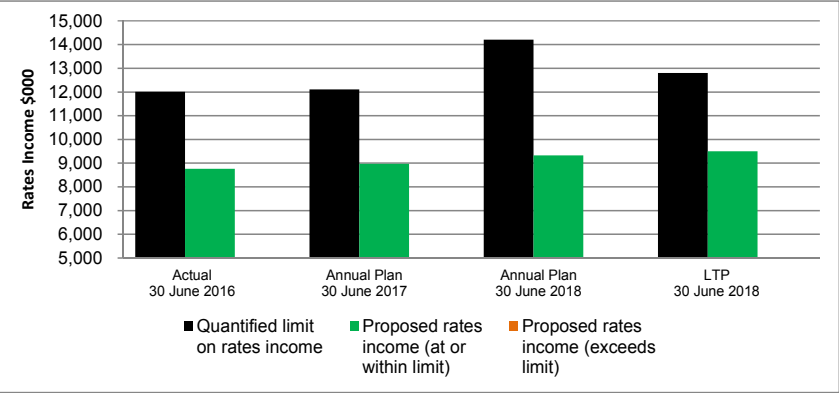
The decisions around not fully funding depreciation have the largest impact on the deficit or surplus. There are a number of other items that may have an impact: Grants, Subsidies or donations received for Capital Expenditure; Self funding activities that do not contribute to the rate or receive a rate 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 2018

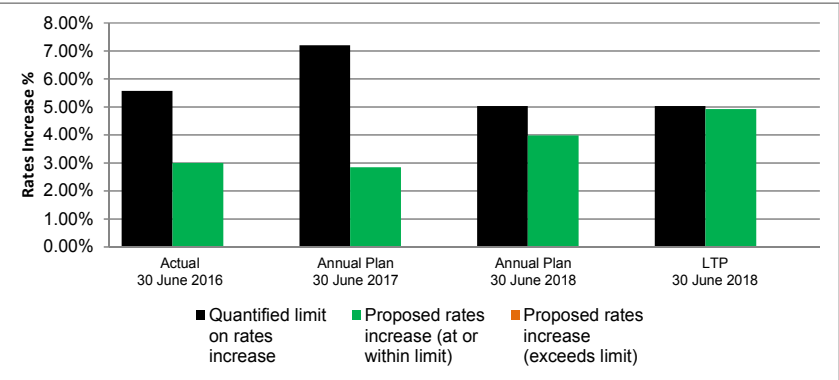
Rates (income) affordability

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

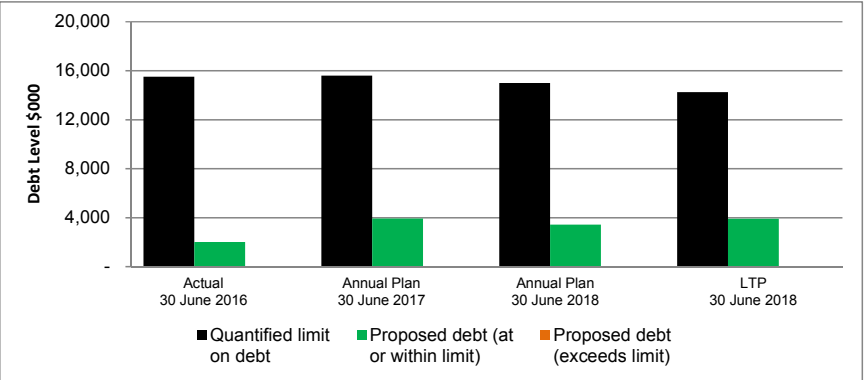
The following graph compares Council's planned rates increases with the quantified limit on rates increases contained in the Financial Strategy section in the 2015-25 Long Term Plan.



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.

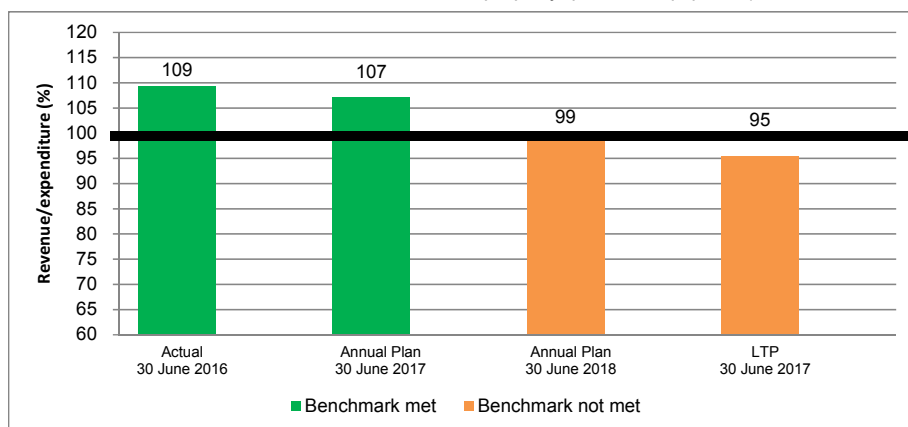


The quantified limit on debt that has been used is Total Revenue as per the Prospective Statement of Comprehensive Income.

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):



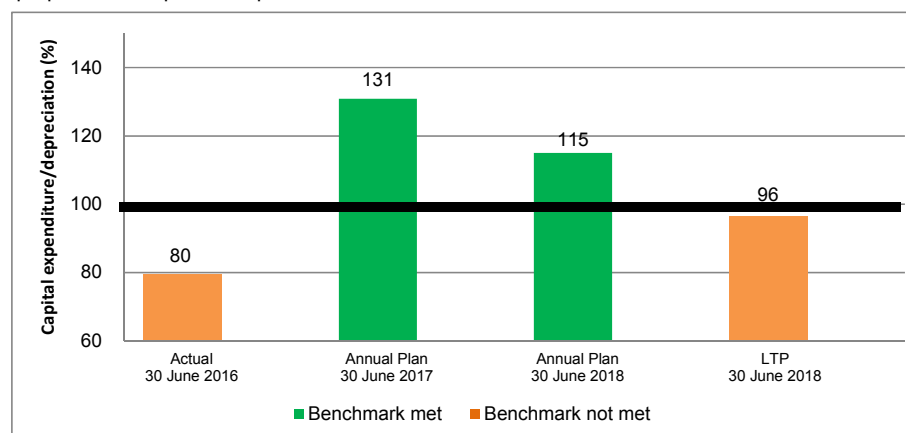
Council has previously decided not to fully fund the depreciation cost of specific assets. This may be for a number of different reasons: that Council has resolved not to replace the asset; that it is unfair to existing ratepayers to pay for a new asset and its replacement; that annual maintenance will 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.

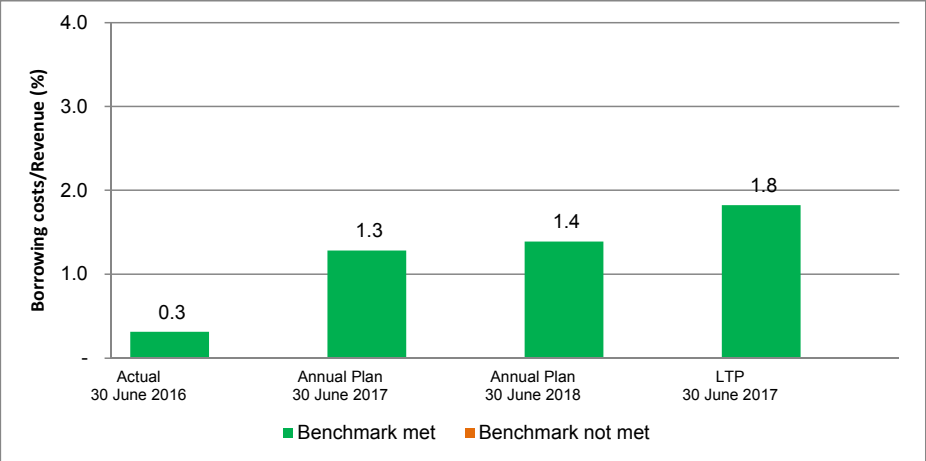
The following graph displays Council's planned capital expenditure on network services as a proportion of expected depreciation on those network services:



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 2017/18

All fees and charges are GST inclusive and are to be paid in advance or on application.

Urban Water, Sewage and Stormwater

2017/18

Network Application Fees

Connections / Disconnections — Urban Water, Sewer, Stormwater — per valuation number	\$125.00
Hydraulic Modelling — per connection	\$300 plus difference to cover actual cost

Utility Physical Works

Urban Water, Sewer, Stormwater	Actual Cost
--------------------------------	-------------

Targeted Connection Fees

Sewer Connections (Capital Contribution GST inclusive)

High Street Sewer Extension - Gravity Main	\$4,581.30
High Street Sewer Extension - Pumped Main	\$6,651.30
Timaru Road Sewer Extension	\$15,000.00
Mill Road Sewer Extension	\$12,379.00
King Street Sewer Extension	\$12,539.30

Capital Contribution

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.

Urban Water	\$1,750.00
Sewer	\$1,750.00
Stormwater	\$1,750.00

Extraordinary Water 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 200m ³ within a six month period is charged at \$0.70 per m ³ .	\$0.70 per m ³
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Urban Water Backflow Preventor

Registration and inspection — per annum	\$60.00
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Rural Water Supply

2017/18

Application Fees

Connections, Alterations and Disconnections	\$125.00
Additional Connection — application appended to primary	\$35.00
Hydraulic Modelling — per connection	\$300 plus difference to cover actual cost

Utility Physical Works

Rural Water	Actual Cost
-------------	-------------

Capital Contribution

Capital Contribution for all rural water schemes	\$2.00 per litre per day
--------------------------------------------------	--------------------------

Targeted Connection Fees

Water Connections

Glenavy Developments - Bignall Lane, Cherry Lane, Stocker Lane (Note: allocation 1000L per day)	Capital Contributions paid at time of Resource Consent.
Willowbridge Water Extension	\$2,719.75

Rural Water Supply Continued	2017/18
Other 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
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
Unauthorised Water Tampering	\$2,000.00 plus actual cost
Emergency Additional Supply	
Business Hours (8.00am — 4.30pm Mon — Fri)	\$250.00
After Hours, Weekends and Public Holidays	\$350.00
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)	

Waste Management	2017/18
Refuse Kerbside Collection	
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.	
Collection days on Council website.	
Official Waimate District Council Rubbish Bag (available from Council Office and Information Centre)	\$7.50
Resource Recovery Park	
Note: Charging is determined by volume. Examples of vehicles are indicative only.	
Refuse (Rubbish)	
Standard rubbish bag 60 litre	\$7.00
Small load <1 cubic metre eg car, station wagon or ute	\$26.00
Medium load 1 to 2 cubic metres eg trailer, van or ute	\$52.00
Large load >2 cubic metres eg large trailer or light truck	\$29.00 per m³
Weighed load eg trucks larger than 2.5 tonnes tare (per tonne)	\$260.00
Whiteware — drop off	\$15.00
Vehicles — drop off	*\$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	
Small load <1 cubic metre eg car, station wagon or ute	\$13.00
Medium load 1 to 2 cubic metres eg trailer, van or ute	\$23.00
Large load >2 cubic metres eg large trailer or light truck	\$13.00 per m³
Weighed load, eg trucks larger than 2.5 tonnes tare (per tonne)	\$76.00

Waste Management Continued (Resource Recovery Park)		2017/18
Recyclables and Escrap		
All Recyclables		No Charge
Escrap — all items excluding charged items listed below		No Charge
All TVs		\$12.00
CRT computer monitors		\$12.00
Tyres		\$7.00
Extraordinary Access Resource Recovery Park (additional to above charges)		
(a) Request and appointment — two hours notice 8.00am – 5.00pm working day		\$60.00
(b) As above, except appointment outside hours		\$110.00
c) Extra 'on demand' fee to waive notice requirement additional to either (a) or (b)		\$60.00
Roading and Footpaths		2017/18
Road Opening		
Deed of grant for private service on or along road		\$345.00
Utility corridor access request major project		\$345.00 and actual costs
Minor project — Corridor access		\$65.00
Seal opening reseal fee		\$15.00 per m ²
Traffic Overweight Permit		
Plus actual and reasonable costs for any structural checking and inspections where required		\$65.00 and actual costs

Applications Fees and Licences	
Five Year Road Crossing Licence	\$345.00
Non-compliance Fee	\$120.00
Road Encroachment, Cattle Stop, Gate (plus advertising)	\$65.00
Storage on roadside	\$65.00
Construct of kerb crossing or vehicle access — actual and reasonable cost recovery.	Actual cost
Penalty fee for non-notification on permitted activities	\$500.00
Urgent permits will incur an additional mileage fee at the current IRD rate	\$0.73 per km
Temporary Road Closures	
Approved Community Events — non-commercial or not-for-profit organisations	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
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.	\$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

Camping	2017/18
Victoria Park Motor Camp	
Standard Cabins	
Per adult — per night	\$30.00
Per child (under 12 years) — per night	\$6.00
Long term, per person — per week	\$125.00
En Suit Cabins	
Single adult — per night	\$50.00
Two adults — per night	\$80.00
Additional person — per night (greater than two adults per night fee)	\$15.00
Long term, per person — per week	\$220.00
Camping — Power Sites	
Per adult — per night	\$15.00
Per child (under 12 years) — per night	\$5.00
Long term, one person — per week	\$90.00
Long term, two people — per week	\$120.00
Camping — Non-power Sites	
Per adult — per night	\$14.00
Per child (under 12 years) — per night	\$5.00
Long term, one person — per week	\$85.00
Long term, two people — per week	\$115.00

Other Charges	
On-site Caravans — per person, per night	\$30.00
Shower — Non-campers, per person	\$3.00
Knottingley Park	
Camping — Power Sites	
Per adult — per night	\$14.00
Per child (under 12 years) — per night	\$5.00
Long term, one person — per week	\$90.00
Long term, two people — per week	\$120.00
Camping — Non-power Sites	
Per adult — per night	\$13.00
Per child (under 12 years) — per night	\$5.00
Long term, one person — per week	\$80.00
Long term, two people — per week	\$110.00
Other Charges	
Shower — Non-camper, per person	\$3.00
Dump Station	\$5.00
Waitaki Lakes	
Season Ticket	\$330.00
Extra adults — per night	\$10.00

Camping Continued (Waitaki Lakes)	2017/18
Camp Site, two adults & dependants under 16 years — per night	\$20.00
Individual adult camper — per night	\$10.00
St Andrews Domain	
Camping — Power Sites	
Per adult — per night	\$14.00
Per child (under 12 years) — per night	\$5.00
Long term, one person — per week	\$90.00
Long term, two people — per week	\$120.00
Camping — Non-power Sites	
Per adult — per night	\$13.00
Per child (under 12 years) — per night	\$5.00
Long term, one person — per week	\$80.00
Long term, two people — per week	\$110.00
Other Charges	
Shower — Non-camper, per person	\$3.00
Dump Station	\$5.00
Morven Reserve Camping	
Powered and non-powered sites, per person — per night	\$10.00

Cemeteries (Waimate and Otaio Cemeteries)	2017/18
Interments	
Ashes	\$195.00
Stillborn and Babies (up to 12 months)	\$150.00
Children (1 - 12 years)	\$440.00
Adult	\$790.00
Extra Depth (double)	\$850.00
Old Cemetery Plot Opening — Concrete Plot	\$265.00
Plot Purchase (including concrete beam)	
Ash Plots	\$345.00
Stillborn and Babies (up to 12 months)	\$335.00
Children (1 - 12 years)	\$465.00
Adult	\$1030.00
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
Ashes Interments on Saturdays, Sundays or Statutory Holidays	\$135.00
Dig Grave — Saturdays, Sundays or Statutory Holidays	\$400.00
Ashes Dig Saturdays, Sundays or Statutory Holidays	\$170.00
Triple Depth Plot — Old Cemetery only	\$700.00
Record search (in excess of one per day)	\$15.00

Swimming Pool	2017/18
Admission	
Adult — per swim	\$4.00
Child — per swim	\$2.00
Pre-School Child — per swim	No Charge
80 years and over	No Charge
Family Season Ticket (two adults, two children)	\$170.00
Adult Concessions — per 20 swims	\$70.00
Child Concessions — per 20 swims	\$35.00
Adult Season Ticket	\$148.00
Child Season Ticket	\$75.00
Pool Hire	
Schools — per hour	\$50.00
Swimming Club — per hour	\$50.00
Other — per hour	\$60.00
Hire of Pool Attendant — per hour	\$35.00
Parks	2017/18
Power for Seddon Square — Charges will be fixed on individual requests taking usage into account.	

Library	2017/18
Membership	No Charge
Replacement Card (Adult & Children)	\$4.50
Borrowing	
New Fiction — per three weeks	\$1.20
Magazines — per two weeks	\$0.70
CDs — per three weeks	\$2.50
DVDs — per three days	\$4.00
E Books	No Charge
Overdue Charges	
1-13 days overdue	\$2.00
14-20 days overdue	\$4.00
21 days onwards	\$8.00
Lost Items	Replacement plus \$15.00 admin charge
Services	
Interloan (minimum charge)	\$6.50
Reserves (Adult and Children)	No Charge
Internet use	No Charge
Scanning — per scan	\$1.00
Printing/Photocopying per A4 page/black and white	\$0.20
Printing/Photocopying per A3 page/black and white	\$0.50

Library Continued (Photocopying)	2017/18
Printing/Photocopying per A4 page/colour	\$2.00
Printing/Photocopying per A3 page/colour	\$3.00
Note: No charge for school children's projects.	
Information Centre	2017/18
Annual Marketing Membership	\$155.25
Web page	\$166.75
Web link	\$69.00

Waimate Event Centre	2017/18
<p>The below charges are priced for local uses (ie Waimate District residents). Commercial, out-of-district users and special event hire rates are available on request. Quoted prices will vary depending on the nature of the event, spaces required, door charges, services required etc.</p> <p>A bond of up to \$1,000 may be charged depending on the usage/function.</p> <p>The Waimate Event Centre reserves the right to adjust the final account based on the actual level of use, additional services provided and any damage incurred.</p>	
Single Court Hire	
Basketball or Netball shots — per 1/2 hour, per hoop, per person	\$3.00
Table Tennis (per table) and Bandminton — per 1/2 hour, per person	\$3.00
Per hour	\$30.00
One session — up to four hours	\$110.00
Two consecutive sessions — up to nine hours	\$220.00
Three consecutive sessions — full day and evening	\$320.00
Two Court Hire	
Per hour	\$60.00
One session — Up to four hours	\$220.00
Two consecutive sessions — up to nine hours	\$440.00
Three consecutive sessions — full day and evening	\$640.00
Meeting Rooms or Mezzanine Hire (up to 20 people)	
Per hour	\$20.00
One session — Up to four hours	\$60.00
Two consecutive sessions — up to nine hours	\$110.00
Three consecutive sessions — full day and evening	\$160.00

Waimate Event Centre Continued	2017/18
Function Room Hire (up to 50 people)	
Per hour	\$30.00
One session — Up to four hours	\$90.00
Two consecutive sessions — up to nine hours	\$150.00
Three consecutive sessions — full day and evening	\$210.00
Cricket Pitch or Gallery	
Per hour	\$20.00
One session — Up to four hours	\$60.00
Two consecutive sessions — up to nine hours	\$110.00
Three consecutive sessions — full day and evening	\$160.00
Kitchen and/or Bar Hire	
Up to two hours	\$30.00
One session — Up to four hours	\$60.00
Two consecutive sessions — up to nine hours	\$85.00
Three consecutive sessions — full day and evening	\$125.00
Non-commercial kitchen use (at Duty Supervisors discretion) — per use up to 1/2 hour	\$20.00
In-line Skating (approved skates required)	
Children (under 15 years) — per hour	\$6.00
Adult — per hour	\$10.00
Skate hire — per hour	\$2.00

Climbing Wall	
With Pre-approved Supervision (must be registered with Event Centre Duty Supervisor)	
Children (under 15 years) — per hour	\$6.00
Adult — per hour	\$10.00
Family Pass (two adults, two children) — per hour	\$25.00
Where Supervision is Provided by Event Centre Staff	
Children (under 15 years) — per hour	\$10.00
Adult — per hour	\$15.00
Family Pass (two adults, two children) — per hour	\$45.00
Supervision fees (if required)	\$35.00
Group Session	
Per hour (minimum book of two hours required for groups)	\$45.00 plus supervision fees if required
School Holiday Programmes (as scheduled — Contact Event Centre for details)	
Skating — per child, per two hour session	\$4.00
Climbing wall — per child (age 5-9) per two hour session	\$5.00
Basketball or Netball shots— per child, per hoop, per two hour session	\$2.00
Table Tennis — per child, per two hour session	\$2.00
Other activites will be charged as advertised. Children under the age of 14 years are very welcome but must be accompanied by an adult/parent/guardian.	

Waimate Event Centre Continued (Other Charges)		2017/18
Other Charges		
Public Holiday Surcharge		15%
After Hours Charge — per hour (minimum two hours is required for any booking outside of advertised opening hours)		\$35.00
Cancellation of booking —minimum charge (at Duty Supervisor's discretion)		\$30.00
Cancellation of corporate booking —minimum charge (at Duty Supervisor's discretion)		\$50.00
Additional cleaning — per hour minimum charge (at Duty Supervisor's discretion)		\$35.00
Security unlock/lock up (before 8am and/or after 10pm)		\$60.00
Hire bond — maximum charge (at Duty Supervisor's discretion)		\$1,000.00
Damage to Event Centre		Actual Cost
Catering		By arrangement
Catering Staff — per hour, per staff member		\$35.00
User clubs storage (per annum)		\$50.00
IT assistance and equipment		price on request
Note: Fees for other equipment hire will be determined when this equipment becomes available for use.		
Electronic Key Tag (for authorised Fitness Centre/Squash Club area)		
New electronic key tag		\$15.00
Replacement electronic key tag		\$20.00
Note: key tags no longer required can be returned to Waimate District Council and a \$5.00 refund will be provided		

Information Services		2017/18
Specific requests for copies of records or information held under the Official Information and Meetings Act 1987		First 30 mins no charge
Labour charge rate (after 30 mins)		\$60.00 per 30 mins plus disbursements
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		2017/18
Map printing charges		
Print A4 — Colour		\$10.50
Print A4 — Black and White		\$7.00
Print A3 — Colour		\$12.50
Print A3 — Black and White		\$8.00
Print A2 — Colour		\$24.00
Print A2 — Black and White		\$13.00
Print A1 — Colour		\$47.00
Print A1 — Black and White		\$24.50
Print A0 — Colour		\$70.00
Print A0 — Black and White		\$37.00
Laminate A4 and A3		\$4.50
Laminate A2, A1 and A0		\$10.00

Geographical Information Systems Continued	2017/18
Customised mapping charges	
Non-profit — per 15 mins (or part thereof)	\$16.00
Public — per 15 mins (or part thereof)	\$25.00
Other charges	
District RAPID number book	\$200.00
District RAPID number book for Emergency Services	No Charge
RAPID number plates — including plate and installation	\$60.00
RAPID number plates — replacement or additional supply only	\$40.00
Building	2017/18
Building Consents	
Building consent fees exclude all travel charges (which are based on district rating zones), BRANZ Levy, DBH Levy and Building Consent Authority Accreditation Levy charges. Additional inspections are charged as per the schedule of fees and charges.	
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	
Log Fire — includes 1 Inspection, PIM, CCC, Processing	\$299.00
Project Value \$0.00 - \$5,000 (Carports etc) — includes 2 Inspections, PIM, CCC, Processing	\$319.00
Project Value \$5,001 - \$15,000 (Minor Alterations, Additions, Garage, Farm Buildings) — includes 3 Inspections, PIM, CCC, Processing	\$694.00
Project Value \$15,001 - \$25,000 (Sleepout, Alteration, Additions, Farm Buildings) — includes 3 Inspections, PIM, CCC, Processing	Residential: \$823.00 Commercial/ Industrial: \$963.00

Project Value \$25,001 - \$50,000 (Large Alterations, Additions, Commercial) — includes 5 Inspections, PIM, CCC, Processing	Residential: \$1,155.00 Commercial/ Industrial: \$1,295.00
Project Value \$50,001 - \$100,000 (Large Alterations, Additions, Farm Buildings, Commercial, Industry) — includes 9 Inspections, PIM, CCC, Processing	Residential: \$2,280.00 Commercial/ Industrial: \$2,420.00
Project Value \$100,001 - \$300,000 (New Dwelling, Commercial, Industrial, Processing) — includes 13 Inspections, PIM, CCC, Processing	Residential: \$3,180.00 Commercial/ Industrial: \$3,320.00
Project Value \$300,001 - \$500,000 (New Dwelling, Commercial Industrial, Processing) — includes 13 Inspections, PIM, CCC, Processing	Residential: \$3,780.00 Commercial/ Industrial: \$3,920.00
Project Value \$500,001 - \$1,000,000 (New Dwelling, Commercial Industrial, Processing) — includes 13 Inspections, PIM, CCC, Processing	Residential: \$4,380.00 Commercial/ Industrial: \$4,520.00
Project Value greater than \$1,000,001 (New Dwelling, Commercial Industrial, Processing) — includes 13 Inspections, PIM, CCC, Processing	\$4520.00 plus actual hours processing at \$200.00 per hour
Additional Building Consent Fees	
Additional Inspection Fee (plus applicable travel charge)	\$125.00
Re-inspection Fee (plus applicable travel charge)	\$125.00
Travel Charges, as per rating zones — Zone 1	\$32.70
— Zone 2	\$60.80
— Zone 3	\$141.60
Septic tank & effluent field only	\$444.00

Building Continued		2017/18
Project Information Memorandum (PIM) Costs		
Log Fire		\$30.00
Under \$15,000 (Garage, carports, minor alterations, additions)		\$50.00
Over \$15,000 (All residential dwellings, alterations, garages, farm buildings)		\$260.00
All commercial & industrial work (new and alterations)		\$400.00
Certificate of Acceptance		
Lodging and administration		\$350.00
Technical process — per hour		\$270.00
Inspection (plus applicable travel charge)		\$200.00
Other Fees		
Processing Fees — Plan check/amended plans — per hour		\$200.00
Compliance schedule (includes Compliance Schedule Statement)		\$300.00
Compliance schedule amendments		\$150.00
Warrant of Fitness reminders/acknowledgement of receipt		\$100.00
Warrant of Fitness audit		\$250.00
Notice to Rectify (Dangerous and Insanitary Buildings)		Actual cost
Marquees over 100m ² (plus applicable travel charge)		\$75.00
Statistical reports — per year		\$300.00
Statistical report — one off		\$50.00
Reports and advisory functions		Actual cost

Mileage per km (where applicable and/or at current IRD rates)	\$0.73
NZ Fire Service — section 46 notice. (plus any NZFS charges)	Current NZ Fire Service Charge
Notice to Fix	\$300.00
Certificate under Sale and Supply of Alcohol Act 2012	\$170.00
Application to extend time for which a building consent is valid	\$130.00
Fencing of swimming pools exemptions (includes report to Council)	\$260.00
Property file access and view records	\$35.00
Monitoring of swimming pools	\$260.00
Re-inspection of swimming pools	\$260.00
Investigation of illegal building work	Actual cost
Section 75 — Construction of building on 2 or more allotments — sign off	\$60.00
Certificate of Public Use	\$400.00
Certificate of Title	\$20.00
Levies	
BRANZ Levy exemption up to \$20,000	No Charge
BRANZ Levy on value over the exemption amount of \$19,999.99	\$1.00 per \$1,000 of project value
DBH Levy exemption up to \$20,000	No Charge
DBH Levy on value over the exemption amount of \$19,999.99	\$2.01 per \$1,000 of project value
Building Consent Authority Accreditation Levy	\$1.00 per \$1,000 of project value

Community Housing		2017/18
Single unit, per week		\$85.00
Double unit, per week		\$90.00
Resource Management		2017/18
<p>The Lodgement Fee will be required to accompany the Resource Consent 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.</p> <p>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.</p> <p>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.</p> <p>When the total cost to process an application exceeds the Lodgement Fee, Charge Out Rates may apply.</p> <p>Council also reserves its discretion to refund part of the fixed fee if the work required to process the application is less than usual.</p> <p>These fees will not be refunded if the application is declined or withdrawn.</p> <p>For Financial Contributions please see the Waimate District Council Financial Contributions Policy or the Waimate District Plan.</p>		
Resource Consent Applications		2017/18
Notified Consent		\$4,000.00 deposit
Limited Notified (service only) Consent		\$2,000.00 deposit
Non-notified Subdivision Consent		\$1,000.00 deposit
Non-notified Land Use Consent		\$800.00 deposit

Non-notified Land Use Consent (minor)	\$400.00 deposit
Non-notified Subdivision Consent — Change to flats plan or unit title	\$660.00 deposit
Lodgements	
Revocation of Easements (not included in Subdivision Consent)	\$460.00
Existing Allotments Section 226 Certificate (new titles created)	\$235.00
Section 223 Certificate (subdivision sealing completion)	\$235.00
Section 224(c) Certificate including Section 223 Certificate	\$235.00
Removal of building line restriction	\$460.00
Certificates of Compliance	\$460.00
Change or cancellation of conditions	\$400.00 deposit
Existing use rights and existing use certificate	\$450.00
Extension of time	\$400.00 deposit
Charge Out Rates	
Pre-application advice — after the first hour of staff time (per hour or part thereof)	\$125.00
Staff time charge out rate — per hour or part thereof	\$125.00
Public Notices	Actual cost
Other Applications	
Outline Plan	\$400.00 deposit
Alteration to a designation	\$1,000.00 deposit
Extension of time to a designation	\$1,000.00 deposit

Resource Management Continued		2017/18
Private Plan change		\$5,000.00 deposit
Notice of requirements for designations		\$3,000.00 deposit
Right of Way Approval (not included in Subdivision Consent)		\$460.00
Certificates for Licensed Motor Vehicle Dealer (LMVD)		\$175.00
Certificates under the Sale and Supply of Alcohol Act 2012		\$175.00
Disbursements		
Consultants/Legal Advice		Actual cost
Commissioning Special Reports		Actual cost
Hearing Fees		
Hearing Fee per hour or part thereof (minimum charge-out of one hour)		\$620.00
Commissioner		Actual cost
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		\$125.00
Environmental Services		2017/18
Licensing		
Camping Grounds		\$350.00
Food Premises — All classes including premises with food safety		\$350.00
Food Premises — Non-perishable foods, eg gift shops		\$220.00
Hairdressers		\$155.00

Offensive Trades	\$310.00
Mobile Food Shops	\$155.00
Trading in Public Places	\$110.00
Boarding House	\$200.00
Circus	\$200.00
Funeral Directors	\$205.00
Transfer Fee of Health Licence (ie following sale of business)	\$100.00
Stereo Seizures	\$100.00 plus recovery of actual seizure costs
Re-inspection for non-compliance — by-laws, health, liquor, dangerous goods	\$150.00 per hour
Verification audit / site audit (food control plans)	\$150.00 per hour
Special Inspections	Hourly rate plus mileage
Water samples — Labour plus hospital testing minimum	Actual cost
Keeping of Animal Permits	\$70.00
Skin Piercing, Beauty Facilities, Tattooing etc	\$225.00
Footpath Dining — Licence to Occupy	\$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

Environmental Services Continued		2017/18
Food Act 2014		
New Registration		
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 plus \$75.00 per half hour after first hour
Food Control Plan — Multi-Site		\$225.00 plus \$75.00 per half hour after first hour
National Programme		\$150.00 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
Registration Renewal		
Food Control Plan — Single Site — 12 month renewal		\$150.00
Food Control Plan — Multi-Site — 12 month renewal		\$225.00
National Programme — 24 month renewal		\$200.00
Food Control Plan Mentoring		\$300.00
Compliance and Monitoring		
Food Control Plan — Annual (including those Food Control Plans registered before 1 March 2016)		\$75.00

National Programme — 24 month	\$150.00
Verification (Audit)	
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 plus \$75.00 per half hour after first two hours
Food Control Plan — Multi-Site Audit	\$300.00 plus \$75.00 per half hour after first two hours
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

Environmental Services Continued (Food Act 2014)		2017/18
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
Liquor Licensing		
As set by the sale and supply of Alcohol (Fees) Regulations 2013 - may be subject to change		
Note: Applicants can apply to the Secretary of the Liquor Licensing Committee for a reduction of one fee category for Low Risk events		
On Licence / Off Licence / Club Licence — Category		
Very low		\$368.00
Low		\$609.50
Medium		\$816.50
High		\$1,023.50
Very high		\$1,207.50
Annual Licence Fees — Category		
Very low		\$161.00
Low		\$391.00
Medium		\$632.50
High		\$1,035.00
Very high		\$1,437.50

Special Licence / Fees	
Class 3 — One or two small events	\$63.25
Class 2 — Three to twelve small events, or one to three medium events	\$207.00
Class 1 — One large event; more than three medium events; more than twelve small events	\$575.00
Other Application Fees	
Manager's Certificate Application and Renewals	\$316.25
Temporary Authority	\$296.70
Temporary Licence	\$296.70
Appeal to ARLA (paid to ARLA)	\$517.50
Extract of Register	\$57.50
Permanent Club Charter	\$632.50
Dog and Animal Control	
Registration Per Dog	
Registration — Non-Working Dogs	\$100.00
Registration — Neutered Non-Working Dogs	\$60.00
Registration — Selected Owner, Working Dogs and Farm Pets	\$30.00
Dangerous Dogs	\$150.00

Dog and Animal Control Continued		2017/18
General		
Selected Owner Application fee including one inspection (apply once only)		\$60.00
Licence to keep three or more dogs including one inspection (apply once only)		\$50.00
Additional Inspections		\$20.00
Replacement Tags		No Charge
Collars — Various Sizes		As per schedule
Penalties		
Late Penalty Fee — Percentage of base fee		150%
Drop-Off / Call-Out Fee (where dog is not impounded)		\$40.00
Dog Impounding		
1st impoundment in 12 month period — per dog		
Dog wearing tag		\$95.00
Dog not wearing tag		\$130.00
2nd impoundment in 12 month period — per dog, plus micro chipping charge		
Dog wearing tag		\$110.00
Dog not wearing tag		\$160.00
3rd impoundment in 12 month period — per dog		
Dog wearing tag		\$130.00
Dog not wearing tag		\$160.00
Infringement Fee		\$200.00

Other Fees	
Daily sustenance	\$20.00
Surrender	\$60.00
Barking Collar Hire	\$50.00 (including \$25.00 refundable bond)
Impounding — other than dogs	
Rangers charge-out rate — per hour	\$90.00
Administration fee for impounding	25% of total fee
To be charged at the actual charge out rate per hour or part thereof plus any other costs including travel and impounding fees.	
Planning and Regulatory - General	2017/18
Certificate of Title	\$20.00
Copy of By-Laws	\$70.00
Waimate District Plan	\$200.00 plus postage
Land Information Memorandum — Residential and Rural properties of less than 2.5 hectare	\$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
Amusement Device (as set by legislation)	\$11.50
Additional Amusement Device (as set by legislation)	\$2.30

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 (\$0.73)

Consent Applications

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>Jakki Guilford</p> <p>Phone: 03 689 7329</p> <p>Cell: 027 2029898</p> <p>E-mail: jakki.guilford@waimatedc.govt.nz</p> <p>Hakataramea-Waihaorunga Ward</p>	<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>
Councillor	Councillor	Councillor
<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>David Owen</p> <p>Phone: 03 689 8090</p> <p>Cell: 027 435 3666</p> <p>E-mail: david.owen@waimatedc.govt.nz</p> <p>Waimate 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>Lower Waihao Ward</p>

Council Administration Details

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Council's Bank	Council's Solicitor	Council's Solicitor
ANZ National Bank Limited 15 Church Street Timaru, 7910	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	

