

# **ANNUAL PLAN 2022/23**



Adopted 28 June 2022

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# Message from the Mayor and Chief Executive

## Looking ahead

To say that there's challenging times ahead in local government would be something of a gross understatement, therefore it's critical that we band together and push ahead to achieve our shared vision as a thriving district. In the coming months, there's some major decisions to be made, and while we navigate these uncertain times, we'll continue to do everything we can to inform, educate and lead on key issues.

Local government is facing its most significant reform in 30 years, with Central Government reviews underway on the delivery of three waters, resource management and the future of local government – any, or all three of these, have the potential to force change on Council, and subsequently, our district.

Though, whatever the future looks like, we know our essential services need to continue and that is what rates pay for. Somewhat inevitably, COVID-19 continues to be an issue and has had a major impact on supply chain shortages and material costs, which in turn has contributed to a necessary rise in rates.

## By the numbers

Despite Council's best efforts, a rates increase could simply not be avoided. Reflecting escalating costs, contract variances, pressured supply chains and the necessary introduction of new roles within Council, the district's rate increase has been set at 9.9%. This increase, which is 2.3% higher than the 7.6% forecast

Mayor Craig Rowley (left) and Chief Executive Stuart Duncan (right)

in the 2021-31 Long Term Plan will enable Council to push ahead with some significant projects and upgrades. Quality drinking water, wastewater, stormwater, along with roading and footpaths continue to be the select activities that place upward pressure on Council's costs. While this is an increase, your own rates bill will differ depending on a number of factors like where you are located in the district and the capital value of your property.

## Three waters

Council is committed to providing quality drinking water and servicing sewerage and stormwater needs. The Government's Three Waters Reform Programme has triggered hefty costs and major uncertainty, with many questions still left unanswered. We know the Government has signalled their intention to

mandate the reforms, but how this will affect the Waimate District and you as ratepayers, is yet to be known.

Therefore, Council will push ahead with further upgrades to our rural and urban water supplies to meet current New Zealand water standards. Upgrades will include the installation of an additional bore at Otaio/Makikihi, lateral renewals to improve the level of service and installation of new infrastructure throughout the waste water network on Point Bush Road.

In the coming months, water meters will be installed throughout the Waimate urban area. These meters will help to measure



overall water use, reduce water loss and identify water leaks. Water is a precious and valuable resource, and as a district, this is an opportunity to play our part to ensure sustainable management.

Adding to the programme, \$315,000 has been set aside for sewer main renewals within the Waimate urban area, helping to reduce leakage and infiltration and subsequently, improve the overall level of service.

## **Roading and footpaths**

Within the next 12 months, Council have budgeted \$5.85 million for ongoing maintenance and renewals for targeted roads and footpaths. While there are budget constraints in this area, a firm focus is being placed on the drainage of our roading network. We will seek additional funding as appropriate.

Quality drainage is essential to the smooth operation of our roads and within the timeframe of this annual plan and beyond, Council has budgeted for an increased programme of drainage maintenance and renewals to better address the drainage deficiencies and help provide for increased resilience to significant flooding.

## **Library extension**

Council have agreed it's time to progress plans to extend the district's library. This extension is a significant upgrade and will create much-needed space to better accommodate for community groups, schools and residents. As part of this project, the Council Chambers will also be upgraded, with Council exploring options to introduce natural light and enhance technology – together both projects budgeted at \$1.67 million.

## **Local government elections 2022**

This year marks another round of local government elections. In the lead-up to this, Council will be proactive in promoting the prospect of candidacy and encouraging people to stand. In addition, there will be a district-wide push to increase voter turnout, aligned with the national efforts of the Electoral Commission.

## **Community facilities**

As a Council, there is always ongoing pressure from the community and users to provide high quality community facilities and services. The expectation is for a higher level of service for the same cost to users and ratepayers. Out of town visitors also expect a high quality experience with regards to community facilities such as swimming pools, recreation facilities and public gardens - often driven by what they have experienced in other districts.

Council must cater for these expectations by remaining accessible, well maintained and engaging to a wide sector of the community. Projects earmarked for this year include the installation of a dry vault toilet system at Briar's Gully in the Waimate Lakes Camping Area (which will allow facilities to operate year round). In addition, a new toilet block will be installed on the perimeter of Seddon Square. This upgrade is an important move to ensure the town is well set-up to host large groups of people and visitors to the district, with construction scheduled to take place from March 2023.

# **Strategic Overview**

# Strategic Framework

**Vision for Waimate District**  
Leading our communities towards a diverse, thriving and sustainable district.



**Community outcomes and wellbeing**

Council engages with the people in the community and listens to their wants and needs.  
From the consultation we consider the community's ideas when formulating activity plans for the next ten years. We work with other government organisations and community groups to achieve our community outcomes in order to promote social, economic, environmental and cultural wellbeing.



**Strategic documents**

Our strategic documents highlight short term and long term goals for specific activities.  
These activities include District Plan, Civil Defence Emergency Management Group Plan, Waste Management and Minimisation Plan, Asset Management Plans for Water, Waste Management, Stormwater, Sewerage and Sewage, Roading, Parks and Recreation, Property and Forestry.

**Strategic goals are achieved in 2 ways**

**Council routine tasks**

'What we do' is outlined within each of Council's 24 activities.



**Measuring our achievement**

Achievement of Council's routine tasks are measured by our 'performance measures'.  
These measures will be disclosed annually in Council's Annual Report.

**Council 'one-off' projects**

A list of all projects is included in the 'Projects and Activities' section of this document.



**Measuring our achievement**

Achievement of Council's projects is measured by the completion of these projects according to the year of financial impact recorded.  
These measures will be disclosed annually in Council's Annual Report.

# Community Outcomes

## Thriving communities

A district that provides infrastructure for economic activity.

A district that encourages development.

A district that actively promotes itself and its businesses.

A district that is enhanced through sustainable and diverse development.

Our heritage is valued and protected.

We value the natural environment, biodiversity and landscapes.

## Sustainable district & environment



## Safe & healthy people

A place where people are safe in their homes, work and public spaces.

Our services, infrastructure and environment enhance quality of life.



All people are encouraged to participate in our democratic process.

District assets provide recreation and leisure choice.

We celebrate and support the good things about our community.

## Active, diverse, supportive community

# Wellbeing Assessment Indicators

## Economic

Looks at whether the economy can generate the employment and wealth necessary to provide many of the requirements that make for social wellbeing, such as health, financial security and equity of opportunity.

Gross domestic product (GDP) per capita

Major road traffic accident statistics

Compliant water and wastewater schemes

Number of building consents issued

Dollar figure spent by visitors in the Waimate District

Average accommodation occupancy rate

Considers whether the natural environment can sustainably support the activities that constitute healthy community life, such as air quality, fresh water, uncontaminated land and control of pollution.

Water quality of monitored lakes, rivers and swimming spots

Number of drinking water supplies that comply with water standards

Landfill waste-kilograms per capita

Rate of transition of Council-owned vehicles to hybrid/electric engines

## Environmental

## Social

Involves individuals, their families, whānau, hapū, iwi, and a range of communities being able to set goals and achieve them, such as education, health, strength of community networks, financial and personal security, equity of opportunity, and rights and freedoms.

Percentage of school leavers by NCEA level

Percentage of residents tertiary educated

Employment rate

Average median household income

Housing affordability

Average weekly rent

Life expectancy

Percentage of residents who consider Waimate District a great place to live in

Percentage of residents feeling safe at home

Crime rate

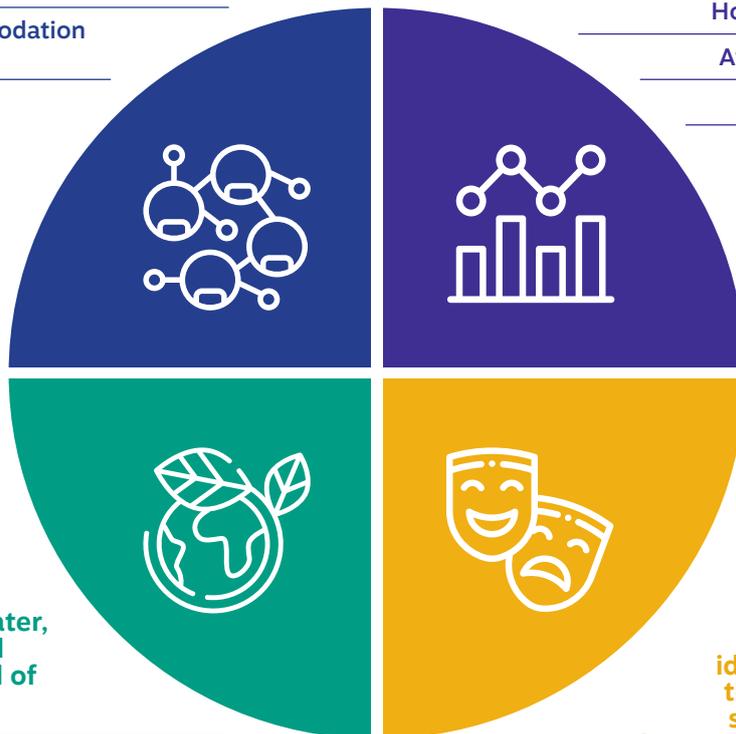
Looks at the shared beliefs, values, customs, behaviours and identities reflected through language, stories, visual and performing arts, ceremonies and heritage that make up our communities.

Percentage of te reo Māori speakers

Ethnic diversity

Number of creative and cultural activities offered

## Cultural



# **Projects and Activities**

# Projects for 2022/23

	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Water Supply</b>		
<b>Rural Water</b>		
Cannington - Renewals	5	5
Cannington - Line renewal PE 80mm slip line	34	34
Hook / Waituna - Renewals	21	21
Lower Waihao - Renewals	5	5
Otaio / Makikihi - New bore redundancy	127	127
Otaio / Makikihi - Line renewal Makikihi 100mm PVC	31	31
Waihaorunga - Drinking water intake / plant compliance upgrade	470	470
Waihaorunga - Takitu pumphouse - New board and telemetry	23	23
Waikakahi - Renewals	5	5
Waikakahi - Mehrtens / Cameron 700m 32 OD	4	4
Waikakahi - Harrison B/T 1.5km 63 OD	11	11
Downlands - Various renewals	541	193
	<b>1,278</b>	<b>931</b>
<b>Urban Water</b>		
Urban Water - Lateral renewals	62	62
Urban Water - AC water main renewals	114	114
Urban Water - CI water main renewals	165	165
Urban Water - Timaru Road pump renewals	26	26
Urban Water - Main line valve renewals	29	29
Urban Water - Booster Manchesters standby pump 2	30	30
Urban Water - Te Kiteroa main, booster and reservoir	686	686
Urban Water - Meter reader software	24	24
	<b>1,136</b>	<b>1,136</b>
<b>Water Supply Group Total</b>	<b>2,415</b>	<b>2,067</b>
<b>Waste Management</b>		
Waste Management - Refuse and recycling bins	-	2
Waste Management - Public place refuse and recycling facilities	6	5
Waste Management - Recycling crates	15	-
Waste Management - Miscellaneous capital	1	1
Waste Management - Seal and shingle RRP entrance	76	76
<b>Waste Management Total</b>	<b>98</b>	<b>84</b>
<b>Stormwater</b>		
Stormwater - CCTV assessment of mains	5	5
<b>Stormwater Total</b>	<b>5</b>	<b>5</b>
<b>Sewerage</b>		
Sewer - Waimate Urban renewals	315	315
Sewer - WWTP submersible pump 2 renewal	21	21
Sewer - WWTP various equipment	4	4
<b>Sewerage Total</b>	<b>340</b>	<b>340</b>

	<b>Annual Plan</b> <b>30 June 2023</b> <b>\$000</b>	<b>LTP</b> <b>30 June 2023</b> <b>\$000</b>
<b>Roading and Footpaths Group</b>		
Roading - Resealing	1,080	1,086
Roading - Drainage construction	260	261
Roading - Culvert replacement	178	208
Roading - Kerb and channel renewal	112	112
Roading - Concrete ford renewal	30	-
Roading - Pavement rehabilitation	310	309
Roading - Structures component replacements	176	175
Roading - Sign renewal	62	54
Roading - Minor improvements	278	330
Roading - Footpath renewal	182	177
Roading - Minor improvements (non subsidised)	46	46
Roading - Seal extensions	62	62
Roading - Development	52	52
Roading - Emergency renewals	-	102
<b>Roading and Footpaths Group Total</b>	<b>2,827</b>	<b>2,974</b>
<b>Organisation and Governance Group</b>		
<b>Central Administration</b>		
Corporate Services - Office furniture replacement	15	15
Corporate Services - Computers / hardware	15	15
Corporate Services - Public security cameras	2	2
Corporate Services - Internet connection	2	-
Corporate Services - Magiq upgrades	10	10
Corporate Services - Digital workspace project	51	-
Utilities - Sundry plant and equipment	5	5
Utilities - Replacement tablets for staff (AssetFinda)	10	10
Utilities - Data loggers	6	6
Utilities - Vehicle replacement	48	48
Roading - Vehicle replacement	41	41
Asset Management - SCADA	10	10
Parks - Alarm system	3	-
	<b>221</b>	<b>165</b>
<b>Community Representation</b>		
Governance - AV Conferencing System for Council Chambers	21	21
Governance - Elections	50	41
	<b>70</b>	<b>62</b>
<b>Investments and Finance</b>		
Investment - Gorge Road premises	6	-
Forestry - Planting/pruning/thinning reserves	9	10
	<b>15</b>	<b>10</b>
<b>Organisation and Governance Group Total</b>	<b>306</b>	<b>236</b>
<b>District Planning &amp; Regulatory Services Group</b>		
<b>Resource Management</b>		
Regulatory - District Plan review	100	204
	<b>100</b>	<b>204</b>
<b>District Planning &amp; Regulatory Services Group Total</b>	<b>100</b>	<b>204</b>
<b>Community Services Group</b>		
<b>Economic Development and Promotions</b>		
Promotions - Storage bins for Xmas tree	10	-
	<b>10</b>	<b>-</b>
<b>Library</b>		
Library - Books	60	67
	<b>60</b>	<b>67</b>
<b>Community Services Group Total</b>	<b>70</b>	<b>67</b>

	<b>Annual Plan</b> <b>30 June 2023</b> <b>\$000</b>	<b>LTP</b> <b>30 June 2023</b> <b>\$000</b>
<b>Community Facilities Group</b>		
<b>Camping</b>		
Waimate Lakes Camping - Concrete pad for refuse shelters	21	21
Waimate Lakes Camping - Briars Gully toilet upgrade	50	
Waimate Lakes Camping - Pipe renewals	10	10
Victoria Park Camping - General building capital	8	8
Victoria Park Camping - Upgrade Tennant St cabins	5	5
Victoria Park Camping - General capital items	2	2
Knottingley Park Camping - BBQ and roofed area	-	15
Knottingley Park Camping - Fountain upgrade	5	5
St Andrews Camping - General capital items	6	-
	<b>106</b>	<b>66</b>
<b>Cemeteries</b>		
Cemetery - Reseal driveway	7	7
Cemetery - Walker mower replacement	43	43
Cemetery - Signage upgrade	8	8
	<b>58</b>	<b>58</b>
<b>Parks and Public Spaces</b>		
Victoria Park - Sundry plant	5	5
Victoria Park - Pergola replacement	21	21
Knottingley Park - BBQ and cover	15	-
Boland Park - Swimming pool walkway resealing	12	12
	<b>53</b>	<b>38</b>
<b>Property</b>		
Property - Tennant Street building renewals	7	7
Property - Paint Tennant Street dwelling	5	5
Local Govt Centre - Library extension	1,277	-
Local Govt Centre - Chambers upgrade	396	-
Local Govt Centre - General capital items	5	5
Local Govt Centre - Heatpumps	40	10
Community Housing - Replacement stoves	3	3
Community Housing - Hot water cylinders and other items	6	6
Community Housing - Heatpumps	6	6
Public Toilets - Waimate Town (New Toilets)	445	185
	<b>2,191</b>	<b>228</b>
<b>Swimming</b>		
Swimming Pool - Replace heating system	4	-
Swimming Pool - Alarm system	2	-
	<b>6</b>	<b>-</b>
<b>Community Facilities Group Total</b>	<b>2,414</b>	<b>390</b>
<b>Total Projects</b>	<b>8,576</b>	<b>6,368</b>

# What are Activity Management Plans?

We have 24 activities, organised into 9 groups. These activities cover all the services we provide to our communities.

Each group activity management plan contains written information under the following headings and financial statements for the year 2022/23:

[What we do](#)

[Why we provide it](#)

[Community outcomes](#)

[Community wellbeings](#)

[Effects on the community](#)

[Our challenges](#)

[Levels of service](#)

[Major projects](#)

[Forecast funding impact statements \(per group and per activity\)](#)

Groups	Activities
<b>Water Supply</b>	<ul style="list-style-type: none"> <li>• Urban Water Supply</li> <li>• Rural Water Supply</li> </ul>
<b>Waste Management</b>	<ul style="list-style-type: none"> <li>• Waste Management</li> </ul>
<b>Stormwater</b>	<ul style="list-style-type: none"> <li>• Stormwater</li> </ul>
<b>Sewerage</b>	<ul style="list-style-type: none"> <li>• Sewerage</li> </ul>
<b>Roading and Footpaths</b>	<ul style="list-style-type: none"> <li>• Roothing and Footpaths</li> </ul>
<b>Organisation and Governance</b>	<ul style="list-style-type: none"> <li>• Central Administration</li> <li>• Community Representation</li> <li>• Investments and Finance</li> <li>• Strategy</li> </ul>
<b>District Planning and Regulatory Services</b>	<ul style="list-style-type: none"> <li>• Animal Management</li> <li>• Building Control</li> <li>• Environmental Services</li> <li>• Resource Management</li> </ul>
<b>Community Services</b>	<ul style="list-style-type: none"> <li>• Community Support</li> <li>• Economic Development and Promotions</li> <li>• Emergency Management</li> <li>• Library Services</li> </ul>
<b>Community Facilities</b>	<ul style="list-style-type: none"> <li>• Camping</li> <li>• Cemeteries</li> <li>• Event Centre</li> <li>• Parks and Public Spaces</li> <li>• Property</li> <li>• Swimming Pool</li> </ul>



# Water Supply Group

## What we do

The Water Supply Group includes the following activities provided by Council:

### Urban Water Supply

### Rural Water Supply

The Water Supply Group provides water to approximately 4,034 households, businesses and properties throughout the Waimate District.

### Urban Water Supply

Council provides potable water to the designated urban area and the fringe rural areas of Waimate (approximately 3,000 residents) to serve purposes such as drinking, commercial and fire protection.

Two deep groundwater bores at Timaru Road and Manchester Road supply the urban network via a reservoir at Mill Road.

Council monitors water quality and where possible, regularly plans for future water supply needs.

### Rural Water Supply

Council operates six rural water schemes (Cannington/Motukaika, Lower Waihao, Otaio/Makikihi, Waihaorunga, Waikakahi, Hook-Waituna).

In addition, incorporated societies run Hakataramea and Cattle Creek (Upper Waihao), with the Downlands water supply being operated and administered by Timaru District Council, albeit a 14% shareholding by Waimate District Council. Some schemes do not currently comply with the Drinking Water Standards for New Zealand 2005 (Revised 2018).

## Why we provide it

Presently, Council is required by statute to provide potable water to the residents of Waimate (e.g. Health Act 1956, Health (Drinking Water) Amendment Act 2019, and 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.

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

## Community outcomes



## Community wellbeing



## Effects on the community

Our groups and activities can have a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Water Supply	Economic cost to treat drinking water to legislative requirements for rural water supplies	Council has been actively lobbying Government and is involved in reference groups for alternate compliance mechanisms for rural agricultural water supplies.
Water Supply	Depleting natural water sources	Without good management, there is a risk that natural water sources are inappropriately depleted. Water is a consented activity. Council are mindful to manage our current water allocation wisely.

## Our challenges

### Three Waters Reform Programme

The Three Waters Reform Programme is likely to have a significant impact for drinking water in the Waimate District. Council, via their ratepayers and Communities 4 Local Democracy, have signalled their opposition for these reforms, though the Government have since announced the reforms will be going ahead by way of mandate. How this will affect

ratepayers in the Waimate District, and how the new entity is expected to administer the water infrastructure and assets will likely become known during 2022/23.

### Ageing infrastructure

Council will continue upgrading ageing infrastructure. Some of our water pipe network dates back to 1906. This means some pipework in the distribution

network is over 100 years old, and in some cases, undersized and due for renewal or optimised replacement. Other pipework installed through the 1950s, due to the type of pipe, are also due for renewal soon. Our strategy is to work out which pipes are in the worst condition and which ones prove most critical for the consistent service supply, reducing water loss and ensuring these pipes are the first to be replaced.

### Climate and environmental changes

Council view climate change as a moderate consideration in its long-term planning. In order to prepare and address potential challenges, Council shall continue to monitor water quality of urban bores while working closer with Environment Canterbury on activities and consents related to land use and water takes, both near Council groundwater and surface drinking water intakes.



## Levels of service

What we do	How we do it
Provide safe drinking water	<ul style="list-style-type: none"> <li>• Manage and monitor all water supplies under requirement of Drinking Water Standards</li> <li>• Monitor ongoing regulatory change for water supply activities</li> <li>• Implement Water Safety Plans for drinking water schemes</li> </ul>
Provide a continuous, appropriate and safe water system throughout the district with excellent customer service	<ul style="list-style-type: none"> <li>• Manage, monitor and test all water supplies</li> <li>• Respond to service failures and faults</li> <li>• Provide a customer service request system 24 hours a day, 7 days a week</li> </ul>
Provide reliable, efficient and well planned water infrastructure and services that meets the needs of the community	<ul style="list-style-type: none"> <li>• Monitor demand on all water supplies</li> <li>• Manage growth of network</li> <li>• Monitor condition and performance of water supply reticulation and assets and analyse data to predict asset failure/identify priority improvements required</li> <li>• Complete capital expenditure programme associated with developing the network</li> <li>• Minimise the disruptions to water supplies</li> <li>• Provide a restricted supply of water to customers on rural water schemes</li> <li>• Implement leak detection and reduction programme</li> </ul>

## Major projects

Project	Projected spend	Project description
Otaio/Makikihi – new bore redundancy	\$127,000	Install an additional bore for resilience.
Waihaorunga – drinking water intake/plant compliance upgrade	\$470,000	Upgrade the Waihaorunga intake plant to meet New Zealand drinking water standards.
Urban Water – lateral renewals	\$62,000	Programmed service lateral renewals to improve level of service and reduce leakage.
Urban Water – AC water main renewals	\$114,000	Programmed asbestos cement water main renewals to improve level of service and reduce leakage.
Urban Water – CI water main renewals	\$165,000	Programmed cast iron water main renewals to improve level of service and reduce leakage.
Urban Water – Te Kiteroa main, booster and reservoir	\$686,000	Installation of new infrastructure in the Te Kiteroa area, resulting in increased level of service.
Downlands - various renewals	\$541,000	Various capital works managed by Timaru District Council. This reflects Council's 14% share of the Downlands Rural Water Scheme.

## Water Supply Group Forecast Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Sources of operating funding</b>				
General rates and rates penalties	1	1	1	1
Targeted rates	2,492	2,720	2,917	3,002
Subsidies and grants for operating purposes	50	-	-	-
Fees and charges	29	20	34	20
Interest and dividends from investments	13	17	8	18
Internal charges and overheads recovered	123	86	101	88
Local authority fuel tax, fines, infringements fees other	140	40	41	41
<b>Total operating funding</b>	<b>2,850</b>	<b>2,884</b>	<b>3,102</b>	<b>3,170</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	1,282	1,378	1,402	1,404
Finance costs	-	17	51	60
Internal charges and overheads applied	796	837	863	967
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>2,078</b>	<b>2,232</b>	<b>2,316</b>	<b>2,431</b>
<b>Surplus / (deficit) of operating funding</b>	<b>772</b>	<b>652</b>	<b>786</b>	<b>740</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	515	-	-	-
Development and financial contributions	98	22	23	23
Increase / (decrease) in debt	-	-	401	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total capital funding</b>	<b>614</b>	<b>22</b>	<b>424</b>	<b>23</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	-	178	686	716
Capital expenditure - to improve the level of service	1,116	3,316	652	622
Capital expenditure - to replace existing assets	1,390	2,856	1,077	729
Increase/(decrease) in reserves	(1,120)	(5,676)	(1,204)	(1,305)
Increase/(decrease) of investments	-	-	-	-
<b>Total applications of capital funding</b>	<b>1,385</b>	<b>675</b>	<b>1,211</b>	<b>763</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(772)</b>	<b>(652)</b>	<b>(786)</b>	<b>(740)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Rural Water</b>				
Cannington - Renewals	-	5	5	5
Cannington - Drinking water compliance upgrade	123	-	-	-
Cannington - Pratts pumphouse - New board and telemetry	-	23	-	-
Cannington - Pratts chlorine analyser	-	16	-	-
Cannington - Line renewal PE 80mm slip line	-	-	34	34
Cannington - Upgrade reservoir and break tank SF*	9	-	-	-
Cannington - Eliminate AC pipe SF*	-	58	-	-
Hook / Waituna - Renewals	7	10	21	21
Hook / Waituna - Drinking water intake / plant compliance upgrade	15	570	-	-
Hook / Waituna - O'Donnells pumphouse panel and telemetry	4	-	-	-
Hook / Waituna - Flow meter replacement	-	4	-	-
Hook / Waituna - Dual check augmentation	-	18	-	-
Hook / Waituna - Line renewal investigation Garlands to Studholme	-	8	-	-
Hook / Waituna - Upgrade reservoir SF*	19	-	-	-
Hook / Waituna - Intake upgrade SF*	-	103	-	-
Lower Waihao - Renewals	2	5	5	5
Lower Waihao - Drinking water intake / plant compliance upgrade	15	797	-	-
Lower Waihao - Old Ferry Road 150mm AC renewal	43	-	-	-
Lower Waihao - Upgrade reservoir SF*	36	25	-	-
Otaio / Makikihi - Renewals	-	2	-	-
Otaio / Makikihi - New bore redundancy	-	-	127	127
Otaio / Makikihi - Tavistock Bore - Treatment filter and UV	48	-	-	-
Otaio / Makikihi - Line renewal Makikihi 100mm PVC	-	-	31	31
Otaio / Makikihi - Renewal Marshalls Road	-	10	-	-
Otaio / Makikihi - Upgrade break tanks SF*	4	-	-	-
Otaio / Makikihi - Eliminate AC pipe SF*	-	46	-	-
Waihaorunga - Renewals	5	5	-	-
Waihaorunga - Drinking water intake / plant compliance upgrade	71	-	470	470
Waihaorunga - Takitu pumphouse - New board and telemetry	-	-	23	23
Waihaorunga - Upgrade reservoir SF*	4	55	-	-
Waihaorunga - Eliminate AC pipe SF*	-	49	-	-
Waikakahi - Renewals	3	5	5	5
Waikakahi - Drinking water intake / plant compliance upgrade	-	1,439	-	-
Waikakahi - Mehrtens / Cameron 700m 32 OD	-	-	4	4
Waikakahi - Harrison B/T 1.5km 63 OD	-	-	11	11
Waikakahi - Flow meter renewals	-	2	-	-
Waikakahi - Upgrade reservoir and break tank SF*	43	75	-	-
Waikakahi - Eliminate AC pipe SF*	-	95	-	-
Downlands - Various renewals	1,067	1,707	541	193
<i>* Project partially / fully funded from Stimulus Fund income</i>	<b>1,519</b>	<b>5,131</b>	<b>1,278</b>	<b>931</b>

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Urban Water</b>				
Urban Water - Fencing	-	5	-	-
Urban Water - General plant and equipment	-	1	-	-
Urban Water - Rising main renewals	11	-	-	-
Urban Water - Bond Street Subdivision	-	75	-	-
Urban Water - Lateral renewals	22	96	62	62
Urban Water - AC water main renewals	65	110	114	114
Urban Water - CI water main renewals	218	160	165	165
Urban Water - Timaru Road pump renewals	-	68	26	26
Urban Water - Timaru Road plant - Treatment filter and UV	257	-	-	-
Urban Water - Waimate Reservoir 240V switch board	1	-	-	-
Urban Water - Main line valve renewals	-	28	29	29
Urban Water - Booster Bakers/Court/Hunts/Fitzmaurice Roads	-	20	-	-
Urban Water - Booster Manchesters standby pump 2	-	-	30	30
Urban Water - Te Kiteroa main, booster and reservoir	-	83	686	686
Urban Water - Water meters SF*	413	472	-	-
Urban Water - Eliminate AC pipe SF*	-	101	-	-
Urban Water - Meter reader software	-	-	24	24
<i>* Project partially / fully funded from Stimulus Fund income</i>	<b>987</b>	<b>1,219</b>	<b>1,136</b>	<b>1,136</b>
<b>Water Supply Group Total</b>	<b>2,506</b>	<b>6,350</b>	<b>2,415</b>	<b>2,067</b>



# Be the difference

## Let's recycle

Tins, cans, plastics, cardboard and paper



## Reduce the use

Non-reusable and non-recyclable items

TOGETHER REDUCING WASTE 

# Waste Management Group

## What we do

Council provides a range of kerbside rubbish and recycling services for urban and rural areas across the Waimate District, for both homes and businesses. A range of recycling services are also available, including the operation of the Waimate Resource Recovery Park (RRP) to process recyclable materials and transfer residual waste to landfill within the Timaru District.

Council also provides rural recycling stations at nine locations throughout the district, and continually aim to provide education around recycling and rubbish reduction.

## Why we provide it

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 waste services are provided.

## Community outcomes



## Community wellbeings



## Effects on the community

Our groups and activities can have a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Waste Management	Cost on the economy	There is an economic cost and impact to provide this service throughout our communities. Council continues to seek improvements to the collection services.

## Our challenges

Challenges identified in the Waste Management Group include the continued reduction of waste and waste to landfill, the need to improve on considerable advances in recycling and recovery and further encouragement to

reduce and reuse. Council will monitor and address these issues under the current waste management contract by providing improved services and education. This contract is in collaboration with the Timaru and Mackenzie District Councils.

## Levels of service

What we do	How we do it
Convenient and accessible waste management services	<ul style="list-style-type: none"> <li>• Provide a range of refuse collection and disposal services for urban and rural areas for households and businesses</li> <li>• Manage and maintain all aspects of the waste operation including a competitive tender process and management of waste contract</li> <li>• Provision of customer service request system 24 hours a day, 7 days a week</li> <li>• Provide a resource recovery park according to set hours of opening</li> </ul>
Council manages the waste management services wisely	<ul style="list-style-type: none"> <li>• Manages waste facilities under the conditions of the resource consent</li> <li>• Apply for renewal of waste consents as required</li> <li>• Monitor ongoing regulatory change for waste activities</li> <li>• Waste is diverted from the landfill to the resource recovery park</li> </ul>
Public information and programmes promote waste minimisation and appropriate sorting of waste	<ul style="list-style-type: none"> <li>• Provide opportunities for the public, community organisations and businesses to learn about waste minimisation, including talks, tours, business support and event support</li> <li>• Provide and disseminate written educational material to promote services available, waste minimisation and appropriate sorting of waste</li> <li>• Conduct audits of kerbside collection for appropriate recycling</li> <li>• Promote waste minimisation programmes</li> <li>• Zero Waste programme</li> </ul>

## Major projects

There are no major projects planned for the Waste Management Group in 2022/23.

## Waste Management Group Forecast Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Sources of operating funding</b>				
General rates and rates penalties	-	-	-	-
Targeted rates	1,101	1,313	1,640	1,525
Subsidies and grants for operating purposes	28	33	33	33
Fees and charges	132	76	117	77
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	13	2	-	3
Local authority fuel tax, fines, infringements fees other	4	-	-	-
<b>Total operating funding</b>	<b>1,276</b>	<b>1,424</b>	<b>1,791</b>	<b>1,638</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	1,235	1,141	1,238	1,176
Finance costs	-	-	-	-
Internal charges and overheads applied	292	315	406	339
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>1,527</b>	<b>1,456</b>	<b>1,644</b>	<b>1,515</b>
<b>Surplus / (deficit) of operating funding</b>	<b>(251)</b>	<b>(32)</b>	<b>147</b>	<b>123</b>
<b>Sources of capital funding</b>				
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	-	-	-	-
<b>Total capital funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	99	15	82	81
Capital expenditure - to replace existing assets	447	9	16	3
Increase/(decrease) in reserves	(797)	(55)	48	39
Increase/(decrease) of investments	-	-	-	-
<b>Total applications of capital funding</b>	<b>(251)</b>	<b>(32)</b>	<b>147</b>	<b>123</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>251</b>	<b>32</b>	<b>(147)</b>	<b>(123)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Significant variances to the Long Term Plan 2021-31

Payments to staff and suppliers - The Annual Plan 2023 has increased from the LTP budget due to increased costs for the Waste Management contract.

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Waste Management</b>				
Waste Management - Fencing	-	4	-	-
Waste Management - Refuse and recycling bins	440	2	-	2
Waste Management - Public place refuse and recycling facilities	-	5	6	5
Waste Management - Recycling crates	-	-	15	-
Waste Management - Miscellaneous capital	7	3	1	1
Waste Management - Seal and shingle RRP entrance	-	-	76	76
Waste Management - Reuse shop upgrade	-	10	-	-
Waste Management - Weighbridge	45	-	-	-
Waste Management - Compactor	54	-	-	-
<b>Waste Management Total</b>	<b>546</b>	<b>23</b>	<b>98</b>	<b>84</b>



# Stormwater Group

## What we do

Council provides stormwater drainage systems for the collection and removal of surface water following rainfall events throughout the Waimate District.

## Why we provide it

Stormwater collection and disposal protects property from flooding and allows the local roading network to function safely, protecting people and property and in turn, minimising the effects on the environment.

## Community outcomes



## Community wellbeings



## Effects on the community

Our groups and activities can have a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Stormwater	Discharge from network	Stormwater discharge from the network may cause adverse effects on the environment. To address this, Council will manage a consented and compliant stormwater system that mitigates any such effects through the implementation of Stormwater Management Plans.

## Our challenges

### Three Waters Reform Programme

The extent to which stormwater will be transitioned under the Government’s Three Waters Reform Programme is yet to be understood. This makes both the short term and long term future management of the service uncertain and difficult to plan for.

### Compliance and consenting changes

There are potential compliance changes in how stormwater will be managed in the future, as the Government works its way through the reforms. Part of the reform is also acknowledging cultural views around the use and health of water in New Zealand (“Te Mana o te Wai”

[The health of Our Wai, The Health of Our Nation]). Until Government make a decision, Council will continue to meet current compliance and consenting requirements and manage future compliance and consenting changes.

## Levels of service

What we do	How we do it
Maintain reliable stormwater network service	<ul style="list-style-type: none"> <li>• Maintain stormwater systems and respond to service failures</li> <li>• Develop and implement system for recording flooding events</li> <li>• Monitor demand and manage growth of network</li> <li>• Collection and disposal of stormwater via stormwater systems</li> <li>• Monitor condition and performance of stormwater reticulation and assets</li> </ul>
Deliver stormwater services according to required environmental standards	<ul style="list-style-type: none"> <li>• Manage and monitor stormwater systems under conditions of resource consents</li> <li>• Monitor ongoing regulatory changes to stormwater activities</li> <li>• Develop a Demand Management Plan for the Stormwater activity</li> <li>• Update and review Risk Management Strategy</li> <li>• Investigate options for stormwater treatment</li> <li>• Develop stormwater quality monitoring systems</li> <li>• Apply for and receive stormwater resource consents within necessary time period</li> </ul>
Maintain excellent customer service for stormwater systems	<ul style="list-style-type: none"> <li>• Provide a customer service request system 24 hours a day, 7 days a week</li> <li>• Maintain stormwater system and respond to service failures or faults in a timely manner</li> </ul>

## Major projects

There are no major projects planned for the Stormwater Group in 2022/23.

## Stormwater Group Forecast Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Sources of operating funding</b>				
General rates and rates penalties	116	121	139	127
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	5	-	-	-
Local authority fuel tax, fines, infringements fees other	-	-	-	-
<b>Total operating funding</b>	<b>121</b>	<b>121</b>	<b>139</b>	<b>127</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	26	25	34	26
Finance costs	-	-	-	-
Internal charges and overheads applied	51	43	53	49
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>77</b>	<b>68</b>	<b>87</b>	<b>75</b>
<b>Surplus / (deficit) of operating funding</b>	<b>44</b>	<b>53</b>	<b>52</b>	<b>52</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	131	-	-	-
Development and financial contributions	10	4	4	4
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total capital funding</b>	<b>142</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	163	230	5	5
Capital expenditure - to replace existing assets	10	237	-	-
Increase/(decrease) in reserves	13	(412)	51	51
Increase/(decrease) of investments	-	-	-	-
<b>Total applications of capital funding</b>	<b>186</b>	<b>56</b>	<b>56</b>	<b>56</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(44)</b>	<b>(53)</b>	<b>(52)</b>	<b>(52)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Stormwater</b>				
Stormwater - Various renewals	4	-	-	-
Stormwater - Consent and management plan	13	-	-	-
Stormwater - Weather station	7	-	-	-
Stormwater - Queen Street upgrade	19	-	-	-
Stormwater - CCTV assessment of mains	-	5	5	5
Stormwater - Belt Street main renewal	-	12	-	-
Stormwater - Queen Street upgrade SF*	131	450	-	-
<b>Stormwater Total</b>	<b>173</b>	<b>468</b>	<b>5</b>	<b>5</b>

\* Project partially / fully funded from Stimulus Fund income



# Sewerage Group

## What we do

Waimate District Council operates a wastewater collection and treatment system for the majority of the Waimate urban area. Some outlying areas and the smaller towns of St Andrews, Makikihi, 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 35km of gravity sewer mains, 5km of rising sewer mains, 18km of gravity lateral connections, one pumping station and a treatment and disposal facility.

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 - implementing programmes to reduce

and eventually cease the discharge of waste from the Council's sewage reticulation and treatment systems into natural waters. The wastewater treatment plant currently discharges treated effluent onto land enabled by a current resource consent. Discharges are monitored in terms of both volume and content and reported to Environment Canterbury (ECan).

## Why we provide it

Council are required by statute 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 town by enabling smaller lot sizes and helps to average the cost for treating and disposing

of the treated effluent across the broader community.

## Community outcomes



## Community wellbeings



## Effects on the community

Our groups and activities can have a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Sewerage	Discharge from network	Wastewater discharge from the network may cause adverse effects on the environment. To address this, Council will manage a consented and compliant wastewater system that mitigates any such issue.

## Our challenges

### Inflow and infiltration

Council has undertaken a survey of the sewer network and has identified the main sources of infiltration and inflow. Council will take a catchment approach to reducing inflow and infiltration to restore capacity

within the network over the coming years.

### Three Waters Reform Programme

The extent to which sewerage will be transitioned under the Government’s Three Waters

Reform Programme is yet to be understood. This makes both the short term and long term future management of the service uncertain and difficult to plan for.

## Levels of service

What we do	How we do it
Maintain reliable sewerage network services	<ul style="list-style-type: none"> <li>• Maintain wastewater schemes and respond to service failures</li> <li>• Monitor demand and manage growth of network</li> <li>• Monitor condition and performance of wastewater reticulation and assets</li> <li>• Ongoing pipe investigation programme</li> <li>• Public education (i.e. wipes disposal)</li> </ul>
Deliver sewer services according to required environmental standards	<ul style="list-style-type: none"> <li>• Manage and monitor sewerage treatment and disposal system under conditions of resource consent</li> <li>• Monitor quality of effluent</li> <li>• Monitor ongoing regulatory change for wastewater activities</li> <li>• Treatment and disposal of domestic and industrial wastewater via the wastewater schemes</li> <li>• Update and review Risk Management Strategy</li> </ul>
Maintain excellent customer service for sewerage system	<ul style="list-style-type: none"> <li>• Provide a customer service request system 24 hours a day, 7 days a week</li> <li>• Investigate and rectify sewer services and wastewater odour complaints</li> <li>• Maintain wastewater schemes and respond to service failures or faults</li> <li>• Manage the collection, treatment and disposal of domestic and industrial wastewater</li> </ul>

## Major projects

Project	Projected spend	Project description
Waimate Urban sewer renewals	\$315,000	Programmed sewer mains renewals to improve level of service, and reduce leakage and infiltration.

## Sewerage Group Forecast Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Sources of operating funding</b>				
General rates and rates penalties	-	-	-	-
Targeted rates	562	613	677	652
Subsidies and grants for operating purposes	659	-	-	-
Fees and charges	29	54	55	55
Interest and dividends from investments	1	-	-	1
Internal charges and overheads recovered	27	3	4	3
Local authority fuel tax, fines, infringements fees other	7	7	15	8
<b>Total operating funding</b>	<b>1,283</b>	<b>677</b>	<b>751</b>	<b>718</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	957	290	231	213
Finance costs	-	-	-	-
Internal charges and overheads applied	215	163	186	194
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>1,171</b>	<b>454</b>	<b>417</b>	<b>407</b>
<b>Surplus / (deficit) of operating funding</b>	<b>112</b>	<b>223</b>	<b>334</b>	<b>311</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	49	-	-	-
Development and financial contributions	48	16	17	17
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total capital funding</b>	<b>96</b>	<b>16</b>	<b>17</b>	<b>17</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	4	312	-	-
Capital expenditure - to improve the level of service	49	86	-	-
Capital expenditure - to replace existing assets	393	1,032	340	340
Increase/(decrease) in reserves	(237)	(1,190)	11	(12)
Increase/(decrease) of investments	-	-	-	-
<b>Total applications of capital funding</b>	<b>209</b>	<b>240</b>	<b>351</b>	<b>328</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(112)</b>	<b>(223)</b>	<b>(334)</b>	<b>(311)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Sewerage</b>				
Sewer - Waimate Urban renewals	392	224	315	315
Sewer - WWTP submersible pump 2 renewal	-	-	21	21
Sewer - WWTP in flow meter renewal	-	9	-	-
Sewer - WWTP alarming / monitoring of out flow meter	-	4	-	-
Sewer - WWTP various equipment	1	12	4	4
Sewer - Te Kiteroa line	4	312	-	-
Sewer - Queen Street upgrade SF*	49	171	-	-
Sewer - Septic waste unit SF*	-	81	-	-
Sewer - Edward Street reticulation SF*	-	616	-	-
<b>Sewerage Total</b>	<b>446</b>	<b>1,430</b>	<b>340</b>	<b>340</b>

\* Project partially / fully funded from Stimulus Fund income



# Roading and Footpaths Group

## What we do

Council provides a network of roads, footpaths, bridges, signs, markers, streetlights and associated drainage systems. The roading activity is managed by Council's roading team, although the physical maintenance of the assets is externally contracted.

Rural roads make up 95% of our network and form an important

part of the export supply chain, with the main land uses within the Waimate District being dairy, pastoral farming and forestry.

State Highway 1 and 82 cross the district and intersect the local road network. The state highways are managed and operated by Waka Kotahi New Zealand Transport Agency.

Our roading assets include 1,339km of road, 646km sealed road, 693km unsealed road, 182 bridges, 3,482 culverts, 85 concrete fords, more than 5,000 signs, 495 streetlights, 63km of footpaths and almost 50,000 metres of kerb and channel.

## Why we provide it

Roading makes a crucial contribution to the economic growth and development of our district, as well as providing important social benefits. A reliable and well maintained road network offers access to businesses, health, employment

and education - all of which stimulate the economy and social development throughout the district.

If one were to stop and consider how life would be without paved roads, bridges and footpaths, it

doesn't take long to realise how vital a robust and efficient road network is to all areas of life within the Waimate District.

## Community outcomes



## Community wellbeings



## Effects on the community

This Group has a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Roading	Runoff from sealed roads	To address this effect, Council carry out temporary erosion and sediment controls during works, including weed matting, hydro-seeding, silt traps and settling ponds. In addition, Council also comply with regional council rules and/or consents for working within waterways.
Roading	Dust from unsealed roads	Council intend to share the cost of sealing all or part of the road in a 50-50 split with any property owner who wishes to reduce the effects of dust on their property. Projects that will significantly increase this effect should be required to seal the road.
Footpaths	Noise in urban situations	To address this, Council will comply with the rules of the District Plan with specific regard to working hours and maximum noise levels.
Roading	Undersize culverts causing flooding	Council will replace undersize culverts with the appropriate size to flood event frequency, as agreed by Council and within budget.

## Our challenges

### Constrained funding from Waka Kotahi

On 31 May 2021, Waka Kotahi advised Council that the indicative constrained funding for maintenance, operations and renewals for the 2021-24, three-year programme spend is \$15.4 million - a reduction of \$1.45 million compared to the original budget request. The impact on the levels of service is managed by prioritising roading improvement and maintenance work, however, some long term network deterioration is still likely.

### Road to zero vision

The Road to Zero Vision is a road safety strategy to prevent any fatality or serious injuries in road crashes nationwide. While this is a clear vision, roading network deficiencies, inappropriate speed limits and poor driver attitudes present challenges that we must overcome in order to achieve

the vision. To address these challenges, Council continue to improve safety throughout the roading network, improve signage and increase education and engagement through South Canterbury Road Safety.

### Network drainage impacts

Much of the road network is located on difficult soils, which in turn are poorly drained. The network is impacted by storm related flooding, which is predicted to gradually increase and will cause ongoing challenges for Council’s roading network.

Quality drainage is essential to the operation of our roads. Inadequate drainage has a significant effect on pavement performance, traffic safety and the amount of storm damage and gravel loss. Council has an increased programme of drainage maintenance and renewals to address drainage deficiencies and to help provide

for increased resilience to storm events.

### Pavement strength

Council operates a ‘low cost’ footpaths network, which at times can prove problematic. Pavements are minimal width, limited depth and in some instances are no longer fit for purpose. Gaps are becoming evident and the strength of the pavement is being challenged. Pavements are under constant review and maintained within Council’s roading programme.

## Levels of service

What we do	How we do it
Provide quality roads and footpaths	<ul style="list-style-type: none"> <li>Planned and reactive maintenance</li> <li>Replacement (renewal) of assets</li> <li>Manage Inspection and condition rating of network assets</li> <li>Manage Road Assessment and Maintenance Management (RAMM) data.</li> <li>Work collaboratively with neighbouring councils.</li> <li>Undertake activity management planning to demonstrate that the roading assets are operated and maintained in a sustainable and cost effective manner.</li> <li>Investigate improvement projects and long term network needs</li> </ul>
Respond to customer complaints and requests in a timely manner	<ul style="list-style-type: none"> <li>Provide customer service request system 24 hours a day, 7 days a week</li> <li>Investigate and rectify roading and footpath complaints</li> </ul>
Provide a safe transport environment	<ul style="list-style-type: none"> <li>Conduct safety audits on aspects of the district's roading network</li> <li>Deliver quality community road safety campaigns with Timaru and Mackenzie Districts to improve road behaviour and awareness</li> <li>Monitor road accident statistics and locations</li> <li>Ensure traffic management plans are in place for all road works sites which affect roads and footpaths</li> <li>Ensure that private activities undertaken on the road corridor don't adversely compromise road safety or the road condition</li> <li>License and monitor all cow crossings</li> </ul>
Provide well maintained footpaths	<ul style="list-style-type: none"> <li>Inspection and condition rating of footpath assets</li> <li>Manage footpath renewals and maintenance projects</li> <li>Determine future footpath projects based on defined prioritisation approach and future demand</li> </ul>
Provide adequate asset renewal	<ul style="list-style-type: none"> <li>Monitor and inspect the state of the roading network, including traffic counts, pavement roughness and condition</li> <li>Renewals implemented at the right time with the right treatment</li> </ul>

## Major projects

Project	Projected spend	Project description
Roading and Footpaths capital programme	\$2.83 million	Ongoing renewals for targeted roads and footpaths throughout the Waimate District.

## Roading and Footpaths Group Forecast Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Sources of operating funding</b>				
General rates and rates penalties	-	-	-	-
Targeted rates	2,833	2,758	2,834	2,815
Subsidies and grants for operating purposes	1,708	1,488	1,794	1,518
Fees and charges	-	-	-	-
Interest and dividends from investments	1	-	-	-
Internal charges and overheads recovered	-	-	-	-
Local authority fuel tax, fines, infringements fees other	111	91	99	94
<b>Total operating funding</b>	<b>4,653</b>	<b>4,338</b>	<b>4,727</b>	<b>4,427</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	2,682	2,925	3,047	2,985
Finance costs	-	-	-	-
Internal charges and overheads applied	853	457	540	488
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>3,535</b>	<b>3,382</b>	<b>3,587</b>	<b>3,473</b>
<b>Surplus / (deficit) of operating funding</b>	<b>1,118</b>	<b>956</b>	<b>1,140</b>	<b>955</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	1,774	2,004	1,707	2,039
Development and financial contributions	1	-	-	-
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total capital funding</b>	<b>1,774</b>	<b>2,004</b>	<b>1,707</b>	<b>2,039</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	523	485	437	490
Capital expenditure - to replace existing assets	2,673	2,415	2,390	2,484
Increase/(decrease) in reserves	(304)	60	20	20
Increase/(decrease) of investments	-	-	-	-
<b>Total applications of capital funding</b>	<b>2,892</b>	<b>2,960</b>	<b>2,847</b>	<b>2,994</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(1,118)</b>	<b>(956)</b>	<b>(1,140)</b>	<b>(955)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Roading and Footpaths Group</b>				
Roading - Resealing	1,162	1,065	1,080	1,086
Roading - Drainage construction	236	256	260	261
Roading - Culvert replacement	98	204	178	208
Roading - Kerb and channel renewal	246	110	112	112
Roading - Concrete ford renewal	7	-	30	-
Roading - Pavement rehabilitation	476	303	310	309
Roading - Structures component replacements	219	171	176	175
Roading - Sign renewal	63	53	62	54
Roading - Minor improvements	154	330	278	330
Roading - Bridge improvements	65	-	-	-
Roading - Footpath renewal	165	173	182	177
Roading - Minor improvements (non subsidised)	30	45	46	46
Roading - Seal extensions	45	60	62	62
Roading - Development	-	50	52	52
Roading - Lighting renewal	228	-	-	-
Roading - Emergency renewals	-	79	-	102
<b>Roading and Footpaths Group Total</b>	<b>3,196</b>	<b>2,900</b>	<b>2,827</b>	<b>2,974</b>



# Organisation and Governance Group

## What we do

The Organisation and Governance Group includes the following activities provided by Council:

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### Central Administration

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### Community Representation

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### Investments and Finance

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### Strategy

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#### Central Administration

The Central Administration activity consists of core services that Council provides to its activity areas to support the delivery of each activities' outcome. An appropriate operating structure of Council is the main function of Central Administration.

The Corporate Services group includes customer service, cleaning, finance, information technology, records & archives and GIS (Geographic Information System).

The Community and Strategy group includes strategic development, policy, library services, event centre operations and community support.

The Chief Executive department includes economic development, district marketing and promotions, communications, human resources and payroll management.

The Regulatory and Compliance group includes district planning, building, compliance monitoring, environmental services, animal control, emergency

management, health and safety and security.

The Asset group includes sewerage, stormwater, waste management, water supply, roading and footpaths, property, parks and reserves, camping, cemeteries and swimming pool.

#### Community Representation

This activity provides support to Elected Members, enabling them to govern effectively. The Waimate District's Elected Members are the democratic representatives of the community and collectively set the district's strategic vision and direction by reviewing Council's policies, making regulatory decisions and reviewing Council's performance.

To facilitate and assist with such functions, Council's governance staff provide a range of services such as preparation and co-ordination of meetings, preparation of meeting agendas and minutes, administration of Elected Members' remuneration, expenses, training and a variety of technological needs.

#### Investments and Finance

The Investments and Finance activity equates with the management of Council's investment portfolio, including its Gorge Road property, its forestry investment, its shareholding with Alpine Energy and any other investments of Council.

Council finance staff manage Council's cash-flow position, in order that sufficient funds are available to pay our suppliers and any surplus funds are invested appropriately to attract

the best return. The relationship with Council's principal bankers is managed through this activity, to ensure prudent management and that financing is available when required.

#### Strategy

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 every three years, while Annual Plans are produced in the intervening two years. The Annual Report summarises the performance of Council every 30 June, and is supported throughout the year by periodic reports to Council.

Special consultation to gather community feedback is managed in the Strategy activity, along with Local Body Elections and Representation Reviews.

## Why we provide it

These activities are provided to ensure:

- A well-organised and efficiently run Central Administration will result in Council fully supporting its activity areas in achieving its aims, ensuring the community gets the most value from Council services.
- A robust process of effective, democratic, sustainable,

inclusive and transparent governance at local level.

- Basis for fair and equitable decision-making in the district. It ensures there is a robust governance framework underpinning decisions and that these decisions comply with legal requirements. It also provides residents and ratepayers throughout the Waimate District with the opportunity

to participate in the decisions affecting their community.

- Careful management of Council investments should yield investment returns that, in turn, support the activities of Council.

## Community outcomes



Central Administration		✓		
Community Representation		✓		✓
Investments and Finance		✓	✓	
Strategy	✓	✓	✓	✓

## Community wellbeing



Central Administration	✓			
Community Representation	✓			✓
Investments and Finance		✓		
Strategy	✓	✓	✓	✓

## Effects on the community

This section identifies potential negative effects the activities within this Group may have on the community, including economic, environmental, cultural or social.

For each negative aspect, Council will seek to mitigate or address these issues.

Activity	Effect	How we intend to mitigate the effect
Central Administration	Reliance on Central Administration	Should Central Administration be unable to support an activity, either by being unable to provide appropriate expertise or being unable to do so within budget limits, the resulting levels of service, or the cost to deliver this support, will be negatively impacted.  To mitigate this risk, Council ensures there are appropriate controls and reporting in place for each activity. Council provides its staff with training and support to enhance their knowledge and ability to recommend and take appropriate action.
Investments and Finance	Compromised cost of debt	Council seeks to mitigate this risk by employing appropriate internal controls and reporting. Council has regular discussions with its principal bankers.
Community Representation	Decisions with potentially negative impacts on specific groups of people or individuals even when decisions have been made with consideration to the wider benefit of the community	Council will seek to mitigate the effect through consultation with affected groups and individuals where this is possible.

## Our challenges

### Alpine Energy reduced dividend

Reduced dividend returns from Council's investment in Alpine Energy provides a significant challenge, as this income was largely used to offset rates previously. To address this issue, Council considered options for smoothing the impact of this reduction in income to ensure there was a spread of effect and reduction in the initial impact of a rates increase. The impact will continue to be absorbed in this Annual Plan period.

### Technology

The information technology environment of Council is continuously reviewed. Council will monitor the development and relevant technology options and their applicability to the organisation. As a matter of due diligence, Council continuously upgrade components to ensure that the IT environment is current and seeks to mitigate risk at every opportunity, and within budget.

### Elections 2022

Local Government Elections are due to be held in 2022. Council's challenge is to receive adequate and diverse nominations as to ensure relevant representation of the district. Council shall be proactive in promoting the prospect of candidacy for joining local government.

## Levels of service

What we do	How we do it
Provide good quality governance for the community in an open and transparent manner	<ul style="list-style-type: none"> <li>• Lead, govern and make decisions about the overall direction of the Council on behalf of the community</li> <li>• Carry out regular Council and Standing Committee meeting programmes which are open to the public</li> <li>• Develop and implement planned policy review programme</li> <li>• Maintain relationships with iwi</li> <li>• Fulfil the purpose of Local Government and all statutory obligations, as set by the Local Government Act 2002 and other relevant legislation</li> <li>• Prepare and adopt statutory planning and reporting documents as required (Annual Plan, Annual Report and Long Term Plan)</li> <li>• Conduct elections, by-elections and Representation Reviews as required</li> </ul>
Communicate with the community	<ul style="list-style-type: none"> <li>• Provide opportunities for community engagement, including public forums, informal consultation and Special Consultative Procedures (SCPs)</li> <li>• Communicate Council work to the community via WDC website, print and social media</li> <li>• Maintain an up-to-date website which is available 24 hours a day, 7 days a week</li> </ul>
Advocate for the community	<ul style="list-style-type: none"> <li>• Prepare submissions on issues that will, or may impact the Waimate District community</li> <li>• Advocate on district issues on behalf of the community</li> <li>• Maintain, collaborate and develop relationships and partnerships with other agencies to provide solutions to district issues</li> <li>• Communicate issues of importance that may require advocacy to the community</li> </ul>

## Major projects

Project	Projected spend	Project description
Local body elections	\$50,000	Management of the local body elections in October 2022 for Mayor and Councillors.

## Organisation and Governance Group Forecast Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Sources of operating funding</b>				
General rates and rates penalties	40	121	367	214
Targeted rates	907	1,006	1,064	1,068
Subsidies and grants for operating purposes	304	-	-	-
Fees and charges	-	2	2	2
Interest and dividends from investments	420	187	187	187
Internal charges and overheads recovered	4,186	3,936	4,352	4,314
Local authority fuel tax, fines, infringements fees other	238	221	289	254
<b>Total operating funding</b>	<b>6,095</b>	<b>5,471</b>	<b>6,261</b>	<b>6,039</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	4,276	4,631	4,872	4,412
Finance costs	101	228	298	406
Internal charges and overheads applied	1,195	1,088	1,298	1,200
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>5,572</b>	<b>5,947</b>	<b>6,469</b>	<b>6,017</b>
<b>Surplus / (deficit) of operating funding</b>	<b>523</b>	<b>(475)</b>	<b>(208)</b>	<b>22</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	680	-	-
Development and financial contributions	-	-	-	-
Increase / (decrease) in debt	(71)	8,430	9,836	930
Gross proceeds from sale of assets	17	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total capital funding</b>	<b>(54)</b>	<b>9,110</b>	<b>9,836</b>	<b>930</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	9	3	26	21
Capital expenditure - to replace existing assets	207	409	179	174
Increase/(decrease) in reserves	253	8,223	9,423	757
Increase/(decrease) of investments	-	-	-	-
<b>Total applications of capital funding</b>	<b>468</b>	<b>8,635</b>	<b>9,628</b>	<b>952</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(523)</b>	<b>475</b>	<b>208</b>	<b>(22)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Significant variances to the Long Term Plan 2021-31

Payments to staff and suppliers - The Annual Plan 2023 includes additional staff resources compared to the LTP.

Increase / (decrease) in debt - Due to the timing of large capital projects, the increase in debt expected for the LTP Year 1 (2021/22) will be deferred to the Annual Plan 2023 year.

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Organisation and Governance Group</b>				
<b>Central Administration</b>				
Chief Executive - Phone replacements	2	-	-	-
Corporate Services - Vehicle replacement (pool cars x 2)	71	-	-	-
Corporate Services - General equipment	11	10	-	-
Corporate Services - Office furniture replacement	-	-	15	15
Corporate Services - Community CCTV	12	-	-	-
Corporate Services - Computers / hardware	14	15	15	15
Corporate Services - Elected Member devices	-	4	-	-
Corporate Services - Servers	-	90	-	-
Corporate Services - UPS	-	15	-	-
Corporate Services - Network switches x 5	2	-	-	-
Corporate Services - Firewall	3	-	-	-
Corporate Services - Public security cameras	-	-	2	2
Corporate Services - Internet connection	-	-	2	-
Corporate Services - Magiq upgrades	-	10	10	10
Planning - Vehicle replacement	-	20	-	-
Utilities - Sundry plant and equipment	4	7	5	5
Utilities - Digger / excavator replacement	46	-	-	-
Utilities - Replacement tablets for staff (AssetFinda)	-	-	10	10
Utilities - Data loggers	-	-	6	6
Utilities - Equipment renewals	-	6	-	-
Utilities - Vehicle replacements	-	67	-	-
Utilities - Vehicle replacement	-	-	48	48
Roading - Vehicle replacement	-	40	41	41
Asset Management - SCADA	-	21	10	10
Parks - Plant and Machinery	1	5	-	-
Parks - John Deere mower replacement	-	65	-	-
Parks - Tilt trailer	7	-	-	-
Parks - Gator vehicle	12	-	-	-
Parks - Alarm system	-	-	3	-
Asset Manager - Pool vehicle	-	30	-	-
	<b>186</b>	<b>405</b>	<b>169</b>	<b>165</b>
<b>Community Representation</b>				
Governance - Phone replacements	1	-	-	-
Governance - AV Conferencing System for Council Chambers	-	-	21	21
Governance - Oven	2	-	-	-
	<b>3</b>	<b>-</b>	<b>21</b>	<b>21</b>
<b>Investments and Finance</b>				
Investment - Gorge Road premises	5	4	6	-
Investment - Furniture and fittings	1	-	-	-
Forestry - Planting/pruning/thinning reserves	20	3	9	10
	<b>27</b>	<b>7</b>	<b>15</b>	<b>10</b>
<b>Organisation and Governance Group Total</b>	<b>215</b>	<b>412</b>	<b>205</b>	<b>195</b>



# District Planning and Regulatory Services Group

## What we do

The District Planning and Regulatory Services Group includes the following activities:

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### Animal Management

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### Building Control

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### Environmental Services

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### Resource Management

The central focus of this group is to administer Council's statutory and regulatory responsibilities across a wide number of statutes. Its primary focus is the protection of community health, safety and amenity.

#### Animal Management

Animal Management is responsible for regulating Council's bylaws and policies relating to dogs in our district. This activity focuses on promoting responsible dog ownership that allows owners to enjoy their dogs without infringing on the enjoyment and safety of others. To achieve this, Council works closely with the public to provide education around responsible pet ownership. An important facet of this work is visiting schools and early childhood centres, with a particular emphasis on educating children on how to interact safely with dogs.

Council maintain a register of dogs within the district as part of our legislative responsibilities and this assists us to investigate and respond appropriately to dog related incidents. We also maintain a pound in Waimate

to ensure we are able to deal appropriately with dogs, and any other animals which need to be contained.

Council also work hard to ensure all wandering stock are attended to quickly, making sure our roads and residents are safe.

#### Building Control

Building Control is responsible for implementing and administering the provisions of the Building Control Act 2004. Under the Act, Council must maintain accreditation as a Building Control Authority (BCA) in order to provide this service. The main purpose of the Act, and our work, is to provide regulation for building work, set a licensing regime for building practitioners and to set performance standards for buildings.

As an accredited BCA, Council ensure buildings are safe and healthy for the people who use them. The BCA processes and grants building consents, monitors pool fencing, inspects and monitors building work and provides advice on building related issues. It is responsible for issuing documents such as Code Compliance Certificates (CCCs), Certificates of Public Use (CPUs), Building Warrants of Fitness and processing Project and Land Information Memorandums (PIMs and LIMs). The activity is focused on meeting legislative requirements, while balancing customer service with the management of risk to Council and the public.

#### Environmental Services

Environmental Services has a primary focus on improving, maintaining and promoting public health, wellness and safety within the district.

Environmental Services regulates food safety, noise control, hazardous substances and health nuisances, liquor licensing, gambling control and offensive trades. Environmental Services also encompass a number of activities in the community that require rules to safeguard public health and safety. These range from premises such as hairdressers, beauty salons, tattooists and skin piercing businesses, funeral directors, mobile shops and the keeping of animals, poultry and bees.

For the more technical aspects of the activity requiring expert input from environmental health officers or alcohol licensing inspectors, Council has a health contract service arrangement with the Timaru District Council. Both residential and commercial excessive noise provisions under the Resource Management Act 1991 are given effect by in-house Council staff.

#### Resource Management

Resource Management is primarily focused on land use and the sustainable management of natural and physical resources within the Waimate District. It is responsible for the preparation and administration of the District Plan, which is the key tool for managing the district's

resource management issues and objectives.

Tasks include the processing and administering of land use and subdivision consents, notices of requirement and District Plan variations, processing Land Information

and Projects Information Memorandums (LIMs and PIMs), managing development of land use activities, compliance monitoring and state of the environment reporting.

The activity also guides the review of the District Plan, which

has a statutory obligation under the Resource Management Act 1991 (RMA) to be reviewed every 10 years. Council has recently initiated the review of its current operative District Plan.

## Why we provide it

Our District Planning and Regulatory Services Group safeguard residents in every-day community life. This means residents don't need to worry about their new house falling over in a stiff breeze, or that wandering dogs will get into the rubbish bins. Residents should not need to stress that new developments might poison a stream, or that the food they buy hasn't been prepared and stored hygienically.

Council will take care of any late-night drumroll practices and will make sure that gambling and licensed liquor premises are doing things by the book. Council is required to provide District Planning and Regulatory Service activities under a number of Acts of Parliament

including, but not limited to; the Local Government Act 2002, Resource Management Act 1991, Dog Control Act 1996, Building Act 2004, Health Act 1956, Sale and Supply of Alcohol Act 2012 and the Food Act 2014.

These activities help to ensure:

- Our natural and built environment is safe to live, work and play in
- Building or land developments are managed in a safe and sustainable way
- Land is used appropriately through enforcing building and planning rules and legislation

- Any negative effects of activities which may occur in the district are minimised or managed
- Food premises are practicing a high standard of hygiene
- Communities and individuals are kept safe from nuisances
- The natural and built environment is protected and enhanced to promote sustainable development

## Community outcomes



Animal Management		✓	
Building Control	✓	✓	
Environmental Services	✓	✓	
Resource Management	✓	✓	✓

## Community wellbeings



Animal Management	✓			
Building Control	✓	✓	✓	
Environmental Services	✓	✓	✓	
Resource Management	✓	✓	✓	✓

## Effects on the community

This section identifies potential negative effects the activities within this Group may have on the community, including economic, environmental, cultural or social.

For each negative aspect, Council will seek to mitigate or address these issues.

Activity	Effect	How we intend to mitigate the effect
Animal Management	Cost of compliance	<p>The activity involves people and their emotional connection with their dogs and animals. In situations of financial hardship where an enforcement action may be required or people have to carry out a requirement of the law at a cost to them, such as registering their dogs, emotions can cloud people's ability to reason.</p> <p>This can lead to challenging situations for Council staff and managers, such as, after following due process, seizing a dog for non-registration from a person experiencing financial hardship. The law requires prescribed actions, where the circumstances might benefit from a more empathetic solution.</p> <p>To address this issue, Council will ensure staff and managers are adequately trained in active listening and de-escalation techniques to assist in managing difficult conversations. Also, explore where there might be opportunities to build in alternative solutions within the existing regulatory framework (e.g. payment options).</p>
Building Control	Conflict over consenting and regulation outcomes	<p>We provide education and information on legislative requirements, building code requirements, bylaws and District Plan rules and policies.</p>
Resource Management	Enforcement of district planning requirements	<p>Council will ensure that the District Plan provides a balance between protecting people and the environment, whilst still encouraging appropriate and sustainable development within the district.</p> <p>Council continues to monitor that the cost of consent does not significantly increase by comparison to the value of work required. It's important to note, resource planning is not about restrictive regulations, but rather about guardianship of our residents and environment, both for today and for generations to come.</p>

## Our challenges

### Managing public expectation

Managing public expectation around animal management is an ongoing challenge, with many people in the community expecting issues to be resolved through enforcement action - often in the absence of verifiable evidence. As a regulator, Council operates within the provisions of the Dog Control Act, the Dog Control Bylaw and the Impoundment Act in relation to stock. In the absence of prescribed actions toward enforcement, the Council follows its Enforcement Policy, which dictates a graduated response. We need to continue to improve our community's understanding of the animal control process and how it sets out to ensure compliance from dog and animal owners. Council intends to improve community understanding through further means of education, including school visits and various communications across all media platforms.

### Changes to legislation

Meeting the changing legislative requirements relating to building will continue to be a significant challenge for building control. These include changes to the Building Act 2004, new methods of building (e.g. Modern Methods of Construction (MMC) and new building products). In the near future, it is also acknowledged that demand on current staffing levels will increase due to a significantly increased workload. Therefore, Council will remain on top of any changes to the legislative environment and remain agile enough, in terms of resourcing, to meet any changes as they occur.

### District Plan

The District Plan Review is a six to eight year undertaking from informal consultation through to a new plan becoming operative. It is a large undertaking for a

small council and will require significant resource in order to deliver the project within scope and on budget. It will require close monitoring, direction and the coordination of many moving parts. The review is a challenge simply by virtue of its size as a project and its importance to the district. The Resource Management Act 1991 reform will have a significant bearing on the District Plan and the review process, as Council will need to adapt to shifting sands of change.

### Implementing the Resource Management Act 1991

The Resource Management Act (RMA) is currently undergoing a complete reform and over the next 12 months, Council will be fully engaged in the consultative process and development of the new Natural and Built Environment, Strategic Planning and Climate Adaptation Acts. Like any change, this will bring its own challenges and Council will have to adapt to working within the current RMA and preparing for the implementation of the new Acts.

### Climate change

Climate change is the biggest challenge of our time. It is already affecting our weather, health and wellbeing, natural environment, taonga species, mahinga kai, food production, biosecurity, infrastructure, and our economy. Council are faced with the challenge of helping develop a district-wide collaborative approach to climate change and becoming a leader and a role model to the response. By collectively committing to urgent climate action, we can create a better future for the Waimate District and explore new opportunities as we transition to a low-emission, innovative and a more sustainable district, while at the same time adapting to climate change.

We need to focus on how we share new information and continue to promote that. Together with the community, we are the guardians of our environment and the importance we have for both our own environmental wellbeing and that of future generations.

## Levels of service

What we do	How we do it
Perform statutory functions as required	<ul style="list-style-type: none"> <li>Administer legislative requirements under district planning and regulatory services related legislation</li> <li>Meet requirements to remain accredited as a Building Consent Authority</li> <li>Review District Plan, bylaws and related policies</li> <li>Monitor ongoing legislative and regulatory changes</li> </ul>
Deliver timely, efficient processing of consents and related requirements	<ul style="list-style-type: none"> <li>Process and grant building and resource consents</li> <li>Process and issue Land Information Memorandums (LIMs) and Project Information Memorandums (PIMs)</li> <li>Process and issue other Building Act requirements (e.g. notices to fix)</li> <li>Process Resource Management Act requirements (e.g. alterations to designations)</li> </ul>
Investigate and respond to public complaints	<ul style="list-style-type: none"> <li>Respond to regulatory service complaints in a timely fashion</li> <li>Provision of customer service request system 24 hours a day, 7 days a week</li> </ul>
Resource consents are monitored to ensure compliance	<ul style="list-style-type: none"> <li>Monitor and enforce conditions of notified and non-notified resource consents</li> <li>Monitor effects of development on the environment</li> <li>Provide policy advice on planning and development in the district to ensure adherence to the Waimate District Plan and Resource Management Act 1991</li> </ul>
Protect the public from dog and animal related nuisances and dangers	<ul style="list-style-type: none"> <li>Investigate and respond to dog and animal related complaints</li> <li>Enforce Council bylaws and policy pertaining to dogs</li> <li>Statutory review of bylaws and policy pertaining to dogs</li> <li>Impound dangerous and wandering dogs and animals</li> <li>Maintain a safe pound</li> <li>Maintain a register of dogs in the district</li> <li>Provide public education on responsible ownership of dogs</li> </ul>

## Major projects

Project	Projected spend	Project description
District Plan Review	\$100,000	The District Plan is reviewed every 10 years. The budget is set aside for the next District Plan Review, though will be subject to the outcome of the RMA Reforms.

## District Planning and Regulatory Services Group Forecast Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Sources of operating funding</b>				
General rates and rates penalties	474	570	619	633
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	593	540	600	551
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	21	7	12	4
Local authority fuel tax, fines, infringements fees other	13	12	13	12
<b>Total operating funding</b>	<b>1,101</b>	<b>1,128</b>	<b>1,243</b>	<b>1,200</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	659	942	927	970
Finance costs	-	-	-	-
Internal charges and overheads applied	376	463	488	480
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>1,036</b>	<b>1,405</b>	<b>1,415</b>	<b>1,451</b>
<b>Surplus / (deficit) of operating funding</b>	<b>65</b>	<b>(277)</b>	<b>(172)</b>	<b>(251)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	50	20	21	21
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	7	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total capital funding</b>	<b>57</b>	<b>20</b>	<b>21</b>	<b>21</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	-	-	-	-
Capital expenditure - to replace existing assets	1	64	-	-
Increase/(decrease) in reserves	120	(321)	(151)	(230)
Increase/(decrease) of investments	-	-	-	-
<b>Total applications of capital funding</b>	<b>122</b>	<b>(257)</b>	<b>(151)</b>	<b>(230)</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(65)</b>	<b>277</b>	<b>172</b>	<b>251</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>District Planning &amp; Regulatory Services Group</b>				
<b>Animal Management</b>				
Animal Management - Vehicle equipment	1	-	-	-
	<b>1</b>	-	-	-
<b>Building Control</b>				
Building Control - Vehicle replacements	-	64	-	-
	-	<b>64</b>	-	-
<b>District Planning &amp; Regulatory Services Group Total</b>	<b>1</b>	<b>64</b>	-	-



# Community Services Group

## What we do

The Community Services Group includes the following activities provided by Council:

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### Community Support

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### Economic Development and Promotions

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### Library Services

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### Emergency Management

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

#### Community Support

Community Support involves assisting groups and individuals through contestable and annual grants. Council administers grant funding on behalf of the Creative Communities Scheme and the Sport NZ Rural Travel Fund. Decisions for the various contestable grants are made by Council and a mix of Special Committees, consisting of community members and Council representatives.

#### Economic Development and Promotions

This activity delivers initiatives that enable economic growth and improve quality of life. Council's economic development priorities are set out in the Waimate District Economic Development Strategy Action Plans, adopted in February 2019.

An Economic Development Steering Group, made up of community members and Elected Members, was established in early 2019 to oversee, provide direction and to assist with the implementation of the Action Plans. It is envisaged this group will continue into the future. In addition, a marketing and promotions role was created in September 2019 with the purpose of promoting the Waimate District as a tourist, visitor and event destination.

#### Library Services

Council provides public library services to the district's residents from its library facility in Waimate. The core services

are physical access to the library's collection, electronic/remote access to the digitised material, digital assistance and resources and public availability of computer (or computer-related) equipment (e.g. computer stations, laptops and free Wi-Fi access point).

#### Emergency Management

Council has a responsibility to undertake civil defence and emergency management activities for the district. Local planning and coordination of a response to emergency events play an important role in protecting the lives and livelihoods of the residents of the community. Waimate District's emergency management team functions within the broader Civil Defence Emergency Management Group (CDEM).

The Council meets its emergency management obligations through Local Emergency Management Plans, which are consistent with national and group civil defence emergency management plans.

## Why we provide it

The activities within the Community Services Group aim to enhance the every-day community life for residents within the Waimate District. These activities help ensure:

- Current and future needs of the community are met, ensuring we continue to live in a diverse, thriving and sustainable district where people want to live, visit, work and play

- Foster lifelong learning via providing a broad range of reading material and other information that we deliver to the public
- Research capabilities are available to residents enabling them to participate in extramural tertiary studies not otherwise available within the Waimate District
- Promotes literacy and encourages a sense of

community wellness and connectedness

- Sustainable economic growth
- Civil Defence Emergency Management is provided to support our communities' ability to respond to, and recover from, emergency events. This is done through the 4Rs (e.g. reduction, readiness, response, and recovery).

## Community outcomes



Community Support		✓	✓	✓
Economic Development and Promotions	✓	✓	✓	✓
Library Services	✓	✓		✓
Emergency Management		✓		

## Community wellbeings



Community Support	✓			
Economic Development and Promotions	✓	✓	✓	✓
Library Services	✓			✓
Emergency Management	✓	✓		

## Effects on the community

This section identifies potential negative effects the activities within this Group may have on the community, including economic, environmental, cultural or social.

For each negative aspect, Council will seek to mitigate or address these issues.

Activity	Effect	How we intend to mitigate the effect
Emergency Management	Increased level of risk	<p>The activity involves people and their emotional connection. Risk reduction activities (e.g. flood protection, infrastructure investment, planning measures) can create significant cost for Council in the short term, and can prove to be politically unpopular.</p> <p>Elected Members and the community are made fully aware of the associated risks, and are fully briefed and consulted on decisions relating to planning and/or investment.</p>

## Our challenges

### Recovering from COVID-19

Much like other areas, the Waimate District has felt visitor numbers drop significantly in the face of the COVID-19 pandemic. Concerns around visitor numbers not recovering from this pandemic are valid and to address this ongoing challenge, Council will continue

to place focus and emphasis on attracting and growing domestic visitor numbers, alongside international tourists.

### Bridging the digital divide

With a predominantly older demographic within the district, Council need to be aware of the digital divide among certain members of the community. This

means some residents may not have the knowledge or ability to utilise some of the library's digital services. To address this challenge, Council will continue to monitor technological changes and introduce training sessions and hands-on advice with devices, ensuring practical steps are made to bridge the digital divide.

## Levels of service

What we do	How we do it
Provide quality community services that meet the expectations of the community	<ul style="list-style-type: none"> <li>• Provide high quality library services to the community and visitors</li> </ul>
Improve individual, community and business awareness of the risks from hazards and assist them to build resilience to emergency events	<ul style="list-style-type: none"> <li>• Educate and inform the public and businesses about the risks to their communities from hazards via presentations, media campaigns and printed material in order to improve community resilience</li> <li>• Review Civil Defence Plan</li> <li>• Identify hazards that require research for risk reduction and assist in the delivery of results from research as part of ongoing community education</li> <li>• Provide training for volunteers and staff so they can respond to emergency events in a manner that supports our communities</li> <li>• Monitor hazard information and events as they progress</li> </ul>
Civil Defence Emergency Management personnel appropriately trained and prepared to assist community in the event of an emergency	<ul style="list-style-type: none"> <li>• Civil Defence Emergency Management personnel and partner agencies participate in in-house/regional/national exercises</li> <li>• Civil Defence Emergency Management personnel attend training courses</li> </ul>
Manage and allocate community funding scheme grants	<ul style="list-style-type: none"> <li>• Administration, promotion and management of Council's community funding schemes, Creative Communities Scheme and Sport NZ Rural Travel Fund</li> <li>• Grant accountability forms collected to ensure appropriate use of funds</li> <li>• Promote the availability of all Council funding opportunities</li> </ul>
Support economic development in the District	<ul style="list-style-type: none"> <li>• Maintain a business friendly Council approach to customer relations</li> <li>• Ensure economic development is a high priority in decision-making</li> <li>• Implement the Economic Development Strategy action items</li> <li>• Support local events</li> </ul>
Information and library services, programmes and material are accessible to district residents, schools and visitors	<ul style="list-style-type: none"> <li>• Ensure information and library services are open to the community and visitors with consistent and appropriate opening hours</li> <li>• Ensure information centre is stocked with a variety of quality local information</li> <li>• Provide access to physical collections at the library facilities and online</li> <li>• Provide a wide range of high quality library material</li> <li>• Produce and promote an annual programme of library exhibitions on a range of subject material</li> </ul>

## Major projects

There are no major projects planned for the Community Services Group in 2022/23.

## Community Services Group Forecast Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Sources of operating funding</b>				
General rates and rates penalties	306	320	424	406
Targeted rates	499	557	610	589
Subsidies and grants for operating purposes	255	427	29	30
Fees and charges	7	9	9	9
Interest and dividends from investments	-	1	1	1
Internal charges and overheads recovered	25	7	10	7
Local authority fuel tax, fines, infringements fees other	10	17	7	11
<b>Total operating funding</b>	<b>1,102</b>	<b>1,337</b>	<b>1,090</b>	<b>1,052</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	768	963	663	651
Finance costs	-	-	-	-
Internal charges and overheads applied	290	361	406	387
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>1,057</b>	<b>1,324</b>	<b>1,069</b>	<b>1,038</b>
<b>Surplus / (deficit) of operating funding</b>	<b>45</b>	<b>12</b>	<b>21</b>	<b>13</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	41	-	-
Development and financial contributions	-	-	-	-
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total capital funding</b>	<b>-</b>	<b>41</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	-	77	10	-
Capital expenditure - to replace existing assets	53	65	60	67
Increase/(decrease) in reserves	(8)	(89)	(49)	(53)
Increase/(decrease) of investments	-	-	-	-
<b>Total applications of capital funding</b>	<b>45</b>	<b>53</b>	<b>21</b>	<b>13</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(45)</b>	<b>(12)</b>	<b>(21)</b>	<b>(13)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Community Services Group</b>				
<b>Economic Development and Promotions</b>				
Promotions - District signage	-	77	-	-
Promotions - Storage bins for Xmas tree	-	-	10	-
	-	77	10	-
<b>Library</b>				
Library - Furniture and equipment	10	-	-	-
Library - Books	43	65	60	67
	53	65	60	67
<b>Community Services Group Total</b>	53	142	70	67



# Community Facilities Group

## What we do

The Community Facilities Group includes the following activities provided by Council:

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### Camping

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### Cemeteries

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### Event Centre

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### Parks and Public Spaces

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### Property

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### Swimming Pool

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The Community Facilities Group provides and manages several key community facilities that meet the district's recreation and leisure needs, as well as social and cultural provisions for our communities.

## Camping

Council provides a range of formal and informal camping grounds throughout the Waimate District. This includes cabins and camp sites (powered and non-powered) at Victoria Park, and camp sites (powered and non-powered) at the Knottingley Park Motor Camp, St Andrews Reserve and the Morven Camping Ground – the latter of which is managed by a Domain Board. Our Waimate Lakes campgrounds offer seasonal non-powered camping sites at five locations on the shores of the picturesque Lake Aviemore and Lake Waitaki. Through an appointed Camp Supervisor, Council manages the camping sites to ensure residents and visitors alike have fair access to quality, safe and appealing camping grounds and facilities.

## Cemeteries

Council manages and maintains a number of cemeteries across the district. We have two active cemeteries, those being Waimate and Otaio. The Glenavy and Morven cemeteries are closed for interments, but continue to be maintained by

Council. Council also provide land and services for the burial or interment of ashes, and ensure cemeteries are well maintained to remain peaceful locations for family, friends, the community and visitors. Council also maintain and administer an electronic cemetery database for the Waimate and Otaio cemeteries to assist with burial enquiries.

## Event Centre

Opened in December 2016, the Waimate Event Centre is a modern facility offering a mix of spaces for indoor recreation, meetings and events. The event centre also hosts a number of tenants including the Information Centre, providing a dual service to both residents and visitors to the district.

The main features of the event centre include:

- Two multi-use courts
- Climbing wall
- Netted cricket lane
- Squash courts
- Fitness centre
- Function and meeting rooms with kitchen and bar facilities

The event centre is available for bookings seven days a week. Council work together with community, sport and school groups to co-ordinate a range of events to cater for the recreational and social needs of our community.

## Parks and Public Spaces

Council provide and manage over 100 hectares of parks, reserves, sportsgrounds, playgrounds and gardens throughout the district. These vary in both size and use. Our premier parks, Victoria Park and Knottingley Park and Arboretum, offer a range of

sport and recreational activities in stunning settings that showcase the natural beauty of our district. Urban reserves and neighbourhood playgrounds, such as Boland Park and the Tennant Street/Victoria Park playgrounds, enhance the urban environment and provide recreational activities.

Our rural reserves provide roadside plantings to enhance town entrances, walking tracks, picnic areas and access to some local swimming and fishing spots. We also maintain a number of heritage monuments and plaques including the war memorials, the Margaret Cruickshank monument and the White Horse.

## Property

Council own and manage a variety of properties for community use. These properties supplement our other community facilities in this group and include community venues, public toilets, Council administration buildings, 27 community housing units and reserve land. Council maintains these properties to ensure they are safe and fit for purpose.

## Swimming Pool

The Norman Kirk Memorial Swimming Pool is an outdoor heated, six lane pool, 33.3 metres long, set in a 0.28ha landscaped setting. The pool is named after the late Prime Minister Norman Kirk, who was born and bred in Waimate and has been laid to rest in the Waimate Lawn Cemetery. The pool is open from mid-October through to mid-March with sessions to cater for lane swimmers of all ages, the local swimming club, exercise classes and school visits. Trained lifeguards ensure the swimming pool is a safe and inviting facility for the community to enjoy.

## Why we provide it

Parks, reserves, public open spaces and facilities are an important element in both the residential and rural environment for physical exercise, leisure activities, social contact and burial services.

These services strengthen local communities in a number of ways, including providing places and spaces for people to meet and interact, facilitating community sporting,

recreational, cultural, leisure and educational activities.

Our aim is to provide quality community facilities that meet the expectations of the community.

To achieve this, Council ensure the following;

- Community facilities are accessible to the community and visitors

- Provide clean, safe and well maintained public toilets, camp sites and cemeteries
- Annual maintenance and public health and safety programmes
- Facilities are open to the community and visitors with consistent and appropriate opening hours

## Community outcomes



	THRIVING COMMUNITIES	SAFE & HEALTHY PEOPLE	SUSTAINABLE DISTRICT & ENVIRONMENT	ACTIVE, DIVERSE, SUPPORTIVE COMMUNITY
Camping		✓	✓	✓
Cemeteries		✓	✓	✓
Event Centre	✓	✓		✓
Parks and Public Spaces		✓	✓	✓
Property	✓	✓		
Swimming Pool		✓		✓

## Community wellbeing



	SOCIAL	ECONOMIC	ENVIRONMENTAL	CULTURAL
Camping	✓	✓	✓	✓
Cemeteries	✓	✓	✓	✓
Event Centre	✓	✓		✓
Parks and Public Spaces	✓	✓	✓	✓
Property	✓	✓		✓
Swimming Pool	✓	✓	✓	✓

## Effects on the community

Our groups and activities can have a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Community Facilities	Health and safety risks. There are health and safety risks associated with community facilities for both public and staff.	Council has robust health and safety systems in place, and an active Health and Safety Manual to ensure we meet all obligations under the Health and Safety at Work Act 2014 Playgrounds, camping grounds, and other community facilities are audited to ensure they comply with all health and safety standards. Staff and volunteers are appropriately trained to ensure health and safety requirements are met and any incidents responded to appropriately. All swimming pool staff are to hold a current Pool Lifeguard Practicing Certificate.
Cemeteries and Camping	Waterway contamination. Cemeteries and camping facilities can potentially cause contamination of groundwater and waterways.	Consents require cemetery developments to be set back an appropriate distance from watercourses and plots are not in direct contact with groundwater. Landscaping of cemeteries improves the aesthetics. Council provides facilities to mitigate potentially negative environmental effects at the Waimate Lakes camping grounds. Toilet facilities with septic tanks and rubbish and recycling bins and collection are provided during the camping season.
Parks and Public Spaces, Swimming Pool	Chemical use. Toxic chemicals are used in the maintenance of the swimming pool and to spray weeds in public spaces and road sides.	Swimming pool staff are trained in the handling of chlorine to ensure the safe use of this chemical. Parks staff are trained appropriately and wear personal protective equipment when using weed spray. Signs are used to warn the public that spraying is taking place.

## Our challenges

### Meeting community expectations and changing demands

There is ongoing pressure from the community and users to provide high quality community facilities and services. The expectation is for a higher level of service for the same cost to users and ratepayers. Out of town visitors also expect a high quality experience with regards to community facilities such as swimming pools, recreation facilities and public gardens - often driven by what they have experienced in other districts.

Council must cater for these expectations by remaining

accessible, well maintained and engaging to a wide sector of the community. We recognise that our community demographic will change over time. The district is predicted to see a significant increase in the proportion of elderly (based on the medium projection the proportion of over 65s will increase from 19.5% in 2013 to 29.6% in 2043). We will need to include issues such as accessibility and ease of mobility in our facility planning. There will also be an increased demand and growing work programme if the population and new builds increases, with planning already underway to

forecast growth and funding for these services.

### Facility Management Plans

It has been identified that there are a number of facilities that still require a management plan to be developed - these will be produced in the coming years. Asset Management Plans will continue to be priority plans supported by the use of existing software which will help inform decision-making and prioritising programming.

## Levels of service

What we do	How we do it
Provide high quality community facilities that meet the expectations of the community	<ul style="list-style-type: none"> <li>• Ensure community facilities are accessible to the community and visitors</li> <li>• Provide clean, safe and well maintained public toilets, camp sites and cemeteries</li> <li>• Annual maintenance and health and safety programmes for public toilets, camp sites, cemeteries, swimming pool and event centre</li> <li>• Facilities are open to the community and visitors with consistent and appropriate opening hours</li> </ul>
Provide safe community facilities for the community and visitors	<ul style="list-style-type: none"> <li>• Maintain facilities, parks, playgrounds and buildings to established standards</li> <li>• Periodic replacement or refurbishment of plant to maintain existing level of service</li> <li>• Ensure health and safety plans are in place for all community facilities</li> <li>• Annual cleaning, maintenance and health and safety audits for public toilets, camp sites, cemeteries, swimming pool and event centre</li> </ul>
Community housing units are tenanted and well managed	<ul style="list-style-type: none"> <li>• Maintain a waiting list, interview and place prospective tenants according to Council's eligibility criteria</li> <li>• Manage issues associated with the community housing portfolio</li> <li>• Maintain units as notified through the Council's service request system</li> <li>• Provide low cost community housing</li> </ul>
Provide accessible and accurate cemetery records	<ul style="list-style-type: none"> <li>• Maintain and update electronic cemetery database</li> </ul>

## Major projects

Project	Projected spend	Project description
Waimate Lakes public toilet	\$50,000	Install public toilet dry vault system at Briar's Gully to allow facilities to operate year round.
Library extension	\$1.28 million	Extend Library and refurbish existing space.
Chambers and meeting room upgrade	\$396,000	Upgrade Local Government Centre Council Chamber and meeting room, and introduce natural light into the area.
Waimate Town public toilets	\$445,000	Install new public toilets in Seddon Square to replace existing toilet block on Queen Street.

## Community Facilities Group Forecast Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Sources of operating funding</b>				
General rates and rates penalties	314	316	318	326
Targeted rates	1,360	1,616	1,587	1,636
Subsidies and grants for operating purposes	-	12	-	-
Fees and charges	500	483	515	492
Interest and dividends from investments	4	4	5	4
Internal charges and overheads recovered	404	405	481	451
Local authority fuel tax, fines, infringements fees other	470	356	387	372
<b>Total operating funding</b>	<b>3,053</b>	<b>3,193</b>	<b>3,291</b>	<b>3,282</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	1,664	1,949	1,975	1,972
Finance costs	-	-	-	-
Internal charges and overheads applied	737	718	718	765
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>2,401</b>	<b>2,667</b>	<b>2,693</b>	<b>2,737</b>
<b>Surplus / (deficit) of operating funding</b>	<b>652</b>	<b>525</b>	<b>598</b>	<b>545</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	134	-	-
Development and financial contributions	-	-	-	-
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total capital funding</b>	<b>-</b>	<b>134</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	-	20	-	-
Capital expenditure - to improve the level of service	524	471	672	261
Capital expenditure - to replace existing assets	313	1,010	1,742	130
Increase/(decrease) in reserves	(186)	(842)	(1,816)	155
Increase/(decrease) of investments	-	-	-	-
<b>Total applications of capital funding</b>	<b>652</b>	<b>659</b>	<b>598</b>	<b>545</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(652)</b>	<b>(525)</b>	<b>(598)</b>	<b>(545)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Significant variances to the Long Term Plan 2021-31

Capital Expenditure - The Library Extension/LGC chambers upgrade project has been rebudgeted for the Annual Plan 2023 at \$1,672,930 where the LTP allowed \$960,000 in Year 1 (2021/22).

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Community Facilities Group</b>				
<b>Camping</b>				
Waimate Lakes Camping - Landscaping, fencing and plantings	33	-	-	-
Waimate Lakes Camping - Concrete pad for refuse shelters	-	20	21	21
Waimate Lakes Camping - Public toilet dry vault system	-	128	-	-
Waimate Lakes Camping - Briars Gully toilet upgrade	-	-	50	-
Waimate Lakes Camping - Pipe renewals	21	10	10	10
Waimate Lakes Camping - Chlorine dosing Te Aka & Waitangi	27	-	-	-
Waimate Lakes Camping - General capital items	3	-	-	-
Victoria Park Camping - Driveway reseal	14	-	-	-
Victoria Park Camping - Driveway reseal (Tennant St Cabins)	22	-	-	-
Victoria Park Camping - General building capital	-	-	8	8
Victoria Park Camping - Upgrade Tennant St cabins	-	19	5	5
Victoria Park Camping - General capital items	6	2	2	2
Knottingley Park Camping - General building capital	-	1	-	-
Knottingley Park Camping - Terraflake shower floor	9	-	-	-
Knottingley Park Camping - Terraflake toilet block floor	-	20	-	-
Knottingley Park Camping - BBQ and roofed area	-	-	-	15
Knottingley Park Camping - Fountain upgrade	-	-	5	5
St Andrews Camping - General capital items	-	-	6	-
	<b>135</b>	<b>199</b>	<b>106</b>	<b>66</b>
<b>Cemeteries</b>				
Cemetery - Reseal driveway	-	-	7	7
Cemetery - Ash and burial berms	-	20	-	-
Cemetery - Fencing	-	5	-	-
Cemetery - Walker mower replacement	-	-	43	43
Cemetery - Concrete storage large bins	4	-	-	-
Cemetery - Rubbish bins and seating	6	-	-	-
Cemetery - Water line renewal	-	15	-	-
Cemetery - Signage upgrade	-	-	8	8
	<b>10</b>	<b>40</b>	<b>58</b>	<b>58</b>
<b>Event Centre</b>				
Event Centre - Landscaping improvements	6	-	-	-
Event Centre - Furniture and fittings	-	5	-	-
	<b>6</b>	<b>5</b>	<b>-</b>	<b>-</b>
<b>Parks and Public Spaces</b>				
Victoria Park - Sundry plant	1	5	5	5
Victoria Park - New learn to ride area	-	50	-	-
Victoria Park - Pergola replacement	-	-	21	21
Victoria Park - Irrigation system	8	10	-	-
Knottingley Park - Reseal driveway	24	-	-	-
Knottingley Park - BBQ and cover	-	-	15	-
Boland Park - Swimming pool walkway resealing	-	-	12	12
	<b>32</b>	<b>65</b>	<b>53</b>	<b>38</b>
<b>Property</b>				
Property - Washdown concrete pad and interceptor	-	15	-	-
Property - General building capital	-	6	-	-
Property - Roller door	5	-	-	-
Property - Theatre pergola and partial roof renewal	19	-	-	-
Property - Furniture and fittings	-	3	-	-
Property - Tennant St building renewals	4	9	7	7
Property - Paint Tennant Street dwelling	-	5	5	5
Local Govt Centre - LGC and Library internal refurbishment	212	960	-	-
Local Govt Centre - Longrun iron roof	111	-	-	-
Local Govt Centre - Library extension	-	-	1,277	-

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
Local Govt Centre - Chambers upgrade	-	-	396	-
Local Govt Centre - Library / LGC extension scoping and plan	14	-	-	-
Local Govt Centre - Security cameras	-	5	-	-
Local Govt Centre - General capital items	7	5	5	5
Local Govt Centre - Heatpumps	28	-	40	10
Local Govt Centre - Refurbishment furniture	72	-	-	-
Community Housing - Boundary fence	-	5	-	-
Community Housing - Replacement stoves	-	-	3	3
Community Housing - Hot water cylinders and other items	41	6	6	6
Community Housing - Heatpumps	6	3	6	6
Community Housing - Bathroom heaters and extractor fans	-	34	-	-
Public Toilets - Waimate Town (New Toilets)	-	-	445	185
Public Toilets - Waihao Box	-	133	-	-
Public Toilets - Whitehorse area	108	-	-	-
	<b>625</b>	<b>1,187</b>	<b>2,191</b>	<b>228</b>
<b>Swimming</b>				
Swimming Pool - Concrete pad	1	-	-	-
Swimming Pool - Replace heating system	-	-	4	-
Swimming Pool - Shade sails	14	5	-	-
Swimming Pool - General plant and equipment	13	-	-	-
Swimming Pool - Alarm system	-	-	2	-
	<b>28</b>	<b>5</b>	<b>6</b>	<b>-</b>
<b>Community Facilities Group Total</b>	<b>837</b>	<b>1,501</b>	<b>2,414</b>	<b>390</b>

# Financial Information

# Statement of Accounting Policies

## Reporting entity

Waimate District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The Downlands Rural Water Scheme is a joint committee domiciled and operating in New Zealand and established under the LGA. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

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 has designated itself as a public benefit entity (PBE) for the purposes of PBE IPSAS.

The prospective financial statements of the Council are for the year ended 30 June 2023. The financial statements were authorised for issue by Council on 28 June 2022.

## Basis of preparation

The forecast financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently to all periods presented in the financial forecasts.

## Statement of compliance

The prospective financial statements of the Council have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These prospective financial statements have been prepared in accordance with Tier 2 PBE accounting standards, as Total Expenditure is below the \$30 million threshold.

## Measurement base

The prospective 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 prospective 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

### *PBE FRS 48 Service Performance Reporting*

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 *Presentation of Financial Statements* but the new standard that is effective for the year ending 30 June 2023 does not apply to service performance information that is prospective.

PBE IPSAS 41 Financial Instruments becomes effective for the year ending 30 June 2023. Council decided to adopt this standard early with an effective date of 1 July 2021. This change has minimal impact on the prospective statements. There have been no other changes in accounting policies.

## Significant accounting policies

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

### 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 on a quarterly basis when the invoice is issued.

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 Waka Kotahi (New Zealand Transport Agency), which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

### Other grants received

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

### 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 recognised in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment.

## Development and financial contributions

Development and Financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contributions were charged. Otherwise development 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.

## **Joint arrangement**

A joint arrangement is an arrangement over which two or more parties have joint control. Joint control exists when there is a binding agreement between the parties involved in the arrangement and this agreement requires the relevant activities of the arrangement to be decided by unanimous consent from all parties involved in the arrangement.

For joint arrangements, the Council recognises in its financial statements its assets, liabilities, revenue and expenses relating to its share in the arrangement.

The Council has a joint arrangement with the Timaru District Council and Mackenzie District Council for the Downlands Rural Water Scheme. The Downlands Rural Water Scheme is a joint operation rather than a joint venture because the three Councils jointly own their specified share of the whole scheme and have rights to the assets and obligations for the liabilities relating to the arrangement, due to the structure of the arrangement not being through a separate vehicle. Council's share in this joint arrangement equates to 14%, with Timaru District Council's share being 82% and Mackenzie District Council's 4%.

## 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. Derivatives designated as hedging instruments are classified as current; those not formally held for hedging purposes are classified as current if they are realised/settled within 12 months of balance date otherwise they are non-current.

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 community and related party loans. Loans and receivables are classified as "other financial assets" 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 (except land under roads) 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:

		Depreciable life (years)	Depreciable rate (SL%)
<b>Infrastructural assets</b>			
<b>Roading</b>	Land and Formation	Not depreciable	
	Formation	Not depreciable	
	Pavement Surface	5 - 18	5.56% - 20.00%
	Pavement Unsealed	Not depreciable	
	Pavement Base-course	100	1.00%
	Pavement Sub-base	Not depreciable	
	Drainage	20 - 100	1.00% - 5.00%
	Surface Water Channel	80	1.25%
	Footpaths	25 - 50	2.00% - 4.00%
	Sign	14 - 30	3.33% - 7.14%
	Street Lighting	30 - 50	2.00% - 3.33%
	Traffic Facilities	15 - 50	2.00% - 6.67%
	Bridges	70 - 100	1.00% - 1.43%
	Culvert Bridges	100	1.00%
	Drain Fords	40	2.50%
<b>Water</b>	Urban Schemes (inc non-pipe)	1 - 105	0.95% - 100.00%
	Rural Schemes (inc non-pipe)	1 - 100	1.00% - 100.00%
	Downlands Water Scheme	1 - 100	1.00% - 100.00%

		<b>Depreciable life (years)</b>	<b>Depreciable rate (SL%)</b>
<b>Wastewater</b>	Laterals	80	1.25%
	Manholes	150	0.67%
	Mains Reticulation	25 - 150	0.67% - 4.00%
	Ponds (inc outlets)	33 - 150	0.67% - 3.03%
	Other Assets	10 - 100	1.0% - 10.0%
<b>Sanitation</b>	Solid Waste Assets	2 - 100	1.00% - 34.00%
<b>Stormwater</b>	Pipes	80 - 150	0.67% - 1.25%
	Open Drains	Not depreciable	
	Nodes	120	0.83%
	Elephant Hill drainage	40	3.90% - 4.00%
<b>Operational assets</b>		<b>Depreciable life (years)</b>	<b>Depreciable rate (SL% or DV%)</b>
Buildings		5 - 60	0% - 25.49% SL
Furniture and fittings		10 - 20	10.00% - 20.00% DV
Office equipment		10	20.00% DV
Plant and machinery		6 - 20	10.00% - 33.34% DV
Motor vehicles		10	20.00% DV
Library books		20	10.00% DV
Computer hardware		10	20.00% DV
Waimate Event Centre	Because of the unique nature of the Waimate Event Centre (WEC), specific depreciation rates have been applied to the components of this asset:		
	Structure / External Fabric	28.0 - 78.1	1.33% - 4.00% SL
	Services (inc Stormwater Services)	42.9	2.50% SL
	Internal Fit out	33.0	3.33% SL

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 (ETS) - 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 using the Hybrid method (the procedure is detailed in the Annual Report 2021 Forestry Assets Note).

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).

## Trade 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**

The Council pays 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. Further information on this scheme is disclosed in the Annual Report 2021 Contingencies Note.

### **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
- Special separate and trust funds
- Asset revaluation reserves
- Other reserves

## Asset revaluation reserves

These reserves relate to the revaluation of property, plant and equipment to fair value.

## Special separate and trust funds

These 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.

The Council's objectives, policies and processes for managing capital are described in the Annual Report 2021 Capital Management Note.

## 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 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.

## Budget figures

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these financial statements.

## 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 revenue 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.

## 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. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

### Landfill aftercare provision

Refer above for information about the estimates and assumptions surrounding the landfill aftercare provision.

### Fair value of land, buildings and infrastructural assets

Refer above for information about the estimates and assumptions applied in determining the fair value of land, buildings and infrastructural assets.

### Fair value of Alpine Energy investment

Refer above for information about the estimates and assumptions applied in determining the fair value of the Alpine Energy Limited investment.

### Fair value of forestry investment

Refer above for information about the estimates and assumptions applied in determining the fair value of Council's forestry investment.

## Critical judgments in applying Council's accounting policies

Management has exercised the following critical judgments in applying accounting policies:

### 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.

# Forecast Financial Statements

## Forecast Statement of Comprehensive Revenue and Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Revenue</b>				
Rates (net of remissions) and rates penalties	10,628	11,658	12,815	12,548
Rates - Downlands (14% Share)	329	324	332	395
Development and financial contributions	207	63	65	65
Subsidies and grants	5,473	4,819	3,564	3,621
Fees and charges	1,289	1,181	1,331	1,206
Other revenue	2,166	1,045	1,152	1,093
Other revenue - Downlands (14% Share)	25	11	2	12
<b>Total revenue</b>	<b>20,117</b>	<b>19,102</b>	<b>19,260</b>	<b>18,940</b>
<b>Expenditure</b>				
Employment benefit expenses	4,807	5,434	5,745	5,375
Depreciation and amortisation	5,032	5,755	5,807	5,784
Depreciation and amortisation - Downlands (14% Share)	117	114	139	138
Finance costs	101	228	298	406
Finance costs - Downlands (14% Share)	-	17	51	60
Other expenses	8,601	8,632	8,449	8,251
Other expenses - Downlands (14% Share)	143	129	144	132
<b>Total expenditure</b>	<b>18,802</b>	<b>20,309</b>	<b>20,633</b>	<b>20,145</b>
<b>Surplus/(Deficit) before tax</b>	<b>1,315</b>	<b>(1,208)</b>	<b>(1,373)</b>	<b>(1,205)</b>
Increase / (decrease) in revaluation reserves	4,336	-	25,309	25,171
Increase / (decrease) in revaluation reserves - Downlands (14% Share)	(16)	-	531	210
Financial assets at fair value through other comprehensive income	1,035	624	658	649
<b>Total other comprehensive revenue and expenditure</b>	<b>5,355</b>	<b>624</b>	<b>26,498</b>	<b>26,030</b>
<b>Total Comprehensive Revenue and Expenditure</b>	<b>6,670</b>	<b>(583)</b>	<b>25,125</b>	<b>24,825</b>

## Forecast Statement of Changes in Equity for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Equity at start of year</b>	445,908	450,466	455,626	449,882
Total comprehensive income	6,670	(583)	25,125	24,825
<b>Equity at end of year</b>	<b>452,578</b>	<b>449,882</b>	<b>480,751</b>	<b>474,707</b>
<b>Components of equity</b>				
Retained earnings at start of year	85,428	89,576	93,910	98,594
Surplus / (deficit) after tax	1,315	(1,208)	(1,373)	(1,205)
Transfers (to) / from restricted / council created reserves	2,422	10,225	9,290	1,542
Transfers (to) / from revaluation reserves	-	-	-	-
<b>Retained earnings at end of year</b>	<b>89,164</b>	<b>98,594</b>	<b>101,828</b>	<b>98,930</b>
Revaluation reserves at start of year	351,458	353,966	356,272	353,966
Revaluation gains / (losses)	4,320	-	25,840	25,381
<b>Revaluation reserves at end of year</b>	<b>355,778</b>	<b>353,966</b>	<b>382,112</b>	<b>379,347</b>
Restricted / Council created reserves at start of year	2,729	(168)	(2,519)	(10,393)
Transfers (to) / from retained earnings	(2,422)	(10,225)	(9,290)	(1,542)
<b>Restricted / Council created reserves at end of year</b>	<b>308</b>	<b>(10,393)</b>	<b>(11,809)</b>	<b>(11,935)</b>
Fair value through comprehensive revenue reserve at start of year	6,294	7,091	7,963	7,716
Transfers (to) / from comprehensive revenue	1,035	624	658	649
<b>Fair value through comprehensive revenue reserve at end of year</b>	<b>7,329</b>	<b>7,716</b>	<b>8,621</b>	<b>8,365</b>
<b>Equity at end of year</b>	<b>452,578</b>	<b>449,882</b>	<b>480,751</b>	<b>474,707</b>

## Forecast Statement of Financial Position for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	3,713	2,205	2,657	1,621
Cash and cash equivalents - Downlands (14% Share)	55	-	67	-
Trade and other receivables	1,975	1,651	2,032	1,695
Trade and other receivables - Downlands (14% Share)	137	-	167	-
Inventories	196	103	196	103
Other financial assets	1	10	171	8
Other financial assets - Downlands (14% Share)	140	-	-	-
<b>Total current assets</b>	<b>6,216</b>	<b>3,969</b>	<b>5,291</b>	<b>3,427</b>
<b>Non-current assets</b>				
Property, plant and equipment	429,678	436,518	465,261	461,851
Property, plant and equipment - Downlands (14% Share)	5,210	7,242	9,156	7,506
Forestry assets	2,157	2,263	2,376	2,374
Intangible assets	240	185	210	160
Other financial assets	16,286	16,672	17,575	17,321
<b>Total non-current assets</b>	<b>453,571</b>	<b>462,879</b>	<b>494,578</b>	<b>489,212</b>
<b>Total assets</b>	<b>459,788</b>	<b>466,848</b>	<b>499,869</b>	<b>492,640</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	3,873	1,817	2,751	1,853
Trade and other payables - Downlands (14% Share)	210	-	256	-
Borrowings	71	87	71	99
Provisions	6	6	6	6
Employment benefit liabilities	536	536	536	536
<b>Total current liabilities</b>	<b>4,696</b>	<b>2,445</b>	<b>3,620</b>	<b>2,494</b>
<b>Non-current liabilities</b>				
Provisions	61	61	61	61
Borrowings	2,453	12,350	13,252	13,289
Borrowings - Downlands (14% Share)	-	2,108	2,185	2,088
<b>Total non-current liabilities</b>	<b>2,514</b>	<b>14,520</b>	<b>15,498</b>	<b>15,438</b>
<b>Equity</b>				
Public Equity	86,082	95,728	97,355	95,988
Public Equity - Downlands (14% Share)	3,082	2,866	4,473	2,942
Special separate and trust funds	308	(10,393)	(11,809)	(11,935)
Asset revaluation reserve	353,527	351,691	379,636	376,871
Asset revaluation reserve - Downlands (14% Share)	2,250	2,267	2,477	2,477
Other reserves	7,329	7,725	8,620	8,365
<b>Total equity</b>	<b>452,578</b>	<b>449,883</b>	<b>480,751</b>	<b>474,707</b>
<b>Total liabilities and equity</b>	<b>459,788</b>	<b>466,848</b>	<b>499,869</b>	<b>492,640</b>

## Forecast Statement of Cash Flows for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Cash flows from operating activities</b>				
<b>Cash was received from:</b>				
Receipts from rates revenue	10,938	11,967	13,408	12,916
Interest received	18	14	5	15
Dividends received	421	196	196	196
Receipts from other revenue	8,148	6,944	5,224	5,668
	<b>19,525</b>	<b>19,122</b>	<b>18,834</b>	<b>18,795</b>
<b>Cash was applied to:</b>				
Payments to suppliers and employees	11,473	15,729	14,328	13,721
Interest paid	101	245	350	466
	<b>11,574</b>	<b>15,974</b>	<b>14,678</b>	<b>14,187</b>
<b>Net cash flow from operating activities</b>	<b>7,951</b>	<b>3,148</b>	<b>4,156</b>	<b>4,608</b>
<b>Cash flows from investing activities</b>				
<b>Cash was received from:</b>				
Proceeds from sale of property, plant and equipment	24	-	-	-
	<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash was applied to:</b>				
Purchase of property, plant and equipment	7,953	16,276	14,420	6,079
Purchase of intangible assets	-	10	125	35
Purchase of silviculture capital expenditure	20	3	9	10
	<b>7,973</b>	<b>16,290</b>	<b>14,554</b>	<b>6,123</b>
<b>Net cash flow from investing activities</b>	<b>(7,949)</b>	<b>(16,290)</b>	<b>(14,554)</b>	<b>(6,123)</b>
<b>Cash flows from financing activities</b>				
<b>Cash was received from:</b>				
Proceeds from borrowings	-	11,517	10,401	1,050
	<b>-</b>	<b>11,517</b>	<b>10,401</b>	<b>1,050</b>
<b>Cash was applied to:</b>				
Repayment of borrowings	71	87	164	120
	<b>71</b>	<b>87</b>	<b>164</b>	<b>120</b>
<b>Net cash flow from financing activities</b>	<b>(71)</b>	<b>11,430</b>	<b>10,237</b>	<b>930</b>
Net increase / (decrease) in cash held	(69)	(1,712)	(161)	(585)
Add cash at start of year (1 July)	3,837	3,917	2,885	2,205
<b>Balance at end of year (30 June)</b>	<b>3,768</b>	<b>2,205</b>	<b>2,724</b>	<b>1,621</b>
<b>Represented by:</b>				
Cash, cash equivalents and bank overdrafts	3,768	2,205	2,724	1,621
	<b>3,768</b>	<b>2,205</b>	<b>2,724</b>	<b>1,621</b>

## Forecast Reconciliation of Net Surplus to Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Operating Surplus / (deficit) from Group Statements</b>				
Water Supply	704	(249)	(3)	(232)
Waste Management	(363)	(131)	24	24
Stormwater	137	-	-	-
Sewerage	(26)	(18)	74	70
Roading and Footpaths	307	(204)	(354)	(191)
Organisation and Governance	358	(6)	(386)	(161)
District Planning & Regulatory Services	86	(288)	(172)	(253)
Community Services	(37)	(43)	(76)	(77)
Community Facilities	150	(269)	(480)	(386)
<b>Surplus / (deficit) per Statement of Comprehensive Income</b>	<b>1,315</b>	<b>(1,208)</b>	<b>(1,373)</b>	<b>(1,206)</b>
Less donated assets and interest on internal borrowing not included in the FIS	(307)	-	-	-
<b>Surplus / (deficit) before vested assets and internal interest</b>	<b>1,008</b>	<b>(1,208)</b>	<b>(1,373)</b>	<b>(1,206)</b>
Less capital grants, subsidies and donations	(2,469)	(2,859)	(1,707)	(2,039)
Less development and financial contributions	(207)	(63)	(65)	(65)
Less revaluation (gains)/losses not included in the FIS	(446)	(102)	(102)	(102)
Add loss on sale and bad debts not included in the FIS	43	-	-	-
Add other non-cash items not included in the FIS	-	-	-	-
Add depreciation and amortisation not included in the FIS	5,149	5,869	5,946	5,922
	<b>2,071</b>	<b>2,845</b>	<b>4,072</b>	<b>3,716</b>
<b>Surplus / (deficit) of operating funding</b>	<b>3,079</b>	<b>1,638</b>	<b>2,699</b>	<b>2,510</b>
<b>Balance as per Council FIS surplus/(deficit) of funding</b>	<b>3,079</b>	<b>1,638</b>	<b>2,699</b>	<b>2,510</b>

## Forecast Statement of General and Targeted Rates for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>General and Targeted Rates</b>				
General Rates	1,171	1,388	1,797	1,646
Targeted Rates	9,754	10,584	11,329	11,286
Remissions	(49)	(50)	(51)	(51)
	<b>10,876</b>	<b>11,922</b>	<b>13,076</b>	<b>12,882</b>
<b>General and Targeted Rates by Activity</b>				
<b>Community Facilities</b>				
Cemeteries	60	90	64	101
Event Centre	486	486	491	497
Parks and Public Spaces	709	888	850	900
Property	147	127	163	120
Swimming Pool	254	321	318	325
<b>Total Community Facilities</b>	<b>1,656</b>	<b>1,912</b>	<b>1,886</b>	<b>1,943</b>
<b>Community Services</b>				
Community Support	113	100	139	139
Economic Development and Promotions	172	203	271	252
Emergency Management	162	180	198	189
Library	357	393	426	413
<b>Total Community Services</b>	<b>804</b>	<b>876</b>	<b>1,034</b>	<b>994</b>
<b>District Planning &amp; Reg. Serv.</b>				
Animal Management	34	93	93	97
Building Control	166	186	222	227
Environmental Services	125	147	155	151
Resource Management	149	144	150	158
<b>Total District Planning &amp; Reg. Serv.</b>	<b>474</b>	<b>570</b>	<b>619</b>	<b>633</b>
<b>Organisation and Governance</b>				
Community Representation	860	957	1,014	1,018
Investments and Finance	(540)	(515)	(353)	(516)
Strategy	529	607	681	701
<b>Total Organisation and Governance</b>	<b>849</b>	<b>1,049</b>	<b>1,342</b>	<b>1,203</b>
<b>Roading and Footpaths</b>				
Roading and Footpaths	<b>2,828</b>	<b>2,752</b>	<b>2,828</b>	<b>2,809</b>
<b>Water Supply</b>				
Rural Water Supply	1,685	1,832	1,974	2,043
Urban Water Supply	808	889	943	960
<b>Total Water Supply</b>	<b>2,493</b>	<b>2,721</b>	<b>2,918</b>	<b>3,002</b>
<b>Sewerage and Sewage</b>				
Sewerage and Sewage	<b>556</b>	<b>607</b>	<b>671</b>	<b>645</b>
<b>Waste Management</b>				
Waste Management	<b>1,100</b>	<b>1,313</b>	<b>1,640</b>	<b>1,525</b>
<b>Stormwater</b>				
Stormwater Drainage	<b>116</b>	<b>121</b>	<b>139</b>	<b>127</b>
	<b>10,876</b>	<b>11,922</b>	<b>13,076</b>	<b>12,882</b>
	<b>Actual</b>	<b>Annual Plan</b>	<b>Annual Plan</b>	<b>LTP</b>
	<b>30 June 2021</b>	<b>30 June 2022</b>	<b>30 June 2023</b>	<b>30 June 2023</b>
Rateable Units	4,105	4,110	4,124	4,128
Non-Rateable Units	239	238	238	239
	<b>4,344</b>	<b>4,348</b>	<b>4,362</b>	<b>4,367</b>

## Forecast Statement of Depreciation and Amortisation for the year ended 30 June 2023

	Actual 30 June 2021 \$000	Annual Plan 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Depreciation and Amortisation by Activity</b>				
<b>Water Supply Group</b>				
Rural Water Supply	413	643	501	692
Urban Water Supply	252	281	312	303
<b>Waste Management Group</b>				
	111	100	123	100
<b>Stormwater Group</b>				
	49	56	56	56
<b>Sewerage Group</b>				
	235	258	278	258
<b>Roading and Footpaths Group</b>				
	3,003	3,163	3,201	3,185
<b>Organisation and Governance Group</b>				
Central Administration	170	297	248	266
Community Representation	1	1	5	5
Investments and Finance	15	15	27	13
Strategy	-	-	-	-
<b>District Planning and Regulatory Services Group</b>				
Animal Management	9	8	7	7
Building Control	12	22	14	15
Environmental Services	-	-	-	-
Resource Management	-	-	-	-
<b>Community Services Group</b>				
Economic Development and Promotions	4	19	20	15
Emergency Management	16	14	11	11
Library	60	64	66	64
<b>Community Facilities Group</b>				
Camping	110	149	150	145
Cemeteries	21	28	25	36
Event Centre	135	146	140	144
Parks and Public Spaces	162	180	167	167
Property	283	340	518	361
Swimming Pool	88	86	78	78
<b>Total Depreciation and Amortisation</b>	<b>5,149</b>	<b>5,869</b>	<b>5,946</b>	<b>5,922</b>

## Forecast Statement of Debt for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Internal Debt</b>				
Waimate Event Centre *Note	2,524	2,437	2,340	2,338
Public Toilets *Note	-	-	218	-
Roading and Bridge Replacements Loan *Note	318	496	558	476
Urban Water Scheme *Note	3,072	3,902	4,302	4,712
Waste Management - Disposal	937	483	811	461
Sewerage *Note	895	1,558	1,060	1,520
Stormwater *Note	310	490	470	470
Rural Water Schemes - Drinking Water Standards upgrades *Note	-	4,800	4,845	4,704
Library / Local Government Centre Extension *Note	-	900	1,300	872
<b>Total Internal Loans</b>	<b>8,057</b>	<b>15,066</b>	<b>15,904</b>	<b>15,553</b>
External Debt	2,524	14,546	15,508	15,476
<b>Total Debt</b>	<b>10,581</b>	<b>29,612</b>	<b>31,413</b>	<b>31,029</b>
<b>Total Debt (excluding items as noted)</b>	<b>8,057</b>	<b>19,197</b>	<b>20,274</b>	<b>19,409</b>

\* Note - The above loans identified, while classified as Internal Debt, are also either fully or partially funded from External Borrowings / Debt so are effectively double counted in the above table.

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Water Supply</b>				
<b>Rural Water</b>				
Cannington - Renewals	-	5	5	5
Cannington - Drinking water compliance upgrade	123	-	-	-
Cannington - Pratts pumphouse - New board and telemetry	-	23	-	-
Cannington - Pratts chlorine analyser	-	16	-	-
Cannington - Line renewal PE 80mm slip line	-	-	34	34
Cannington - Upgrade reservoir and break tank SF*	9	-	-	-
Cannington - Eliminate AC pipe SF*	-	58	-	-
Hook / Waituna - Renewals	7	10	21	21
Hook / Waituna - Drinking water intake / plant compliance upgrade	15	570	-	-
Hook / Waituna - O'Donnells pumphouse panel and telemetry	4	-	-	-
Hook / Waituna - Flow meter replacement	-	4	-	-
Hook / Waituna - Dual check augmentation	-	18	-	-
Hook / Waituna - Line renewal investigation Garlands to Studholme	-	8	-	-
Hook / Waituna - Upgrade reservoir SF*	19	-	-	-
Hook / Waituna - Intake upgrade SF*	-	103	-	-
Lower Waihao - Renewals	2	5	5	5
Lower Waihao - Drinking water intake / plant compliance upgrade	15	797	-	-
Lower Waihao - Old Ferry Road 150mm AC renewal	43	-	-	-
Lower Waihao - Upgrade reservoir SF*	36	25	-	-
Otaio / Makikihi - Renewals	-	2	-	-
Otaio / Makikihi - New bore redundancy	-	-	127	127
Otaio / Makikihi - Tavistock Bore - Treatment filter and UV	48	-	-	-
Otaio / Makikihi - Line renewal Makikihi 100mm PVC	-	-	31	31
Otaio / Makikihi - Renewal Marshalls Road	-	10	-	-
Otaio / Makikihi - Upgrade break tanks SF*	4	-	-	-
Otaio / Makikihi - Eliminate AC pipe SF*	-	46	-	-
Waihaorunga - Renewals	5	5	-	-
Waihaorunga - Drinking water intake / plant compliance upgrade	71	-	470	470
Waihaorunga - Takitu pumphouse - New board and telemetry	-	-	23	23
Waihaorunga - Upgrade reservoir SF*	4	55	-	-
Waihaorunga - Eliminate AC pipe SF*	-	49	-	-
Waikakahi - Renewals	3	5	5	5
Waikakahi - Drinking water intake / plant compliance upgrade	-	1,439	-	-
Waikakahi - Mehrtens / Cameron 700m 32 OD	-	-	4	4
Waikakahi - Harrison B/T 1.5km 63 OD	-	-	11	11
Waikakahi - Flow meter renewals	-	2	-	-
Waikakahi - Upgrade reservoir and break tank SF*	43	75	-	-
Waikakahi - Eliminate AC pipe SF*	-	95	-	-
Downlands - Various renewals	1,067	1,707	541	193
<i>* Project partially / fully funded from Stimulus Fund income</i>	<b>1,519</b>	<b>5,131</b>	<b>1,278</b>	<b>931</b>
<b>Urban Water</b>				
Urban Water - Fencing	-	5	-	-
Urban Water - General plant and equipment	-	1	-	-
Urban Water - Rising main renewals	11	-	-	-
Urban Water - Bond Street Subdivision	-	75	-	-
Urban Water - Lateral renewals	22	96	62	62
Urban Water - AC water main renewals	65	110	114	114
Urban Water - CI water main renewals	218	160	165	165
Urban Water - Timaru Road pump renewals	-	68	26	26
Urban Water - Timaru Road plant - Treatment filter and UV	257	-	-	-
Urban Water - Waimate Reservoir 240V switch board	1	-	-	-
Urban Water - Main line valve renewals	-	28	29	29

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
Urban Water - Booster Bakers/Court/Hunts/Fitzmaurice Roads	-	20	-	-
Urban Water - Booster Manchesters standby pump 2	-	-	30	30
Urban Water - Te Kiteroa main, booster and reservoir	-	83	686	686
Urban Water - Water meters SF*	413	472	-	-
Urban Water - Eliminate AC pipe SF*	-	101	-	-
Urban Water - Meter reader software	-	-	24	24
<i>* Project partially / fully funded from Stimulus Fund income</i>	<b>987</b>	<b>1,219</b>	<b>1,136</b>	<b>1,136</b>
<b>Water Supply Group Total</b>	<b>2,506</b>	<b>6,350</b>	<b>2,415</b>	<b>2,067</b>
<b>Waste Management</b>				
Waste Management - Fencing	-	4	-	-
Waste Management - Refuse and recycling bins	440	2	-	2
Waste Management - Public place refuse and recycling facilities	-	5	6	5
Waste Management - Recycling crates	-	-	15	-
Waste Management - Miscellaneous capital	7	3	1	1
Waste Management - Seal and shingle RRP entrance	-	-	76	76
Waste Management - Reuse shop upgrade	-	10	-	-
Waste Management - Weighbridge	45	-	-	-
Waste Management - Compactor	54	-	-	-
<b>Waste Management Total</b>	<b>546</b>	<b>23</b>	<b>98</b>	<b>84</b>
<b>Stormwater</b>				
Stormwater - Various renewals	4	-	-	-
Stormwater - Consent and management plan	13	-	-	-
Stormwater - Weather station	7	-	-	-
Stormwater - Queen Street upgrade	19	-	-	-
Stormwater - CCTV assessment of mains	-	5	5	5
Stormwater - Belt Street main renewal	-	12	-	-
Stormwater - Queen Street upgrade SF*	131	450	-	-
<b>Stormwater Total</b>	<b>173</b>	<b>468</b>	<b>5</b>	<b>5</b>
<i>* Project partially / fully funded from Stimulus Fund income</i>				
<b>Sewerage</b>				
Sewer - Waimate Urban renewals	392	224	315	315
Sewer - WWTP submersible pump 2 renewal	-	-	21	21
Sewer - WWTP in flow meter renewal	-	9	-	-
Sewer - WWTP alarming / monitoring of out flow meter	-	4	-	-
Sewer - WWTP various equipment	1	12	4	4
Sewer - Te Kiteroa line	4	312	-	-
Sewer - Queen Street upgrade SF*	49	171	-	-
Sewer - Septic waste unit SF*	-	81	-	-
Sewer - Edward Street reticulation SF*	-	616	-	-
<b>Sewerage Total</b>	<b>446</b>	<b>1,430</b>	<b>340</b>	<b>340</b>
<i>* Project partially / fully funded from Stimulus Fund income</i>				
<b>Roading and Footpaths Group</b>				
Roading - Resealing	1,162	1,065	1,080	1,086
Roading - Drainage construction	236	256	260	261
Roading - Culvert replacement	98	204	178	208
Roading - Kerb and channel renewal	246	110	112	112
Roading - Concrete ford renewal	7	-	30	-
Roading - Pavement rehabilitation	476	303	310	309
Roading - Structures component replacements	219	171	176	175
Roading - Sign renewal	63	53	62	54
Roading - Minor improvements	154	330	278	330
Roading - Bridge improvements	65	-	-	-
Roading - Footpath renewal	165	173	182	177
Roading - Minor improvements (non subsidised)	30	45	46	46

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
Roading - Seal extensions	45	60	62	62
Roading - Development	-	50	52	52
Roading - Lighting renewal	228	-	-	-
Roading - Emergency renewals	-	79	-	102
<b>Roading and Footpaths Group Total</b>	<b>3,196</b>	<b>2,900</b>	<b>2,827</b>	<b>2,974</b>
<b>Organisation and Governance Group</b>				
<b>Central Administration</b>				
Chief Executive - Phone replacements	2	-	-	-
Corporate Services - Vehicle replacement (pool cars x 2)	71	-	-	-
Corporate Services - General equipment	11	10	-	-
Corporate Services - Office furniture replacement	-	-	15	15
Corporate Services - Community CCTV	12	-	-	-
Corporate Services - Computers / hardware	14	15	15	15
Corporate Services - Elected Member devices	-	4	-	-
Corporate Services - Servers	-	90	-	-
Corporate Services - UPS	-	15	-	-
Corporate Services - Network switches x 5	2	-	-	-
Corporate Services - Firewall	3	-	-	-
Corporate Services - Public security cameras	-	-	2	2
Corporate Services - Internet connection	-	-	2	-
Corporate Services - Magiq upgrades	-	10	10	10
Planning - Vehicle replacement	-	20	-	-
Utilities - Sundry plant and equipment	4	7	5	5
Utilities - Digger / excavator replacement	46	-	-	-
Utilities - Replacement tablets for staff (AssetFinda)	-	-	10	10
Utilities - Data loggers	-	-	6	6
Utilities - Equipment renewals	-	6	-	-
Utilities - Vehicle replacements	-	67	-	-
Utilities - Vehicle replacement	-	-	48	48
Roading - Vehicle replacement	-	40	41	41
Asset Management - SCADA	-	21	10	10
Parks - Plant and Machinery	1	5	-	-
Parks - John Deere mower replacement	-	65	-	-
Parks - Tilt trailer	7	-	-	-
Parks - Gator vehicle	12	-	-	-
Parks - Alarm system	-	-	3	-
Asset Manager - Pool vehicle	-	30	-	-
	<b>186</b>	<b>405</b>	<b>169</b>	<b>165</b>
<b>Community Representation</b>				
Governance - Phone replacements	1	-	-	-
Governance - AV Conferencing System for Council Chambers	-	-	21	21
Governance - Oven	2	-	-	-
	<b>3</b>	<b>-</b>	<b>21</b>	<b>21</b>
<b>Investments and Finance</b>				
Investment - Gorge Road premises	5	4	6	-
Investment - Furniture and fittings	1	-	-	-
Forestry - Planting/pruning/thinning reserves	20	3	9	10
	<b>27</b>	<b>7</b>	<b>15</b>	<b>10</b>
<b>Organisation and Governance Group Total</b>	<b>215</b>	<b>412</b>	<b>205</b>	<b>195</b>
<b>District Planning &amp; Regulatory Services Group</b>				
<b>Animal Management</b>				
Animal Management - Vehicle equipment	1	-	-	-
	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
<b>Building Control</b>				
Building Control - Vehicle replacements	-	64	-	-
	-	64	-	-
<b>District Planning &amp; Regulatory Services Group Total</b>	<b>1</b>	<b>64</b>	<b>-</b>	<b>-</b>
<b>Community Services Group</b>				
<b>Economic Development and Promotions</b>				
Promotions - District signage	-	77	-	-
Promotions - Storage bins for Xmas tree	-	-	10	-
	-	77	10	-
<b>Library</b>				
Library - Furniture and equipment	10	-	-	-
Library - Books	43	65	60	67
	53	65	60	67
<b>Community Services Group Total</b>	<b>53</b>	<b>142</b>	<b>70</b>	<b>67</b>
<b>Community Facilities Group</b>				
<b>Camping</b>				
Waimate Lakes Camping - Landscaping, fencing and plantings	33	-	-	-
Waimate Lakes Camping - Concrete pad for refuse shelters	-	20	21	21
Waimate Lakes Camping - Public toilet dry vault system	-	128	-	-
Waimate Lakes Camping - Briars Gully toilet upgrade	-	-	50	-
Waimate Lakes Camping - Pipe renewals	21	10	10	10
Waimate Lakes Camping - Chlorine dosing Te Aka & Waitangi	27	-	-	-
Waimate Lakes Camping - General capital items	3	-	-	-
Victoria Park Camping - Driveway reseal	14	-	-	-
Victoria Park Camping - Driveway reseal (Tennant St Cabins)	22	-	-	-
Victoria Park Camping - General building capital	-	-	8	8
Victoria Park Camping - Upgrade Tennant St cabins	-	19	5	5
Victoria Park Camping - General capital items	6	2	2	2
Knottingley Park Camping - General building capital	-	1	-	-
Knottingley Park Camping - Terraflake shower floor	9	-	-	-
Knottingley Park Camping - Terraflake toilet block floor	-	20	-	-
Knottingley Park Camping - BBQ and roofed area	-	-	-	15
Knottingley Park Camping - Fountain upgrade	-	-	5	5
St Andrews Camping - General capital items	-	-	6	-
	135	199	106	66
<b>Cemeteries</b>				
Cemetery - Reseal driveway	-	-	7	7
Cemetery - Ash and burial berms	-	20	-	-
Cemetery - Fencing	-	5	-	-
Cemetery - Walker mower replacement	-	-	43	43
Cemetery - Concrete storage large bins	4	-	-	-
Cemetery - Rubbish bins and seating	6	-	-	-
Cemetery - Water line renewal	-	15	-	-
Cemetery - Signage upgrade	-	-	8	8
	10	40	58	58
<b>Event Centre</b>				
Event Centre - Landscaping improvements	6	-	-	-
Event Centre - Furniture and fittings	-	5	-	-
	6	5	-	-
<b>Parks and Public Spaces</b>				
Victoria Park - Sundry plant	1	5	5	5
Victoria Park - New learn to ride area	-	50	-	-
Victoria Park - Pergola replacement	-	-	21	21

## Forecast Capital Expenditure for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2023 \$000
Victoria Park - Irrigation system	8	10	-	-
Knottingley Park - Reseal driveway	24	-	-	-
Knottingley Park - BBQ and cover	-	-	15	-
Boland Park - Swimming pool walkway resealing	-	-	12	12
	<b>32</b>	<b>65</b>	<b>53</b>	<b>38</b>
<b>Property</b>				
Property - Washdown concrete pad and interceptor	-	15	-	-
Property - General building capital	-	6	-	-
Property - Roller door	5	-	-	-
Property - Theatre pergola and partial roof renewal	19	-	-	-
Property - Furniture and fittings	-	3	-	-
Property - Tennant St building renewals	4	9	7	7
Property - Paint Tennant Street dwelling	-	5	5	5
Local Govt Centre - LGC and Library internal refurbishment	212	960	-	-
Local Govt Centre - Longrun iron roof	111	-	-	-
Local Govt Centre - Library extension	-	-	1,277	-
Local Govt Centre - Chambers upgrade	-	-	396	-
Local Govt Centre - Library / LGC extension scoping and plan	14	-	-	-
Local Govt Centre - Security cameras	-	5	-	-
Local Govt Centre - General capital items	7	5	5	5
Local Govt Centre - Heatpumps	28	-	40	10
Local Govt Centre - Refurbishment furniture	72	-	-	-
Community Housing - Boundary fence	-	5	-	-
Community Housing - Replacement stoves	-	-	3	3
Community Housing - Hot water cylinders and other items	41	6	6	6
Community Housing - Heatpumps	6	3	6	6
Community Housing - Bathroom heaters and extractor fans	-	34	-	-
Public Toilets - Waimate Town (New Toilets)	-	-	445	185
Public Toilets - Waihao Box	-	133	-	-
Public Toilets - Whitehorse area	108	-	-	-
	<b>625</b>	<b>1,187</b>	<b>2,191</b>	<b>228</b>
<b>Swimming</b>				
Swimming Pool - Concrete pad	1	-	-	-
Swimming Pool - Replace heating system	-	-	4	-
Swimming Pool - Shade sails	14	5	-	-
Swimming Pool - General plant and equipment	13	-	-	-
Swimming Pool - Alarm system	-	-	2	-
	<b>28</b>	<b>5</b>	<b>6</b>	<b>-</b>
<b>Community Facilities Group Total</b>	<b>837</b>	<b>1,501</b>	<b>2,414</b>	<b>390</b>
<b>Total Capital Expenditure</b>	<b>7,972</b>	<b>13,290</b>	<b>8,375</b>	<b>6,123</b>

# 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

	Opening Balance 1 July 2022 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2023 \$000
<b>Restricted Reserves</b>				
Endowment Land	260	4	-	264
Downlands Capital Contributions	34	-	-	34
Perpetual Graves Reserve	106	2	-	108
Esplanade Reserve	49	1	-	49
Subdivision Contribution Reserve	476	29	(46)	459
Mayors Welfare Relief Fund	4	0	-	4
Library Bequests	231	4	-	235
Waste Minimisation Reserve	179	-	(36)	143
Te Aka Road Grant - Rockfall Protection	39	1	-	40
Te Aka Road Grant - Recreational	85	1	-	86
Waimate District Community Complex	148	2	-	150
Trackways Development Grants	7	20	(20)	7
NZ Sport & Recreation and Creative New Zealand Grants	11	-	-	11
Heritage Grant	7	0	-	8
Ministry of Youth Development Grant	31	1	-	31
<b>Total Restricted Reserves</b>	<b>1,667</b>	<b>65</b>	<b>(102)</b>	<b>1,630</b>

## 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 2022 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2023 \$000
General Reserves	1,620	238	(1,015)	843
Property Reserve	(231)	7	(111)	(334)
Community Housing	(258)	-	(168)	(426)
Forestry Reserve	(92)	-	(47)	(140)
Camping	(285)	-	(222)	(507)
Rates Smoothing Reserve	478	-	(179)	299
<b>Total Council Created General Reserves</b>	<b>1,232</b>	<b>246</b>	<b>(1,743)</b>	<b>(265)</b>

## 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.

Reserve	Opening Balance 1 July 2022 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2023 \$000
<b>Council Created Civic Amenities Rate Reserve</b>	<b>381</b>	<b>75</b>	<b>(295)</b>	<b>161</b>

### 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.

<b>Reserve</b>	<b>Opening Balance 1 July 2022 \$000</b>	<b>Deposits \$000</b>	<b>Withdrawals \$000</b>	<b>Closing Balance 30 June 2023 \$000</b>
Urban Water Scheme	554	1	-	554
Sewerage	865	74	-	939
Waste Management - Collection	13	9	-	22
Roading Reserve	(302)	-	-	(302)
<b>Rural Water Scheme Operating Reserves</b>				
Cannington / Motukaika	77	-	(19)	58
Cattle Creek	(16)	-	-	(16)
Hook / Waituna	154	-	(9)	145
Lower Waihao	119	29	-	148
Otaio / Makikihi	60	-	(18)	42
Waihaorunga	58	-	(16)	43
Waikakahi	177	16	-	193
<b>Total Council Created Targeted Rate Reserves</b>	<b>1,759</b>	<b>129</b>	<b>(61)</b>	<b>1,826</b>

### 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.

<b>Reserve</b>	<b>Opening Balance 1 July 2022 \$000</b>	<b>Deposits \$000</b>	<b>Withdrawals \$000</b>	<b>Closing Balance 30 June 2023 \$000</b>
Waimate Library Extension	-	-	(1,300)	(1,300)
Public Toilets	-	-	(218)	(218)
Waimate Event Centre	(2,437)	97	-	(2,340)
Roading and Bridge Replacements Loan	(578)	20	-	(558)
Urban Water Scheme	(3,492)	40	(850)	(4,302)
Waste Management - Refuse and Recycling bins	(389)	39	-	(350)
Waste Management - Disposal	(483)	22	-	(461)
Sewerage	(908)	38	(190)	(1,060)
Stormwater	(490)	20	-	(470)
Rural Water Schemes - Drinking Water Standards upgrades	(325)	17	(4,537)	(4,845)
<b>Total Council Created Internal Loan Reserves</b>	<b>(9,102)</b>	<b>293</b>	<b>(7,095)</b>	<b>(15,904)</b>



## Financial reserves descriptions

For each reserve the below specifies the purpose of that Reserve/Fund, and the Council Activity to which it relates.

<b>Restricted Reserves</b>	<b>Purpose</b>	<b>Council Activity</b>
<b>Discretionary</b>		
Perpetual Graves	Future development of cemeteries in the District	Cemeteries
Esplanade	To purchase/develop esplanade strips or reserves	Parks and Public Spaces
Subdivision Contribution	Development of recreational reserves in the Waimate district	Parks and Public Spaces
Waste Minimisation	Waste Levy revenue received to fund waste minimisation initiatives	Waste Management
Mayors Welfare Relief Fund	Mayoral reserve for district welfare claims	Community Representation
<b>Restricted</b>		
Endowment Land	Purchase of endowment land	Property
Te Aka Road Grant - Rock fall Protection	Rock fall 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	Funding of district heritage related funds	Community Support
Ministry of Youth Development Grant	Youth development in the community	Community Support
Creative New Zealand Grant	Funds allocated for distribution in the coming year	Community Support
NZ Sport & Recreation Grants	Funds allocated for distribution in the coming year	Community Support
Community Grants	Funds allocated or to be allocated for distribution in the coming year	Community Support
Waimate Community Halls	To be determined - surplus funds from old Stadium Committee	To be determined

<b>Trusts</b>		
Library Bequests	Purchase of Library Books	Library
<b>Non-cash</b>		
Downlands Asset Replacement	Asset Replacement for Downlands Water Scheme	Water Supply
Downlands Capital Contributions	Capital Contributions for Downlands Water Scheme	Water Supply
<b>General Reserves</b>	<b>Purpose</b>	<b>Council Activity</b>
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 Gorge Road Offices	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 revenue and expenditure	Resource Management
<b>Civic Amenities Rate Reserve</b>		
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

<b>Targeted Rate Reserves</b>		<b>Council Activity</b>
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
Roading	Funds accumulated for operation of the roading activity	Roading
<b>Rural Water Scheme Operating Reserves</b>		
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
<b>Internal Loan Reserves</b>		
Urban Water Scheme	Internally borrowed funds for future repayment by the users of the service	Water Supply
Rural Water Schemes - DWSNZ upgrades	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
Stormwater	Internally borrowed funds for future repayment by the users of the service	Stormwater
Roading Renewals / Bridge Renewals	Internally borrowed funds for future repayment by the users of the service	Roading

Waste Management - Disposal	Internally borrowed funds for future repayment by the users of the service	Waste Management
Refuse and recycling bins	Internally borrowed funds for refuse and recycling bins at the commencement of the 2021 contract for service	Waste Management
Waimate Event Centre	Internally borrowed funds for future repayment by the users of the service	Property
Waimate Library Extension	Internally borrowed funds for the Library extension and future repayment by the users of the service	Property
Public Toilets	Internally borrowed funds for the Public Toilets project and future repayment by the users of the service	Property
<b>Asset Renewal Reserves</b>		
<b>General Asset Renewal Reserves</b>		
General Reserves	Funds accumulated for future asset replacement	Investments and Finance, Building Control, Resource Management, Emergency Management, Regulatory Services, Dog and Animal Control, Community Representation, Strategy, Managing Services, Economic Development and Promotions, and Community Support
Property Reserve	Funds accumulated for future asset replacement	Property
Community Housing	Funds accumulated for future asset replacement	Property
Forestry Reserve	Funds accumulated for future asset replacement	Forestry
Camping	Funds accumulated for future asset replacement for Camping facilities at Waitaki Lakes, Victoria Camp, Knottingley Park Camp and St Andrews Recreational Reserve Camp	Camping
Stormwater	Funds accumulated for future asset replacement	Stormwater Drainage
<b>Civic Amenities Rate Asset Renewal Reserve</b>		
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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**Asset Renewal Reserves**

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**Targeted Rate Asset Renewal Reserves**

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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

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<b>Rural Water Schemes</b>	<b>Purpose</b>	<b>Council Activity</b>
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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

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**Fair Value through other Comprehensive Revenue and Expenditure Reserve**

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Fair Value through other Comprehensive Revenue and Expenditure	Financial assets revaluation gains/(losses), at fair value, through Other Comprehensive Revenue and Expenditure	Investments and Finance
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# Funding Impact Statement

## Forecast Funding Impact Statement for the year ended 30 June 2023

	Actual 30 June 2021 \$000	LTP 30 June 2022 \$000	Annual Plan 30 June 2023 \$000	LTP 30 June 2022 \$000
<b>Sources of operating funding</b>				
General rates and rates penalties	1,251	1,448	1,867	1,708
Targeted rates	9,754	10,584	11,330	11,286
Subsidies and grants for operating purposes	3,004	1,960	1,856	1,582
Fees and charges	1,289	1,181	1,331	1,206
Interest and dividends from investments	439	210	202	211
Local authority fuel tax, fines, infringements fees other	993	744	850	792
<b>Total operating funding</b>	<b>16,730</b>	<b>16,128</b>	<b>17,437</b>	<b>16,785</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	13,550	14,246	14,389	13,808
Finance costs	101	245	350	466
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>13,651</b>	<b>14,490</b>	<b>14,738</b>	<b>14,274</b>
<b>Surplus / (deficit) of operating funding</b>	<b>3,079</b>	<b>1,638</b>	<b>2,699</b>	<b>2,510</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	2,469	2,859	1,707	2,039
Development and financial contributions	207	63	65	65
Increase / (decrease) in debt	(71)	8,430	10,237	930
Gross proceeds from sale of assets	24	-	-	-
<b>Total capital funding</b>	<b>2,629</b>	<b>11,352</b>	<b>12,009</b>	<b>3,034</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	4	510	686	716
Capital expenditure - to improve the level of service	2,481	4,683	1,885	1,479
Capital expenditure - to replace existing assets	5,488	8,097	5,804	3,927
Increase/(decrease) in reserves	(2,265)	(301)	6,333	(578)
<b>Total applications of capital funding</b>	<b>5,708</b>	<b>12,989</b>	<b>14,708</b>	<b>5,544</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(3,079)</b>	<b>(1,638)</b>	<b>(2,699)</b>	<b>(2,510)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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 2022/23

### 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:

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### General Rate

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#### Uniform Annual General Charge

Council does not set a Uniform Annual General Charge.

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#### Targeted Rates

- Civic Amenities Rate
  - Rooding and Footpaths
  - Civil Defence
  - Sewer
  - St Andrews Sewer
  - Waste Collection
  - Recycling Drop-off Service
  - 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.

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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 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
Urban	1.00	\$ 0.0012053	\$ 708,141
Rural 1	0.29	\$ 0.0003518	\$ 1,174,542
Rural 2	0.27	\$ 0.0003226	\$ 190,787
<b>Total Revenue</b>			<b>\$ 2,073,469</b>

## 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.

General Rate	Differential Factor	Civic Amenities Rate for 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
Urban (On SUIP)	1.00	\$ 1,034.00	\$ 1,833,243
Rural 1 (On SUIP)	0.93	\$ 964.80	\$ 1,659,417
Rural 2 (On SUIP)	0.88	\$ 910.20	\$ 258,510
Business 1 and Business 2 (On per rating unit)	0.33	\$ 338.60	\$ 28,107
Electricity generators and other transmission providers (On capital value)	0.0000003	\$ 0.0002638	\$ 97,980
Large Industrials (On capital value)	0.0000001	\$ 0.0001363	\$ 12,831
Forestry operators and forest blocks (On capital value)	0.0000001	\$ 0.0001355	\$ 2,333
<b>Total Revenue</b>			<b>\$ 3,892,420</b>

## Roading and Footpaths Rate

The Roading 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 Roading 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 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
Urban	1.00	\$ 0.0005464	\$ 321,044
Rural 1	1.12	\$ 0.0006120	\$ 2,043,277
Rural 2	1.02	\$ 0.0005589	\$ 330,497
Electricity generators and other transmission providers	1.95	\$ 0.0010660	\$ 395,949
Forestry operators and forest blocks	17.23	\$ 0.0094139	\$ 162,116
<b>Total Revenue</b>			<b>\$ 3,252,882</b>

## 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 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
Urban	1.00	\$ 0.0000375	\$ 22,040
Rural 1	1.13	\$ 0.0000422	\$ 140,930
Rural 2	1.03	\$ 0.0000386	\$ 22,845
Electricity generators and other transmission providers	1.87	\$ 0.0000703	\$ 26,109
<b>Total Revenue</b>			<b>\$ 211,924</b>

## 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 2022/23 (GST Inclusive)	Revenue 2022/23 (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	\$ 380.90	\$ 665,859
Sewer Unserviced	b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided	0.50	\$ 190.50	\$ 19,999
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	\$ 304.70	\$ 48,149
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	\$ 228.60	\$ 34,740
<b>Total Revenue</b>				<b>\$ 768,747</b>

## 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	Sewer Charge for 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
St Andrews Sewer	Extent of provision of service	\$ 179.40	\$ 10,223
<b>Total Revenue</b>			<b>\$ 10,223</b>

## Waste Collection

The Waste Collection targeted rate is set based on the provision of service provided to the rating unit and contributes towards the funding of the Waste Management activity as follows:

- Standard set of bins consisting of: 240 litre organics bin collected weekly, 240 litre recycling bin collected fortnightly, 140 litre rubbish bin collected fortnightly and 45 litre glass recycling crate collected weekly to those rating units receiving the service.
- Large set of bins consisting of: 240 litre organics bin collected weekly, 240 litre recycling bin collected fortnightly, 240 litre rubbish bin collected fortnightly and 45 litre glass recycling crate collected weekly to those rating units receiving the service.

A map of the mandatory waste collection areas is available for inspection at the Council office, 125 Queen Street, Waimate.

Rate	Category	Differential Factor		Refuse Collection for 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
Waste Collection - Standard	a) Serviced Rating Units	1.00	\$	402.90	\$ 1,089,039
Waste Collection - Large	b) Serviced Rating Units	1.17	\$	472.90	\$ 28,847
Additional Organic Bin (240 lt)	Upon request to serviced rating units	0.20	\$	82.00	\$ 534
Additional Recycling Bin (240 lt)	Upon request to serviced rating units	0.14	\$	55.00	\$ 2,220
Additional Rubbish Bin (140 lt)	Upon request to serviced rating units	0.32	\$	130.00	\$ 1,260
Additional Glass Recycling Crate (45 lt)	Upon request to serviced rating units	0.06	\$	24.00	\$ 54
Additional Rubbish Bin (240 lt)	Upon request to serviced rating units	0.50	\$	200.00	\$ 12,208
Glass Recycling Bin (240 lt)	Upon request to serviced rating units	0.14	\$	55.00	\$ 900
<b>Total Revenue</b>					<b>\$ 1,135,062</b>

## Recycling Drop-off Service

The Recycling targeted rate is set according to the provision or availability of service provided to the rating unit for any SUIPs not receiving a Waste Collection Service and contributes towards the funding of the Waste Management activity as follows:

SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.

Rate	Category	Differential Factor		Recycling Charge for 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
Recycling Drop-off Service	SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.	1.00	\$	98.90	\$ 119,570
<b>Total Revenue</b>					<b>\$ 119,570</b>

## 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-Motukaika, 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 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
Cannington-Motukaika	\$ 0.2568	\$ 102,556
Lower Waihao normal supply	\$ 0.3781	\$ 363,256
Otaio-Makikihi	\$ 0.3335	\$ 335,297
Waihaorunga	\$ 0.5427	\$ 174,869
Waikakahi	\$ 0.4390	\$ 497,549
Hook-Waituna domestic supply	\$ 0.2604	\$ 405,259
Hook-Waituna irrigation supply (55%)	\$ 0.1432	\$ 7,071
<b>Total Revenue</b>		<b>\$ 1,885,857</b>

## 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:

- Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system
- 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 2022/23 (GST Inclusive)	Revenue 2022/23 (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	\$ 536.80	\$ 1,067,157
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	\$ 268.40	\$ 18,251
<b>Total Revenue</b>				<b>\$ 1,085,408</b>

## Downlands Rural Water Supply

The Downlands water scheme is a Joint Operation between Timaru, MacKenzie and Waimate District Councils. The scheme is managed 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 Operation. 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 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
Domestic	\$ 786.00	\$ 55,020
Unit/Point	\$ 225.00	\$ 188,213
Service	\$ 562.00	\$ 149,492
<b>Total Revenue</b>		<b>\$ 392,725</b>

## 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 funds principal and interest repayments for the Waimate Event Centre loan as follows:

Rate	Category	Rate for 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
Waimate Event Centre	Charged per separately used or inhabited parts of a rating unit	\$ 58.40	\$ 220,577
<b>Total Revenue</b>			<b>\$ 220,577</b>

NOTE: Refer to Council's Rates Remission Policy, Remission 11 as published in the Long Term Plan 2021-31 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 2022/23 (GST Inclusive)	Revenue 2022/23 (GST Inclusive)
St Andrews Hall	\$ 29.00	\$ 4,611
Ikawai Memorial Hall	\$ 40.30	\$ 4,272
Arno Hall	\$ 28.80	\$ 3,139
Waihaorunga Hall	\$ 51.10	\$ 2,964
Glenavy Hall	\$ 34.50	\$ 7,970
Hunter Hall	\$ 50.00	\$ 3,750
Southburn Hall	\$ 50.00	\$ 3,950
Studholme Hall	\$ 28.80	\$ 1,901
Hook Hall	\$ 57.50	\$ 3,565
Kurow Memorial Hall	\$ 25.00	\$ 2,925
Willowbridge Hall	\$ 34.50	\$ 2,001
Waituna Creek Hall	\$ 35.00	\$ 4,585
Makikihi Hall	\$ 52.00	\$ 2,860
Otaio Hall	\$ 42.68	\$ 3,201
Lyalldale Hall	\$ 28.00	\$ 924
Bluecliffs Hall	\$ 46.00	\$ 2,438
Maungati Hall	\$ 45.00	\$ 2,835
Cattle Creek Hall	\$ 50.00	\$ 2,300
<b>Total Revenue</b>		<b>\$ 60,190</b>

## Rating Base

Number of rating units at end of preceding year		4,362
Total capital value of rating units at end of preceding year	\$	4,964,021,400
Total land value of rating units at end of preceding year	\$	3,214,703,700

## Rates Examples

A selection of properties from throughout the Waimate District are summarised below to provide a guide of the value and percentage change to rates for that property, from the 2021/22 year to 2022/23. It is important to note that these properties are examples from the rates database and they do not cover all situations for ratepayers in the District. Depending on the specific targeted rates and services received, individual properties will vary from the samples below. Environment Canterbury Rates collected on behalf of Environment Canterbury are excluded from these values:

Proposed rates changes for example properties in the Waimate District	General Rate Zone	Capital Value	2021/22 Total Rates	2022/23 Proposed Total Rates	Proposed Annual Change	Proposed Weekly Change	% increase
Waimate Residential	Urban	\$ 160,000	\$ 2,472	\$ 2,699	\$ 227	\$ 4.36	9.18%
Waimate Residential	Urban	\$ 240,000	\$ 2,590	\$ 2,842	\$ 253	\$ 4.86	9.75%
Waimate Residential	Urban	\$ 330,000	\$ 2,722	\$ 3,003	\$ 281	\$ 5.41	10.34%
Waimate Residential	Urban	\$ 600,000	\$ 2,723	\$ 3,042	\$ 319	\$ 6.13	11.71%
Waimate Commercial	Urban	\$ 77,000	\$ 2,103	\$ 2,303	\$ 200	\$ 3.84	9.49%
Rural Commercial (+ Dwg)	Rural 1	\$ 355,000	\$ 2,336	\$ 2,497	\$ 161	\$ 3.09	6.88%
St Andrews Residential	Rural 1	\$ 285,000	\$ 2,588	\$ 2,693	\$ 105	\$ 2.02	4.06%
Pareora Farm	Rural 1	\$ 3,000,000	\$ 7,509	\$ 7,949	\$ 440	\$ 8.47	5.87%
Hook Farm	Rural 1	\$ 3,850,000	\$ 5,052	\$ 5,551	\$ 500	\$ 9.61	9.90%
Hook Lifestyle Block	Rural 1	\$ 520,000	\$ 1,880	\$ 2,071	\$ 191	\$ 3.67	10.15%
Makikihi Residential	Rural 1	\$ 210,000	\$ 2,134	\$ 2,281	\$ 148	\$ 2.84	6.92%
Makikihi Farm	Rural 1	\$ 3,130,000	\$ 5,397	\$ 5,869	\$ 472	\$ 9.07	8.74%
Morven Farm	Rural 1	\$ 2,210,000	\$ 5,548	\$ 5,964	\$ 415	\$ 7.99	7.48%
Glenavy Residential	Rural 1	\$ 200,000	\$ 1,877	\$ 1,991	\$ 114	\$ 2.19	6.06%
Glenavy Farm	Rural 1	\$ 5,940,000	\$ 6,455	\$ 7,118	\$ 662	\$ 12.74	10.26%
Ikawai Farm	Rural 1	\$ 6,800,000	\$ 14,878	\$ 16,349	\$ 1,471	\$ 28.29	9.89%
Hakataramea Residential	Rural 2	\$ 165,000	\$ 1,111	\$ 1,244	\$ 134	\$ 2.57	12.04%
Hakataramea Farm	Rural 2	\$ 5,810,000	\$ 7,778	\$ 8,623	\$ 845	\$ 16.26	10.87%
Hakataramea Valley Farm	Rural 2	\$ 3,960,000	\$ 6,230	\$ 6,921	\$ 691	\$ 13.29	11.09%
Electricity Generator	EGOTP*	\$ 44,000,000	\$ 57,860	\$ 61,604	\$ 3,744	\$ 72.01	6.47%
Large Industrial	LI**	\$ 18,650,000	\$ 19,858	\$ 21,707	\$ 1,849	\$ 35.56	9.31%
Forestry Operator	FOFB***	\$ 1,700,000	\$ 15,754	\$ 16,234	\$ 480	\$ 9.22	3.04%

\* EGOTP = Electricity generators and other transmission providers

\*\*LI = Large industrials

\*\*\*FOFB = Forestry operators and forest blocks

# Disclosure Statements Prudential Reporting

## Annual Plan Disclosure Statement for the year ended 30 June 2023

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 \$16.076M	\$12.8M	Yes
	increases	Rates increase no more than 10.0%	9.9%	Yes
Debt affordability benchmark		Debt level no more than \$23.64M	\$20.27M	Yes
Balanced budget benchmark		100%	93%	No
Essential services benchmark		100%	129%	Yes
Debt servicing benchmark		10%	1.8%	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 2021-31; 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 2021-31.

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 equipment) 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**

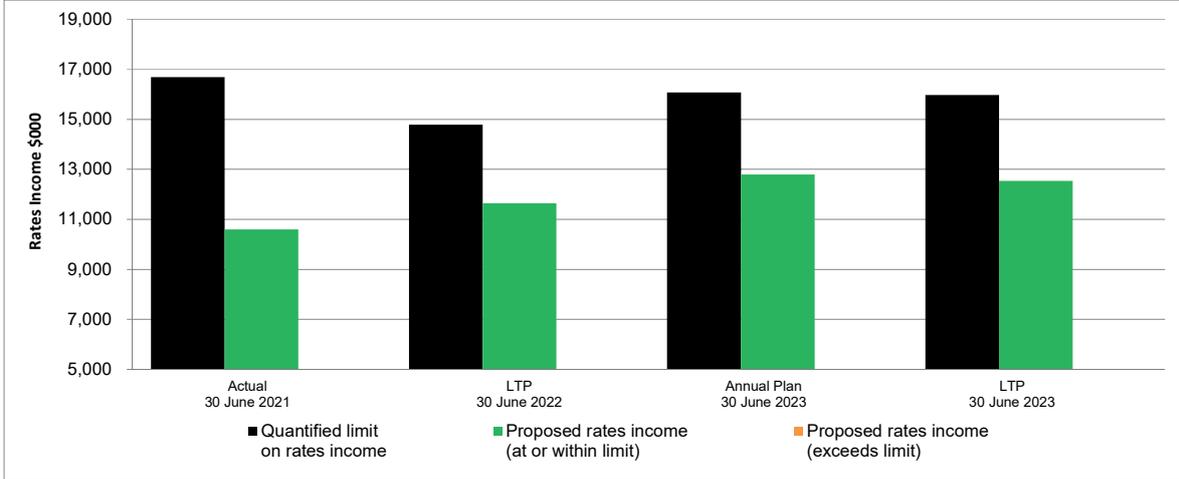
Council has previously decided not to fully fund the depreciation cost of specific assets. This may be for a number of different reasons: that Council has resolved not to replace the asset; that it is unfair to existing ratepayers to pay for a new asset and its replacement; that annual maintenance will 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 2023

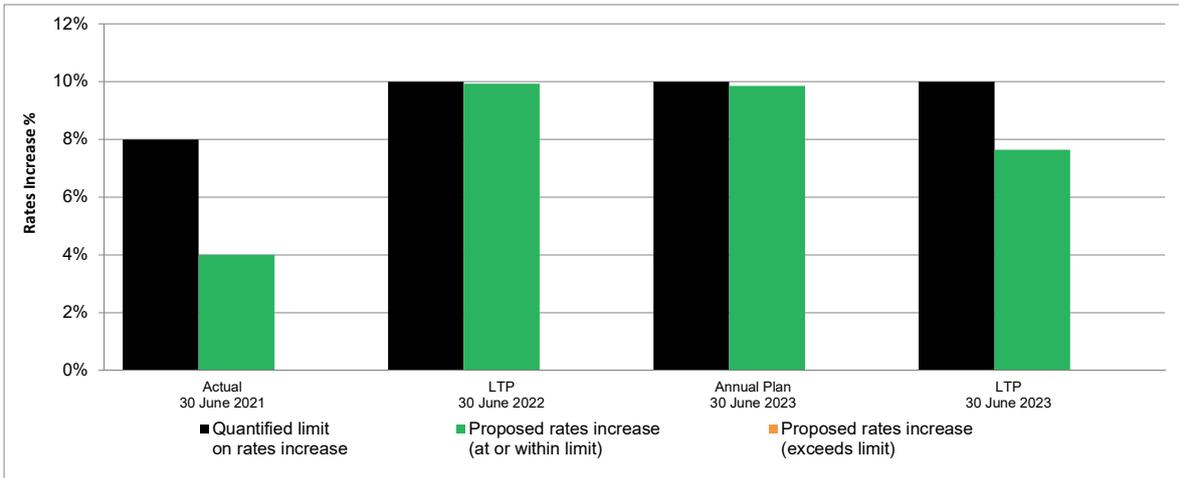
## Rates (income) affordability

The following graph compares Council's planned rates income with the quantified limit on rates income contained in the Financial Strategy section within the Long Term Plan 2021-31.



## Rates (increases) affordability

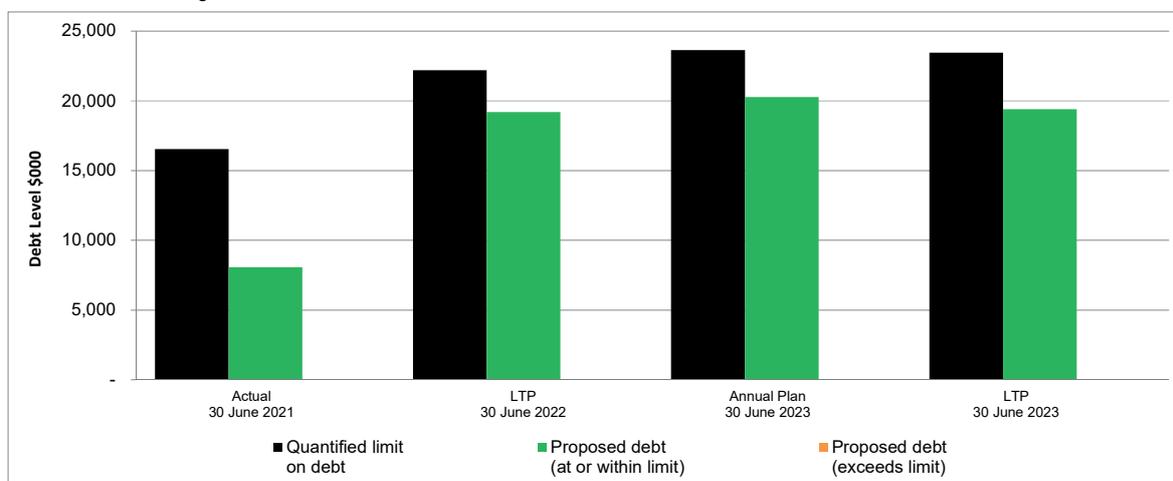
The following graph compares Council's planned rates increases with the quantified limit on rates increases contained in the Financial Strategy section within the Long Term Plan 2021-31. The quantified limit is 10.00%.



### 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 within the Long Term Plan 2021-31.

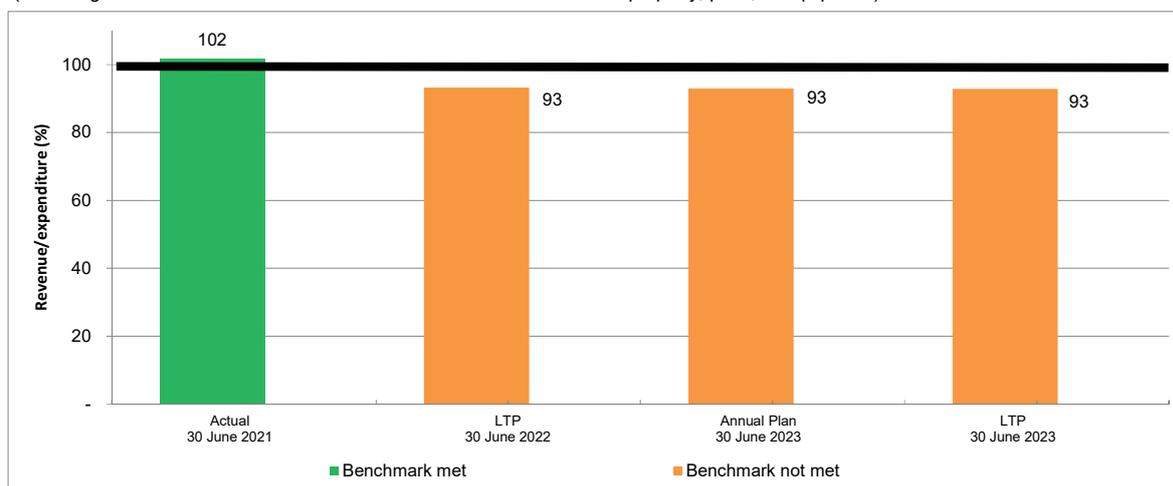


The quantified limit on debt for 2021 was the Total Revenue as per the Prospective Statement of Comprehensive Income. For 2022 and 2023 the quantified limit on debt is 5% of Property, Plant and Equipment as per the Forecast Statement of Financial Position.

### 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):



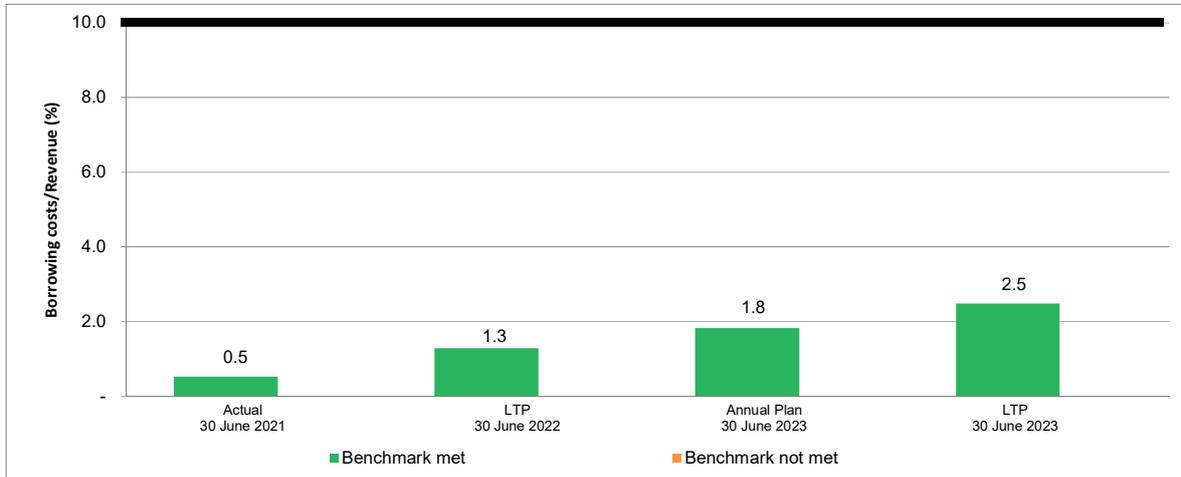
Council has previously decided not to fully fund the depreciation cost of specific assets. This may be for a number of different reasons: that Council has resolved not to replace the asset; that it is unfair to existing ratepayers to pay for a new asset and its replacement; that annual maintenance will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

### 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.

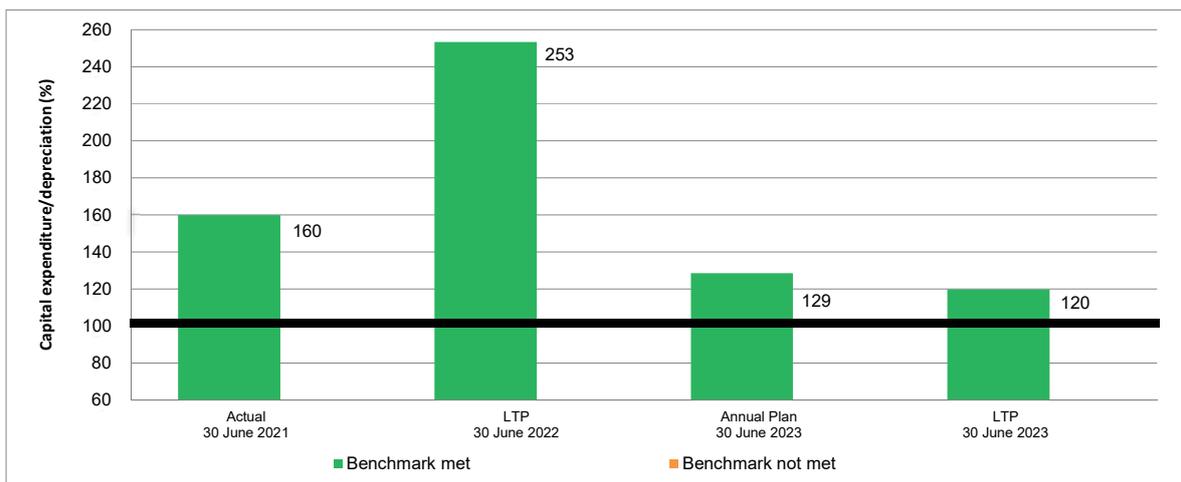
The following graph displays Council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment):



### 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:



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