

WAIMATE DISTRICT COUNCIL ANNUAL PLAN 2013/14



18 June 2013

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Message from the Chief Executive and Mayor



Tony Alden
Chief Executive

John Coles
Mayor

Welcome to our District's Annual Plan 2013/14

Council undertook a thorough review of its activities last year when writing the LTP (Long Term Plan) 2012-2022. This annual plan for 2013/14 shows no major changes to the LTP, and for Council it is business as usual.

Council has been mindful of expenditure across all services and the overall rate increase for 2013/14 will be 4.68%, below the forecast of 5.80% in the 2012-2022 Long Term Plan.

We have included the projects for the 2013/14 year in this plan, however details for the ten years are outlined in the Long Term Plan 2012-2022 document.

High Street/Manse Street Stormwater Upgrade

The ongoing stormwater upgrade for the Shearman Street area continues, with High Street and Manse Street work scheduled for the 2013/14 year. This work is being undertaken to alleviate surface flooding.

Pipe Investigation Programme

This is an exploration to assess the condition and location of old pipes to better understand their expected life and location to advance asset management practices and renewal programming.

Victoria Park Glasshouse Upgrade

The upgrade of Victoria Park glasshouse involves installing newer technology. The proposed high tech light diffusing polycarbonate panels will replace the existing glass which has come to the end of its useful life. The new material will offer improved strength, greater safety, better vision, lower maintenance, and a more pleasant environment for visitors and garden-workers. The roof is being replaced in 2012/13, with the wall replacement scheduled for 2013/14.

Waimate Stadium Update

Through the Long Term Plan 2012-22, Council levied a targeted rate per household for the Waimate Stadium. These funds are earmarked for the investigation and/or refurbishment of our stadium facility. Late in 2012 council had the opportunity to enter into an agreement for the purchase of the Debonaire property as a potential option for conversion to a sports facility, subject to public consultation. However, with confirmation that the current stadium could not be on-sold because of its reserve status, the purchase was not completed. Council decided that our ratepayers could not afford to maintain two facilities.

Staff are now working through the process of identifying how we can improve the existing facility. This means looking at all options and using the knowledge gleaned from locals, alongside the information gathered through past investigations. There is a wealth of information to work through in order to identify the most cost effective options for providing an improved facility which will meet the needs of our community. While this work is under way, we are still mindful that we do have to maintain the facility to a usable standard and will continue to liaise with the users to ensure this happens.

Economic Development

We continue to seek opportunities to work with groups to foster economic development. Irrigation is paramount to continued development within our District and we regularly liaise with schemes to ensure we keep moving forward in this area.

The latest exciting prospect for our District is near Glenavy where Chinese dairy giant, the Yili Group has approval to construct a dairy factory which is planned to be operational by July- August 2014. It is anticipated that the factory will create approximately 100 jobs.

It is very disappointing that after many years of research and hard work, Meridian has had to place the Northbank Hydro Electricity Scheme on hold indefinitely.

Elections

This October the Local Body elections will take place. We encourage those people who have a genuine interest in the future of our District to consider becoming part of the decision-making team.

A J Alden
Chief Executive

J G Coles JP
Mayor

A Guide to the Annual Plan and The Planning Cycle

Annual Plans (AP's) and Long Term Plans (LTP's)

Welcome to Waimate District Council's Annual Plan 2013/14.

This Annual Plan sits within the ten year period, covered by Council's Long Term Plan 2012-22 (published in June 2012).

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

2012	30 June 2013	30 June 2014	30 June 2015	30 June 2016
Produce LTP 2012-22	Produce AP 2013/14	Produce AP 2014/15	Produce LTP 2015-25	Produce AP 2016/17

Special Features of an Annual Plan

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

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

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

We encourage you to read and enjoy your Annual Plan.

The Annual Plan is a summary of the LTP

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

If you cannot find what you are looking for in this Annual Plan, the next place to look is in Council's LTP 2012-22. A full copy of Council's LTP is available on Council's website www.waimatedc.govt.nz or from Council upon request.



Purpose of Local Government and Community Outcomes

Purpose of Local Government

(as per Local Government Act 2002 amendment Act 2012)

1. The purpose of local government is—

(a) to enable democratic local decision-making and action by, and on behalf of, communities; and

(b) to meet the current and future needs of communities 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.

2. In this Act, good-quality, in relation to local infrastructure, local public services, and performance of regulatory functions, means infrastructure, services, and performance that are—

(a) efficient; and

(b) effective; and

(c) appropriate to present and anticipated future circumstances.

Community Outcomes

Community outcomes means the outcomes that the local authority aims to achieve in meeting the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions.

Process of Determining Community Outcomes

In 2006 Council surveyed residents and asked if they considered the current outcomes to still be relevant and at that time little change was made.

In preparation for this 2012-22 Long Term Plan we again asked the community through a survey, what was their vision for the Waimate District. We also asked people to rank the proposed new outcomes in order of importance and which outcomes they liked and disliked. A total of 84 survey responses were received indicating they were satisfied with the proposed outcomes, which were discussed and formally passed by Council.

The Community Outcomes for 2012-22 are:

Wealthy Community

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

Safe and Healthy People

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

Sustainable District and Environment

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

A Place of Culture and Learning

- A broad range of learning opportunities exist
- We value cultural identity and place of tangata whenua in our community

Active and Supportive Community

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

What are Activity Management Plans?

What are Activity Management Plans?

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

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

Each activity management plan contains written information under the following headings and financial statements for the years 2013/14.

Council Tasks - What do we do now?

Why do we do it?

How do we do it?

Where are we headed?

Significant negative effects

How do we get there?

Projects

Assumptions

How are activities funded?

Levels of service and performance measures

Group : Water Supply

What is Water Supply and Why Do We Deliver It?

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

The group involves the following activities:

Water Supply - Urban

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

Water Supply - Rural

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



Water Supply - Urban



Water Supply - Rural



Water Supply

Water Supply Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	70	11	9	11	11
Targeted rates (other than water supply)	531	549	592	591	627
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	1,018	1,078	1,166	1,172	1,227
Internal charges and overheads recovered	31	47	45	34	38
Local authority fuel tax, fines, infringement fees other	123	91	103	95	98
Total operating funding	1,773	1,776	1,915	1,903	2,001
Applications of Operating Funding					
Payments to staff and suppliers	1,134	995	1,094	1,028	1,070
Finance costs	-	-	10	-	-
Internal charges and overheads applied	(2)	220	255	238	253
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	1,132	1,215	1,359	1,266	1,323
Surplus/(deficit) of operating funding	641	561	556	637	678
Sources of Capital Funding					
Subsidies and grants	157	662	461	305	-
Development and financial contributions	10	31	34	32	33
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	167	693	495	337	33
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	269	1,162	1,593	591	32
Capital expenditure - replace existing assets	37	387	524	463	495
Increase/(decrease) in reserves	502	(295)	(1,066)	(80)	184
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	808	1,254	1,051	974	711
Surplus/(deficit) of capital funding	(641)	(561)	(556)	(637)	(678)
Funding balance	-	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Improve level of service					
Cannington/Motukaika - NZ drinking water standards compliance	-	40	82	42	16
Hook/Waituna - NZ drinking water standards compliance	31	339	412	30	-
Lower Waihao - pipe renewal (Pole Road)	-	-	-	21	-
Lower Waihao - NZ drinking water standards compliance	121	282	214	11	-
Otaio/Makikihi - NZ drinking water standards compliance	117	426	794	472	-
Waihaorunga - NZ drinking water standards compliance	-	25	41	15	16
Waikakahi - temporary bore source	-	50	50	-	-
Replace existing assets					
Cannington/Motukaika - renewals	3	10	10	10	5
Hook/Waituna - pump and switchboard renewals	-	-	-	21	-
Hook/Waituna - renewals	-	25	-	-	-
Lower Waihao - renewals	-	60	81	42	65
Otaio/Makikihi - renewals	-	40	82	42	-
Waihaorunga - renewals	-	5	20	16	11
Waikakahi - renewals	-	-	5	5	22
Downlands - various	31	51	102	102	114
Urban water supply - water/utility motor vehicle	-	35	36	36	103
Urban water supply - VSD for bore pump	-	-	21	21	-
Urban water supply - rising main renewals	3	106	110	110	115
Urban water supply - cast iron main renewals	-	50	52	52	54
Urban water supply - utilities/sundry plant	-	5	5	6	6
	306	1,549	2,117	1,054	527

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2012 - 2022

Cannington/Motukaika - NZ drinking water standards compliance - 2012/13 proposed spend to be carried forward to 2013/14.

Hook/Waituna - NZ drinking water standards compliance - A contract variation to timing and value of the water standards.

Lower Waihao - NZ drinking water standards compliance - A contract variation to timing and value of the water standards.

Otaio/Makikihi - NZ drinking water standards compliance - A contract variation to timing and value of the water standards.

Waihaorunga - NZ drinking water standards compliance - 2012/13 proposed spend to be carried forward to 2013/14.

Lower Waihao - pipe renewal (Pole Road)/Lower Waihao renewals - The timing of the Pole Road and Ferry Road renewals has been changed and part of the proposed 2013/14 spend will be undertaken in 2013/14 with some of the planned 2012/13 now carried forward to 2013/14.

Waikakahi - temporary bore source - 2012/13 proposed spend to be carried forward to 2013/14.

Hook/Waituna - pump and switchboard renewals - These renewals are no longer required as the scheme is being upgraded to the New Zealand Drinking Water Standards and will include the pump and switchboard.

Otaio/Makikihi - renewals - 2012/13 proposed spend (for Sullivan Road) to be carried forward to 2013/14.

Group Water Supply - Community Outcomes and Rationale Linkages					
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	A Place of Culture and Learning	Active and Supportive Community
Outcome	N/A	A place where people are safe in their homes, work and public spaces	N/A	N/A	N/A
Rationale		Water Supply – Protecting the communities from drinking water related health issues and providing fire fighting capability			
Outcome		Our services, infrastructure and environment maintains quality of life			
Rationale		Water Supply – We have reliable, efficient and well planned water infrastructure that meet the needs of residents			

Water Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
Protecting the communities from drinking water related health issues and providing fire fighting capability	Quality	Council will provide potable water	No complaints for taste and odour	Nil complaints	Not achieved
			Council provides water that complies with NZ Drinking Water Standards 2005 (revised 2008) by conducting regular testing of Waimate Urban Supply for contamination by bacteria	Nil failed samples	Achieved
			Maintain current high level of health water grade - Waimate urban	Ab grade	New measure
Protecting the communities from drinking water related health issues and providing fire fighting capability	Quality	Council manages the water schemes wisely	85% of satisfied or very satisfied residents with the overall performance of the Water service	2012/13 There after biennially 85%	New measure
We have reliable, efficient and well planned water infrastructure that meet the needs of residents	Quantity	Council maintain adequate pressure within the water supply	Less than 11 complaints per year on inadequate pressure.	Less than 11 complaints	Achieved
We have reliable, efficient and well planned water infrastructure that meet the needs of residents	Reliability	Council will minimise disruptions to the supply	The number of unplanned interruptions to service per year	Urban - less than 5 interruptions Rural - less than 50 interruptions	New measure
We have reliable, efficient and well planned water infrastructure that meet the needs of residents	Quality	Council provides a restricted supply of water to customers from its rural water schemes	Less than 6 complaints per year on restricted rate of flow to tanks on rural water schemes sufficient to deliver not less than the contracted water litreage per day (this excludes complaints relating to actions of parties external to Council).	Less than 6 complaints	Not achieved
We have reliable, efficient and well planned water infrastructure that meet the needs of residents		Water is used efficiently and in a sustainable manner	Leak detection programme on urban water supplies is carried out 3 yearly	2012/13, 2015/16 2018/19	New measure

Waimate District's most recent Asset Management Plan (AMP) for both urban and rural water was completed by Waugh Consultants in February 2012 introducing desired levels of service that centre on quantity, quality and reliability and that are linked to operational requirements in Council's Long Term Plan (LTP) 2012-22.

Activity: Urban Water Supply

Council Tasks - What Do We Do Now?

Council provides a regular supply of potable water to the designated urban area and the fringe rural areas of Waimate (population 3000 approx) to serve drinking, commercial and fire protection uses. Two secure ground water bores at Timaru Road and Manchester Road supply the urban network via a reservoir at Mill Road. Council monitors water quality, and plans for future water supply needs.

Why Do We Do It?

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

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

How Do We Do It?

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

Where Are We Headed?

The existing water supply last upgraded in 2000 has recently on occasion been unable to satisfy demand resulting in water restrictions. Council will need to look for additional source water in the near future to cope with the increasing demand.

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Pipe Investigation Programme.

Planned Projects that will increase service levels for 2013/14

Council has no proposed projects for this activity.

Pipe Investigation Programme - 2013/14 \$5,000,

Description of/reason for the project.

A programme of assessing the condition and location of aged pipe work will occur to better understand their remaining life and location.

Assumptions

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

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

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

Urban Water

PROSPECTIVE ACTIVITY FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	23	-	-	-	-
Targeted rates (other than water supply)	531	549	592	591	627
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	15	16	15	17	17
Internal charges and overheads recovered	-	-	3	-	-
Local authority fuel tax, fines, infringement fees other	9	8	7	8	9
Total operating funding	578	573	617	616	653
Applications of Operating Funding					
Payments to staff and suppliers	360	271	303	305	298
Finance costs	-	-	-	-	-
Internal charges and overheads applied	76	129	126	133	138
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	436	400	429	438	436
Surplus/(deficit) of operating funding	142	173	188	178	217
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	4	4	8	4	4
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	4	4	8	4	4
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	21	-
Capital expenditure - replace existing assets	2	196	225	205	278
Increase/(decrease) in reserves	144	(19)	(29)	(44)	(57)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	146	177	196	182	221
Surplus/(deficit) of capital funding	(142)	(173)	(188)	(178)	(217)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Internal charges and overheads applied - This reflects the allocation change, and a reduction to the Internal Interest Expense from slightly higher internal reserves than expected.

Activity: Rural Water Supply

Council Tasks - What Do We Do Now?

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

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

Why Do We Do It?

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

How Do We Do It?

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

Where Are We Headed?

All the rural water schemes have to be compliant with the New Zealand Drinking Water Standards by 2016. This will require investment in new systems and equipment to bring the schemes up to standard and compliance. The Hook- Waituna, Lower Waihao, Otaio- Makikihi, Cannington, Waihaorunga and Waikakahi schemes will be upgraded during the LTP 2012-22.

Increased water demand due to changing land use from existing consumers and new applicants across all the water schemes have resulted in a number of schemes looking at investigating new water sources to provide additional capacity.

The existing reticulation networks date from the sixties. They were constructed using Asbestos cement pipes which are now in need of replacement this will help reduce leakage within the reticulation network.

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Council has no proposed projects for this activity.

Planned Projects that will increase service levels for 2013/14

Cannington - meet NZ drinking water Standard compliance

Waihaorunga - meet NZ drinking water Standard compliance

Waikakahi - meet NZ drinking water Standard compliance

Hook- Waituna - meet NZ drinking water Standard compliance

Lower Waihao - meet NZ drinking water Standard compliance

Otaio- Makikihi - meet NZ drinking water Standard compliance

Upgrades Of Rural Water Schemes To Meet NZ Drinking Water Standards - 2013/14 \$123,000,

Description of/reason for the project.

To meet the New Zealand Drinking Water Standards.

Cannington Motukaika Water Supply - Filter and pump, Scada, control and monitoring equipment.

Waihaorunga - VDS, Chlorine, Scada pumps.

Waikakahi Water Supply - new bore and UV treatment.

Upgrades Of Rural Water Schemes To Meet NZ Drinking Water Standards Which Will Receive A Subsidy - 2013/14 \$1,094,000 subsidy (\$461,000).

Description of/reason for the project.

To meet the New Zealand Drinking Water Standards.

Assumptions

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

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

Service	User Pays	Rate payer Funded	General Rate Rural	Services Target Rate Rural
Rural Water Supplies managed by Council (Cannington/ Motukaika, Hook/ Waituna, Lower Waihao, Otaio/ Makikihi, Waihaorunga, Waikakahi)	0%	100%	0%	100%
Cattle Creek Water Supply	0%	100%	100%	0%
Hakataramea Water Supply	0%	100%	100%	0%
* Downlands Water Supply	100%	0%	0%	100%

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

Rural Water

PROSPECTIVE ACTIVITY FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	47	11	9	11	12
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	1,004	1,062	1,151	1,155	1,210
Internal charges and overheads recovered	31	47	42	34	38
Local authority fuel tax, fines, infringement fees other	114	83	96	87	89
Total operating funding	1,196	1,203	1,298	1,287	1,349
Applications of Operating Funding					
Payments to staff and suppliers	775	724	791	723	773
Finance costs	-	-	10	-	-
Internal charges and overheads applied	(79)	91	129	105	115
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	696	815	930	828	888
Surplus/(deficit) of operating funding	500	388	368	459	461
Sources of Capital Funding					
Subsidies and grants	157	662	461	305	-
Development and financial contributions	5	27	26	28	29
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	162	689	487	333	29
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	269	1,162	1,592	570	33
Capital expenditure - replace existing assets	35	191	300	258	217
Increase/(decrease) in reserves	358	(276)	(1,037)	(36)	240
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	662	1,077	855	792	490
Surplus/(deficit) of capital funding	(500)	(388)	(368)	(459)	(461)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

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

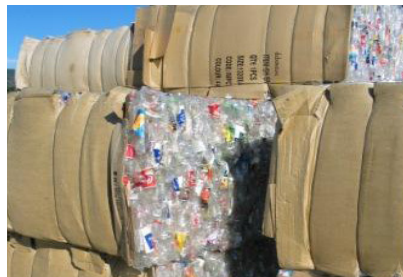
Local authority fuel tax, fines, infringement fees other - This relates predominantly to higher additional Interscheme water transfer recoveries.

Payments to staff and suppliers - In addition to the change in the Corporate Support allocation the New Zealand Drinking Water Standards compliance has meant additional costs for staff time involved, and additional electricity costs with the additional pumps. There is also an additional cost for Interscheme water purchases not allowed for in the Long Term Plan.

Internal charges and overheads applied - This reflects the allocation change, partly offset by a reduction to the Internal Interest Expense.

What is Waste Management and Why Do We Deliver It?

Council's Waste Management services provide a solid waste collection, processing and disposal system that encourages recycling and waste reduction. Resource Recovery Park processes and transfers waste and recycling materials.



Waste Management Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	331	325	291	329	330
Targeted rates (other than water supply)	635	583	600	603	622
Subsidies and grants	21	23	21	24	24
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	4	5	10	6	8
Local authority fuel tax, fines, infringement fees other	77	69	73	71	73
Total operating funding	1,068	1,005	995	1,033	1,057
Applications of Operating Funding					
Payments to staff and suppliers	678	854	836	868	909
Finance costs	-	-	-	-	-
Internal charges and overheads applied	104	92	93	91	91
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	782	946	929	959	1,000
Surplus/(deficit) of operating funding	286	59	66	74	57
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	-	-	-	-
Increase/(decrease) in reserves	286	59	66	74	57
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	286	59	66	74	57
Surplus/(deficit) of capital funding	(286)	(59)	(66)	(74)	(57)
Funding balance	-	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2014

Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000

No Capital expenditure is being incurred across the Annual Plan and Long Term Plan period

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Payments to staff and suppliers - This reflects the change in the Corporate Support allocation.

Internal charges and overheads applied - This reflects the allocation change, and a reduction to the Internal Interest Expense from slightly higher internal reserves than expected.

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

Group Waste Management - Community Outcomes and Rationale Linkages					
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	A Place of Culture and Learning	Active and Supportive Community
Outcome	N/A	A place where people are safe in their homes, work and public spaces	We value the natural environment, biodiversity and landscapes	N/A	N/A
Rationale			Waste Management - We encourage waste minimisation for long term sustainability within the district		

Council Tasks - What Do We Do Now?

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

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

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

Provide education regarding recycling and waste reduction.

Why Do We Do It?

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

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

How Do We Do It?

Management and planning functions for refuse, recycling and resource recovery park are conducted in-house by Council's asset management staff.

Collection of refuse, collection of greenwaste, collection of recyclables and operation of resource recovery park is through a contractor.

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

Where Are We Headed?

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Council has no proposed projects for this activity.

Planned Projects that will increase service levels for 2013/14

Council has no proposed projects for this activity.

Assumptions

Council has no known assumptions specific to this activity.

How Are Waimate District Council's Activities Funded?

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

External grants and subsidies (where available)

Income earned through user pays fees and charges (where appropriate)

General rate funding (differentiating between urban and rural)

Target rating (where beneficiary of service can be targeted)

How Is This Activity Funded?

Wheelie Bins and Recycling Collection

User Pays	Ratepayer Funded	Services Target Rate
0%	100%	100%

Resource Recovery Park

User Pays	Ratepayer Funded	Civic Amenities Rate Urban	Civic Amenities Rate Rural
33%	67%	60%	40%

Waste Management Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We have reliable, efficient and well planned waste management infrastructure that meet the needs of residents	Accessibility	Convenient and accessible waste management services are provided to the community	Council provides access to kerbside refuse collection service for a minimum of 67% of our district's properties	67% of district properties	New measure
			Waimate District Council provides access to kerbside recycling collection services for a minimum of 50% of our district properties	50% of district properties	New measure
			Council provides a minimum of 6 rural recycling drop-off points	At least 6 drop off points	New measure
We have reliable, efficient and well planned waste management infrastructure that meet the needs of residents	Quality	Council manages the waste management services wisely	80% of satisfied or very satisfied residents with the overall performance of the waste management service	2012/13 There after biennially 80%	New measure
We encourage waste minimisation for long term sustainability within the district	Sustainability	Council manages the waste management services wisely	Provide waste minimisation information and education programmes to households and schools to encourage the reduction in quantity of waste sent to landfill	Two programmes annually	New measure
			Reduce waste tonnage to landfill	5% reduction annually	Not achieved (1007.87 tonnes)

Link to Asset Management Plan - Solid Waste

Waimate District's Solid Waste Asset Management Plan (AMP) was produced by Waugh Consultants in February 2012 introducing desired levels of service that centre on accessibility, quality and sustainability and that are linked to operational requirements in Council's Long Term Plan (LTP) 2012-22.

What is Stormwater Drainage and Why Do We Deliver It?

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



Stormwater Drainage Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	15	97	70	84	100
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	11	-	11	-	-
Local authority fuel tax, fines, infringement fees other	1	-	-	-	-
Total operating funding	27	97	81	84	100
Applications of Operating Funding					
Payments to staff and suppliers	14	31	39	31	35
Finance costs	-	-	-	-	-
Internal charges and overheads applied	2	25	5	7	18
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	16	56	44	38	53
Surplus/(deficit) of operating funding	11	41	37	46	47
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	4	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	4	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	189	199	199	-
Capital expenditure - replace existing assets	-	-	-	-	-
Increase/(decrease) in reserves	11	(148)	(158)	(153)	47
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	11	41	41	46	47
Surplus/(deficit) of capital funding	(11)	(41)	(37)	(46)	(47)
Funding balance	-	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Replace existing assets					
High Street/Manse Street Stormwater Upgrade	-	189	199	199	-
	-	189	199	199	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Internal charges and overheads recovered - This reflects an Internal Interest Income not allowed for in the Long Term Plan, previously expected to be a small expense.

Payments to staff and suppliers - In addition to the change in the Corporate Support allocation upgrades to the scheme will require internal staff time and resourcing.

Internal charges and overheads applied - This reflects the allocation change, offset by the reduction in Internal Interest Expense referred to above.

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

Group Stormwater Drainage - Community Outcomes and Rationale Linkages					
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	A Place of Culture and Learning	Active and Supportive Community
Outcome	A District that provides infrastructure for economic activity	A place where people are safe in their homes, work and public spaces	N/A	N/A	N/A
Rationale	Stormwater – The timely provision of utility services is essential to supporting growth	Stormwater – flooding is adequately managed within urban areas			
Outcome		Our services, infrastructure and environment maintains quality of life			
Rationale		Stormwater - We have reliable, efficient and well planned stormwater infrastructure that meet the needs of residents			

Council Tasks - What Do We Do Now?

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

Why Do We Do It?

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

How Do We Do It?

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

In rural areas the stormwater collection areas are integrated into the roading verges or dealt with on private property.

Where Are We Headed?

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Council has no proposed projects for this activity.

Planned Projects that will increase service levels for 2013/14

High Street/Manse Street stormwater upgrade.

Stormwater Improvements - 2013/14 \$199,000,

Description of/reason for the project.

To alleviate surface flooding of Roading in Waimate Urban area - especially High Street from Shearman to Innes Street, Belt Street to Town Belt.

Assumptions

Council has no known assumptions specific to this activity.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

Service	User Pays	Rate payer Funded	General Rate Urban	General Rate Rural	Services Target Rate
Stormwater	0%	100%	95%	5%	N/a
Stormwater Elephant Hill	100%	0%	N/a	N/a	100%

Stormwater Drainage Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
Flooding is adequately managed within urban areas	Quality	Council manages stormwater scheme wisely	80% of satisfied or very satisfied residents with the overall performance of the Stormwater service	2012/13 There after biennially 80%	New measure
Flooding is adequately managed within urban areas	Quality	Flood protection for the community	No habitable floors are flooded in a rainfall event with a severity expected to occur once every 25 years	Nil habitable floors flooded	New measure
We have reliable, efficient and well planned stormwater infrastructure that meet the needs of residents	Reliability	A reliable stormwater collection system is provided for Waimate town	Continuous access to the service is provided with no blockages to the pipework measured by complaints	Nil complaints	New measure

Link to Asset Management Plan - Stormwater Drainage

Waimate District's Stormwater Drainage Asset Management Plan (AMP) was produced by Waugh Consultants in February 2012 introducing desired levels of service that centre on accessibility, quality, reliability and sustainability and that are linked to operational requirements in Council's Long Term Plan (LTP) 2012-22.

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

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



Sewerage and Sewage Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	7	-	-	-	-
Targeted rates (other than water supply)	443	436	433	435	451
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	-	-	1	-	-
Internal charges and overheads recovered	7	-	9	-	-
Local authority fuel tax, fines, infringement fees other	22	5	5	5	5
Total operating funding	479	441	448	440	456
Applications of Operating Funding					
Payments to staff and suppliers	161	176	176	179	201
Finance costs	-	-	-	-	-
Internal charges and overheads applied	99	96	93	90	83
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	260	272	269	269	284
Surplus/(deficit) of operating funding	219	169	179	171	172
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	44	35	35	37	38
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	44	35	35	37	38
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	1	100	84	84	-
Increase/(decrease) in reserves	262	104	130	124	210
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	263	204	214	208	210
Surplus/(deficit) of capital funding	(219)	(169)	(179)	(171)	(172)
Funding balance	-	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Replace existing assets					
Sewerage and sewage - wastewater (renewals)	1	100	84	84	-
	1	100	84	84	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Internal charges and overheads recovered - This reflects an Internal Interest Income not allowed for in the Long Term Plan.

Group Sewerage and Sewage - Community Outcomes and Rationale Linkages					
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	A Place of Culture and Learning	Active and Supportive Community
Outcome	A District that provides infrastructure for economic activity	A place where people are safe in their homes, work and public spaces	N/A	N/A	N/A
Rationale	Sewerage and Sewage – The timely provision of utility services is essential to supporting growth	Sewerage and Sewage - protects public health by ensuring a safe and viable Sewerage and Sewage disposal system			
Outcome		Our services, infrastructure and environment maintains quality of life			
Rationale		Sewerage and Sewage - We have reliable, efficient and well planned Sewerage and Sewage infrastructure that meet the needs of residents			

Council Tasks - What Do We Do Now?

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

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

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

Why Do We Do It?

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

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

How Do We Do It?

Waimate District Council operates a waste water collection and treatment system for the majority of the Waimate Township, as listed above.

Where Are We Headed?

The present Sewerage collection treatment and disposal system has a design capacity for 4500 persons. The present population is approximately 3000 persons, which gives Waimate a moderate buffer for development pressure. The pipe reticulation is ageing and the first step is to undertake pipe investigation work.

Future development may result in an increase in population.

Significant Negative Effects

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

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

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Council has no proposed projects for this activity.

Planned Projects that will increase service levels for 2013/14

Council has no proposed projects for this activity.

Assumptions

Council has no known financial assumptions specific to this activity.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

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

Sewerage and Sewage Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
Protects public health by ensuring a safe and viable Sewerage and Sewage disposal system	Quality	Council manages Sewerage and Sewage schemes wisely	80% of satisfied or very satisfied residents with the overall performance of the Sewerage and Sewage service	2012/13 There after biennially 80%	New measure
We have reliable, efficient and well planned Sewerage infrastructure that meet the needs of residents	Reliability	A reliable Sewage collection system is provided for Waimate town	Continuous access to the service is provided with no blockages to the network	Nil blockages	New measure
The timely provision of utility services is essential to supporting growth	Accessibility	Sewerage connections are available upon request within the rateable area of the sewerage network	Sewerage connections for 100% of applicants are completed within in the rateable area of the sewerage network	100% connection	New measure
We have reliable, efficient and well planned Sewerage infrastructure that meet the needs of residents	Sustainability	Council will manage community infrastructure in a strategic manner	Improve the sustainability of the Waimate sewerage scheme by conducting a pipe investigation programme	2012/13, 2015/16, 2016/17, 2018/19, 2020/21	New measure

Link to Asset Management Plan - Sewerage and Sewage

Waimate District's Sewerage and Sewage Asset Management Plan (AMP) was produced by Waugh Consultants in February 2012 introducing desired levels of service that centre on accessibility, quality, reliability and sustainability and that are linked to operational requirements in Council's Long Term Plan (LTP) 2012-22.

What is Roding and Why Do We Deliver It?

Roding is the largest Council activity, 30% of both rates income and Council's operating expenditure is devoted to this activity. Costs are expected to remain high to ensure that we can deliver the present service level.

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

The group involves the following activities:

Roding and Footpaths

This activity includes not only the road but many associated aspects such as bridges, culverts, footpaths, signage and street lighting.



Roading and Footpaths Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	1,759	1,881	2,091	2,096	2,173
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	733	731	756	756	804
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	14	-	3	-	-
Local authority fuel tax, fines, infringement fees other	40	50	53	52	53
Total operating funding	2,546	2,662	2,903	2,904	3,030
Applications of Operating Funding					
Payments to staff and suppliers	2,026	1,821	1,766	1,875	1,980
Finance costs	-	-	-	-	-
Internal charges and overheads applied	29	127	266	133	142
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	2,055	1,948	2,032	2,008	2,122
Surplus/(deficit) of operating funding	491	714	871	896	908
Sources of Capital Funding					
Subsidies and grants	1,084	937	1,100	1,100	1,134
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	1,084	937	1,100	1,100	1,134
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	302	231	251	251	260
Capital expenditure - replace existing assets	1,535	1,420	1,712	1,745	1,782
Increase/(decrease) in reserves	(262)	-	8	-	-
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	1,575	1,651	1,971	1,996	2,042
Surplus/(deficit) of capital funding	(491)	(714)	(871)	(896)	(908)
Funding balance	-	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Improve level of service					
Roading and footpaths - minor improvements	247	150	168	168	173
Roading and footpaths - seal widening	55	81	84	84	87
Replace existing assets					
Roading and footpaths - resealing	1,143	825	851	851	880
Roading and footpaths - drainage construction	57	40	61	62	53
Roading and footpaths - concrete ford renewal	43	45	46	46	48
Roading and footpaths - culvert replacement	62	68	111	111	94
Roading and footpaths - kerb and channel renewal	-	115	139	139	133
Roading and footpaths - pavement rehabilitation	99	105	180	180	261
Roading and footpaths - structures component replacement	36	75	172	173	141
Roading and footpaths - sign renewal	55	51	53	53	54
Roading and footpaths - lighting renewal	-	6	6	6	6
Roading and footpaths - footpath renewal	-	70	92	93	85
Roading and footpaths - development	-	15	-	15	16
Roading and footpaths - minor improvements (non-subsidised)	40	5	-	15	11
	1,837	1,651	1,963	1,996	2,042

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2012 - 2022

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Payments to staff and suppliers - Reflects the reduction to staff costs from the LTP overheads methodology change.

Internal charges and overheads applied - In addition to the staff costs from the LTP overheads methodology change there is a larger component of corporate administrative support.

Group Roding and Footpaths - Community Outcomes and Rationale Linkages					
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	A Place of Culture and Learning	Active and Supportive Community
Outcome	A District that provides infrastructure for economic activity	A place where people are safe in their homes, work and public spaces	N/A	N/A	N/A
Rationale	Roads and Footpaths - We have reliable, efficient and well planned infrastructure that meet the needs of residents	Roads and Footpaths - Users are safe when using the District Transportation network			
Outcome		Our services, infrastructure and environment maintains quality of life			
Rationale		Roads and Footpaths - We have reliable, efficient and well planned infrastructure that meet the needs of residents			

Council Tasks - What Do We Do Now?

The Waimate District Council is responsible for the day-to-day operation, maintenance, renewal and improvement of the District's local roading network excluding State Highways No 1 and 82 which are managed by the New Zealand Transport Agency. The Council also provides other assets such as footpaths and street lights.

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

Roading Assets

As at June 2011

Asset Description	Type - Quantity	Replacement Cost
Land	2,678Ha	\$46,443,852
Roads	Sealed - 641 km Unsealed - 697 km	\$266,147,518
Drainage	Culverts - 33.2 km	\$8,294,611
	Concrete Fords 8,608 sq/m	\$2,142,742
	Earth Surface Water Channel 800.7km & Kerb & Channel - 47.7km	\$10,863,039
Bridges	185	\$31,026,049
Footpaths	56.3km	\$3,684,957
Traffic Signs	3,369	\$467,941
Traffic Posts	3,224	\$446,131
Street Lighting	446	
Traffic Columns	73	
Other Facilities	bollards, bike stands, edge marker, posts, litter bins etc	
Total Roading Assets 2011 value		\$369,516,840

Regular Tasks

Sealed Roads: Pavement Maintenance reseals and seal widening.

Unsealed Roads: Grading and metalling.

Drainage: Maintenance and renewal of surface drains and culverts.

Bridges: Maintenance and renewal of the Districts 183 bridges.

Footpaths: Maintenance, cleaning and renewal of footpaths.

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

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

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

Why Do We Do It?

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

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

How Do We Do It?

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

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

New Zealand Transport Agency subsidise road maintenance and construction work 51% and 61% respectively. Footpaths and car parks are funded from rates.

The Districts roads have been categorised into demand based groups. The groups are based on Urban and Rural roads and traffic volumes.

Where Are We Headed?

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

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

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Council has no proposed projects for this activity.

Planned Projects that will increase service levels for 2013/14

Seal widening

Minor Improvements

Seal Widening - 2013/14 \$84,000

Description of/reason for the project.

Seal widening is undertaken when the combination of pavement width, traffic speed, width and volume results in damage to the edge of the seal and the shoulder. Seal widening is also required when limited sight distance on single lane road is a safety hazard. Council will focus on providing localised seal widening around horizontal curves and over vertical crests.

The exact location of seal widening for future years will be decided in future years based on emerging need.

Minor Improvements - 2013/14 \$168,000

Description of/reason for the project.

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

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

Assumptions

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

The New Zealand Transport Agency will continue to subsidise road maintenance and construction work 51% for maintenance and 61% for improvement projects.

No allowance has been made for the following:

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

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
48%	52%	13%	87%

Roading and Footpaths Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2012-22	Results 2010/11
Users are safe when using the District Transportation network	Responsiveness	Respond to customer complaints and requests in a timely manner	Faults that affect safety will be responded to within 2 days	Safety fault complaints responded to within 2 days	New measure
We have reliable, efficient and well planned infrastructure that meet the needs of residents			Customer complaints and service requests are responded to within 10 working days	Complaints responded to within 10 working days	New measure
We have reliable, efficient and well planned infrastructure that meet the needs of residents	Affordability	Council manages the roading network wisely	Maintenance costs compare favourably to similar Councils	Costs comparable with peer group 2009/10 \$3250/km	New measure
Users are safe when using the District Transportation network	Safety	Provide a safe transport environment	Number of accidents attributed to road factors are declining	Declining trend	New measure
We have reliable, efficient and well planned infrastructure that meet the needs of residents	Quality	Provide quality roads and footpaths	Percentage of customers satisfied with roads and footpaths	2012/13 Thereafter biennially Roads 75% Footpaths 60%	New measure
We have reliable, efficient and well planned infrastructure that meet the needs of residents	Quality	Asset monitoring and works programmes are completed	Percentage of sealed network resurfaced	4.5 to 6.5%	Achieved (5.4%)
			Resealing programme is completed	100% completed	New measure

Link to Asset Management Plan (AMP) - Transportation

Waimate District Council's Transportation AMP was prepared by Opus Consultants Ltd in year 2011/12, introducing desired levels of service that centre on responsiveness, affordability, safety, quality, asset preservation and that are linked to operational requirements in Council's Long Term Plan (LTP) 2012-22.

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

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

The group involves the following activities:

Forestry

A portfolio of forestry assets

Investments and Finance

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

Property

A collection of land and buildings, mainly owned by Council



Forestry



Investments and Finance



Property

Property and Investments Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	171	116	160	98	87
Targeted rates (other than water supply)	-	70	70	70	70
Subsidies and grants	21	-	20	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	323	312	301	340	364
Local authority fuel tax, fines, infringement fees other	1,007	1,026	979	1,017	957
Total operating funding	1,522	1,524	1,530	1,525	1,478
Applications of Operating Funding					
Payments to staff and suppliers	724	799	695	788	693
Finance costs	114	82	55	83	83
Internal charges and overheads applied	80	150	219	154	167
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	918	1,031	969	1,025	943
Surplus/(deficit) of operating funding	604	493	561	500	535
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	(36)	-	(35)	(35)
Gross proceeds from sale of assets	-	25	25	25	25
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	(11)	25	(10)	(10)
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	33	38	84	24	25
Increase/(decrease) in reserves	571	444	502	466	500
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	604	482	586	490	525
Surplus/(deficit) of capital funding	(604)	(493)	(561)	(500)	(535)
Funding balance	-	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Replace existing assets					
Local government centre - air conditioning unit	-	20	20	21	-
Local government centre - floor coverings	-	-	30	-	22
Local government centre - sundry purchases	6	3	3	3	3
Rental property - park house roof upgrade/insulation	-	15	-	-	-
Public Toilets - Waitaki River Rest Stop	13	-	-	-	-
Pensioner flats - furniture and fittings	14	-	-	-	-
Planting costs	-	-	31	-	-
	33	38	84	24	25

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2012 - 2022

Local government centre - floor coverings - with the continued deterioration of the carpet at 125 Queen Street the 2015 upgrade is proposed to be brought forward to 2014.

Group Property and Investment - Community Outcomes and Rationale Linkages					
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	A Place of Culture and Learning	Active and Supportive Community
Outcome	A District that provides infrastructure for economic activity	Our services, infrastructure and environment maintains quality of life	N/A	N/A	N/A
Rationale	Forestry, Investment & Finance - We have a well planned investment portfolio providing positive returns	Property - Affordable pensioner housing is provided Property - We have reliable and efficient infrastructure that meets the needs of residents Property - We have reliable and efficient property management that meets the needs of residents and Council			

Activity: Forestry

Council Tasks - What Do We Do Now?

Waimate District Council has a unique mix of forestry assets.

The three distinct forest entities are:

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

The forest area as 1 July 2012:

Forest	Stocked Area (ha)
Reserves	59.1
Joint Venture	74.7
Waihao	103.3
All Forests	237.1

Why Do We Do It?

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

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

How Do We Do It?

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

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

Where Are We Headed?

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

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

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Council has no proposed projects for this activity.

Assumptions

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

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
0%	100%	40%	60%

Note: This activity is funded from its own income.

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

Forestry Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We have a well planned investment portfolio providing positive returns	Sustainability	The community receives up to date information about Councils forestry investments	Council commissions and receives an independent forestry valuation at 30 June each year to support the forestry value communicated to the public in Councils Annual Report and to be used for monitoring against the longer term Forestry Asset Management Plan	Annual Forestry Valuation at 30 June	Achieved

Forestry

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	-	-	-	-	-
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	4	-	-	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-
Local authority fuel tax, fines, infringement fees other	1	41	27	28	42
Total operating funding	5	41	27	28	42
Applications of Operating Funding					
Payments to staff and suppliers	81	80	53	53	77
Finance costs	-	-	-	-	-
Internal charges and overheads applied	35	64	77	73	81
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	116	144	130	126	158
Surplus/(deficit) of operating funding	(111)	(103)	(103)	(98)	(116)
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	-	31	-	-
Increase/(decrease) in reserves	(111)	(103)	(134)	(98)	(116)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(111)	(103)	(103)	(98)	(116)
Surplus/(deficit) of capital funding	111	103	103	98	116
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Payments to staff and suppliers - The reduction from the LTP overheads is offset by forestry insurance costs and Rates charges that were not allowed for in the Long Term Plan.

Activity: Investments and Finance

Council Tasks - What Do We Do Now?

Council's Investments and Finance function serves three major objectives:

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

Why Do We Do It?

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

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

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

How Do We Do It?

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

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

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

Where Are We Headed?

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Council has no proposed projects for this activity.

Assumptions

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

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
0%	100%	40%	60%

Investment and Finance Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We have a well planned investment portfolio providing positive returns	Sustainability	Council ensure that Alpine Energy Ltd hears the voice of the Waimate community	Council meet with their representative on Alpine Energy Ltd board and attend the AGM each year to advocate for Waimate's advantage on any new proposals	AGM and 1 meeting to be attended annually	Achieved
		Shareholding in Alpine Energy provides positive returns	Dividend return on Alpine Energy shareholding does not drop below 16 cents per share	Dividend return not below 16 cents per share	New measure

Investments and Finance

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	47	35	36	36	37
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	2	-	50	4	17
Local authority fuel tax, fines, infringement fees other	683	717	672	708	722
Total operating funding	732	752	758	748	776
Applications of Operating Funding					
Payments to staff and suppliers	166	181	109	168	155
Finance costs	114	82	55	83	83
Internal charges and overheads applied	17	42	40	35	38
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	297	305	204	286	276
Surplus/(deficit) of operating funding	435	447	554	462	500
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	(36)	-	(35)	(35)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	(36)	-	(35)	(35)
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	-	-	-	-
Increase/(decrease) in reserves	435	411	554	427	465
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	435	411	554	427	465
Surplus/(deficit) of capital funding	(435)	(447)	(554)	(462)	(500)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Internal charges and overheads recovered - Council is endeavouring to maximise the use of its cash reserves while operating on a lower cash balance. This has meant less cash on deposit and utilisation of internal funding mechanisms. As a result a larger amount of internal interest income has been generated in the Annual Plan.

Local authority fuel tax, fines, infringement fees other - While operating on lower cash balances a lower real external interest income is expected to be received compared to the Long Term Plan.

Payments to staff and suppliers - Along with the reduction from the LTP overheads change in methodology our bank fees are down significantly (in line with the 2012 Actual costs). Additionally expected use of Consultants will not now occur and Rates charges have been reassessed to other areas of Council activities.

Finance costs - External interest is assessed using lower expected interest rates (in line with the 2012 Actual costs).

Internal charges and overheads applied - While there is an increased cost from the methodology change referred above there is no Internal Interest cost - as it is now being reflected as internal interest income above.

Activity: Property

Council Tasks - What Do We Do Now?

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

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

Why Do We Do It?

We provide community venues because they offer an environment for a diverse range of social, cultural and community based activities, including sports, arts and theatre. We provide public toilets to safe guard public health and ensure they are physically accessible, cleaned and maintained to an appropriate standard. We provide pensioner housing to cater for low income aged residents on the basis of zero cost to rate payers.

How Do We Do It?

Property is managed by council staff.

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

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

Government Service Properties are provided to assist with the delivery of ratepayer services.

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

Where Are We Headed?

Council was approached by the Regent Theatre Trust requesting that ownership of the property be transferred to the trust. Council considered the proposal which also requested guaranteed on going funding to support the theatre operation. This was one of the major issues for consultation in the LTP 2012-22. The Regent Theatre Trust informed Council that they do not wish to proceed with ownership of the theatre.

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

Council intends resubmitting an application for housing assistance from Housing New Zealand and if successful, will establish additional housing units in Waimate.

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

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

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

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

Investment properties - the sections at Eric Bachelor Place will be sold within the LTP 2012-22 ten year plan and Council have no intention to invest in any other property.

Long term lease land will be freehold and reserve land may be considered for both exchange and/or sale by way of status review if allowed pursuant to the Reserves Act 1977 and the Local Government Act 2002.

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

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

Council continues to review leases.

Councils intention is to investigate halls throughout the district for their long term viability.

Council will continue to assess the viability of all council property on an on going basis following the Canterbury earthquakes. Council has current insurance cover but at an increased cost of between 100% and 200%. There has also been a marked increase in insurance excesses. This means that Council will have to reassess the continued investment in some areas of the property portfolio on both cost and risk basis.

The proposed Community Centre has been taken out of the LTP 2012-22 and Council will now investigate and/or refurbish the existing stadium. This will be funded from rates collected from a new Waimate District Stadium Rate.

\$1.5m has been allocated in the 2015/16 year for an extension of the existing library (originally proposed to be part of the proposed Community Centre).

Significant Negative Effects

Pensioner Housing theoretically reduces real estate opportunities for others. This would only be a threat if rent was charged above market rate.

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Investigation/Refurbishment of the stadium.

Planned Projects that will increase service levels for 2013/14

Council has no proposed projects for this activity.

Investigation /Refurbishment of the Stadium - Year 2012-22 \$70,000 annually

Description of/reason for the project.

An investigation in to the condition of the Waimate Stadium is planned to ascertain what improvements could be done to bring this facility up to todays standards. There has been previous plans developed for this facility and these will be revisited. A full investigation and costing will have to be undertaken before any refurbishment takes place.

Assumptions

Considering our increased costs our current level of insurance on properties is not sustainable.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

Council Real Estate

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
0%	100%	40%	60%

Waimate Stadium

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
0%	100%	40%	60%

Public Toilets

User Pays	Ratepayer Funded	Civic Amenities Rate Urban	Civic Amenities Rate Rural
0%	100%	40%	60%

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

Property Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
Affordable pensioner housing is provided	Affordability	Council provides pensioner housing at a cost to tenants which is equal to or less than market rental	Each year Council will obtain a written report from a qualified Waimate real estate agent identifying market rental value of housing stock equivalent to Council's pensioner housing configuration	Rental charge is equal to or less than market rental	Achieved
We have reliable and efficient infrastructure that meets the needs of residents	Quality	Council maintains toilets throughout the district to a high standard	80% of residents satisfied or very satisfied with the standard of toilet facilities in our district	2012/13 thereafter biennially 80%	New measure
We have reliable and efficient property management that meets the needs of residents and Council	Health and Safety	Council maintains community and corporate buildings at a safe standard	The following properties owned by Council will be subject to monthly internal control checks and will achieve their building warrant of fitness to ensure health and safety of users Waimate Local Government Centre building (including library) Waimate Regent Theatre Waimate Sports Stadium	Building warrants of fitness in place	Achieved

Property

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	124	80	124	68	50
Targeted rates (other than water supply)	-	70	70	70	70
Subsidies and grants	17	-	20	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	321	312	252	329	347
Local authority fuel tax, fines, infringement fees other	323	269	279	281	192
Total operating funding	785	731	745	748	659
Applications of Operating Funding					
Payments to staff and suppliers	477	538	534	566	461
Finance costs	-	-	-	-	-
Internal charges and overheads applied	28	44	101	46	48
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	505	582	635	612	509
Surplus/(deficit) of operating funding	280	149	110	136	150
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	25	25	25	25
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	25	25	25	25
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	33	38	53	24	24
Increase/(decrease) in reserves	247	136	82	137	151
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	280	174	135	161	175
Surplus/(deficit) of capital funding	(280)	(149)	(110)	(136)	(150)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Subsidies and Grants - This relates to a local grant to be received that represents matching funding on Waimate Stadium expenditure.

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

General rates - With minimal internal interest income now being generated on Council Owned Properties there is a lesser amount to offset against rates and the rates charge appears to have increased.

Payments to staff and suppliers - The total increase in operating funding is \$23,000. Predominantly this relates to the preparation of the Asset Management Plan, and insurance relating to the Regent Theatre.

Group: Parks and Recreation

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

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

The group involves the following activities:

Camping

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

Cemeteries

Provision of burial facilities that meet the needs of the community

Parks and Public Spaces

A mix of parks and reserve facilities throughout the district

Swimming

Provision of a public swimming pool to promote community wellbeing



Parks and Recreation Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	451	551	642	570	619
Targeted rates (other than water supply)	3	3	3	3	3
Subsidies and grants	103	-	-	-	-
Fees, charges and target rates for water supply	303	291	290	300	309
Internal charges and overheads recovered	72	52	88	45	44
Local authority fuel tax, fines, infringement fees other	84	58	76	64	64
Total operating funding	1,016	955	1,099	982	1,039
Applications of Operating Funding					
Payments to staff and suppliers	1,114	816	861	807	851
Finance costs	-	-	-	-	-
Internal charges and overheads applied	(349)	52	89	54	57
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	765	868	950	861	908
Surplus/(deficit) of operating funding	251	87	149	121	131
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	11	25	25	10	-
Capital expenditure - improve level of service	19	58	22	22	86
Capital expenditure - replace existing assets	11	104	142	115	70
Increase/(decrease) in reserves	210	(100)	(40)	(26)	(25)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	251	87	149	121	131
Surplus/(deficit) of capital funding	(251)	(87)	(149)	(121)	(131)
Funding balance	-	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Meet additional demand					
Cemetery - extension	-	10	10	10	-
Glenavy Reserve - Building	11	-	-	-	-
Victoria park - playground extension	-	15	15	-	-
Improve level of service					
Waitaki lakes - install power supply at selected camping areas	-	-	-	-	53
Victoria camp - upgrade cabins at Tennent Street	-	-	-	-	33
Knottingley camp - provide powered camping sites	-	-	22	22	-
Morven - borderdyking	16	30	-	-	-
Morven - plant and machinery	3	-	-	-	-
Victoria park - parks trailer	-	8	-	-	-
Knottingley park - driveway upgrade (sealing and stormwater)	-	20	-	-	-
Replace existing assets					
Victoria camp - appliances	-	-	5	4	-
Victoria Park - Double Ensuite	-	-	-	-	-
Cemetery - mower	-	-	-	-	32
Cemetery - Motor Vehicle	4	-	-	-	-
Morven - mower replacement	-	10	-	-	-
Victoria park - parks manager motor vehicle	-	25	-	-	-
Victoria park - parks officer motor vehicle	-	11	-	-	-
Victoria park - parks sundry plant	-	5	5	6	6
Victoria park - parks mower 1	-	-	57	51	-
Victoria park - parks mower 2	-	-	-	-	32
Victoria park - glasshouse upgrade (roof)	-	53	-	-	-
Victoria park - glasshouse upgrade (walls)	-	-	54	54	-
Parks and reserves - Sundry	7	-	-	-	-
Pump and Sundry Plant Renewal	-	-	21	-	-
	41	187	189	147	156

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2012 - 2022

Pump and Sundry Plant Renewal - relates to the pump and other equipment in the Operations room at the swimming pool, not previously identified in the Long Term Plan.

Victoria Park - playground extension - deferred from 2013/13 to be completed in 2013/14

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

Activity: Camping

Council Tasks - What Do We Do Now?

Council operated camping grounds and cabins:

- Victoria Park is located on Naylor Street, Waimate, 5 minutes walk from the centre of town.
- Tennant Street Camp is located adjacent to Victoria Park.
- Knottingley Park Motor Camp is located on Waihao Back Road, 2km from the town centre.
- St Andrews Reserve is located on State Highway No 1, St Andrews.
- Waitaki Lakes Reserves is located on Lake Aviemore, 90km from Waimate. There are camping sites at Briars Gully, Te Aka, Waitangi East, Waitangi West and Fisherman's Bend and other areas of camping along the shoreline.

Why Do We Do It?

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

How Do We Do It?

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

Where Are We Headed?

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Council has no proposed projects for this activity.

Planned Projects that will increase service levels for 2013/14

Increase powered camping sites at Knottingley Park.

Powered Camping Sites At Knottingley Park - Year 2013/14 \$22,000

Description of/reason for the project.

Due to high demand Council is extending the existing power sites within the camping ground of Knottingley Park.

Assumptions

All camping facilities are assumed to continue as currently operated.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
100%	0%	N/a	N/a

Camping Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
Reserves, public open spaces and facilities are an important element in both the residential and rural environment for physical exercise, leisure activities and social contact	Quality	Provide high quality camping facilities	No more than 5 complaints about camping facilities not well maintained or tidy	No more than 5 complaints per year	Achieved
We have reliable, efficient and well planned infrastructure that meet the needs of residents	Accessibility	Camping facilities are provided that meet user needs	80% of customers satisfied/ very satisfied with camping facilities, that have used them in the last years	2012/13 There after biennially 80%	New measure

Camping

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	-	-	-	-	-
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	251	220	227	227	234
Internal charges and overheads recovered	18	3	22	5	5
Local authority fuel tax, fines, infringement fees other	-	-	-	-	-
Total operating funding	269	223	249	232	239
Applications of Operating Funding					
Payments to staff and suppliers	170	174	167	179	200
Finance costs	-	-	-	-	-
Internal charges and overheads applied	(16)	15	29	15	16
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	154	189	196	194	216
Surplus/(deficit) of operating funding	115	34	53	38	23
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	22	22	86
Capital expenditure - replace existing assets	-	-	5	4	-
Increase/(decrease) in reserves	115	34	26	12	(63)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	115	34	53	38	23
Surplus/(deficit) of capital funding	(115)	(34)	(53)	(38)	(23)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Internal charges and overheads recovered - This relates to additional Internal Interest Income.

Activity: Cemeteries

Council Tasks - What Do We Do Now?

There are nine cemeteries in the Waimate District.

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

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

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

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

Why Do We Do It?

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

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

How Do We Do It?

All Council run cemeteries are maintained by Council staff.

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

Where Are We Headed?

Council is looking to extend the Waimate Cemetery area. Within the LTP 2012-22 design and consent will take place. Implementation of this project will occur outside this period. The remaining cemeteries will continue as currently operated.

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Cemetery Extension.

Planned Projects that will increase service levels for 2013/14

Council has no planned projects for this activity.

Cemetery Extension - Investigation and Drawings, Resource Consent - 2013/14 \$10,000

Description of/reason for the project.

Our existing Waimate Cemetery is near capacity. Council will undertake the design and obtain resource consent within the LTP 2012-22

Assumptions

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

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

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Rate payer Funded	Civic Amenities Rate Urban	Civic Amenities Rate Rural
70%	30%	40%	60%

Cemeteries Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We have reliable, efficient and well planned infrastructure that meet the needs of residents	Quality	Provide high quality cemetery facilities	80% of customers satisfied/ very satisfied with cemeteries facilities and services in the last year	2012/13 There after biennially 80%	New measure
Users feel safe when using the facilities at Council's Parks and Recreation facilities	Safety	Safe cemetery facilities are provided	No safety incidents occur in cemeteries	No safety incidents	Achieved
We have reliable, efficient and well planned infrastructure that meet the needs of residents	Accessibility	Cemetery facilities are accessible to everyone	Less than 5 complaints per year about problems with access to cemetery facilities	Less than 5 complaints	Achieved
We have reliable, efficient and well planned infrastructure that meet the needs of residents	Affordability	Facilities and services are affordable	The community is satisfied that services and charges are affordable	Less than 5 complaints	Achieved (Nil complaints)

Cemeteries

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	10	40	34	32	45
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	30	48	40	49	51
Internal charges and overheads recovered	3	2	-	2	2
Local authority fuel tax, fines, infringement fees other	-	-	-	-	-
Total operating funding	43	90	74	83	98
Applications of Operating Funding					
Payments to staff and suppliers	95	77	63	68	82
Finance costs	-	-	-	-	-
Internal charges and overheads applied	3	6	10	6	6
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	98	83	73	74	88
Surplus/(deficit) of operating funding	(55)	7	1	9	10
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	10	10	10	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	4	-	-	-	32
Increase/(decrease) in reserves	(59)	(3)	(9)	(1)	(22)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(55)	7	1	9	10
Surplus/(deficit) of capital funding	55	(7)	(1)	(9)	(10)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Fees and charges - The reduction relates to the trend of more cremations and less burials than provided for in the Long Term Plan.

Activity: Parks and Public Spaces

Council Tasks - What Do We Do Now?

Maintain and develop Council owned facilities being:

Formal and Recreational Parks

In Waimate they consist of :

- Victoria Park
- Knottingley Park
- Manchester Park
- Internal Propagation and display:
 - Glass house showhouse
 - Nursery/small glasshouse

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

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

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

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

Rural Reserves

- Cup and Saucer at SH1 - visually attractive roadsides and walkways
- Wilderness Reserves
- Centrewood Park

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

Rural Recreational Reserves

- Morven - farming
- Waihaorunga
- Glenavy
- Hunter
- Studholme

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

Urban Reserves

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

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

Why Do We Do It?

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

How Do We Do It?

Knottingley Park

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

Sports Facilities

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

Review annually all arrangements for use of Council sports facilities by third parties to ensure that an up to date Memorandum of Understanding is in place to cover the relationship.

Formal and Recreational Parks

Victoria Park

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

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

Knottingley Park

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

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

Sports Facilities

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

Maintain the Waimate Stadium grounds.

Maintain childrens play areas to meet New Zealand Standard 5828.

Internal Propagation and Display

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

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

Rural Reserves

Regularly inspect designated rural roadsides and mow if grass height exceeds 250mm.

Maintain selected walking tracks.

Where Are We Headed?

Maintain all existing assets, and undertake some renewal projects to improve the appearance and condition of operational assets.

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Developing a Comprehensive Renewal Programme.

Planned Projects that will increase service levels for 2013/14

Victoria Park Glass House - upgrade walls.

Victoria Park Playground Extension.

Victoria Park Glasshouse upgrade - 2013/14 \$54,000

Description of/reason for the project.

Upgrade of the Victoria Park glasshouse is proposed and involves installing newer technology. The proposed high tech light diffusing polycarbonate panels will replace the existing glass which has come to the end of its useful life. The new material will offer improved strength, greater safety, better vision, lower maintenance, a more pleasant environment for visitors and gardenworkers.

Developed Comprehensive Renewal Programme - Year 2013/14 \$5,000

Description of/reason for the project.

To identify "critical assets" and identify risk mitigation strategies for the operation, maintenance and renewal of all critical assets. This information will be integrated into the future Parks and Reserves Asset Management Plan.

Playground Extension At Victoria Park - Year 2013/14 \$15,000

Description of/reason for the project.

Currently the playground caters for the younger age group with limited activities for the slightly older children. This project aims to create a playspace that is used by the entire family. To do this more play equipment needs to be installed for the 7-12 yrs age bracket. It is proposed that swings are installed.

Assumptions

Continue all operations and levels of service as usual.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	Civic Amenities Rate Urban	Civic Amenities Rate Rural
1%	99%	47%	53%

Parks and Public Spaces

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	367	405	504	436	461
Targeted rates (other than water supply)	3	3	3	3	3
Subsidies and grants	101	-	-	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	40	35	55	26	24
Local authority fuel tax, fines, infringement fees other	84	58	76	64	64
Total operating funding	595	501	638	529	552
Applications of Operating Funding					
Payments to staff and suppliers	731	448	508	424	444
Finance costs	-	-	-	-	-
Internal charges and overheads applied	(306)	25	40	27	28
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	425	473	548	451	472
Surplus/(deficit) of operating funding	170	28	90	78	80
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	11	15	15	-	-
Capital expenditure - improve level of service	18	58	-	-	-
Capital expenditure - replace existing assets	7	104	117	112	38
Increase/(decrease) in reserves	134	(149)	(42)	(34)	42
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	170	28	90	78	80
Surplus/(deficit) of capital funding	(170)	(28)	(90)	(78)	(80)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Internal charges and overheads recovered - This relates to additional Internal Interest Income.

Local authority fuel tax, fines, infringement fees other - This increase recognises the additional rentals from pastoral grazing. Note that the 2012 amount is inflated by sales of trees that will not be repeated.

Payments to staff and suppliers - While there has been a reduction to staff costs from the LTP overheads methodology change there is more time devoted to the operation and maintenance of the various Parks as well as additional management time required for the Parks management as well as preparation of the Asset Management Plan.

General rates - The increase is required to fund the additional expenditure noted above.

Parks and Public Spaces Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We have reliable, efficient and well planned infrastructure that meet the needs of residents	Quality	Provide high quality facilities	85% of customers satisfied/ very satisfied with Parks and Public facilities, that have used them in the last year	2012/13 There after biennially 85%	New measure
Reserves, public open spaces and facilities are an important element in both the residential and rural environment for physical exercise, leisure activities and social contact	Accessibility	Park facilities are provided that meet community demand and are accessible to everyone	Council respond to requests for use of public spaces resulting in a satisfactory outcome measured by written complaints	Nil complaints	Achieved
Users feel safe when using the facilities at Council's Parks and Recreation facilities	Health and Safety	Safe facilities are provided to public and staff	No safety incidents occur relating to Council's Parks and Public Spaces	Nil safety incidents	Achieved

Activity: Swimming

Council Tasks - What Do We Do Now?

The Norman Kirk Memorial Swimming Pool is a memorial to the late Prime Minister Norman Kirk, who was born in Waimate. It was opened in November 1978 and is located at the South end of Queen Street, Waimate. It is a six-lane pool, 33.3 metres long set in a 0.12 ha enclosure. The pool is outdoors, heated, landscaped and has a canteen.

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

Why Do We Do It?

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

How Do We Do It?

Performance Standards

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

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

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

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

Ensure that all Public Swimming Pool operators are suitably certified.

Maintenance Standards

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

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

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

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

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

Where Are We Headed?

The current methods of operations will be continued. Upgrade of the changing facilities and replacement of the boiler are included in the plans for the future.

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Pool operations room maintenance.

Planned Projects that will increase service levels for 2013/14

Council has no proposed projects for this activity.

Pool Operations Room Maintenance - Year 2013/14 \$21,000

Description of/reason for the project.

Following a safety report prepared in 2008, it will be necessary to upgrade our swimming pools boiler room in order to ensure safety of our electrical components and chemical storage, for both swimming pool users and swimming pool workers.

Assumptions

Any suggested development on Boland Park around the pool area does not include upgrade of the pool itself. It is intended to continue with current operations and levels of service.

How Are Waimate District Council's Activities Funded?

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

External grants and subsidies

Income earned through user pays fees and charges

General rate (differentiating between urban and rural)

Civic amenities rate (differentiating between urban and rural)

Targeted rate (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded	Civic Amenities Rate Urban	Civic Amenities Rate Rural
15%	85%	40%	60%

Swimming Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2012-22	Results 2011/12
Users feel safe when using the facilities at Council's Parks and Recreation facilities	Health and Safety	Safe swimming facilities are provided to public and staff	No safety incidents occur relating to the Swimming Pool	Nil safety incidents	Achieved
			Rules and conditions of use of pool are visible at all times	100% visible	Achieved
Reserves, public open spaces and facilities are an important element in both the residential and rural environment for physical exercise, leisure activities and social contact	Accessibility	Opening hours are convenient for customers	No complaints regarding the pool facilities opening hours	Nil complaints	Achieved
Reserves, public open spaces and facilities are an important element in both the residential and rural environment for physical exercise, leisure activities and social contact	Affordability	Access to facilities and services is affordable and cost effective	The Council offers affordable swimming with charges similar to neighbouring uncovered pools of similar size and nature	Swimming charges similar to neighbouring pools	Achieved
We have reliable, efficient and well planned infrastructure that meet the needs of residents	Quality	Provide high quality pool facilities	85% of customers satisfied/ very satisfied with Swimming Pool facilities, that have used them in the last year	2012/13 There after biennially 85%	New measure

Swimming

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	74	106	104	102	113
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	1	-	-	-	-
Fees, charges and target rates for water supply	23	23	23	24	24
Internal charges and overheads recovered	11	12	11	13	13
Local authority fuel tax, fines, infringement fees other	-	-	-	-	-
Total operating funding	109	141	138	139	150
Applications of Operating Funding					
Payments to staff and suppliers	119	118	123	135	125
Finance costs	-	-	-	-	-
Internal charges and overheads applied	(31)	6	10	7	7
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	88	124	133	142	132
Surplus/(deficit) of operating funding	21	17	5	(3)	18
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	-	21	-	-
Increase/(decrease) in reserves	21	17	(16)	(3)	18
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	21	17	5	(3)	18
Surplus/(deficit) of capital funding	(21)	(17)	(5)	3	(18)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Payments to staff and suppliers - A slightly lower staff spend is expected to be incurred than was allowed for in the Long Term Plan, which reflects the lower management time input as it is being directed more to the Parks and Public Spaces.

General Rates - Despite the lower operating funding, depreciation expense (not shown in this Funding Impact Statement) is higher than expected hence the slightly higher Rates charge.

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

Through this group of activities the elected Council help the community contribute to Council plans and processes and then make decisions on the community's behalf.

The group involves the following activities:

Community Representation

Elected members perform a governance role

Strategy

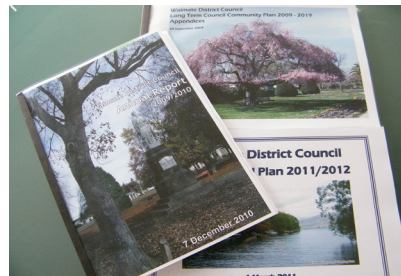
To plan for the future of the Waimate District

Managing Services

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



Community Representation



Strategy



Managing Services

Governance and Leadership Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	1,522	1,391	1,372	1,429	1,552
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	510	1,067	1,733	1,119	1,147
Local authority fuel tax, fines, infringement fees other	27	354	-	402	377
Total operating funding	2,059	2,812	3,105	2,950	3,076
Applications of Operating Funding					
Payments to staff and suppliers	1,259	2,264	2,253	2,379	2,463
Finance costs	-	-	-	-	-
Internal charges and overheads applied	690	453	779	477	480
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	1,949	2,717	3,032	2,856	2,943
Surplus/(deficit) of operating funding	110	95	73	94	133
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	35	-	-
Capital expenditure - replace existing assets	180	101	109	153	201
Increase/(decrease) in reserves	(70)	(6)	(71)	(59)	(68)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	110	95	73	94	133
Surplus/(deficit) of capital funding	(110)	(95)	(73)	(94)	(133)
Funding balance	-	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Improve level of service					
Website Redevelopment	-	-	35	-	-
Replace existing assets					
Governance - Mayors vehicle	-	-	-	-	32
Corporate and support services - CEO motor vehicle	-	-	-	-	32
Motor vehicles	31	30	-	62	11
Aerial photography (district maps)	-	-	-	-	53
Support Services - computers/hardware	88	68	91	91	73
Support Services - Councillors computers	-	-	18	-	-
Traffic counter - Roading technical unit	-	3	-	-	-
Miscellaneous	61	-	-	-	-
	180	101	144	153	201

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2012 - 2022

Website Redevelopment - The Council website needs to be redeveloped, this was not originally identified in the Long Term Plan.

Motor Vehicles - replacement of 2 vehicles has been deferred.

Councillors computers - To assist Councillors with both document distribution and retrieval of Council matters it is proposed to provide Councillors with computers for this purpose.

Group Governance and Leadership - Community Outcomes and Rationale Linkages					
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	A Place of Culture and Learning	Active and Supportive Community
Outcome	N/A	Our services, infrastructure and environment maintains quality of life	N/A	N/A	People participate in our democratic process
Rationale		Strategy, Managing Services - We provide reliable information on Council services			Community Representation, Strategy - We encourage and value community feedback Community Representation - We have a reliable and effective Governance group that meet the needs of residents

Activity: Community Representation

Council Tasks - What Do We Do Now?

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

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

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

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

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

Why Do We Do It?

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

How Do We Do It?

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

Where Are We Headed?

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Council has no proposed projects for this activity.

Assumptions

Council has no assumptions specific to this activity.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
0%	100%	40%	60%

Community Representation Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We encourage and value community feedback	Accessibility	Council provides opportunities for the community to raise local issues	Council provides a time slot for public forum in the agenda of each of its ordinary council meetings	Provide 11 public forums	Achieved
We have a reliable and effective Governance group that meet the needs of residents	Quality	Provide high quality Governance	80% of residents are satisfied/very satisfied with mayor and councillors performance	2012/13 thereafter biennially 80%	New measure
			80% of residents are satisfied/very satisfied with the way we spend their rates	2012/13 thereafter biennially 80%	New measure

Community Representation
PROSPECTIVE FUNDING IMPACT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	846	896	879	926	945
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-
Local authority fuel tax, fines, infringement fees other	4	4	-	40	3
Total operating funding	850	900	879	966	948
Applications of Operating Funding					
Payments to staff and suppliers	738	638	383	725	670
Finance costs	-	-	-	-	-
Internal charges and overheads applied	287	248	518	262	262
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	1,025	886	901	987	932
Surplus/(deficit) of operating funding	(175)	14	(22)	(21)	16
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	-	-	-	32
Increase/(decrease) in reserves	(175)	14	(22)	(21)	(16)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(175)	14	(22)	(21)	16
Surplus/(deficit) of capital funding	175	(14)	22	21	(16)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Local authority fuel tax, fines, infringement fees other - No allowance has been made for recovery of costs related to Local Body Elections.

Payments to staff and suppliers - Apart from the change in the Corporate Support allocation, the costs of Local Body Elections are reduced pending out-sourcing. Additionally there is now a lower allocation from the Corporate area (some staff allocated more, or in total, to the Strategy activity, or to other Business Groups) in total to this activity so the overall costs have decreased.

Internal charges and overheads applied - This reflects the allocation change, offset by an internal rental charge not previously included in the Long Term Plan.

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

Activity: Strategy

Council Tasks - What Do We Do Now?

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

Long Term Plans are produced 3 yearly, while Annual Plans are produced in the intervening two years. These plans are rigorously examined by Audit NZ before releasing to the community, who may comment by way of submission.

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

Why Do We Do It?

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

To monitor the progress of our Long Term Plan financially and on a service level.

How Do We Do It?

Council works with the community to review the community's outcomes on a six yearly basis. During the review process the community are encouraged to share their vision for the District with Council. Throughout the year information is gathered to monitor and report progress of community outcomes.

Where Are We Headed?

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Council has no proposed projects for this activity.

Assumptions

Council has no assumptions specific to this activity.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
0%	100%	30%	70%

Strategy Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We encourage and value community feedback	Accessibility	Council identifies new major projects and promotes these to the community for comment	Council produces its Long Term Plan Summary or Annual Plan Summary each year and delivers it to every residence in the Waimate district on or before the second week of our months public consultation to encourage public submission	Summaries delivered no later than a week after consultation opens	Achieved
We provide reliable information on Council services	Accessibility	Council provides public access to its Annual Reports, Long Term Plans or Annual Plans	Council makes available its Annual Reports and LTP or Annual Plans in hard copy and on the website within one week from Council adoption	Adopted Reports and new plans available within a week	New measure

Strategy

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	676	495	493	502	607
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	13	10	4	10	10
Local authority fuel tax, fines, infringement fees other	-	-	-	-	-
Total operating funding	689	505	497	512	617
Applications of Operating Funding					
Payments to staff and suppliers	633	384	292	373	500
Finance costs	-	-	-	-	-
Internal charges and overheads applied	183	121	194	128	128
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	816	505	486	501	628
Surplus/(deficit) of operating funding	(127)	-	11	11	(11)
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	35	-	-
Capital expenditure - replace existing assets	-	-	-	-	-
Increase/(decrease) in reserves	(127)	-	(24)	11	(11)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(127)	-	11	11	(11)
Surplus/(deficit) of capital funding	127	-	(11)	(11)	11
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Internal charges and overheads recovered - This reflects a reduced Internal Interest Income.

Payments to staff and suppliers - Apart from the change in the Corporate Support allocation, there is a redistribution of some Corporate staff more to other Business Group activities.

Internal charges and overheads applied - This reflects the allocation change.

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

Activity: Managing Services

Council Tasks - What Do We Do Now?

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

- **Community Services** - Customer Service, Corporate Planning, Finance, General Administration, Human Resources, Information Management, Office of the Chief Executive, Strategic Development, Monitoring and Reporting, Economic Development and District Promotion, Library.
- **Environmental Services Officers** - District Planning, Building, Environmental, Animal Control, Emergency Management.
- **Asset Management Engineers and Utilities Staff** - Sewer, Stormwater, Waste Management, Water - Rural and Urban, Roading.
- **Parks Officer and Staff** - Parks and Public Spaces, Swimming Pool, Camping and Cemetery.

Why Do We Do It?

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

How Do We Do It?

Council provides appropriate trained staff to assist it with the effective and efficient delivery of services to the ratepayers and residents within the Waimate district.

Largely Council employ staff to perform the tasks required, with roading, waste services and environmental health performed by external contractors.

Where Are We Headed?

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Council has no proposed projects for this activity.

Assumptions

Council has no assumptions specific to this activity.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
100%	0%	N/a	N/a

Managing Services Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We provide reliable information on Council services	Accessibility	Accurate information about Council services is readily available	Councils website is available to public 365 days a year	Website available 365 days	New measure
			Customers can reach Council by phone 24 hours a day, 7 days a week	Phone operating 24/7	New measure

Managing Services

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	-	-	-	-	-
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	497	1,057	1,730	1,109	1,137
Local authority fuel tax, fines, infringement fees other	23	351	-	362	373
Total operating funding	520	1,408	1,730	1,471	1,510
Applications of Operating Funding					
Payments to staff and suppliers	(112)	1,243	1,578	1,280	1,293
Finance costs	-	-	-	-	-
Internal charges and overheads applied	220	84	67	87	90
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	108	1,327	1,645	1,367	1,383
Surplus/(deficit) of operating funding	412	81	85	104	127
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	180	101	109	153	169
Increase/(decrease) in reserves	232	(20)	(24)	(49)	(42)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	412	81	85	104	127
Surplus/(deficit) of capital funding	(412)	(81)	(85)	(104)	(127)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Internal charges and overheads recovered - With the reintroduction of the full allocation of Corporate Support staff and removal of direct charging of those staff to activities this item now includes the full costs of Managing Services, and the associated recovery for the allocation of costs.

Local authority fuel tax, fines, infringement fees other - Recovery of the direct costs of the Roothing Support Unit are now reflected within the Roothing and Footpaths activity.

Payments to staff and suppliers - This reflects the change in the Corporate Support allocation and the redistribution of some Corporate staff more to other Business Group activities.

Internal charges and overheads applied - This reflects the internal rental charge with a portion previously in the Long Term Plan being charged to Community Representation.

What is Environmental Services and Why Do We Deliver It?

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

The group involves the following activities:

Building Control

The protection of people and communities by ensuring buildings are safe

Resource Management

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

Emergency Management

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

Regulatory Services

Regulating and monitoring activities that affect community health and safety

Dog and Animal Control

Enforcing public safety and effective regulation of animals within our district



Resource Management



Building Control



Emergency Management

Environmental Services Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	481	584	641	610	634
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	442	394	514	407	420
Internal charges and overheads recovered	42	37	19	28	26
Local authority fuel tax, fines, infringement fees other	7	3	-	3	3
Total operating funding	972	1,018	1,174	1,048	1,083
Applications of Operating Funding					
Payments to staff and suppliers	1,290	854	895	814	836
Finance costs	-	-	-	-	-
Internal charges and overheads applied	258	156	230	164	173
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	1,548	1,010	1,125	978	1,009
Surplus/(deficit) of operating funding	(576)	8	49	70	74
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	20	20	21	21	21
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	20	20	21	21	21
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	55	57	-
Capital expenditure - replace existing assets	19	144	3	85	6
Increase/(decrease) in reserves	(575)	(116)	12	(51)	89
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(556)	28	70	91	95
Surplus/(deficit) of capital funding	576	(8)	(49)	(70)	(74)
Funding balance	-	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Improve level of service					
Fire protection - fire tanker (Waihaorunga)	-	-	55	57	-
Replace existing assets					
Building control - building officers motor vehicle	-	25	-	26	-
District planning - planning manager motor vehicle	-	28	-	-	-
District planning - resource planner/civil defence motor vehicle	-	-	-	26	-
Dog and animal control - motor vehicle	-	-	-	11	-
Fire protection - fire tanker (Glenavy)	-	85	-	-	-
Fire protection - smoke chaser	-	-	-	16	-
Fire protection - general equipment	2	6	3	6	6
Fire protection - Cannington (Garage)	15	-	-	-	-
Civil Defence - plant	2	-	-	-	-
	19	144	58	142	6

CAPITAL EXPENDITURE VARIANCES TO LONG TERM PLAN 2012 - 2022

- Building control - building officers motor vehicle - deferred.
- District planning - resource planner/civil defence motor vehicle - deferred.
- Dog and Animal Control - motor vehicle - deferred.
- Fire protection - smoke chaser vehicle - deferred.

Group Environmental Services - Community Outcomes and Rationale Linkages					
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	A Place of Culture and Learning	Active and Supportive Community
Rationale	A District that provides infrastructure for economic activity	A place where people are safe in their homes, work and public spaces	We value the natural environment, biodiversity and landscapes	N/A	N/A
Rationale	Building Control, Resource Management - The timely processing of consents is essential to supporting growth	<p>Building Control - That people have safe and healthy buildings to live and work in</p> <p>Emergency Management - Waimate has emergency management staff and systems to assist and protect people in emergencies</p> <p>Regulatory Services - Protecting the community from health and safety related issues</p> <p>Dog and Animal Control - Council meets its legal obligations under the Dog Control and Impounding Act</p> <p>Dog and Animal Control - Council has systems in place to respond to Dog and Animal related issues such as dog attacks, wandering stock and noise</p>	Resource Management - Council meets its legal obligation under the Resource Management Act (RMA)		
Rationale		Our services, infrastructure and environment maintains quality of life			
Rationale		Building Control, Emergency Management, Resource Management, Regulatory Services - We have reliable and efficient services that meet the needs of residents			

Activity: Building Control

Council Tasks - What Do We Do Now?

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

Council carries out the following tasks:

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

Why Do We Do It?

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

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

How Do We Do It?

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

Where Are We Headed?

Council has been granted accreditation under the Building (Accreditation of Building Control Authorities) Regulations 2004.

The next requirement under the Building Act 2004 is for Council's Building Control Authority to assess their quality assurance policies, procedures and systems. Such assessment is necessary to meet the requirements of the regulations and the Department of Building and Housing.

The statute governing this activity has been amended. The most significant effect of this was the requirement that Council must be registered as a Building Consent Authority by 30 March 2009 in order to be able to lawfully issue building consents in our district. Council met this requirement, allowing us to continue our current level of service. A further requirement of the Act was that policies be developed for Dangerous, Insanitary and earthquake-prone buildings. This has been in place since 2006, although its impact on service levels for this activity has not yet become apparent.

Council issue approximately 300 building consents each year. This level of activity is expected to increase slightly over the term of this plan, along with the increase in the number of dwellings in the area. There will be a higher level of service provided in future years as compliance standards are now higher.

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

Significant Negative Effects

The time to process applications may be regarded as a delay to the construction process by some and the rising cost to applicants has also been identified as a significant negative effect.

How Do We Get There?

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

Projects

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

Council has no proposed projects for this activity.

Assumptions

Council has no known assumptions specific to this activity.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
80%	20%	10%	90%

Building Control Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
That people have safe and healthy buildings to live and work in	Safety	That builders and designers are kept up to date with important building code changes	That the Building Control Authority issues newsletters to builders, plumbers and designers on a quarterly basis	Newsletters issued 4 times a year	Achieved (5 newsletters)
The timely processing of consents is essential to supporting growth	Responsiveness	The Building Control Authority process consents in a timely manner	That Council issues building consents within the statutory time frame	100% consents issues within 20 working days	Not achieved (22 out of 257)
We have reliable and efficient services that meet the needs of residents	Reliability	Provide reliable building control services	80% of satisfied or very satisfied residents with the overall performance of the Building Control service	2012/13 There after biennially 80%	New measure

Building Control

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	60	88	92	91	94
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	292	270	331	279	287
Internal charges and overheads recovered	3	-	2	-	-
Local authority fuel tax, fines, infringement fees other	2	3	-	3	3
Total operating funding	357	361	425	373	384
Applications of Operating Funding					
Payments to staff and suppliers	484	305	351	310	318
Finance costs	-	-	-	-	-
Internal charges and overheads applied	110	44	71	47	49
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	594	349	422	357	367
Surplus/(deficit) of operating funding	(237)	12	3	16	17
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	25	-	26	-
Increase/(decrease) in reserves	(237)	(13)	3	(10)	17
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(237)	12	3	16	17
Surplus/(deficit) of capital funding	237	(12)	(3)	(16)	(17)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Fees and charges - Fees have been increased to recover the additional expenses noted below. Additionally there is a small increase in the volume of Building Consents issued.

Payments to staff and suppliers - While there is a reduction to staff costs from the LTP overheads methodology change there is also a requirement for staff to address additional work related to the issuance of both old and current Consents, Code of Compliance etc. and to meet more stringent requirements in the Building Control area generally.

Activity: Resource Management

Council Tasks - What Do We Do Now?

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

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

Why Do We Do It?

Council's District Planning activity contributes to the following community outcomes.

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

Council's involvement also helps manage disputes, to enable people to provide for their social, economic and cultural well-being and for their health and safety, protect the character and heritage of different areas whilst allowing public input into the shaping of the district. It also provides a framework of rules and procedures, within which the public and businesses operate in regard to District Planning.

How Do We Do It?

The activity is primary people based, with a small amount of computer equipment.

Resource Consent processing and consent monitoring are fully user pays. All other costs are ratepayer funded. Further information is contained in Council's Financing and Revenue Policy.

Where Are We Headed?

Council's functions under resource management law are expected to remain the same for the life of this plan; however major reform to the Resource Management Act may come into effect during the life of this plan and their effects are unknown at this time.

We currently issue around 60 resource consents per year, and expect this volume to continue.

Council will devote more resources to district plan policy work in response to changing legal requirements and community expectations, such as:

- Central and regional government measures such as national environmental standards, national policy statements and regional plans.
- The changing degree and character of development activity.
- Growing community support for the sustainable development of our natural and built heritage.
- The findings of State of the Environment reporting.

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

It is expected that there will be an increase in population during the life of this plan and change of land use, which will warrant changes to be made in the District Plan. More research is needed on the specific areas of growth within the District and any subsequent amendments to the District Plan that may be needed.

Council expect an increased workload with the new obligations requiring strict identification and rectification of contaminants in soil to protect human health.

Significant Negative Effects

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

How Do We Get There?

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

Projects

Projects are new initiatives that Council is committed to in order to modify Service Levels and enhance Community Outcomes. Council has no proposed projects for this activity.

Assumptions

Council has no known assumptions specific to this activity.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
15%	85%	10%	90%

Resource Management Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We have reliable and efficient services that meet the needs of residents	Responsiveness	Respond to customer complaints and request in a timely manner	Council responds to all environmental complaints within 10 days	Respond to complaints within 10 days	Achieved
The timely processing of consents is essential to supporting growth	Responsiveness	That consents are actioned promptly	That all resource consents are actioned within the statutory time frame	Actioned within statutory timeframes Non notified – 20 days Notified – 70 days	Not achieved (9 out of 42) 78% compliance Achieved

Resource Management
PROSPECTIVE FUNDING IMPACT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014

VARIANCES TO LONG TERM PLAN 2012 - 2022

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	129	160	161	164	170
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	19	30	31	31	32
Internal charges and overheads recovered	27	24	11	20	19
Local authority fuel tax, fines, infringement fees other	4	-	-	-	-
Total operating funding	179	214	203	215	221
Applications of Operating Funding					
Payments to staff and suppliers	340	219	155	168	172
Finance costs	-	-	-	-	-
Internal charges and overheads applied	50	23	32	24	25
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	390	242	187	192	197
Surplus/(deficit) of operating funding	(211)	(28)	16	23	24
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	20	20	21	21	21
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	20	20	21	21	21
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	28	-	26	-
Increase/(decrease) in reserves	(191)	(36)	37	18	45
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(191)	(8)	37	44	45
Surplus/(deficit) of capital funding	211	28	(16)	(23)	(24)
Funding balance	-	-	-	-	-

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

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

Payments to staff and suppliers - While there is a reduction to staff costs from the LTP overheads methodology change there is also less support from other staff within the Environmental Services Group having to divert more time to the Building Control area given the increased legislative requirements in that area.

Activity: Emergency Management

Council Tasks - What Do We Do Now?

Emergency Management

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

Fire Fighting

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

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

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

Why Do We Do It?

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

How Do We Do It?

Waimate District Council collaborates with other agencies such as the Canterbury Civil Defence Management Group, the National

Rural Fire Authority and all other emergency response agencies. Collaboration with other participating authorities is essential to achieve the strength and expertise required to handle any natural or man-made disaster that could occur in our district.

Where Are We Headed?

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

Urban fire protection to Glenavy, St Andrews and Waimate by the New Zealand Fire Service. This is not part of Council's Rural Fire Activity, although there is a liaison and cooperation between Rural and Urban Fire Services.

Significant Negative Effects

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

How do we Get there?

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

Projects

Projects are new initiatives that Council is committed to in order to modify Service Levels and enhance Community Outcomes. Council has no proposed projects for this activity.

Assumptions

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

How are Waimate District Council's Activities Funded?

The Emergency Services activity is funded from cost recovery charges and rates. Rates are recovered from the District. Further information is contained in Council's Financing and Revenue Policy.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

Emergency Management

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
0%	100%	15%	85%

Rural Fire Protection

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
0%	100%	0%	100%

Emergency Management Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
Waimate has emergency management staff and systems to assist and protect people in emergencies	Quality	To keep people well informed of Civil Defence Emergency Management matters	Council publishes emergency management information at least twice each year	Information published twice yearly	New measure
			Council's Emergency Co-ordinator discusses preparedness for an emergency with at least four community groups per year	Meet with groups four times year	New measure
			That Emergency Management Co-ordinator meet with sector post volunteers at least twice each year	Meet twice a year	Achieved
We have reliable and efficient services that meet the needs of residents	Reliability	Provide reliable Emergency Management Services	85% of satisfied or very satisfied residents with the overall performance of the Emergency Management service	2012/13 There after biennially 85%	New measure

Emergency Management

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	224	224	231	241	253
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	6	6	4	1	-
Local authority fuel tax, fines, infringement fees other	-	-	-	-	-
Total operating funding	230	230	235	242	253
Applications of Operating Funding					
Payments to staff and suppliers	229	174	157	178	183
Finance costs	-	-	-	-	-
Internal charges and overheads applied	53	36	53	38	41
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	282	210	210	216	224
Surplus/(deficit) of operating funding	(52)	20	25	26	29
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	55	57	-
Capital expenditure - replace existing assets	19	91	3	22	7
Increase/(decrease) in reserves	(71)	(71)	(33)	(53)	22
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(52)	20	25	26	29
Surplus/(deficit) of capital funding	52	(20)	(25)	(26)	(29)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Payments to staff and suppliers - While there is a reduction to staff costs from the LTP overheads methodology change there is also an additional cost associated, particularly with Civil Defence, from other staff within the Environmental Services Group in response to emergency preparedness.

Activity: Regulatory Services

Council Tasks - What Do We Do Now?

Inspection of the Waimate District on all health and nuisance related complaints and identify and report on matters that may potentially create adverse health effects or pose a nuisance to the community. Council's Environmental Health Section carries out the following tasks:

- Dealing with any public health issues arising from adverse weather leading to floods and power cuts (surcharging sewers, food spoilage, water quality).
- Investigation and reporting on notifiable infectious diseases.
- Investigation of health nuisances as defined under the Health Act 1956, including failed on-site effluent systems.
- Respond, investigate and report on noise nuisance complaints.
- Regulatory, advisory licencing, inspection and administrative roles in liquor licencing, registered and unregistered food premises and other registered premises.
- Annual registration of offensive trades, camping grounds, hairdressers, funeral directors and mobile shops.
- Provide technical assistance and report on resource consent applications.
- Report on building consent applications for premises required to be registered under the Health Act.
- Investigate and report in relation to the consolidated bylaw, such as trading in public places, keeping of animals, liquor ban bylaw.
- Report on Land Information Memorandums regarding health hazards, food and liquor licences and outstanding requisitions.
- Liaise with other authorities, such as Ministry of Health and Regional Councils, regarding recreational water quality (beaches, rivers and lakes) – food complaints, drinking water, poisoning programmes, discharges, drinking water, poisoning programmes, discharges to air (dust, smoke, odour), contaminated sites.
- Monitoring of substandard accommodation and investigation of health aspects of habitable buildings, e.g. dampness, overcrowding, insanitary conditions.

- Working with Public Health Unit/Police – Pandemic planning and Clandestine Laboratories ('P' Labs).
- Litter – Respond and investigate complaints.
- Public Health Education input – Polytechnic courses (Liquor and Food Safety), schools, interest/service groups.
- Stock Crossing Licences.

Why Do We Do It?

Council has statutory obligations under numerous statutes including the Health Act 1956, Resource Management Act 1991, Food Act 1981, and the Sale of Liquor Act 1989 to provide the services for this activity.

How do we do it?

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

Liquor and Gaming Licencing - Council contracts out its control of Liquor Licencing Inspector and Secretary.

Council's responsibilities with regard to Gaming Licencing are limited to the production and three yearly review of a policy for class 4 gaming machines (pokie machines), and to respond to applications to introduce new pokie machines within the Waimate district.

Where Are We Headed?

Government has signalled a review of some food legislation, which will affect how services are delivered. This will have a major impact on the Environmental Health workload. There may also be a requirement for staff administering this new legislation to be accredited. It is expected that Council will be the "first port of call" and consequently be required to provide advice and guidance as the legislation is introduced over a period of years.

Significant Negative Effects

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

How Do We Get There?

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

Projects

Projects are new initiatives that Council is committed to in order to modify Service Levels and enhance Community Outcomes. Council has no proposed projects for this activity.

Assumptions

Council has no known assumptions specific to this activity.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
10%	90%	40%	60%

Regulatory Customer Levels of Service

			Customer Performance Measure		
Rationale	Objective	Level of Service	Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We have reliable and efficient services that meet the needs of residents	Responsiveness	Respond to customer complaints and request in a timely manner	Council actions food hygiene related complaints within 48 hours	Complaints actioned within 48hrs	New measure
			Council actions noise complaints in the case of late night party noise within 2 hours	Party noise complaints actioned within 2hrs	New measure
			Other noise complaints actioned within 72 hours	Other noise complaints actioned within 72hrs	New measure
			Council responds to all regulatory service complaints within 10 days	Complaints responded to within 10 days	New measure
Protecting the community from health and safety related issues	Health and Safety	All cow crossings have the appropriate permits	Council reviews every cow crossing permit annually	Review all permits annually	New measure

Regulatory Services

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	55	92	91	95	98
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	43	-	43	-	-
Internal charges and overheads recovered	3	2	1	2	3
Local authority fuel tax, fines, infringement fees other	-	-	-	-	-
Total operating funding	101	94	135	97	101
Applications of Operating Funding					
Payments to staff and suppliers	124	78	115	80	82
Finance costs	-	-	-	-	-
Internal charges and overheads applied	10	15	19	16	17
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	134	93	134	96	99
Surplus/(deficit) of operating funding	(33)	1	1	1	2
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	-	-	-	-
Increase/(decrease) in reserves	(33)	1	1	1	2
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(33)	1	1	1	2
Surplus/(deficit) of capital funding	33	(1)	(1)	(1)	(2)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Fees and charges - This increase relates to the new Liquor consents fees and Environmental Health fees we are required to administer that was not envisaged in the Long Term Plan.

Payments to staff and suppliers - While there is a reduction to staff costs from the LTP overheads methodology change there is also an additional cost associated with the new process of the Liquor consents fees and Environmental Health fees, and anticipated support from other staff within the Environmental Services Group.

Activity: Dog and Animal Control

Council Tasks - What Do We Do Now?

Council Animal Control carries out the following tasks:

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

Why Do We Do It?

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

The objectives of the Dog Control Act 1996 and Dog Control Amendment Act 2003 are:

- The better provision for the care and control of dogs:
 - By requiring the registration of dogs; and
 - By making special provision in relation to dangerous dogs; and
 - By imposing on the owners of dogs, obligations designed to ensure that dogs do not cause a nuisance to any person and do not injure, endanger, or cause distress to any person; and
 - By imposing on owners of dogs obligations designed to ensure that dogs do not injure, endanger or distress any stock, poultry, domestic animal, or protected wildlife.
- We also administer the Waimate District Council Dog Control Bylaws and Policies. The bylaw promotes public safety and effective regulation of dogs and wandering animals within our district.

How Do We Do It?

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

The Council's Animal Control services involve a number of in-house staff, regarding dog registration and statutory duties.

Where Are We Headed?

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

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

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

There are no major new initiatives planned, however Council will continue to take a firm line with Dogs and Animal Control within the District.

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Council has no proposed projects for this activity.

Assumptions

Council has no known assumptions specific to this activity.

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
65%	35%	10%	90%

Dog and Animal Control Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		Results 2011/12
			Performance Measure	Compliance Target Years 2012-22	
Council meets its legal obligations under the Dog Control and Impounding Act	Health and Safety	Known dogs are registered each year	Council advertises dog registration requirements each year	Advertise annually	Achieved
Council has systems in place to respond to Dog and Animal related issues such as dog attacks, wandering stock and noise	Responsiveness	Council responds quickly to wandering stock complaints	Council responds to all wandering stock and animal related complaints within 2 hours	Respond within 2hrs	Achieved
		Council responds quickly to dog attacks on people and stock	Council staff interview complainants within 2 hours of a dog attack on people or stock	Interview within 2hrs	New measure

Dog and Animal Control
PROSPECTIVE FUNDING IMPACT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	14	21	66	19	20
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	89	94	108	97	100
Internal charges and overheads recovered	4	4	2	4	4
Local authority fuel tax, fines, infringement fees other	-	-	-	-	-
Total operating funding	107	119	176	120	124
Applications of Operating Funding					
Payments to staff and suppliers	113	79	119	78	81
Finance costs	-	-	-	-	-
Internal charges and overheads applied	35	37	54	39	39
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	148	116	173	117	120
Surplus/(deficit) of operating funding	(41)	3	3	3	4
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	-	-	11	-
Increase/(decrease) in reserves	(41)	3	3	(8)	4
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(41)	3	3	3	4
Surplus/(deficit) of capital funding	41	(3)	(3)	(3)	(4)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Fees and charges - Fees have been increased in Dog registrations, to recover the additional costs as noted below.

Payments to staff and suppliers - Offsetting the reduction to staff costs from the LTP overheads methodology change there are additional costs associated with Animal Control monitoring both day and night, rather than to have an on call staff member for night time, and increased volumes of incidents requiring more staff resources and administrative support.

What is Community Services and Why Do We Deliver It?

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

The group involves the following activities:

Economic Development and Promotions

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

Community Support

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

Library

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



Economic Development & Promotions



Community Support



Library

Community Services Group

PROSPECTIVE GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	637	544	544	580	600
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	31	20	20	20	21
Fees, charges and target rates for water supply	15	12	13	12	12
Internal charges and overheads recovered	1	1	2	1	2
Local authority fuel tax, fines, infringement fees other	25	43	27	32	32
Total operating funding	709	620	606	645	667
Applications of Operating Funding					
Payments to staff and suppliers	542	414	378	425	437
Finance costs	-	-	-	-	-
Internal charges and overheads applied	104	152	193	158	163
Other operating funding applications	-	-	-	100	-
Total applications of operating funding	646	566	571	683	600
Surplus/(deficit) of operating funding	63	54	35	(38)	67
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	60	68	66	65	68
Increase/(decrease) in reserves	3	(14)	(31)	(103)	(1)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	63	54	35	(38)	67
Surplus/(deficit) of capital funding	(63)	(54)	(35)	38	(67)
Funding balance	-	-	-	-	-

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Replace existing assets					
Library - books	60	60	62	62	64
Library - furniture/shelving	-	3	4	3	4
Development and Promotions - counter and fittings	-	5	-	-	-
	60	68	66	65	68

Group Community Services - Community Outcomes and Rationale Linkages					
	Wealthy Community	Safe and Healthy People	Sustainable District and Environment	A Place of Culture and Learning	Active and Supportive Community
Outcome	A District that actively promotes itself and encourages development	Our services, infrastructure and environment maintains quality of life	N/A	A broad range of learning opportunities exist.	We celebrate and support the good things about our community
Rationale	Economic Development and Promotions - We provide reliable information on Council services	Economic Development and Promotions, Library - We have reliable efficient and well planned services that meet the need of the residents		Library -We have reliable efficient and well planned services that meet the needs of residents	Economic Development - The success of local business is recognised Community Support - We have reliable and efficient services that meet the needs of residents Community Support - We provide reliable information on Council services
Outcome					
Rationale					

Activity: Economic Development and Promotions

Council Tasks - What Do We Do Now?

Economic Development

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

- Facilitating the creation and expansion of local business and industry
- Supporting events
- Contributing to regional growth through economic development
- Encouraging major development

Promotions

Council's Promotions Department markets the Waimate District and provides support for tourism. The Information Centre located in the Old Post Office Building provides an information service for visitors and local residents.

Why Do We Do It?

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

How Do We Do It?

Council works closely with business, such as Meridian Energy to encourage development in the District. We also engage Aoraki Development, Business and Tourism to assist existing business and advocate on our behalf to potential new business. Local events are supported in an advisory manner and by promoting them. Council manages a joint Council/Waimate website which partners all aspects of our community.

Where Are We Headed?

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

Significant Negative Effects

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

How Do We Get There?

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

Projects

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

Council has no proposed projects for this activity.

Assumptions

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

How Are Waimate District Council's Activities Funded?

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

External grants and subsidies

Income earned through user pays fees and charges

General rate (differentiating between urban and rural)

Civic amenities rate (differentiating between urban and rural)

Targeted rate (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
6%	94%	40%	60%

Economic Development and Promotions Customer Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We provide reliable information on Council services	Accessibility	People are accessing the website for information on Waimate	Visits to Waimate Council website increase using sample measure over 6 months July to December	Increase number of hits over 6 month period	Not achieved (90,941 visits July – December 2011)
We have reliable, efficient and well planned services that meet the need of the residents	Quality	Provide high quality information services	85% of customers satisfied/very satisfied with information centre services	2012/13 thereafter biennially 85%	New measure
The success of local business is recognised	Quality	Support Aoraki Development Business & Tourism (ADBT) to encourage local business to enter the South Canterbury Business Awards and acknowledge local finalists	Provides annual funding to ADBT. Acknowledge local Business Award finalists in the news print media	Funding given to ADBT and recognition given	New measure

Economic Development and Promotions

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	161	143	139	148	152
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-
Local authority fuel tax, fines, infringement fees other	22	36	25	25	26
Total operating funding	183	179	164	173	178
Applications of Operating Funding					
Payments to staff and suppliers	209	150	122	141	146
Finance costs	-	-	-	-	-
Internal charges and overheads applied	20	29	42	32	32
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	229	179	164	173	178
Surplus/(deficit) of operating funding	(46)	-	-	-	-
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	5	-	-	-
Increase/(decrease) in reserves	(46)	(5)	-	-	-
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	(46)	-	-	-	-
Surplus/(deficit) of capital funding	46	-	-	-	-
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Payments to staff and suppliers - The reduction from the LTP overheads was larger than the change in methodology (referred above).

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

Activity: Community Support

Council Tasks - What Do We Do Now?

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

Why Do We Do It?

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

How Do We Do It?

Council allocates funding on an annual basis for the contestable community, sports and heritage grants. They also decide on the appropriate recipients of the community and heritage funds. With the sports rural travel fund (provided by Sport NZ) and the arts funding (which is provided by Creative NZ) the recipients are decided by committees made up of community members and councillors.

Community groups receiving on-going funding are usually considered on an annual basis, however Council also support requests from groups on an adhoc basis.

Where Are We Headed?

It is important that all of the groups that receive funding from Council on a regular basis should have a formal Memorandum of Understanding (MOU). Within the MOU would be an expectation of how the funding is to be expended and a formal reporting back process to Council.

Significant Negative Effects

As the tight economy continues then this activity may have more approaches for assistance.

How Do We Get There?

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

Projects

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

Planned Projects to maintain current service levels for 2013/14

Council has no proposed projects for this activity.

Planned Projects that will increase service levels for 2013/14

Hakataramea Beautification.

Hakataramea Beautification Project - Year 2013/14 \$10,000

Description of/reason for the project.

The local community wish to create a landscaped public space for the residents and visitors to Hakataramea where local history can be captured and displayed in a natural environment.

Assumptions

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

How Are Waimate District Council's Activities Funded?

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

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

How Is This Activity Funded?

User Pays	Ratepayer Funded	General Rate Urban	General Rate Rural
0%	100%	40%	60%

Community Support Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We provide reliable information on Council Services	Accessibility	Waimate District Council provides accurate information about contestable grant funds it administers	All contestable grants administered by Council are advertised in local newspapers and on Council's website at least 14 days prior to closing	All grants advertised at least 14 days prior to closing	Achieved
We have reliable and efficient services that meet the needs of residents	Quality	Grants criteria meet the need of the community	All grants administered by Waimate District Council are fully subscribed	All grants fully subscribed	Not achieved

Community Support

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	145	119	102	135	140
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	18	19	19	20	20
Fees, charges and target rates for water supply	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-
Local authority fuel tax, fines, infringement fees other	2	1	-	1	1
Total operating funding	165	139	121	156	161
Applications of Operating Funding					
Payments to staff and suppliers	129	127	111	143	147
Finance costs	-	-	-	-	-
Internal charges and overheads applied	10	12	20	13	14
Other operating funding applications	-	-	-	100	-
Total applications of operating funding	139	139	131	256	161
Surplus/(deficit) of operating funding	26	-	(10)	(100)	-
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	-	-	-	-	-
Increase/(decrease) in reserves	26	-	(10)	(100)	-
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	26	-	(10)	(100)	-
Surplus/(deficit) of capital funding	(26)	-	10	100	-
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Payments to staff and suppliers - The reduction from the LTP overheads was larger than the change in methodology (referred above).

General rates - A Grant for the Hakataramea Beautification (\$10,000) is to be funded from reserves otherwise the decrease in General rate funding corresponds directly to the reductions in operating costs.

Other operating funding applications - The Skate Park Grant, expected to be funded from reserves in 2013/14, has been incurred, and funded from reserves, in the 2012/13 financial year.

Activity: Library

Council Tasks - What Do We Do Now?

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

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

The Library also provides exchange collections for Kurow.

Why Do We Do It?

The library collection provides resources available to all members of our community that is far greater than any one individual or family could amass. The research capabilities of our library, ensures that our residents are able to participate extramurally in tertiary studies not otherwise available in our District.

How Do We Do It?

The library operates a service 5 ½ days week.

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

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

The library now provides e-books - a selection of electronic books accessible online.

Where Are We Headed?

To enable Council to provide services and facilities reflective of our community's needs now and into the future an extension to the existing library is planned for year 2015/16 at a cost of \$1.5m which is shown under the property activity.

Significant Negative Effects

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

How Do We Get There

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

Projects

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

Council has no proposed projects for this activity.

Assumptions

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

How Are Waimate District Council's Activities Funded?

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

External grants and subsidies

Income earned through user pays fees and charges

General rate (differentiating between urban and rural)

Civic amenities rate (differentiating between urban and rural)

Targeted rate (where beneficiary of service can be targeted)

How Is This Activity Funded?

User Pays	Ratepayer Funded	Civic Amenities Rate Urban	Civic Amenities Rate Rural
5%	95%	40%	60%

Library Levels of Service

Rationale	Objective	Level of Service	Customer Performance Measure		
			Performance Measure	Compliance Target Years 2012-22	Results 2011/12
We have reliable, efficient and well planned service that meet the needs of residents	Accessibility	Council's provision of library services is sufficient to meet our community's needs	No complaints about library accessibility	Nil complaints	Achieved
			Increase the percentage of our district's population who are active library members	0.5% increase each year	Achieved
We have reliable, efficient and well planned service that meet the needs of residents	Quality	Provide high quality library services	85% of customers satisfied / very satisfied with library services	2012/13 thereafter biennially 85%	New measure

Library

PROSPECTIVE FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of Operating Funding					
General rates, UAGC, rates penalties	331	282	303	297	308
Targeted rates (other than water supply)	-	-	-	-	-
Subsidies and grants	13	1	1	1	1
Fees, charges and target rates for water supply	15	12	13	12	12
Internal charges and overheads recovered	1	1	2	1	2
Local authority fuel tax, fines, infringement fees other	2	5	2	5	5
Total operating funding	362	301	321	316	328
Applications of Operating Funding					
Payments to staff and suppliers	204	137	146	141	144
Finance costs	-	-	-	-	-
Internal charges and overheads applied	75	110	130	114	118
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	279	247	276	255	262
Surplus/(deficit) of operating funding	83	54	45	61	66
Sources of Capital Funding					
Subsidies and grants	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in debt	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Total sources of capital funding	-	-	-	-	-
Applications of Capital Funding					
Capital expenditure - meet additional demand	-	-	-	-	-
Capital expenditure - improve level of service	-	-	-	-	-
Capital expenditure - replace existing assets	61	64	66	65	67
Increase/(decrease) in reserves	22	(10)	(21)	(4)	(1)
Increase/(decrease) of investments	-	-	-	-	-
Total application of capital funding	83	54	45	61	66
Surplus/(deficit) of capital funding	(83)	(54)	(45)	(61)	(66)
Funding balance	-	-	-	-	-

VARIANCES TO LONG TERM PLAN 2012 - 2022

Applications of Operating Funding - Payments to staff and suppliers and Internal charges and overheads applied - Council has reviewed the methodology of distribution of Corporate Support costs and has reverted to an allocation regime. The impact of this is generally to increase, in particular, the overheads and decrease the payments to staff in the Annual Plan values compared to the Long Term Plan for the year ended 30 June 2014.

Payments to staff and suppliers - A greater demand for the library services has meant a larger staffing requirement. This has also resulted in greater superannuation costs.

General rates - A lower than expected depreciation charge (brought about by a review in the 2012 financial year), while not reflected in this statement has meant that the associated rates charge is lower than the increased operating costs.

Financial Policy 409 - Statement of Accounting Policies

Reporting entity

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

The Council consists of the Council, forestry joint ventures (53% owned) and Downlands joint venture (14.81% owned). Council is a separate legal entity and does not have any subsidiaries.

The primary objective of the Council is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, the Council has designated itself as a public benefit entity for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

The financial forecast of the Council is for the year ended 30 June 2014. The financial forecast was authorised for issue by Council on 18 June 2013.

Basis of preparation

Statement of compliance

The financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP). These financial statements have been prepared in accordance with NZ GAAP. They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

Measurement base

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

Functional and presentation currency

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

Changes in accounting policies

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

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

Standards, amendments and interpretations issued but not yet effective that have not been early adopted, and which are relevant to the Council are:

- NZ IFRS 9 Financial Instruments will eventually replace NZ IAS 39 Financial Instruments: Recognition and Measurement. NZ IAS 39 is being replaced through the following 3 main phases: Phase 1 Classification and Measurement, Phase 2 Impairment Methodology, and Phase 3 Hedge Accounting. Phase 1 on the classification and measurement of financial assets has been completed and has been published in the new financial instrument standard NZ IFRS 9. NZ IFRS 9 uses a single approach to determine whether a financial asset is measured at amortised cost or fair value, replacing the many different rules in NZ IAS 39. The approach in NZ IFRS 9 is based on how an entity manages its financial instruments (its business model) and the contractual cash flow characteristics of the financial assets. The financial liability requirements are the same as those for NZ IAS 39, except for when an entity elects to designate a financial liability at fair value through the operating surplus/(deficit). The new standard is required to be adopted for the year ended 30 June 2016. However, as a new Accounting Standards Framework will apply before this date, there is no certainty when an equivalent standard to NZ IFRS 9 will be applied to public benefit entities.

The Minister of Commerce has approved a new Accounting Standards Framework (incorporating a Tier Strategy) developed by the External Reporting Board (XRB). Under this Accounting Standards Framework, the Council is classified as a Tier 1 reporting entity and it will be required to apply the full Public Benefit Entity Accounting Standards (PAS). These standards are being developed by the XRB based on current International Public Sector Accounting Standards. The effective date for the new standards for public sector entities is expected to be for reporting periods beginning on or after 1 July 2014. This means the Council expects to transition to the new standards in preparing its 30 June 2015 financial statements. As the PAS are still under development, the Council is unable to assess the implications of the new Accounting Standards Framework at this time.

Due to the change in the Accounting Standards Framework for public benefit entities, it is expected that all new NZ IFRS and amendments to existing NZ IFRS will not be applicable to public benefit entities. Therefore the XRB has effectively frozen the financial reporting requirements for public benefit entities up until the new Accounting Standards Framework is effective. Accordingly no disclosure has been made about new or amended NZ IFRS that exclude public benefit entities from their scope.

Significant accounting policies

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

Joint venture

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

The Council has a proportionate share in 8 forestry joint venture agreements. This ranges from 34% to 77% and the Council accounts for its share of income and all expenses.

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

Revenue

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

Rates revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.

Revenue from water rates by meter is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

Government grants

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

Provision of services

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

Vested assets

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as income. 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 income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established. Dividends are recorded net of imputation credits.

Development contributions

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

Development contributions are classified as part of "other revenue".

Borrowing Costs

The Council has elected to defer the adoption of NZ IAS 23 Borrowing Costs (Revised 2007) in accordance with its transitional provisions that are applicable to public benefit entities.

Consequently, 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 income 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 income

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

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

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

Derivatives are also categorised as held for trading.

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

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

Loans and receivables

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

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

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

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

Held to maturity investments

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

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

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

Fair value through other comprehensive income

Financial assets at fair value through other comprehensive income 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 income, except for impairment losses, which are recognised in the operating surplus/(deficit).

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

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 income

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 income, 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 income is reclassified from equity to the operating surplus/(deficit).

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

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

Inventory

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

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

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

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

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

Non-current assets held for sale

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

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

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

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

Property, plant and equipment

Property, plant and equipment consists of:

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

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

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

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

Revaluation

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

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

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

The net revaluation results are credited or debited to other comprehensive income 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 income 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 income.

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%)
Infrastructural assets			
Roading			
	Land	Not depreciable	
	Road formation - shoulders	Not depreciable	
	Road pavement -sealed and unsealed	100	1.00%
	Road surfacing	10 - 16	6.25% - 10.00%
	Culverts	100	1.00%
	Kerb and channel	50	2.00%
	Footpaths	50 - 70	1.42% - 2.00%
	Bridges	80 - 120	0.83% - 1.25%
Water			
	Pipe reticulation	65 - 130	0.77% - 1.54%
	Pumps	25	4.00%
	Reservoir components	20 - 100	1.00% - 5.00%
Wastewater			
	Pipe reticulation	100 - 120	0.83% - 1.00%
	Treatment facilities	20 - 100	1.00% - 5.00%
Sanitation			
	Transfer station	15 - 100	1.00% - 6.67%
Stormwater			
	Network	100	1.00%
Operational assets			
	Buildings	5 - 67	1.50% - 20.00% SL
	Furniture and fittings	10	20.00% DV
	Office equipment	10	20.00% DV
	Plant and machinery	10 - 20	10.00% - 20.00% DV
	Motor vehicles	10	20.00% DV
	Library books	20	10.00% DV
	Computer hardware	10	20.00% DV
	Elephant Hill drainage	40	5.00% DV

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

Intangible assets

Emissions Trading Scheme - Carbon credits

Carbon credits received under the Emissions Trading Scheme are assessed at their fair value determined by the value they could be sold for on the tradable carbon credit market as at 30 June.

Software acquisition and development

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

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

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

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

Easements

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

Amortisation

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

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

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

Impairment of property, plant and equipment and intangible assets

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

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

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

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

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

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

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

Forestry assets

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

Fair value is determined based on the present value of expected net cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

Gains or losses arising on initial recognition of forestry assets at fair value less estimated costs to sell and from a change in fair value less estimated costs to sell are recognised in the operating surplus/(deficit).

Forestry maintenance costs are recognised in the operating surplus/(deficit) when incurred.

Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at cost, including transaction costs.

After initial recognition, all investment property is measured at fair value as determined annually by an independent valuer.

Gains and losses arising from a change in the fair value of investment property are recognised in the operating surplus/(deficit).

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Borrowings

Borrowings are initially recognised at their fair value net of transactions costs incurred. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date or if the borrowings are expected to be settled after 12 months of balance date.

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, long service leave entitlements expected to be settled within twelve months, and sick leave.

A liability for sick leave is recognised to the extent that compensated absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent it will be used by staff to cover those future absences.

A liability and an expense is recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

Long service leave

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actual entitlement basis at current rates of pay accrued on the number of years service. Entitlements have not been calculated on an actual basis as this would not be significantly different from the method used. The calculations are based on likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information.

Presentation of employee entitlements

Sick leave, annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation schemes

Defined benefit scheme

Council makes employer contributions to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme. Insufficient information is available to use defined benefit plan accounting, as it is not possible to determine from the terms of the scheme the extent to which the scheme's surplus or deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Defined contribution scheme

Obligations for contributions KiwiSaver, SuperEasy, and other National Provident Fund schemes are accounted for as defined contribution superannuation schemes and are recognised as an expense in the operating surplus/(deficit) when incurred.

Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in "finance costs".

Financial guarantee contracts

A financial guarantee contract is a contract that requires the Council to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value, even if a payment under the guarantee is not considered probable. If a financial guarantee contract was issued in a standalone arms length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, a liability is recognised based on the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability. Financial guarantees are subsequently measured at the initial recognition amount less any amortisation. However, if it is probable that expenditure will be required to settle a guarantee, then the provision for the guarantee is measured at the present value for the future expenditure.

Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities.

Equity is disaggregated and classified into the following components:

- Public equity - accumulated funds
- Asset revaluation reserves
- Restricted reserves
- Fair value through other comprehensive income reserves

Asset revaluation reserves

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

Restricted reserves

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

Restricted reserves are those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Fair value through other comprehensive income reserves

This reserve comprises the cumulative net change in the fair value of fair value through other comprehensive income instruments.

Goods and services tax (GST)

All items in the financial statements are stated exclusive of goods and services tax (GST), except for debtors and other receivables and creditors and other payables, which are stated on a GST inclusive basis. GST not recoverable as input tax is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget figures

The budget figures are those approved by the Council in its 2012 Annual Plan. 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 income sources and cash payments made for the supply of goods and services. Agency transactions are recognised as receipts and payments in the Statement of Cash Flows because they flow through the Council's main bank account.

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

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

Cost of service statements

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

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

Critical judgments in applying Council's accounting policies

Management has exercised the following critical judgments in applying accounting policies for the ten year period 2012-22 and for the Annual Plan year ended 30 June 2014:

Classification of property

The Council owns a number of properties held to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding them. The properties are held for service delivery objectives as part of the Council's social housing policy. The properties are accounted for as property, plant and equipment.

Prospective Financial Statements

PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Income					
Rates	6,206	6,695	6,964	7,052	7,376
Grants, subsidies and donations	3,828	2,372	2,380	2,205	1,983
Development and financial contributions	73	86	94	89	93
Fees and charges	1,779	1,775	1,983	1,890	1,968
Other revenue	1,597	2,090	1,857	2,146	2,094
Total income	13,483	13,018	13,278	13,382	13,514
Expenditure					
Employee benefit expenses	3,325	3,146	3,213	3,222	3,299
Depreciation and amortisation	3,959	3,614	4,008	3,757	4,058
Other expenses	5,618	6,394	6,144	6,515	6,426
Finance costs	113	82	65	83	83
Total expenditure	13,015	13,236	13,430	13,577	13,866
Surplus/(deficit) before tax	468	(218)	(152)	(195)	(352)
Taxation expense	-	-	-	-	-
Surplus/(deficit) after tax	468	(218)	(152)	(195)	(352)
Increase/(decrease) in restricted reserves	57	-	-	-	-
Increase/(decrease) in revaluation reserves	2,351	-	39,326	39,218	1,293
Financial assets at fair value through other comprehensive income	(329)	-	-	-	-
Total other Comprehensive Income	2,079	-	39,326	39,218	1,293
Total Comprehensive Income	2,547	(218)	39,174	39,023	941

**PROSPECTIVE STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2014**

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Equity at start of year	363,147	362,837	365,805	362,619	401,642
Total comprehensive income	2,547	(218)	39,174	39,023	941
Equity at end of year	365,694	362,619	404,979	401,642	402,583
Components of equity					
Retained earnings at start of year	83,366	81,588	84,358	82,089	82,086
Surplus/(deficit) after tax	468	(218)	(152)	(195)	(352)
Transfers (to)/from restricted/council created reserves	23	444	-	192	(559)
Transfers (to)/from revaluation reserves	-	275	-	-	-
Retained earnings at end of year	83,857	82,089	84,206	82,086	81,175
Revaluation reserves at start of year	277,925	278,950	280,000	278,675	317,893
Revaluation gains/losses	2,021	(275)	39,326	39,218	1,293
Revaluation reserves at end of year	279,946	278,675	319,326	317,893	319,186
Restricted/council created reserves at start of year	1,108	1,551	699	1,107	915
Transfers (to)/from reserves	35	(444)	-	(192)	559
Restricted/council created reserves at end of year	1,143	1,107	699	915	1,474
Fair value through comprehensive income reserve at start of year	748	748	748	748	748
Transfers (to)/from reserves	-	-	-	-	-
Fair value through comprehensive income reserve at end of year	748	748	748	748	748
Equity at end of year	365,694	362,619	404,979	401,642	402,583

Note: The opening 2014 equity balance has been adjusted to reflect the estimated equity movements to 30 June 2013 and a reassessment of the opening Property, plant and equipment carrying value as at 30 June 2013. This does not align with the closing 2013 equity balance.

**PROSPECTIVE STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2014**

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Assets					
Current assets					
Cash and cash equivalents	1,234	1,334	708	1,177	1,808
Trade and other receivables	1,584	908	907	932	949
Inventories	506	432	339	339	244
Non-current assets held for sale	-	-	-	-	-
Other financial assets	251	-	-	-	-
Total current assets	3,575	2,674	1,954	2,448	3,001
Non-current assets					
Trade and other receivables	-	-	-	-	-
Property, plant and equipment	353,712	350,956	394,158	390,276	390,488
Forestry assets	1,766	1,715	1,766	1,613	1,713
Investment property	-	-	-	-	-
Intangible assets	83	48	98	28	50
Other financial assets	9,800	9,971	9,969	9,968	9,966
Total non-current assets	365,361	362,690	405,991	401,885	402,217
Total assets	368,936	365,364	407,945	404,333	405,218
Liabilities					
Current liabilities					
Trade and other payables	1,363	923	1,123	946	973
Borrowings	-	35	-	35	37
Provisions	6	-	6	-	-
Derivative financial instruments	12	99	12	52	-
Employee benefit liabilities	410	269	410	276	282
Total current liabilities	1,791	1,326	1,551	1,309	1,292
Non-current liabilities					
Provisions	73	210	60	208	206
Employee benefit liabilities	-	-	-	-	-
Derivative financial instruments	98	-	75	-	-
Borrowings	1,280	1,209	1,280	1,174	1,137
Total non-current liabilities	1,451	1,419	1,415	1,382	1,343
Equity					
Public equity	83,857	82,089	84,206	82,086	81,175
Other reserves	281,837	280,530	320,773	319,556	321,408
Total equity	365,694	362,619	404,979	401,642	402,583
Total liabilities and equity	368,936	365,364	407,945	404,333	405,218

Note: The opening 2014 cash balance has been adjusted to reflect the estimated cash movements to 30 June 2013. This does not align with the closing 2013 cash balance. Additionally the opening Property, plant and equipment carrying value as at 30 June 2013 has been reassessed.

**PROSPECTIVE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2014**

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Cash flows from operating activities					
Cash was received from:					
Receipts from rates revenue	7,185	6,695	6,964	7,052	7,376
Interest received	44	85	34	74	85
Dividends received	576	578	576	578	578
Receipts from other revenue	3,289	5,747	5,585	5,524	5,420
	11,094	13,105	13,159	13,228	13,459
Cash was applied to:					
Payments to suppliers & employees	8,455	9,469	9,162	9,566	9,848
Interest paid	113	82	65	83	83
	8,568	9,551	9,227	9,649	9,931
Net cash flow from operating activities	2,526	3,554	3,932	3,579	3,528
Cash flows from investing activities					
Cash was received from:					
Proceeds from sale of property, plant & equipment	89	25	25	25	25
Proceeds from sale of investments	(9)	2	3	3	4
Proceeds from sale of Eric Batchelor subdivision sections	-	127	-	134	137
	80	154	28	162	166
Cash was applied to:					
Purchase of property, plant and equipment	2,470	4,028	4,823	3,863	2,975
Purchase of intangible assets	24	-	35	-	53
Purchase of silviculture capital expenditure	-	-	-	-	-
Acquisition of investments	19	-	-	-	-
	2,513	4,028	4,858	3,863	3,028
Net cash flow from investing activities	(2,433)	(3,874)	(4,830)	(3,701)	(2,862)
Cash flows from financing activities					
Cash was received from:					
Proceeds from borrowings	-	-	1,280	-	-
	-	-	1,280	-	-
Cash was applied to:					
Repayment of borrowings	-	36	1,280	35	35
	-	36	1,280	35	35
Net cash flow from financing activities	-	(36)	-	(35)	(35)
Net increase/(decrease) in cash held	93	(356)	(898)	(157)	631
Add cash at start of year (1 July)	1,141	1,690	1,606	1,334	1,177
Balance at end of year (30 June)	1,234	1,334	708	1,177	1,808
Represented by:					
Cash, cash equivalents and bank overdrafts	1,234	1,334	708	1,177	1,808
	1,234	1,334	708	1,177	1,808

**PROSPECTIVE RECONCILIATION OF NET SURPLUS TO OPERATING ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2014**

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Surplus/deficit after tax	468	(218)	(152)	(195)	(352)
Add/(Less) non cash expenses/revenue					
Depreciation & amortisation	3,959	3,614	4,008	3,757	4,058
Impairment charges	-	-	-	-	-
Cost of forestry harvested	-	41	-	28	43
(Gains)/losses on sale of biological assets	(1,681)	-	-	-	-
(Gains)/losses in fair value of biological assets	(177)	(121)	-	74	(143)
(Gains)/losses on sale of Eric Batchelor subdivision sections	-	(39)	-	(41)	(42)
(Gains)/losses on disposal of property, plant and equipment	91	281	-	-	-
	2,192	3,776	4,008	3,818	3,916
Add/(Less) items classified as investing or financing					
Increase/(decrease) in interest swaps accrued	(8)	(19)	(12)	(47)	(52)
(Increase)/decrease in capital creditors	(6)	-	-	-	-
	(14)	(19)	(12)	(47)	(52)
Plus/(less) movements in working capital					
(Increase)/decrease in inventories	137	-	93	-	-
(Increase)/decrease in debtors and other receivables	(531)	184	1	(23)	(17)
Increase/(decrease) in creditors and other payables	267	(167)	-	22	28
Increase/(decrease) in employee entitlements	141	-	-	6	7
Increase/(decrease) in provisions	(134)	(2)	(6)	(2)	(2)
	(120)	15	88	3	16
Net cashflow from operating activities	2,526	3,554	3,932	3,579	3,528

**PROSPECTIVE FUNDING IMPACT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Sources of operating funding					
General rates, UAGC and rates penalties	4,641	5,089	5,302	5,385	5,641
Targeted rates (other than water supply)	1,611	1,641	1,698	1,703	1,772
Grants, subsidies and donations	910	773	818	800	849
Fees, charges and target rates for water supply	1,779	1,775	1,983	1,890	1,968
Interest and dividends from investments	621	662	610	652	663
Local authority fuel tax, fines, infringement fees other	791	1,037	1,068	1,088	1,001
Total operating funding	10,353	10,977	11,479	11,518	11,894
Applications of operating funding					
Payments to staff and suppliers	8,727	9,024	9,263	9,192	9,475
Finance costs	113	82	65	83	83
Other operating funding applications	-	-	-	100	-
Total applications of operating funding	8,840	9,106	9,328	9,375	9,558
Surplus/(deficit) of operating funding	1,513	1,871	2,151	2,143	2,336
Sources of capital funding					
Grants, subsidies and donations	1,241	1,599	1,561	1,405	1,134
Development and financial contributions	73	86	94	89	93
Increase/(decrease) in debt	-	(36)	-	(35)	(35)
Gross proceeds from sale of assets	-	25	25	25	25
Lump sum contributions	-	-	-	-	-
Total capital funding	1,314	1,674	1,680	1,484	1,217
Applications of capital funding					
Capital expenditure - meet additional demand	11	25	25	10	-
Capital expenditure - improve level of service	589	1,640	2,155	1,120	378
Capital expenditure - replace existing assets	1,875	2,363	2,724	2,734	2,647
Increase/(decrease) in reserves	352	(483)	(1,073)	(237)	528
Increase/(decrease) of investments	-	-	-	-	-
Total applications of capital funding	2,827	3,545	3,831	3,627	3,553
Surplus/(deficit) of Capital Funding	(1,513)	(1,871)	(2,151)	(2,143)	(2,336)
Funding balance	-	-	-	-	-

Note: The 30 June 2012 Funding impacts have been derived on the same basis as the Long Term Plan and Annual Plan values.

**PROSPECTIVE RECONCILIATION OF NET SURPLUS/(DEFICIT) TO COUNCIL FUNDING IMPACT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Operating surplus/(deficit) from cost of service statements					
Community services	35	-	(10)	(100)	-
Property and investments	(314)	(296)	(97)	(218)	(10)
Environmental services	(575)	(9)	36	42	43
Roading and footpaths	(928)	(519)	(432)	(194)	(360)
Water supply	213	604	379	261	(27)
Waste management	248	5	17	17	4
Sewerage and sewage	38	5	13	5	(11)
Stormwater drainage	(13)	11	11	11	9
Parks and recreation	1,826	(31)	(57)	(6)	(3)
Governance and leadership	(62)	12	(12)	(13)	3
add Vested assets	-	-	-	-	-
less Interest on internal borrowing	-	-	-	-	-
Surplus/(deficit) after tax per Statement of Comprehensive Income	468	(218)	(152)	(195)	(352)
less Vested assets and interest on internal borrowing not included in the FIS	(1,677)	-	-	-	-
Surplus/(deficit) before vested assets and internal interest	(1,209)	(218)	(152)	(195)	(352)
less Capital grants, subsidies and donations	(1,241)	(1,599)	(1,562)	(1,404)	(1,134)
less Development and financial contributions	(73)	(86)	(94)	(89)	(93)
less Revaluation (gains)/losses not included in FIS	77	(121)	(49)	74	(143)
add Loss on sale not included in the FIS	-	281	-	-	-
less Depreciation not included in the FIS	3,959	3,614	4,008	3,757	4,058
Surplus/(deficit) of operating funding	1,513	1,871	2,151	2,143	2,336
Balance as per Council FIS surplus/(deficit) of funding	1,513	1,871	2,151	2,143	2,336

Note: The 30 June 2012 Funding impacts have been derived on the same basis as the Long Term Plan and Annual Plan values.

Financial Reserves

The following statement of financial reserves concerns Restricted Reserves and council created reserves included in Council's equity.

Council has several types of council created reserves, which are maintained by the council for a specific purpose. These funds are categorised as follows:

- Council Created General Reserves
- Council Created Civic Amenities Rate Reserves
- Council Created Targeted Rate Reserves
- Council Created Internal Loan Reserves
- Asset Renewal Reserves

Restricted Reserves

Reserve	Opening Balance 1 July 2013 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2014 \$000
Endowment Land	173	10	-	183
Downlands Asset Replacement Reserve	407	23	102	328
Downlands Capital Contributions	18	1	-	19
Perpetual Graves Reserve	71	4	-	75
Esplanade Reserve	71	4	-	75
Subdivision Contribution Reserve	208	33	25	216
Friends of Knottingley Park	4	-	-	4
Library Bequests	157	9	-	166
Waste Minimisation Reserve	39	14	-	53
Te Aka Road Grant - Rockfall Protection	50	3	-	53
Te Aka Road Grant - Recreational Reserves	149	9	-	158
Total Restricted Reserves	1,347	110	127	1,330

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 2013 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2014 \$000
General Reserves	1,527	1,256	76	2,707
Property Reserve	(185)	17	65	(233)
Pensioner Housing	(36)	-	26	(62)
Forestry Reserve	(618)	-	103	(721)
Camping	299	28	38	289
Rates Smoothing Reserve	143	15	-	158
Total Council Created General Reserves	1,130	1,316	308	2,138

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 2013 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2014 \$000
Council Created Civic Amenities Rate Reserve	866	86	118	834

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.

Reserve	Opening Balance 1 July 2013 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2014 \$000
Urban Water Scheme	(135)	31	36	(140)
Sewerage	42	45	31	56
Waste Management - Collection	179	-	-	179
Rural Water Scheme Operating Reserves				
Cannington / Motukaika	27	1	-	28
Cattle Creek	(9)	-	1	(10)
Hook / Waituna	(2)	-	-	(2)
Lower Waihao	(91)	-	-	(91)
Otaio / Makikihi	(36)	-	-	(36)
Waihaorunga	(25)	-	7	(32)
Waikakahi	76	-	9	67
Total Council Created Targeted Rate Reserves	26	77	84	19

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.

Reserve	Opening Balance 1 July 2013 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2014 \$000
Waimate Library Extension	-	-	-	-
Pensioner Housing	-	-	-	-
Urban Water Scheme	(1,464)	38	-	(1,426)
Sewerage	(1,172)	31	-	(1,141)
Stormwater	(250)	10	-	(240)
Bridge Replacements Loan	-	-	-	-
Waste Management - Disposal	(631)	21	-	(610)
Total Council Created Internal Loan Reserves	(3,517)	100	-	(3,417)

Asset Renewal Reserves

Separate Asset Renewal Accounts are maintained for each activity to ensure that the funds are held and used for the specific purpose intended.

Reserve	Opening Balance 1 July 2013 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2014 \$000
General Asset Renewal Reserves				
General Asset Renewal Reserves	442	178	238	382
Property Reserve	74	172	53	193
Pensioner Flats	188	31	-	219
Forestry Reserve	1	-	-	1
Camping	(187)	61	27	(153)
Stormwater	(55)	18	199	(236)
Civic Amenities Rate Asset Renewal Reserves				
Civic Amenities Rate Asset Renewal Reserves	(55)	194	228	(89)
Targeted Rate Asset Renewal Reserves				
Sewerage	132	165	84	213
Waste Management - Collection	-	8	-	8
Roading Reserve	-	1,963	1,963	-
Urban Water Scheme	96	154	188	62
Rural Water Schemes				
Cannington / Motukaika	8	16	92	(68)
Cattle Creek	1	1	-	2
Hook / Waituna	228	166	411	(17)
Lower Waihao	(112)	157	295	(250)
Otaio / Makikihi	47	357	876	(472)
Waihaorunga	(15)	18	61	(58)
Waikakahi	54	59	55	58
Total Asset Renewal Reserves	847	3,718	4,770	(205)

Fair Value through other comprehensive income reserve

Reserve	Opening Balance 1 July 2013 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2014 \$000
Fair value through other comprehensive income	748	-	-	748

Total Restricted and Council Created Reserves

1,447

1,447

Rating Information

The Funding Impact Statement should be read in conjunction with the Revenue and Financing Policy and Rating Policies. Monetary values in this Rating Information statement are GST inclusive.

Setting of Rates for 2013/14

Council sets the following rates under the Local Government (Rating) Act 2002:

General Rate

Targeted Rates:

- Civic Amenities Rate
- Sewer
- St Andrews Sewer
- Refuse Collection
- Recycling
- Rural Water (each scheme)
- Urban Water
- Downlands Water Scheme
- Elephant Hill Drainage
- Community Hall Rates
- Waimate Stadium

Uniform Annual General Charge

Council does not set a Uniform Annual General Charge.

Lump Sum Contributions

Council does not require any lump sum contributions for targeted rates.

Details of the amount of rates to be collected and the categories of who will pay these rates are listed below:

General Rate

A general rate is set and assessed on the capital value of all rateable land. General rates are set on a differential basis. The differential is based on where the land is situated and is classified as either Urban or Rural in accordance with the Rating Boundary Map.

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 General Rate is set and assessed on the capital value of all rateable land with a differential as follows:

General Rate	Differential Factor	General Rate per dollar of Capital Value for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
Urban	1.00	\$ 0.0026064	\$ 967,187
Rural	0.48	\$ 0.0012545	\$ 3,548,320
Total Revenue			\$ 4,515,507

Targeted Rates

Civic Amenities Rate

The Civic Amenities Rate contributes towards the funding of the following activities:

- Community Property (Public Toilets)
- Library
- Cemeteries
- Parks and Public Spaces
- Swimming
- Waste Management (Resource Recovery Park Operation)

A Civic Amenities Rate is set and assessed on the number of separately used or inhabited parts of a rating unit (as defined below).

Differential

The Civic Amenities Rate is set on a differential basis. The differential is based on where the land is situated and is classified as either Urban or Rural in accordance with the Rating Boundary Map. 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 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 Civic Amenities Rate is set and assessed on a differential basis as follows:

Civic Amenities Rate	Differential Factor	Civic Amenities Rate for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
Urban	1.00	\$ 426.00	\$ 710,999
Rural	1.02	\$ 436.40	\$ 821,740
Total Revenue			\$ 1,532,739

Sewer Rate

The Sewer targeted rate is set based on the service provided and contributes towards the funding of the Sewerage and Sewage activity as follows:

- Serviced - The number of connections (within each rating unit) to the Council's sewer reticulation system
- Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided
- Number of water closets within a Rating Unit (with more than 2 but less than 11 water closets) per water closet
- Number of water closets within a Rating Unit (11 or more water closets) per water closet

Sewer Rate	Category	Differential Factor	Sewer charge for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
Sewer Serviced	a) Serviced - The number of connections (within each rating unit) to the Council's sewer reticulation system	1.00	\$ 260.21	\$ 431,176
Sewer Unserviced	b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided	0.50	\$ 130.11	\$ 13,141
Sewer Multi 1	c) Number of water closets within a Rating Unit (with more than 2 but less than 11 water closets) per water closet	0.80	\$ 208.17	\$ 37,471
Sewer Multi 2	d) Number of water closets within a Rating Unit (11 or more water closets) per water closet	0.60	\$ 156.13	\$ 14,364
Total Revenue				\$ 496,152

St Andrews Sewer Rate

The St Andrews Sewer targeted rate is set based on the service provided to the rating unit and contributes towards the funding of the Sewerage and Sewage activity as follows:

Rate	Category	St Andrews Sewer charge for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
St Andrews Sewer	Extent of provision of service	\$ 90.00	\$ 5,040
Total Revenue			\$ 5,040

Refuse Collection

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

- Urban rating units - 80 litre refuse bin (weekly collection)
- Commercial rating units - 80 litre refuse bin (weekly collection)
- Rural rating units - 240 litre refuse bin (fortnightly collection)
- Urban Commercial rating units - 240 litre refuse bin (weekly collection)
- Riverside collective refuse bins (fortnightly collection)

Rate - Bin	Category	Differential Factor	Refuse collection for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
Urban 80L	a) Urban rating units - 80 litre refuse bin (weekly collection)	1.00	\$ 178.93	\$ 226,523
Commercial 80L	b) Commercial rating units - 80 litre refuse bin (weekly collection)	1.00	\$ 178.93	\$ 5,010
Rural 240L	c) Rural rating units - 240 litre refuse bin (fortnightly collection)	1.35	\$ 242.33	\$ 127,467
Commercial 240L	c) Urban Commercial rating units - 240 litre refuse bin (weekly collection)	3.00	\$ 536.78	\$ 11,272
Riverside Collective	d) Riverside collective refuse bins (fortnightly collection)	0.44	\$ 77.89	\$ 2,181
Total Revenue				\$ 372,453

Recycling

The Recycling targeted rate is set according to the location of the rating unit and contributes towards the funding of the Waste Management activity as follows:

- a) Serviced recycling rating units - All rating units on the recycling collection route
- b) Unserviced recycling rating units - All rating units not on the recycling collection route

Rate	Category	Differential Factor	Recycling charge for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
Recycling collection	a) Serviced recycling rating units - All rating units on the recycling collection route	1.00	\$ 120.79	\$ 220,322
Resource Recovery drop off	b) Unserviced recycling rating units - All rating units not on the recycling collection route	0.50	\$ 60.40	\$ 98,324
Total Revenue				\$ 318,646

Rural Water

The Rural Water supply targeted rates are set based on each rating units water allocation and is assessed on a per litre of water supplied per day and contributes towards the funding of the water supplied to the Cannington, Hook/Waituna, Lower Waihao, Otaio/Makikihi, Waihaorunga and Waikakahi rural water schemes included in the Rural Water activity as follows:

Rural Water Scheme	Water Supply per litre charge for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
Cannington-Motukaika	\$ 0.1791	\$ 70,155
Lower Waihao normal supply	\$ 0.2546	\$ 244,107
Otaio-Makikihi	\$ 0.2155	\$ 205,352
Waihaorunga	\$ 0.2745	\$ 85,940
Waikakahi	\$ 0.2433	\$ 276,773
Hook-Waituna domestic supply	\$ 0.1515	\$ 226,781
Hook-Waituna irrigation supply (55%)	\$ 0.0833	\$ 6,840
Total Revenue		\$ 1,115,948

Urban Water

The Urban Water targeted rate is set based on the service provided and contributes towards the funding of the Urban Water activity as follows:

- a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system
- b) Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection

Rate	Category	Differential Factor	Water Supply charge for 2013/14 (GST inclusive)	Revenue 2013/14 (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	\$ 356.52	\$ 669,181
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	\$ 178.26	\$ 11,943
Total Revenue				\$ 681,124

Downlands Rural Water Supply

The Downlands water scheme is a Joint venture between Timaru, MacKenzie and Waimate District Councils. The scheme is administered by Timaru District Council who determine the revenue needed per connection. Each Council sets the rate for the connections within its district and collects the revenue on behalf of the Joint Venture.

Rate	Water Supply charge for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
Domestic	\$ 409.00	\$ 28,630
Unit/Point	\$ 117.00	\$ 108,365
Ordinary/Extra	\$ 395.00	\$ 1,975
Service	\$ 292.00	\$ 65,408
Total Revenue		\$ 204,378

Elephant Hill Drainage

The Elephant Hill Drainage targeted rate is set according to the area of land within the Rating Unit that is protected by any amenity or facility provided by Council and contributes towards the funding of the Sewerage and Sewage activity.

This rate is set and assessed on land value as follows:

- a) Class I land per \$ land value
- b) Class II land per \$ land value

Rate	Category	Differential Factor	Charge for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
Elephant Hill - Class I	a) Class I land per \$ land value	1.00	\$ 0.0007495	\$ 2,157
Elephant Hill - Class II	b) Class II land per \$ land value	0.89	\$ 0.0006670	\$ 1,215
Total Revenue				\$ 3,372

Community Halls

The Hall rates are set and based on where the land is situated in relation to each hall.

Community Hall	Hall charge for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
St Andrews Hall	\$ 23.00	\$ 3,197
Ikawai Memorial Hall	\$ 40.25	\$ 3,502
Arno Hall	\$ 28.75	\$ 3,048
Waihaorunga Hall	\$ 51.10	\$ 2,862
Glenavy Hall	\$ 34.50	\$ 9,005
Hunter Hall	\$ 35.00	\$ 2,345
Southburn Hall	\$ 28.75	\$ 2,041
Studholme Hall	\$ 28.75	\$ 2,013
Hook Hall	\$ 57.50	\$ 3,393
Kurow Memorial Hall	\$ 17.50	\$ 2,100
Willowbridge Hall	\$ 31.05	\$ 1,739
Waituna Creek Hall	\$ 35.00	\$ 4,235
Makikihi Hall	\$ 35.00	\$ 1,645
Otaio Hall	\$ 25.90	\$ 1,658
Lyalldale Hall	\$ 23.00	\$ 759
Bluecliffs Hall	\$ 46.00	\$ 2,346
Maungati Hall	\$ 35.70	\$ 2,142
Cattle Creek Hall	\$ 34.50	\$ 1,587
Total Revenue		\$ 49,614

Waimate Stadium

The Waimate Stadium targeted rate is set and assessed on the number of separately used or inhabited parts of a rating unit (as defined below) and contributes towards investigation and/or refurbishment of the existing stadium as follows:

Rate	Category	Rate for 2013/14 (GST inclusive)	Revenue 2013/14 (GST inclusive)
Waimate Stadium	Charged per separately used or inhabited parts of a rating unit	\$ 22.66	\$ 80,500
Total Revenue			\$ 80,500

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 include any residential unit 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 part.

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 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

Capital Works Programme - 2012 to 2014

CAPITAL EXPENDITURE

FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Community Services Group					
Development and Promotions					
Development and Promotions - counter and fittings	-	5	-	-	-
Total Development and Promotions	-	5	-	-	-
Library					
Library - books	60	60	62	62	64
Library - furniture/shelving	-	3	4	3	4
Total Library	60	63	66	65	68
Total Community Services Group	60	68	66	65	68
Property and Investments Group					
Property					
Local government centre - air conditioning unit	-	20	20	21	-
Local government centre - floor coverings	-	-	30	-	22
Local government centre - sundry purchases	6	3	3	3	3
Rental property - park house roof upgrade/insulation	-	15	-	-	-
Public Toilets - Waitaki River Rest Stop	13	-	-	-	-
Pensioner flats - furniture and fittings	14	-	-	-	-
Total Property	33	38	53	24	25
Forestry					
Planting costs	-	-	31	-	-
Total Property and Investments Group	33	38	84	24	25
Roading and Footpaths Group					
Roading and Footpaths					
Roading and footpaths - minor improvements	247	150	168	168	173
Roading and footpaths - seal widening	55	81	84	84	87
Roading and footpaths - resealing	1,143	825	851	851	880
Roading and footpaths - drainage construction	57	40	61	62	53
Roading and footpaths - concrete ford renewal	43	45	46	46	48
Roading and footpaths - culvert replacement	62	68	111	111	94
Roading and footpaths - kerb and channel renewal	-	115	139	139	133
Roading and footpaths - pavement rehabilitation	99	105	180	180	261
Roading and footpaths - structures component replacement	36	75	172	173	141
Roading and footpaths - sign renewal	55	51	53	53	54
Roading and footpaths - lighting renewal	-	6	6	6	6
Roading and footpaths - footpath renewal	-	70	92	93	85
Roading and footpaths - development	-	15	-	15	16
Roading and footpaths - minor improvements (non-subsidised)	40	5	-	15	11
Total Roding and Footpaths Group	1,837	1,651	1,963	1,996	2,042

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Environmental Services Group					
Building Control					
Building control - building officers motor vehicle	-	25	-	26	-
Total Building Control	-	25	-	26	-
Resource Management					
District planning - planning manager motor vehicle	-	28	-	-	-
District planning - resource planner/civil defence motor vehicle	-	-	-	26	-
Total Resource Management	-	28	-	26	-
Emergency Management					
Fire protection - fire tanker (Waihaorunga)	-	-	55	57	-
Fire protection - fire tanker (Glenavy)	-	85	-	-	-
Fire protection - smoke chaser	-	-	-	16	-
Fire protection - general equipment	2	6	3	6	6
Fire protection - Cannington (Garage)	15	-	-	-	-
Civil Defence - plant	2	-	-	-	-
Total Emergency Management	19	91	58	79	6
Dog and Animal Control					
Dog and animal control - motor vehicle	-	-	-	11	-
Total Dog and Animal Control	-	-	-	11	-
Total Environmental Services Group	19	144	58	142	6
Governance and Leadership Group					
Governance					
Governance - Mayors vehicle	-	-	-	-	32
Total Governance	-	-	-	-	32
Managing Services					
Website Redevelopment	-	-	35	-	-
Corporate and support services - CEO motor vehicle	-	-	-	-	32
Motor vehicles	31	30	-	62	11
Aerial photography (district maps)	-	-	-	-	53
Support Services - computers/hardware	88	68	91	91	73
Support Services - Councillors computers	-	-	18	-	-
Traffic counter - Roading technical unit	-	3	-	-	-
Miscellaneous	61	-	-	-	-
Total Managing Services	180	101	144	153	169
Total Governance and Leadership Group	180	101	144	153	201

CAPITAL EXPENDITURE (continued)

FOR THE YEAR ENDED 30 JUNE 2014

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Water Supply Group					
Rural Water					
Cannington/Motukaika - NZ drinking water standards compliance	-	40	82	42	16
Cannington/Motukaika - renewals	3	10	10	10	5
Hook/Waituna - NZ drinking water standards compliance	31	339	412	30	-
Hook/Waituna - pump and switchboard renewals	-	-	-	21	-
Hook/Waituna - renewals	-	25	-	-	-
Lower Waihao - pipe renewal (Pole Road)	-	-	-	21	-
Lower Waihao - NZ drinking water standards compliance	121	282	214	11	-
Lower Waihao - renewals	-	60	81	42	65
Otaio/Makikihi - NZ drinking water standards compliance	117	426	794	472	-
Otaio/Makikihi - renewals	-	40	82	42	-
Waihaorunga - NZ drinking water standards compliance	-	25	41	15	16
Waihaorunga - renewals	-	5	20	16	11
Waikakahi - temporary bore source	-	50	50	-	-
Waikakahi - renewals	-	-	5	5	22
Downlands - various	31	51	102	102	114
Total Rural Water	303	1,353	1,893	829	249
Urban Water					
Urban water supply - water/utility motor vehicle	-	35	36	36	103
Urban water supply - VSD for bore pump	-	-	21	21	-
Urban water supply - rising main renewals	3	106	110	110	115
Urban water supply - cast iron main renewals	-	50	52	52	54
Urban water supply - utilities/sundry plant	-	5	5	6	6
Total Urban Water	3	196	224	225	278
Total Water Supply Group	306	1,549	2,117	1,054	527
Sewerage and Sewage Group					
Sewerage and Sewage					
Sewerage and sewage - wastewater (renewals)	1	100	84	84	-
Total Sewerage and Sewage Group	1	100	84	84	-
Stormwater Drainage Group					
Stormwater Drainage Group					
High Street/Manse Street Stormwater Upgrade	-	189	199	199	-
Total Stormwater Drainage Group	-	189	199	199	-

Parks and Recreation Group

Camping

	Actual 30 June 2012 \$000	LTP 30 June 2013 \$000	Annual Plan 30 June 2014 \$000	LTP 30 June 2014 \$000	LTP 30 June 2015 \$000
Waitaki lakes - install power supply at selected camping areas	-	-	-	-	53
Victoria camp - upgrade cabins at Tennent Street	-	-	-	-	33
Knottingley camp - provide powered camping sites	-	-	22	22	-
Victoria camp - appliances	-	-	5	4	-
Total Camping	-	-	27	26	86

Cemetery

Cemetery - extension	-	10	10	10	-
Cemetery - mower	-	-	-	-	32
Cemetery - Motor Vehicle	4	-	-	-	-
Total Cemetery	4	10	10	10	32

Parks and Public Spaces

Glenavy Reserve - Building	11	-	-	-	-
Morven - borderdyking	16	30	-	-	-
Morven - plant and machinery	3	-	-	-	-
Morven - mower replacement	-	10	-	-	-
Victoria park - playground extension	-	15	15	-	-
Victoria park - parks trailer	-	8	-	-	-
Knottingley park - driveway upgrade (sealing and stormwater)	-	20	-	-	-
Victoria park - parks manager motor vehicle	-	25	-	-	-
Victoria park - parks officer motor vehicle	-	11	-	-	-
Victoria park - parks sundry plant	-	5	5	6	6
Victoria park - parks mower 1	-	-	57	51	-
Victoria park - parks mower 2	-	-	-	-	32
Victoria park - glasshouse upgrade (roof)	-	53	-	-	-
Victoria park - glasshouse upgrade (walls)	-	-	54	54	-
Parks and reserves - Sundry	7	-	-	-	-
Total Parks and Public Spaces	37	177	131	111	38

Swimming

Pump and Sundry Plant Renewal	-	-	21	-	-
Total Swimming	-	-	21	-	-
Total Parks and Recreation Group	41	187	189	147	156

Total Capital expenditure

Operational	332	538	541	531	456
Infrastructural	2,143	3,490	4,363	3,333	2,569
Total	2,475	4,028	4,904	3,864	3,025

Council Projects

Name of Project	Activity	Scheduled Timetable as per the LTP 2012-22 with Annual Plan 2013/14 adjustments									
		12/13 \$000	13/14 \$000	14/15 \$000	15/16 \$000	16/17 \$000	17/18 \$000	18/19 \$000	19/20 \$000	20/21 \$000	21/22 \$000
New/Improvements											
Explanation of adjustment to LTP											
Figures in brackets (xx) are income											
		Short Term			Medium Term						
Data Collection and Analysis	Waste Management	1			10			2			
New well, Manchester Rd	Urban Water Supply						152	158			
Pipe Investigation Programme	Urban Water Supply	5	34			4		4		4	
Employing different methology to reduce costs			5								
Upgrade pool changing room and toilets	Swimming				22						
Replace swimming pool boiler	Swimming						231				
Pool operations room maintenance	Swimming		21				35				
Pipe Investigation Programme	Stormwater Drainage	1			10			3			
High Street/Manse Sreet stormwater upgrade	Stormwater Drainage	189	199								
Belt Street to Town Belt stormwater upgrade	Stormwater Drainage					132					
Shearman, Manse, Rhodes Streets stormwater upgrade	Stormwater Drainage				157						
Intersection Shearman & Glasgow Streets stormwater upgrade	Stormwater Drainage				42						
John & Victoria Streets stormwater upgrade	Stormwater Drainage				33						
High St (Innes to Shearman St) stormwater upgrade	Stormwater Drainage					97					
Pipe Investigation Programme	Sewerage and Sewage	2			37	4		4		4	
Cannington - NZ drinking water standards compliance	Rural Water Supply	40	42	16							
Carried forward from 2012/13, compliance date 2015			82								
Waihaorunga - NZ drinking water standards compliance	Rural Water Supply	25	46	16							
Carried forward from 2012/13, compliance date 2015			41								
Waikakahi - NZ drinking water standards compliance	Rural Water Supply							126			
Pipe Investigation Programme	Rural Water Supply	18			97			12			

Name of Project	Activity	Scheduled Timetable as per the LTP 2012-22									
		12/13 \$000	13/14 \$000	14/15 \$000	15/16 \$000	16/17 \$000	17/18 \$000	18/19 \$000	19/20 \$000	20/21 \$000	21/22 \$000
New/Improvements Explanation of adjustment to LTP Figures in brackets (xx) are income		Short Term			Medium Term						
Hook Waituna - NZ drinking water standards compliance Carried forward from 2012/13, compliance date 2015	Rural Water Supply	339	30 411								
Hook Waituna - NZ drinking water standards compliance - subsidy Subsidy has changed due to variations to the Ministry of Health contract	Rural Water Supply	(237)	(24) (91)								
Lower Waihao - NZ drinking water standards compliance Carried forward from 2012/13, compliance date 2015	Rural Water Supply	282	44 214								
Lower Waihao - NZ drinking water standards compliance - subsidy Subsidy has changed due to variations to the Ministry of Health contract	Rural Water Supply	(169)	(7) (93)								
Otaio - Makikihi - NZ drinking water standards compliance Carried forward and increased from 2012/13, compliance date 2015	Rural Water Supply	426	472 794								
Otaio - Makikihi - NZ drinking water standards compliance - subsidy	Rural Water Supply	(255)	(277)								
Bridge replacement - Holme Station	Roading				456						
Seal widening	Roading	81	84	86	89	91	94	97	100	102	105
Minor improvements	Roading	150	168	173	177	182	187	193	199	204	210
District Plan Review	Resource Management									195	202
Develop a comprehensive renewal programme for AMP's	Parks and Public Spaces		5								
Critical Asset Study for AMP's	Parks and Public Spaces	5									
Reserve Management Plan	Parks and Public Spaces	8									
Victoria Park glasshouse upgrade - roof and walls	Parks and Public Spaces	53	54								

Name of Project	Activity	Scheduled Timetable as per the LTP 2012-22									
		12/13 \$000	13/14 \$000	14/15 \$000	15/16 \$000	16/17 \$000	17/18 \$000	18/19 \$000	19/20 \$000	20/21 \$000	21/22 \$000
New/Improvements <i>Explanation of adjustment to LTP</i> Figures in brackets (xx) are income											
		Short Term			Medium Term						
Victoria Park Playground extension <i>Carried forward from 2012/13</i>	Parks and Public Spaces	45	15								
Upgrade driveway at Knottingley Park, sealing and stormwater	Parks and Public Spaces	20									
Public Toilets (new) Waimate Town	Property				93						
Construction of four new pensioner housing units	Property				754						
Subsidy for new pensioner housing units	Property				(265)						
Waimate District Stadium - investigation and refurbishment	Property	70	70	70	70	70	70	70	70	70	70
Waimate Library extension	Property				1,500						
Hakataramea Beautification	Community Support		10								
Skate Park Grant (Recreation reserve fund) <i>Skate Park Committee secured funds earlier than expected</i>	Community Support	100	400								
Cemetery extension - extension of Waimate Lawn Cemetery	Cemeteries	10	10		22	23					
Increase powered camping sites at Knottingley Park	Camping		22								
Upgrade Cabins at Tennant Street	Camping			33							
Install power supply at selected Waitaki Lakes camping area	Camping			53	55						

Public Access To The Council And Its Elected Members

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Councillor	Councillor	Councillor
<p>Michael Balchin Phone 03 6898911 Cell 027 846 8062 E-mail michael.balchin@waimatedc.govt.nz Ward Pareora-Otaio-Makikihi</p>	<p>Peter Foley Phone 03 689 9813 Fax 03 689 9813 E-mail peter.foley@waimatedc.govt.nz Ward Lower Waihao</p>	<p>Jim Anderson Phone 03 684 8343 E-mail jim.anderson@waimatedc.govt.nz Ward Pareora-Otaio-Makikihi</p>
Councillor	Councillor	
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