


---

WAITAKI DISTRICT COUNCIL

# Recreation Activity Management Plan 2021-31 DRAFT V2



# Contents

	
<b>Document Control:</b>	
<b>Prepared By:</b>	Brian Milne, Director
	-----
	-----
	-----
<b>Reviewed by:</b>	
	-----
	-----
	-----
	-----
<b>Final approval:</b>	
	-----
<b>Client Project Manager:</b>	
	-----
<b>Company Address:</b>	Xyst Limited PO Box 512 Napier 4140 New Zealand
<b>Office Telephone:</b>	+64 274 304 234
<b>Date:</b>	15 December 2020
<b>Status:</b>	Draft V2.

# CONTENTS

<b>CONTENTS</b> .....	<b>1</b>
<b>EXECUTIVE SUMMARY</b> .....	<b>6</b>
<b>A Activity Description</b> .....	<b>6</b>
<b>B Levels of Service and Performance Measures</b> .....	<b>7</b>
B.1 Levels of Service .....	7
B.2 LTP Performance Measures .....	7
<b>C Demand for Our Services</b> .....	<b>8</b>
C.1 Key Issues in Managing Demand .....	8
<b>D How Do We Deliver Our Services</b> .....	<b>9</b>
D.1 Parks Operations and Maintenance Practices.....	9
D.2 Aquatic Centre Operations and Maintenance Practices .....	9
D.3 Campgrounds Operations and Maintenance Practices .....	9
D.4 Forestry Operations and Maintenance Practices.....	9
D.5 Asset Renewal and Replacement.....	9
<b>E How Much Will It Cost</b> .....	<b>9</b>
<b>F Where will we Improve</b> .....	<b>10</b>
<b>SECTION 1: ABOUT THIS PLAN</b> .....	<b>11</b>
<b>1.1 Introduction</b> .....	<b>11</b>
1.1.1 Purpose and Scope .....	11
1.1.2 Assets and Services Included in the Plan .....	11
1.1.3 Rationale for the Activity .....	11
1.1.4 Value and Benefits of the Recreation Activity .....	12
1.1.5 Statutory Requirements .....	13
1.1.6 National Standards .....	13
1.1.7 Bylaws .....	14
1.1.8 Reserve Management Plans .....	14
1.1.9 Policies and Strategies .....	14
1.1.10 Plan Timeframe.....	14
1.1.10 Parks and Recreation Activity Management Structure.....	14
1.1.11 Significant Negative Impacts .....	18
<b>SECTION 2: WHAT SERVICES DO WE PROVIDE</b> .....	<b>19</b>
<b>2.1 Activity Overview</b> .....	<b>19</b>
<b>2.2 Customer Levels of Service – LTP</b> .....	<b>20</b>
2.2.1 Major projects.....	20
2.2.2 Key Initiatives .....	20
2.2.3 Service Statements.....	20
2.2.4 Key Services .....	21
<b>2.3 Activity Levels of Service</b> .....	<b>21</b>
<b>2.4 Level of Service by Category/Activity</b> .....	<b>22</b>
2.4.1 Sports and Recreation Parks.....	22
2.4.2 Neighbourhood Parks .....	23

2.4.3 Nature Parks .....	23
2.4.4 Outdoor Adventure Parks .....	24
2.4.5 Public Gardens .....	24
2.4.6 Cultural Heritage Parks.....	25
2.4.7 Civic Space .....	25
2.4.8 Playgrounds .....	26
2.4.9 Streetscape and Trees .....	26
2.4.10 Aquatic Facilities.....	26
2.4.11 Public Toilets and Dump Stations .....	26
2.4.12 Campgrounds .....	26
2.4.13 Alps 2 Ocean Cycle Trail .....	26
<b>SECTION 3: HOW DO WE MEASURE OUR SERVICES .....</b>	<b>27</b>
<b>3.1 Customer Performance Measures (LTP).....</b>	<b>27</b>
<b>3.2 Technical Levels of Service .....</b>	<b>28</b>
3.2.1 Park, Gardens and Cemeteries .....	28
3.2.2 Aquatics .....	28
3.2.3 Streetscapes and Memorial Trees.....	29
3.2.4 Playgrounds .....	29
3.2.5 Sports.....	29
3.2.6 Public Toilets and Dump Stations.....	29
3.2.7 Walking and Cycling .....	30
<b>SECTION 4: WHAT DO WE NEED TO CHANGE IN THE FUTURE.....</b>	<b>31</b>
<b>4.1 Growth and Demand Implications .....</b>	<b>31</b>
<b>4.2 Key Demand Drivers.....</b>	<b>31</b>
4.2.1 Population Changes.....	31
4.2.2 Demand Changes and Effects.....	31
4.2.3 Standards and Legislation .....	34
4.2.4 Community Expectations (Levels of Service).....	34
4.2.5 Utilisation.....	34
4.2.6 Climate Change .....	35
<b>4.3 Projected Growth of the Parks and Recreation Activity .....</b>	<b>35</b>
4.3.1 Activity Demand Issues.....	35
<b>4.4 Demand Management Strategies.....</b>	<b>36</b>
4.4.1 Demand Management Actions .....	36
<b>4.5 Growth and Demand Management Improvements.....</b>	<b>37</b>
<b>SECTION 5 – HOW DO WE DELIVER OUR SERVICES.....</b>	<b>37</b>
<b>5.1 Parks Asset Information.....</b>	<b>37</b>
5.1.1 Parks Land and Asset Provision.....	37
<b>5.2 Critical Assets.....</b>	<b>38</b>
<b>5.3 Parks Asset Condition .....</b>	<b>39</b>
5.3.1 Condition Assessment Model .....	39
<b>5.4 Parks Performance .....</b>	<b>40</b>
5.4.1 Resident’s Surveys .....	40
5.4.2 Capacity .....	41

5.4.3	Financial Performance .....	43
<b>5.4</b>	<b>Aquatic Facilities Asset Description .....</b>	<b>46</b>
5.4.1	Aquatic Asset Provision .....	46
5.4.2	Aquatic Asset Condition .....	47
5.4.3	Aquatic Facility Performance .....	47
<b>5.5</b>	<b>Public Toilets Asset Description .....</b>	<b>50</b>
5.5.1	Public Toilet Asset Provision .....	50
5.5.2	Public Toilet Asset Values .....	51
5.5.3	Public Toilets Asset Condition .....	51
5.5.4	Public Toilets Asset Performance .....	51
<b>5.6</b>	<b>Campgrounds .....</b>	<b>51</b>
5.6.1	Campground Provision .....	51
5.6.2	Campground Asset Condition .....	52
5.6.3	Campground Asset Performance .....	52
<b>5.7</b>	<b>Forestry .....</b>	<b>53</b>
5.7.1	Forestry Provision .....	53
5.7.2	Forestry Asset Areas and Values .....	53
<b>5.8</b>	<b>Life Cycle Management Categories .....</b>	<b>54</b>
5.8.1	Operations and Maintenance .....	54
5.8.2	Capital Works .....	54
	Renewal Works .....	55
5.8.3	Summary .....	55
<b>5.9</b>	<b>Monitoring the Assets .....</b>	<b>56</b>
5.9.1	Parks Inspections and Reporting .....	56
5.9.2	Aquatic Centre Inspections and Reporting .....	57
<b>5.10</b>	<b>Parks Operating and Maintenance (O&amp;M) Practices .....</b>	<b>58</b>
5.10.1	Parks O&M Practices .....	58
5.10.2	Customer Service .....	58
5.10.3	Volunteer and community support .....	59
5.10.5	Parks – Operating and Maintenance Issues .....	60
<b>5.11</b>	<b>Aquatic Centre Operating and Maintenance Practices .....</b>	<b>61</b>
5.11.1	Aquatic Centre Operating and Maintenance Practices .....	61
5.11.2	Palmerston & Kurow Pools .....	62
<b>5.12</b>	<b>Capital Works Programme .....</b>	<b>63</b>
5.12.1	Parks Asset Renewal and Replacement .....	63
5.12.2	Aquatic Facility Building Maintenance and Renewal Plan .....	63
5.14.3	Capital and Improvement Projects .....	65
<b>5.13</b>	<b>Disposal Plan .....</b>	<b>65</b>
<b>5.14</b>	<b>Asset Management Improvements Summary .....</b>	<b>65</b>
	<b>SECTION 6 – HOW MUCH WILL IT COST .....</b>	<b>67</b>
<b>6.1</b>	<b>Financial Projections .....</b>	<b>67</b>
<b>6.2</b>	<b>Operating Financial Forecast Summary .....</b>	<b>67</b>

<b>6.3</b>	<b>Funding Requirements</b> .....	<b>82</b>
<b>6.3</b>	<b>Asset Management Assumptions</b> .....	<b>83</b>
	Risk to Significant Forecasting Assumptions .....	83
<b>6.4</b>	<b>Policies for Funding the Recreation Activity</b> .....	<b>84</b>
6.4.1	Funding Principals .....	84
6.4.2	Operating Expenditure .....	84
6.4.3	General Rates .....	85
6.4.4	Uniform Annual General Charge .....	85
6.4.5	Targeted Rates and Service Charges .....	85
6.4.6	Funding for Level of Service Expenditure.....	85
6.4.7	Funding for New Projects.....	85
6.4.8	Development Contributions .....	85
<b>6.5</b>	<b>Asset Valuation</b> .....	<b>85</b>
6.5.1	Introduction .....	85
6.5.2	Accounting and Valuation Standards .....	86
<b>6.6</b>	<b>Valuation Process &amp; Methodology</b> .....	<b>86</b>
<b>6.7</b>	<b>Asset Values</b> .....	<b>86</b>
6.7.1	Parks and Reserves .....	86
6.7.2	Aquatic Centre .....	87
6.7.2	Forestry .....	87
	<b>SECTION 7 – WHAT ARE THE RISKS</b> .....	<b>88</b>
<b>7.1</b>	<b>Insurance Associated with this Activity</b> .....	<b>88</b>
<b>7.2</b>	<b>Risk Management Framework</b> .....	<b>88</b>
7.2.1	Risk Management Objectives .....	88
7.2.2	Risk Management Process .....	88
<b>7.3</b>	<b>Activity Management Risk Register</b> .....	<b>90</b>
	<b>SECTION 8 – WHAT ARE OUR SYSTEMS</b> .....	<b>96</b>
<b>8.1</b>	<b>Asset Management System</b> .....	<b>96</b>
<b>8.2</b>	<b>Data Confidence and Reliability</b> .....	<b>97</b>
<b>8.3</b>	<b>Reporting</b> .....	<b>97</b>
<b>8.4</b>	<b>Asset Management Improvements</b> .....	<b>98</b>
	<b>SECTION 9 – WHERE WILL WE IMPROVE</b> .....	<b>99</b>
<b>9.1</b>	<b>Activity Management Improvement Plan</b> .....	<b>99</b>
	<b>SECTION 10 – APPENDICES</b> .....	<b>100</b>
	<b>Appendix 1- Statutory Requirements</b> .....	<b>100</b>
	<b>Appendix 2- Technical Levels of Service</b> .....	<b>102</b>
	Parks Provision Level of Service (LoS) .....	102
	Parks - Development Level of Service .....	102
	Parks - Operation and Maintenance Level of Service .....	106

Playground Provision Level of Service .....	107
Playground Development Level of Service .....	107
Playground Operation and Maintenance Level of Service .....	108
Streetscape and Trees Provision Level of Service.....	109
Streetscape and Trees - Development Level of Service.....	109
Streetscape and Trees - Operation and Maintenance .....	109
Aquatics – Provision Level of Service .....	110
2.11 Aquatics - Development Level of Service .....	110
Aquatics - Operation and Maintenance Level of Service .....	111
Public Toilets and Dump Stations – Provision Level of Service.....	112
Public Toilets and Dump Stations - Development Level of Service.....	112
Public Toilets and Dump Stations - Operation Level of Service .....	113
<b>Appendix 3- Public toilets and associated facilities .....</b>	<b>114</b>
<b>Appendix 4 - Sportsfield Allocation .....</b>	<b>116</b>
<b>Appendix 5 Glossary.....</b>	<b>120</b>

# EXECUTIVE SUMMARY

## A Activity Description

The Recreation Activity Management Plan covers the following assets and services:

- Parks
- Sports fields
- Aquatic Facilities
- Public Toilets
- Cemeteries
- Street-scapes
- Camping Grounds
- Forestry

**Table A-1: Asset provision**

Activities	Number	Area (ha)
Park land - total		
Parks – actively maintained (excluding Cemeteries)		
Cemeteries		
Camping grounds		
Public toilets		
Aquatic facilities		



## **B Levels of Service and Performance Measures**

### **B.1 Levels of Service**

Levels of service for parks, gardens and green space are organised into 8 categories based on the Recreation Aotearoa Parks Categories and Levels of Service Framework, plus other activities specific to Waitaki District parks activity. These levels of service are designed to provide comprehensive direction to the asset managers so that they are able deliver the desired levels of service through appropriate acquisition, design, development, maintenance and operation of the parks facilities and services. Full levels of services are provided 2.2.

### **B.2 LTP Performance Measures**

The following Performance measures are those included for reporting in WDC's LTP. Full performance measures including operational measures are included in section 2.2

## **C Demand for Our Services**

### **C.1 Key Issues in Managing Demand**

#### **Active Recreational Facilities**

##### **Walkways, Cycleways and Passive Recreation**

##### **Cemeteries.**

##### **Camping Grounds**

The campgrounds have a traditional level of usage over the summer months. With development of traditional campgrounds in many areas of the country, traditional 'kiwi' camping opportunities are become scarce. Coupled with increased promotion, the Alps to ocean cycle trail and the high cost of alternative holiday opportunities, increased use is expected.

##### **Aquatic Centre**

The current performance of the aquatic centre indicates it is operating at high capacity, particularly at certain times of the day. However, there are no major capacity issues and combined with a low level of district growth, there is insufficient demand for additional development. Maximising use throughout the day to spread the load from peak times is an ongoing management objective. Longer term, an analysis of the facilities and district growth will be required required to assess future demand.

## D How Do We Deliver Our Services

### D.1 Parks Operations and Maintenance Practices

### D.2 Aquatic Centre Operations and Maintenance Practices

The Waitaki Aquatic Centre is operated directly by the Waitaki District Council, with day to day operations and maintenance managed by the Aquatic Centre Supervisor who reports to the Recreation Manager.

Local committees operate the school owned pools in Palmerston and Kurow independently. A small grant is paid by Council to the committees to assist with the operating costs

### D.3 Campgrounds Operations and Maintenance Practices

### D.4 Forestry Operations and Maintenance Practices

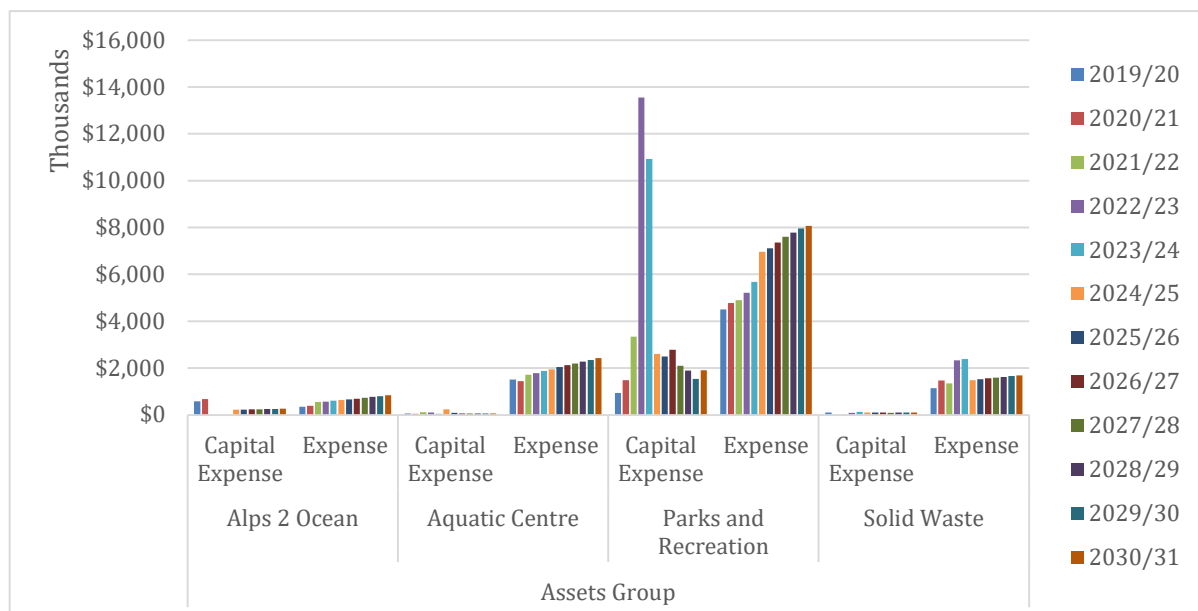
The operation and maintenance of the forestry is under contract to FML who arrange for all planting, silver culture and harvesting to be undertaken by sub-contractors as required.

Other land management and weed control work is organised directly by council staff as required.

### D.5 Asset Renewal and Replacement

## E How Much Will It Cost

The charts below illustrate the Recreation Activity budgets, which incorporates revenue, operations and maintenance, overheads renewals, new capital projects and depreciation expenditure for the next 10 years (2021/2022– 2030/31). Forecasts shown are for the financial year ending in June.



## F Where will we Improve

The following are the key improvement areas identified:

- Will continue to



# SECTION 1: ABOUT THIS PLAN

## 1.1 Introduction

### 1.1.1 Purpose and Scope

The purpose of this activity management plan (AMP) is to formally document the management philosophy that is applied to the parks and recreation assets. This approach ensures that acceptable levels of service are provided in the most cost effective manner and contribute to the achievement of the Long Term Plan 2021-2031 (LTP).

This long-term planning approach is considered necessary given the large capital and operating expenditure expected, the long lives of the assets and the lead times in planning for upgrades, replacements and the purchase or building of new assets. This AMP also aims to demonstrate that the service potential of the parks and reserves assets is being maintained.

This is the second asset management plan prepared for the Recreation activity.

### 1.1.2 Assets and Services Included in the Plan

The Parks and Recreation Activity Management Plan covers the following assets and services:

- Parks
- Sports fields
- Aquatic Facilities
- Public Toilets
- Cemeteries
- Street trees
- Camping Grounds
- Forestry
- Alps to Coast Trail

There is also a planned future change to include Solid Waste, but this asset has not been included in this AMP.

### 1.1.3 Rationale for the Activity

Parks are provided by local government to deliver a range of benefits including:

- Open space within urban areas
- Recreation opportunities to support an active and healthy lifestyle
- Visual relief from the built environment
- Beautification and amenity enhancement
- Facilities to support organised recreation and sport
- Protection of the natural environment and open space
- Habitat for wildlife
- Community pride
- Children's play
- Conservation of cultural heritage
- Protection of access to the coast and waterways

These benefits are specifically or generally believed to enhance the community's health and well-being.

Due to limited commercial opportunity and benefit, the private sector will not provide a comprehensive range of parks and recreation activities. Therefore provision by local government, as a public good, is required.

Parks are generally highly valued by the community and many of the Waitaki parks have significant history associated with them. Many of the parks are protected and managed through legislation, and their underlying ownership history as crown derived or vested land.

Through protecting, enlarging, and enhancing this network we will, over time, create significant ecological, amenity, recreation and economic value.

The provision of cemeteries is managed as part of the parks activity and meets Councils obligations under the Burial and Cremation Act 1964 to make provision for burials within the District.

The aquatic centre provides a safe environment for aquatic based recreation and sport activities. They also provide opportunities for learn to swim and water safety programs.

Public toilets are provided at locations throughout the district at parks, sportsfields, campgrounds and at roadside stopping points to provide convenient, safe and healthy toilet facilities and to protect from impacts on the environment.

Council provision and support for quality parks and recreation facilities enhance the district as a place to live and visit.

This investment and value of the various services to the community justifies careful and good quality management of these assets. The community expects parks, recreation facilities, public toilets and internment facilities to be managed in such a way that costs are minimised while providing the levels of service that the community desires.

#### 1.1.4 Value and Benefits of the Recreation Activity

Parks and recreation facilities improve our physical and psychological health, strengthen our communities, provide refuges and habitat for biodiversity, help create a healthy ecosystem and make our districts and neighborhoods more attractive places to live and work.

The specific benefits provided by recreation services and activities are detailed below:

**Table 1-1 Benefits of the parks and recreation activity**

Area of Benefit	Benefit
<b>People</b>	<ul style="list-style-type: none"> <li>• Provides space for physical activity, recreation and play; helps to provide for a healthy and interactive community</li> <li>• A higher level of facilities and managed open space creates an attractive place to visit/live and a higher level of social/cultural wellbeing</li> <li>• Provides a location for community events</li> <li>• Providing play opportunities creates healthy lifestyles and provides opportunities for children and caregivers to enjoy Waitaki District's public spaces</li> <li>• Provides places of respite, retreat and connection to the natural environment</li> <li>• Fosters a sense of civic pride</li> <li>• Protects sites of cultural and heritage significance and educates the community</li> <li>• Provides opportunities for cultural events/ festivals</li> <li>• Supports local identity</li> <li>• Cemeteries creates a respectful environment that is attractive, restful and suitable for reflection and grieving</li> <li>• Aquatic Centre programmes improve water safety skills</li> <li>• Aquatic centre provides recreation and physical activity for people of all ages, gender and ability</li> </ul>



Area of Benefit	Benefit
<b>Economy</b>	<ul style="list-style-type: none"> <li>• Reduces health costs associated with inactive lifestyles</li> <li>• Potential to attract visitors/tourists</li> <li>• Use of reserves/ public open space for events can have significant local economic benefits</li> <li>• Contributes to the vibrancy of a town centre/community thereby attracting business and investment</li> <li>• Provides amenity to the built environment which in turn adds value to neighbouring properties</li> </ul>
<b>Environment</b>	<ul style="list-style-type: none"> <li>• Provide a habitat for native fauna and flora</li> <li>• Provides opportunities for people to access specific areas of open space and water and helps reduce impacts on areas which are more vulnerable to damage</li> <li>• May help reduce soil erosion</li> <li>• Encourages local environment groups to support the development/ restoration of reserve space</li> <li>• Helps to sustain and enhance biodiversity within our district</li> <li>• Contributes to landscape character and visual amenity</li> </ul>

### 1.1.5 Statutory Requirements

The following are key statutes relating to the management and provision of the parks and recreation activity:

- Reserves Act 1977
- Local Government Act 2002
- Resource Management Act 1991
- Building Act 2004
- Burial and Cremation Act 1964
- Health Act 1956
- Health and Safety at Work Act 2015
- Fire and Emergency NZ Act 2017
- Public Bodies Leases Act 1969
- Occupiers Liability Act 1962
- Forests Act 1949
- Fencing Act 1978
- Historic Places Act 1993
- Electricity Act 1992
- Hazardous Substances and New Organisms Act 1996
- Camping Ground Regulations 1985

Refer to Appendix 1 for a summary of the requirements of these Acts.

### 1.1.6 National Standards

National standards affecting the Parks and Recreation activity are as follows:

- NZS 4441:2008 Swimming Pool Design Standard
- NZS 5826:2010 Pool Water Quality
- NZS 5828:2004 Playground Design and Construction – Safety Aspects
- SNZ HB 8669:2004 Guidelines for risk management in sport and recreation
- NZS 8603:2005 Outdoor Recreation Symbols
- VC/1200 Track Service Standards
- NZHB 8630:2004 NZ Handbook for Tracks and Outdoor Visitor Structures
- AS2156:1-2001 Walking Tracks Classification and Signage

- NZS4242:1995 Headstones and Cemetery Monuments
- Cemetery Planning Manual – New Zealand Master Monumental Masons Association.
- Best Practice Guide Preservation of Graves and Memorials – New Zealand Master Monumental Masons Association
- NZS 3917-2013 Conditions of contract for building and civil engineering – fixed term (superseding (in part) NZS 3910:2003

### 1.1.7 Bylaws

The District Council Bylaws are based on NZS 9201: 1972 Model General Bylaws and the following Bylaws are relevant to Parks and Recreation:

- General Bylaw 2018 – Part 3 Reserves
- Waitaki Dog Control Bylaw 2014
- Waitaki District Responsible Freedom Camping Bylaw 2016

### 1.1.8 Reserve Management Plans

The Reserves Act 1977 has introduced into public reserves management in New Zealand a formalised procedure for reserve management planning. WDC has developed a Reserves Management Plan in 2014, covering all reserves.

### 1.1.9 Policies and Strategies

**Table 1-2: Recreation Policies and Strategies**

Strategy /Document Name	Year	Review Date
Recreation Strategy	2012-22	2022
Waitaki Reserves Management Plan	2014	2024
Waitaki Policy for Council Trees	2014	2024
Plan for Public Toilets and Dump Stations	2018 - 2028	2026

**Table 1-3: Other Council Dept. Relevant Policies and Strategies**

Strategy /Document Name	Year
Waitaki District Indigenous Biodiversity Strategy	2014 - 2017
Tourism Strategy	2010 - 2025
Walking/Cycling Strategy (Lead by Roding)??	Current dev 2021

### 1.1.10 Plan Timeframe

This AMP covers a 10 year timeframe. The plan assumes that the parks assets as a whole have a life longer than the LTP timeframe and the main focus of the plan is determining the strategies required for maintaining, rehabilitating and renewing components over the next 10 years. It is intended that this plan be reviewed every year with a major update every three years prior to the LTP process.

### 1.1.10 Parks and Recreation Activity Management Structure

The Council management structure for the parks and facilities activity is shown in Figures 1.1 to 1.3 below. The parks and recreation activity sits within the Assets Group.

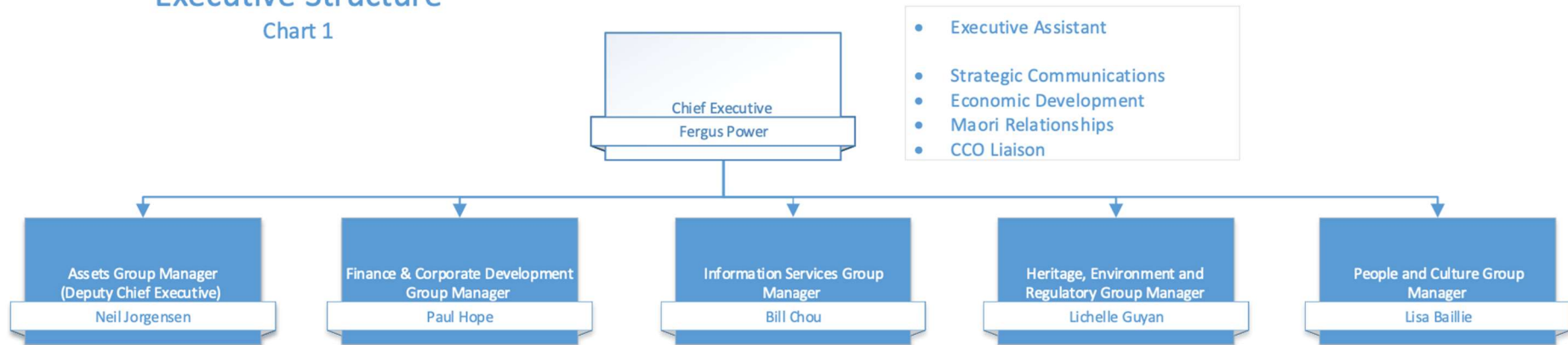


Figure 1-1: Overall Council Management Structure

October 2020

# Waitaki District Council Executive Structure

Chart 1



Executive Assistant(s): EA to the CE; EA to the Mayor and Governance Support; EA's to support the 5 groups; and Administration Support position to remain

- Roading
- Water
- Property
- Parks & Recreation (including A20)
- CDEM Liaison

- Finance
- Rates
- Policy
- Business Improvement
- Risk, Procurement & Audit
- Health & Safety
- Internship Programme
- CCO Liaison

- Information Services
- Information Systems
- Project Management
- Business Analysis
- Records Management

- Heritage & Planning
- Environmental Services
- Building Services
- Community Development
- Urban Design
- Resource Management Planning

- Governance
- Human Resources
- Customer Liaison
- Office Management
- Museum/Gallery (including Cultural Facilities Redevelopment Project)
- Archives
- Opera House
- Libraries

Figure 1-2: Recreation Services Management Structure

Waitaki District Council

October 2020

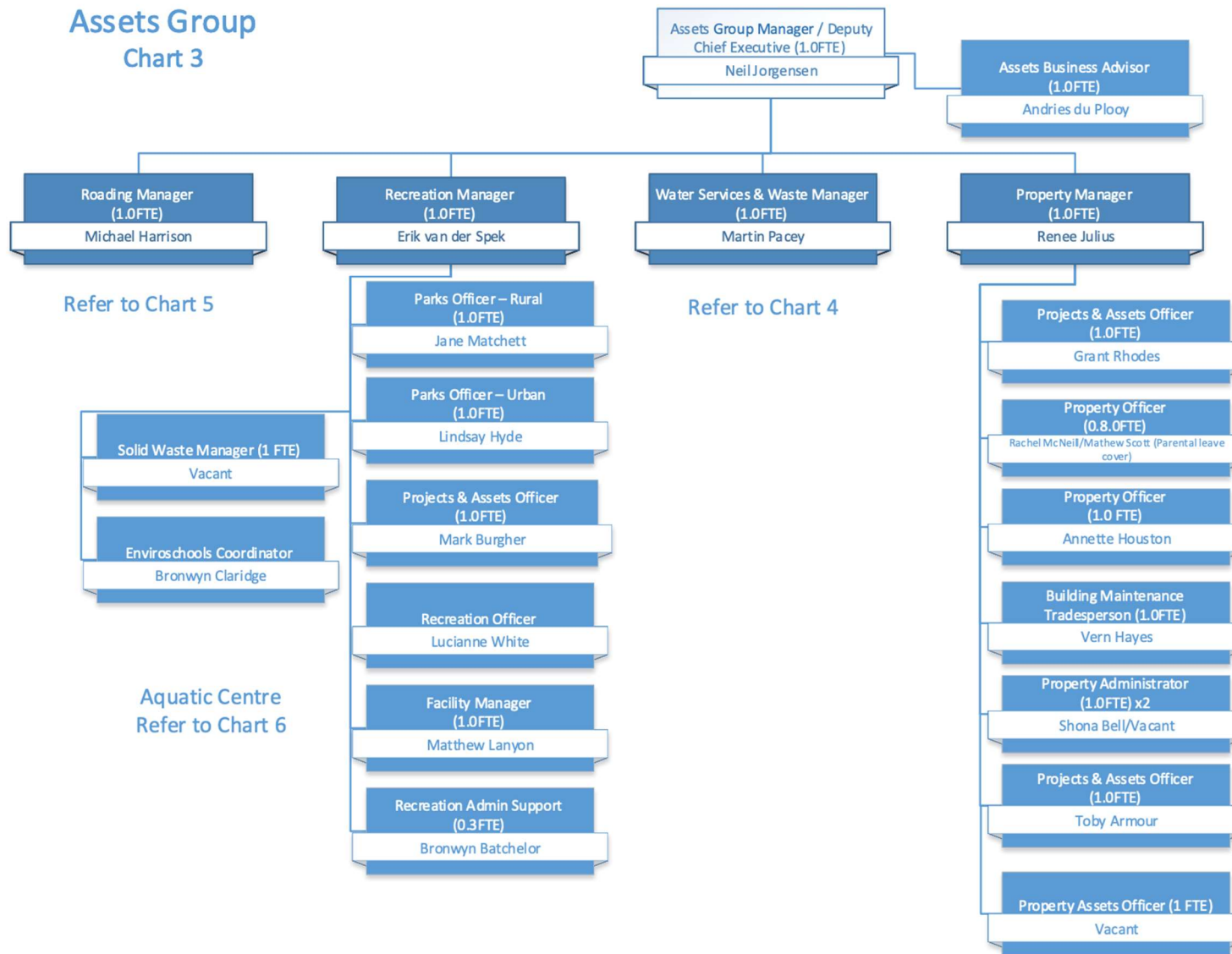
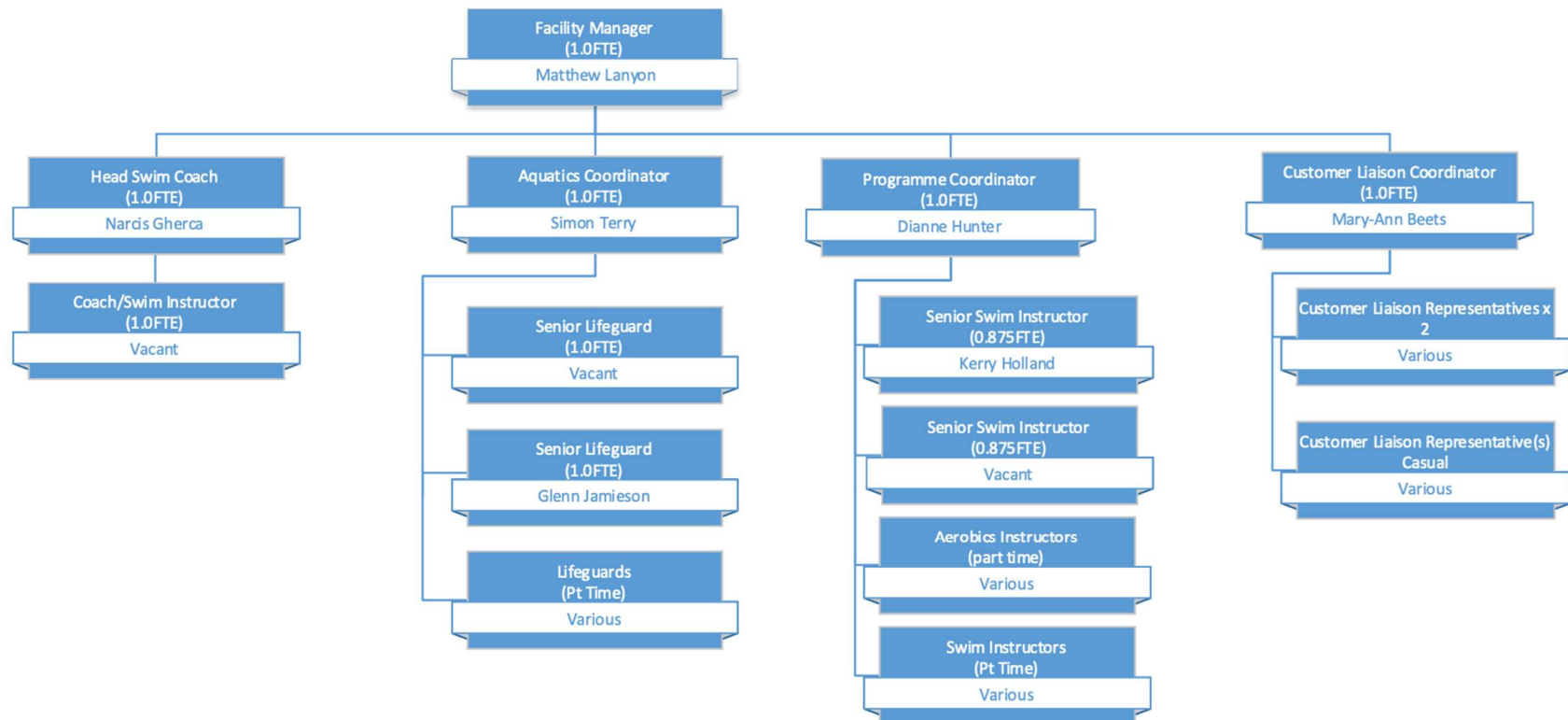


Figure 1-3: Aquatic Centre Management Structure

October 2020

Waitaki District Council  
Aquatic Centre  
Chart 6



### 1.1.11 Significant Negative Impacts

The parks and recreation activity is not considered to generate any significant negative impacts.

The following possible minor impacts have been identified.

**Table 1-4: Negative effects**

Group	Negative Effect
<b>People and property</b>	<ul style="list-style-type: none"><li>• Properties neighbouring parks may experience impacts on privacy, noise, and increased traffic congestion around sports parks and facilities during peak use periods</li><li>• Parks can attract anti-social behaviour e.g. graffiti, alcohol and drug use.</li><li>• Location of cemeteries may reduce property values</li><li>• Tree roots may cause damage to property and infrastructure</li></ul>
<b>Environmental</b>	<ul style="list-style-type: none"><li>• Chemical use on parks may cause environmental damage</li><li>• Potential for ground water contamination from burial practices</li><li>• Energy consumption to operate the aquatic centre year round</li><li>• Energy consumption related to the operation of plant and machinery involved in the maintenance and operation of parks</li></ul>

## SECTION 2: WHAT SERVICES DO WE PROVIDE

### 2.1 Activity Overview

The parks include all areas managed as a park that also includes all areas that are classified as a reserve under the Reserves Act 1977; and all areas managed as a cemetery.

A total of 416 hectares of parks and reserves is managed by the Waitaki District Council.

Using the New Zealand Recreation Association benchmarking system Yardstick<sup>1</sup> to provide a comparison with other park provision across New Zealand, the park land is split between approximately 259 hectares of actively maintained park at 11.0 hectares per 1,000 residents compared to Yardstick national median of 9.9 hectares per 1,000 residents.

There is also an additional 157 hectares, equivalent to 6.7 ha/1,000 of park that is not actively maintained.

A total of 22 playgrounds and 4 youth facilities (skate parks and basketball ½ court) are provided. An additional 4 school playgrounds in Oamaru are available to the public outside school hours in return for grounds maintenance. This equates to 5.8 playgrounds per 1,000 children under 15, which is above the national median<sup>2</sup> of 4.3 playgrounds per 1,000 children under 15.

The Council operates 11 cemeteries (9 open), with a total land area of 26 hectares. The main bulk of the interment activity occurs at the Oamaru Cemetery.

The Council provides 11 campgrounds around the upper Waitaki Lakes and River totalling 60.99 hectares. Five of these campgrounds are leased to commercial entities.

A total of 55 public toilets are provided throughout the District in town centres, reserves and camping grounds. Two dump station are provided; one in Oamaru and one in Omarama.

One aquatic centre is provided at Oamaru and grants are provided to assist with community access to school pools at Kurow and Palmerston.

The following tables provide a summary of assets provided and value of the key assets.

**Table 2-1: Asset provision**

Activities	Number	Area (ha)
Park land - total		199
Parks – actively maintained (excluding Cemeteries)		114
Cemeteries	13	26.3
Camping grounds	11	73
Public toilets	55	
Aquatic facilities	1	
Alps to Coast Trail (WDC section)	230km	

<sup>1</sup> Yardstick 2020

**Table 2-2: Parks and recreation asset values**

Asset group	Replacement Value June 2020	Depreciated Replacement Cost (Fair Value)	Annual depreciation Cost
Parks & Recreation Assets	\$25,306,484	\$10,089,830	\$632,146
Aquatic Centre	\$2,073,845	\$1,238,185	\$76,154
Forestry		\$286,360	

## 2.2 Customer Levels of Service – LTP

### 2.2.1 Major projects

**Table 2-3: Parks and recreation asset values**

Asset	Project Description	Cost	Timeframe	Funding
Indoor Recreation and Events Centre	Improvements to compete for business opportunities and to provide ongoing maintenance for a safe and commercially viable airport	\$24m + inflation	4+ years	Internal loan(\$10m) and external funding (\$14m)
Visitor infrastructure	Improving public toilet network and other infrastructure	\$3.9m + inflation	10 years	Rates, loans, reserves and Govt. assistance
Coastal erosion management in reserves	Coastal erosion mitigation works	\$600k	10 years	Reserves

### 2.2.2 Key Initiatives

**Table 2-4: Parks and recreation asset values**

Strategic Actions	Projects
Partner with industry and government to address infrastructure challenges. Support new and existing businesses to create business and career opportunities.	<ul style="list-style-type: none"> <li>Reviewing the value of upgrading existing infrastructure (including our harbour and airport), and develop new infrastructure (cycleways, visitor amenity) that supports growth</li> </ul>
Improve asset resilience and Condition.	<ul style="list-style-type: none"> <li>Responding and adaptation to coastal erosion</li> </ul>
Being responsive to our customers.	<ul style="list-style-type: none"> <li>Enhancing township streetscapes</li> <li>Planning for and developing an indoor recreational facility in Oamaru</li> <li>Identifying and managing important areas of terrestrial biodiversity</li> </ul>

### 2.2.3 Service Statements

Provide and manage affordable, safe and attractive sport and recreational facilities, amenities and services responsive to a variety of community needs (multipurpose) that contribute to the quality of life of the district's visitors and residents.

## 2.2.4 Key Services

- Parks and reserves
- Sportsfields
- Playgrounds, skate parks
- Cemeteries and burial services
- Camping opportunities
- Public toilets
- Waitaki Aquatic Centre
- Maintaining monuments and heritage items
- Town and street beautification and streetscapes
- Forestry management on Council land

## 2.3 Activity Levels of Service

Levels of service for parks, gardens and green space are organised into 8 categories based on the NZRA Parks Categories and Levels of Service Framework, plus other activities specific to Waitaki District parks activity. These levels of service are designed to provide comprehensive direction to the parks and reserves asset managers so that they are able deliver the desired levels of service through appropriate acquisition, design, development, maintenance and operation of the parks facilities and services.

The Parks categories are:

- Public Gardens
- Civic Space
- Neighbourhood (2 sub categories)
- Nature
- Outdoor Adventure
- Sports and Recreation (2 sub categories)
- Cultural Heritage
- Cemeteries

Additional levels of service are identified for other management categories as follows:

- Playgrounds
- Streetscape and trees
- Aquatics
- Public toilets and dump stations
- Campgrounds (3 sub categories)
- Alps to Coast

The levels of service are organised into two groups:

- **Customer Levels of Service (LTP)**
  - Description and purpose
  - Customer satisfaction
- **Technical Levels of Service (Appendix Two)**

Technical LoS have been developed as part of the Reserves Management Plan, and as an adopted plan under the Reserves Act 1977, can't be varied until the Plan undergoes a formal review.

- *Provision*

Deals with the number, location, accessibility, size and type of parks provided. Provision levels of service drive park land acquisition and disposal strategies, as well as inform development guidelines for developers.
- *Development*

The degree to which parks are developed, what facilities and assets are provided and to what standard. Development levels of service drive new capital programmes, depreciation schedules, renewal capital programmes and inform development guidelines for developers.

- *Operation and maintenance*  
The standard to which parks and facilities are maintained and operated e.g. grass mowing, weed control, bin servicing (service standard or specification).

The parks categories and levels of service will be used in the following ways:

**Table 2-5: Levels of service function and purpose**

Function	Purpose
Set minimum standards for parks provided as part of subdivisional development.	To ensure park land and assets are provided to meet a standard that is fit for the intended purpose.
Set maximum standards for parks provided as part of subdivisional development.	To ensure assets are not provided at a significantly higher standard or quantity than has been agreed as appropriate and sustainable (affordable).
Plan future park land requirements in terms of purpose, location, distribution and size.	To provide a planning tool to calculate and identify future park land requirements, and possible disposals.
Guides the preparation of reserve management plans, based on park categories.	To provide a consistent framework for the development and management of parks across the district.
Informs the community about the standard of park development and service they can expect.	To provide a consistent guide on facility and asset development and the maintenance standards for parks service delivery.
Informs the community and council about what developments and assets are appropriate for a given park category.	To provide a consistent guide to manage responses for development of individual services and facilities.
Key performance indicators.	To provide a framework upon which to monitor and report on the success of council in delivering the agreed levels of service.
Standardise and rationalise the quality and provision of assets and services across the parks network.	To provide equity of development and servicing across the community, and to assist with making decisions about increasing or decreasing levels of service in response to financial changes.

## 2.4 Level of Service by Category/Activity

### 2.4.1 Sports and Recreation Parks

A sports and recreation park is designed and used for both organised sport and informal recreation, and is often-multi use, providing for a range of community activities and facilities.

It is likely to have formally maintained sports turf for a mixture of winter and/or summer sport. The sports turf areas are maintained to an appropriate standard for the sports code use. It may accommodate hard court and built recreation facilities.

Toilets, sports training lights (sports club provided), changing facilities and car parking maybe available and some may have resident club facilities.

Some parks may have recreation facilities such as playgrounds, and other facilities serving a local neighbourhood and community function creating a multi function park with a wide range of activities occurring. Some parks may be entirely leased for sports or recreation activity.

Typical activities may include:



- Organised sport
- Social sports
- Active recreation
- Informal sport and recreation
- Walking
- Amenity and open space
- Events

Council traditionally provides multi use grass facilities and sporting codes provide club infrastructure required for their sport.

Two sub categories of sports and recreation parks are used.

- Premier sports
- Sportsground

The primary difference is that irrigation and public toilets are provided on premier sports parks.

Examples include Centennial Park, King George Park and Weston Domain.

### 2.4.2 Neighbourhood Parks

A developed urban park designed for use by the local residential community. They are generally smaller in size, ranging from 1,000m<sup>2</sup> up to 2ha. The average ideal size is considered to be from 3,000m<sup>2</sup> to 5,000m<sup>2</sup>.

The neighbourhood park should be easily accessible, ideally from more than one road frontage. The neighbourhood park will be well maintained; be free draining; have flat or gently undulating grassed areas; be safe and provide an attractive welcoming ambiance to the immediate local community.

Neighbourhood parks are provided to “fill in” any gaps in the parks network to provide full distribution and access to parkland in urban residential areas.

Neighbourhood parks should provide an open grass area suitable for small-scale ball play, children’s play equipment, seating, paths and attractive amenity planting. Larger parks may accommodate small community buildings and small-scale sports facilities such as basketball half courts.

Typical activities may include:

- Play
- Relaxation
- Recreation
- Amenity/open space

Two sub categories of neighbourhood park are used for maintenance standards.

- Neighbourhood Park
- Neighbour2

The primary difference is a reduced mowing frequency for Neighbour2 of 3-6 times per year.

Examples include Ohau Reserve, Casa Nova Park, Hydro Place (Kurow), Otematata Recreation Reserve, Centennial Park (Palmerston).

### 2.4.3 Nature Parks

The primary purpose of Nature Parks is to provide opportunities for people to experience or protect the natural environment and to provide habitat for flora and fauna. Typically areas of indigenous bush, wetlands, or other natural landscapes are considered Nature Parks. They may include walking tracks, mountain bike tracks, picnic areas and facilities to support and service these activities.

Waitaki District Council has traditionally not provided this style of park, primarily as North Otago does not have many remnant natural landscapes with exception of access to coastal areas and water bodies.

The values and attributes of Nature Parks include:

- Large scale sites.
- Low impact recreation activity.
- Intact or relatively intact natural ecosystems.
- Unique, significant or threatened NZ indigenous flora and fauna.
- Natural wetland areas.
- Water bodies such as lakes/ponds.
- Outstanding natural features and landscapes including geological features.

Typical activities may include:

- Ecological restoration/ enhancement
- Access to the coast/river/natural environment
- Walking/cycling
- Information/ education/ interpretation
- Open space
- Ecosystem management
- Low impact recreation
- Camping
- Picnicking

Examples include: *Moeraki Lookout Reserve, Hampden Beach Reserve, Kakanui Beach Reserve, All Day Bay Reserve, Walkway Bridge Reserve (Kurov), McKinnon Reserve (Ohau).*

#### 2.4.4 Outdoor Adventure Parks

Outdoor adventure parks enable visitors to experience a variety of recreation activities in a wide range of open space environments.

Outdoor adventure parks will generally be large sites, usually located on the outskirts of urban areas. The character and management of outdoor adventure parks varies widely from farm parks, pine forests, native bush and river and coastal areas. The recreation activities include those that require the space and separation from urban locations or require particular natural features. Examples include mountain biking, farm parks, equestrian, rock climbing, wind-sports, motorised recreation, camping, walking/tramping, picnicking, hunting, canoeing/kayaking etc.

The levels of service for outdoor adventure parks can vary widely depending on the type of park and level of use. Also the level of service may vary from one area of the park to another, e.g. entry points may be developed to a high standard with extensive facilities and more remote areas may have minimal services.

Typical activities may include:

- Managed nature e.g. Forestry or farm parks
- Walking/cycling
- Picnics
- Camping
- Equestrian
- Other recreation activities not suited to urban park environments

Examples include Cape Wanbrow, Glen Warren/Eden Reserves, and Kakanui Esplanade Reserve.

#### 2.4.5 Public Gardens

Public gardens include parks that are of significance to the district with an emphasis on horticultural displays.

The primary focus for public gardens is to create a place of beauty and tranquillity through high quality horticultural design and maintenance and other features as appropriate to the park's character. They often also may contain historic heritage values. Acquisition may be a result of gifting of privately developed gardens.

They will generally exhibit one or more of the following values and attributes:

- Peace and tranquillity

- Horticultural excellence and diversity
- Tourist destination
- Particular unique feature or character
- Historic, artistic or cultural values
- Horticultural and/or environmental education.

Public gardens will be developed and maintained to the highest standard.

Typical activities may include:

- Relaxation/ contemplation
- Education
- Amenity
- Weddings and photography
- Picnics
- Event function venue
- Visitor centre
- Conservation
- Recreation
- Café/restaurant
- Interpretation e.g. plant names, historic or horticultural information

Examples include Oamaru Public Gardens.

#### **2.4.6 Cultural Heritage Parks**

Cultural heritage parks primarily relate to the cemeteries but also included a number of heritage and memorial sites.

Cemeteries are provided to provide a location for interments and remembrance. The primary objective is to create a respectful environment that is attractive, restful and suitable for reflection and grieving. Cemeteries will require a high level of development to meet their purpose and visitor needs. They are included within the park network to reflect the wide range of uses and values cemeteries provide.

Other heritage parks include historic elements or other links with cultural history that are managed with the primary purpose of preserving the significant heritage values and features, and enabling appropriate public access, education and remembrance. e.g. memorial sites.

Typical activities may include:

- Protection, restoration, enhancement
- Historical information and education
- Commemoration
- Burials/ mourning, remembrance

Examples include all cemeteries, RSA Garden of Memories.

#### **2.4.7 Civic Space**

Areas open space provided within retail/business areas, designed to provide a space for visitors to the town centre, casual gatherings, meetings, relaxation, lunchtime, etc. These areas will have a high standard of development and presentation associated with their high profile location and visitor usage.

Civic Parks also provide for the location of public and community buildings such as community halls and swimming pools.

Typical activities may include:

- Lunch/meetings for workers/shoppers
- Open space in town centre, business or industrial area
- Social and community gatherings
- Entertainment
- Events / performances

Examples include Takaro Park, Jones Park.

#### **2.4.8 Playgrounds**

Playgrounds are provided on many different park types.

Their purpose is to:

- Provide children with opportunities for developing new skills and confidence - social, cognitive, physical and creative - through play.
- Create playgrounds and youth play areas that are social hubs and provide opportunities for people of all ages and abilities to play and have fun.

#### **2.4.9 Streetscape and Trees**

Streets and roads are planted with trees and gardens to enhance the landscape, provide shade, shelter, visual interest, and beautification and in some cases for traffic management purposes.

#### **2.4.10 Aquatic Facilities**

Public swimming pool provision provides the following opportunities:

- Learn to swim programmes which are considered a vital public service given our coastal & river environment and high rate of accidental drowning in New Zealand
- Active recreation to promote health and wellbeing
- Sports and competitive activity
- Leisure and play activity beneficial to families and children
- A recreation activity available to all ages, gender and ability
- Social interaction and community development

#### **2.4.11 Public Toilets and Dump Stations**

To provide residents and visitors with convenient, affordable access to toilet facilities and dump stations.

Toilets are generally located at major parks, shopping areas, suitable locations to meet the needs of the travelling public, and other focal areas where large numbers of people regularly congregate and no other toilets are available.

#### **2.4.12 Campgrounds**

To provide residents and visitors with convenient, affordable access to campground facilities based on existing camps predominantly located on the Waitaki hydro lakes.

The campgrounds are available during the summer months and provide a natural “freedom” camping experience with a minimal level of services and amenities, as required to maintain public hygiene.

#### **2.4.13 Alps 2 Ocean Cycle Trail**

The Alps to Ocean trail (A2O) has been developed and managed as a joint partnership between WDC and Mackenzie District Council, however WDC is generally the lead agency. It transverse both districts starting at Aoraki Mt. Cook (or Tekapo) and currently ends at Oamaru, with plans for extension down the coast to Dunedin. The trail is just over 300km long and is the longest of the 22 Great Rides in New Zealand.

## SECTION 3: HOW DO WE MEASURE OUR SERVICES

### 3.1 Customer Performance Measures (LTP)

PERFORMANCE MEASURE 2018-28	TARGETs Yr1-Yr3 + Yr4 -Yr10 Change
Increase in visitors to the Waitaki Aquatic Centre.	1% increase in number of visits per annum
Customers satisfied or very satisfied with the Waitaki Aquatic Centre.	80% of customers satisfied or very satisfied with the Waitaki Aquatic Centre.
Residents satisfied or very satisfied with Waitaki's parks and reserves.	80% of residents are satisfied or very satisfied with Waitaki's parks and reserves.
Residents who have used the district's campgrounds and are satisfied or highly satisfied with the quality of the greenspace provided.	70% of users are satisfied or very satisfied.
Residents satisfied or very satisfied with Waitaki's sports fields and facilities.	80% of residents are satisfied or very satisfied with Waitaki's sports fields and facilities.
Residents who have visited a cemetery in Waitaki who are satisfied or very satisfied with the maintenance of the greenspace.	80% satisfaction with the district's cemeteries.
Residents who have recently used public toilets in the district who are satisfied or very satisfied with the facility(s).	70% of residents are satisfied with public toilets.

## 3.2 Technical Levels of Service

### 3.2.1 Park, Gardens and Cemeteries

Level of Service	Performance Measure	Target	Current Performance (2020)
To have sufficient open space areas that are accessible and well used by the community and visitors for a variety of outdoor recreation activities.	Percentage of properties (within the residential zones), within 600 metres of a park	95%	98%
	Average percentage compliance with service standards achieved across all parks	>85%	91%
	Total area of maintained park provided to be within 10% of NZ median	9-11 ha/1000	11 ha/1,000 residents
	To operate in a financially efficient and sustainable manner by achieving a operations cost per hectare (actively maint.) and per 1,000 residents, lower than the industry medians	Per 1,000 <\$93,456 Per ha. <\$9,741	\$117,227 \$9,817

### 3.2.2 Aquatics

Level of Service	Performance Measure	Target	Current Performance (2019)
To have venues for a range of water-based activities and programmes that benefit health and wellbeing and water safety	To operate in a financially efficient and sustainable manner by achieving a net cost per admission lower than the industry median	<\$4.24	\$3.96 per admission

Note: 2019 Results due to impacts of COVID-19 in 2020

### 3.2.3 Streetscapes and Memorial Trees

Level of Service	Performance Measure	Target	Current Performance (2020)
To maintain and create attractive streetscapes, enhance bio-diversity, commemorate significant events and people, and preserve our heritage.	To provide street trees at a quantity per 1000 residents within 10% of NZ median	93-113	100 trees /1000 residents

### 3.2.4 Playgrounds

Level of Service	Performance Measure	Target	Current Performance
To create playgrounds and youth play areas that are social hubs and provide opportunities for people of all ages and abilities to play and have fun.	Percentage of properties (within the residential zones), within 600 metres of a playground	80%	79%

### 3.2.5 Sports

Level of Service	Performance Measure	Target	Current Performance
To provide the community with access to a variety of accessible, affordable sporting experiences that they want to participate in.	Provision of sports parks to be within 10% of NZ median	>2.4 – 3.0 ha/1,000	1.3ha/1,000

### 3.2.6 Public Toilets and Dump Stations

Level of Service	Performance Measure	Target	Current Performance
------------------	---------------------	--------	---------------------

To provide residents and visitors with convenient, affordable access to toilet facilities and dump stations.	Average percentage compliance with service standards achieved across all parks	>85%	Limited data from auditing
--	--	------	----------------------------

**3.2.7 Walking and Cycling**

Level of Service	Performance Measure	Target	Current Performance
To create safe, well sign-posted walking and cycling tracks to encourage all age groups to be active, explore, learn more about the District, and which make Waitaki a place where tourists choose to enjoy a walking or cycling holiday.	Total length of paths provided per 1,000 residents to be within 10% of NZ median	1.26 – 1.54 km/1,000 residents (2014)	1.25 km /1000 residents



## SECTION 4: WHAT DO WE NEED TO CHANGE IN THE FUTURE

### 4.1 Growth and Demand Implications

The following defines the implications of both growth and demand regarding the ongoing function/delivery of the recreation activity.

**Growth** - In relation to the parks activity, growth mainly refers to the growth in population areas or areas that are growing due to new residential or commercial developments. These changes increase the demand for parks assets.

**Demand** - Demand for services can be influenced by growth and community expectations of the recreation activity.

### 4.2 Key Demand Drivers

The key demand drivers influencing the growth and the demand on the recreation activity are described below.

#### 4.2.1 Population Changes

At the 2018 census, the District had a population of 22,308 with the largest urban area being Oamaru with a population of 15,990<sup>3</sup>.

The Housing Demand Assessment for Oamaru (2020) report only addresses growth in the Oamaru area, but this is considered to be the likely primary population based driver for recreation assets, and is likely to be reflective of the wider District.

The report identifies a range of scenarios with the mid (high) scenario estimating a population of 17,358 by 2030. This represents an additional 1,368 people with a growth rate of 0.86% per year.

The district has a growing elderly population which has increased the average age in the district. In 2018 the proportion of people aged 65+ made up around 23% of the total population in the district. This is higher than the national average of 15%. This trend is predicted to continue, with the proportion of people aged 65+ in the district increasing to over 35% by 2030. The number of people aged between 15 and 64 years of age is projected to decrease.

#### 4.2.2 Demand Changes and Effects

##### Active Recreational Facilities

The implications of an aging population for sports and recreation are that there would be decreasing demand for facilities for youth and perhaps less emphasis on competitive sports.

However there is no evidence yet of any decline in overall demand for provision for sports areas or for youth facilities. This may be because of the diversity in codes played and because relatively informal sports such as touch rugby have shown growth nationwide.

Rugby continues to be the dominant senior sports actively played in the District. Soccer is increasingly popular and is popular with juniors.

The trend to an aging population increase could result in a demand for rationalisation of existing facilities through amalgamation of centres of recreation or modification of sports facilities to serve the increased aging population. This is not expected to amount to a decrease in overall demand.

---

<sup>3</sup> Based on adjusted 2019 SA2 areas  
Waitaki Parks & Recreation AMP 2021-31  
Draft V2 November 2020

## Walkways, Cycleways and Passive Recreation

In the foreseeable future, there is expected to be increasing emphasis on passive facilities such as walkways consistent with an aging population and visitor growth. This is also consistent with a general trend to greater emphasis on the environment and restoration of native vegetation and habitat on coastal and other waterside areas. The demand for amenity plantings and trees are a part of any passive appreciation of open space.

## Public Toilets

Population changes are not significant enough to create any direct effect on additional demand for public toilets. Longer term, an analysis of existing public toilets, levels of service and population changes is required to assess future needs.

## Playgrounds

Playgrounds are community assets that contribute to the healthy development of children and also create a sense of community.

Playgrounds are impacted by:

- Population growth
- Changing population demographics (e.g. ageing of the population)
- Shifting population demographics as individual neighbourhoods experience aging cycles
- Increasing user expectations

A key driver for playground provision and improvement is increasing community expectation based on experiences at other locations, with modern equipment and recent innovations and design. This leads to current equipment becoming obsolete in terms of perception in meeting community needs.

The current approach is that where play pieces are structurally sound is to refurbish existing pieces with paint and replacement components where necessary, and resist pressure to purchase new items.

Where new or replacement components are required, they are chosen for their ability to deliver the basic play values of swing, slide, rock and climb and can be used by a range of ages and abilities e.g. basket swings that can be used by toddlers, elderly and disabled.

Value for money is foremost in purchasing decision and trends towards expensive gym equipment in parks is being resisted in favour of traditional physical activity pieces such as chin up bars that use body resistance and are cheaper to install and maintain.

## Heritage and Tourism

While tourism to the Waitaki District and Oamaru's historic precinct and the Public Gardens are an important attribute, there is not likely to be a significant change in demand that would require additional services or development.

## Cemeteries.

The increasingly ageing population will result in an increased death rate, leading to higher rates of interments. However, this impact is not expected to become evident for another 15-20 years and is not expected to impact significantly on cemetery requirements, given the capacity available.

There is considered to be a general trend nationally towards more ash interments compared to full burials, which would somewhat counter the increasing death rate (in terms of land required). However, this trend is not apparent for Waitaki cemeteries over the last five years, with the proportion of burials to ash interments staying fairly consistent overall at approximately 50%. It is recommended this trend continues to be monitored to assist with updates to cemetery capacity forecasting.

**Table 4-1: Burials, Ashes and Memorial Plaques by Location**

Cemetery	2015/16			2016/17			2017/18			2018/19			2019/20		
	Burial	Ash	Total	Burial	Ash	Total	Burial	Ash	Total	Burial	Ash	Total	Burial	Ash	Total
Oamaru	49	56	105	40	69	109	63	56	119	51	47	98	48	45	93
Kurow	3	0	3	2	5	7	4	3	7	0	2	2	0	0	0

<b>Omarama</b>	2	1	3	2	0	2	1	0	1	1	3	4	0	1	1
<b>Napara</b>	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0
<b>Maheno</b>	0	1	1	2	1	3	0	1	1	5	1	6	1	2	3
<b>Dunroon</b>	1	1	2	1	0	1	0	0	0	1	0	1	0	1	1
<b>Livingston</b>	0	0	0	1	0	1	0	0	0	0	0	0	2	1	3
<b>Palmerston</b>	7	3	10	5	10	15	9	6	15	5	8	13	9	11	20
<b>Hampden</b>	1	3	4	0	2	2	3	0	3	0	3	3	1	3	4
<b>Herbert</b>	3	0	3	2	2	4	1	0	1	1	0	1	2	0	2
<b>Macraes</b>	0	0	0	0	0	0	1	0	1	1	0	1	1	0	1
<b>TOTAL</b>	<b>66</b>	<b>65</b>	<b>131</b>	<b>55</b>	<b>89</b>	<b>144</b>	<b>82</b>	<b>66</b>	<b>148</b>	<b>65</b>	<b>65</b>	<b>130</b>	<b>64</b>	<b>64</b>	<b>128</b>

### Burial versus Ash Interment Trend

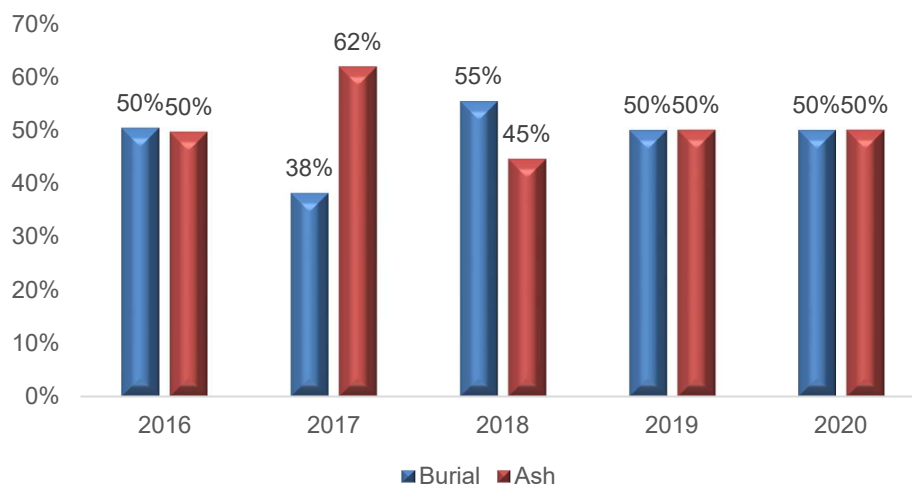
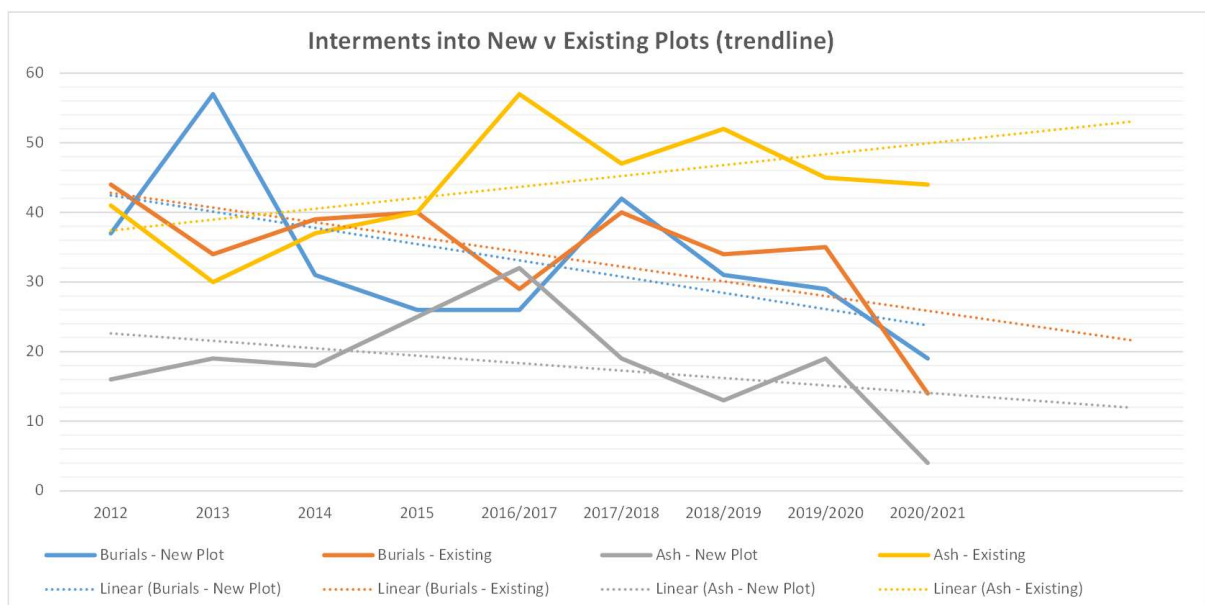


Figure 4-1: Cemetery burial versus ash interments



A significant 'one off' demand factor related to cemetery provision is the occurrence of a major natural disaster or a pandemic. This would require a large number of burials to be dealt with in a short time frame. Guidance is provided in the Ministry of Health NZ Influenza Pandemic Plan regarding the assessment of capacity to deal with these scenarios. It does not appear that the Sanitary Services

Assessment addressed this issue, therefore some additional work would be warranted to confirm the District has sufficient and capacity and resources to deal with emergencies.

### **Camping Grounds**

The campgrounds have a traditional level of usage over the summer months. With development of traditional campgrounds in many areas of the country, traditional 'kiwi' camping opportunities are become scarce. Coupled with increased promotion, the Alps to ocean cycle trail and the high cost of alternative holiday opportunities, increased use is expected.

### **Aquatic Centre**

The current performance of the aquatic centre indicates it is operating at high capacity, particularly at certain times of the day. However there are no major capacity issues and combined with a low level of district growth, there is insufficient demand for additional development. Management to maximise use throughout the day will be required to spread the load from peak times. Longer term, an analysis of the facilities and district growth is required to assess future needs.

## **4.2.3 Standards and Legislation**

Council provides a range of recreational opportunities for the community to increase public health, from walking and other passive pursuits to intense sports field activities and other active recreational activities.

The provision of parks and reserves facilities should have a positive impact on the physical and mental health of the community (e.g. in reducing an individual's stress level), and also can improve community cohesion, which can positively impact on communities' mental health.

Statutory requirements have some impact the provision of cemeteries by the council and the management of reserves. However, community expectations are the primary driver for provision and development of parks and reserves. The following standards and legislative requirements have been put in place to show that consideration of public health and safety has been considered.

Compliance with The New Zealand Standard NZS 5828:2004 'Playground equipment and under surfacing' is now being achieved in terms of the standard of the installed equipment, so there is no driver for facility upgrade to meet current safety standards.

## **4.2.4 Community Expectations (Levels of Service)**

Community Expectations (Levels of Service) as consulted upon in Council's Long Term Plan can affect the demand for services.

Special interest groups and clubs often have specific requests for improvements relating to their facility or activity for the addition of new services and facilities or improvement of existing.

While these requests can result in the addition of major facilities and associated maintenance costs, they are generally relatively small in number and of minor impact.

## **4.2.5 Utilisation**

- **Parks**  
No usage data is available for parks. Consideration is being given to the collection of intercept surveys every three years and to obtaining sporting user statistics from sporting codes (traditionally something that has been difficult to get). Allocation of sports grounds is on a semi-permanent seasonal allocation, with details for each filed provided in Appendix 4.
- **Public Toilets**  
Collection of user trends has begun on toilet facilities. This data will be calibrated with water use for longer term monitoring so counter units are not tied up.

- **Swimming Pools**  
Participation in the Yardstick benchmarking programme indicates that the facility is performing above the industry median

#### 4.2.6 Climate Change

The New Zealand Climate Change Office indicates average temperatures increasing as much as 3°C over the next 70-100 years along with more extreme weather events. This could result in longer, drier summers and more frequent flood events when rain does come which will put extra demand on the parks and reserves activity for recreational purposes.

The main effects of climate change on the parks and reserves activity are:

- **Water needs** – with drier and warmer summers, there will be an increase in the demand and need for the installation of irrigation systems and subsequent water supply, primarily on sports fields and high profile park areas.
- **Drainage** – more frequent heavy rain events will create additional drainage problems particularly on sporting fields where there is limited drainage infrastructure (due to not being required traditionally), and in parks with heavy silty loam soils such as that around Kakanui.
- **Coastal impacts** – Sea level rise will result in impacts on the coastal reserves with erosion of beach /dune areas, inundation of low-lying areas and erosion/overflow of sea walls.

### 4.3 Projected Growth of the Parks and Recreation Activity

Due to the relatively low population growth and the existing above average level of parks provision<sup>4</sup> there is not expected to any significant change in the quantity or quality of parks provided. Current parks have the ability to respond to changes in needs, as they arise. For example, mountain bike tracks in existing parks.

There is a focus on provision of basic multifunctional facilities that can cater for a range of activities rather than facilities that cater for specialist requirements.

#### 4.3.1 Activity Demand Issues

The changing pattern of the demographics, particularly the aging population is likely to have an impact on the type of parks and reserve land use. In particular it is likely that the demand for active sports fields may decline over time, however the presence of three highly regarded boarding schools will result in continued demands for these age groups. Any impact is not likely to become significant within the planning period.

Alternatively the recreation demand and parks and reserve use will shift to other activities such as gardens, walking, demand for sports facilities more popular with older age groups such as bowls, golf or indoor activities.

Planning will need to reflect the decline in formal sports club activity and the trend for unstructured participation in an increasingly diverse range of active and passive recreational activities.

There are likely to be increasing conflicts between different park uses due to the diversification of leisure preferences and the trend towards informal recreation; including

- Sporting codes wishing to use the same land
- Youth orientated activities and demand for 'new' activities in competition with traditional sports
- Protection of open space for environmental values versus development for more intensive recreation activities.

---

<sup>4</sup> Yardstick 2014

- Influence of technology on recreational participation.

### **Community Trends**

The key community trends likely to impact on the long-term provision of recreational services are:

- The unemployment rate in the Waitaki District is low at 2.4% percent, compared with 4.0% for all of New Zealand (2018 Census).
- The population is becoming more sophisticated and cosmopolitan.
- There are changing lifestyles among different generations.
- Increasing public awareness of environmental issues will produce a greater demand to protect sensitive areas, upgrade damaged ones, and preserve areas of open space.
- An increasingly sedentary lifestyle, particularly among young people
- An increasing concern with obesity and associated health problems, resulting in initiatives to promote more active lifestyles.
- Increasing cost of fuel (long term), likely to increase demand for recreation opportunities that are close to home.
- Increasing domestic and international tourism. Oamaru has been voted as New Zealand's sharpest town by 7 sharp and New Zealand's coolest town in the latest edition of the Lonely Planet.
- The ability for people to work remotely coupled with the affordability of housing may make Waitaki and attractive place to live.

## **4.4 Demand Management Strategies**

Demand management strategies provide alternatives to the creation of new assets in order to meet demand and looks at ways of modifying customer demands in order that the utilisation of existing assets is maximised and the need for new assets is deferred or reduced.

Generally the objective for recreation is to promote active recreation and use of parks and facilities, for general benefits of health and wellbeing that this fosters. There are generally no drivers or need to manage demand.

The areas where demand management is applicable are:

- Efficient use of parks – particularly sport and recreation parks where shared and multi-use design and management is aimed for to maximise the utilisation of a given area and the facilities.
- Centralised and regional facility provision – particularly major and specialist sports facilities (such as the aquatic centre) to avoid duplication of high cost facilities and to maximise use and investment to achieve high quality facilities and services.

### **4.4.1 Demand Management Actions**

Council will implement the following demand management strategies for the provision and rationalisation of recreation facilities:

- Review the proximity level of service for parks in order to:
  - Pay off debt
  - Provide fewer, higher quality parks
- Community involvement: Involve the community in policy and reserve development through consultation over Strategies, Management Plans and Urban park development plans to ensure efficiencies are achieved and duplication avoided
- Strategic Planning: The Council will monitor and assess changes in population structure and recreation preferences to enable provision to be related to varied and changing needs.
- Multiple Use: The Council will actively promote the development of flexible, multi-use facilities and parks.

- Regional and joint solutions: Seek to develop effective partnerships with other adjoining Councils in the region, the community, community groups (such as schools, churches) and the private sector for the provision of recreation services facilities.
- Fees & Charges: Consider options to recover costs through user charges, taking into account the ability to pay, assessment of public and private benefit, and council's objectives with respect to community participation in recreational activity.
- Promotion: Encourage participation in a range of recreational experiences actively promoting opportunities for all levels of age, ability and gender.

## 4.5 Growth and Demand Management Improvements

### Improvements Section 4

- Undertake a review of recreation land managed by Council with the objective of maximising efficiency and to allow resources to be targeted and provide fewer, higher quality parks

## SECTION 5 – HOW DO WE DELIVER OUR SERVICES

### 5.1 Parks Asset Information

#### 5.1.1 Parks Land and Asset Provision

The Council provides an extensive network of parks across the district with a total area of 416 hectares.

Using the Recreation Aotearoa benchmarking system Yardstick<sup>5</sup> to provide a comparison with other park provision across New Zealand, the park land is split between approximately 259 hectares of actively maintained park at 11.0 hectares per 1,000 residents compared to Yardstick national median of 9.9 hectares per 1,000 residents.

There is also 157 hectares of “natural” park land, equivalent to 6.7 ha/1,000 of park that is not actively maintained.

On a ward and township analysis, each area is well catered for, although the location and type of parks in Palmerston (location) and Hampden (over supply) do not provide a good balanced provision which reflects the towns very historic park land acquisition and rural nature of the area.

Oamaru's park provision is dominated by the hilly open space reserves to the west of the town. Oamaru Gardens is recognised as a garden of significance and is a top visitor attraction in the Waitaki District.

A total of 22 playgrounds and 4 skate parks are provided. An additional 4 school playgrounds in Oamaru are available to the public outside school hours in return for grounds maintenance. This equates to 5.8 playgrounds per 1,000 children under 15, which is slightly above the national median<sup>6</sup> of 4.3 playgrounds per 1,000 children under 15.

WDC owns and operates 11 cemeteries throughout the district (9 open), with two situated in Oamaru, with a total land area of 26 hectares. A review of cemetery capacity was undertaken in 2020 as part of the preparation of this AMP. This confirms that Council has sufficient capacity to provide for burials and ash internments over the next 40 years.

WDC also jointly provides and operates the Alps 2 Oceans Cycle Trail (A2O) with Mackenzie District Council and support of other partners. This trail starts from Mt Cook (or Tekapo) and follows a route

<sup>5</sup> Yardstick 2020



around the Mackenzie area lakes and down the Waitaki Valley to Oamaru. It is approximately 300 km in length (from Mt Cook) and WDC manages the majority of the trail (approx 230km). It has become a significant recreation asset for the District, supporting significant economic activity through visitors use of the trail and supporting businesses.

**Table 5-1: Park land areas by category**

Category	Area (ha)	Ha/1,000 residents	Percentage of total
Sports and Recreation	47.70	2.0	10%
Neighbourhood	65.44	2.8	14%
Nature	51.38	2.2	11%
Public Gardens	12.60	0.5	3%
Cultural Heritage	2.85	0.1	1%
Outdoor Adventure	206.30	8.8	44%
Civic Space	7.73	0.3	2%
Beautification	76.47	3.3	16%
<b>TOTAL</b>	<b>470.47</b>		

**Table 5-2: Parks provision by ward**

Ward	Area (ha)
Oamaru	235.6
Waihemo	69.3
Corriedale	46.1
Ahuriri	110.2

**Table 5-3: Parks asset provision**

Asset group	Quantity	Unit
Playgrounds	22	Number
Toilets (total all sites)	55	Number
Barriers	818	Number
Building (other)	73	Number
Equipment	143	Number
Signs	668	Number
Structures	584	Number
Surfaces – Soft fall surfaces	4,756	Square metre
Surfaces – Walking track and path	25,357	Metre
Surfaces - Carpark	24,151	Square metre
Surfaces - Road	19,912	Metre
Surfaces - Pad	4,405	Square metre
Utilities	663	Number
Street trees	2,236	Number
Grass Sports fields	24	Hectares
Trails	28	Kilometres
Gardens	89,826	Square metre
Grass areas (Mown)	110	Hectares

## 5.2 Critical Assets

Assets considered critical to maintain are listed in table 5.

**Table 5-4: Critical Assets**

Asset group	Description	Reason
<b>Cemeteries</b>	Provision of interment facilities within the district	To comply with the Burial and Cremation Act, Council is required to make



		provision for burials to maintain public health.
<b>Public toilets</b>	Public toilets located in commercial centres, and major park venues	Required to maintain health and sanitation, public convenience and Council image

## 5.3 Parks Asset Condition

### 5.3.1 Condition Assessment Model

A condition assessment gives a clear understanding of the condition of the assets and how they are performing. An asset register including condition information is now being maintained on an ongoing basis.

The condition assessment model based on industry best practice as described in the IIMM 2011 has been used as the basis for assessing the asset condition of Council's parks assets.

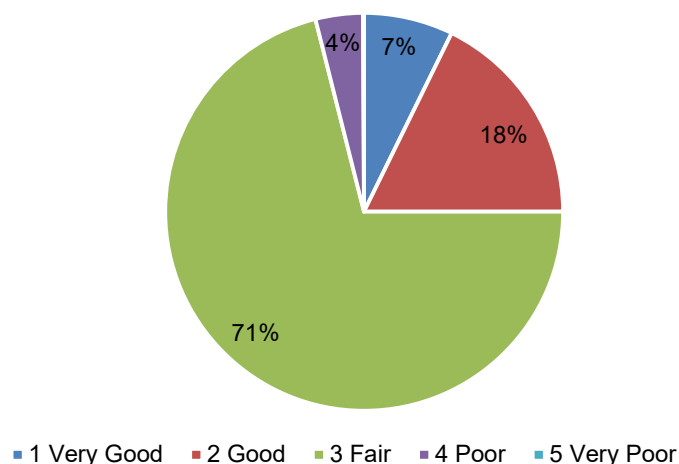
The condition assessment is based on the physical condition (rather than any cosmetic appearance issues) of the asset and where it is in its lifecycle to assist in planning for the optimal time to replace it.

**Table 5-5: Typical Condition Rating Model**

Grade	Condition	Description of Condition
1	Very Good	Sound physical condition No work required
2	Good	Acceptable physical condition; minimal short term failure risk but potential for deterioration Only minor work required (if any)
3	Fair	Significant deterioration evident; failure unlikely in near future but further deterioration likely Renewal likely to be required in the medium term – 5 to 10 years
4	Poor	Failure likely in short term Renewal likely to be required in the short term – 2 to 5 years
5	Very Poor	Failed or failure imminent/ safety risk Refurbishment, replacement or removal required as a priority.

Source: IPWEA Parks Practice Note 10.1

### Parks Hard Assets - Condition



**Figure 5-1: Park asset condition summary**

The majority of assets are in fair condition (71%), with 25% in good or very good condition. Only 4% of assets are recorded as being in poor condition and nil are very poor.

The assessment of asset performance in addition to condition, is the next step in developing asset knowledge. This will provide more useful information to prioritise asset renewal or refurbishment, especially given that the current condition scoring approach is placing the majority of assets in good and fair condition.

## 5.4 Parks Performance

The reliability and performance of parks services and assets is considered to be reasonable with no major issues of unavailability.

The assessment of performance is measured by residents satisfaction and capacity and financial performance assessment provided by benchmarking.

### 5.4.1 Resident’s Surveys

Council has previously undertaken General Residents Surveys (Pulse) comprising random household selection/telephone surveys to determine, amongst other things the level of satisfaction residents have with various services the Council provides.

The results from the most recent surveys as they relate to parks and reserves are listed in the following table. The results are a total of the percentage of respondents who were either “very satisfied” or “satisfied”.

**Table 5-6: Residents survey results 2018-2020**

Category	2018	2019	2020	Average
<b>Sports Fields</b>	84%	80%	82%	<b>82%</b>
<b>Cemetery</b>	86%	82%	80%	<b>83%</b>
<b>Parks and Reserves</b>	87%	84%	87%	<b>86%</b>

**Average all Categories**

**86%**

**82%**

**83%**

**84%**

The results of these surveys indicate a consistently good level of satisfaction for the parks, sports and cemetery services.

There are not considered to be any significant capacity performance issues with parks assets and services. There are concerns that some parks are underutilised.

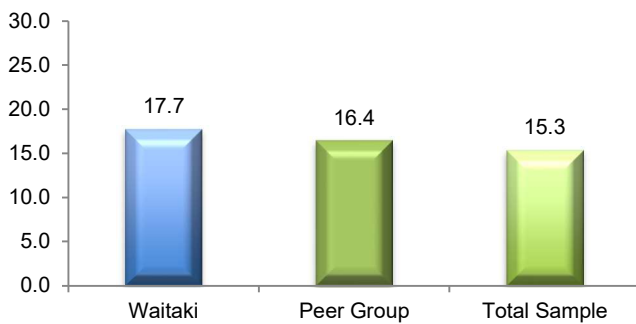
A common parks performance issue relates to community expectations regarding the quality of playgrounds due to increasing expectations with the introduction of new playground equipment and the resulting obsolescence of older equipment. This is being addressed through the progressive upgrading and renewal of play equipment. Where equipment is structurally sound, a painting maintenance programme is being implemented to improve performance.

**5.4.2 Capacity**

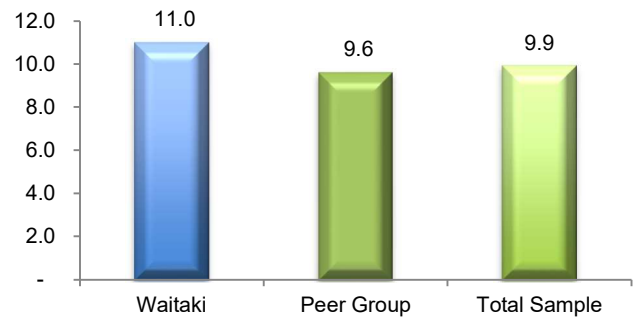
The following capacity analysis is based on data provided in the Yardstick Benchmarking Report<sup>7</sup>. A comparison is made between Waitaki's provision and the national (total sample) and a demographic (peer) group of similar sized organisations as Waitaki District Council.

Note: Cemetery provision and camping grounds are excluded from the Yardstick Benchmark programme.

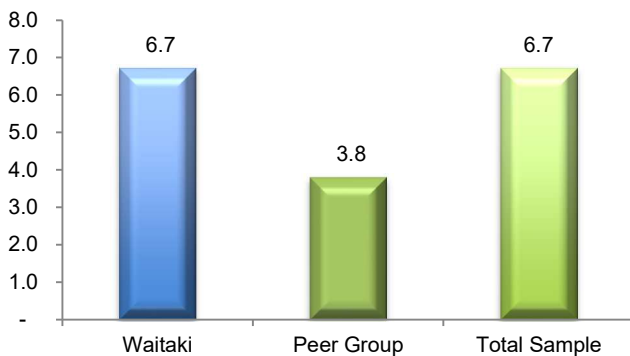
**Hectares of park per 1,000 residents**



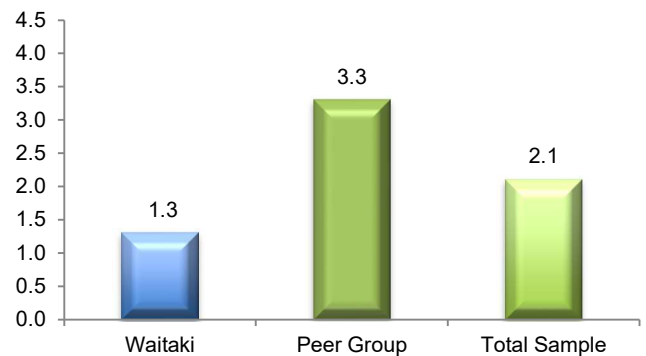
**Hectares of actively maintained park per 1,000 residents**



**Hectares of natural parkland per 1,000 residents**

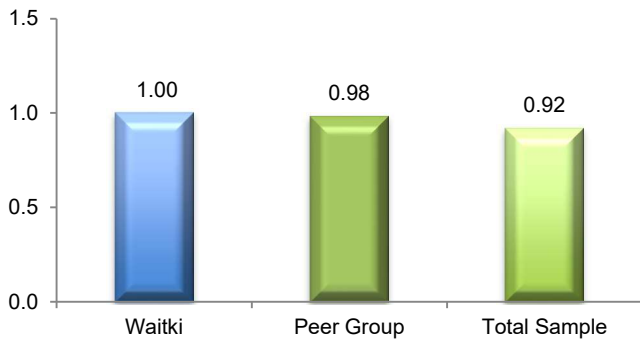


**Hectares of sports park per 1,000 residents**

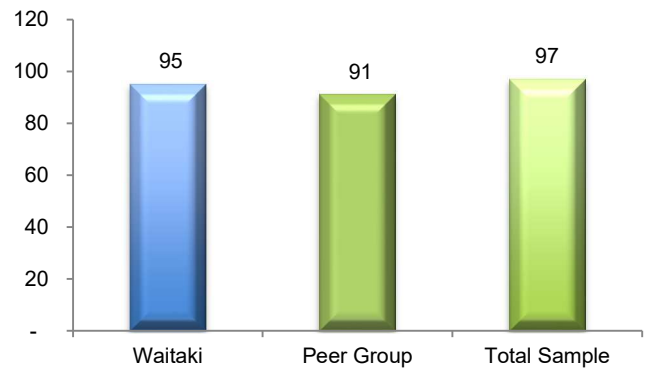


<sup>7</sup> Recreation Aotearoa Yardstick Benchmarking program  
Waitaki Parks & Recreation AMP 2021-31  
Draft V2 November 2020

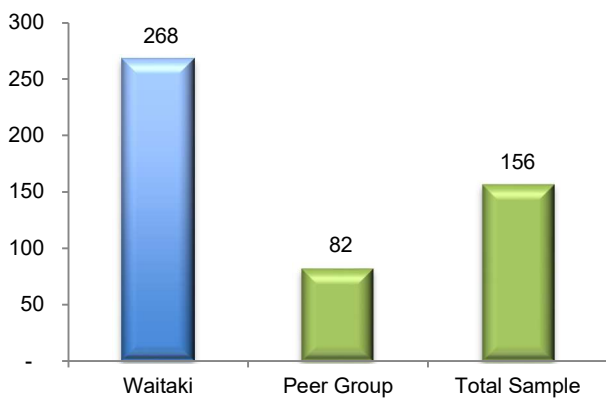
**Hectares of grass sports fields per 1,000 residents**



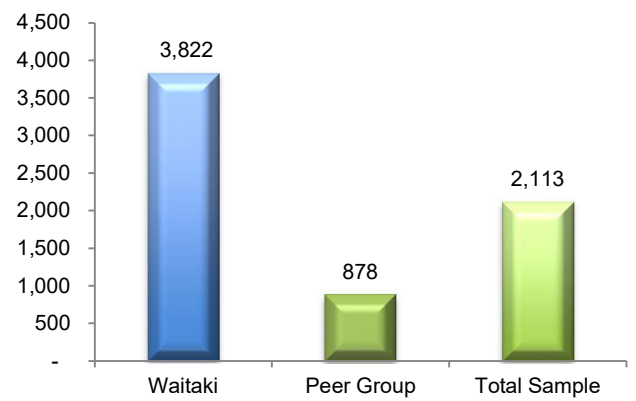
**Number of street trees per 1,000 residents**



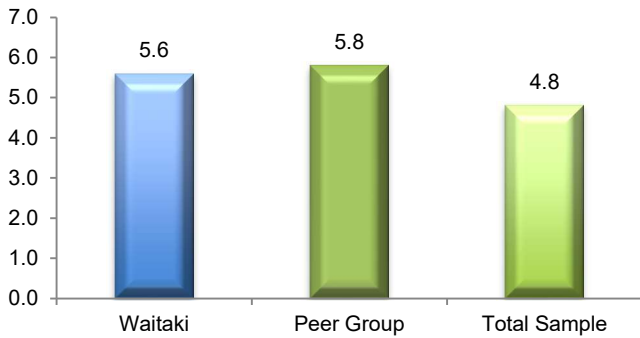
**Area of planted beds per hectare of actively maintained park land**



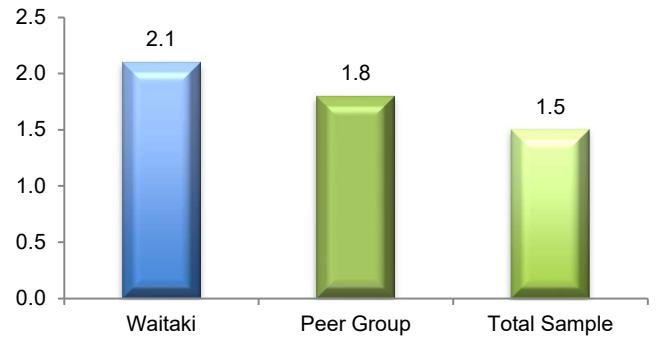
**Area of gardens per 1,000 residents m2**

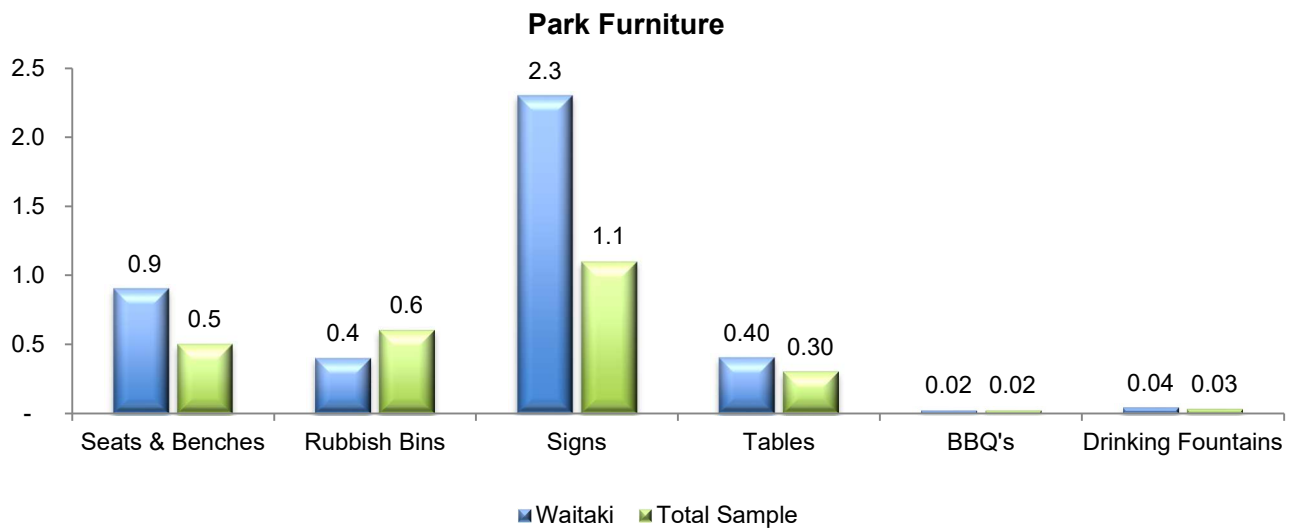
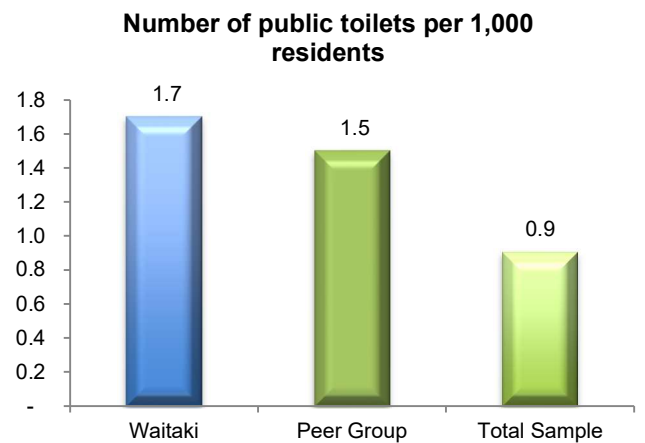
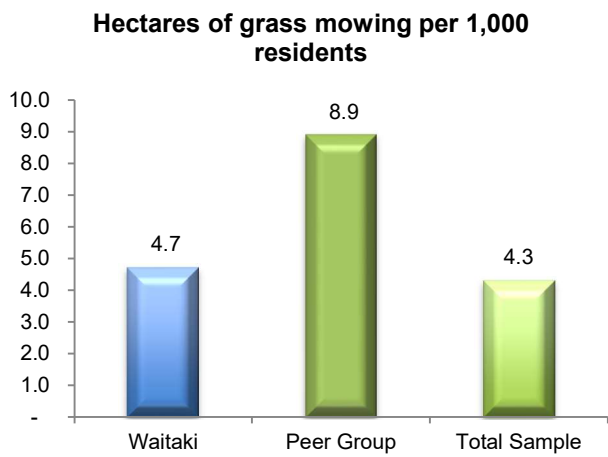
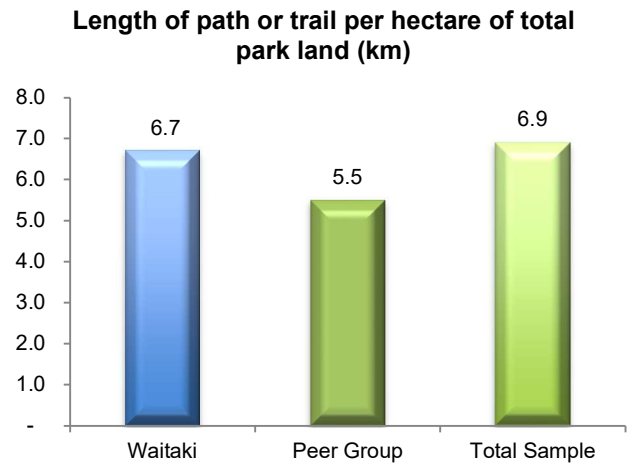
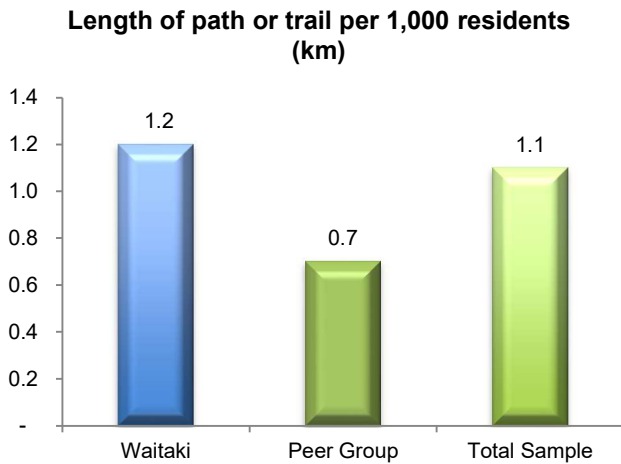


**Number of playgrounds per 1,000 children under 15**



**Number of youth facilities per 1,000 youth 15 - 24 years old**



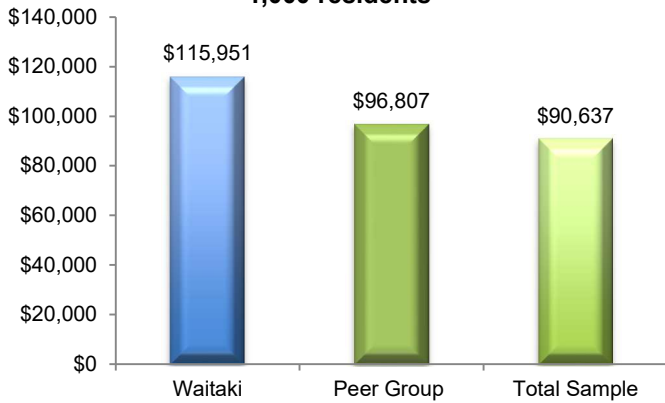


### 5.4.3 Financial Performance

The following financial analysis is based on data provided in the Yardstick Benchmarking Report<sup>8</sup>. A comparison is made between Waitaki's costs and the national (total sample) and a demographic (peer) group of similar sized organisations as Waitaki District Council.

<sup>8</sup> Recreation Aotearoa Yardstick Benchmarking program  
 Waitaki Parks & Recreation AMP 2021-31  
 Draft V2 November 2020

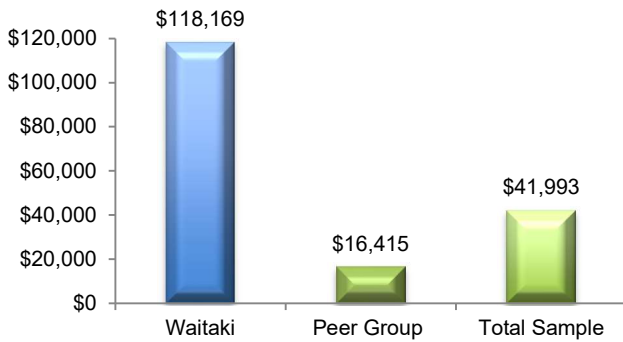
**Actively maintained operation cost per 1,000 residents**



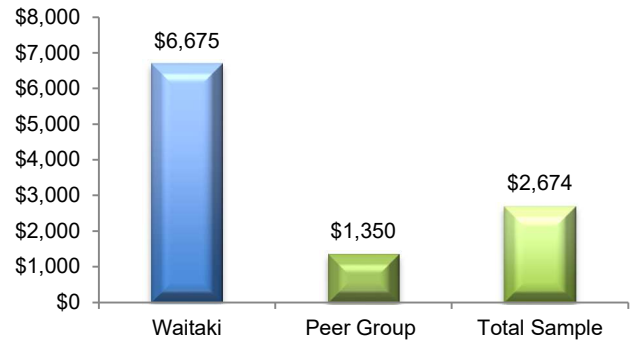
**Annual operation cost per hectare of actively maintained park land**



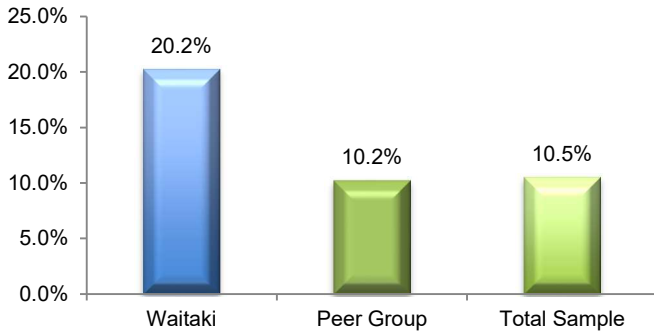
**Annual capital expenditure per 1,000 residents**



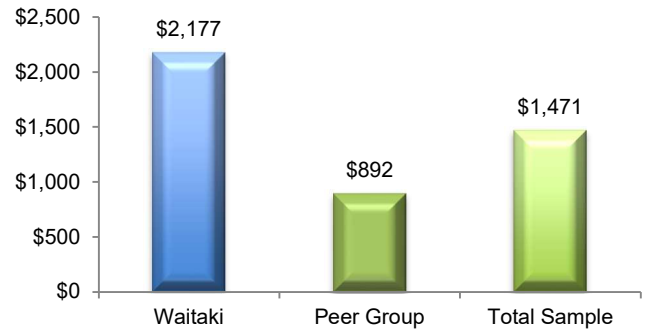
**Annual capital expenditure per hectare of parkland**



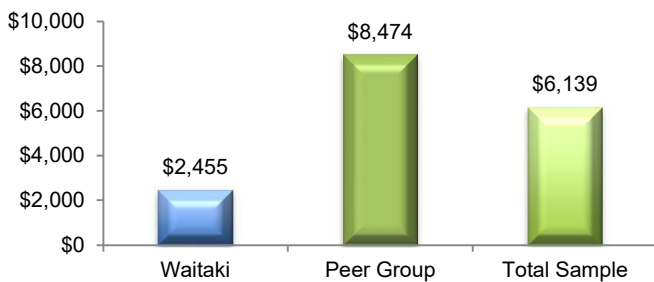
**Percentage management cost of total direct operating cost**



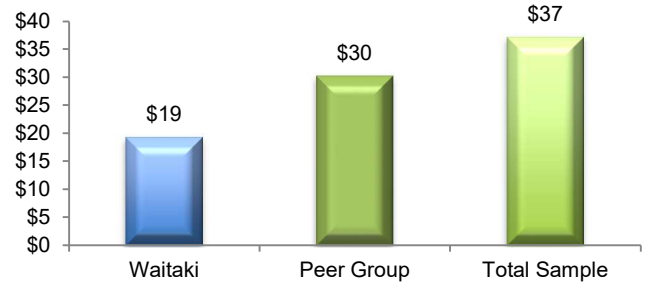
**Cost of management per hectare of actively maintained park land**



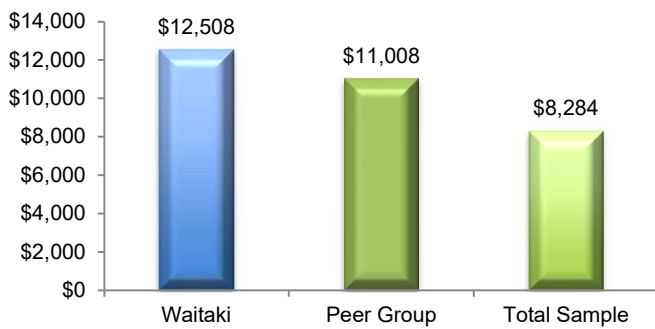
**Tree maintenance expenditure budget per 1,000**



**Street tree maintenance expenditure budget per tree**



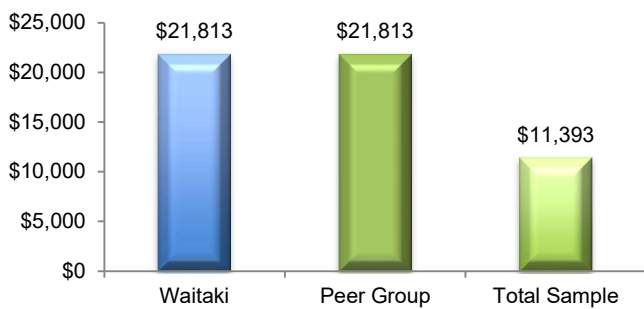
**Grass sportsfields maintenance expenditure budget per 1,000 residents**



**Grass sportsfields maintenance expenditure budget per ha**



**Playground maintenance expenditure cost per 1,000 children under 15**



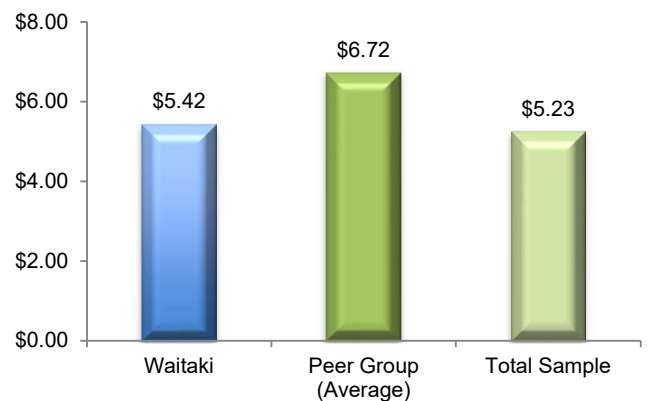
**Playground maintenance cost per playground**



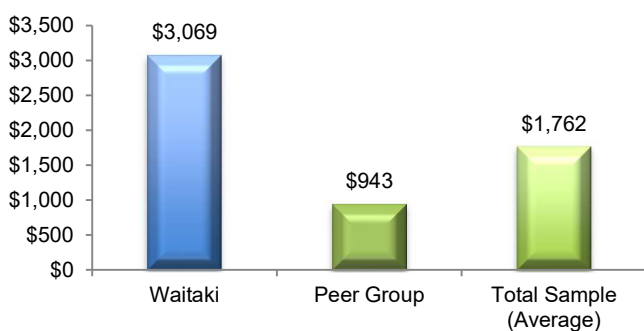
**Gardens maintenance expenditure cost per 1,000 residents**



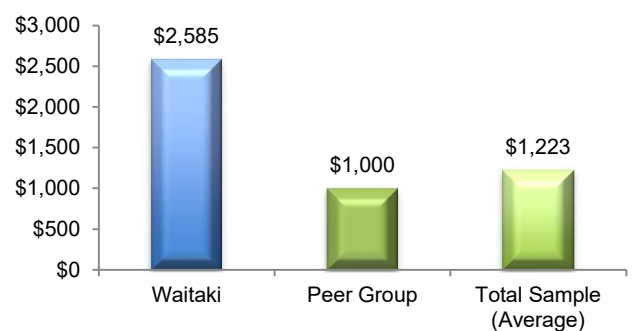
**Gardens maintenance cost per m2**



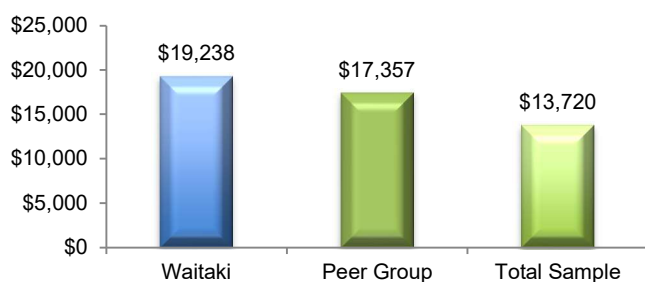
**Paths and trails maintenance expenditure budget per 1,000 residents**



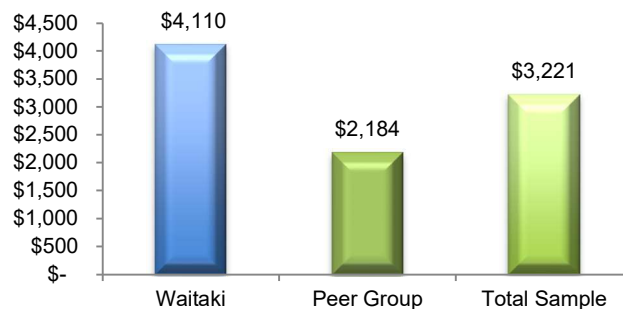
**Paths and trails maintenance expenditure budget per km**



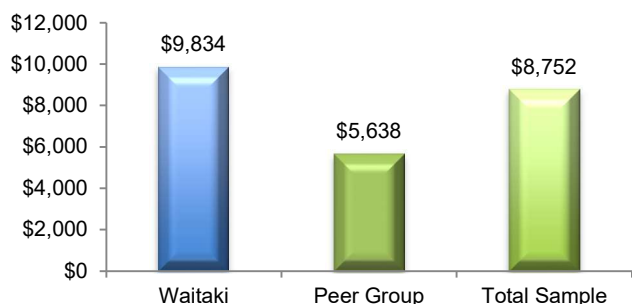
**Parks grass maintenance cost per 1,000 residents**



**Parks grass maintenance cost per hectare**



**Public Toilets maintenance cost per 1,000 residents**



**Public Toilets maintenance cost per facility**



## 5.4 Aquatic Facilities Asset Description

### 5.4.1 Aquatic Asset Provision

The main facility is the Waitaki Aquatic Centre located in Oamaru, consisting of one indoor 25 metre, eight lane pool, a shallow free form teaching and leisure pool; and one spa pool. The Aquatic Centre was constructed in 2000 and is operated directly by Waitaki District Council staff.

Funding is also provided to local committees to operate school owned pools in Palmerston and Kurow.

**Table 5-7: Aquatic Facilities**

Building Name	Size	Description	Ownership/ Management	Year constructed
Waitaki Aquatic Centre	Floor area 2,170m <sup>2</sup> Pool area 675m <sup>2</sup> Pool volume 1,114m <sup>3</sup>	A multipurpose indoor pool operating year round. It consists of one indoor 25metre, eight lane pool, a shallow free form teaching and leisure pool and one spa pools	Operated by Council staff	2000
Kurow Pool			School owned and community operated	
Palmerston Pool			School owned and community operated	



A complete list of plant, equipment and other assets was compiled in 2020, which identified over 100 asset components.

**Table 5-8: Waitaki Aquatic Centre Mechanical Plant Asset Summary (2020)**

Item Name	Description	Notes
Filtration	Three pressure D.E. filters (1 per pool)	Atlas, replaced 2009
Heating	Alfa Laval heat exchangers x3	Replaced 2009
Ventilation	Air transfer system	
Variable speed drives	On main pool and learners circulation pumps & ventilation unit	
Water treatment	Liquid Chlorine – 1% Sodium Hypochlorite Three ultra violet units (1 for each pool)	New 2009
Water treatment controls	Automated analyser and chlorine dosing system	New 2009
LPG Boiler heating system	Spa only	Replaced 2016
Circulation pumps	One for each pool	Main pool only new 2009
Dosing pumps	One for each pool	
Sewer pumps	2 pumps in sewer chamber	One new in 2009
Air conditioners	Two units; pool control/reception & meeting room	

#### 5.4.2 Aquatic Asset Condition

The Aquatic Centre is twenty years old and as such has reached the point where significant maintenance and renewal work will be required to ensure the facility continues to operate effectively and reliably, and expensive and emergency remedial works are avoided.

Significant maintenance and renewal work has been undertaken in 2020 (during the COVID-19 shutdown). Significant time and expenditure was invested in renovating the existing changing rooms with a focus on the floors, surfaces, air handling, showers, toilets, wall surfaces and sinks.

The maintenance and renewal of components is also critical in a customer service facility, such as the Aquatic Centre, to ensure that it remains an attractive and desirable facility to use.

A major condition survey and refurbishment of all the filtration, heating and water treatment plant was completed in January 2016 and is being updated in 2021.

A full condition survey will be undertaken every five years by suitably experienced/qualified personnel – combination of external advice with internal staff input.

The current condition of the building is relatively good with no significant problems identified due to work completed during early 2020.

#### 5.4.3 Aquatic Facility Performance

##### Resident's surveys

Council undertakes regular General Residents Surveys comprising random household selection/telephone surveys to determine, amongst other things the level of satisfaction residents have with various services the Council provides.

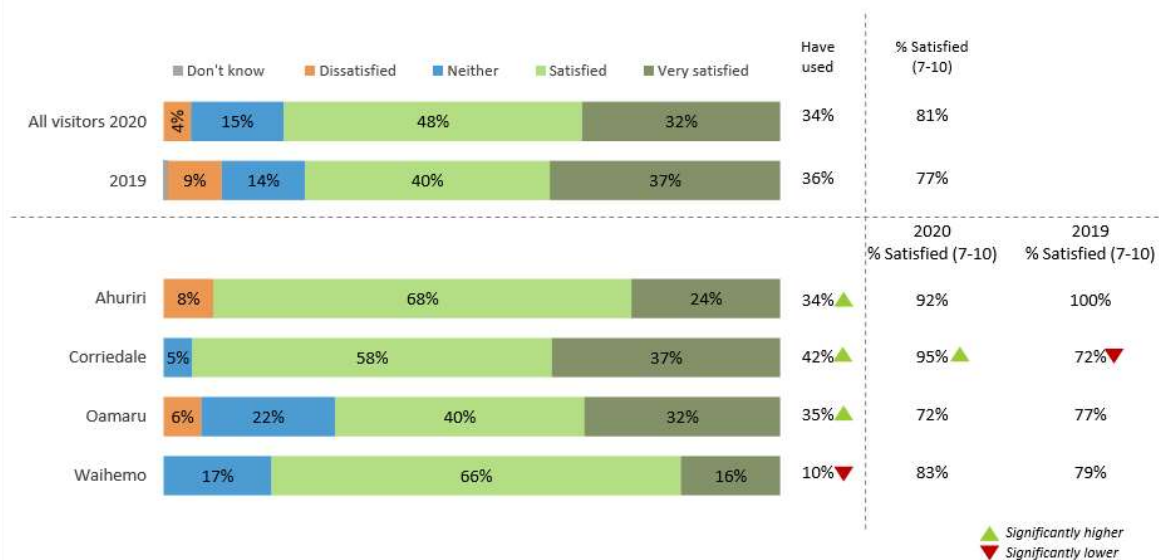
The results from the most recent surveys in as they relate to the Aquatic Centre are listed in the following table. The results are a total of the percentage of respondents who were either "very satisfied" or "satisfied".

**Table 5-9: Residents survey results for the aquatic centre 2017-2020**

Category	2017	2018	2019	2020	Average
Aquatic Centre	87%	85%	77%	81%	83%

User satisfaction for the *Aquatic Centre* has increased from 77% in 2019 to 81% in 2020. There is a significant increase in satisfaction amongst users in the Corriedale ward in 2020 when compared with 2019

**Aquatic Centre**



**Figure 5-2: Residents survey results for the aquatic centre 2020**

The results of these surveys indicate a consistently high level of satisfaction with the aquatic centre, which indicates that the asset and service is performing well.

**Utilisation**

Facility usage per m2 of water area is regarded as the most useful indicator of financial efficiency and performance.

The Aquatic Centre usage per m2 for is consistently higher than the industry average benchmark based on Yardstick results over the last five years, indicating good level of utilisation. The drop in performance in 2020, for both Waitaki and the industry, is due to the COVID-19 related facility closure and other usage restrictions.

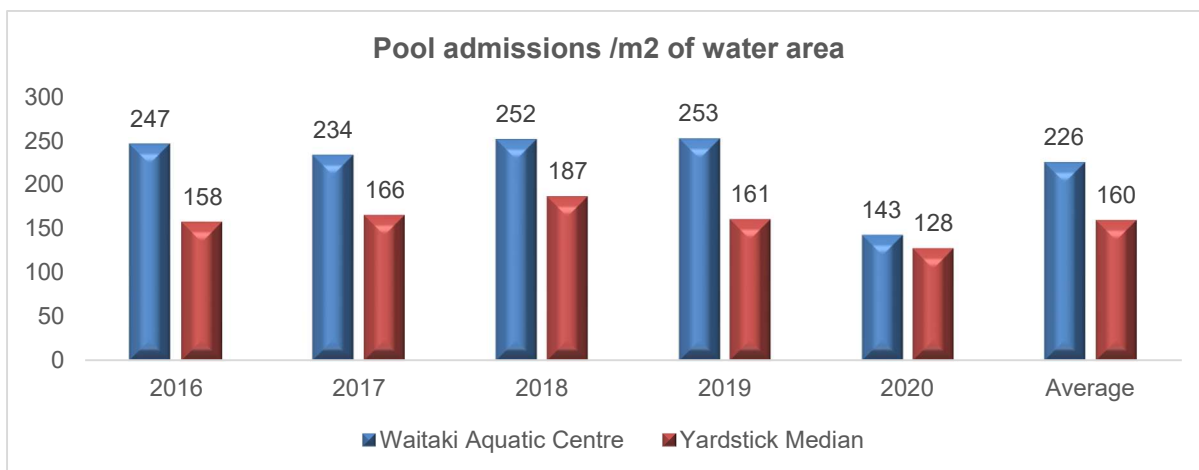


Figure 5-3: Usage per m2 of water area 2016-2020

**Financial**

The net cost per swim is regarded as the most useful indicator of financial efficiency and performance.

The net cost per swim for the Aquatic Centre is achieving consistently lower costs than the industry benchmark based on Yardstick results over the last five years, indicating a good level of financial efficiency and overall performance. The exception is in 2020, due to the COVID-19 related facility closure and other usage restrictions.

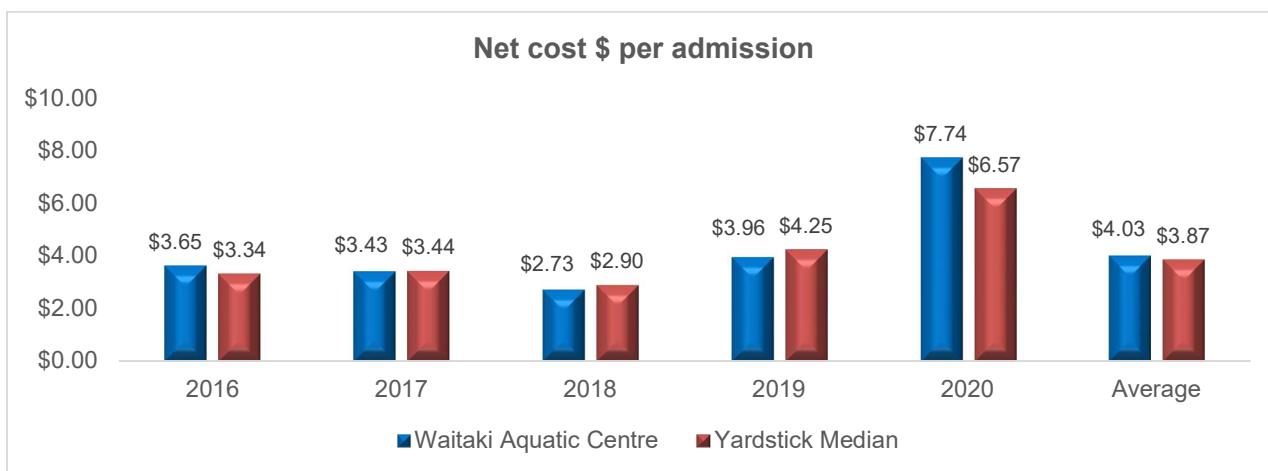


Figure 5-4: Net cost per admission 2016-2020

An additional financial indicator is the percentage cost recovery, with the higher the percentage recovery, the better the financial performance.

The percentage cost recovery is consistently higher than the industry benchmark based on Yardstick results over the last five years, indicating a good level of financial efficiency. The exception is in 2020, due to the COVID-19 related facility closure and other usage restrictions.

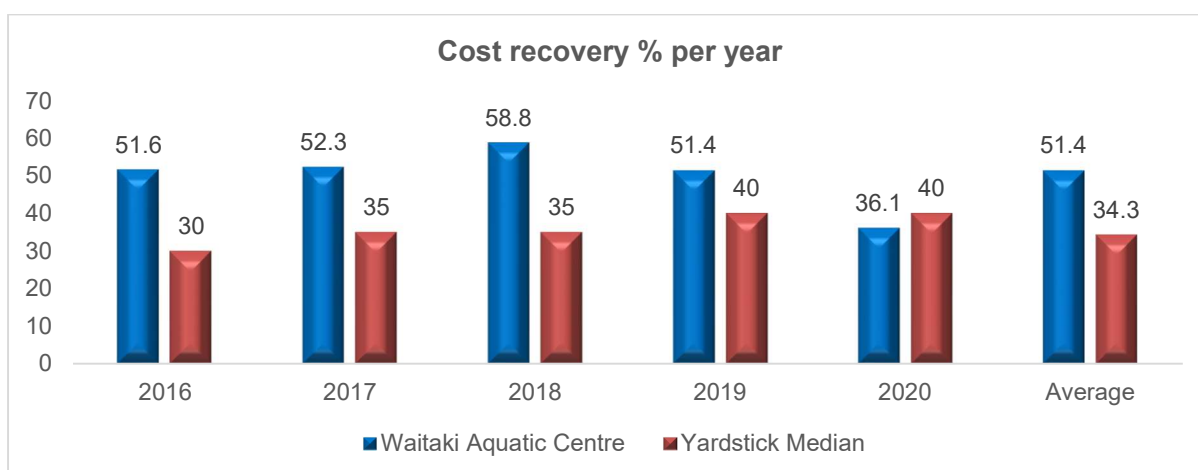


Figure 5-5: Cost recovery percentage 2016-2020

## 5.5 Public Toilets Asset Description

### 5.5.1 Public Toilet Asset Provision

A total of 55 public toilets are provided by WDC across the district

There is also 1 dump station provided at Palmerston. (There are several other dump stations privately provided throughout the District.

A Sanitary Services Assessment to comply with the requirements of the Local government Act 2002 in regard to public toilets and cemeteries, has been prepared and was last reviewed (as a desktop exercise with staff interviews) and updated in 2020. This confirmed that there were no significant issues with capacity or other issues.

A Plan for Public Toilets and Dump Stations was prepared in 2017 for the ten year period from 2018-28. This plan includes:

- purpose of public toilet provision
- challenges and opportunities,
- capital implementation plan for renewals and new facilities
- provision, development and operating levels of service organised into the following four categories:

Table 5-10: Public toilet categories

Category	Description
Destination	In prominent locations, used regularly by local residents, shoppers, visitors and/or tourists as a strategic stopping point.
Township	In prominent locations used by locals, independent travellers,
Camp / reserve	Council-owned reserves, playgrounds and sportsgrounds located in Camp/ Reserve Oamaru or larger townships (user numbers tend to fluctuate over the week or seasonally).
Basic	Toilets located at non-residential or remote areas which can't be connected to services or have discharge systems, or where toilets are provided to manage seasonal environmental issues.

Current identified need for increased level of service is the provision of additional toilets on the Alps to Ocean trail.

An list of public toilets and associated facilities is provided in Appendix 3.

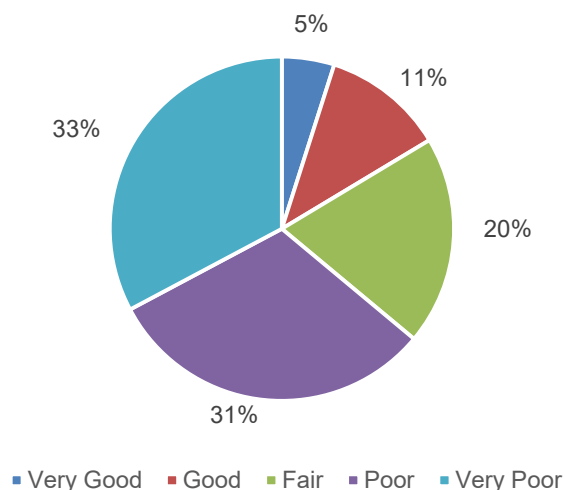
## 5.5.2 Public Toilet Asset Values

The public toilets are included in the parks asset valuation

## 5.5.3 Public Toilets Asset Condition

The following condition/compliance results were identified as part of the preparation of the Toilet Plan.

**Public Toilet Condition/Compliance Assessment**



**Figure 5-6: Toilet condition summary**

The condition of the toilets includes 64% that rated as poor or very poor. This indicates that a significant renewal or refurbishment programme needs to be implemented over the next 10 years to maintain desirable service levels.

## 5.5.4 Public Toilets Asset Performance

### Resident's surveys

Council undertakes General Residents Surveys comprising random household selection/telephone surveys to determine, amongst other things the level of satisfaction residents have with various services the Council provides.

The results from the most recent surveys as they relate to the Public Toilets are listed in the following table. The results are a total of the percentage of respondents who were either "very satisfied" or "satisfied".

**Table 5-11: Residents survey results for public toilets 2018-2020**

Category	2018	2019	2020	Average
Public Toilets	73%	74%	77%	75%

The results indicate a reasonable level of satisfaction with public toilets, which indicates that the asset and service is performing adequately.

Use same table as used for Aquatic Centre?

## 5.6 Campgrounds

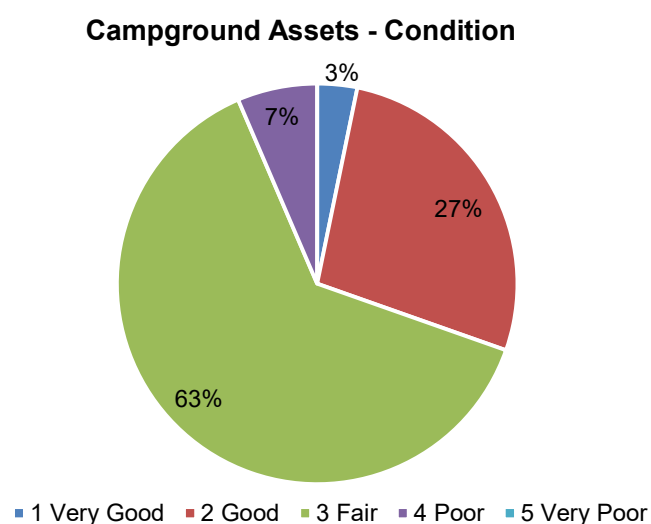
### 5.6.1 Campground Provision

The council provides 11 campgrounds totalling 60.99 hectares. Six are operated directly by Council and five are leased to commercial entities.

**Table 5-12: Camping Grounds**

Name	Area	Operation
Boat Harbour	2.6	In-house
Falstone Creek	14.3	In-house
Loch Laird	9.8	In-house
Parsons Rock	7.5	In-house
Sailors Cutting	5.7	In-house
Wildlife Reserve	4.4	In-house
Ohau C	10.7	Leased
Hampden		Leased
??Oamaru		Leased
??Kurow		Leased
??Omarama		Leased

### 5.6.2 Campground Asset Condition



**Figure 5-6: Campground assets condition summary**

### 5.6.3 Campground Asset Performance

#### Resident's surveys

Council undertakes General Residents Surveys comprising random household selection/telephone surveys to determine, amongst other things the level of satisfaction residents have with various services the Council provides.

The results from the most recent surveys as they relate to the Camping Grounds are listed in the following table. The results are a total of the percentage of respondents who were either “very satisfied” or “satisfied”.

**Table 5-13: Residents survey results for campgrounds 2018-2020**

Category	2018	2019	2020	Average
Campgrounds	64%	71%	77%	71%

The results for Waitaki indicate a reasonable level of satisfaction with campgrounds, which indicates that the asset and service is performing adequately.

Use same format as Aquatic

## 5.7 Forestry

### 5.7.1 Forestry Provision

A total of 127 hectares of plantation forestry is managed across 30 blocks.

Forestry is undertaken primarily as an efficient land management option, rather than a revenue generating objective. It is generally located on water supply land, a refuse recovery site and other pieces of land that council has historically acquired but currently has no other use for.

The operation and maintenance of the forestry is under contract to Forest Management Ltd. who arrange for all planting, silver culture and harvesting to be undertaken by sub- contractors as required.

Other land management and weed control work is organised directly by council staff as required.

**Table 5-14: Summary of forestry areas**

Name	Estate Area (ha)	Net Stocked Area	Species
Oamaru	48.9	31.4	Pinus radiata/ Douglas fir
Herbert	37.9	32.8	Pinus radiata
Hampden	19.7	10.3	Pinus radiata
Palmerston	39.2	21.2	Pinus radiata
Dunback	29.7	18.1	Pinus radiata
<b>Total</b>	<b>175.4</b>		

All Waitaki District Council (WDC) plantations except the Hampden district have been mapped on or within the cadastral boundaries (+/- 0.5ha); plantations planted on neighbour land titles have been mapped to within WDC legal boundaries. The exception being the Hampden district, this area has multiple land titles and road reserves which the estate encroaches over cadastral boundaries and road reserves.

### 5.7.2 Forestry Asset Areas and Values

A valuation of WDC managed forestry areas was undertaken by Forest Management Ltd. as at 30<sup>th</sup> June 2020.

WDC forest areas have been grown on terrain ranging from flat to medium slope and have harvesting constraints in the form of close proximity to townships, power lines, township water tanks and lines and forests encroaching to neighbour boundaries.

All forested areas have been assessed and have been deemed suitable for ground based harvesting with skid tracks suitable to extract the timber at time of harvest. Observation of tree form, stocking and harvesting access has been recorded and included in the valuation of forest areas.

**Table 5-15: Forestry valuation summary based on Net Stocked area as of 30<sup>th</sup> June 2020**

District	NPV
Oamaru	\$125,488.11
Herbert	\$49,200.00
Hampden	\$31,610.28
Palmerston	\$34,882.50

District	NPV
Dunback	\$45,178.89
<b>TOTAL</b>	<b>\$286,359.78</b>

## 5.8 Life Cycle Management Categories

The life cycle of any asset includes the following management and financial categories. Figure 5.5 illustrates the components of these categories.

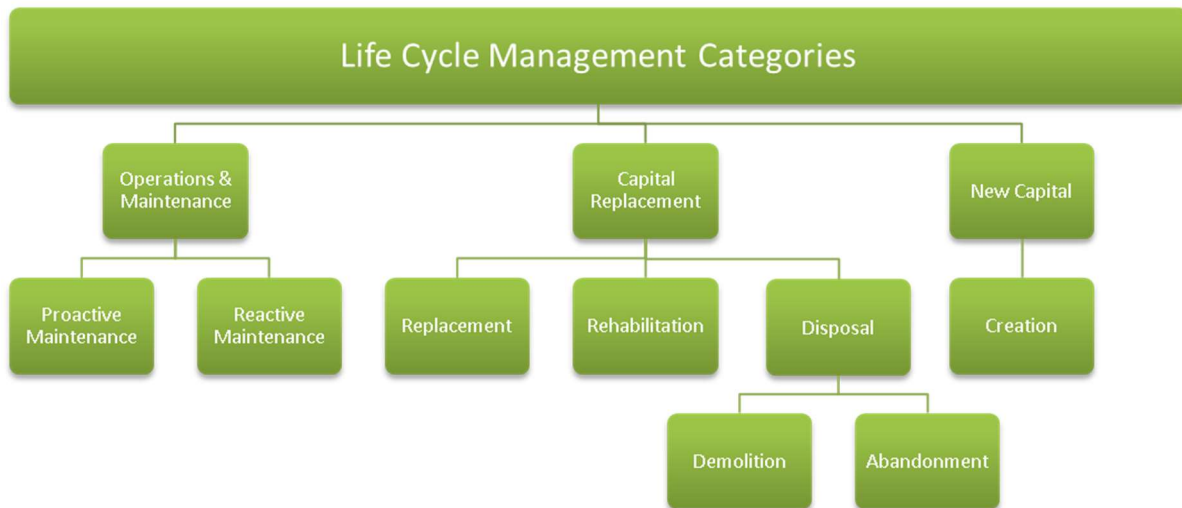


Figure 5-7: Life Cycle Management Categories.

### 5.8.1 Operations and Maintenance

Operations and Maintenance work is that required for the day-to-day operation of the network whilst maintaining the current levels of service. Costs associated with this type of work are:

#### A. Overheads and management expenses

Costs associated with shared organisation services allocated to the activity such as IT services, human resources, governance, etc.; and costs associated with general management, planning and asset management tasks

#### B. Operations

Tasks and costs associated with routine works such as mowing and toilet cleaning.

#### C. Maintenance

Tasks and costs associated with maintenance works, repairs and minor renewals that are not budgeted within capital renewal budgets.

Best practice is to further split maintenance expenditure into the following sub groups:

- Planned Maintenance – cover tasks that can reliably be predicted, usually on a cyclic basis, e.g. re painting of furniture and structures every 8 years
- Unplanned Maintenance – cover tasks that cannot be specifically predicted but are usually required over the course of a year, e.g. repairs an breakages

### 5.8.2 Capital Works

#### New Works



New capital works are the creation of new assets, or work, which upgrade or improve an existing asset beyond its current capacity or performance in response to the following drivers:

- **Growth** - Any asset development (Council funded or externally funded) that is required as a result of growth.
- **Levels of Service** - Any asset development that is required as a result of an increase in levels of service.
- **Legislative** - Any asset developed to meet legislative requirements.
- **Vested** - Any assets vested (gifted) with Council.

As required by Schedule 10 of the LGA 2002, with respect to Council funded development work, this AMP also identifies and differentiates requirements of additional asset capacity in terms of increased demand (e.g. growth) or increase in service provision levels and standards.

### Renewal Works

Renewal expenditure is work that restores an existing asset to its original level of service, i.e. capacity or the required condition. These broadly fit into the following work categories as follows:

- **Rehabilitation** - Involves the repair of an existing asset, or asset component. Rehabilitation does not provide for a planned increase in the operating capacity or design loading. It is intended to enable the assets to continue to be operated to meet the current levels of service.
- **Replacement** - Does not provide for a planned increase to the operating capacity or design loading. Some minor increase in capacity may result from the process of replacement, but a substantial improvement is needed before asset development is considered to have occurred.

### 5.8.3 Summary

The following table is a list of typical work items and how they are allocated at Waitaki District.

**Table 5-16: What expenditure goes where**

Work item	Operational Expenditure	Maintenance Expenditure		Capital Expenditure
		Planned	Unplanned	Renewals
Mowing	☐			
Vegetation/edge control	☐			
Garden maintenance	☐			
Garden replanting		☐		
Hedge pruning	☐			
Tree pruning		☐	☐	
Tree storm damage cleanup			☐	
Tree replanting		☐	☐	
Refuse and litter removal	☐		☐	
Refuse bin repairs			☐	
Refuse bin replacement				☐
Sports turf renovation		☐		
Sports turf weed control	☐			
Sports turf fertilising	☐			
Irrigation operation	☐			
Irrigation repairs			☐	
Playground inspections - regular	☐			
Playground inspections - safety assessment		☐		

Playground repairs		□	
Playground replacement			□
Path, hard seal - repairs		□	
Path, hard seal -replacement			□
Path, gravel – repairs		□	
Path, gravel - replacement	□		
Furniture & structures – graffiti removal	□		
Furniture & structures – vandalism and damage repairs		□	
Furniture & structures – repainting	□		
Furniture & structures – replacement			□

## 5.9 Monitoring the Assets

### 5.9.1 Parks Inspections and Reporting

An inspection and reporting programme is a critical aspect of ensuring that managers are aware of the condition of assets and services are provided to the required standard on a reliable basis.

Two categories of inspection and reporting are performed on park assets;

1. Routine maintenance inspections and report
2. Formal periodic condition inspections and report

The following is the planned inspection and reporting programme for Waitaki District's parks and reserves assets.

Routine maintenance inspections are carried out in two ways:

1. Council asset management staff. Their role is to confirm that the contractor is meeting the specifications and required standards and identify any other maintenance, minor improvements or safety issues requiring work.
2. Contractors. As part of their normal duties, contractor staff undertake observational inspections to identify any required repairs or safety issues.

In order to be able to report on the performance of the contractors for percentage of service standards compliance, a contract performance system has been implemented that produces monthly percentage compliance scores and annual averages.

In addition to the routine inspections by the contract auditor, the Council staff also undertake informal inspections as part of other work on the site or if in the area, and to follow up on any issues raised by the auditor, contractor or from public service requests.

Playground inspections are undertaken monthly by the reserves contractor to check for safety, other hazards, maintenance and vandalism/graffiti.

An annual main inspection by a playground specialist is undertaken annually to determine compliance with the relevant NZS standard, structural integrity and update condition information.

### Routine Maintenance Inspection Guide

LOS/Reserve Group	Frequency	Inspector	Checks
-------------------	-----------	-----------	--------

• High profile reserves and walkways	Two monthly	Council staff	<ul style="list-style-type: none"> <li>• General condition of reserves.</li> <li>• Mowing and garden maint.</li> <li>• Vandalism</li> <li>• Standard of work</li> </ul>
• Medium use reserves	At least once over a 6 month period	Council staff	<ul style="list-style-type: none"> <li>• General condition of reserves.</li> <li>• Vandalism</li> <li>• Standard of work</li> </ul>
• Isolated or low use reserves	At least once over a 12 month period	Council staff	<ul style="list-style-type: none"> <li>• General condition of reserves</li> <li>• Standard of work</li> </ul>
• Play Equipment.	Monthly	Contractor	<ul style="list-style-type: none"> <li>• Vandalism, graffiti, damage, obstructions, safety, security.</li> </ul>
• Tree's	Annual visual inspection	Contractor	<ul style="list-style-type: none"> <li>• Safety and form.</li> </ul>

## Condition Inspection Guide

Asset	Frequency	Inspector	Checks
• Reserves hard assets	6 monthly	Contractor	<ul style="list-style-type: none"> <li>• Condition rating of all assets based on IIMM guidelines</li> <li>• Review of remaining life</li> </ul>
• Structures	Three yearly	Engineer	<ul style="list-style-type: none"> <li>• Structural integrity and safety</li> </ul>
• Sports fields	Once per year	Consultant	<ul style="list-style-type: none"> <li>• Turf quality, drainage, surface evenness.</li> </ul>
• Play Equipment	Annually	Play equipment specialist (external)	<ul style="list-style-type: none"> <li>• Compliance with Play Equipment Standard.</li> </ul>
• Street & Park Trees	Three yearly	Contractor (Arborist)	<ul style="list-style-type: none"> <li>• Appearance, structure, health, clearance from overhead lines and safety</li> </ul>

### 5.9.2 Aquatic Centre Inspections and Reporting

Three categories of inspection and reporting apply specifically to the Aquatic Centre:

1. Routine maintenance inspections, particularly of treatment, filtration and pumping equipment.
2. Safety systems inspections and issue of Building Warrant of Fitness (where required).
3. Formal periodic (5 yearly) condition inspections and report.

Safety systems identified under the pools Building Warrant of Fitness need to be inspected and checked monthly to ensure that they are operating as designed, and if not, repairs must be carried out. The basic systems such as emergency lighting, manual alarms and emergency exits are checked monthly by contractors. In addition to the monthly checks a formal inspection by registered Independent Qualified Personnel (IQP) must be undertaken and an annual Building Warrant of Fitness issued.

The formal periodic condition inspections should be undertaken every 4-5 years by qualified personnel with expertise in building structures and maintenance, the development of long term building maintenance programmes and an understanding of buildings service requirements.

### Aquatic Centre Inspection Programme

Inspection Type	Frequency	Inspector	Checks
-----------------	-----------	-----------	--------

Routine maintenance	As required	Aquatic Centre staff and contractors	<ul style="list-style-type: none"> <li>• Damage / breakage</li> <li>• Cleanliness</li> <li>• Equipment servicing</li> </ul>
Building WoF inspections	Monthly	Contractor	<ul style="list-style-type: none"> <li>• Emergency systems</li> </ul>
	Annual	Registered IQP	
Formal periodic condition and long term maintenance plan	Five yearly	Structural and maintenance Engineer/ Asset Management planner	<ul style="list-style-type: none"> <li>• Structural issues</li> <li>• Plant and equipment</li> <li>• Pool condition</li> <li>• Cladding condition</li> <li>• Paint surfaces</li> <li>• Defects/problems – current</li> <li>• Predictive failure/defects</li> </ul>

## 5.10 Parks Operating and Maintenance (O&M) Practices

### 5.10.1 Parks O&M Practices

Operations and maintenance of parks assets are carried out through external service delivery managed and monitored by Council staff.

The majority (95%) of works is undertaken by a single long term service contract currently awarded to Downer Contracting. This contract was for an initial term of 32 months to June 2019 and included provision for 2 x 2 year extensions.

The operations and maintenance activities include:

- Litter Removal
- Grass Mowing
- Shrub Garden / Shrub / Hedges
- Tree Maintenance (low level only)
- Rose / Rose Bed
- Annual Bed / mixed planting
- Perennial Borders
- Sports turf maintenance
- Park Furniture, Memorials and Structures
- Playground Equipment
- Paths, Tracks, Road and Carparks
- Pond, Lake and Streams
- Maintenance of Oamaru Town Centre hanging baskets
- Sexton Services
- Community Housing – Grounds and Gardens
- Maintenance and operation of public toilets
- Specialist Tree Maintenance

### Exclusions

This Contract does **not** include:

- Maintenance of Waitaki Valley Lakes Camp Sites
- Alps to Oceans Trail
- Omarama and Duntroon Toilets

### 5.10.2 Customer Service

Customer calls are logged as service requests by Customer services staff. Once logged and allocated to an activity, the Recreation team receives an email alert that a call has been logged.

Customer service staff are trained to deal with simple issues directly and may answer a number of calls on behalf of the Recreation team.

If the relevant staff member is not available, and it is not appropriate to log the call onto the system a message can be left on the voice mail answering service, an email can be sent or the operator can refer the caller to another staff member.

After hours calls are handled by the maintenance contractor who has authority to take appropriate action (within defined contract limits).

### 5.10.3 Volunteer and community support

Volunteer involvement in the delivery of parks and recreation services is limited, and the fostering of additional volunteer input has been identified as an improvement area but is currently limited by capacity.

Mountain bike North Otago have been active developing tracks on Cape Wanbrow and in Oamaru Reservoir. An annual grant is given to them to support this work.

Forest and Bird Society in association with the Dept. of Conservation have been involved in redeveloping the Council nursery at Oamaru gardens to supply plants for Council and Dept. of Conservation planting projects. Planting days are carried out with businesses, public and these groups

The Duntroon District Development Association are contracted to clean the public toilet and supervise the operation of the Duntroon camp area, including collection of camp fees.

Below is an overview of the parks operations and maintenance practices for each asset type.

**Table 5-17: Parks Operating and Maintenance Practices**

Parks Asset	Operating and Maintenance Practices
Parks, cemeteries and public toilets	<p><u>Operations</u></p> <ul style="list-style-type: none"> <li>• A contract for routine parks services and maintenance is in place with Downers.</li> <li>• Sales of burial plots and the booking of burials are handled by the contractor (sexton).</li> <li>• Reserve bookings are handled by Parks officers.</li> </ul> <p><u>Reactive Maintenance</u></p> <ul style="list-style-type: none"> <li>• Maintenance issues and requests are responded to by council staff and contractors are arranged to effect repairs in a timely manner depending on the urgency of the issue. When required, work is assigned to individual contractors in accordance with Council policy.</li> <li>• Some tree maintenance is scheduled as part of the maintenance contract with the remaining carried out on an ad-hoc and reactive basis using several contractors, with no formal contract arrangements in place.</li> </ul> <p><u>Planned Maintenance</u></p> <ul style="list-style-type: none"> <li>• Planned maintenance is in effect for painting of furniture and structures based on inspections.</li> <li>• Playground equipment is replaced consistent with external equipment inspections and management direction.</li> <li>• Sportsfield renovation work is carried out annually in accordance with recommendations from the sports turf institute.</li> </ul>

### 5.10.5 Parks – Operating and Maintenance Issues

The parks operating and maintenance deficiencies within each asset are detailed below:

**Table 5–18: Operation and Maintenance Deficiencies of Parks**

Issue	Operation and Maintenance Weaknesses
Service delivery	<ul style="list-style-type: none"> <li>• Communication from contractors not as timely as it could be</li> <li>• Resolution of non-compliance or repairs not as prompt as desirable</li> </ul>
Financial	<ul style="list-style-type: none"> <li>• Maintenance payment is based on claim schedule rather than actual costs.</li> </ul>
Customer Service	<ul style="list-style-type: none"> <li>• The customer request system does not record all customer requests – predominant any contact that goes direct to a recreation officer is not recorded. (This is not an issue operationally but means complete volume of CR's is not captured.)</li> <li>• Customer request and work instruction system to contractor does not link with Hansen asset management system resulting in duplication.</li> <li>• Lack readily accessible burial information available to public through internet.</li> </ul>
As-built information and community projects	<ul style="list-style-type: none"> <li>• Clear, defined documented procedures are required for as-builts and associated data transfer into information systems</li> <li>• Underground services are not collected.</li> </ul>
Capacity	<ul style="list-style-type: none"> <li>• Staff are over committed and unable to do justice to project work and meet community expectations for involvement and liaison.</li> </ul>
Compliance	<ul style="list-style-type: none"> <li>• Many rural domain are managed by ad hoc remnant community groups from Domain board era.</li> </ul>
Asset Management	<ul style="list-style-type: none"> <li>• Camp Facilities are aging.</li> <li>• Aging toilet facilities (although making good progress with renewals)</li> <li>• Tree management is predominantly reactive and formative pruning at young age is missed</li> <li>• Lack of specific ash internment opportunities in rural cemeteries.</li> <li>• Ownership and reserve status data is lacking.</li> <li>• Many signs are old, faded or out-dated.</li> </ul>

**Table 5-19: Operation and Maintenance Strengths**

Cemetery	Operation and Maintenance Deficiencies
Service delivery	<ul style="list-style-type: none"> <li>• Generally high services levels.</li> <li>• Annual bedding and hanging baskets are well supported.</li> <li>• Public Gardens classed as garden of significance.</li> </ul>
Customer Service	<ul style="list-style-type: none"> <li>• High satisfaction ratings</li> <li>• Good customer ethic</li> <li>• Proactive service to meet sportsfield user expectations.</li> </ul>

Financial	<ul style="list-style-type: none"> <li>• Effective financial reporting systems</li> </ul>
Asset Management	<ul style="list-style-type: none"> <li>• Up to date asset register.</li> </ul>

## 5.11 Aquatic Centre Operating and Maintenance Practices

### 5.11.1 Aquatic Centre Operating and Maintenance Practices

The Waitaki Aquatic Centre is operated directly by the Waitaki District Council, with day to day operations and maintenance managed by the Aquatic Centre Coordinator who reports to the Recreation Manager.

The operational procedures for the Aquatic Centre are documented in the “Normal Operating Procedures” updated annually.

The table of contents are split into 14 sections which are :-

- A – Customer Care
- B - Personnel
- C – Plant / Water
- D - Legislation
- 1 – Introduction
- 2 – Lifeguards
- 3 – Customer Liaison
- 4 – Programmes
- 5 – Emergency Evacuation Plan and Emergency Response Plan
- 6 – Pool Risk Management Plan
- 7- Health & Safety
- 8 - Training Plans
- 9 – Cleaning Schedules
- 10 – Plant Operations

The Aquatic Centre is also a registered “PoolSafe” facility. PoolSafe is a national scheme operated by the Recreation Aotearoa and involves an annual inspection and certification to ensure approved standards are being met aimed at ensuring the safe operation of the facility and the safety of swimming pool users.

A computerised software programme “Class” is used to manage pool usage, bookings and programmes. From 2021 the Centre will be changing to the ‘Intelligenz’ booking and POS software system.

The swim school programme is operated directly as part of the Aquatic Centre operation.

Food and beverage service is supplied through the reception. This includes sweets, ice creams, drinks, coffee, and snacks. The reception also provides for the sale of swimming supplies such as togs, caps and goggles.

Aquatic Centre staff undertakes all facility cleaning. From time to time the Aquatic Centre will engage 3<sup>rd</sup> party contractors to assist with specialist cleaning.

Approximately 50 staff are employed for the operation of the Aquatic Centre with total hours worked per week (7 days) being 17 full time equivalents (FTE’S).

Routine servicing, repairs and maintenance are undertaken by specialist contractors on an “as required” basis. There are currently no service contracts in place. IQP checks are undertaken by a qualified contractor.

The Council’s property team are responsible for the buildings external maintenance and also assist with arranging IQP inspections and security services co-ordinated with other council operational buildings.

The implementation of the planned maintenance work is the responsibility of the Aquatic Centre Manager. Work is organised on an as required basis, with quotations obtained for major projects.

### **5.11.2 Palmerston & Kurow Pools**

Local committees operate the school owned pools in Palmerston and Kurow independently. A small grant is paid by Council to the committees to assist with the operating costs. Additional funding can be applied for through the Annual Plan process.

The tables below summarise the projected renewals and capital expenditure to be undertaken over the next 10 years. This renewal expenditure data will be refined as data confidence; accuracy and asset condition assessments are improved and updated.



## 5.12 Capital Works Programme

### 5.12.1 Parks Asset Renewal and Replacement

The objective of the renewal plan is to steadily renew assets considering the following:

- The age profile
- The condition profile
- The desired level of service relating to the park category
- The level of on-going maintenance
- The economic lives of the materials used
- Financial and customer risks

The renewal approach includes the allocation of a regular annual amount for the renewal of minor assets. The programme of works is reviewed each year based on current condition assessment and other priorities.

Major asset renewals are identified as individual Capital renewal projects in the LTP budget.

Renewal planning and depreciation funding only includes buildings, structures, furniture, services and other “hard” assets.

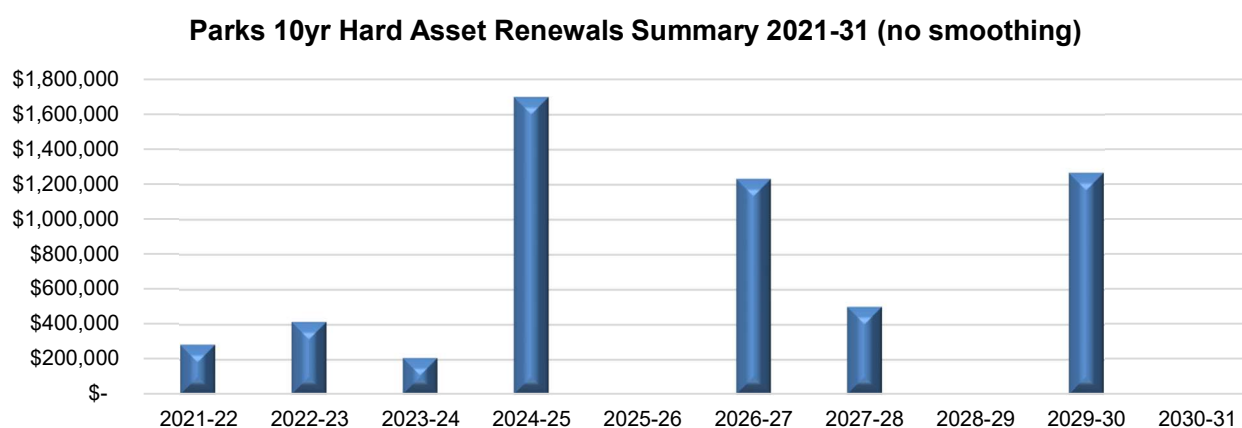
For green assets, their maintenance and renewal is dealt with on an annual basis through the operations budget. This is considered to be adequate and a long term maintenance and renewal plan for green assets is not considered necessary at this time.

The average annual cost of parks asset renewals is \$246,000 (over a 30 year period). This excludes trees and gardens (Landscape), grass (Surfaces) and toilets (Buildings) categories.

For the 10 year planning period of this AMP, the total cost of renewal is \$5,592,000 with an average of \$560,000 per year.

A summary of the annual funding requirement for the next ten years from 2021 to is provided in figure 5.6.

(Note, a “smoothing” of annual costs to provide a consistent annual cost has not yet been undertaken. Also a review of replacement cost rates would potentially result in more reliable replacement estimates).



**Figure 5-8: Parks Renewal Plan Summary**

### 5.12.2 Aquatic Facility Building Maintenance and Renewal Plan

A building condition and maintenance survey is expected to be completed in December 2020 by external specialist consultant, with the preparation of a long-term building maintenance plan (see Appendix Three for detailed schedule). The implementation of this plan is critical to continue to maintain the building, ensuring future unplanned costs are minimised and the facility continues to meet its performance objectives.

### 5.14.3 Capital and Improvement Projects

The following improvement projects have been identified for additional expenditure in the 2021/31 Long Term Plan.

**Table 5–10: Capital and Improvement Projects for 2021-25 LTP**

<b>Aquatic</b>	\$	<b>70,000.00</b>	\$	<b>50,000.00</b>	\$	<b>180,000.00</b>	\$	<b>31,125.00</b>
Aquatic / Staff CarPark					\$	130,000.00		
Aquatic centre main pool filtration x 2 replacement			\$	50,000.00				
Aquatic centre pool heat pump replacement					\$	50,000.00		
Aquatic Centre spa pool plant and filtration overhaul	\$	50,000.00						\$
Feasibility Study / business case for new Aquatic centre								31,125.00
Pool ducting replacement	\$	20,000.00						
<b>Parks</b>	\$	<b>3,781,223.00</b>	\$	<b>13,999,303.00</b>	\$	<b>10,990,300.00</b>	\$	<b>2,932,940.00</b>
Accessible play					\$	20,000.00		20,000.00
Camp water treatment plants x 2				\$	100,000.00			
Cape Wanbrow to Bushy Beach track - fencing and land issues						\$	100,000.00	
Cape Wanbrow Concept Plan implementation	\$	51,125.00	\$	53,625.00	\$	53,625.00	\$	53,625.00
Coastal Erosion Mitigation	\$	63,750.00	\$	63,750.00	\$	63,750.00	\$	63,750.00
Demolition of Boys Brigade Buildings, Dunback				\$	20,000.00			
Dunback resurface Tennis Court								
Fenwick Park South - Earthworks to Develop Wetland area (Storm water attenuation)								
Glens Improvements						\$	30,225.00	\$
Great rides						\$	202,250.00	\$
Hampden landfill removal			\$	909,000.00	\$	903,375.00		
Kakanui North Toilet	\$	61,127.00						
Land Review						\$	66,438.00	\$
Lighting Centennial 1							\$	506,750.00
Maheno Steps upgrade					\$	2,000.00	\$	2,000.00
Marketplace zone streetscape stage 2							\$	-
Mill Domain - tree removals			\$	10,000.00				
Mulan related infrastructure						\$	200,000.00	\$
Oamaru Playground	\$	152,253.00	\$	152,253.00				
Oamaru Public gardens Creek - remove sycamores and replant	\$	20,000.00	\$	20,000.00	\$	20,000.00	\$	20,000.00
Oamaru SkatePark - Improvement to SkateBowl area								
Omarama community sports pitch								
Omarama Adventure Playground						\$	204,500.00	\$
OPG - Aviary replacement						\$	404,500.00	\$
OPG - Digging/draining ponds - consents, machinery, archeologist, dumping	\$	203,375.00						
OPG - Display House, painting entire structure			\$	150,000.00				
OPG - Pavilion and path lighting					\$	91,125.00	\$	4,556.00
OPG - Railway crossing			\$	45,675.00	\$	45,225.00		
Otematata Central development								\$
Otematata gardens and seating area					\$	101,125.00		
Otematata Gateway Sculpture								
Otematata Rec Improvements								
Palmerston Cemetery - natural burial area								\$
Palmerston Cemetery - new ash beam						\$	50,000.00	
Palmerston landfill closure plan	\$	109,014.00						
Palmerston streetscape						\$	51,125.00	
Puketapu Walkway								
Recreation Centre	\$	3,120,579.00	\$	12,595,000.00	\$	8,971,250.00	\$	865,021.00
Review streetscape North end Oamaru					\$	51,125.00		
RSA Garden of Memories Lighting of Archway					\$	15,000.00		
Southern Harbour toilet upgrade					\$	150,000.00		
Sportsground Resurfacing					\$	40,450.00	\$	40,450.00
Streetscaping Omarama							\$	30,675.00
Thames St Lighting up of Street Trees					\$	60,000.00		
Toilet renewals & replacements					\$	302,250.00	\$	302,250.00
Track development around Cape Wanbrow						\$	252,250.00	\$
Marketplace zone streetscape stage 3								252,250.00
Lighting Centennial 2								

### 5.13 Disposal Plan

Council may consider disposal of some parks that are considered surplus to current and future community needs during the life of this AMP. However, any land with Reserve status requires a formal process of consultation and approval, and can therefore typically be very difficult to achieve.

Assets that reach the end of their useful life will be assessed on their usefulness and are replaced as part of the renewal programme. All these have nil residual value.

### 5.14 Asset Management Improvements Summary

**Table 5–20: Section 5 Asset management Improvements**

#### Improvements Section 5

- Re - organise surfaces asset group into additional categories and asset types that are consistent by measurement type  
For Example:

- Trails – m (walking track and paths)
  - Roads – m (roads and kerb & channel)
  - Carparks – m<sup>2</sup>
  - Soft fall – m<sup>2</sup>
  - Surfaces – m<sup>2</sup> (pads, etc.) Consider undertaking an assessment of asset performance in addition to condition, as this may provide more useful information to prioritise asset renewal or refurbishment
- Condition assessor training – A high proportion of parks assets are rated as Fair (3) and it is likely that a more skilled assessment would result in a more realistic spread of condition results
  - Consider undertaking an assessment of park performance in addition to condition, as this may provide more useful information to prioritise asset renewal or refurbishment. It would also assist with assessing parks for prepare a park development prioritisation plan (See improvement item Section 4.5)
  - Parks Renewal Plan - Undertake a review of renewal plan data and adjust to provide a more consistent level of expenditure from year to year
  - For public toilets, separate assessment and reporting of condition and performance (compliance)
  - Aquatic Centre - Undertake a building and plant condition assessment by qualified personnel and prepare long term (30yr) building maintenance plan and update three yearly.

## SECTION 6 – HOW MUCH WILL IT COST

### 6.1 Financial Projections

To undertake a sustainable, long-term approach to asset management, it is essential to prepare long-term financial forecasts. This allows a long term view of how the activity will be managed, how much this will cost and when additional funding may be required to meet expected service levels. These financial forecasts are a culmination of:

- Community Consultation
- Levels of Service
- Demand Management
- Lifecycle Management
- Asset Lives
- Condition Ratings
- Asset Valuation
- Sustainability

The above forms the basis of the long-term operations, maintenance and capital requirements.

### 6.2 Operating Financial Forecast Summary

The tables below contain the Recreation Activity operating budgets, which incorporates revenue, operations and maintenance, overheads and depreciation expenditure for the next 10 years (2021/2022– 2031/32). Forecasts shown are for the financial year ending in June.

**Table 6.1 Parks, Camping Grounds, Public Toilets and Forestry Operating Financial Forecast 2021-31**

**Alps to Ocean**

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		Alps 2 Ocean	\$ 306,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 306,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 306,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		02185 Alps to Ocean Revenue	-\$ 229,351	-\$ 334,412	-\$ 546,090	-\$ 566,019	-\$ 599,687	-\$ 633,606	-\$ 663,102	-\$ 696,066	-\$ 742,225	-\$ 782,212	-\$ 821,626	-\$ 856,294
		0099 Rates Revenue	\$ -	-\$ 139,412	-\$ 231,090	-\$ 233,619	-\$ 259,839	-\$ 281,386	-\$ 292,871	-\$ 307,590	-\$ 330,397	-\$ 351,806	-\$ 372,411	-\$ 387,896
		0110 User Fees & Charges	-\$ 5,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0115 Grants & Subsidies Recurrent	-\$ 45,000	\$ -	-\$ 120,000	-\$ 122,400	-\$ 124,848	-\$ 127,220	-\$ 129,510	-\$ 131,841	-\$ 134,083	-\$ 136,362	-\$ 138,680	-\$ 141,176
		0900 Reserve Transfer - Inwards	-\$ 179,248	-\$ 195,000	-\$ 195,000	-\$ 210,000	-\$ 215,000	-\$ 225,000	-\$ 240,721	-\$ 256,635	-\$ 277,745	-\$ 294,044	-\$ 310,535	-\$ 327,222
		04185 Alps to Ocean	\$ 339,282	\$ 379,412	\$ 546,090	\$ 566,019	\$ 599,687	\$ 633,606	\$ 659,216	\$ 688,181	\$ 730,156	\$ 765,867	\$ 800,947	\$ 831,261
		0350 Administration Expenditure	\$ 182,305	\$ 195,000	\$ 203,000	\$ 218,160	\$ 223,323	\$ 233,482	\$ 252,695	\$ 272,251	\$ 296,981	\$ 317,134	\$ 337,850	\$ 359,278
		0405 Grants / Donations Paid	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		0500 General Maintenance	\$ 71,792	\$ 114,000	\$ 156,000	\$ 160,836	\$ 165,661	\$ 170,465	\$ 175,409	\$ 180,496	\$ 185,730	\$ 191,116	\$ 196,659	\$ 202,362
		0520 Cycletrail Management	\$ -	\$ -	\$ 45,000	\$ 45,900	\$ 46,818	\$ 47,708	\$ 48,566	\$ 49,440	\$ 50,281	\$ 51,136	\$ 52,005	\$ 52,941
		0985 Overheads Charged	\$ 85,185	\$ 20,412	\$ 92,090	\$ 91,123	\$ 113,885	\$ 131,951	\$ 132,546	\$ 135,994	\$ 147,164	\$ 156,481	\$ 164,433	\$ 166,680
		06185 Alps to Ocean Capital Revenue	-\$ 374,700	-\$ 717,345	\$ -	\$ -	\$ -	-\$ 214,419	-\$ 218,278	-\$ 222,208	-\$ 225,985	-\$ 229,827	-\$ 233,734	-\$ 237,941
		0130 Other Income	-\$ 151,159	-\$ 367,523	\$ -	\$ -	\$ -	-\$ 108,402	-\$ 110,353	-\$ 112,340	-\$ 114,250	-\$ 116,192	-\$ 118,167	-\$ 120,294
		0761 Cycleways Renewal	-\$ 223,541	-\$ 79,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	\$ -	-\$ 269,911	\$ -	\$ -	\$ -	-\$ 106,017	-\$ 107,925	-\$ 109,868	-\$ 111,735	-\$ 113,635	-\$ 115,567	-\$ 117,647
		08185 Alps to Ocean Capital	\$ 571,013	\$ 672,345	\$ -	\$ -	\$ -	\$ 214,419	\$ 222,164	\$ 230,093	\$ 238,054	\$ 246,172	\$ 254,413	\$ 262,974
		0700 Other Capital Works (new/improv)	\$ 321,501	\$ 507,523	\$ -	\$ -	\$ -	\$ 214,419	\$ 218,279	\$ 222,208	\$ 225,985	\$ 229,826	\$ 233,734	\$ 237,941
		0761 Cycleways Renewal	\$ 249,512	\$ 164,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0910 Reserve Transfer - Outwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,885	\$ 7,885	\$ 12,069	\$ 16,346	\$ 20,679	\$ 25,033

**Aquatic Centre**

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		<b>Aquatic Centre</b>	\$ 10,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 10,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 10,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01730 Aquatic Centre Revenue	-\$1,512,054	-\$1,440,870	-\$ 1,710,911	-\$ 1,786,034	-\$ 1,873,749	-\$ 1,949,064	-\$ 2,037,877	-\$ 2,130,528	-\$ 2,200,996	-\$ 2,275,935	-\$ 2,353,620	-\$ 2,427,278
		0099 Rates Revenue	-\$1,029,806	-\$ 725,370	-\$ 1,073,411	-\$ 1,136,034	-\$ 1,210,274	-\$ 1,273,235	-\$ 1,350,120	-\$ 1,429,891	-\$ 1,488,685	-\$ 1,551,754	-\$ 1,616,640	-\$ 1,677,297
		0110 User Fees & Charges	-\$ 425,609	-\$ 624,000	-\$ 625,000	-\$ 637,500	-\$ 650,250	-\$ 662,604	-\$ 674,532	-\$ 686,674	-\$ 698,348	-\$ 710,218	-\$ 722,292	-\$ 735,293
		0900 Reserve Transfer - Inwards	-\$ 56,638	-\$ 91,500	-\$ 12,500	-\$ 12,500	-\$ 13,225	-\$ 13,225	-\$ 13,225	-\$ 13,963	-\$ 13,963	-\$ 13,963	-\$ 14,688	-\$ 14,688
		03730 Aquatic Centre Operations	\$1,499,720	\$1,440,870	\$ 1,710,911	\$ 1,785,098	\$ 1,871,858	\$ 1,946,248	\$ 2,034,169	\$ 2,124,692	\$ 2,194,251	\$ 2,268,272	\$ 2,345,026	\$ 2,417,685
		0300 Employee Costs	\$ 800,834	\$ 691,235	\$ 855,645	\$ 889,016	\$ 915,686	\$ 944,987	\$ 978,063	\$ 1,014,250	\$ 1,052,792	\$ 1,093,850	\$ 1,138,698	\$ 1,186,523
		0310 Staff Training	\$ 8,566	\$ 9,250	\$ 12,250	\$ 12,495	\$ 12,745	\$ 12,987	\$ 13,221	\$ 13,459	\$ 13,687	\$ 13,921	\$ 14,156	\$ 14,411
		0350 Administration Expenditure	\$ 183,826	\$ 196,059	\$ 194,767	\$ 197,700	\$ 206,260	\$ 209,109	\$ 211,816	\$ 221,302	\$ 223,796	\$ 226,286	\$ 234,295	\$ 236,948
		0355 Computer / IT Costs	\$ 450	\$ 15,000	\$ 15,000	\$ 15,300	\$ 15,606	\$ 15,903	\$ 16,189	\$ 16,480	\$ 16,760	\$ 17,045	\$ 17,335	\$ 17,647
		0360 Strategy Development	\$ 588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0500 General Maintenance	\$ 299,321	\$ 288,918	\$ 291,252	\$ 297,077	\$ 303,018	\$ 308,775	\$ 314,336	\$ 319,993	\$ 325,430	\$ 330,965	\$ 336,590	\$ 342,648
		0910 Reserve Transfer - Outwards	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
		0970 Plant Hire (Internal)	\$ 1,093	\$ 351	\$ 1,050	\$ 1,069	\$ 1,089	\$ 1,108	\$ 1,127	\$ 1,147	\$ 1,166	\$ 1,186	\$ 1,205	\$ 1,226
		0985 Overheads Charged	\$ 205,042	\$ 238,557	\$ 339,447	\$ 370,941	\$ 415,954	\$ 451,879	\$ 497,917	\$ 536,561	\$ 559,120	\$ 583,519	\$ 601,247	\$ 616,782
		05730 Aquatic Centre Capital - Revenue	-\$ 27,328	-\$ 46,800	-\$ 116,800	-\$ 97,800	-\$ 46,800	-\$ 237,630	-\$ 80,392	-\$ 46,800	-\$ 46,800	-\$ 46,800	-\$ 46,800	-\$ 46,800
		0110 User Fees & Charges	-\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	-\$ 25,328	-\$ 46,800	-\$ 116,800	-\$ 97,800	-\$ 46,800	-\$ 237,630	-\$ 80,392	-\$ 46,800	-\$ 46,800	-\$ 46,800	-\$ 46,800	-\$ 46,800
		07730 Aquatic Centre Capital Works	\$ 50,448	\$ 46,800	\$ 116,800	\$ 98,736	\$ 48,691	\$ 240,446	\$ 84,100	\$ 52,636	\$ 53,545	\$ 54,463	\$ 55,394	\$ 56,393
		0700 Other Capital Works (new/improv)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,822	\$ 33,591	\$ -	\$ -	\$ -	\$ -	\$ -
		0791 Plant & Equip Capital Works (Ren)	\$ 50,448	\$ 46,800	\$ 116,800	\$ 98,736	\$ 48,691	\$ 102,624	\$ 50,509	\$ 51,418	\$ 52,292	\$ 53,181	\$ 54,085	\$ 55,059
		0910 Reserve Transfer - Outwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,218	\$ 1,253	\$ 1,282	\$ 1,309	\$ 1,334
		0985 Overheads Charged	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Camping Grounds

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		<b>Parks and Recreation</b>	\$ 292,610	\$ 20,756	-\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 1	\$ 2	\$ -	\$ -
			-\$ 11,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			-\$ 11,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		02150 Caravan Parks & Camping Grounds Revenue	-\$ 395,363	-\$ 419,202	-\$ 460,259	-\$ 466,516	-\$ 482,615	-\$ 508,905	-\$ 515,734	-\$ 523,763	-\$ 534,628	-\$ 544,893	-\$ 554,754	-\$ 562,828
		0099 Rates Revenue	-\$ 140,461	-\$ 157,202	-\$ 115,759	-\$ 132,176	-\$ 158,328	-\$ 194,841	-\$ 212,074	-\$ 230,416	-\$ 236,294	-\$ 241,488	-\$ 246,191	-\$ 248,710
		0110 User Fees & Charges	-\$ 253,166	-\$ 262,000	-\$ 267,000	-\$ 272,340	-\$ 277,787	-\$ 283,064	-\$ 288,160	-\$ 293,347	-\$ 298,334	-\$ 303,405	-\$ 308,563	-\$ 314,118
		0900 Reserve Transfer - Inwards	-\$ 1,735	\$ -	-\$ 77,500	-\$ 62,000	-\$ 46,500	-\$ 31,000	-\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ -
		04150 Caravan Parks & Camping Grounds Operations	\$ 382,598	\$ 413,187	\$ 427,538	\$ 433,045	\$ 448,409	\$ 470,178	\$ 476,293	\$ 483,528	\$ 493,552	\$ 502,984	\$ 512,006	\$ 519,190
		0350 Administration Expenditure	\$ 327,597	\$ 357,282	\$ 358,019	\$ 363,279	\$ 368,718	\$ 382,494	\$ 387,757	\$ 392,964	\$ 397,839	\$ 402,869	\$ 408,034	\$ 413,635
		0515 Tree Maintenance/Management	\$ -	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,602	\$ 10,793	\$ 10,987	\$ 11,174	\$ 11,363	\$ 11,557	\$ 11,765
			\$ -	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,602	\$ 10,793	\$ 10,987	\$ 11,174	\$ 11,363	\$ 11,557	\$ 11,765
		0910 Reserve Transfer - Outwards	\$ 20,184	\$ 21,000	\$ 22,000	\$ 22,440	\$ 22,889	\$ 23,324	\$ 23,744	\$ 24,171	\$ 24,582	\$ 25,000	\$ 25,425	\$ 25,883
		0985 Overheads Charged	\$ 34,817	\$ 24,905	\$ 37,519	\$ 37,126	\$ 46,398	\$ 53,758	\$ 53,999	\$ 55,406	\$ 59,957	\$ 63,752	\$ 66,990	\$ 67,907
		06150 Camping Grounds Capital Revenue	-\$ 91,886	-\$ 29,707	\$ -	\$ -	-\$ 104,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	-\$ 91,886	-\$ 29,707	\$ -	\$ -	-\$ 104,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		08150 Caravan Parks & Camping Grounds Capital Wo	\$ 92,731	\$ 35,722	\$ 32,721	\$ 33,471	\$ 138,246	\$ 38,727	\$ 39,441	\$ 40,235	\$ 41,076	\$ 41,909	\$ 42,748	\$ 43,638
		0736 Property (Buildings) Capital Renew	\$ 92,406	\$ 29,707	\$ 25,220	\$ 25,724	\$ 130,279	\$ 26,737	\$ 27,219	\$ 27,709	\$ 28,180	\$ 28,659	\$ 29,146	\$ 29,671
		0910 Reserve Transfer - Outwards	\$ 325	\$ 6,015	\$ 7,501	\$ 7,747	\$ 7,967	\$ 11,990	\$ 12,222	\$ 12,526	\$ 12,896	\$ 13,250	\$ 13,602	\$ 13,967
		0985 Overheads Charged	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 26,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 26,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Cemeteries

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			\$ 26,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 26,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01530 Cemetery Revenue	-\$ 352,310	-\$ 384,831	-\$ 458,481	-\$ 465,765	-\$ 482,619	-\$ 495,587	-\$ 509,367	-\$ 521,530	-\$ 531,988	-\$ 542,055	-\$ 554,216	-\$ 559,159
		0099 Rates Revenue	-\$ 187,739	-\$ 210,775	-\$ 282,936	-\$ 289,821	-\$ 304,541	-\$ 317,140	-\$ 330,645	-\$ 340,776	-\$ 348,713	-\$ 356,217	-\$ 364,089	-\$ 366,224
		0110 User Fees & Charges	-\$ 129,180	-\$ 144,950	-\$ 134,950	-\$ 137,649	-\$ 140,401	-\$ 143,070	-\$ 145,645	-\$ 148,266	-\$ 150,787	-\$ 153,350	-\$ 155,957	-\$ 158,765
		0255 Operational Project Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	-\$ 35,391	-\$ 29,106	-\$ 40,595	-\$ 38,295	-\$ 37,677	-\$ 35,377	-\$ 33,077	-\$ 32,488	-\$ 32,488	-\$ 32,488	-\$ 34,170	-\$ 34,170
		03530 Cemetery Operations	\$ 375,114	\$ 367,296	\$ 450,202	\$ 457,222	\$ 473,832	\$ 486,611	\$ 498,235	\$ 509,710	\$ 519,808	\$ 529,519	\$ 541,317	\$ 549,633
		0455 Operational Project Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0630 Cemetery Maintenance	\$ 227,409	\$ 215,143	\$ 292,716	\$ 297,418	\$ 304,627	\$ 309,480	\$ 318,444	\$ 326,367	\$ 330,724	\$ 335,201	\$ 342,129	\$ 347,071
		0631 Cemetery Burial Expenses	\$ 120,984	\$ 124,000	\$ 130,200	\$ 132,804	\$ 135,460	\$ 138,034	\$ 140,518	\$ 143,048	\$ 145,480	\$ 147,953	\$ 150,468	\$ 153,176
		0985 Overheads Charged	\$ 26,721	\$ 28,153	\$ 27,286	\$ 27,000	\$ 33,745	\$ 39,097	\$ 39,273	\$ 40,295	\$ 43,604	\$ 46,365	\$ 48,720	\$ 49,386
		05530 Cemetery Capital Works - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,008	\$ 10,793	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,008	\$ 10,793	\$ -	\$ -	\$ -	\$ -	\$ -
		07530 Cemetery Capital Works	\$ 3,212	\$ 17,535	\$ 8,279	\$ 8,543	\$ 8,787	\$ 61,984	\$ 21,925	\$ 11,820	\$ 12,180	\$ 12,536	\$ 12,899	\$ 9,526
		0712 Other Improvements to Land Cap	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 53,008	\$ 10,793	\$ -	\$ -	\$ -	\$ -	\$ -
		0910 Reserve Transfer - Outwards	\$ 3,212	\$ 7,535	\$ 8,279	\$ 8,543	\$ 8,787	\$ 8,976	\$ 11,132	\$ 11,820	\$ 12,180	\$ 12,536	\$ 12,899	\$ 9,526

## Forestry

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			\$ 21,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 21,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		02210 Forestry Revenue	-\$ 642	-\$ 37,508	-\$ 31,423	-\$ 32,076	-\$ 34,960	-\$ 37,415	-\$ 38,158	-\$ 39,193	-\$ 40,939	-\$ 42,531	-\$ 44,015	-\$ 45,012
		0110 User Fees & Charges	-\$ 50	-\$ 100	-\$ 100	-\$ 102	-\$ 104	-\$ 106	-\$ 108	-\$ 110	-\$ 112	-\$ 114	-\$ 116	-\$ 118
		0255 Operational Project Income	-\$ 592	-\$ 450	-\$ 750	-\$ 765	-\$ 780	-\$ 795	-\$ 809	-\$ 824	-\$ 838	-\$ 852	-\$ 867	-\$ 882
		0900 Reserve Transfer - Inwards	\$ -	-\$ 36,958	-\$ 30,573	-\$ 31,209	-\$ 34,076	-\$ 36,514	-\$ 37,241	-\$ 38,259	-\$ 39,989	-\$ 41,565	-\$ 43,032	-\$ 44,012
		04210 Forestry Expenditure	\$ 21,711	\$ 37,508	\$ 31,423	\$ 32,076	\$ 34,960	\$ 37,415	\$ 38,158	\$ 39,193	\$ 40,939	\$ 42,531	\$ 44,015	\$ 45,012
		0455 Operational Project Expenses	\$ 9,339	\$ 9,654	\$ 9,128	\$ 9,584	\$ 10,064	\$ 10,567	\$ 10,989	\$ 11,429	\$ 11,886	\$ 12,362	\$ 12,856	\$ 13,370
		0580 General Operations	\$ 5,718	\$ 11,207	\$ 13,768	\$ 14,055	\$ 14,350	\$ 14,630	\$ 14,897	\$ 15,172	\$ 15,426	\$ 15,681	\$ 15,935	\$ 16,208
		0910 Reserve Transfer - Outwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0985 Overheads Charged	\$ 6,653	\$ 16,647	\$ 8,527	\$ 8,437	\$ 10,546	\$ 12,218	\$ 12,272	\$ 12,592	\$ 13,627	\$ 14,488	\$ 15,224	\$ 15,434
		06210 Forestry Capital Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0255 Operational Project Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		08210 Forestry Capital Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0700 Other Capital Works (new/improv)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Recreation Unit Management



Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			\$ 230,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 230,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		03705 Recreation Unit	\$ 230,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0300 Employee Costs	\$ 547,715	\$ 532,617	\$ 493,077	\$ 512,297	\$ 527,662	\$ 831,172	\$ 860,257	\$ 892,074	\$ 925,962	\$ 962,063	\$ 1,001,493	\$ 1,043,542
		0310 Staff Training	\$ 9,654	\$ 7,750	\$ 11,250	\$ 11,475	\$ 11,705	\$ 11,926	\$ 12,143	\$ 12,360	\$ 12,570	\$ 12,784	\$ 13,001	\$ 13,235
		0350 Administration Expenditure	\$ 48,423	\$ 37,472	\$ 36,522	\$ 37,374	\$ 38,252	\$ 39,085	\$ 39,886	\$ 40,706	\$ 41,467	\$ 42,233	\$ 43,009	\$ 43,833
		0455 Operational Project Expenses	\$ 249,574	\$ 24,391	\$ 54,391	\$ 55,479	\$ 56,588	\$ 128,100	\$ 130,405	\$ 59,758	\$ 60,774	\$ 61,807	\$ 62,858	\$ 63,989
		0910 Reserve Transfer - Outwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0970 Plant Hire (Internal)	\$ 13,157	\$ 14,722	\$ 12,813	\$ 13,044	\$ 13,284	\$ 13,519	\$ 13,754	\$ 13,996	\$ 14,230	\$ 14,467	\$ 14,707	\$ 14,954
		0980 Overhead Recovery	\$ 933,232	\$ 941,893	\$ 969,646	\$ 1,014,865	\$ 1,053,969	\$ 1,446,721	\$ 1,501,942	\$ 1,485,843	\$ 1,542,778	\$ 1,606,327	\$ 1,660,350	\$ 1,722,909
		0985 Overheads Charged	\$ 294,790	\$ 324,941	\$ 361,593	\$ 385,196	\$ 406,478	\$ 422,919	\$ 445,497	\$ 466,949	\$ 487,775	\$ 512,973	\$ 525,282	\$ 543,356
		07705 Recreation Unit - Capital	\$ 757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0700 Other Capital Works (new/improv	\$ 757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Oamaru Public Gardens

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			\$ 15,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 15,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01600 Oamaru Gardens Revenue	\$ 578,371	\$ 654,562	\$ 573,983	\$ 746,196	\$ 624,326	\$ 652,250	\$ 661,559	\$ 678,949	\$ 691,498	\$ 703,622	\$ 722,185	\$ 732,442
		0099 Rates Revenue	\$ 493,411	\$ 562,062	\$ 412,483	\$ 442,816	\$ 483,298	\$ 522,358	\$ 564,435	\$ 591,604	\$ 603,238	\$ 614,431	\$ 630,307	\$ 639,545
		0110 User Fees & Charges	\$ 48,567	\$ 62,500	\$ 49,000	\$ 49,980	\$ 50,980	\$ 51,949	\$ 52,884	\$ 53,835	\$ 54,750	\$ 55,681	\$ 56,628	\$ 57,647
		0255 Operational Project Income	\$ 2,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	\$ 34,098	\$ 30,000	\$ 112,500	\$ 253,400	\$ 90,048	\$ 77,943	\$ 44,240	\$ 33,510	\$ 33,510	\$ 33,510	\$ 35,250	\$ 35,250
		03600 Oamaru Gardens	\$ 589,700	\$ 654,562	\$ 573,983	\$ 745,598	\$ 618,238	\$ 642,808	\$ 651,425	\$ 668,059	\$ 679,825	\$ 691,175	\$ 708,968	\$ 718,413
		0455 Operational Project Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0480 Residential Housing	\$ 17,022	\$ 16,000	\$ 22,244	\$ 22,449	\$ 23,679	\$ 23,872	\$ 24,057	\$ 25,280	\$ 25,442	\$ 25,597	\$ 26,763	\$ 26,922
		0500 General Maintenance	\$ 508,000	\$ 554,466	\$ 451,679	\$ 469,270	\$ 483,549	\$ 500,266	\$ 528,830	\$ 541,421	\$ 548,138	\$ 555,023	\$ 567,442	\$ 575,072
		0501 Oamaru Public Gardens - Variatio	\$ 16,716	\$ 24,500	\$ 50,500	\$ 51,510	\$ 52,540	\$ 53,538	\$ 32,918	\$ 33,509	\$ 34,080	\$ 34,658	\$ 35,248	\$ 35,882
		0530 Building Maintenance	\$ 14,809	\$ 7,635	\$ 13,000	\$ 166,100	\$ 13,666	\$ 13,765	\$ 13,860	\$ 14,429	\$ 14,523	\$ 14,618	\$ 15,178	\$ 15,282
		0985 Overheads Charged	\$ 33,152	\$ 51,961	\$ 36,560	\$ 36,269	\$ 44,804	\$ 51,367	\$ 51,760	\$ 53,420	\$ 57,642	\$ 61,279	\$ 64,337	\$ 65,255
		05600 Oamaru Gardens Capital Revenue	\$ -	\$ 42,809	\$ 233,295	\$ 76,509	\$ 171,778	\$ 458,758	\$ 29,920	\$ 29,920	\$ 29,920	\$ 29,920	\$ 29,920	\$ 29,920
		0135 Capital Grants Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	\$ -	\$ 42,809	\$ 233,295	\$ 76,509	\$ 171,778	\$ 458,758	\$ 29,920	\$ 29,920	\$ 29,920	\$ 29,920	\$ 29,920	\$ 29,920
		07600 Oamaru Gardens Capital Works	\$ 3,973	\$ 42,809	\$ 233,295	\$ 77,107	\$ 177,866	\$ 468,200	\$ 40,054	\$ 40,810	\$ 41,593	\$ 42,367	\$ 43,137	\$ 43,949
		0714 Oamaru Gardens Renewals	\$ 443	\$ 42,809	\$ 233,295	\$ 77,107	\$ 172,987	\$ 460,557	\$ 32,291	\$ 32,872	\$ 33,431	\$ 34,000	\$ 34,578	\$ 35,200
		0910 Reserve Transfer - Outwards	\$ 1,765	\$ -	\$ -	\$ -	\$ 4,879	\$ 7,643	\$ 7,763	\$ 7,938	\$ 8,162	\$ 8,367	\$ 8,559	\$ 8,749
		0985 Overheads Charged	\$ 1,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Ahuriri Parks

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			\$ 20,383	\$ 20,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 36,598	\$ 20,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01610 Parks Reserves - Ahuriri - Revenue	-\$ 274,122	-\$ 343,657	-\$ 256,783	-\$ 299,550	-\$ 357,028	-\$ 417,181	-\$ 500,554	-\$ 514,729	-\$ 526,454	-\$ 539,533	-\$ 554,121	-\$ 561,980
		0099 Rates Revenue	-\$ 195,861	-\$ 242,357	-\$ 102,983	-\$ 155,594	-\$ 220,960	-\$ 290,965	-\$ 384,211	-\$ 406,272	-\$ 417,385	-\$ 429,841	-\$ 441,853	-\$ 449,028
		0110 User Fees & Charges	-\$ 10,426	-\$ 9,800	-\$ 9,800	-\$ 9,996	-\$ 10,196	-\$ 10,389	-\$ 10,577	-\$ 10,767	-\$ 10,950	-\$ 11,136	-\$ 11,325	-\$ 11,530
		0170 Leased Camping Grounds Revenue	-\$ 34,525	-\$ 23,000	-\$ 23,000	-\$ 23,460	-\$ 23,929	-\$ 24,384	-\$ 24,823	-\$ 25,270	-\$ 25,699	-\$ 26,136	-\$ 26,580	-\$ 27,059
		0900 Reserve Transfer - Inwards	-\$ 33,309	-\$ 68,500	-\$ 121,000	-\$ 110,500	-\$ 101,943	-\$ 91,443	-\$ 80,943	-\$ 72,420	-\$ 72,420	-\$ 72,420	-\$ 74,363	-\$ 74,363
		03610 Parks Reserves - Ahuriri	\$ 279,723	\$ 329,617	\$ 376,442	\$ 383,610	\$ 405,482	\$ 426,123	\$ 450,127	\$ 471,144	\$ 482,015	\$ 494,294	\$ 508,116	\$ 515,210
		0370 Leased Camping Grounds	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0455 Operational Project Expenses	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0500 General Maintenance	\$ 231,628	\$ 268,270	\$ 305,630	\$ 310,244	\$ 319,947	\$ 332,966	\$ 354,823	\$ 371,316	\$ 375,233	\$ 379,430	\$ 388,868	\$ 393,785
		0514 Town and Street Plots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0985 Overheads Charged	\$ 46,596	\$ 60,347	\$ 70,812	\$ 73,366	\$ 85,535	\$ 93,157	\$ 95,304	\$ 99,828	\$ 106,782	\$ 114,864	\$ 119,248	\$ 121,425
		05610 Parks Reserves Capital - Ahuriri - Revenue	\$ 10,430	-\$ 14,360	-\$ 152,659	-\$ 117,360	-\$ 187,270	-\$ 258,795	-\$ 44,566	-\$ 11,460	-\$ 11,460	-\$ 356,200	-\$ 11,460	-\$ 11,460
		0135 Capital Grants Received	\$ 17,700	-\$ 5,200	\$ -	\$ -	-\$ 212,034	\$ -	\$ -	\$ -	\$ -	\$ 344,740	\$ -	\$ -
		0900 Reserve Transfer - Inwards	-\$ 7,270	-\$ 9,160	-\$ 152,659	-\$ 117,360	-\$ 187,270	-\$ 46,761	-\$ 44,566	-\$ 11,460	-\$ 11,460	-\$ 11,460	-\$ 11,460	-\$ 11,460
		07610 Parks Reserves - Ahuriri - Capital Works	\$ 20,566	\$ 49,157	\$ 33,000	\$ 33,300	\$ 138,816	\$ 249,853	\$ 94,993	\$ 55,045	\$ 55,899	\$ 401,439	\$ 57,465	\$ 58,230
		0715 Ahuriri Reserve Improvements	\$ 20,566	\$ 28,400	\$ 33,000	\$ 33,300	\$ 138,816	\$ 245,937	\$ 67,295	\$ 34,480	\$ 34,760	\$ 379,785	\$ 35,335	\$ 35,647
		0910 Reserve Transfer - Outwards	\$ -	\$ 20,757	\$ -	\$ -	\$ -	\$ 3,916	\$ 27,698	\$ 20,565	\$ 21,139	\$ 21,654	\$ 22,130	\$ 22,583

## Corriedale Parks

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			-\$ 33,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01620 Parks Reserves - Corriedale - Revenue	-\$ 145,674	-\$ 138,457	-\$ 173,789	-\$ 178,188	-\$ 188,656	-\$ 194,667	-\$ 198,478	-\$ 205,260	-\$ 211,527	-\$ 218,990	-\$ 225,012	-\$ 228,832
		0099 Rates Revenue	-\$ 135,573	-\$ 116,457	-\$ 139,289	-\$ 146,188	-\$ 158,576	-\$ 167,087	-\$ 173,398	-\$ 182,090	-\$ 188,357	-\$ 195,820	-\$ 201,262	-\$ 205,082
		0110 User Fees & Charges	-\$ 155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0170 Leased Camping Grounds Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	-\$ 9,946	-\$ 22,000	-\$ 34,500	-\$ 32,000	-\$ 30,080	-\$ 27,580	-\$ 25,080	-\$ 23,170	-\$ 23,170	-\$ 23,170	-\$ 23,750	-\$ 23,750
		03620 Parks Reserves - Corriedale	\$ 103,150	\$ 134,467	\$ 166,299	\$ 170,558	\$ 180,883	\$ 186,755	\$ 190,433	\$ 197,078	\$ 203,216	\$ 210,546	\$ 216,432	\$ 220,107
		0500 General Maintenance	\$ 74,195	\$ 95,234	\$ 120,401	\$ 122,488	\$ 125,930	\$ 128,018	\$ 130,003	\$ 133,357	\$ 135,322	\$ 137,324	\$ 140,671	\$ 142,862
		0985 Overheads Charged	\$ 28,955	\$ 39,233	\$ 45,898	\$ 48,070	\$ 54,953	\$ 58,737	\$ 60,430	\$ 63,721	\$ 67,894	\$ 73,222	\$ 75,761	\$ 77,245
		05620 Parks Reserves Capital - Corriedale - Revenue	-\$ 5,588	-\$ 13,410	-\$ 17,135	-\$ 17,348	-\$ 17,564	-\$ 17,774	-\$ 17,977	-\$ 18,183	-\$ 18,382	-\$ 18,584	-\$ 18,789	-\$ 19,010
		0135 Capital Grants Received	-\$ 4,655	-\$ 5,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	-\$ 932	-\$ 8,210	-\$ 17,135	-\$ 17,348	-\$ 17,564	-\$ 17,774	-\$ 17,977	-\$ 18,183	-\$ 18,382	-\$ 18,584	-\$ 18,789	-\$ 19,010
		07620 Parks Reserves - Corriedale - Capital Works	\$ 14,242	\$ 17,400	\$ 24,625	\$ 24,978	\$ 25,337	\$ 25,686	\$ 26,022	\$ 26,365	\$ 26,693	\$ 27,028	\$ 27,369	\$ 27,735
		0716 Corriedale Reserve Improvement	\$ 11,342	\$ 17,400	\$ 24,625	\$ 24,978	\$ 25,337	\$ 25,686	\$ 26,022	\$ 26,365	\$ 26,693	\$ 27,028	\$ 27,369	\$ 27,735
		0985 Overheads Charged	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Monuments

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			-\$ 19,623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01670 Monuments & Memorials - Waitaki District	-\$ 50,381	-\$ 43,301	-\$ 44,124	-\$ 44,364	-\$ 47,112	-\$ 48,059	-\$ 48,342	-\$ 50,390	-\$ 51,064	-\$ 51,673	-\$ 53,862	-\$ 54,237
		0099 Rates Revenue	-\$ 33,612	-\$ 26,526	-\$ 16,124	-\$ 18,609	-\$ 22,629	-\$ 25,821	-\$ 28,349	-\$ 31,652	-\$ 32,326	-\$ 32,935	-\$ 34,151	-\$ 34,526
		0900 Reserve Transfer - Inwards	-\$ 16,769	-\$ 16,775	-\$ 28,000	-\$ 25,755	-\$ 24,483	-\$ 22,238	-\$ 19,993	-\$ 18,738	-\$ 18,738	-\$ 18,738	-\$ 19,711	-\$ 19,711
		03670 Monuments & Memorials - Waitaki District	\$ 30,758	\$ 43,301	\$ 44,124	\$ 44,364	\$ 47,112	\$ 48,059	\$ 48,342	\$ 50,390	\$ 51,064	\$ 51,673	\$ 53,862	\$ 54,237
		0500 General Maintenance	\$ 30,758	\$ 43,301	\$ 44,124	\$ 44,364	\$ 47,112	\$ 48,059	\$ 48,342	\$ 50,390	\$ 51,064	\$ 51,673	\$ 53,862	\$ 54,237

## Parks Oamaru

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			\$ 23,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01630 Parks Reserves - Oamaru - Revenue	-\$ 831,419	-\$ 894,671	-\$ 741,041	-\$ 776,975	-\$ 885,365	-\$ 947,480	-\$ 1,003,773	-\$ 1,084,175	-\$ 1,231,296	-\$ 1,266,448	-\$ 1,299,095	-\$ 1,297,931
		0099 Rates Revenue	-\$ 728,636	-\$ 705,371	-\$ 546,041	-\$ 587,225	-\$ 695,825	-\$ 763,196	-\$ 824,755	-\$ 905,302	-\$ 1,052,048	-\$ 1,086,821	-\$ 1,114,051	-\$ 1,112,471
		0110 User Fees & Charges	-\$ 4,202	-\$ 7,250	-\$ 5,500	-\$ 5,610	-\$ 5,722	-\$ 5,830	-\$ 5,937	-\$ 6,042	-\$ 6,146	-\$ 6,250	-\$ 6,356	-\$ 6,470
		0170 Leased Camping Grounds Revenue	-\$ 12,000	-\$ 14,500	-\$ 14,500	-\$ 14,790	-\$ 15,086	-\$ 15,372	-\$ 15,649	-\$ 15,931	-\$ 16,202	-\$ 16,477	-\$ 16,757	-\$ 17,059
		0900 Reserve Transfer - Inwards	-\$ 86,581	-\$ 167,550	-\$ 175,000	-\$ 169,350	-\$ 168,732	-\$ 163,082	-\$ 157,432	-\$ 156,900	-\$ 156,900	-\$ 156,900	-\$ 161,931	-\$ 161,931
		03630 Parks Reserves - Oamaru	\$ 846,893	\$ 873,914	\$ 789,357	\$ 803,894	\$ 890,914	\$ 929,428	\$ 960,466	\$ 1,019,743	\$ 1,120,815	\$ 1,153,053	\$ 1,182,888	\$ 1,199,295
		0370 Leased Camping Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0455 Operational Project Expenses	\$ -	\$ -	\$ -	\$ -	\$ 31,212	\$ 31,805	\$ 32,377	\$ 32,960	\$ 33,521	\$ 34,091	\$ 34,670	\$ 35,294
		0500 General Maintenance	\$ 484,925	\$ 508,015	\$ 448,998	\$ 455,030	\$ 467,982	\$ 476,194	\$ 498,877	\$ 542,935	\$ 618,882	\$ 624,047	\$ 636,614	\$ 643,455
		0514 Town and Street Plots	\$ 188,787	\$ 175,430	\$ 124,630	\$ 127,123	\$ 129,665	\$ 132,129	\$ 134,507	\$ 136,928	\$ 139,256	\$ 141,623	\$ 144,030	\$ 146,624
		0985 Overheads Charged	\$ 173,181	\$ 190,469	\$ 215,729	\$ 221,741	\$ 262,055	\$ 289,300	\$ 294,705	\$ 306,920	\$ 329,156	\$ 353,292	\$ 367,574	\$ 373,922
		05630 Parks Reserves Capital - Oamaru - Revenue	-\$ 20,000	-\$ 154,834	-\$ 194,788	-\$ 178,921	-\$ 291,810	-\$ 515,643	-\$ 395,984	-\$ 1,014,441	-\$ 127,406	-\$ 129,232	-\$ 131,089	-\$ 133,088
		0135 Capital Grants Received	\$ -	-\$ 5,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	-\$ 20,000	-\$ 149,634	-\$ 194,788	-\$ 178,921	-\$ 291,810	-\$ 515,643	-\$ 395,984	-\$ 1,014,441	-\$ 127,406	-\$ 129,232	-\$ 131,089	-\$ 133,088
		07630 Parks Reserves - Oamaru - Capital Works	\$ 28,075	\$ 175,591	\$ 146,472	\$ 152,002	\$ 286,261	\$ 533,695	\$ 439,291	\$ 1,078,873	\$ 237,887	\$ 242,627	\$ 247,296	\$ 231,724
		0717 Oamaru Reserve Improvements	\$ 28,075	\$ 154,834	\$ 123,625	\$ 128,448	\$ 199,612	\$ 506,556	\$ 407,568	\$ 1,026,414	\$ 139,753	\$ 141,959	\$ 144,201	\$ 146,617
		0749 Town Centre Other Capital Works	\$ -	\$ -	\$ -	\$ -	\$ 62,424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0910 Reserve Transfer - Outwards	\$ -	\$ 20,757	\$ 22,847	\$ 23,554	\$ 24,225	\$ 27,139	\$ 31,723	\$ 52,459	\$ 98,134	\$ 100,668	\$ 103,095	\$ 85,107

## Parks Waihemo

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			\$ 13,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01640 Parks Reserves - Waihemo - Revenue	-\$ 273,736	-\$ 276,512	-\$ 277,279	-\$ 313,642	-\$ 359,981	-\$ 367,339	-\$ 391,663	-\$ 406,543	-\$ 446,951	-\$ 471,783	-\$ 484,997	-\$ 493,893
		0099 Rates Revenue	-\$ 224,255	-\$ 188,212	-\$ 175,279	-\$ 204,402	-\$ 241,143	-\$ 272,273	-\$ 299,572	-\$ 315,445	-\$ 355,536	-\$ 380,046	-\$ 390,987	-\$ 399,530
		0110 User Fees & Charges	-\$ 10,314	-\$ 9,800	-\$ 10,000	-\$ 10,200	-\$ 10,404	-\$ 10,602	-\$ 10,793	-\$ 10,987	-\$ 11,174	-\$ 11,363	-\$ 11,557	-\$ 11,765
		0170 Leased Camping Grounds Revenue	-\$ 5,888	-\$ 10,000	-\$ 7,000	-\$ 7,140	-\$ 7,283	-\$ 7,421	-\$ 7,555	-\$ 7,691	-\$ 7,821	-\$ 7,954	-\$ 8,090	-\$ 8,235
		0255 Operational Project Income	\$ -	\$ -	\$ -	\$ -	-\$ 20,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	-\$ 33,279	-\$ 68,500	-\$ 85,000	-\$ 91,900	-\$ 80,343	-\$ 77,043	-\$ 73,743	-\$ 72,420	-\$ 72,420	-\$ 72,420	-\$ 74,363	-\$ 74,363
		03640 Parks Reserves - Waihemo	\$ 265,515	\$ 317,103	\$ 372,787	\$ 393,123	\$ 425,516	\$ 416,908	\$ 425,273	\$ 439,850	\$ 465,807	\$ 494,749	\$ 507,458	\$ 515,843
		0370 Leased Camping Grounds	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0500 General Maintenance	\$ 196,707	\$ 235,207	\$ 268,757	\$ 283,693	\$ 281,241	\$ 285,991	\$ 290,493	\$ 298,038	\$ 315,195	\$ 332,445	\$ 340,025	\$ 345,119
		0514 Town and Street Plots	\$ 789	\$ 1,187	\$ 5,880	\$ 5,918	\$ 5,972	\$ 6,059	\$ 6,136	\$ 6,197	\$ 6,240	\$ 6,290	\$ 6,342	\$ 6,401
		0985 Overheads Charged	\$ 67,991	\$ 80,709	\$ 98,150	\$ 103,512	\$ 117,495	\$ 124,858	\$ 128,644	\$ 135,615	\$ 144,372	\$ 156,014	\$ 161,091	\$ 164,323
		0455 Projects	\$ -	\$ -	\$ -	\$ -	-\$ 20,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		05640 Parks Reserves Capital - Waihemo - Revenue	-\$ 33,392	-\$ 64,360	-\$ 134,778	-\$ 119,317	-\$ 105,941	-\$ 90,517	-\$ 75,086	-\$ 241,367	-\$ 244,428	-\$ 75,807	-\$ 76,050	-\$ 76,313
		0135 Capital Grants Received	\$ -	-\$ 5,200	\$ -	\$ -	\$ -	\$ -	-\$ 32,960	-\$ 33,521	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	-\$ 33,392	-\$ 59,160	-\$ 134,778	-\$ 119,317	-\$ 105,941	-\$ 90,517	-\$ 75,086	-\$ 208,407	-\$ 210,907	-\$ 75,807	-\$ 76,050	-\$ 76,313
		07640 Parks Reserves - Waihemo - Capital Works	\$ 55,095	\$ 23,769	\$ 39,270	\$ 39,836	\$ 40,406	\$ 40,948	\$ 41,476	\$ 208,060	\$ 225,572	\$ 52,841	\$ 53,589	\$ 54,363
		0718 Waihemo Reserve Improvements	\$ 54,121	\$ 22,400	\$ 37,625	\$ 38,138	\$ 38,660	\$ 39,168	\$ 39,656	\$ 206,191	\$ 209,492	\$ 41,119	\$ 41,614	\$ 42,147
		0910 Reserve Transfer - Outwards	\$ 974	\$ 1,369	\$ 1,645	\$ 1,698	\$ 1,746	\$ 1,780	\$ 1,820	\$ 1,869	\$ 16,080	\$ 11,722	\$ 11,975	\$ 12,216

## Parks Waitaki

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			-\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01650 Parks Reserves - Waitaki District - Revenue	-\$ 43,524	-\$ 50,583	-\$ 81,274	-\$ 86,344	-\$ 100,195	-\$ 110,922	-\$ 116,964	-\$ 123,920	-\$ 133,032	-\$ 141,897	-\$ 150,715	-\$ 158,405
		0099 Rates Revenue	-\$ 43,524	-\$ 50,583	-\$ 81,274	-\$ 86,344	-\$ 100,195	-\$ 110,922	-\$ 116,964	-\$ 123,920	-\$ 133,032	-\$ 141,897	-\$ 150,715	-\$ 158,405
		0900 Reserve Transfer - Inwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		03650 Parks Reserves - Waitaki District	\$ 42,912	\$ 49,770	\$ 61,274	\$ 63,535	\$ 72,371	\$ 80,126	\$ 83,147	\$ 86,956	\$ 92,769	\$ 98,284	\$ 103,725	\$ 107,992
		0500 General Maintenance	\$ 10,270	\$ 15,115	\$ 15,115	\$ 17,234	\$ 19,327	\$ 21,657	\$ 24,120	\$ 26,571	\$ 28,896	\$ 31,434	\$ 34,269	\$ 37,481
		0514 Town and Street Plots	\$ 9,143	\$ 20,578	\$ 20,578	\$ 20,990	\$ 21,409	\$ 21,816	\$ 22,209	\$ 22,609	\$ 22,993	\$ 23,384	\$ 23,781	\$ 24,209
		0985 Overheads Charged	\$ 23,500	\$ 14,077	\$ 25,581	\$ 25,311	\$ 31,635	\$ 36,653	\$ 36,818	\$ 37,776	\$ 40,880	\$ 43,466	\$ 45,675	\$ 46,302
		05650 Parks Reserves Capital - Waitaki District Reven	\$ -	-\$ 78,000	-\$ 35,600	-\$ 36,312	-\$ 37,038	-\$ 69,786	-\$ 71,041	-\$ 72,321	-\$ 73,550	-\$ 74,800	-\$ 76,072	-\$ 77,441
		0135 Capital Grants Received	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	\$ -	-\$ 78,000	-\$ 35,600	-\$ 36,312	-\$ 37,038	-\$ 69,786	-\$ 71,041	-\$ 72,321	-\$ 73,550	-\$ 74,800	-\$ 76,072	-\$ 77,441
		07650 Parks Reserves Capital - Waitaki District	\$ 416	\$ 78,813	\$ 55,600	\$ 59,121	\$ 64,862	\$ 100,582	\$ 104,858	\$ 109,285	\$ 113,813	\$ 118,413	\$ 123,062	\$ 127,854
		0700 Other Capital Works (new/improv	\$ 416	\$ 63,213	\$ -	\$ -	\$ -	\$ 32,044	\$ 32,620	\$ 33,208	\$ 33,772	\$ 34,346	\$ 34,931	\$ 35,559
		0701 Other Capital Works (renewal ass	\$ -	\$ 15,600	\$ 55,600	\$ 56,712	\$ 59,927	\$ 61,065	\$ 62,165	\$ 63,283	\$ 64,360	\$ 65,454	\$ 66,566	\$ 67,765
		0910 Reserve Transfer - Outwards	\$ -	\$ -	\$ -	\$ 2,409	\$ 4,935	\$ 7,473	\$ 10,073	\$ 12,794	\$ 15,681	\$ 18,613	\$ 21,565	\$ 24,530

## Ahuriri Toilets

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			-\$ 39,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01451 Public Toilet - Ahuriri	\$ 160,458	\$ 159,124	\$ 193,093	\$ 195,827	\$ 204,774	\$ 212,425	\$ 215,424	\$ 219,213	\$ 224,907	\$ 230,170	\$ 235,132	\$ 238,833
		0110 User Fees & Charges	-\$ 356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		03451 Public Toilet - Ahuriri	\$ 160,814	\$ 159,124	\$ 193,093	\$ 195,827	\$ 204,774	\$ 212,425	\$ 215,424	\$ 219,213	\$ 224,907	\$ 230,170	\$ 235,132	\$ 238,833
		0531 Public Toilet Maintenance	\$ 139,475	\$ 145,047	\$ 169,218	\$ 172,202	\$ 175,249	\$ 178,216	\$ 181,060	\$ 183,955	\$ 186,753	\$ 189,600	\$ 192,502	\$ 195,619
		0985 Overheads Charged	\$ 21,339	\$ 14,077	\$ 23,875	\$ 23,625	\$ 29,525	\$ 34,209	\$ 34,364	\$ 35,258	\$ 38,154	\$ 40,570	\$ 42,630	\$ 43,214

## Corriedale Toilets

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		03452 Public Toilet - Corriedale	\$ 36,666	\$ 56,416	\$ 59,327	\$ 60,229	\$ 62,028	\$ 63,626	\$ 64,543	\$ 65,582	\$ 66,874	\$ 68,107	\$ 69,309	\$ 70,370
		0531 Public Toilet Maintenance	\$ 33,658	\$ 50,786	\$ 55,916	\$ 56,854	\$ 57,811	\$ 58,738	\$ 59,634	\$ 60,545	\$ 61,422	\$ 62,312	\$ 63,219	\$ 64,195
		0985 Overheads Charged	\$ 3,008	\$ 5,630	\$ 3,411	\$ 3,375	\$ 4,217	\$ 4,888	\$ 4,909	\$ 5,037	\$ 5,452	\$ 5,795	\$ 6,090	\$ 6,175

## Oamaru Toilets

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		03453 Public Toilet - Oamaru	\$ 198,508	\$ 271,150	\$ 234,665	\$ 238,350	\$ 245,631	\$ 252,104	\$ 255,841	\$ 260,071	\$ 265,308	\$ 270,337	\$ 275,226	\$ 279,550
		0531 Public Toilet Maintenance	\$ 187,340	\$ 256,369	\$ 221,021	\$ 224,850	\$ 228,758	\$ 232,555	\$ 236,206	\$ 239,924	\$ 243,507	\$ 247,154	\$ 250,865	\$ 254,857
		0985 Overheads Charged	\$ 11,168	\$ 14,781	\$ 13,644	\$ 13,500	\$ 16,873	\$ 19,549	\$ 19,635	\$ 20,147	\$ 21,801	\$ 23,183	\$ 24,361	\$ 24,693

## Waihemo Toilets

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		03454 Public Toilet - Waihemo	\$ 128,797	\$ 161,913	\$ 161,543	\$ 164,209	\$ 168,691	\$ 172,755	\$ 175,406	\$ 178,320	\$ 181,714	\$ 185,020	\$ 188,271	\$ 191,301
		0531 Public Toilet Maintenance	\$ 122,932	\$ 144,669	\$ 154,723	\$ 157,460	\$ 160,255	\$ 162,982	\$ 165,588	\$ 168,246	\$ 170,813	\$ 173,428	\$ 176,092	\$ 178,954
		0985 Overheads Charged	\$ 5,865	\$ 17,244	\$ 6,820	\$ 6,749	\$ 8,436	\$ 9,773	\$ 9,818	\$ 10,074	\$ 10,901	\$ 11,592	\$ 12,179	\$ 12,347

## Waitaki Toilets

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		01450 Public Toilet Operations - Revenue	-\$ 563,983	-\$ 648,603	-\$ 648,628	-\$ 658,615	-\$ 681,124	-\$ 700,910	-\$ 711,214	-\$ 723,186	-\$ 738,803	-\$ 753,634	-\$ 767,938	-\$ 780,054
		0099 Rates Revenue	-\$ 756,526	-\$ 783,296	-\$ 746,396	-\$ 760,042	-\$ 789,532	-\$ 799,993	-\$ 827,214	-\$ 841,294	-\$ 860,721	-\$ 878,943	-\$ 896,333	-\$ 910,133
		0110 User Fees & Charges	-\$ 680,072	-\$ 648,296	-\$ 695,596	-\$ 708,242	-\$ 736,712	-\$ 746,185	-\$ 772,451	-\$ 785,560	-\$ 804,053	-\$ 821,326	-\$ 837,750	-\$ 850,510
		0900 Reserve Transfer - Inwards	-\$ 75,625	-\$ 50,000	-\$ 50,000	-\$ 51,000	-\$ 52,020	-\$ 53,008	-\$ 53,963	-\$ 54,934	-\$ 55,868	-\$ 56,817	-\$ 57,783	-\$ 58,823
		0900 Reserve Transfer - Inwards	-\$ 830	-\$ 85,000	-\$ 800	-\$ 800	-\$ 800	-\$ 800	-\$ 800	-\$ 800	-\$ 800	-\$ 800	-\$ 800	-\$ 800
		03450 Public Toilet Operations	\$ 61,813	\$ 98,492	\$ 63,913	\$ 66,476	\$ 72,460	\$ 77,838	\$ 78,506	\$ 79,602	\$ 82,239	\$ 84,456	\$ 86,332	\$ 86,722
		0360 Strategy Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0500 General Maintenance	\$ 2,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0531 Public Toilet Maintenance	\$ 38,940	\$ 72,098	\$ 40,038	\$ 42,851	\$ 42,935	\$ 43,629	\$ 44,142	\$ 44,344	\$ 44,085	\$ 43,886	\$ 43,702	\$ 43,508
		0985 Overheads Charged	\$ 20,682	\$ 26,394	\$ 23,875	\$ 23,625	\$ 29,525	\$ 34,209	\$ 34,364	\$ 35,258	\$ 38,154	\$ 40,570	\$ 42,630	\$ 43,214
		05450 Public Toilet Operations - Capital - Revenue	-\$ 569,893	-\$ 813,542	-\$ 61,127	-\$ -	-\$ 470,521	-\$ 320,436	-\$ 326,203	-\$ 332,075	-\$ 337,721	-\$ 343,462	-\$ 349,301	-\$ 355,588
		0130 Other Income	-\$ 277,500	-\$ 406,771	-\$ -	-\$ -	-\$ 106,381	-\$ 108,402	-\$ 110,353	-\$ 112,340	-\$ 114,250	-\$ 116,192	-\$ 118,167	-\$ 120,294
		0900 Reserve Transfer - Inwards	-\$ 292,393	-\$ 406,771	-\$ 61,127	-\$ -	-\$ 364,140	-\$ 212,034	-\$ 215,850	-\$ 219,735	-\$ 223,471	-\$ 227,270	-\$ 231,134	-\$ 235,294
		07450 Public Toilet Operations Capital	\$ 700,623	\$ 849,743	\$ 94,982	\$ 34,951	\$ 506,469	\$ 341,681	\$ 363,697	\$ 370,581	\$ 377,400	\$ 384,315	\$ 391,364	\$ 398,945
		0731 Public Amenities Capital Works	\$ 472,977	\$ 813,542	\$ 61,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0732 Public Amenities Renewal Works	\$ 202,058	\$ -	\$ -	\$ -	\$ 470,521	\$ 320,436	\$ 326,204	\$ 332,075	\$ 337,721	\$ 343,461	\$ 349,301	\$ 355,588
		0910 Reserve Transfer - Outwards	\$ 21,138	\$ 36,201	\$ 33,855	\$ 34,951	\$ 35,948	\$ 21,245	\$ 37,493	\$ 38,506	\$ 39,679	\$ 40,854	\$ 42,063	\$ 43,357
		0985 Overheads Charged	\$ 4,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Ahuriri Sports

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			\$ 30,479	-\$ 1	-\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 1	\$ 2	\$ -	\$ -
			-\$ 1,670	-\$ 1	-\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -
		01810 Sports and Recreation - Ahuriri - Revenue	-\$ 6,629	-\$ 10,230	-\$ 6,657	-\$ 6,718	-\$ 7,277	-\$ 7,688	-\$ 7,776	-\$ 7,974	-\$ 8,254	-\$ 8,505	-\$ 8,784	-\$ 8,909
		0099 Rates Revenue	-\$ 5,902	-\$ 9,503	-\$ 5,707	-\$ 5,813	-\$ 6,375	-\$ 6,831	-\$ 6,964	-\$ 7,164	-\$ 7,444	-\$ 7,695	-\$ 7,932	-\$ 8,057
		0900 Reserve Transfer - Inwards	-\$ 728	-\$ 727	-\$ 950	-\$ 905	-\$ 902	-\$ 857	-\$ 812	-\$ 810	-\$ 810	-\$ 810	-\$ 852	-\$ 852
		03810 Sports and Recreation - Ahuriri	\$ 4,959	\$ 10,229	\$ 6,656	\$ 6,718	\$ 7,277	\$ 7,687	\$ 7,776	\$ 7,974	\$ 8,254	\$ 8,504	\$ 8,784	\$ 8,909
		0500 General Maintenance	\$ 3,406	\$ 4,950	\$ 4,950	\$ 5,030	\$ 5,167	\$ 5,245	\$ 5,322	\$ 5,456	\$ 5,530	\$ 5,607	\$ 5,739	\$ 5,822
		0511 Sports Fields	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0985 Overheads Charged	\$ 1,554	\$ 5,279	\$ 1,706	\$ 1,688	\$ 2,110	\$ 2,442	\$ 2,454	\$ 2,518	\$ 2,724	\$ 2,897	\$ 3,045	\$ 3,087
		05810 Sports & Recreation Capital - Ahuriri - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 453,227	\$ -	-\$ -	-\$ 358,235
		0130 Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 453,227	\$ -	-\$ -	-\$ 358,235
		07810 Sports and Recreation - Ahuriri - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 453,227	\$ -	-\$ -	-\$ 358,235
		0711 Sportsfields Capital Renewal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 453,227	\$ -	-\$ -	-\$ -
		0719 Ahuriri Sportfields Capital New	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 358,235

## Corriedale Sports

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		01820 Sports and Recreation - Corriedale - Revenue	-\$ 589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0099 Rates Revenue	-\$ 780	-\$ 5,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		03820 Sports and Recreation - Corriedale	\$ 191	\$ 5,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0511 Sports Fields	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0985 Overheads Charged	\$ 191	\$ 5,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		07820 Sports and Recreation - Corriedale - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0711 Sportsfields Capital Renewal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0720 Corriedale Sportfields Capital New	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Oamaru Sports

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		01830 Sports and Recreation - Oamaru - Revenue	\$ 13,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0099 Rates Revenue	-\$ 475,451	-\$ 534,717	-\$ 578,258	-\$ 633,898	-\$ 1,041,869	-\$ 2,469,028	-\$ 2,503,655	-\$ 2,575,268	-\$ 2,628,224	-\$ 2,666,866	-\$ 2,717,925	-\$ 2,759,967
		0110 User Fees & Charges	-\$ 428,460	-\$ 468,759	-\$ 360,458	-\$ 397,637	-\$ 578,280	-\$ 1,302,357	-\$ 1,357,787	-\$ 1,449,420	-\$ 1,492,425	-\$ 1,520,946	-\$ 1,561,125	-\$ 1,592,083
		0900 Reserve Transfer - Inwards	-\$ 35,816	-\$ 36,800	-\$ 37,800	-\$ 38,556	-\$ 39,327	-\$ 564,857	-\$ 575,024	-\$ 585,375	-\$ 595,326	-\$ 605,447	-\$ 615,739	-\$ 626,823
		03830 Sports and Recreation - Oamaru	\$ 488,990	\$ 523,160	\$ 578,258	\$ 633,898	\$ 973,311	\$ 2,100,562	\$ 2,129,503	\$ 2,192,768	\$ 2,234,945	\$ 2,263,775	\$ 2,305,651	\$ 2,338,761
		0455 Operational Project Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0500 General Maintenance	\$ 437,440	\$ 465,705	\$ 522,185	\$ 578,397	\$ 904,324	\$ 1,705,571	\$ 1,723,125	\$ 1,772,274	\$ 1,794,971	\$ 1,804,580	\$ 1,826,782	\$ 1,842,601
		0511 Sports Fields	\$ 2,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0910 Reserve Transfer - Outwards	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
		0985 Overheads Charged	\$ 48,570	\$ 55,955	\$ 54,573	\$ 54,001	\$ 67,487	\$ 393,491	\$ 404,878	\$ 418,994	\$ 438,474	\$ 457,695	\$ 477,369	\$ 494,660
		05830 Sports & Recreation Capital - Oamaru - Revenue	\$ -	-\$ 73,965	-\$ 2,433,750	-\$ 12,846,900	-\$ 9,333,689	\$ -	-\$ 546,910	-\$ 333,311	\$ -	\$ -	\$ -	\$ -
		0130 Other Income	\$ -	\$ -	\$ 1,933,750	\$ 11,032,575	\$ 1,300,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	\$ -	-\$ 73,965	-\$ 500,000	-\$ 1,814,325	-\$ 8,033,189	\$ -	-\$ 546,910	-\$ 333,311	\$ -	\$ -	\$ -	\$ -
		07830 Sports and Recreation - Oamaru - Capital	\$ -	\$ 85,522	\$ 2,433,750	\$ 12,846,900	\$ 9,402,247	\$ 368,466	\$ 921,062	\$ 715,811	\$ 393,279	\$ 403,091	\$ 412,274	\$ 421,206
		0711 Sportsfields Capital Renewal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333,311	\$ -	\$ -	\$ -	\$ -
		0721 Oamaru Sportsfields Capital New	\$ -	\$ 73,965	\$ 2,433,750	\$ 12,846,900	\$ 9,333,689	\$ -	\$ 546,910	\$ -	\$ -	\$ -	\$ -	\$ -
		0910 Reserve Transfer - Outwards	\$ -	\$ 11,557	\$ -	\$ -	\$ 68,558	\$ 368,466	\$ 374,152	\$ 382,500	\$ 393,279	\$ 403,091	\$ 412,274	\$ 421,206

## Waihemo Sports

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		01840 Sports and Recreation - Waihemo - Revenue	-\$ 8,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0099 Rates Revenue	-\$ 28,062	-\$ 37,714	-\$ 33,347	-\$ 33,810	-\$ 35,336	-\$ 36,358	-\$ 36,844	-\$ 37,779	-\$ 38,570	-\$ 39,313	-\$ 40,373	-\$ 40,949
		0900 Reserve Transfer - Inwards	-\$ 26,222	-\$ 35,874	-\$ 27,347	-\$ 28,640	-\$ 30,889	-\$ 32,741	-\$ 34,057	-\$ 35,713	-\$ 36,504	-\$ 37,247	-\$ 38,199	-\$ 38,775
		03840 Sports and Recreation - Waihemo	\$ 1,840	\$ 1,840	\$ 6,000	\$ 5,170	\$ 4,447	\$ 3,617	\$ 2,787	\$ 2,066	\$ 2,066	\$ 2,066	\$ 2,174	\$ 2,174
		0500 General Maintenance	\$ 19,205	\$ 37,714	\$ 33,347	\$ 33,810	\$ 35,336	\$ 36,358	\$ 36,844	\$ 37,779	\$ 38,570	\$ 39,313	\$ 40,373	\$ 40,949
		0985 Overheads Charged	\$ 17,096	\$ 20,118	\$ 30,618	\$ 31,110	\$ 31,961	\$ 32,447	\$ 32,917	\$ 33,749	\$ 34,209	\$ 34,677	\$ 35,500	\$ 36,012
		05840 Sports & Recreation Capital - Waihemo - Revenue	\$ 2,109	\$ 17,596	\$ 2,729	\$ 2,700	\$ 3,375	\$ 3,911	\$ 3,927	\$ 4,030	\$ 4,361	\$ 4,636	\$ 4,873	\$ 4,937
		0900 Reserve Transfer - Inwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		07840 Sports and Recreation - Waihemo - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0711 Sportsfields Capital Renewal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0722 Waihemo Sportfields Capital New	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Playgrounds

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		01660 Playgrounds - Waitaki District	\$ 37,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0099 Rates Revenue	-\$ 197,737	-\$ 220,637	-\$ 291,438	-\$ 302,357	-\$ 324,843	-\$ 330,929	-\$ 345,147	-\$ 368,547	-\$ 373,423	-\$ 378,082	-\$ 390,421	-\$ 394,341
		0900 Reserve Transfer - Inwards	\$ -	\$ -	\$ 135,000	\$ 108,000	\$ 81,000	\$ 54,000	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -
		03660 Playgrounds - Waitaki district	\$ 230,689	\$ 220,637	\$ 261,758	\$ 271,489	\$ 292,765	\$ 297,677	\$ 310,762	\$ 333,010	\$ 336,777	\$ 340,308	\$ 351,500	\$ 354,186
		0513 Playgrounds	\$ 218,258	\$ 198,114	\$ 248,114	\$ 257,989	\$ 275,892	\$ 278,128	\$ 291,127	\$ 312,863	\$ 314,976	\$ 317,125	\$ 327,139	\$ 329,493
		0985 Overheads Charged	\$ 12,431	\$ 22,523	\$ 13,644	\$ 13,500	\$ 16,873	\$ 19,549	\$ 19,635	\$ 20,147	\$ 21,801	\$ 23,183	\$ 24,361	\$ 24,693
		05660 Playgrounds capital revenue Waitaki District	-\$ 1,260	-\$ 66,447	-\$ 181,933	-\$ 184,978	-\$ 29,680	-\$ 267,687	-\$ 282,764	-\$ 51,654	-\$ 52,027	-\$ 52,407	-\$ 52,793	-\$ 53,209
		0900 Reserve Transfer - Inwards	-\$ 1,260	-\$ 66,447	-\$ 181,933	-\$ 184,978	-\$ 29,680	-\$ 267,687	-\$ 282,764	-\$ 51,654	-\$ 52,027	-\$ 52,407	-\$ 52,793	-\$ 53,209
		07660 Playgrounds Capital - Waitaki District	\$ 5,880	\$ 66,447	\$ 211,613	\$ 215,846	\$ 61,758	\$ 300,939	\$ 317,149	\$ 87,191	\$ 88,673	\$ 90,181	\$ 91,714	\$ 93,364
		0709 Playground Capital Renewal	\$ 4,620	\$ 33,374	\$ 180,933	\$ 184,552	\$ 29,839	\$ 51,609	\$ 52,538	\$ 53,484	\$ 54,393	\$ 55,318	\$ 56,258	\$ 57,270
		0713 Playground Capital New	\$ 1,260	\$ 33,073	\$ 30,680	\$ 31,294	\$ 31,919	\$ 249,330	\$ 264,611	\$ 33,707	\$ 34,280	\$ 34,863	\$ 35,456	\$ 36,094
		0910 Reserve Transfer - Outwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Waitaki Sports

Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
		1815 Sports & Recreation - Waitaki - Revenue	-\$ 9,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ -
		0099 Rates Revenue	-\$ 14,730	-\$ 11,279	-\$ 11,117	-\$ 11,757	-\$ 13,728	-\$ 15,416	-\$ 16,112	-\$ 16,977	-\$ 18,247	-\$ 19,423	-\$ 20,533	-\$ 21,380
		03815 Sports & Recreation - Waitaki	\$ 5,214	\$ 11,279	\$ 11,117	\$ 11,183	\$ 12,569	\$ 13,691	\$ 13,839	\$ 14,147	\$ 14,880	\$ 15,511	\$ 16,068	\$ 16,319
		0500 General Maintenance	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0511 Sports Fields	\$ 264	\$ 6,000	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,361	\$ 6,476	\$ 6,592	\$ 6,704	\$ 6,818	\$ 6,934	\$ 7,059
		0985 Overheads Charged	\$ 4,807	\$ 5,279	\$ 5,117	\$ 5,063	\$ 6,327	\$ 7,330	\$ 7,363	\$ 7,555	\$ 8,176	\$ 8,693	\$ 9,134	\$ 9,260
		05815 Sports & Recreation Capital - Waitaki - Revenue	\$ -	-\$ 33,374	-\$ 28,680	-\$ 28,680	-\$ 70,764	-\$ 71,564	-\$ 72,336	-\$ 28,680	-\$ 28,680	-\$ 28,680	-\$ 28,680	-\$ 28,680
		0900 Reserve Transfer - Inwards	\$ -	-\$ 33,374	-\$ 28,680	-\$ 28,680	-\$ 70,764	-\$ 71,564	-\$ 72,336	-\$ 28,680	-\$ 28,680	-\$ 28,680	-\$ 28,680	-\$ 28,680
		07815 Sports and Recreation - Waitaki - Capital	\$ -	\$ 33,374	\$ 28,680	\$ 29,254	\$ 71,923	\$ 73,289	\$ 74,609	\$ 31,510	\$ 32,046	\$ 32,591	\$ 33,145	\$ 33,741
		0711 Sportsfields Capital Renewal	\$ -	\$ 33,374	\$ 28,680	\$ 29,254	\$ 71,923	\$ 73,289	\$ 74,609	\$ 31,510	\$ 32,046	\$ 32,591	\$ 33,145	\$ 33,741
		0723 Waitaki Sportsfields Capital New	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Solid Waste

☐ Solid Waste	\$ 19,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 695,393	\$ 782,480	\$ 867,864	\$ 894,710	\$ 909,996	\$ 925,399	\$ 945,066	\$ 970,721	\$ 988,756	\$ 1,004,901	\$ 1,024,767	\$ 1,045,313				
	\$ 209,140	\$ 266,294	\$ 257,370	\$ 266,118	\$ 270,330	\$ 274,583	\$ 280,548	\$ 288,894	\$ 294,217	\$ 298,738	\$ 304,777	\$ 310,873				
☐ 01421 Collection Point revenue - Ahuriri	-\$ 46,807	-\$ 46,220	-\$ 46,200	-\$ 47,100	-\$ 48,018	-\$ 48,908	-\$ 49,766	-\$ 50,640	-\$ 51,481	-\$ 52,336	-\$ 53,205	-\$ 54,141				
☐ 0110 User Fees & Charges	-\$ 45,597	-\$ 45,000	-\$ 45,000	-\$ 45,900	-\$ 46,818	-\$ 47,708	-\$ 48,566	-\$ 49,440	-\$ 50,281	-\$ 51,136	-\$ 52,005	-\$ 52,941				
☐ 0900 Reserve Transfer - Inwards	-\$ 1,210	-\$ 1,220	-\$ 1,200	-\$ 1,200	-\$ 1,200	-\$ 1,200	-\$ 1,200	-\$ 1,200	-\$ 1,200	-\$ 1,200	-\$ 1,200	-\$ 1,200				
☐ 03421 Collection Points - Ahuriri	\$ 255,947	\$ 312,514	\$ 303,570	\$ 313,218	\$ 318,348	\$ 323,491	\$ 330,314	\$ 339,534	\$ 345,698	\$ 351,074	\$ 357,982	\$ 365,014				
☐ 0623 Waste Site Operations	\$ 255,947	\$ 312,514	\$ 303,570	\$ 313,218	\$ 318,348	\$ 323,491	\$ 330,314	\$ 339,534	\$ 345,698	\$ 351,074	\$ 357,982	\$ 365,014				
	\$ 58,427	\$ -	\$ 38,701	\$ 39,672	\$ 40,572	\$ 41,493	\$ 42,418	\$ 43,347	\$ 44,283	\$ 45,240	\$ 46,174	\$ 47,224				
☐ 01422 Collection Point Revenue - Corriedale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
☐ 0900 Reserve Transfer - Inwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
☐ 03422 Collection Points - Corriedale	\$ 58,427	\$ -	\$ 38,701	\$ 39,672	\$ 40,572	\$ 41,493	\$ 42,418	\$ 43,347	\$ 44,283	\$ 45,240	\$ 46,174	\$ 47,224				
☐ 0622 Recycling Points	\$ 58,427	\$ -	\$ 38,701	\$ 39,672	\$ 40,572	\$ 41,493	\$ 42,418	\$ 43,347	\$ 44,283	\$ 45,240	\$ 46,174	\$ 47,224				
	\$ 641	\$ 5,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
☐ 03423 Collection Points - Oamaru	\$ 641	\$ 5,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
☐ 0622 Recycling Points	\$ 641	\$ 5,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
☐ 0623 Waste Site Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	\$ 115,361	\$ 152,283	\$ 142,249	\$ 150,553	\$ 151,909	\$ 153,505	\$ 157,859	\$ 165,696	\$ 169,185	\$ 171,410	\$ 175,803	\$ 179,953				
☐ 01424 Collection Point Revenue - Waihemo	-\$ 67,321	-\$ 40,000	-\$ 70,000	-\$ 71,400	-\$ 72,828	-\$ 74,212	-\$ 75,548	-\$ 76,907	-\$ 78,215	-\$ 79,544	-\$ 80,897	-\$ 82,353				
☐ 0110 User Fees & Charges	-\$ 67,321	-\$ 40,000	-\$ 70,000	-\$ 71,400	-\$ 72,828	-\$ 74,212	-\$ 75,548	-\$ 76,907	-\$ 78,215	-\$ 79,544	-\$ 80,897	-\$ 82,353				
☐ 03424 Collection Points - Waihemo	\$ 182,682	\$ 192,283	\$ 212,249	\$ 221,953	\$ 224,737	\$ 227,717	\$ 233,407	\$ 242,603	\$ 247,400	\$ 250,954	\$ 256,700	\$ 262,306				
☐ 0623 Waste Site Operations	\$ 182,682	\$ 192,283	\$ 212,249	\$ 221,953	\$ 224,737	\$ 227,717	\$ 233,407	\$ 242,603	\$ 247,400	\$ 250,954	\$ 256,700	\$ 262,306				
☐ 0624 Landfill logging & sundry activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	\$ 311,824	\$ 358,282	\$ 429,544	\$ 438,367	\$ 447,185	\$ 455,818	\$ 464,241	\$ 472,784	\$ 481,071	\$ 489,513	\$ 498,013	\$ 507,263				
☐ 01425 WRRR Revenue	-\$ 153,116	-\$ 37,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500				
☐ 0900 Reserve Transfer - Inwards	-\$ 153,116	-\$ 37,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500	-\$ 32,500				
☐ 03425 Waitaki Resource Recovery Trust	\$ 464,940	\$ 395,782	\$ 462,044	\$ 470,867	\$ 479,685	\$ 488,318	\$ 496,741	\$ 505,284	\$ 513,571	\$ 522,013	\$ 530,513	\$ 539,763				
☐ 0622 Recycling Points	\$ 330	\$ 2,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
☐ 0623 Waste Site Operations	\$ 464,610	\$ 392,973	\$ 462,044	\$ 470,867	\$ 479,685	\$ 488,318	\$ 496,741	\$ 505,284	\$ 513,571	\$ 522,013	\$ 530,513	\$ 539,763				



Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			-\$ 675,453	-\$ 782,480	-\$ 867,864	-\$ 894,710	-\$ 909,996	-\$ 925,399	-\$ 945,066	-\$ 970,721	-\$ 988,756	-\$ 1,004,901	-\$ 1,024,767	-\$ 1,045,313
			\$ 49,431	\$ 11,351	\$ 108,173	\$ 174,620	\$ 238,325	\$ 239,174	\$ 243,715	\$ 249,999	\$ 248,714	\$ 251,125	\$ 255,367	\$ 259,826
		01426 Closed Landfill Revenue	-\$ 41,778	-\$ 241,161	-\$ -	-\$ 927,180	-\$ 939,871	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -
		0675 Hampden Closed Landfill	-\$ 41,778	-\$ 40,000	-\$ -	-\$ 927,180	-\$ 939,871	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -	-\$ -
		0676 Beach Road former landfill sites	\$ -	\$ 201,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		03426 Closed Landfills Provision	\$ 87,948	\$ 247,462	\$ 94,234	\$ 1,026,318	\$ 1,063,887	\$ 151,464	\$ 154,503	\$ 158,635	\$ 158,790	\$ 158,863	\$ 160,861	\$ 163,077
		0366 Landfill monitoring	\$ 14,690	\$ 6,557	\$ 16,896	\$ 20,675	\$ 19,907	\$ 19,283	\$ 20,508	\$ 24,043	\$ 24,692	\$ 24,545	\$ 25,692	\$ 26,574
		0623 Waste Site Operations	\$ 17,930	\$ 15,618	\$ 22,684	\$ 23,338	\$ 23,835	\$ 24,415	\$ 25,048	\$ 25,645	\$ 26,277	\$ 27,064	\$ 27,779	\$ 28,645
		0671 Landfill Capping	\$ 183	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -
		0674 Hazardous Site Mitigation	\$ -	\$ 6,000	\$ 16,000	\$ 16,320	\$ 16,646	\$ 16,963	\$ 17,268	\$ 17,579	\$ 17,878	\$ 18,182	\$ 18,491	\$ 18,824
		0675 Hampden Closed Landfill	\$ 55,146	\$ 18,126	\$ 38,654	\$ 965,985	\$ 1,003,499	\$ 90,802	\$ 91,679	\$ 91,368	\$ 89,943	\$ 89,164	\$ 88,899	\$ 89,034
		0676 Beach Road former landfill sites	\$ -	\$ 201,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		07426 Closed Landfills Provision Capital	\$ 3,261	\$ 5,050	\$ 13,939	\$ 75,482	\$ 114,309	\$ 87,710	\$ 89,248	\$ 91,364	\$ 89,924	\$ 92,262	\$ 94,506	\$ 96,749
		0910 Reserve Transfer - Outwards	\$ 3,261	\$ 5,050	\$ 13,939	\$ 75,482	\$ 114,309	\$ 87,710	\$ 89,248	\$ 91,364	\$ 89,924	\$ 92,262	\$ 94,506	\$ 96,749
			\$ 2,534	\$ 13,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		03429 Contaminated Site Mitigation	\$ 2,534	\$ 13,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0674 Hazardous Site Mitigation	\$ 1,301	\$ 9,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0675 Hampden Closed Landfill	\$ 1,233	\$ 3,747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			-\$ 790,434	-\$ 902,562	-\$ 1,048,412	-\$ 1,156,022	-\$ 1,232,856	-\$ 1,247,704	-\$ 1,277,255	-\$ 1,317,325	-\$ 1,337,511	-\$ 1,356,499	-\$ 1,386,010	-\$ 1,415,408
		01430 Waste Disposal Site Revenue	-\$ 789,527	-\$ 946,968	-\$ 1,087,390	-\$ 1,190,674	-\$ 1,268,107	-\$ 1,283,592	-\$ 1,313,781	-\$ 1,354,492	-\$ 1,375,342	-\$ 1,395,013	-\$ 1,425,181	-\$ 1,455,328
		0099 Rates Revenue	-\$ 789,527	-\$ 946,968	-\$ 1,087,390	-\$ 1,190,674	-\$ 1,268,107	-\$ 1,283,592	-\$ 1,313,781	-\$ 1,354,492	-\$ 1,375,342	-\$ 1,395,013	-\$ 1,425,181	-\$ 1,455,328
		0110 User Fees & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		03430 Waste Disposal Site	-\$ 29,389	\$ 44,406	\$ 38,978	\$ 34,652	\$ 35,251	\$ 35,888	\$ 36,526	\$ 37,167	\$ 37,831	\$ 38,514	\$ 39,171	\$ 39,920
		0623 Waste Site Operations	-\$ 29,389	\$ 44,406	\$ 38,978	\$ 34,652	\$ 35,251	\$ 35,888	\$ 36,526	\$ 37,167	\$ 37,831	\$ 38,514	\$ 39,171	\$ 39,920
		05430 Waste Disposal Site Capital Revenue	-\$ 6,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0900 Reserve Transfer - Inwards	-\$ 6,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		07430 Waste Disposal Site Capital Works	\$ 34,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		0830 Waste Management New Capital	\$ 34,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			\$ 108,241	\$ 95,177	\$ 72,375	\$ 86,692	\$ 84,535	\$ 83,131	\$ 88,438	\$ 96,605	\$ 100,041	\$ 100,473	\$ 105,876	\$ 110,269
		03410 Waste Management Operations	\$ 207	\$ 7,809	\$ 10,000	\$ 10,340	\$ 10,557	\$ 10,800	\$ 11,081	\$ 11,336	\$ 11,676	\$ 12,061	\$ 12,459	\$ 12,795
		0360 Strategy Development	\$ -	\$ 5,000	\$ 10,000	\$ 10,340	\$ 10,557	\$ 10,800	\$ 11,081	\$ 11,336	\$ 11,676	\$ 12,061	\$ 12,459	\$ 12,795
		0985 Overheads Charged	\$ 207	\$ 2,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		03427 Solid Waste Management	\$ 54,894	\$ 79,365	\$ 57,933	\$ 71,777	\$ 69,274	\$ 67,495	\$ 72,377	\$ 85,269	\$ 88,365	\$ 88,412	\$ 93,417	\$ 97,474
		0623 Waste Site Operations	\$ 54,894	\$ 79,365	\$ 57,933	\$ 71,777	\$ 69,274	\$ 67,495	\$ 72,377	\$ 85,269	\$ 88,365	\$ 88,412	\$ 93,417	\$ 97,474
		07427 Solid Waste Management Capital	\$ 53,140	\$ 8,003	\$ 4,442	\$ 4,575	\$ 4,704	\$ 4,836	\$ 4,980	\$ -	\$ -	\$ -	\$ -	\$ -
		0910 Reserve Transfer - Outwards	\$ 53,140	\$ 8,003	\$ 4,442	\$ 4,575	\$ 4,704	\$ 4,836	\$ 4,980	\$ -	\$ -	\$ -	\$ -	\$ -
			-\$ 45,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		01428 Waste Minimisation Revenue	-\$ 105,845	-\$ 159,049	-\$ 127,404	-\$ 130,557	-\$ 133,384	-\$ 136,394	-\$ 139,595	-\$ 143,138	-\$ 146,383	-\$ 149,822	-\$ 153,421	-\$ 157,245
		0099 Rates Revenue	-\$ 26,494	-\$ 41,649	\$ 4,596	\$ 3,183	\$ 2,131	\$ 841	\$ 700	\$ 2,553	\$ 4,173	\$ 5,960	\$ 7,878	\$ 9,892
		0130 Other Income	-\$ 79,350	-\$ 97,400	-\$ 87,000	-\$ 88,740	-\$ 90,515	-\$ 92,235	-\$ 93,895	-\$ 95,585	-\$ 97,210	-\$ 98,862	-\$ 100,543	-\$ 102,353
		0900 Reserve Transfer - Inwards	\$ -	\$ 20,000	-\$ 45,000	-\$ 45,000	-\$ 45,000	-\$ 45,000	-\$ 45,000	-\$ 45,000	-\$ 45,000	-\$ 45,000	-\$ 45,000	-\$ 45,000
		03428 Waste Minimisation	\$ 60,620	\$ 159,049	\$ 127,404	\$ 130,557	\$ 133,384	\$ 136,394	\$ 139,595	\$ 143,138	\$ 146,383	\$ 149,822	\$ 153,421	\$ 157,245
		0623 Waste Site Operations	\$ 60,620	\$ 159,049	\$ 127,404	\$ 130,557	\$ 133,384	\$ 136,394	\$ 139,595	\$ 143,138	\$ 146,383	\$ 149,822	\$ 153,421	\$ 157,245
Hiera	General L	Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
			\$ 629,579	\$ 20,756	-\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 2	\$ -	\$ -





## 6.3 Funding Requirements

The following table provides a summary of the total funding requirement for the Recreation Activity.

**Table 6.3 Recreation Activity Funding Requirements 2021-31**

Subsidiary Ledger Account	2019/20	2020/21	Year 1 2021/22	Year 2 2022/23	Year 3 2023/24	Year 4 2024/25	Year 5 2025/26	Year 6 2026/27	Year 7 2027/28	Year 8 2028/29	Year 9 2029/30	Year 10 2030/31
0099 Rates Revenue	-\$ 5,382,801	-\$ 5,512,571	-\$ 5,516,126	-\$ 5,966,765	-\$ 6,731,411	-\$ 7,882,434	-\$ 8,397,393	-\$ 8,885,384	-\$ 9,297,622	-\$ 9,568,748	-\$ 9,851,676	-\$ 10,049,080
0110 User Fees & Charges	-\$ 1,113,649	-\$ 1,292,200	-\$ 1,304,150	-\$ 1,330,233	-\$ 1,356,837	-\$ 1,907,399	-\$ 1,941,737	-\$ 1,976,684	-\$ 2,010,291	-\$ 2,044,461	-\$ 2,079,218	-\$ 2,116,646
0115 Grants & Subsidies Recurrent	-\$ 45,000	\$ -	-\$ 120,000	-\$ 122,400	-\$ 124,848	-\$ 127,220	-\$ 129,510	-\$ 131,841	-\$ 134,083	-\$ 136,362	-\$ 138,680	-\$ 141,176
0130 Other Income	-\$ 508,009	-\$ 871,694	-\$ 2,020,750	-\$ 11,121,315	-\$ 1,497,396	-\$ 309,039	-\$ 314,601	-\$ 320,265	-\$ 778,937	-\$ 331,246	-\$ 336,877	-\$ 701,176
0135 Capital Grants Received	\$ 13,045	-\$ 20,800	\$ -	\$ -	\$ -	-\$ 212,034	\$ -	-\$ 32,960	-\$ 33,521	-\$ 344,740	\$ -	\$ -
0170 Leased Camping Grounds Revenue	-\$ 52,413	-\$ 47,500	-\$ 44,500	-\$ 45,390	-\$ 46,298	-\$ 47,177	-\$ 48,027	-\$ 48,892	-\$ 49,722	-\$ 50,567	-\$ 51,427	-\$ 52,353
0255 Operational Project Income	-\$ 2,888	-\$ 450	-\$ 750	-\$ 765	-\$ 21,588	-\$ 795	-\$ 809	-\$ 824	-\$ 838	-\$ 852	-\$ 867	-\$ 882
0675 Hampden Closed Landfill	-\$ 41,778	-\$ 40,000	\$ -	-\$ 927,180	-\$ 939,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0676 Beach Road former landfill sites	\$ -	-\$ 201,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0761 Cycleways Renewal	-\$ 223,541	-\$ 79,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0900 Reserve Transfer - Inwards	-\$ 1,134,555	-\$ 2,175,282	-\$ 2,970,413	-\$ 4,099,739	-\$ 10,892,232	-\$ 3,687,412	-\$ 3,373,682	-\$ 3,486,132	-\$ 2,298,530	-\$ 2,236,116	-\$ 2,233,734	-\$ 2,261,909
<b>Grand Total</b>	<b>-\$ 8,491,589</b>	<b>-\$ 10,241,569</b>	<b>-\$ 11,976,689</b>	<b>-\$ 23,613,787</b>	<b>-\$ 21,610,481</b>	<b>-\$ 14,173,510</b>	<b>-\$ 14,205,759</b>	<b>-\$ 14,882,982</b>	<b>-\$ 14,603,544</b>	<b>-\$ 14,713,092</b>	<b>-\$ 14,692,479</b>	<b>-\$ 15,323,222</b>

## 6.3 Asset Management Assumptions

The following parks activity management assumptions have been made in preparing the financial forecasts:

- **Growth** – Demand forecasts are made on population forecast predictions based based on the Housing Demand Assessment for Oamaru report dated 2020
- **New developments** - The majority of the infrastructure required to service new developments will be funded by developers.
- **Renewal** - timing is based on the assumption that assets will be replaced at the end of their useful life.
- **Level of Service** – There will be no significant changes in levels of service.
- **Useful life of assets** - is based on a mixture of Yardstick benchmarking information and staff experience and judgements.
- **Natural Disasters** – No provision has been made for the cost of repairing damage or other additional costs consequent upon a natural disaster such as major flooding or substantial earthquake apart from the costs of participation in the LAPP (Local Authority Protection Programme) Disaster Fund.
- **Climate change** – No provision has been made for the cost of repairing damage or other additional costs consequent upon any impacts arising from climate change and predicated sea level rise.
- **Ownership** –assets will remain in Council ownership throughout the planning period.
- **Expenditure** - All expenditure is stated in dollar values as at July 2021 with no allowance made for inflation.
- **Operational costs** are based on historical expenditure and current contract costs.
- **Regulations** - It is assumed that regulations relating to this activity will remain essentially the same over the planning period (i.e. 10 years to June 2031).
- **Subsidy** – No subsidies are available for the recreation activity.
- **Maintenance and operations allocations** are largely based on maintaining current service levels.
- **Delivery** - The present management system will remain the same.
- **Asset Values** - The determination of, asset replacement value, depreciated value, and renewal projections are based on the valuation data as at 30 June 2020.
- **Depreciation** - The depreciation has been calculated on a simple straight-line basis.

### Risk to Significant Forecasting Assumptions

The table below outlines the risks to significant forecasting assumptions. Should these assumptions prove to be incorrect there could be a significant effect on the level of rates to be collected from the community. If this were to occur, Council would re-evaluate the works programmes to determine if the expenditure is appropriate or whether the scope of the proposed works could be scaled down. Rates may then be altered accordingly.

**Table 6 – 4: Risk to significant forecasting assumptions**

Assumption	Risk	Likely Financial Effect	Consequence/ Mitigation Strategy
<b>Level of Service</b> – Changes in customer expectations regarding levels of service will not alter significantly	There is significant change in customer expectations	Impact on operating and capital budgets	Review levels of service and budgets at the next round of LTP

Assumption	Risk	Likely Financial Effect	Consequence/ Mitigation Strategy
<b>Population Growth</b> – budgets are based on current growth trends	A significant change in population may impact on settlement patterns, intensification of development and subsequent demand	Impact on demand projections of asset management plans and consequent impact on work programmes	Review demand management sections of AMP and also work programmes and budgets.
<b>Depreciation expense</b> – Council is assuming that present estimates of depreciation are adequate.	Depreciation expense calculations prove to be inaccurate after revaluation	Impact on long-term financial forecasts	Review budgets during the annual plan process
<b>Interest Rates</b> – Cost of borrowing has been budgeted using the current Reserve Bank OCR rates plus 1.5% for new debt	Interest rate changes from those used in calculation of forecasts	Movement of interest rates could affect Council's financial position	Review budgets during the annual plan process
<b>Inflation</b> – Council uses indices provided by SOLGM and BERL as basis of adjusting future costs	Inflationary movements does not reflect what actually happens	Council's costs and income required to fund cost increases may change	Review annual budgets during annual plan process
<b>Planning Information</b> – Asset renewal is based on assumed useful life	Asset data results in overestimation or under estimation of the need for renewal or replacement	Depreciation costs and renewal programs may be over or underestimated	Undertake performance and conditions monitoring programme for estimation of useful life of assets.

## 6.4 Policies for Funding the Recreation Activity

### 6.4.1 Funding Principals

Council has determined the following principles in relation to funding.

- User charges are preferred when a private benefit can be identified and it is efficient to collect the revenue.
- Subsidies, grants and other income options are fully explored prior to rates being used.
- Each generation of ratepayers should pay for the services they receive and borrowing can assist to achieve this outcome.
- Capital expenditure to replace assets that reach their projected economic life is firstly funded from rates, which accumulate in asset renewal reserves until needed. Borrowing is then used if there is a shortfall in the total funding required.
- Capital expenditure to upgrade or build new assets is funded firstly from other sources (e.g. subsidies, grants, fundraising, financial contributions) and then borrowing.
- Growth related capital expenditure is funded by development contributions. Borrowing will be used if the expenditure is required in advance of the contributions being received

Refer to the LTP Financial Strategy for additional information.

### 6.4.2 Operating Expenditure

Operating expenditure is principally funded from general rates.

Rate funding requirements are offset by user charges, particularly for use of the Aquatic Centre, Cemetery (plot purchase and burial charges) and camping grounds. User charges are set at an

affordable level, and reflect a private and public benefit, rather than being designed to achieve full cost recovery.

### **6.4.3 General Rates**

The General Rate will contribute to the funding for:

- Sports Grounds
- Forestry

### **6.4.4 Uniform Annual General Charge**

The Uniform Annual General Charge will contribute to the funding for:

- Cemeteries
- Sports Grounds
- Public Toilets

### **6.4.5 Targeted Rates and Service Charges**

District rate is applied to:

- Waitaki Lakes Camping

Targeted rates and service charges by ward are applied to:

- Playgrounds
- Reserves and Open Spaces
- Waitaki Aquatic Centre
- Streetscape and Town Centres

Targeted rates by locality include funding for:

- Oamaru Public gardens
- Waitaki Aquatic Centre

Recreation assets which are not fully funded include:

- Waitaki Aquatic Centre
- Oamaru Gardens Depot and Workshop
- Oamaru Gardens House
- Various sports pavilions
- Kurow sports ground
- Fenwick Park BMX track
- Cemeteries

### **6.4.6 Funding for Level of Service Expenditure**

Capital works that will improve levels of service is funded from targeted rates and loans.

### **6.4.7 Funding for New Projects**

New capital projects are funded from special reserves and loans. Developers themselves fund most of infrastructure works within developments.

### **6.4.8 Development Contributions**

Development contributions provide a source of funding for future capacity upgrading work. These works offset the cumulative depletion of any spare capacity within each network caused by new users. Development contribution charges are calculated as per Council's development contribution policy and reflected in Council Fees and Charges documents.

## **6.5 Asset Valuation**

### **6.5.1 Introduction**

Statutory financial reporting requires Council to revalue its fixed assets at least every three years. Asset valuations are used for calculating long-term asset renewal projections, identifying loss of service potential (depreciation) and for financial reporting purposes.

## 6.5.2 Accounting and Valuation Standards

All infrastructure assets valued have been done so in accordance with the following:

- Public Benefit Entity International Public Sector Accounting Standard 17 Property, Plant and Equipment (PBE IPSAS 17)
- In addition to the accounting standards identified above, the valuations also adhere to the following requirements:
  - International Valuation Standards 2017
  - Property Institute of New Zealand Professional Practice Standards 2009
  - The International Infrastructure Management and New Zealand Asset Management Support Manuals.

## 6.5.4 Depreciation and Valuation Policies

### Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The residual value, depreciation method and useful life of an asset are reviewed, and adjusted if applicable, at each balance date.

### Revaluation

Land and buildings (operational and restricted), and infrastructural assets (except land under roads) are revalued on a regular basis to ensure that their carrying amount does not differ materially from fair value, and at least every three years.

All other asset classes are stated at depreciated historical cost.

The carrying values of the revalued assets are assessed at each balance date to ensure that they do not differ materially from the assets' fair value. If there is a material difference, the offcycle 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 for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and recognised in other comprehensive income.

Parks assets have been valued at fair value as determined on a depreciated replacement cost basis by an independent valuer as at 30<sup>th</sup> June 2020.

## 6.6 Valuation Process & Methodology

The valuation was undertaken by AON in 2020.

## 6.7 Asset Values

### 6.7.1 Parks and Reserves

**Table 6-5: Parks Asset Value Summary**

	Replacement cost	Optimised Depreciated Replacement Cost	Annual Depreciation
Parks and Reserves	\$32,709,383	\$12,958,741	\$734,525



## 6.7.2 Aquatic Centre

**Table 6-6: Aquatic Centre Asset Value**

Building Name	Replacement Cost	Fair Value (DRC)	Annual Depreciation Requirement
Waitaki Aquatic Centre	\$7,080,000	\$4,283,800	\$139,800
<b>Components</b>			
Structure		\$1,865,200	
Roof		\$245,500	
Building services		\$1,577,000	
Fit out		\$592,000	
Site Improvements		\$4,100	

## 6.7.2 Forestry

The forestry valuation is based on a report by Forest Management Ltd in June 2020. The valuation is based on Net Present Value (NPV).

**Table 6-: Forestry Value**

	Net Present Value
Forestry	\$286,360

## SECTION 7 – WHAT ARE THE RISKS

The purpose of risk management is to identify the risks associated with the recreation activity and assets. This requires considering potential risks from many perspectives, which may include financial, operational, organisational and public health and safety considerations to name a few.

### 7.1 Insurance Associated with this Activity

Waitaki District Council insures assets as part of the Local Authorities Shared Services (LASS) group.

The type and level of insurance cover taken is dependent on the level of risk associated with the activity. Insurance policies taken out by the Council cover property and business interruption such as material damage as a result of fire, storm, explosion, flooding etc., and the consequential loss of profits from that event. Council employees are also covered for liability risks of a work related injury that is not covered under ACC.

All contractors who undertake work for the Council are required to show that they hold adequate insurance for Public Liability, Professional Indemnity and Contract Works. The level of insurance cover for the contractor is dependent on the nature of work and associated risk exposure.

Under the insurance programme, Council has the following insurance policies:

- Material Damage – Excluding Fire
- Material Damage - Fire
- Business Interruption
- Marine Hull
- Forestry
- Computer / Electronic Equipment

### 7.2 Risk Management Framework

#### 7.2.1 Risk Management Objectives

The risk management objectives for applying effective risk management are:

- Identify and manage existing and new risks in a planned and coordinated manner;
- Develop a “risk aware” culture that encourages all staff to identify risks and associated opportunities as part of their business as usual activities; and
- Improved achievement of the recreation activity objectives through informed knowledge of the range and priority of the risks that need to be managed.

#### 7.2.2 Risk Management Process

An overview of the risk management process is provided in the following steps.

##### **Stage 1 – Risk identification and management**

All identified risks are assessed based on scoring the likelihood of the event happening and then the potential consequence of the event.

The overall risk score is determined by multiplying the Likelihood and Consequence scores

*Overall Risk Rating = Likelihood x Consequence*

**Table 7 - 1: Risk Assessment**

<b>LIKELIHOOD</b>	Frequent (5)	5	10	15	20	25
	Often (4)	4	8	12	16	20
	Likely (3)	3	6	9	12	15
	Possible (2)	2	4	6	8	10
	Rare (1)	1	2	3	4	5
		Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
<b>CONSEQUENCE</b>						

**Prioritise Risk**

Final risk scores at each risk level are then prioritised as either an Extreme, High, Moderate or Low risk. Extreme and High risks are then forwarded into the action planning phase and become the main risks on the relevant risk registers that will be monitored and managed. Moderate and low risks should be periodically reviewed in case circumstances change, whereby the risk(s) are escalated for action planning.

**Table 7 - 2: Comparative Levels of Risk**

ACTION REQUIRED FOR RISK	
17-25	<b>Extreme Risk</b> - Immediate action required: Risk escalated to Executive team as a priority. Action plans with management responsibility confirmed with close scrutiny required. Only the Chief Executive and or Executive team can accept this level of risk.
11-16	<b>High Risk</b> - Priority risk reported to General Manager. Mitigation action plans and management responsibility specified with periodic scrutiny required. The relevant GM, sponsor, risk manager and programme manager can accept this level of risk.
6-10	<b>Moderate Risk</b> - Risk managed through periodic monitoring & reporting of risk profile (on watch list). The relevant project or risk manager can accept this level of risk.
1-5	<b>Low Risk</b> - Risk managed through routine procedures (on watch list). The relevant project lead/ project manager can accept this level of risk.

**Action planning**

Each main risk on the risk register is then subject to risk mitigation planning and involves a number of steps to ensure that adequate mitigation measures are in place, including a risk owner that is accountable for managing the risk and reporting on the risk status.

## 7.3 Activity Management Risk Register

The risk register for the recreation activity is recorded in the following table.

The risk assessment was undertaken by a workshop with recreation management staff in May 2014.

**Table 7-3 – Recreation Activity Risk Assessment and Plan**

Risk	Risk Descriptor	Possible cause	Risk type	Gross Risk			Current practice	Effectiveness	Net Risk			Management Options	Person Responsible	Improvement Plan Task
				Likelihood	Consequence	Risk rating			Likelihood	Consequence	Risk rating			
1	Earthquake	Structures and buildings unable to withstand seismic event	Natural	1	5	5	Buildings constructed to meet building code for seismic strength After event – inspect, assess, closure, signage, repair Insurance Civil defence/emergency plan	Fair	1	3	3	Maintain emergency plan	Recreation Manager	
2	Tsunami	Inundation and building collapse	Natural	1	3	3	After event – inspect, assess, closure, signage, repair Insurance Civil defence/emergency plan	Fair	1	3	3	Maintain emergency plan	Recreation Manager	
3	Flooding damage	Low lying, poorly drained, flood prone parkland, erosion effect. Asset damage particularly trails at high risk.	Natural	3	2	6	Land management to reduce risks, e.g. waterway containment, drainage systems, wetland /riparian planting and retention areas. Avoid location of land and assets in high risk areas. Development control avoid overloading of catchments.	Fair	2	2	4	Ensure drainage systems operating effectively Maintain emergency plan Planning input	Recreation Manager	
4	Coastal Erosion	Loss of land and need for relocation of assets	Natural	4	2	8	Monitoring of at risk sites. Relocation of assets as required	Poor	4	1	4	Construct coastal protection structures at key locations	Recreation Manager	
5	Land slips	Unstable land, extreme weather (rain) events	Natural	3	2	6	Avoid locating assets in high risk areas	Good	3	1	3	Land stabilisation measures at high risk sites	Recreation Manager	

Risk	Risk Descriptor	Possible cause	Risk type	Gross Risk			Current practice Description	Effectiveness	Net Risk			Management Options	Person Responsible	Improvement Plan Task
				Likelihood	Consequence	Risk rating			Likelihood	Consequence	Risk rating			
6	Wind event results damage and subsequent property damage and personal injury		Natural	3	3	9	Monitor weather forecasts. Management of high risk assets e.g. trees	Fair	2	3	6	Tree maintenance /removal to minimise potential risks	Recreation Manager	
7	Fire Main risk areas are forestry and landscape conservation parks and urban interface	Dry conditions, arson	Natural	3	3	9	Rural fire management guidelines as per FENZ Plan, and WDC emergency management. Actions for defensible spaces close to Council boundaries and houses.	Good	1	3	3	Further identify risks and firebreak, water supply maintenance programme	Recreation Manager	
8	Water Supply restricted	Network failure, other major event	Asset	3	1	3	Backup supply by tanker for critical services. Efficient irrigation systems Mobile toilets	Fair	1	1	1	Water use efficiency practices implemented Back up supply options available	Recreation Manager	
9	Asset failure or damage	Substandard construction or materials, lack of regular assessment, maintenance or repair, vandalism, illegal vehicle on parks	Asset	2	4	8	Maintenance, renewal and monitoring by maintenance contractor as required. 3 yearly structural assessment (engineer)	Fair	1	3	3	Annual condition inspection Systematic structure inspection by contractor Annual structural assessment (engineer)	Recreation Manager	
10	Buildings/ structures - fire	Electrical fault Vandalism/ arson, gas leaks at camps	Asset	1	4	4	Fire fighting equipment, control unauthorised access, remove ignition/fuel source	Fair	1	3	3	Maintain and monitor fire prevention measures	Recreation Manager	
11	Park furniture failure	Vandalism/misuse, normal wear and tear	Asset	3	1	3	Repairs/replacement as required based on observed or customer reported issues	Poor	1	1	1	Systematic maintenance inspection	Recreation Manager	
12	Trees – falling trees/branches causing property damage, or personal injury	Inspection deficiency/ maintenance, unpredictable failure	Asset	3	4	12	Reactive maintenance of reported issues	Poor	3	3	9	Regular assessment and scheduled Tree maintenance /removal to minimise potential risks	Recreation Manager	

Risk	Risk Descriptor	Possible cause	Risk type	Gross Risk			Current practice	Effectiveness	Net Risk			Management Options	Person Responsible	Improvement Plan Task
				Likelihood	Consequence	Risk rating			Likelihood	Consequence	Risk rating			
							Description							
13	Swimming pool plant failure – causes closure	Lack of maintenance or renewal; unpredictable failure	Asset	3	2	6	Maintenance and renewal as required and opportunities become available	Fair	2	2	4	Implement regular formal condition assessment and maintenance plan	Aquatic centre Supervisor	Implement regular condition assessment and maintenance plan
14	Injuries due to general hazards	Trips and falls, Bikes vs. pedestrians, hit by flying object, Vandalism designed to create hazard	Personal	3	1	3	Keep tracks clear, control overgrown vegetation Reactive maintenance of reported issues Contractor reports any hazards observed as part of normal duties Lifeguarding, Pool Safe accreditation, building maintenance	Poor to Fair	2	1	2	Contractor inspections and report any hazards – as part of condition/maintenance inspections	Recreation Manager Aquatic centre Supervisor	
15	Injury to volunteers and activities of others on council land	General hazards	Personal	2	2	4	Volunteers managed under HSE act and in accordance with existing Council HSE Policies	Good	1	2	2		Recreation Manager	
16	Injury from Dogs on parks	Dog attacks	Personal	3	3	9	Dog control bylaws Dog ranger enforcement Signage	Fair	2	3	6		Recreation Manager	
17	Water Bodies (built water areas) – drowning	Unfenced Deep water Difficult exit Entrapment	Personal	2	4	8	Built ponds designed to ensure gently sloping banks to allow exit etc otherwise accept the risk - nature of the facility.  Young children should usually be under supervision hence no policy for fencing all ponds	Fair	1	4	4		Recreation Manager	
18	Injury as a result of third party structures	Structures fail or are inherently unsafe	Personal	2	3	6	Leases and licences with H & S conditions for known and approved third party structures on Council land Contractor inspections and report	Good	1	2	2		Recreation Manager	

Risk	Risk Descriptor	Possible cause	Risk type	Gross Risk			Current practice	Effectiveness	Net Risk			Management Options	Person Responsible	Improvement Plan Task
				Likelihood	Consequence	Risk rating			Likelihood	Consequence	Risk rating			
							Description							
							Removal of any structures such as rope swings, huts and ramps considered unsafe							
19	Playground injuries or death	Injury through normal activity Injury or death as a result of misuse or equipment design or failure	Personal	2	4	8	Compliance with NZS 5828  Prioritise high use sites  Signage	Good	1	3	3		Recreation Manager	
20	Cemetery headstones falling	Hazards cause injury	Personal	2	3	6	Inspections and lay down any considered hazardous	Good	1	3	3		Recreation Manager	
21	Cemetery collapsed or open graves	Hazards cause injury	Personal	2	1	2	Cover open graves and monitor & repair subsidence	Good	1	1	1		Recreation Manager	
22	Vehicle/pedestrian accident	Mix of pedestrians and moving vehicles on sites with roads/carparks	Personal	2	3	6	Speed restrictions, one way areas	Fair	1	3	3		Recreation Manager	
23	Health Hazards affect health of users	Poor hygiene in public toilets	Personal	4	3	12	Toilet cleaning and maint Documented cleaning specifications. Hygienic disposal bins Contractor monitoring	Good	2	3	6		Recreation Manager	
24	Personal attack and threatening behaviour	Illegal and undesirable activity of parks and facility users	Personal	2	4	8	Design, lighting, location of toilets, vegetation control, apply CPTED principles, surveillance cameras	Fair	1	4	4	Safer design of new toilet facilities, security patrols if necessary Security cameras	Recreation Manager	

Risk	Risk Descriptor	Possible cause	Risk type	Gross Risk			Current practice	Effectiveness	Net Risk			Management Options	Person Responsible	Improvement Plan Task
				Likelihood	Consequence	Risk rating			Likelihood	Consequence	Risk rating			
							Description							
25	Skin irritation from swimming pool water treatment chemicals	Dosing management failure. User hyper sensitivity	Personal	3	2	6	Automated systems, daily monitoring and water testing	Good	1	2	2		Aquatic centre Supervisor	
26	Swimming pool drowning/death	Medical, injury, swimming inability	Personal	3	4	12	Lifeguarding, Pool Safe accreditation	Good	2	4	8		Aquatic centre Supervisor	
27	Swimming pool water borne infections	Water supply or human transfer	Personal	3	3	9	Chlorination, filtration and UV. Swimmer /parental education	Good	2	2	4		Aquatic centre Supervisor	
28	Lessees failure to maintain assets	Poor lease documentation Non-performance of leases, Ineffective management and monitoring of lessees	Business	2	2	4	Lease documents Building consent	Good	1	2	2	Ongoing lessee liaison and monitoring	Recreation Manager	
29	Contractor failure	Contractor business fails/defaults	Business	1	3	3	Robust procurement process to ensure engagement of large/reputable companies with depth of available resources.	Good	1	2	2	Multiple contractors engaged to provide backup.	Recreation Manager	
30	Contractor activity risk	Some activity of contractor causes injury or death to member of public	Business	2	4	8	Contract spec H&S requirements and monitoring.	Fair	1	4	4		Recreation Manager	
31	Statutory compliance failure	Failure to follow all legal requirements and processes Lack of awareness of requirements	Business	2	2	4	Consideration of all legal requirements affecting the parks operations	Good	1	2	2		Recreation Manager	
32	Cemetery lack of spare capacity/planning	Pandemic and/or demand increases beyond capacity	Business	2	3	6	Monitoring & planning for current burial demand	Good	1	3	3	Planning for pandemic requirements	Recreation Manager	



Risk	Risk Descriptor	Possible cause	Risk type	Gross Risk			Current practice Description	Effectiveness	Net Risk			Management Options	Person Responsible	Improvement Plan Task
				Likelihood	Consequence	Risk rating			Likelihood	Consequence	Risk rating			
33	Cemetery – loss of sexton service/ knowledge	Staff leaving particularly during high demand period (e.g. pandemic)	Business	2	3	6	Backup staff trained and available	Good	1	3	3	Contractor with additional trained staff resources to call on.	Recreation Manager	
34	Loss of, or inaccurate burial records	Incorrect recording of burial details, Data systems failure	Business	2	2	4	Manual documented burial record keeping	Poor	1	2	2	Documented procedures for burial record keeping, Computer systems backup Quality Assurance checks GPS mapping and photo records	Recreation Manager	Computerise cemetery records keeping with GPS and photo information
35	Chemical spillage or contamination	Operator accidental spillage. Applicator error. Containment failure	Environmental	2	3	6	Engagement of certified chemical operators. Monitor that contractor staff suitably trained/skilled.	Fair	1	3	6	Monitoring of contractor chemical handling procedures	Recreation Manager	Monitoring of contractor chemical handling procedures
36	Exposure to chemicals	Animal (dog) sensitivity to chemicals	Environmental	2	1	2	Warning signage installed on all sprayed sites	Good	1	1	1	Implement no spray areas on request.	Recreation Manager	

## SECTION 8 – WHAT ARE OUR SYSTEMS

### 8.1 Asset Management System

Asset data used for this AMP is currently recorded in Hansen AMS plus the spatial data is recorded in the Councils GIS system.

The updating of parks assets information has been completed during 2013 and 2104 and systems are in place to maintain this data. As such, parks asset information is considered up to date and reliable.

The asset data updating also included condition assessment, however no remaining life has been collected and there is a very high percentage of assets recorded in fair condition. This limits the value of the information for accurately assessing priorities for asset renewal planning.

A monthly update of asset information is undertaken based on office-based systems to capture works undertaken to build, replace or remove assets, together with ongoing field based validation.

For the collection and updating of asset data, condition and remaining life, the process, procedures, staff skills and training need to be documented to ensure consistency and quality control is achieved.

Park land that is actively maintained is mapped in the GIS system and all assets GPS located. Other park land that is not actively used also needs to be mapped.

The building asset inventory is less well developed and requires the identification and recording of major components to provide more detail for effective asset renewal and building maintenance planning.

There is generally very little alignment with the parks category and asset groupings with the operating budget. To enable cost analysis and reporting to be effectively and consistently achieved, it is recommended that budgets, parks categories and asset system information be more closely aligned. This can be done through the use of work orders in Hansen.

## 8.2 Data Confidence and Reliability

Table 8.2 provides the confidence framework (IIMM) used to determine the confidence in the asset data used in this AMP.

**Table 8-1: Asset Data - Confidence Grades**

Confidence Grade	General Meaning
Highly Reliable	Data based on sound records, procedure, investigations and analysis, documented properly and recognised as the best method of assessment.
Reliable	Data based on sound records, procedures, investigations and analysis, documented properly but has minor shortcomings, for example the data is old, some documentation is missing, and reliance is placed on unconfirmed reports or some extrapolation.
Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported, or extrapolated from a limited sample for which grade highly reliable or reliable data is available.
Very Uncertain	Data based on unconfirmed verbal reports and/or cursory inspection and analysis.

The tables below reflect the confidence in the asset data. The tables relate to the percentage of components that fall into each confidence grade category.

**Table 8-2: Overall Average Data Confidence**

Asset Type	Highly Reliable	Reliable	Uncertain	Very Uncertain	Unassigned
Parks	95%	5%			
Public Toilets	95%	5%			
Aquatic Facility	95%	5%			

**Table 8-3: Overall Condition Confidence**

Asset Type	Highly Reliable	Reliable	Uncertain	Very Uncertain	Unassigned
Parks	80%	20%			
Public Toilets	90%	10%			
Aquatic Facility	50%	40%	10%		

## 8.3 Reporting

The contractor reports monthly to the Recreation Manager on progress with delivery against contract specifications and other projects.

The Recreation Manager provides 6 weekly reports to the Community Services Committee of Council and to the Community Boards to update them on progress against Annual Plan projects, operations and maintenance performance and any other issues.

## 8.4 Asset Management Improvements

**Table 8-4: Section 8 Asset management Improvements**

- Complete GIS mapping of all parks (non-actively maintained/used).
- Collect and record building major component asset information to provide effective base information for building asset renewal and maintenance planning.
- Prepare an operations manual to document the process and procedures and staff skills, for the collection and updating of asset data, condition and remaining life, to ensure consistency and quality control is achieved.



## SECTION 10 – APPENDICES

### Appendix 1- Statutory Requirements

LEGISLATION	DESCRIPTION
<b>Local Government Act 2002</b>	<p>Part 2 of The Local Government Act 2002 was amended in 2012 and states that one of the purposes of local government is “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”. Further to this, the Act states “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:</p> <ul style="list-style-type: none"> <li>a) efficient; and</li> <li>b) effective; and</li> <li>c) appropriate to present and anticipated future circumstances.</li> </ul> <p>Section 11 of the Local Government Act identifies reserves, recreational facilities and other community infrastructure as core services and requires a local authority to have particular regard to the contribution they make to its community.</p>
<b>Reserves Act 1977</b>	<p>The Reserves Act 1977 applies to all public land that has been vested or gazetted under the Act. As a mandatory requirement of this Act, management plans should be prepared for all recreation reserves to provide a framework for future management decisions relating to their maintenance, use and development. Ideally reserve management plans should be developed grouping reserves under the park categories used in this Parks Strategy.</p> <p>The Reserves Act specifies in general terms the purpose of each class of reserve and requires that each reserve be managed in accordance with this purpose. The Act also requires that Council complete a process of public notification for the leasing of areas of reserve (covered by the Act) where it is not in accordance with the management plan.</p> <p>There are a number of areas of open space land that do not hold formal Reserve Act status. This land is generally fee simple awaiting Council completion of the formal process of gazetting as considered appropriate. Council does have a responsibility, where it uses funds set aside for reserve purchase or accepts land in lieu of a reserve contribution, to retain the land for the long term enjoyment of the community. Usually this land is vested formally as reserve.</p> <p>The Department of Conservation is responsible for overseeing the Reserves Act.</p>
<b>Resource Management Act 1991</b>	<p>The RMA is the main piece of legislation which sets out how we should manage our environment. The Act promotes the sustainable use of resources and managing the environment sustainably. The Act requires councils to develop District Plans which set out policies and rules for the use and development of land. Requirement to obtain resource consent is driven by the Act or the District Plan.</p>
<b>Building Act 2004</b> The Building Code (Building Regulations 1992)	<p>The Building Act sets out the rules for construction, alteration, demolition and maintenance of new and existing buildings. The Act ensures that people can use buildings safely and can escape from the building in the event of an emergency.</p> <p>The Building Code is a schedule to the Building Regulations 1992, prescribing function and requirements for buildings. It contains accessibility requirements for public buildings.</p>

<b>Camping Ground Regulations 1985</b>	Governs construction accessibility and safe use of camping grounds. It requires Council to ensure all buildings and facilities constructed comply with these regulations.
<b>Burial and Cremation Act 1964</b>	The Burial and Cremation Act is the primary legislation for the management of burial and cremation in New Zealand. Its primary purpose is to ensure that every community has access to places for burial and cremation. Cemeteries are an essential public service and local authorities have a legal responsibility under the Act to provide them. The Act authorises local authorities to undertake work for the purpose of carrying out this duty - namely acquisition of land and establishing, maintaining and improving cemeteries.
<b>Health Act 1956</b>	The Health Act sets out obligations for local authorities to improve, promote, and protect public health within its district and for that purpose is empowered to appoint environmental health officers to assess and manage nuisance and create and enforce bylaws to protect public health. Cemeteries are specifically included as a sanitary work in the Act and local authorities may be required by the Minister to provide, alter or extend sanitary works under this Act.
<b>Health and Safety at Work Act 2015</b>	The objective of the Health and Safety and Employment Act 1992 is to promote the prevention of harm to all people at work, and others in, or in the vicinity of, places of work. The emphasis of the law is on the systematic management of health and safety at work. It requires employers and others to maintain safe working environments, and implement sound practice. It recognises that successful health and safety management is best achieved through good faith co-operation in the place of work and, in particular, through the input of those doing the work. Worksafe NZ is responsible for administering the Act
<b>Fire and Emergency NZ Act 2017</b>	Sets out how fire and emergency services will be provided and includes urban and rural services.
<b>Public Bodies Leases Act 1969</b>	This Act provides local authorities' powers of leasing for local purpose reserves.
<b>Occupiers Liability Act 1962</b>	Relates to the liability of occupiers and others for injury or damage resulting to persons or goods lawfully on any land or other property from dangers due to the state of the property or to things done or omitted to be done there. Commonly referred to as 'duty of care'.
<b>Forests Act 1949</b>	This Act prescribes the management and replanting of vegetated areas for which carbon sink covenants are created.
<b>Fencing Act 1978</b>	This prescribes the procedure for fencing boundaries and sharing costs associated with these fences.
<b>Historic Places Act 1993</b>	Governs protection of sites and features, which have been associated with human activity for more than 100 years.
<b>Electricity Act 1992</b>	This act deals with the supply of electricity. The act allows the formulation of regulations. 1, Electricity (Hazards from Trees) Regulations 2003; these prescribe the process for trimming and removal of trees close to power lines.
<b>Hazardous Substances and New Organisms Act 1996</b>	This act deals with chemicals and plants imported from overseas.
<b>Other Legislation</b>	Other legislation may be relevant from time to time including: <ul style="list-style-type: none"> <li>• The Biosecurity Act 1993 - governs the management of pests and unwanted organisms</li> <li>• The Conservation Act 1987 – promotes the conservation of natural and historic resources</li> <li>• Treaty of Waitangi Act 1975 – sets out foundation principles important to be recognised with regard to Iwi.</li> <li>• Dog Control Act 1996</li> </ul>

## Appendix 2- Technical Levels of Service

### Parks Provision Level of Service (LoS)

Parks Provision LoS	Park Category					
	Public garden	Civic Space	Neighbourhood Park	Natural	Outdoor Adventure	Sport and Recreation ground
<b>Provision</b>	<p>Additional public gardens will be based on the opportunity to acquire a site that has specific special characteristics that warrant its acquisition or protection.</p> <p>No minimum size is identified although it is expected sites will be no smaller than 5,000m<sup>2</sup>.</p>	<p>The size of Civic Parks can vary widely from a few hundred square metres up to a hectare or more.</p> <p>Civic Spaces are located in central locations with populations greater than 500, that are easily accessible or where a natural point of congregation will occur.</p> <p>Provision in existing business districts is largely dependent on historic design, but consideration should be given to the creation of Civic Spaces in all new business/retail centre developments.</p>	<p>Parks should be distributed so that there is no greater distance than 600 metres or 10 minute walk from an urban residential property to a park.</p> <p>Size to be a minimum of 3,000m<sup>2</sup> with a preferred size from 4,000 to 6,000m<sup>2</sup> with at least 50% comprising usable flat land.</p> <p>Land provided will need to be level (at least 50%) with good natural drainage, good quality soils and not flood prone.</p> <p>An open frontage (providing a safe ambiance) with access to at least one road frontage plus pedestrian/cycle access to other streets, to maximise linkages to as many parts of the neighbourhood as possible. Centrally located to the residential environment</p>	<p>Typically they will be adjacent to/or contain water bodies such as wetlands, coastal margins or will be areas of native bush or other native ecological habitat.</p> <p>No minimum size is identified, although it is expected sites will be no smaller than 1 hectare.</p> <p>Land may be located anywhere in the District where a site has specific values that warrants its acquisition as a natural park.</p>	<p>Provision will usually be based on either utilising existing public land which may have been acquired for reasons other than nature based recreation, e.g. water catchment or river protection areas, erosion control, quarries, open space protection; or where the direct acquisition of land for the primary purpose of nature based recreation will be justified.</p> <p>Sites will generally be large (20 hectares plus) and located either on the outskirts, or quite some distance from urban areas.</p>	<p>Focus on centralisation at Oamaru/Weston, with community parks at rural towns of Kurow, Palmerston – to meet local competition standard.</p> <p>Centennial oval to meet regional/national competitions.</p> <p>Size should accommodate at least two full size winter fields (approximate dimension 130m x 80m each, equal to approximately one hectare per winter field) and also provide suitable land for on-site car parking, facility development and an off-field training ground.</p> <p>This equates to a minimum parcel of land of five hectares and up to 15 hectares to cater for multi-use activities.. Land provided will need to be flat, with well-drained, good quality soils and not flood prone.</p>

### Parks - Development Level of Service

Parks Development LoS	Park Category					
	Public garden	Civic Space	Neighbourhood Park	Natural	Outdoor Adventure	Sport and Recreation ground
<b>Transport provision</b>	<p>Developed off street parking where required with hard paving. Road for public and maintenance access.</p>	<p>Not required.</p>	<p>Pedestrian and cycle access.</p> <p>On site car parking not generally required unless recreation/community buildings provided.</p> <p>Street side parking bays for larger sites.</p>	<p>Off street car parking provided at high use sites only. Metalled surface most likely with sealed car parks at high use areas.</p>	<p>Sealed entry road. Sealed carparks at high use sites.</p> <p>Metalled secondary roads and low use carparks.</p>	<p>Developed off street car parking where possible, with hard paving. Size of car park will be dependent on site usage (refer to District Plan requirements).</p> <p>Roading, with hard paving for access for clubrooms and maintenance purposes. District parks will aim to provide some level of</p>



Parks Development LoS	Park Category					
	Public garden	Civic Space	Neighbourhood Park	Natural	Outdoor Adventure	Sport and Recreation ground
						sealed or on site carparking.
<b>Public Toilets – (Refer NZS 4241: 1999 – classes D-F)</b>	On site high quality (D) toilets designed to be compatible with site.	High quality (D) toilets provided within 300 metres of site.	Generally not provided as majority of usage is local and within walking distance of home. May be provided on sites and where users are likely to travel beyond walking distance, level of activity/usage or length of stay warrants provision.	Standard (E) or wilderness (F) toilets may be provided at entranceway/carpark area or other gathering points for high use sites.	Standard (E) or wilderness (F) toilets may be provided at entranceway/carpark area and at gathering points through park as required.	Standard (E) toilets to be provided on site (only premier fields) – either standalone or changing facilities. May only be accessible during times of sports play. May be combined with changing rooms. No public toilets on leased sites.
<b>Tracks and paths</b>	Developed pathways on main routes, shared use (min 1.8m width). Main routes to be hard paved or loose surface used appropriate to the nature of the park and use, or location of the path.  60% Path 40% Walking	Developed pathways on main routes, shared use (min 1.8m width). Main routes to be hard paved or loose surface used appropriate to the nature of the park and use, or location of the path.  100% Path	Shared use pathways that encourage and provide linkages between roads. Path/kerb/gates designated to cater for accessible and pram/buggy use. Paving surface (i.e. paved or loose surface) determined by park character and intended level of use.  20% Path 80% Walking	Walking and mountain bike tracks provided as appropriate. Higher use walking tracks metalled and graded appropriate to usage. Apply NZS HB 8630:2004 category system  60% Walking 40% Tramping	Metalled or natural walking paths dependent on category and level of use. Mountain bike tracks to be graded to a standard on intended usage. Apply NZS HB 8630:2004 category system / recognized mountain bike grading systems  60% Walking 40% Tramping	Provide for access to all buildings. Tracks and paths may be provided around the perimeter of the park to provide for all weather walking opportunities and also linkage routes where appropriate. Path/kerb/gates designed to cater for accessible use. Paving type will depend on usage level and/or park character.  100% Paths
<b>Furniture and structures</b>	High quality furniture, fencing, lighting and structures provided. Seats, bins, tables, lights etc to be of a consistent brand/style. May use specifically themed or quality furniture and structures above that normally used in other parks. May include statues and sculptures.	High quality furniture, fencing, lighting and structures provided. Seats, bins, tables, lights to be of a consistent brand/style. Possible themed or quality furniture and structures that normally used in other high use parks/reserves.  Drinking fountains where appropriate.  Art works may be provided where appropriate	Provision of seating, bins and tables.  Standard quality furniture, fencing and structures provided.  Lighting not generally provided.	Limited furniture such as picnic tables provided at car parks/picnic areas. Seats provided at key viewing or rest points. Where it is appropriate rubbish bins will be provided.	Seats provided at key viewing or rest points on walking tracks. Vehicle barriers along roads to control vehicle access as required. Shelters, picnic facilities	Standard quality furniture, fencing and structures provided. Fitness trails may be provided.
<b>Visitor information and wayfinding</b>	Comprehensive signage to be provided that includes as appropriate: -Interpretation panels describing history and special values or features -Map of the park -Information and control signage at entrances -Directional signage at path junctions	Not generally required.	Standard name and control signage  Basic style	Signage provided to identify park and provide directional signage/control information.  Additional signage and visitor information as appropriate.  Directional signage at path	High quality signage at entrance to identify park. Interpretation and map signs provided at major entry areas. Control and safety signage provided as required. Directional signage at path entries/junctions.  Premier/ Basic style signage.	Standard name and control signage. Sports field layout and location map may be provided at Premier grounds.

Parks Development LoS	Park Category					
	Public garden	Civic Space	Neighbourhood Park	Natural	Outdoor Adventure	Sport and Recreation ground
	-Educational information and plant labels			junctions with times/distances.  Basic style signage.		
<b>Tree planting</b>	Extensive general and specimen trees as appropriate to the site and location to create a sheltered and protected environment and to add to interest and colour	Opportunities to establish specimen trees for shelter, shade and amenity will be maximized as appropriate to the site. Use of raised tree plats if required	Opportunities to establish specimen trees will be maximized to provide shade, shelter and enhance amenity values.  Fruit trees may be planted in selected areas.	Not provided	Not provided	Opportunities to establish specimen trees as appropriate to the site and location will be maximized to provide shade for spectators and shelter. Typically these will be on the boundary to create sense of enclosure and shelter and to minimize impact on the areas used for sports fields.
<b>Gardens and landscaping</b>	Extensive high quality gardens that include mixed shrubs, roses, perennials or annuals and specific plant collections.	Dependent on the size and design, the development of high quality gardens and grass areas will be included. Use of raised planting plots and annual beds.	Low maintenance shrub gardens will generally be developed on the road frontage only.  Food crops may be planted in selected areas.	Mown amenity grass may be provided at picnic sites and site entrances.	Mown amenity grass may be provided at picnic sites and site entrances.	Little or no shrubs development.
<b>Recreation facilities</b>	Key Strategic playgrounds	Destination playgrounds	Recreation facilities such as playgrounds (Basic) and Youth playgrounds/facilities generally provided, with design and scale to meet identified local community needs.	Not provided	Youth playgrounds e.g. mountain bike / BMX/ skate parks.	Other recreation facilities such as playgrounds and youth facilities may be provided.
<b>Services</b>	Outlets for power, water for major events	Outlets for power, water for major events	Not provided	Not provided	Not provided	Not provided
<b>Water features</b>	Depending on the nature or typography of the park, opportunities for the development of water features such as lakes, ponds, streams or fountains may be included.	Not provided	Not provided	Not provided	Not provided	Not provided
<b>Buildings</b>	Purpose built buildings and glass houses with controlled environments provided for the display of flowers and plants not able to be grown outdoors may be provided  Provision for café/restaurant and visitor centre. Provision for maintenance buildings, Aviaries	Provision for cafe/restaurant.	Generally buildings will not be provided for. Appropriate community or recreation buildings that do not compromise open space vales will be considered to meet local needs.	Not provided	Not provided	Provision for the development of buildings e.g. clubrooms, to be minimized through joint ventures and shared use. However, some specific sites may be utilised solely or intensively for recreation facility buildings.

Parks Development LoS	Park Category					
	Public garden	Civic Space	Neighbourhood Park	Natural	Outdoor Adventure	Sport and Recreation ground
	and small zoological displays					
<b>Vehicle barriers</b>	Not provided	Not provided	Provision of vehicle barriers as required to create visual boundary to the park and prevent vehicle access.	Not provided	Not provided	Provision of vehicle barriers as required to create visual boundary to the park and prevent vehicle access.
<b>Drainage and irrigation</b>	Irrigation	Irrigation	Not provided	Not provided	Not provided	Field drainage and irrigation will be provided on sports fields where conditions and intensity of use require this. Generally all parks will include these assets to ensure a high standard of turf quality is maintained
<b>Playing surface</b>	Not provided	Not provided	Not provided	Not provided	Not provided	Two levels – premier and local  Level, even, no deformations, predominantly weed free with a continuous cover of turf.

Parks - Operation and Maintenance Level of Service

	Public garden	Civic Space	Neighbourhood Park	Natural	Outdoor Adventure	Sport and Recreation ground
<b>Grass maintenance</b>	Highest quality grass mowing standard for high use and garden areas. Arisings collected. Mechanical edging. Maintenance of fine turf species	Highest quality grass mowing standard for high use and garden areas. Arisings collected. Mechanical edging.	Standard quality grass mowing standard that consistently maintains a surface suitable for walking and informal ball games.	Low to medium standard quality grass mowing where required, e.g. picnic areas.	Low to medium standard quality grass mowing where required, for example at picnic areas.  Use of livestock where appropriate.	Grass mowing standard fit for purpose for the particular sports codes  Standard quality mowing for surrounds and general use areas.
<b>Turf management</b>	Regular turf renovation programmes undertaken, including mechanical aeration, de-thatching, fertiliser, weed control, under-sowing and topdressing	Not required	Limited to tasks required to respond to specific problems	Not required	Highest quality grass mowing standard for high use and garden areas.	Regular turf renovation programmes undertaken, including mechanical aeration, fertiliser, weed control, under-sowing and topdressing as determined by NZSTI assessment and programme
<b>Garden Maintenance</b>	High quality "weed free" garden maintenance standard	High quality "weed free" garden maintenance standard	Garden areas will be maintained to a Grade 2 (medium quality) standard.	Not required	Not required	Medium quality garden maintenance standard
<b>Vegetation Control</b>	High standard weed control standard for fence-lines, structures and car parks to maintain a "weed free" appearance consistent with grass standard. Mechanical and chemical methods	High standard weed control standard for fence-lines, structures and car parks to maintain a "weed free" appearance consistent with grass standard. Mechanical and chemical methods	Medium weed control standard for fence-lines, structures and car parks to maintain a tidy appearance consistent with grass standard	Medium weed control standard for fence-lines, structures and car parks to maintain a tidy appearance consistent with grass standard	Medium weed control standard for fence-lines, structures and car parks to maintain a tidy appearance consistent with grass standard	Medium weed control standard for fence-lines, structures and car parks to maintain a tidy appearance consistent with grass standard
<b>Furniture and structures</b>	Structures to be maintained in "as new" condition, free from any breakages, damage or graffiti.  Non-urgent repairs within three days.  Paint coatings to be unfaded and free from chips/flaking.  Critical Structures inspected annually.	Structures to be maintained in "as new" condition, free from any breakages, damage or graffiti.  Non-urgent repairs within three days.  Paint coatings to be unfaded and free from chips/flaking.  Critical Structures inspected annually.	Structure maintenance will be focused on maintaining good structural condition, safety and a tidy appearance.  Repairs based on observation during other activities or customer report. Response time for non-urgent repairs within one week.  Critical Structures inspected annually.	Structure maintenance will be focused on maintaining good structural condition and safety.  Repairs based on observation during other activities or customer report. Response time for non-urgent repairs within one week.  Critical Structures inspected annually	Structure maintenance will be focused on maintaining good structural condition and safety. Repairs based on observation during other activities or customer report. Response time for non-urgent repairs within one week.  Critical Structures inspected annually.	Structure maintenance will be focused on maintaining good structural condition, safety and a tidy appearance. Repairs based on observation during other activities or customer report. Response time for non-urgent repairs within one week.  Critical Structures inspected annually.
<b>Tracks and paths</b>	Paths shall be kept clean and tidy, free of litter, green debris and weeds at all times.  Shall be maintained in a smooth and safe condition free of potholes, scouring, obstructions and other hazards or defects.	Paths shall be kept clean and tidy, free of litter, green debris and weeds at all times.  Shall be maintained in a smooth and safe condition free of potholes, scouring, obstructions and other hazards or defects.	Paths shall be kept free of litter and debris with monthly inspection.  Shall be maintained in a smooth and safe condition free of potholes, scouring, obstructions and other hazards or defects.	Tracks will be maintained in a safe and usable condition. The service level standard will be applied as per NZS HB 8630:2004 category.  Tracks are inspected monthly for routine repairs	Tracks will be maintained in a safe and usable condition. The service level standard will be applied as per NZS HB 8630:2004 category.  Tracks are inspected monthly for routine repairs and maintenance and six	Paths shall be kept free of litter and debris with monthly inspection.  Shall be maintained in a smooth and safe condition free of potholes, scouring, obstructions and other hazards or defects.

	Public garden	Civic Space	Neighbourhood Park	Natural	Outdoor Adventure	Sport and Recreation ground
				and maintenance and six monthly for structural inspections.	monthly for structural inspections.	
<b>Refuse and litter</b>	Litter bins to be emptied before overflowing (minimum three times per week).  All sites left in litter free state following any visit and collected prior to any mowing operation.  Minimum of three weekly inspections	Litter bins to be emptied before overflowing (minimum three times per week).  All sites left in litter free state following any visit and collected prior to any mowing operation.  Daily inspections	Litter bins to be emptied before overflowing (minimum once per week).  All sites left in litter free state following any visit and collected prior to any mowing operation. Minimum of once weekly inspection.	All sites left in litter free state following any visit and collected prior to any mowing operation. Minimum of once weekly inspection at high use sites/carparking areas.	All sites left in litter free state following any visit and collected prior to any mowing operation.  Minimum of once weekly inspection at high use sites/carparking areas.	Litter bins to be emptied before overflowing (minimum once per week).  All sites left in litter free state following any visit and collected prior to any mowing operation.  Minimum of once weekly inspection.

### Playground Provision Level of Service

	Playgrounds – Provision LoS
<b>Provision</b>	To provide playgrounds that are within easy access of residential areas throughout the District and are appropriate to the size of the communities. In towns with more than 200 residential properties a *Basic* Playground will be accessible within 600 metres  Youth Play opportunities will be provided on a case-by-case basis where communities develop them and Council agrees to fund them  A “Destination” Playground will be provided at Friendly Bay (Oamaru Harbour)  A “Key Strategy” Playground is provided at the Oamaru Gardens

### Playground Development Level of Service

Services and facilities	Destination Playground – Development LoS	Basic Playground – Development LoS
<b>Location</b>	Generally located at Premier Parks	Generally located at neighbourhood parks but may also be located at other sites where location fulfills neighbourhood or local need.
<b>Access</b>	Adequate parking and bike racks are provided in proximity to the playground.	Typically accessed by vehicle, foot or bicycle. Parking will be provided in association with adjacent facility. Bike racks may be provided in proximity to the associated use.
<b>Age Groups</b>	Play features meet the needs of all ages including teenagers.	Play features designed to predominantly cater for younger age groups (up to 10 year old).
<b>Litter Bins</b>	Litter bins provided.	Litter bins not provided specifically for playground users.
<b>Toilets</b>	Toilets located within proximity to playground. All toilets to have baby change facilities and be accessible to	Not provided specifically for the playground users.

Services and facilities	Destination Playground – Development LoS	Basic Playground – Development LoS
	disabled.	
<b>Additional Facilities</b>	Facilities such as barbeques, shelters and drinking fountains may be considered.	

### Playground Operation and Maintenance Level of Service

Tasks	Playground Operation Service Level
<b>Overall Service Delivery outcome</b>	To undertake the inspection and maintenance of playground equipment and safety surfacing so that they continue to be functional and safe, are presented in a well-maintained condition, and to ensure that any damage or breakages are made safe immediately and repaired promptly.
<b>Inspections</b>	Undertake inspections, repairs and other actions as necessary to ensure Council complies with “NZS 5828:2004 Playground equipment and surfacing”, for the maintenance and operation of playground equipment located on its parks. <ul style="list-style-type: none"> <li>• Visual Inspection – Monthly</li> <li>• Structural Inspection - Annually</li> </ul>
<b>Maintenance</b>	To be maintained in operational condition, free from any breakages, damage or graffiti and safe to use. Paint coatings to be free from chips, flaking or fading. The soft fall area shall be kept loose, safe and free from dangerous items, foreign material and litter. The soft fall material shall comply NZS 5828:2004. All moving parts will be lubricated at each maintenance visit. Non-repairable or unsafe items will be isolated or removed from the playground until repairs can be affected.

### Streetscape and Trees Provision Level of Service

	Streetscape and Trees – Provision LoS
<b>Provision - Gardens</b>	<p>Street gardens will generally be provided:</p> <ul style="list-style-type: none"> <li>• At town thresholds to highlight and beautify the entrance and also to assist with reducing vehicle traffic speeds</li> <li>• On roundabouts and traffic Islands to create visual awareness, beautification, seasonal colour and contrast and as cover for maintenance purposes</li> <li>• At entrance to subdivisions to create visual interest and beautification</li> </ul>
<b>Provision – Park trees</b>	<p>Opportunities to establish trees as appropriate to the site and location will be maximised. Typically these will be on the boundaries to create sense of enclosure and shelter and to minimise the use of area available for active recreation as appropriate to the site.</p>
<b>Provision – Street trees</b>	<p>Provision of street trees has historically been provided in certain streets where either berms, community desire or traffic calming has resulted in their establishment.</p> <p>Street trees will generally be provided where:</p> <ul style="list-style-type: none"> <li>• there is sufficient public support</li> <li>• there is sufficient space to accommodate root zone development (the minimum requirement is 1.2m. wide)</li> <li>• street trees are unlikely to cause significant long term management problems (such as potential conflict with overhead underground services, traffic visibility and alternative road plans)</li> <li>• trees will enhance the quality of the streetscape.</li> </ul>

### Streetscape and Trees - Development Level of Service

Services and facilities	Streetscape and Trees –Development LoS
<b>Garden planting design</b>	<p>The design of streetscape planting and plant selection shall aim to provide visual interest, seasonal colour and contrast, with plants that have low maintenance requirements, provide a dense cover to suppress weeds, are tolerant of a wide range of climatic conditions and have a relatively long life.</p> <p>Irrigation systems will be required for all street gardens.</p>
<b>New tree planting</b>	<p>The designs for new tree planting shall be based on:</p> <ul style="list-style-type: none"> <li>• The relationship of trees with their surroundings in terms of character, form, amenity and ecological value</li> <li>• The foreseeable effects of trees in relation to shade, views, services and potential damage to built structures</li> </ul> <p>The scale of trees in terms of built structures in relation to potential size and numbers of trees used in the design.</p>
<b>Street tree planting</b>	<p>The actual placement of individual street trees shall be based on the following matters:</p> <ul style="list-style-type: none"> <li>• the overall design of the street planting</li> <li>• the proximity to and likely effect on overhead wires</li> <li>• the proximity to and likely effect on underground services</li> <li>• the effect on vehicular and pedestrian access and sight visibility</li> <li>• the possibility of alternative roading plans such as road widening and intersection improvements.</li> </ul>
<b>Consultation – Street trees</b>	<p>Consultation with local residents and property owners will be undertaken, wherever this is appropriate, before any major street tree planting is undertaken. In commercial areas wider public consultation, with business owners for instance, will be undertaken where necessary. Consideration will be given to written requests from residents not to have a street tree outside their property. The final decision will be based on how critical the tree is to the overall design for the street.</p>
<b>Consultation - Park trees</b>	<p>Park tree planting will generally be a of a routine nature and consultation will only be required where an extensive planting or replacement programme is proposed or the overall effect of the planting will significantly change the nature of the park.</p>

### Streetscape and Trees - Operation and Maintenance



Tasks	Streetscape and Trees Operation Service Level
<b>Overall Service Delivery outcomes</b>	<p>To maintain gardens so that provide an attractive, healthy and tidy amenity display at all times</p> <p>To promote maintenance of trees in a safe, healthy and natural form.</p> <p>Priority for work shall be based on:</p> <ul style="list-style-type: none"> <li>(a) health and structural safety of the tree</li> <li>(b) essential service clearance</li> <li>(c) form pruning for desirable clearance and amenity effects</li> </ul>
<b>Garden maintenance</b>	<p>Town centre garden areas will be maintained to a high standard, in a weed free condition, with weekly inspections and litter removal.</p> <p>Suburban gardens will be maintained to a medium standard with inspections and maintenance on a monthly basis</p>
<b>Refuse and litter</b>	Keep gardens clean and litter free through the regular emptying of refuse bins, inspections and collection of loose litter
<b>Street tree inspections</b>	All street trees are to be inspected every 3 years and where areas of possible failures are noted, specific more detailed inspections, may be required by a qualified arborist.
<b>Street tree maintenance</b>	<p>A remedial work schedule will be developed for annual completion to fit the approved budget. The general service level is to undertake an annual visual inspection to identify any current maintenance needs that will be addressed within 12 months or as priority determines to maintain safety. In addition planned maintenance will be undertaken on a 5-year cycle.</p> <p>Specifically identified trees requiring a greater level of maintenance will be identified and recorded for annual maintenance.</p> <p>Scheduled maintenance will include corrective pruning to improve the long term shape of the tree, removal of dead or dangerous branches, crown lifting and thinning to improve visibility for road users and to ensure warning signs are visible.</p> <p>All scheduled work will be undertaken to established arboricultural practices.</p>
<b>Emergency works</b>	These works might arise as a result of sudden tree breakage, accident or local emergency access requirement. Generally the works undertaken will be to make a hazard safe while also complying with sound arboriculture practices.
<b>Park tree inspections</b>	<p>Park trees are to be inspected over a five year period and where areas of possible failures are noted, specific more detailed inspections may be required by a qualified arborist.</p> <p>Park tree inspections will be documented, as and when, they are undertaken.</p>

### Aquatics – Provision Level of Service

	Aquatic facilities – Provision LoS
<b>Provision</b>	<p>Provision of one indoor facility serving the needs of the majority of the district in Oamaru.</p> <p>Assistance with the provision of outdoor pools in two other communities, to provide basic access to a swimming facility at a level.</p>

### 2.11 Aquatics - Development Level of Service

Services and facilities	Aquatic Facilities – Development LoS
General design	<ul style="list-style-type: none"> <li>• Design of aquatic centre that is visually appealing, exciting, and provides a mixture of aquatic activities and experiences</li> <li>• Design meets current NZ building and pool design and construction standards</li> </ul>



Services and facilities	Aquatic Facilities – Development LoS
Water spaces	<ul style="list-style-type: none"> <li>Designed to provide for a range of aquatic recreation activities for organised and casual use within the affordability limits of the District</li> <li>FINA compliant pool dimensions for competitive swimming</li> </ul>
Features and facilities	<ul style="list-style-type: none"> <li>Facility includes a range of features to provide fun and convenience and cater for a range of users</li> <li>Provision of a variety of pool inflatables; diving board; family change room, vending machines for snacks and drinks; view</li> </ul>
Plant and equipment	<ul style="list-style-type: none"> <li>Modern, efficient, environmentally sustainable plant and equipment</li> <li>Water treatment and filtration systems designed to meet NZS 5826:2010</li> </ul>
Safety	<ul style="list-style-type: none"> <li>Facility is designed to provide a safe place for recreation</li> <li>Safety and emergency facilities installed to current Building Code requirement</li> </ul>

### Aquatics - Operation and Maintenance Level of Service

Service Area	Aquatic Facilities - Operations LoS
Opening hours	<ul style="list-style-type: none"> <li>Access is available when desired by most customers and a variety of opportunities and programmes are available</li> <li>Pool open from 6am to 8pm Monday to Friday and 9am to 6pm Saturday, Sunday and Public Holidays</li> </ul>
Water quality	<ul style="list-style-type: none"> <li>Water looks and feels clean and clear with no smell and the facility is safe to use</li> <li>Water treatment and filtration systems operated in accordance with NZS 5826:2010</li> </ul>
Water temperature	<ul style="list-style-type: none"> <li>Water temperature is warm for leisure and children's pools, and is appropriate for lap pool activity</li> <li>Water temperature maintained at 28.2C in lap pool, 32C in leisure pool and 38C in spa pool</li> </ul>
Safety	<ul style="list-style-type: none"> <li>Pool supervision and lifeguarding is provided to ensure no accidental drowning occurs and all users are safe and injury free</li> <li>NZRA PoolSafe accreditation maintained at all times.</li> <li>Annual hazard and risk assessment undertaken.</li> </ul>
Programmes	<ul style="list-style-type: none"> <li>A minimum of 120 learn to swim classes held per week by qualified swim teachers.</li> <li>A target of 8 other aquatic programmes held per week</li> </ul>
Cleanliness	<ul style="list-style-type: none"> <li>Cleaning of change rooms and public toilets undertaken once daily, with hourly staff checks.</li> </ul>
Environment	<ul style="list-style-type: none"> <li>Internal environment is comfortably warm, light and welcoming</li> <li>Temperature range maintained between 25 - 27 degrees C and humidity between 50 - 65%</li> </ul>
Service	<ul style="list-style-type: none"> <li>Attentive, responsive customer focused approach by all staff</li> <li>Respond to any formal complaint within two days.</li> </ul>
Affordability	<ul style="list-style-type: none"> <li>Pool admission and learn to swim charges no greater than 10% higher than industry average as measured by Yardstick</li> </ul>
Presentation	<ul style="list-style-type: none"> <li>Repair of any breakage/damage within a maximum of 10 days and annual implementation of the scheduled building maintenance plan works.</li> </ul>

## Public Toilets and Dump Stations – Provision Level of Service

	Public Toilets – Provision LoS
Provision	<p>Provide public toilets within walking distance for residents and visitors in business areas, formal Sportsfields, destination playgrounds, camping and popular tourist areas.</p> <ul style="list-style-type: none"> <li>Public toilets are provided in townships with more than 200 residential properties.</li> <li>Public toilets are provided within 5 minutes walk (300 metres) within Business 1 Zones and 10 minutes walk (600 metres) within Business 2 Zones (as defined in the Waitaki District Plan).</li> <li>Public toilets are provided in areas with high visitor numbers</li> <li>Public toilets are provided within 100m of Destination playgrounds during daylight hours.</li> <li>Public toilets provided at camping areas in accordance with Camping Regulations.</li> </ul> <p>We will ensure access to dump stations is provided within reasonable driving distance of main centres.</p> <ul style="list-style-type: none"> <li>Dump stations are available for use within 60 kilometres on State Highways and Major Arterial Routes</li> </ul>

## Public Toilets and Dump Stations - Development Level of Service

Services and facilities	Public Toilets – Development LoS
General Design	<ul style="list-style-type: none"> <li>All future toilets will be designed as separate, external access units. This design is considered to provide the safest environment for users, minimise vandalism and provide the most efficiently economic approach to toilet provision. Generally at least two units will be provided at all but remote sites and units will generally be unisex.</li> </ul>
Accessibility	<ul style="list-style-type: none"> <li>All toilet blocks will contain at least one fully accessible unit</li> </ul>
Floors	<ul style="list-style-type: none"> <li>All floors will be concrete, ideally coated with an impervious non slip specialist floor coating</li> </ul>
Walls	<ul style="list-style-type: none"> <li>Masonry, concrete block, concrete slab or solid timber construction will be used for all new toilet facilities.</li> </ul>
Roofing	<ul style="list-style-type: none"> <li>Roofing material will generally be sheet steel. Beach locations will require suitable coatings/finishes for the marine environment</li> </ul>
Doors/latches	<ul style="list-style-type: none"> <li>External doors will be solid block timber.</li> <li>Latches will be robust to minimise breakage and easy to use</li> <li>External doors will include locking mechanism</li> </ul>
Ventilation	<ul style="list-style-type: none"> <li>Toilets will be designed with openings to maximise natural airflow for ventilation and drying</li> </ul>
Natural light	<ul style="list-style-type: none"> <li>Roof skylights or wall openings will be provided to ensure toilets are light and bright during daylight hours</li> </ul>
Internal lighting	<ul style="list-style-type: none"> <li>Where internal lighting is provided for night use it shall be movement sensor activated</li> </ul>
Internal wall coatings	<ul style="list-style-type: none"> <li>Internal walls will be finished to a smooth surface, and painted with a gloss finish for ease of cleaning and graffiti removal. A graffiti resistant coating will be used in high-risk areas. Light, bright colours will be used.</li> <li>Tiles will generally be avoided as they are not considered suitable for a public toilet environment</li> </ul>
Water/taps	<ul style="list-style-type: none"> <li>Low water flow manual taps or auto shut off taps will be used</li> </ul>
Hand basins	<ul style="list-style-type: none"> <li>Hand basins will be used, located within in each unit and mounted at a height suitable for children and adults</li> </ul>
Urinals	<ul style="list-style-type: none"> <li>Urinals will generally be used in future toilets. Existing or future urinals will utilize units with push button, low volume flush</li> </ul>
Plumbing general	<ul style="list-style-type: none"> <li>All plumbing will be located behind walls in a centralised separate access service duct. Any exposed pipes will be covered in boxing or be of heavy gauge material.</li> </ul>
Construction general	<ul style="list-style-type: none"> <li>Timber and concrete block will be preferred construction materials.</li> </ul>
Signage	<ul style="list-style-type: none"> <li>Signage should involve both directional signage and labeling signage.</li> </ul>

Services and facilities	Public Toilets – Development LoS
	<ul style="list-style-type: none"> <li>Labeling signage will be placed on the exterior of all toilets and each external access door. Labeling signage should also indicate the opening hours and a contact number to assist in prompt reporting of damage.</li> <li>Directional signage should provide users with a clear indication as to the location of the toilet and if it is not clearly visible, an indication of distance will be provided.</li> </ul>
External lighting	<ul style="list-style-type: none"> <li>Where external lighting is required it will operate continuously during the hours of darkness. Lighting may be located on the building or located on a pole nearby, provided effective lighting of the toilet entrance is provided</li> </ul>
Paths/access	<ul style="list-style-type: none"> <li>Sealed hard surface paths will provide access to toilets from nearby paths or carparks where they exist.</li> </ul>
Sanitary bins	<ul style="list-style-type: none"> <li>All female and unisex units will be supplied with sanitary bins (except in remote and campground locations)</li> </ul>
Sharps (needles) disposal	<ul style="list-style-type: none"> <li>All units will be supplied with sharps disposal receptacles (except in remote and campground locations)</li> </ul>

### Public Toilets and Dump Stations - Operation Level of Service

Service Area	Public Toilets – Operations and Maintenance
Opening hours	High profile toilets open 6am to 9pm (with 2 cubicles in main street Oamaru open 24/7) Other toilets will open 24/7
Cleaning /inspection frequency	High use/town toilets will be serviced daily General park toilets will be serviced three times per week.
Graffiti removal	Within 48 hours – (offensive immediate).
Building maintenance/operational issues - Response time	Maximum 8 hours from report of any issue.

### Appendix 3- Public toilets and associated facilities

Source: Plan for Public Toilet and dump stations 2018-28

Location	Category
Weston Domain Toilet	Standard Toilet
Moeraki Boulders Toilet	Basic Toilet
Hampden Toilets	Standard Toilet
Sailors Cutting wastewater system	Disposal system
Otematata Toilet	Standard Toilet
All Day Bay Toilet	Basic Toilet
Palmerston Dump station	Dump Station
Katiki Straight North Toilet	Basic Toilet
Katiki Straight Toilet	Basic Toilet
Falstone waste water system	Disposal system
Campbell Bay Toilet	Standard Toilet
Duntroon Toilet	Standard Toilet
Katiki Point (Lighthouse) Toilet	Standard Toilet
Eden St Toilet	Destination Toilet
Moeraki Toilet	Standard Toilet
Lindis Pass Toilet	Basic Toilet
Water treatment systems for camps	Water Supply
BMX track Toilet	Basic Toilet
Clay Cliffs	Standard Toilet
Omarama Toilet	Destination Toilet
Elephant Rocks Toilet	Basic
Awamoa Toilet	Standard Toilet
Centennial Park Grandstand Toilets	Standard Toilet
Centennial Park Field Toilets	Standard Toilet
Parsons Rock Wastewater system	Disposal system
Loch Laird and Wildlife Wastewater systems	Disposal system
Oamaru Cemetery Toilet	Standard Toilet
Sailors Cutting Entrance Toilet	Standard Toilet
Hampden Beach Toilets	Standard Toilet
Duntroon Domain Toilet	Standard Toilet
Omarama Playground Toilet	Standard Toilet
Mill Domain Toilet	Basic Toilet
Bushey Beach Toilet	Basic Toilets
Parson's Rock additional West Toilet	Basic Toilet
Palmerston Toilet	Destination Toilet
Loch Laird North Toilets	Standard Toilet
Itchen St Toilet	Destination Toilet
Loch Laird South Toilets	Standard Toilet
Otematata Boat Harbour Toilets	Standard Toilet
Falstone Creek Boat Ramp Toilet	Standard Toilet
Falstone Campground south Toilet	Standard Toilet
Kurow Toilets	Standard Toilet
Pumpkin Point Toilet	Basic Toilet
Falstone Campground middle Toilet	Standard Toilet
Parson's Rock Toilet	Standard Toilet
Wildlife Campground Toilet	Standard Toilet

<b>Location</b>	<b>Category</b>
Sailors Cutting East Toilet	Standard Toilet
Sailors Cutting Middle Toilet	Standard Toilet
Gemmels Crossing south bank Toilet	Basic Toilet
Gemmels Crossing North Bank men's Toilet	Basic Toilet
Gemmels Crossing North Bank Woman's Toilet	Basic Toilet
Oamaru Public Gardens Toilet	Standard Toilet
Friendly Bay Toilet	Destination Toilet
Roberts Park Toilet	Standard Toilet
Dunback Domain Toilet	Standard Toilet
Maori Rock Paintings	Basic
Centennial Park Hockey Pavilion Toilet	Standard Toilet
Kakanui Esplanade Toilet	Standard Toilet
King George Park Toilet	Standard Toilet
Harbour Street Toilet	Standard Toilet
High Country Salmon	Standard Toilet



## Appendix 4 - Sportsfield Allocation

### Sportsfield Usage 2018 – 2020

Summer Season: 1 October – 31 March

Winter Season: 1 April – 30 September

### Centennial Park | Site Plan – Taward Street, Oamaru

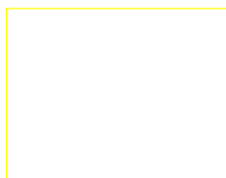


#### Summer:

# 1 North Otago Athletics (and Throwing Circle)  
 # 2/3, 6/7 North Otago Cricket (practices x 2 weekly, games as scheduled)  
 # 2, 3, 5, 6, 7, 8/9 North Otago Junior Touch (every Tuesday)  
 # 2,3,5 Excelsior Touch (every Tuesday)

#### Winter:

# 1 Senior/Junior Rugby (games as scheduled)  
 # 2,3 Excelsior Senior/Junior Rugby – practice x 2 weekly and games  
 # 5 Athletic Marist Senior/Junior Rugby – practice x 2 weekly and games  
 # 8/9 Old Boys – practice (all games played on #1 for this club)





Yearly Single Bookings:

- #1 North Otago Schools – Athletics Days (6 days in November)
- #1 North Otago Schools Cross Country (3 days)
- #2, 3, 5, 6, 7, 8/9 Aoraki Touch Tournament & Otago Touch Tournament (2 days)

**Awamoa Park | Site Plan – State Highway One, Oamaru**



Winter:

Lower Terrace Awamoa Football Club (Midget, Primary, Junior & Intermediate fields)  
Practice every week and every Saturday

Single Bookings:

Lower Terrace *Summer*  
Circus Booking (5 days per year)  
NZ Fire Service Waterways Competition (1 day per year)  
North Otago Scouts – Kite flying (1 day per year)

Weston Park | Charles Street, Weston | Site Plan



Winter:  
#1,2,3,4

Valley Senior / Junior Rugby (#4 only used as flow over field for Ripa Rugby)  
(practice x 2 weekly and games as scheduled)

Summer:  
#1, 2

Valley Cricket (practice x 2 weekly, and Saturday games as scheduled)





Summer:  
North Otago Cricket – practice x 2 weekly and games as scheduled

## Appendix 5 Glossary

The following terms and acronyms are used in this AM plan.

<b>Acronyms</b>	<b>Name</b>
AMP	Activity Management Plan
AMS	Asset Management System
AR	Asset Register
BMP	Building Maintenance Plan
Hansen	Software programme and database on which Council holds its parks asset information
DOC	Department of Conservation
DRV	Depreciated Replacement Value
WDC	Waitaki District Council
LoS	Level of Service
LTP	Long Term Plan
LV/CV	Land Value / Capital Value
ODM	Optimised Decision Making
OSH	Occupational Safety and Health
Yardstick	Parks and Recreation benchmarking programme operated by New Zealand Recreation Association

