

# 2014/15 Annual Plan



**Waitaki**

DISTRICT COUNCIL  
TE KAUNIHERA Ā ROHE O WAITAKI

GROWING WAITAKI: THE BEST PLACE TO LIVE, WORK & PLAY





**SECTION ONE: THE NEXT YEAR - AN OVERVIEW**

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## MAYOR'S FOREWORD

Welcome to this year's Annual Plan. This is my first as Mayor and the first for four of our Councillors. Since the election, we have been focused on getting your Council working well as a team and ensuring we all know what we want to achieve over the next three years. The Annual Plan process has given our ratepayers an opportunity to have a say in where we go as a district and we received over 80 submissions. We definitely appreciate the effort that people made to read the draft and then comment on the various activities (and the associated costs) that we were proposing. Be assured that we did read all of those comments and your thoughts have been considered in the decisions we made.

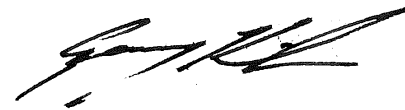
As a result of that process, we now have the plan for this financial year; our rural roads maintenance has not kept up with the increase in traffic and we have approved extra spending of just over \$600,000 over the next year as a first step in catching up on this maintenance. Not all of this is funded from new rates, with approximately \$200,000 being re-prioritised from other areas. We have included another \$50,000 to help with work on protecting our coastal road from erosion.

There are a number of minor projects which we want to see completed or advanced. We will be partnering with community groups to get these done, with \$4,000 going towards completing the development of the dog park near the Oamaru Gardens, and another \$3,000 going towards finishing the landscaping of Oamaru's northern entrance sign.

During the election, a number of us campaigned strongly on economic growth. The Waitaki Development Board used to deliver economic development services in our district but the Council funding was stopped. I will be leading this activity within Council now, with strong support from our councillors and our Chief Executive. We are introducing a fund so we can be more proactive in this area. We will be talking to businesses around New Zealand about the benefits of our district and we want to do this as effectively as possible.

Other areas of economic development activity include small, but important projects such as allocating some funds to support better management of on-farm tree planting, particularly in areas affected by centre-pivot irrigation. We have included a project to fund a bus shelter by the Eden Street toilets to give visitors some protection from the elements and at the same time provide a space to promote the great benefits and attractions of our district. We will also have some funding to help the community further explore the possibilities of irrigation in the Waihemo area, with a focus on the Shag River.

Overall, we are looking at a total increase in the rate take of \$756,900 or 2.96%. Who pays this depends on what work is being done and where, and factors such as your property's land and capital values. We have also worked hard to use sources other than rates for some of the projects, which means they won't impact on your rates bill. We are very mindful of the effect rates have on people's incomes and have endeavoured to keep our spending down, including making savings in some key areas. For example, we are budgeting to save \$250,000 through re-negotiated electricity contracts. We can do better though and will continue to strive to be as efficient as possible.



**Gary Kircher**  
Mayor



## EXECUTIVE SUMMARY

### Introduction

The Annual Plan is an opportunity to review, and if need be, adjust Council's direction for the next twelve months.

The last Annual Plan focused on two main themes:

- Uncertainty for the country, community and Council
- How we are preparing to meet this uncertainty.

The focus of this year's Annual Plan is more about building a strong community in Waitaki and seizing the opportunities within our district. For this reason the underlying theme of this Annual Plan is:

- Growing Waitaki - the best place to live, work and play!

This theme echoes many of the goals set out in the 2012- 22 Long Term Plan which are discussed in further detail below. The remaining sections set out:

- How we have responded to, or what has changed, since the last 2013/14 Annual Plan, and
- How Council has started and will progress the goal of growing Waitaki and making it the best place to live, work and play over the next twelve months.

### Much has changed since the last Annual Plan

This section updates you on what has happened over the last year and on what we are proposing to do over the next twelve months. Much has changed.

### New structure...

The operational structure of Council was reorganised during the middle of last year. This change provided an opportunity for Council to arrange itself in a way that better serves our community and customers. A number of positions were disestablished and Council reorganised itself in three main groups: assets, community services and customer service.

At the same time as the Council reorganised its structure, it also started two major strategies to improve its service to the community: an external communications strategy - with the aim of improving the way we talk, listen and learn – and a new customer service strategy. Both strategies and the organisational review were

intentionally undertaken to coincide with the election which occurred later in the year, and to set a good foundation for moving forward.

### New Council....

In October, the new Mayor was elected, along with a number of new Councillors for the Corriedale, Ahuriri and Oamaru wards. Over the last six months, the new Council has worked to establish and implement a new vision and priorities for Waitaki which are reflected in this, their first Annual Plan. A good working relationship has been formed between the new elected members and officers, and we look forward to working together to develop an aspirational and effective Long Term Plan next year.

### New projects....

- Hospital Hill retirement village project

Last year, Waitaki District Health Services (WDHS) and Council began considering a proposal to develop a retirement village on Hospital Hill. The proposal, which is being led by WDHS, is to create a new facility in Oamaru which would provide additional aged care choices for the community.

Council consulted extensively with the community on the proposed retirement village and proposed governance structure last year and decided to support the proposal in principal. Further work is currently being undertaken before a final decision on whether to proceed will be made.

Although Council is still some way off from making a final decision to support the retirement village project, two matters need to be decided as part of this Annual Plan to ensure WDHS can proceed with the business case and project as quickly as possible if Council does confirm its support.

Council sought feedback from the community as part of this 2014/15 Annual Plan on whether it should:

- Contribute to the cost of connecting the development to water and roading services (\$180,000)
- Include a provision to invest up to \$5m in the development (as a commercial loan)

- Rural roads – the Rural Resilience Waitaki project

The ability of our rural roading network to meet the increasing demands placed on it from land use changes and the introduction of heavier commercial vehicles has generated some concerns with Council and the community.

On top of these issues, the additional pressure from storm events and the prospect of a significantly lessened Funding Assistance Rate (NZTA subsidy) means we need to take steps to strengthen and future-proof our rural roads.

Council has discussed these matters recently and is planning to implement the Rural Resilience Waitaki project over a three to five year period. In 2014/15, the focus will be on flood protection through the installation of wash-over pads, the renewal and cleaning of culverts, and plantings to improve drainage. An additional budget of \$100,000 is also proposed in 2014/15 for road metal (gravel) renewals.

Council has agreed \$635,000 in the 2014/15 financial year to implement the project. Taking account of the NZTA subsidy and depreciation budgets, \$402,900 of this will be required from rates.

### **Looking forward**

Council is still working to respond to Government's law changes over the next 12 to 24 months. Changes to the Local Government Act, Earthquake Prone Buildings and the Resource Management Act are of particular significance to Council and are discussed below.

Changes to Government funding for our roads is addressed on the following page under item 3 - Changes to New Zealand Transport Agency (NZTA) funding.

### **Changes to the Local Government Act**

The Government continues to progress its changes to the Local Government Act. A number of new changes are currently being considered by Parliament, which if brought in by the Government, will change the way councils consult with the community, plan for infrastructure, and prepare documents such as the Long Term Plan.

### **Earthquake prone buildings rules and the Resource Management Act**

In addition to the changes to the Local Government Act, the Government is also changing the Building Act (particularly in regard to earthquake prone buildings) and the Resource Management Act:

#### **Earthquake prone buildings**

The Government has set out a number of proposed policy changes to the Building Act as a result of the Canterbury earthquakes. If brought in by the Government, the changes will mean that councils have to undertake seismic assessments of all buildings in their districts within five years.

Properties which are identified as being earthquake prone (under one-third of the new building standard) will need to be strengthened by their owners within fifteen years, or be demolished. This is a major issue for councils such as Waitaki and others in Otago, Southland and South Canterbury who have a lot of older buildings.

An assessment undertaken last year by councils in Otago, Southland and South Canterbury indicated that the cost of assessments for Waitaki alone could reach as high as \$2.5m, while strengthening could be in the \$100m+ mark. We are continuing to work with other councils and Government to better understand the challenges of these changes and what they mean for our communities. We will also look a practical ways to minimise the risks of earthquake prone buildings in a more cost effective way.

#### **Resource Management Act**

In addition to the proposed changes to earthquake prone building rules, the Government is also currently considering a number of changes to the Resource Management Act (RMA). In September 2013, Government adopted changes aimed to improve the quality of local decision-making, the workability of the RMA through minor and technical amendments and to further streamline the resource consent regime. A second set of changes is now at the Select Committee stage. This is more substantive and intends to create greater national consistency and guidance, fewer resource management plans and a more efficient consenting system. Some elements of these changes have attracted very high numbers of submissions and the Select Committee process will take considerable time to work through. In addition to these changes are improvements to natural hazard management, council practice and Maori participation. Some of our processes are already aligned with the proposals. Others will need to be adjusted if the Government proceeds with their changes.

The full impact of the proposed changes is yet to be determined. However, we expect both our resource consenting and District Plan Review work to be affected. Mooted changes to Sections 6 & 7 of the Act, which have attracted many submissions, would materially affect our District Plan Review.

### **Coastal Roads Strategy**

A Community Group has been established at the request of Council to review the issues and options regarding the sustainability of the coastal road between Waianakarua and Oamaru. This was in response to the latest episode of erosion experienced last year. The group has had feedback from a public meeting which reinforced the community's desire to retain the road. The findings from the group, with options and costings, will be presented to Council for decision.

### **Other Matters**

The Annual Plan provided an opportunity to revisit six key topics (or right debate) from the Long Term Plan:

1. Progress on upgrades to meet drinking water standards
2. Improvements to sewer disposal
3. Changes to NZTA road funding
4. Progress on community buildings
5. Service level reviews and changes
6. Council's financial position and financial strategy

### **1. Drinking Water Standards**

Council knew that meeting the deadlines set by the Ministry of Health for drinking water standard upgrades, as well as meeting the needs of different communities in an affordable way, would be challenging.

So far, Council has completed the upgrades to the Oamaru, Lower Waitaki, Kurow, Weston, Enfield, Palmerton, Goodwood, Dunback, Kakanui and Otematata water supplies. The most efficient and cost effective solutions have now been identified for Duntroon, Omarama and Ohau water supplies and work on these projects is underway. Progress is still being made on the solution to upgrading the Hampden-Moeraki and Herbert-Waianakarua water supplies.

### **2. Sewer Disposal, Waste Management and Minimisation**

Council continues to upgrade the remaining wastewater discharges with the recent completion of the Palmerston Disposal area. The most uncertainty rests in Moeraki where options are being developed.

Council consulted on and adopted its Waste Management and Minimisation Plan in 2012. Council does not intend to make any changes to the way these services are delivered during 2014/15 but will be planning for the intended closure of the Oamaru Landfill in 2016.

### **3. Changes to New Zealand Transport Agency (NZTA) funding**

When a land transport activity undertaken by a council qualifies for funding from the National Land Transport Fund, the Funding Assistance Rate (FAR) determines the proportion of the approved costs of that activity that will be paid from the Fund.

NZTA has returned their findings from last year's stage 1 review of the Funding Assistance Rate to Council for comment. For Waitaki, the implications of the review are a reduction in the FAR of between four and seven percent (depending on metrics selected) plus other constraints to the way activities are funded.

A Council working party has reinforced the importance of an affordable and sustainable rural roading network to both the economy of Waitaki and to New Zealand as a whole. Any reduction of funding - especially during a period of substantial growth in land use, increasing numbers of heavy vehicles and Consumer Price Index escalation (now funded exclusively by Council) - must impact on the service we can afford to deliver to the community.

Council is concerned the safety of road users is being compromised by these changes, which is being compounded by NZTA's reduction in safety improvements funding.

### **4. Community Buildings**

A redevelopment project for the Forrester Gallery and North Otago Museum is still being considered. A Steering Group, comprising Councillors and officers, has been set up to develop an indicative business case.

Options are being investigated at a strategic level and will be reported to Council to make an informed decision about the preferred way forward. Public feedback from the 2012-22 Long Term Plan consultation process is being used to assist with the



development of options. Council will consult the community once a preferred option has been identified. This consultation process will give everyone the opportunity to have a say on the redevelopment of these valuable cultural facilities.

### **5. Sustainable Levels of Service**

In making decisions for the Long Term Plan and Annual plans, Council carefully considered the levels of service it provides, the cost of delivering these levels of service and whether this is sustainable over the long term.

This is even more pertinent given the change of purpose for local government, as outlined earlier, and the challenges ahead relating to issues such as earthquake prone buildings and roading (particularly any changes to subsidy from NZTA).

As with the Long Term Plan and last year's Annual Plan, the community has options to reduce the proposed rates increase. These include charging less on rates and more on fees and charges, borrowing more (like spreading the cost of a new couch with a hire purchase agreement), changing how services are delivered or reducing levels of service, or stopping a service altogether where these are not mandated by Government or other parties.

### **6. Growing the Economy**

Following a series of strategic planning sessions, the new Council's focus is very much on growing our economy and building strong communities.

We will continue to fund tourism and events through Tourism Waitaki, with a focus on marketing the district and supporting the Alps2Ocean cycle trail. We will be working with Waitaki District Health Services to ensure their retirement village project can progress, should it be granted approval later this year.

We will continue to work with the North Otago Irrigation Company to build on what has already been achieved. Our property portfolio will be further rationalised to both free up cash for other Council activities and to assist local businesses. We are also actively visiting businesses and community organisations around the district to ensure we stay in touch with the aspirations of the wider community. We are delighted with the progress that has been made with developments across the district, particularly the North End Business Park, which Council has been proactive in facilitating.

A budget of \$30,000 for economic development in 2014/15 will be funded from rates. This will go towards adding value to existing businesses and industry through helping fund things like research, feasibility studies and field days. It would also contribute towards identifying new enterprises that will help grow Waitaki's economy and provide more jobs.

### **The future we want at the price we can afford**

In line with the intentions set out in the Long Term Plan, Council has continued to review services and budgets to try and deliver these as effectively and efficiently as possible. We have been successful in achieving both cost savings and increased revenues in a number of areas. The most significant saving related to power costs where, with other councils and using the 'All of Government' purchasing programme, a significant saving was made.

This and other changes allowed Council to start considering new issues and projects from a starting point that effectively matched the 2013/14 total rate requirement of \$28.3 million. This requirement is \$776,000 less than what was projected for 2014/15 in year three of the Long Term Plan - meaning a proposed overall rates increase of 2.96% (rather than the projected 4.5% increase).

Within this amount were a number of changes to what was included in the Long Term Plan. These are summarised over the page:

Name of proposal	Summarised description	Total cost	Overall rates impact in 2014/15
Moeraki monitoring and future work	To progress future monitoring and response to land stabilisation at Moeraki.	\$25,000	\$25,000
Otago Digital Strategy	To expand the scope of the Digital Office's activities from Dunedin into Otago (including Waitaki) to ensure the region can benefit from the Rural Broadband Initiative and roll-out of ultra-fast broadband. This will be achieved through a part-time coordinator focused on implementing the Otago Digital Strategy projects.	\$45,000	\$15,000
Waitaki Guardians	Continuation of existing funding so the Waitaki Guardians can continue regular patrols of Oamaru (including the CBD, Historic Precinct and Harbour areas), and to assist at local events.	\$40,000	\$40,000
Slipway upgrade (Oamaru Harbour)	There is no urgent need for a new slipway.	-\$40,000	-\$40,000
Freezer Building upgrade (Historic Precinct)	The scope of the project has been changed to meet current needs.	-\$15,000	-\$15,000
Wansbeck St to Oamaru Creek landscaping	Not required due to other work in the area.	-\$60,000	-\$60,000

This position (as outlined above) has enabled Council to positively address the second objective set out in the Long Term Plan – that is, the ability to respond to issues as they arise.

Council considered a number of issues and requests. Some of these are discussed in more detail in the executive summary, including the proposal to invest a significant extra amount into the roading network.

These proposals are summarised over the page. They have a combined to additional rate requirement of \$756,900.

2014/15 Annual plan	Summarised description	Total cost	Overall rates impact in 2014/15
<del>Kakanui footpaths</del> <b>Already completed, removed on 11 June 2014</b>	<del>To construct and seal approximately 250m of a 1.5m wide footpath to link into the existing footpath network.</del>	\$32,000	<del>None — funded from existing amenity rate</del>
Shag River irrigation	To investigate options for irrigation on the Shag River.	\$5000	\$5000
Dog park	To progress the development of facilities at the Fenwick dog exercise park, which has areas for off-leash dog-exercising and has proven to be popular with dog-owners.	\$5000	\$5000
Landscaping North End entrance	To complete landscaping and entrance signage at the north end of Oamaru.	\$3000	\$3000
<del>Gigatown</del> <b>This project was removed on 11 June 2014</b>	<del>To ensure Oamaru can actively compete in the Chorus Gigatown initiative.</del>	<del>\$20,000</del>	<del>\$20,000</del>
Economic development	To progress economic development initiatives over the 2014/15 year to ensure the district has a strong, growing economy.	\$30,000	\$30,000
Public toilet repairs	To enable toilets with deteriorated paintwork to be repainted and carry out preventative maintenance of paintwork on other toilets.	\$40,000	None - funded from depreciation budgets
Museum collection rationalisation	To continue work rationalising the Museum's collection to the best standard Council can afford in the space available, and to improve accessibility to collection items for customers.	\$30,000	None – from bequest funds

2014/15 Annual plan	Summarised description	Total cost	Overall rates impact in 2014/15
Closed Circuit TV	To contribute towards setting up 8 cameras in 'hot spot' problem areas around Oamaru to monitor traffic, vandalism and assist in resolving crime. The overall cost of this project has been reduced through donations and 'in kind' support from local businesses and volunteers.	\$20,000	\$20,000
Sale and Supply of Alcohol Act 2012 implementation	To meet the duties Council has under the recently introduced Sale and Supply of Alcohol Act. These include servicing a new District Licensing Committee, inspection and enforcement, and policy development.	\$73,500	None – to be funded through user charges
Enlarged rural fire district	All Otago councils and the Department of Conservation have agreed to a single Otago Enlarged Rural Fire District. For the first three years of this new arrangement, all the councils involved are committed to funding increased operating costs.	\$43,000	\$43,000
Oamaru Airport District Plan impact	To protect sight lines and flight paths at the airport from any development which might compromise the airport's operational certification.	\$35,000	None – revenue from airport leases
Stuart St (Oamaru) stormwater	To expand the existing stormwater drainage at Stuart St by around 80 metres to allow for additional stormwater discharge from a new subdivision in Dove Place.	\$39,000	\$29,000 (\$10,000 is being contributed by the developer)
Meridian roads	Maintenance of Meridian roads at Aviemore, Benmore and Ohau, which has been passed to Council by 'Road Deed'.	\$50,000	\$22,000 (\$28,000 is funded by NZTA subsidy)
Property debt	Contribution to property debt accrued from internal loan.	\$87,500	\$87,500

2014/15 Annual plan	Summarised description	Total cost	Overall rates impact in 2014/15
Seismic assessment contribution	To contribute to the cost of seismic assessments of buildings in the Historic Precinct.	\$13,527	Heritage Fund
Retirement village services	To fund water and wastewater connections and roading infrastructure for the proposed retirement village.	\$180,000	Loan (internal)
Development contributions reconsideration	To support efficient and effective delivery of the Development Contributions Policy.	\$30,000	\$30,000
Historic Precinct parking	To improve the parking area used for the Farmers' Market, adjacent to the Scotts Brewing Co.	\$42,500	\$42,500
Landscape values	To enable Council to hold a series of seminars throughout the district where experts and stakeholders can discuss changing farm management practises and the preservation of landscape values.	\$5000	\$5000
<del>Free parking between 9am and 10am This project was removed on 11 June 2014</del>	<del>To determine whether the community wants to have free parking in Oamaru between 9am and 10am and offset lost metered parking revenue through an increase in rates (or alternatively an increase in parking meter fees).</del>	<del>\$9500</del>	<del>Estimated at \$9500 (or alternatively a corresponding increase in meter fees)</del>
Additional roading spend (Rural Resilience Waitaki Project – to deliver a strengthened roading network that will better serve communities)	To fund wash-over pads to protect roads from flooding (subject to NZTA funding), road metal renewals, and culvert renewals and cleaning.	\$635,000	\$402,900
		<b>Total rates impact 2014/15</b>	<b>\$756,900</b>

Council received 82 submissions from the community on the Draft 2014/15 Annual Plan. Of these, 38 presented their submissions verbally to Council on 14 May 2014. As a result of the verbal and written submissions the following projects were added to the 2014/15 Annual Plan.

Additional projects added after public consultation to 2014/15 Annual Plan	Summarised description	Total cost	Overall rates impact in 2014/15
Boat Ramp Fees	Council will fund \$35,000 from boat ramp fees reserve for replacement of or repairs to the boat ramp and jetty at Otematata Boat Harbour	\$35,000	None
Craig Fountain	Council will consider the restoration of the Craig Fountain as part of the draft Reserves Management Plan		
Waste Minimisation	<ul style="list-style-type: none"> <li>Council agreed to increase the waste minimisation budget by \$30,000</li> <li>Council agreed to increase Ahuriri Transfer Station operating budget by \$15,000</li> <li>Council agreed to increase the Hampden Transfer Station operating budget by \$5,000</li> <li>Council decreases the rates contribution to the Waitaki Resource Recovery Trust by \$20,000 in the 2014/15 year</li> </ul>	\$30,000 \$15,000 \$5,000 -\$20,000	None \$15,000 \$5,000 -\$20,000
Waihemo Wastebusters	<ul style="list-style-type: none"> <li>Council agreed to increase the grant to the Waihemo Wastebusters by \$1,000 funded from rates</li> <li>An additional \$5,500 for the educator position will be funded from the waste minimisation reserve</li> </ul>	\$6,500	\$1,000
Kurow Streetscape	Council agreed to loan \$42,000 for stage two of the Kurow streetscape improvement project with servicing costs to be funded from the current Township Amenity rates	\$42,000	None
Cape Wanbrow Development and Reservoir Reserve	<ul style="list-style-type: none"> <li>Council granted \$5,000 to Mountain Biking North Otago (funded from the proceeds of the Cape Wanbrow harvest) to support the reinstatement of the tracks at Cape Wanbrow</li> <li>Council granted \$7,000 to assist Mountain Biking North Otago build tracks in Reservoir Reserve</li> </ul>	\$5,000 \$7,000	None \$7,000
Duntroon and Dunback Domain Fees and Charges	Council agreed to include the Duntroon and Dunback Domain Camp Management and fees in its camping review		

Additional projects added after public consultation to 2014/15 Annual Plan	Summarised description	Total cost	Overall rates impact in 2014/15
Alps2Ocean Cycle Trail	Council agreed to loan up to \$300,000 to co-fund the Waitaki Valley sections off State Highway 83 of the Alps2Ocean Cycle Trail if no other funding sources are secured	\$300,000	None
Otematata Golf Club	Council agreed that a specific fee and charge called 'Otematata Golf Club Volumetric Water Charge' be added to the fees and charges schedule and that it is 50% of the 'Otematata Water Volumetric' charge		
Tourism Waitaki	\$10,000 will be given to Tourism Waitaki for the purchase of approved information signage funded from an addition to the economic development budget	\$10,000	\$10,000
Coastal Protection	An additional \$50,000 will be funded from the District Services rate for coastal protection on coastal road and Kakanui Reserve areas	\$50,000	\$50,000
Steampunk HQ Carpark	Council agreed that the car park proposal be reconsidered as part of the traffic management plan when the Harbour Precinct is developed.		
Reservoir Road	Kerb and channeling work on Reservoir Road will proceed	\$13,500	\$13,500
Eden Street Bus Shelter	A part shelter will be built against the toilet block wall to form a bus shelter on Eden Street with funding from the Oamaru Amenity rate	\$15,000	\$15,000
East Otago Swimming Pool	An additional \$4,000 per annum will be given to the East Otago swimming pool, funded through the Waihemo Ward rate	\$4,000	\$4,000
McKerrow's Pond	Council agreed to consider a grant of up to \$15,000 from non-rate funding for development of a turn-around parking area at McKerrow's Pond	\$15,000	None
Mill Domain	Council agreed to consider potential improvements to Mill Domain with funding from non-rate sources		
Returned Services Association (RSA)	Council agreed to fund \$5,000 per annum for the maintenance or creation of memorial structures	\$5,000	\$5,000

In summary, the 2014/15 Annual Plan continues to focus on providing services to our community in the most efficient and cost-effective way possible. However, it is also strongly focused on investing in those projects which help to ensure we continue to create a vibrant, attractive place where people want to live and do business.

A handwritten signature in black ink, appearing to read "M. Ross".

**Michael Ross**  
**Chief Executive**





## What is the Annual Plan and why does Council have one?

The Local Government Act 2002 requires all local authorities in New Zealand to prepare an Annual Plan. Consulting with the community is an important part of the Annual Plan process.

The 2014/15 Annual Plan forms part of the 2012-22 Long Term Plan and proposed changes ('variances') to Year Three of the Long Term Plan. Council reviews its Long Term Plan every three years. Council adopted the 2012-22 Long Term Plan on 30 October 2012. The 2012-22 Long Term Plan will be reviewed in 2015.

The 2014/15 Annual Plan includes:

- Council activities and services:
  - Overview of activities
  - New projects
- Financial information:
  - Financial statements
  - Significant forecasting assumptions
  - Statement of accounting policies
  - Reconciliations and other disclosures
  - Reserve fund schedule
  - Group of activities funding impact statements
- Rates, fees and charges for 2014/15:
  - Rates schedule
  - Fees and charges

### Planning and reporting timeline



#### Long Term Plan (LTP)

Sets out Council's priorities for the next ten years and how Council will work towards addressing issues facing the district.

#### Annual Plan

Takes a fresh look at the Council's priorities for the coming year, seeks community feedback and lets you know how the work programme will be paid for.

#### Annual Report

Tells you whether Council delivered on what it said it would.

## HAVE YOUR SAY – MAKING A SUBMISSION

The 2014/15 Annual Plan contains information about what Council plans to do in 2014/15. It includes projects proposed in the 2012-22 Long Term Plan and describes changes to the proposed projects and activities, how much they will cost and when they will happen.

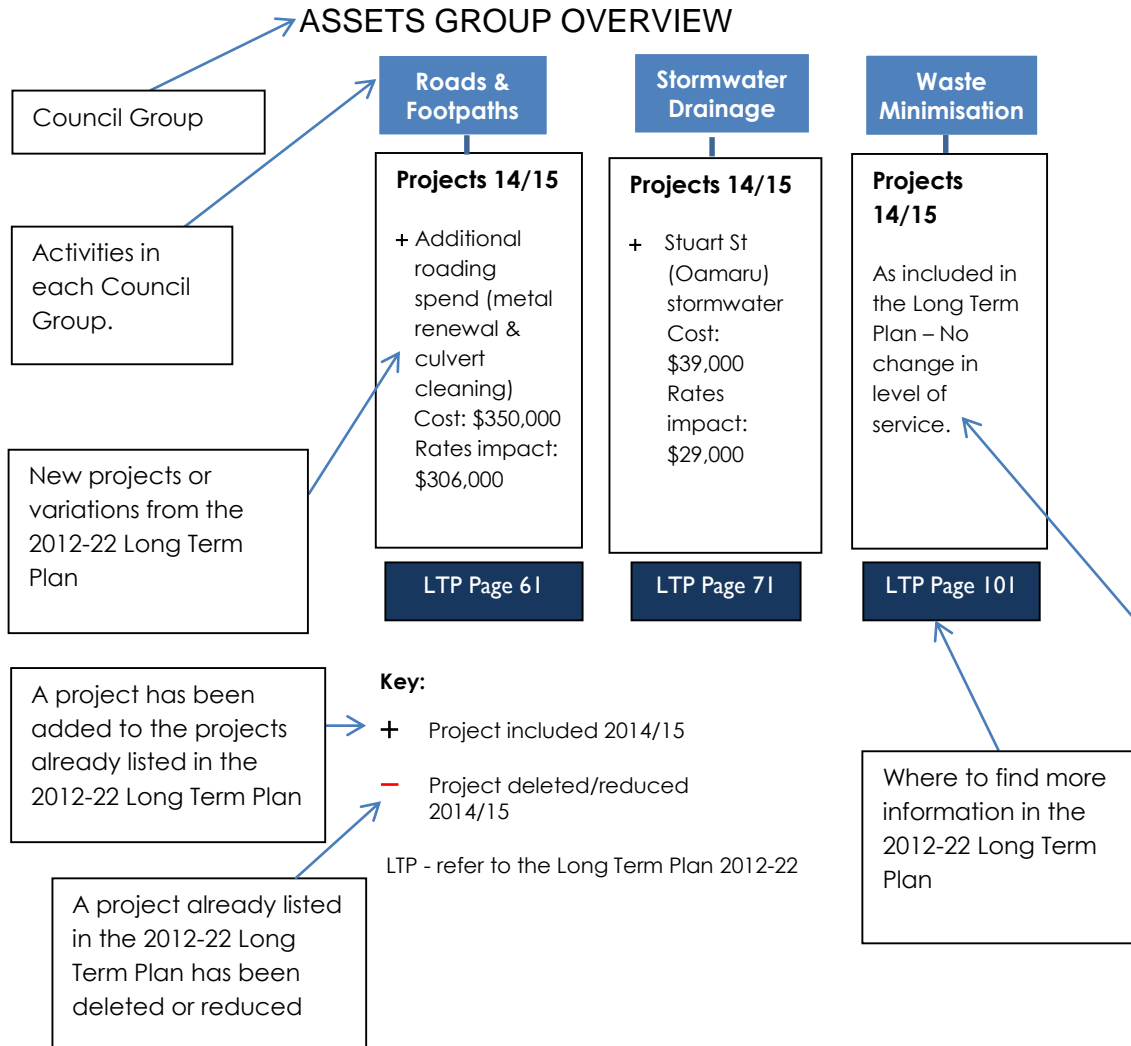
This was your opportunity to let us know if you disagree with the spending priorities in the Annual Plan.

The following table sets out the consultation and decision making process on the 2014/15 Annual Plan.

### The submission process

Date	What Happened?
<b>20 March 2014</b>	Consultation period began and submissions accepted
<b>22 April 2014</b>	Submissions closing date
<b>14 May 2014</b>	Council heard verbal submissions on the Annual plan
<b>11 June 2014</b>	Council decision making on 2014/15 Annual plan
<b>25 June 2014</b>	Final Annual Plan 2014/15 formally adopted by Council

# HOW THE ANNUAL PLAN IS SET OUT



As for last year, we have reduced the number of words in the Annual plan to make the important information easier to find.

Diagrams have been used to summarise each Council group of activities. The diagram to the left summarises the 'anatomy' of each group of activities.

More details can be found in the 2012-22 Long Term Plan. You can get a PDF format copy of the Long Term Plan emailed to you for free by contacting our customer contact team at: [service@waitaki.govt.nz](mailto:service@waitaki.govt.nz)

Alternatively, copies can be viewed at libraries, service centres and online at [www.waitaki.govt.nz](http://www.waitaki.govt.nz)

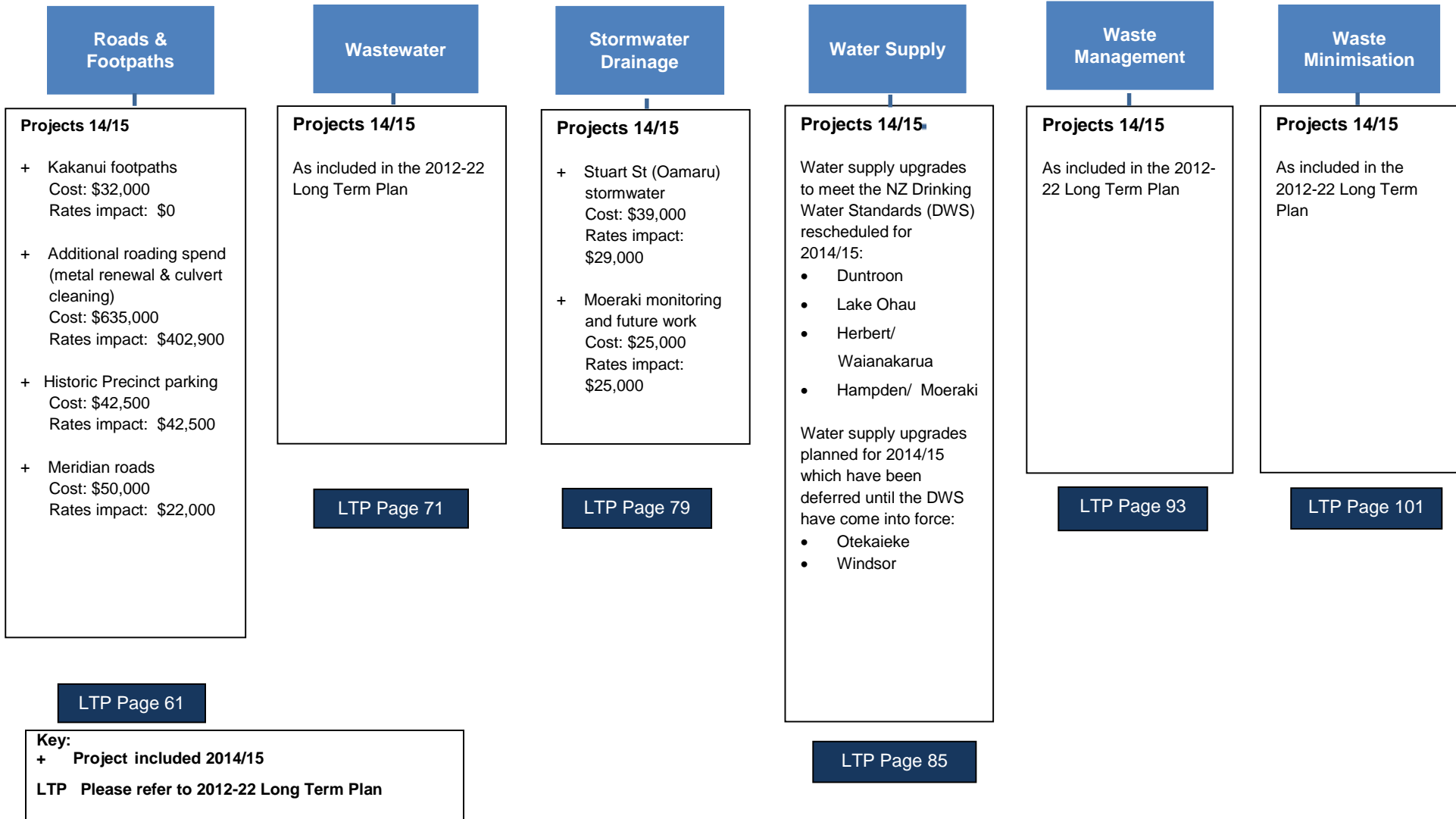
"As included in the Long Term Plan" means no changes have been made to projects already listed in the 2012-22 Long Term Plan.

Where to find more information in the 2012-22 Long Term Plan



**SECTION TWO: COUNCIL ACTIVITIES AND SERVICES**

# ASSETS GROUP OVERVIEW



**Key:**  
 + Project included 2014/15  
 LTP Please refer to 2012-22 Long Term Plan

## ASSETS - ROADS AND FOOTPATHS

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
People are safe on our roads	Resident satisfaction with road safety works and programmes	34% of surveyed residents were satisfied or very satisfied	80%
	Incidence and severity of road crashes is declining	88.3 total crashes 0.9 fatal crashes 9.1 serious injury crashes 23.7 minor injury crashes	10 year moving average reduction on: <ul style="list-style-type: none"> <li>• Number of Crashes</li> <li>• Number of Fatalities</li> <li>• Number of Severe Injuries</li> </ul>
Roads and footpaths are provided and maintained to a level that meets their use	Resident satisfaction with the roading network	38% of surveyed residents were satisfied or very satisfied in 2013 (63% in 2012)	70% of residents are satisfied or very satisfied with the roading network
	Resident satisfaction with footpaths, walkways and cycleways	48% of residents are satisfied or very satisfied with the footpaths, 79% were satisfied or very satisfied with walkways and 75% were satisfied or very satisfied with cycleways	70% of residents are satisfied or very satisfied with the footpaths, walkways and cycleways
	Resident satisfaction with parking in commercial and shopping areas	79% of residents are satisfied or very satisfied with parking in commercial and shopping areas	80% of residents are satisfied or very satisfied with parking in commercial and shopping areas
Affordable and reliable roads, footpaths and road safety programmes are provided	Cost of Roding Rate per month compared to average annual household power bill and telephone and internet bill	Monthly Roding Rate \$33.83 or \$406 per annum, less than 12% of annual power bill <sup>1</sup> (\$2000), and telephone and internet bill <sup>2</sup> (\$1440) less than 12% of annual power bill, \$2000 and telephone and internet bill, \$1440	Monthly roading rate cost <50% of average annual household power bill, telephone and internet
Roads and footpaths are managed effectively and are sufficiently responsive to support the Waitaki economy	Public enquiry response time met through CRM process. The Annual Residents' Survey will be used to measure residents' satisfaction with level of service and outcomes	Roding responded to 87% of CRM's (1417 out of 1628 CRM's in 2013); and resolved 93%	CRM shows that 90% of public enquiries responded to within approved response times

In 2013, the Government introduced the following Non-Financial Performance Measure Rules for the provision of roads and footpaths. Council must measure these during the 2014/15 financial year and report on them in its Annual Report:

**Sub-part 5 – the provision of roads and footpaths**

- (1) Performance measure 1 (road safety)  
The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.
- (2) Performance measure 2 (road condition)  
The average quality of ride on a sealed local road network, measured by smooth travel exposure.

- (3) Performance measure 3 (road maintenance)  
The percentage of the sealed local road network that is resurfaced.
- (4) Performance measure 4 (footpaths)  
The percentage of footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant document (such as its annual plan, activity management plan, asset management plan, annual works program or long term plan).
- (5) Performance measure 5 (response to service requests)  
The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame specified in the long term plan.

## ASSETS - WASTEWATER

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Council will provide affordable, reliable and efficient waste disposal systems	Emergency response* <1 hour in accordance with Contract criteria	91% of emergency responses occur in <1 hour	90% of emergency responses occur in <1 hour
	Minor works** response <2-5 working days	100% of minor works response occur in <2-5 working days	90% of minor works response occur in <2-5 working days
	* Emergency response – response to incidents that require almost immediate attention such as notification of Overflow Public, Public Sewer Main blocked, Broken or Missing Sewer lid, etc. ** Minor works – response to incidents that do not require immediate attention such as notification of Sewer General, Sewer Odour Complaint, etc.		
Council will provide wastewater systems that protect the natural environment	To comply with Resource Consent conditions	No abatement notices issued by Regional Councils	No abatement notices issued by Regional Councils
Council will respond to problems quickly and plan to maintain continuity of the wastewater service	Response to blockages <1 hour	92% of blockages were responses to in <2 hours (2011/12)	90% of blockages were responses to in <1 hour
	Response to overflows <1 hour	100% of overflows responded to in <2 hours (2011/12)	90% of overflows responded to in <1 hour
Wastewater services are affordable	Annual cost of wastewater service is less than other utility services	Average residential wastewater rate of \$262 is 13% <sup>1</sup> of the average residential power bill and less than 18% <sup>2</sup> of the average telephone & internet bill	Average residential wastewater rate is less than 40% of average residential power bill and less than 60% of the average telephone and internet bill
Council will plan to provide wastewater treatment services for current and future needs	Council will provide spare capacity at its wastewater treatment systems	Oamaru has 34% spare wastewater treatment capacity while Moeraki has 62%	Oamaru 30% Potential Moeraki 50% Potential



## ASSETS - STORMWATER DRAINAGE

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Council will provide affordable, reliable and efficient stormwater disposal systems	Emergency flood response <1 hour in accordance with contract criteria	100% of emergency flood responses* <1 hour in accordance with contract criteria	90% of emergency flood responses <1 hour in accordance with contract criteria
	Minor works response <2-5 working days	No measurement in reporting period No minor works were carried out during the year	90% of minor works responded in <2-5 working days
	Managing flooding to prevent inundation into dwellings (in accordance with design standards)	No habitable floor dwellings were flooded during the year	Prevent habitable floor dwellings from flooding during a 2% Annual Exceedance Probability (AEP) storm
	* Emergency response – response to incidents that require almost immediate attention such as notification of stormwater flooding affecting private property, broken or missing stormwater manhole lid, etc. ** Minor works – response to incidents that do not require immediate attention such as notification of stormwater general, etc.		
Council will provide stormwater systems that protect the natural environment	Stormwater systems comply with Resource Consent conditions	No abatement notices issued by Regional Councils	No abatement notices issued by Regional Councils
Council will respond to problems quickly	Response to flooding <1 hour	100% responses to flooding in <1 hour	90%

In 2013, the Government introduced the following Non-Financial Performance Measure Rules for stormwater drainage. Council must measure these during the 2014/15 financial year and report on them in its Annual Report:

**Sub-part 3 – Stormwater drainage**

- (1) Performance measure 1 (system adequacy)
  - (a) The number of flooding events that occur in a territorial authority district.
  - (b) For each flooding event, the number of habitable floors affected.  
(Expressed per 1000 properties connected to the territorial authority's stormwater system.)
  
- (2) Performance measure 2 (discharge compliance)  
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:
  - (a) abatement notices
  - (b) infringement notices
  - (c) enforcement orders, and
  - (d) convictions, received by the territorial authority in relation to those resource consents.

- (3) Performance measure 3 (response times)  
The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.
  
- (4) Performance measure 4 (customer satisfaction)  
The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system.

## ASSETS - WATER SUPPLY

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Council will provide drinking water that is safe to drink	Drinking Water will comply with the Health Act 1956 and hence the Drinking Water Standards for New Zealand where appropriate	Work to demonstrate compliance of the Hampden/Moeraki, Herbert, Waianakarua and Ohau water supplies is underway and varying in progress. Dunrobin was placed on hold pending the Rural Agricultural standards being confirmed by the Ministry of Health	Hampden/Moeraki, Herbert, Waianakarua, Lake Ohau, Dunrobin – to comply in 2012/13  Otekaieke, Duntroon – to comply in 2013/14  Stonehurn, Tokarahi – to comply in 2014/15
Council will provide sufficient capacity within the Oamaru network for fire-fighting purposes	To facilitate the requirements of the Code of Practice for Fire Fighting (SNZ PAS 4509:2008) and this may include pressure, flow or fire cells size control	No measurement in reporting period No hydrants were tested by the fire service during 2013 (15 were tested in 2012) No complaints were received regarding fire hydrants during 2013	90% of hydrants tested comply with the required flow rate for the appropriate fire cell (to be developed in association with the NZ Fire Service)
Council will respond to problems quickly	Emergency response* <1-4 hours in accordance with Urban & Rural Contract criteria	92% of emergencies* responded to within <1-4 hours in accordance with Urban & Rural Contract criteria	90% of emergencies responded within <1-4 hours in accordance with Urban & Rural Contract criteria
	Minor works** response <2-5 working days	95% of minor works** responded to within <2 - 5 working days	90% of minor works** responded to within <2-5 working days
	* Emergency response – response to incidents that require almost immediate attention such as notification of no water, urban water main breaks, water quality failure, etc. **Minor works – response to incidents that does not require immediate attention such as notification of cannot find toby, toby cannot shut off, rural water leak, etc.		
Council priority is maintaining continuity of water supply	Community perceives the water supply is reliable	80% of surveyed residents were satisfied or very satisfied	70% of residents are satisfied or very satisfied with the water service
Water supply services are affordable	Annual cost of water service is less than other utility services	Average residential water supply rate of \$476 is 24% <sup>1</sup> of the average residential power bill and less than 33% <sup>2</sup> of the average telephone & internet bill	Average residential water supply rate is less than 40% of average residential power bill and less than 60% of the average telephone and internet bill
Council will provide water for current and future needs	Council will provide spare capacity at its water supply	Oamaru has 35% spare capacity, Waihemo has 10%	Oamaru 20% potential Waihemo (Palmerston) 5% potential by 2012
	Spare capacity – is defined as available spare water leaving the treatment on extremely high water use days. All treatment plants that are upgraded to comply with the drinking water standards will have overbuilt capacity to allow for forecast growth		

In 2013, the Government introduced the following Non-Financial Performance Measure Rules for water supply. Council must measure these during the 2014/15 financial year and report on them in its Annual Report:

### Sub-part 1 - Water supply

- (1) Performance measure 1 (safety of drinking water)  
The extent to which the local authority's drinking water supply complies with:
  - (a) part 4 of the drinking-water standards (bacteria compliance criteria), and
  - (b) part 5 of the drinking-water standards (protozoan compliance criteria).
- (2) Performance measure 2 (maintenance of the reticulation network)  
The percentage of real water loss from the local authority's networked reticulation system (including a description of the methodology used to calculate this).
- (3) Performance measure 3 (fault response times)  
Where the local authority attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times measured:
  - (a) attendance for urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site, and
  - (b) resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.
  - (c) attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site, and
  - (d) resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.
- (4) Performance measure 4 (customer satisfaction)  
The total number of complaints received by the local authority about any of the following:
  - (a) drinking water clarity
  - (a) drinking water taste
  - (b) drinking water odour
  - (c) drinking water pressure or flow
  - (d) continuity of supply, and
  - (e) the local authority's response to any of these issues expressed per 1000 connections to the local authority's networked reticulation system.
- (5) Performance measure 5 (demand management)  
The average consumption of drinking water per day per resident within the territorial authority district.

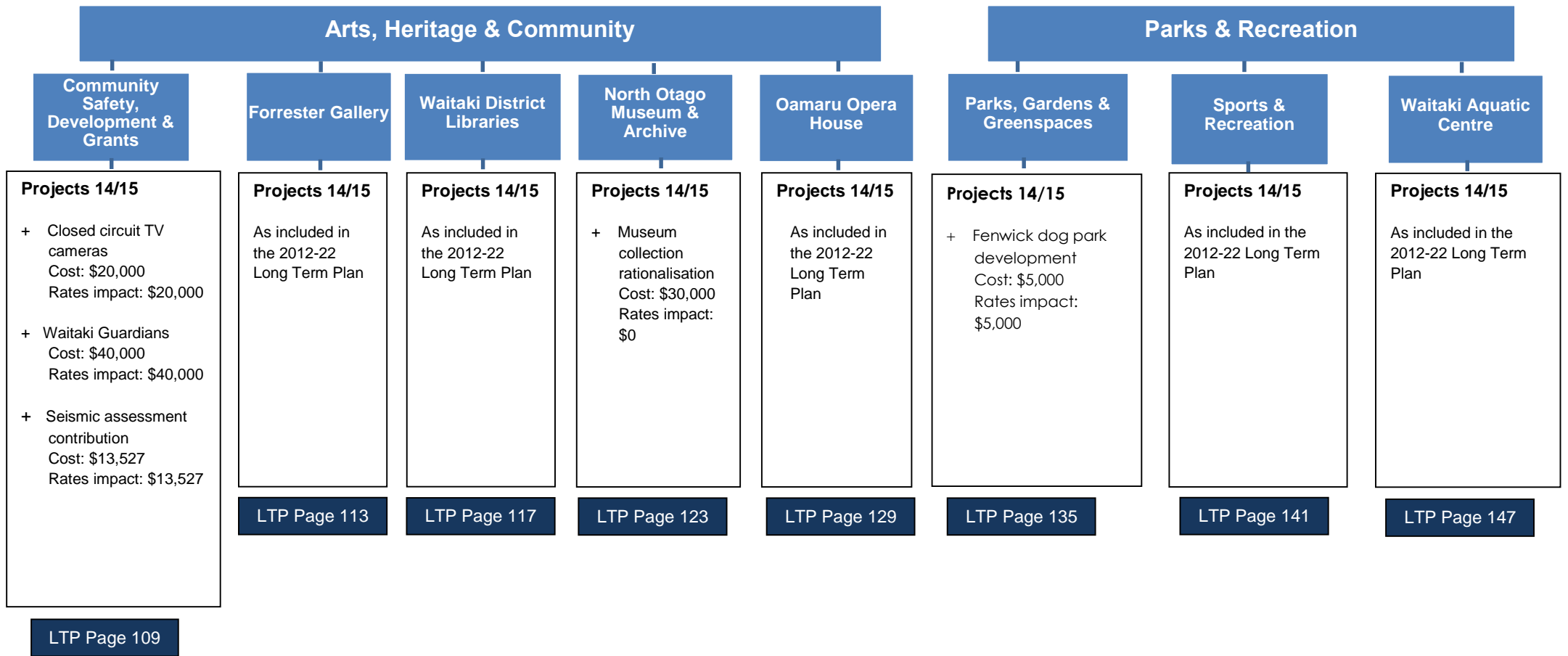
## ASSETS - WASTE MANAGEMENT

Level of Service	Performance Measurement	Past Performance	Target Performance Years 1-3 2012/13 - 2014/15
Residents are within 25km of a transfer station, landfill or recycling drop off station	Percentage of Waitaki residents within 25km of resource recovery stations, landfills and recycling drop off stations	97% of residents are within 25km of a transfer station, landfill or recycling drop off station	90% of residents are within 25km of a transfer station, landfill or recycling drop off station
Residents are satisfied with waste services available to them	Percentage of Waitaki residents satisfied	47% of surveyed residents were satisfied or very satisfied	60% of residents are satisfied or very satisfied in 2013
Choices are available for recycling and waste disposal options	The number of choices available	<p>Oamaru landfill opens 6 days per week and the Resource Recovery Park 7 days per week</p> <p>Palmerston landfill and Omarama, Otematata, Kurow and Hampden Resource Recovery Parks open 6 hours per week</p> <p>Herbert, Papakaio and Enfield Recycling Drop-off Facilities are operational, a bin service is operating in Ohau and three contractors provide regular kerbside collections in Oamaru.</p> <p>*Holiday hours: 4 hours daily</p> <p>*Holiday hours: 4 hours daily from Boxing Day until 15 January, daily during Easter and Labour Weekend</p>	Two or more options are available for recycling and waste disposal

## ASSETS - WASTE MINIMISATION

Level of Service	Performance Measurement	Past Performance	Target Performance Years 1-3 2012/13 - 2014/15
<p>Reusable resources are diverted from being disposed of into landfill</p>	<p>The amount of material removed from the waste stream</p>	<ul style="list-style-type: none"> <li>• Greenwaste – 1,900 tonnes (Includes an estimated 15 tonnes from each recovery park, 236 tonnes from WRRT and 20 tonnes from Palmerston Landfill)</li> <li>• Recyclables -2,247 tonnes</li> <li>• Glass – 393 tonnes</li> </ul>	<p>2012/13:</p> <ul style="list-style-type: none"> <li>• Greenwaste – at least 1,900 tonnes</li> <li>• Recyclables – at least 1,600 tonnes</li> </ul> <p>2013/14:</p> <ul style="list-style-type: none"> <li>• Greenwaste – at least 1,900 tonnes</li> <li>• Recyclables – at least 1,700 tonnes</li> <li>• Glass – at least 500 tonnes</li> </ul> <p>2014/15: at least</p> <ul style="list-style-type: none"> <li>• Green waste – 1,900 tonnes</li> <li>• Recyclables – 1,800 tonnes</li> <li>• Glass – 525 tonnes</li> </ul>

# COMMUNITY SERVICES GROUP OVERVIEW



**Key:**  
 + Project included 2014/15  
 - Project deleted/reduced in 2014/15  
 LTP Please refer to 2012-22 Long Term Plan

## ARTS, HERITAGE AND COMMUNITY – COMMUNITY SAFETY, DEVELOPMENT AND GRANTS

Level of Service	Performance Measurement	Past Performance - 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Residents perception that the Waitaki District is generally a safe place to be	External Survey of resident perception	96% of residents are satisfied or very satisfied	95% of residents are satisfied or very satisfied that the Waitaki District is generally a safe place to be
Grants and community development forums are accessible to appropriate organisations	Percentage of customers satisfied with community development advice and support	99% satisfaction	Benchmark established in year 1 5% increase by year 3 of customers satisfied or very satisfied with community development advice and support

## ARTS, HERITAGE AND COMMUNITY – FORRESTER GALLERY

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Gallery is accessible to users	Visitor access provided	Street-level spaces are accessible to people with physical disabilities	Street level spaces accessible to people with physical disabilities
Provide an enjoyable experience for visitors	Visitor satisfaction as monitored by Council resident survey and visitor survey Visitor satisfaction as monitored by visitor book comments	94% of residents satisfied or very satisfied 98% of monitored comments were satisfied	90% of residents are satisfied with the Gallery 90% of visitors are satisfied with the Gallery visit
The Gallery is actively used by schools	Number of school visits	45 school visits (43 visits in 2011/12)	Maintain current number of school visits
Gallery usage levels	Gallery attendance as monitored by electronic/manual counter	17,638 visitors recorded	23,000
Retain existing level of volunteer assistance at the Gallery	Number of volunteer hours contributed to Gallery operations	42 hours	Maintain current number of volunteer hours



## ARTS, HERITAGE AND COMMUNITY – WAITAKI DISTRICT LIBRARIES

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Maintain or increase the number of visits to the Oamaru and Palmerston libraries	Number of visitors (measured by door counts)	197,259 physical library visits	230,000 physical library visits
Maintain or increase the number of electronic visits to the library's website	To be determined by the first three years' performance	Year 1 data not available, monitoring electronic visits has recently commenced	To be determined by the first three years' performance
Maintain a similar number of annual issues per capita	Number of annual issues per capita	12.18 annual issues per capita	14 annual issues per capita <sup>1</sup>
Maintain or increase the proportion of residents who are active members	Percentage of members that borrowed from library within last 2 years	56% of members that borrowed from library within last 2 years	60% of members that borrowed from library within last 2 years
Affordable library service is provided People are able to borrow library items at no cost	Number of items available at no cost as a percentage of total collection	96% lending items are free	95% lending items are free
Provide a high quality service which meets residents' expectations	Percentage of residents are satisfied or very satisfied with library services	95% of residents are satisfied or very satisfied	92% of residents are satisfied or very satisfied with library services
People are satisfied with library service	Percentage of surveyed borrowers are satisfied or very satisfied with library service	94% of surveyed borrowers are satisfied or very satisfied	92% of surveyed borrowers are satisfied or very satisfied with library service

## ARTS, HERITAGE AND COMMUNITY – NORTH OTAGO MUSEUM AND ARCHIVE

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Increase usage of the Museum	Annual number of visits to the Museum	14,984 visitors	Maintain current visitor numbers prior to redevelopment
Retain existing level of volunteer assistance at the Museum	Number of volunteer hours contributed to Museum operations	2,184 volunteer hours contributed	Maintain current number of volunteer hours
Improve user satisfaction with the Museum	Survey comments in Museum visitor book, within a specified time period	Visitors book comments show 95% satisfaction	>85% satisfaction
	Visitor satisfaction with the Museum in Residents' Survey	83% of surveyed residents were satisfied or very satisfied	>85% satisfaction
	In-house survey of satisfaction of visitors to Museum	74% satisfaction in the Museum's Aotearoa 2013 visitor survey	>85% satisfaction
Maintain current level of satisfaction with the Museum archive	Survey of comments of Archive User Register, within a specified time period	100% satisfaction	>90% satisfaction
Archive storage complied with the Mandatory Archive Standard (2007)	Level of compliance with the Mandatory Archive Standard	84% compliance with Mandatory Archive Storage Standard	80% compliance with standard
No collection losses	No irreparable loss or damage is caused to the collections as a result of handling by members of the public or staff	No irreparable loss or damage to collections	No collection losses

## ARTS, HERITAGE AND COMMUNITY – OAMARU OPERA HOUSE

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Community satisfaction with venue	Residents' Survey	94% of surveyed residents were satisfied or very satisfied	90% satisfied
Volunteer support	Volunteer Satisfaction Survey	Being held in August 2013	90% satisfied
Providing entertainment, performing arts, and public space that meet the needs of the community	Occupancy Levels Via Ungerboeck reporting	8,650 entertainment patrons 117 Community Green Room Hires 14 Conference half days 291 Total Contracted Hires Income \$264,000	11,000 entertainment patrons 80 Community Green Room Hires 35 Conference half days 330 Total contracted hires Income: \$110,000

## ARTS, HERITAGE AND COMMUNITY – PARKS, GARDENS AND GREENSPACES

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Percentage of tracks and parks accessible by people with disabilities	Percentage of tracks accessible by people with disabilities	Data collection expected to be completed in February 2014	10% of tracks accessible by people with disabilities
Compliance with playground standards	Percentage of playgrounds which meet New Zealand Standard 5828:2004	74% of playgrounds meet New Zealand standard 5828:2004 as at May 2013	70% of playgrounds which meet New Zealand Standard 5828:2004
Compliance with track and structure standards	Percentage of playgrounds which meet New Zealand Standard 8630:2004	Data collection expected to be completed in February 2014	60% of tracks which meet New Zealand Standard 8630:2004
Facilities are managed for future generations	Current Council-approved Strategies and Management Plans are in place	Strategy adopted. Management plan deferred to February 2014. Plans and strategies are on track to meet target in 2015	Current Council-approved Strategies and Management Plans are in place by 2015
Customer satisfaction	Percentage of residents who are satisfied or very satisfied with Waitaki's parks and reserves	85% of surveyed residents were satisfied or very satisfied	90% of residents are satisfied or very satisfied with Waitaki's parks and reserves
Kilometre of walking and cycling trails	Number of kilometres of walking and cycle tracks in District	New measure, not previously measured	Benchmark established in year 1

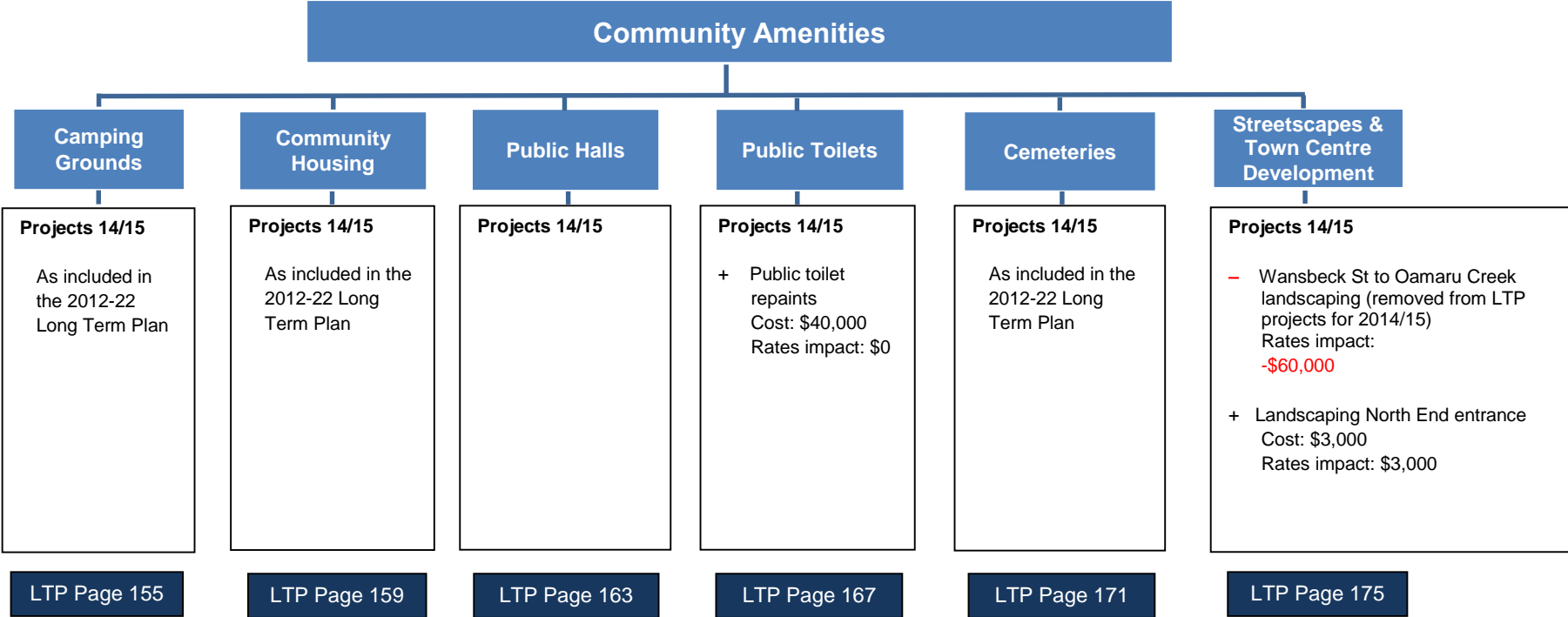
## ARTS, HERITAGE AND COMMUNITY – SPORTS AND RECREATION

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Customer satisfaction	Percentage of residents per annum who are satisfied or very satisfied with Waitaki's sports fields and facilities	88% of surveyed residents were satisfied or very satisfied	75% of residents are satisfied or very satisfied with Waitaki's sports fields and facilities
Provide quality facilities	Number of national and regional events held per annum	3 National Heartland games 1 National Hawke Cup game 1 National Preseason Super 15 game 0 Regional games	2 National and 3 Regional events held per annum
Number of games cancelled due to unsafe field conditions	Number of incidents per annum	0 incidents	0 incidents per annum
Facilities are managed for future generations	Current Council-approved Strategies and Management Plans are in place	Strategy adopted. Management Plan deferred to February 2014. Plans and strategies are on track to meet target in 2015	Current Council-approved Strategies and Management Plans are in place by 2015

## ARTS, HERITAGE AND COMMUNITY – WAITAKI AQUATIC CENTRE

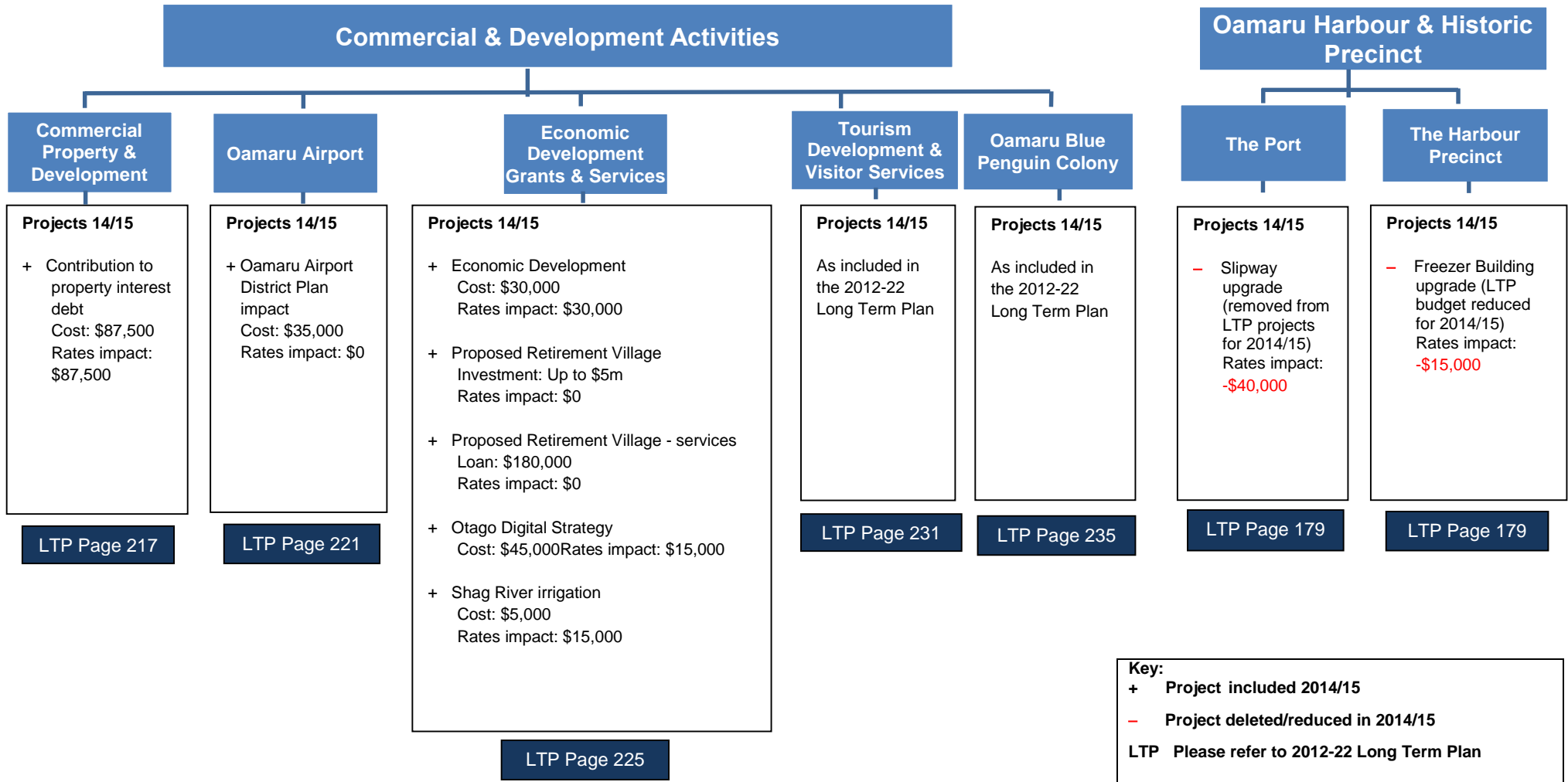
Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Pool safe accreditation	Achievement	Achieved	Achieved
Compliance with water quality standards	Compliance with New Zealand Standard 5826:2000	100% compliance	100% compliance
Opening hours	Opening hours per week	86 opening hours per week	86 hours
Increased user numbers	Number of visits per annum	137,893 visits	2% increase in number of visits per annum
Customer satisfaction with the Aquatic Centre	Customers either satisfied or very satisfied with the Aquatic Centre	88% of surveyed residents were satisfied or very satisfied	65% of customers satisfied or very satisfied with the Aquatic Centre

**CORPORATE SERVICES GROUP OVERVIEW**



**Key:**  
 + Project included 2014/15  
 - Project deleted/reduced in 2014/15  
 LTP Please refer to 2012-22 Long Term Plan

# CORPORATE SERVICES GROUP OVERVIEW



## COMMUNITY AMENITIES – CAMPING GROUNDS

Level of Service	Performance Measurement	Past Performance	Target Performance Years 1-3 2012/13 - 2014/15
Camp grounds and associated facilities provide a high quality experience for users	User satisfaction with the quality of the Districts camping grounds	89% of users are satisfied or very satisfied	>70% of users are satisfied or very satisfied with the quality experience of the District camping grounds

## COMMUNITY AMENITIES – COMMUNITY HOUSING

Level of Service	Performance Measurement	Past Performance	Target Performance Years 1-3 2012/13 - 2014/15
Tenancy of units consistent with policy	Proportion of tenants to meet policy criteria	93% of tenants meet Tenancy Policy criteria	80% of tenants meet Tenancy Policy criteria
Community Housing Funding	Community housing to be self-funding	100% of operating costs met from rent	90% of operating costs met from rent
Affordable Housing Policy	Average rental as a percentage of gross income	Average rental set at 24% of gross income based on national superannuation	Average rental set at between 25% and 30% of gross income based on national superannuation
Tenants Welfare and Safety	Partnerships with tenant welfare service providers in place. Annual formal and informal maintenance inspections	100% of tenants visited for welfare by welfare partner	100% of tenants visited by welfare partner
		100% of units inspected for maintenance issues	100% of units inspected for maintenance issues

## COMMUNITY AMENITIES – PUBLIC HALLS

Level of Service	Performance Measurement	Past Performance	Target Performance Years 1-3 2012/13 - 2014/15
Occupancy rate and leases in place	Properties occupied	The Drill Hall has 100% of lettable floor space occupied	90% of lettable floor space occupied
Buildings are safe and comply with regulations	Buildings have current warrant of fitness	As detailed in the 2012-22 Long Term Plan, not all Community Halls meeting fire safety standards <i>A Community Hall review is planned, but it is not yet known when this will take place</i>	Building warrant of fitness in place in 100% of community halls requiring same. Fire evaluation procedures in place in 100% of community halls requiring same



## COMMUNITY AMENITIES – PUBLIC TOILETS

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Proportion of toilets are 'accessible'	Percentage of toilets that meet accessibility criteria	Data collection expected to be completed in February 2014	75%
Customer Satisfaction	Percentage of residents who are satisfied or very satisfied with public toilets	74% of surveyed residents were satisfied or very satisfied	70%
Notifiable incidents	Number of incidents requiring notification to Department of Labour	Nil incidents requiring notification to Department of labour	Nil

## COMMUNITY AMENITIES – CEMETERIES

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Funeral Director satisfaction	Annual survey of Funeral Director satisfaction	100% satisfaction	90% satisfaction
Facilities are managed without adverse impacts on the environment	Compliance with resource consent conditions	100% compliance	100%
Community satisfaction with Cemetery facilities	Annual Residents' Survey	87% of surveyed residents were satisfied or very satisfied	75%

## OAMARU HARBOUR AND HISTORIC PRECINCT – OAMARU PORT

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Minimum maritime safety requirements	Meet 100% of minimum safety requirements	Harbour entrance lights and markers are maintained	Harbour entrance lights and markers are maintained
Seawall and breakwater maintained to protect land and property	Breakwater maintained and rock wall built Holmes Wharf to Oamaru Creek	The breakwater had over \$200,000 spent on it this year, with six areas of concern addressed through armouring and concrete repair. Design options for the rock wall from Holmes Wharf to Oamaru creek are being developed	Breakwater holding rock wall prevents erosion
Maintenance of Holmes and Normanby Wharf	Maintain wharves to a level that is appropriate for their use This use subject to 2013/14 harbour use study	Holmes and Normanby wharves remain operational	Holmes and Normanby wharves are operational
Sumpter Wharf	Wharf in situ as historic monument	Scott 100 celebration undertaken by volunteers highlighted the historic Sumpter Wharf, and was used as an opportunity to seek further funding and support for restoration	Trust progressing restoration efforts

## OAMARU HARBOUR AND HISTORIC PRECINCT – HARBOUR PRECINCT

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Increased satisfaction and use of the harbour area	Number of residents who visit the harbour area and level of satisfaction in Residents' Survey	84% of surveyed residents visited in 2013 88% of surveyed residents satisfied or very satisfied	Year one establish benchmark and years two and three increase usage and satisfaction to level of other Council parks
Our infrastructure and services enable development in the District	Increased lease income	No increase reflects static provincial commercial market	Lease income reflects market
Increased pedestrian flow and tourism and precinct encourages business investment	Increased private investment	Private investment interest increased with two new businesses developed	Private investment interest increasing
Commercial returns and increased use of the harbour and port	Percentage return of capital value	Not measured will be measured by 2013/14 Annual Report	Capital values increased
Council maintains working relationship with OWCT	Regular meetings held with OWCT and OWCT involvement in development	Oamaru Whitestone Civic Trust remains involved with the Harbour sub-committee Group Manager and Mayor attended the Annual General Meeting	Regular meetings held

## COMMERCIAL AND DEVELOPMENT ACTIVITIES - COMMERCIAL PROPERTY AND DEVELOPMENT

Level of Service	Performance Measurement	Past Performance	Target Performance Years 1-3 2012/13 - 2014/15
Management of commercial properties to increase earnings and revenue streams	Percentage return on the capital value	Not yet calculated	New level of service – Benchmark to be determined in 2012. Attain the benchmark in years 2-3
Management of forestry to maximise earnings balanced with recreational* use (*when on reserve land)	Percentage return on forestry assets	No percentage return on forestry asset as there was no harvest during reporting period. Council has a replanting plan to ensure no liability related to the ETS	New level of service return on forestry assets in accord with industry standard ETS costs contained
Unplanned Service Disruptions in Operational Buildings	Number of days of disruption	No unplanned disruptions	New level of service – Maintenance planned and undertaken so that no major unplanned disruptions to service in Council buildings

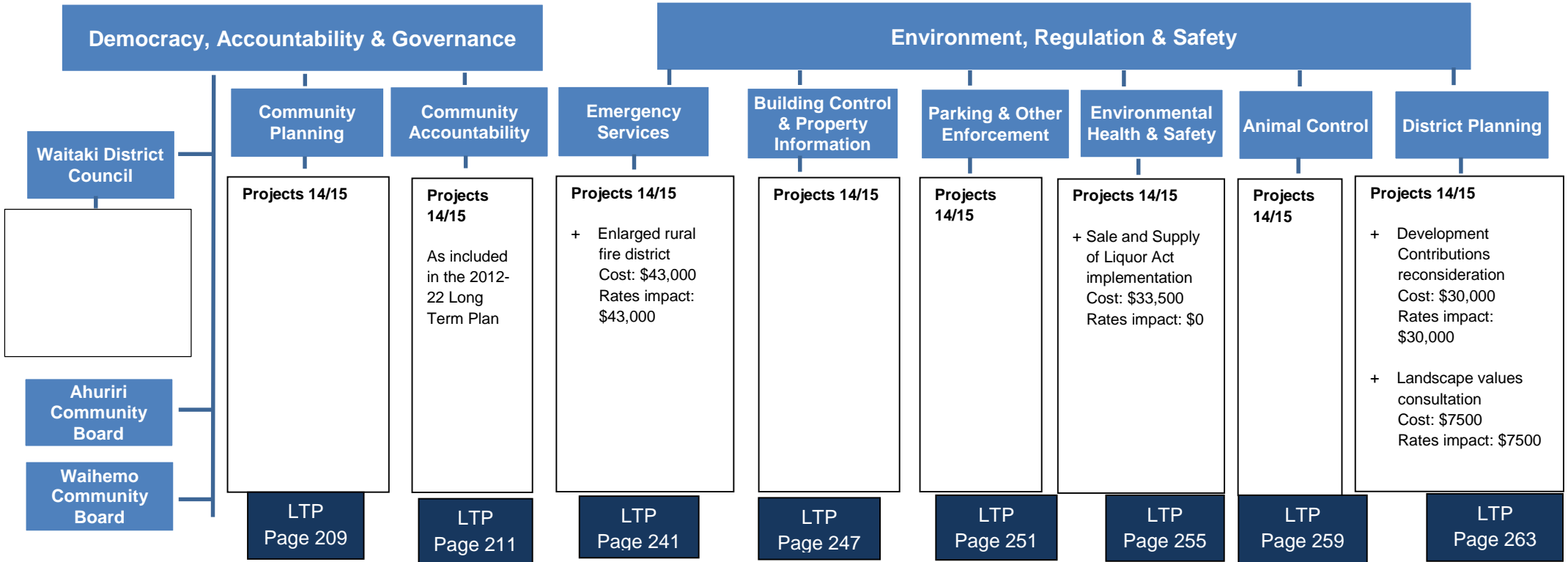
## COMMERCIAL AND DEVELOPMENT ACTIVITIES - OAMARU AIRPORT

Level of Service	Performance Measurement	Past Performance	Target Performance Years 1-3 2012/13 - 2014/15
Maintain airport in operational state	All Civil Aviation Authority safety requirements met	All Civil Aviation Authority safety requirements met	All Civil Aviation Authority safety requirements met
Users are satisfied with airport facilities	Satisfaction of users with facilities as monitored through a biennial survey	Not yet measured	User satisfaction >80%

## ECONOMIC DEVELOPMENT GRANTS AND SERVICES

Level of Service	Performance Measurement	Past Performance	Target Performance Years 1-3 2012/13 - 2014/15															
Resident population retained	Population stable or increasing	2013 census recorded an increase in Waitaki District's population by 3%, taking the overall population to 20,829	Population >21,500 by 2015															
Annual returns on investments	90 day bill rate exceeded in each quarter	<table border="1"> <thead> <tr> <th></th> <th>Average interest rate</th> <th>RBNZ 90 day rate</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>3.49%</td> <td>2.64%</td> </tr> <tr> <td>Q2</td> <td>3.00%</td> <td>2.65%</td> </tr> <tr> <td>Q3</td> <td>3.25%</td> <td>2.64%</td> </tr> <tr> <td>Q4</td> <td>3.48%</td> <td>2.65%</td> </tr> </tbody> </table>		Average interest rate	RBNZ 90 day rate	Q1	3.49%	2.64%	Q2	3.00%	2.65%	Q3	3.25%	2.64%	Q4	3.48%	2.65%	Exceed average 90 day bill rate for commercial and cash investment
	Average interest rate	RBNZ 90 day rate																
Q1	3.49%	2.64%																
Q2	3.00%	2.65%																
Q3	3.25%	2.64%																
Q4	3.48%	2.65%																
GDP per capita higher than national average	Annual GDP per capita higher than national average	Could not be measured due to a lack of data	2% pa higher than national average															

# STRATEGY GROUP OVERVIEW



**Key:**  
 + Project included 2014/15  
 LTP Please refer to 2012-22 Long Term Plan

## DEMOCRACY, ACCOUNTABILITY AND GOVERNANCE – WAITAKI DISTRICT COUNCIL

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
The Mayor and Councillors are accessible and responsive to members of the Community	Percentage of residents that feel comfortable approaching the Mayor and Councillors	82% of surveyed residents were comfortable or very comfortable	90% of residents would be comfortable approaching the Mayor and/or Councillors
The performance of Mayor and Councillors is satisfactory or very satisfactory	Resident satisfaction with performance of Mayor and Councillors	59% of surveyed residents were satisfied or very satisfied	75% of residents are satisfied or very satisfied with the performance of the Mayor and Councillors
All Council business is conducted in public meeting, except where there is good reason to exclude the public	Percentage of Council resolutions passed in public meeting	80% of Council resolutions passed in public meetings	95% of Council resolutions passed in public meeting
All Council business is conducted in public meeting, except where there is good reason to exclude the public	Percentage of meetings that each Councillor attends	Mayor Familton 96% Cr Dawson 96% Cr Dennison 83% Cr Garvan 100% Cr Hope 91% Cr Hopkins 91% Cr Keeling 91% Cr Malcolm 83% Cr Perkins 96% Cr Stead 100% Cr Young 87%	Council members attend 80% of Council and committee meetings
Council governance gives effect to statutory requirements and principles	Audit opinion on the Long Term Plan and Annual Report is unmodified.  Long Term Plan and Annual Report is adopted within statutory timeframes	2012-22 Long Term Plan was adopted within statutory timeframes, un-modified, on 26 June 2012 2011/12 Annual Report was adopted with an un-modified audit opinion within statutory timeframes on 30 October 2012	Long Term Plan and Annual Reports received unmodified audit opinions and are adopted within statutory timeframes
Service standards are met and projects completed	Percentage of Annual Plan projects completed.  Percentage of service performance targets substantially* achieved each year	Data not available	80% of approved project milestones are achieved each year.  100% of service performance targets substantially achieved each year

\*Substantially achieved equates to 85% complete

## DEMOCRACY, ACCOUNTABILITY AND GOVERNANCE – AHURIRI COMMUNITY BOARD

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Residents rate the performance of the Ahuriri Community Board members highly	Percentage of residents rate the performance of Community Board members as satisfactory or very satisfactory	72% of surveyed residents were satisfied or very satisfied	85% of residents rate the performance of the Ahuriri Community Board as satisfactory or very satisfactory
Decision-making is undertaken in an open and transparent manner	Percentage of Community Board resolutions passed in public meeting	100% of resolutions passed in a public meeting	95% of Ahuriri Community Board resolutions passed in public meeting
Decision-making is undertaken in an open and transparent manner	Percentage of meetings that each Community Board member attends	Mrs Ferguson (Chair): 87% Mr Reid: 75% Mr Sullivan: 87% Mr Blackstock: 75% Mr Shepherd: 75%	Community Board members attend 80% of Board meetings
Community Boards advocate to Council on behalf of their community	Number of submissions made to Council by the Board	9 items submitted on	No fewer than four submissions made to Council, by the Board or workshops attended



## DEMOCRACY, ACCOUNTABILITY AND GOVERNANCE – WAIHEMO COMMUNITY BOARD

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Residents rate the performance of the Waihemo Community Board members highly	Percentage of residents rate the performance of Community Board members as satisfactory or very satisfactory	52% of surveyed residents were satisfied or very satisfied	85% of residents rate the performance of the Waihemo Community Board as satisfactory or very satisfactory
Decision-making is undertaken in an open and transparent manner	Percentage of Community Board resolutions passed in public meeting	96% of resolutions passed in a public meeting	95% of Waihemo Community Board resolutions passed in public meeting
Decision-making is undertaken in an open and transparent manner	Percentage of meetings that each Community Board member attends	Mr Philip (Chair): 100% Mrs Begg: 100% Mr Brown: 89% Mr Foote: 86% Mr Lyford: 100%	Community Board members attend 80% of Board meetings
Community Boards advocate to Council on behalf of their community	Number of submissions made to Council by the Board	23 items submitted on	No fewer than four submissions made to Council, by the Board or workshops attended

## DEMOCRACY, ACCOUNTABILITY AND GOVERNANCE – COMMUNITY PLANNING

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Annual Plans, policies and bylaws are adopted and reviewed within statutory timeframes	Annual Plans, policies and bylaws are adopted and reviewed within statutory timeframes	2013/14 Annual Plan adopted within statutory timeframes on 25 June 2013	100% of Annual Plans, policies and bylaws are reviewed and adopted in accordance with the statutory timeframes and processes
Useful information is provided to the community about Council activities	Percentage of residents who regard the Waitaki Link as a useful source of information	73% of surveyed residents were satisfied or very satisfied	65% of residents regard the Waitaki Link as a useful source of information on Council activities
The community is involved in decisions that affect them	Percentage of residents satisfied or very satisfied with Council consultation	43% of surveyed residents were satisfied or very satisfied	50% of residents satisfied or very satisfied with Council consultation

## DEMOCRACY, ACCOUNTABILITY AND GOVERNANCE – COMMUNITY ACCOUNTABILITY

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Council governance gives effect to statutory requirements and principles	Audit opinion on Annual Report	2011/12 Annual Report received an unmodified audit opinion on 30 October 2012	Unmodified Audit opinions on Annual Report

## ENVIRONMENT, REGULATION AND SAFETY - EMERGENCY SERVICES

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Emergencies are responded to in accordance with Regional Group Plan and legislation	Response to emergency events	100% of responses in 15 minutes for Rural Fire	100% of responses within 15 minutes
Promote rural fire awareness and prevention to the public	Response to requests for fire permits	96% of fire permits issued within two days	100% of responses within 2 days
Customer satisfaction with level of service provided	Residents' Survey	71% of surveyed residents were satisfied or very satisfied with emergency services	70% of residents satisfied or very satisfied with emergency services
Retain existing level of volunteer assistance for Rural Fire	Volunteer numbers	90 operational volunteers	Increase the total number of rural fire-fighters by 20% (96 volunteers)
Recruit community volunteers for Civil Defence	Volunteer numbers	153 Operational volunteers	Increase the total number of Civil Defence volunteers by 50% (150 volunteers)
Maintain standards imposed by National Rural Fire Authority	PMEF audit by the National Rural Fire Authority	Performance Monitoring Evaluation Framework (PMEF) Review Dec 2012 to assess progress on training corrective actions	Maintain standards required by national body

## ENVIRONMENT, REGULATION AND SAFETY - BUILDING CONTROL AND PROPERTY INFORMATION

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
To provide safe and healthy buildings that promote sustainable development	To comply with the Building Act, Building Regulations, Building Code and other relevant legislation	The Building Control Authority (BCA) maintained its accreditation over this period	Waitaki Building Control Authority retains accreditation status
Premises audited	20% of premises audited. High risk buildings (such as hotels) checked more than once every five years	20% of premises audited High risk buildings are generally premises that have sleeping or care facilities i.e. rest homes, hospitals, motel/hotels, childcare facilities etc.	20% of premises audited. High risk buildings (such as hotels) checked more than once every five years
Efficient processing and inspection of building work	95% of consents processed within 20 working days	611 Building consents were processed during 2012/13 of which 89% processed within 20 working days	95% of consents processed within 20 working days

## ENVIRONMENT, REGULATION AND SAFETY – PARKING AND OTHER ENFORCEMENT

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Pay and display and time restricted parking spaces are provided to encourage parking turnover	Parking Warden patrols Oamaru CDB parking	Parking Warden patrols occurred over a 6 day per week timeframe, Mon - Sat	Parking Warden patrols 6 days per week

## ENVIRONMENT, REGULATION AND SAFETY – ENVIRONMENTAL HEALTH AND SAFETY

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Compliance with Health and Food Legislation	Annual inspection of 100% category 1 food premises and 50% of category 2 and 3 premises	Premises inspected during the period: Category 1 - 100% Category 2 - 85% Category 3 - 67% Over 40 % of Waitaki food premises operate under the VIP system, whilst the remainder are registered under the Food Hygiene Regulations 1974	Annual inspection of 100% category 1 food premises Annual inspection of 50% of category 2&3 premises
Water quality monitoring	Nil presence of E-coli indicator organism	4 (27%) of treated WDC supplies had E-coli present. 3/4 supplies are subject to periodic high flood loadings Of the 5 WDC untreated schemes, all had E-coli present. 4 of 5 WDC camping grounds had E coli present	Continue to assist private scheme owners to improve the standard of their water supplies by improving the level of treatment
Resolution of commercial and domestic environmental impact	Timely resolution of commercial complaints and investigation of all after hours domestic complaints in one hour	99% of complaints investigated during the period were within the one hour time frame. The small number of non-Oamaru complaints investigated, by necessity, fall outside this time frame. A number of stereo seizures were also carried out.	Investigation of 100% after hours domestic noise complaints in one hour
Management of liquor related incidences	Annual inspection of all on and off licenced premises. Annual inspection of 33% of club license premises	28% of club licenses were inspected	Annual inspection of all on and off licenced premises Annual inspection of 33% of club licensed premises

## ENVIRONMENT, REGULATION AND SAFETY – ANIMAL CONTROL

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Dogs are registered	100% of all known dogs registered	100% of all known dogs were registered	100% of known dogs registered
Residents satisfied with dog control services	Annual Resident Satisfaction Survey	75% of surveyed residents were satisfied or very satisfied	70% of residents satisfied with dog control services
Animal Control complaints are investigated promptly	Incidents responded to within two hours of notification	100% of incidents were responded to within two hours of notification	100% of incidents responded to within two hours of notification
Stock Control complaints are investigated promptly	Incidents responded to within two hours of notification	100% of incidents responded to within two hours of notification	100% of incidents responded to within two hours of notification
Complainants satisfied with complaint resolution process for animal control	Complaint feedback	Resident survey provided useful benchmark	Benchmark established. Complaints actioned and complainant satisfied

## ENVIRONMENT, REGULATION AND SAFETY – DISTRICT PLANNING

Level of Service	Performance Measurement	Past Performance – 2012/13	Target Performance Years 1-3 2012/13 - 2014/15
Process resource consents within statutory timeframes	100% of consents processed are within the statutory timeframes	100% of notified consents processed within timeframes (4 out of 4)  99% of non-notified consents processed within timeframes (147 out of 149)	Notified: 100%  Non-notified: 100%
Review District Plan	Comply with Statutory timeframes	Preliminary work commenced, and working alongside neighbouring Councils to share resources where possible	Review of District Plan commenced by 2014
Monitor resource consents	Percentage of consents implemented	All subdivision consents monitored through s224 RMA process. All notified consents monitored  Not all consents fully implemented. <i>Monitoring commenced in early 2013</i>	100% of implemented subdivision consents and notified land use consents  50% of implemented non-notified land use consents
Customer satisfaction	Customer feedback and on-line survey for applicants	No information and not being recorded The online survey has been decommissioned and a new targeted survey developed for 2013/14	80% of applicants satisfied with service
Notify and implement District Plan changes as agreed by Council	Notify and process changes in statutory deadlines	<ul style="list-style-type: none"> <li>Plan changes 7 and 8 completed</li> <li>Oamaru Business Zone plan change heard, decision of commissioner pending</li> <li>Four out of four minor plan changes agreed and three processed to a decision with no appeals lodged.</li> </ul>	Complete: Changes 7 and 8 Oamaru Business Zone plan change Minor plan changes (as agreed by Council) Commence District Plan Review as per above
Ecological Study	Ecological Study completed	Progressing completion of the remainder of the district by 2016	Complete for remainder of District by 2016
State of the Environment reporting	Complete State of Environment report	Reports for Takata Whenua, Signs and Natural Hazards commenced	Complete three reports by 2013



**SECTION THREE: FINANCIAL STATEMENTS AND ACCOUNTING POLICIES**

# PROSPECTIVE FINANCIAL STATEMENTS

Prospective Statement of Comprehensive Income				
Financial years ending 30 June				
2012/13		2014/15	2014/15	2013/14
Actual		Annual Plan	LTP	Annual Plan
\$000		\$000	\$000	\$000
<b>Income</b>				
21,999	Rates Revenue	23,846	23,700	22,110
5,449	Targeted Rates - Water	5,262	6,075	6,162
7,202	Fees and user charges	6,565	7,081	7,088
6,353	Subsidies and grants	5,426	5,225	6,221
577	Development and financial contributions	680	681	611
677	Finance income	835	910	885
821	Other Revenue (a)	770	710	770
<b>43,078</b>	<b>Total Operating Income</b>	<b>43,384</b>	<b>44,382</b>	<b>43,847</b>
<b>Expenditure</b>				
8,591	Employee benefits	9,607	9,403	9,289
11,427	Depreciation	11,894	12,521	11,383
609	Community and other grants	1,103	716	827
20,491	Other Expenditure (a)	21,329	21,801	22,638
<b>41,118</b>	<b>Total Operating Expenditure</b>	<b>43,933</b>	<b>44,441</b>	<b>44,137</b>
<b>1,960</b>	<b>Surplus / (Deficit) from Operations</b>	<b>(549)</b>	<b>(59)</b>	<b>(290)</b>
-	Income Tax Expense / (Refund)	-	-	-
<b>1,960</b>	<b>Surplus / (Deficit) after tax</b>	<b>(549)</b>	<b>(59)</b>	<b>(290)</b>
<b>Other Comprehensive Income</b>				
18,193	Gain/(Loss) on revaluation of Infrastructural Assets (b)	35,000	51,415	-
(443)	Impairment of Infrastructural Assets	-	-	-
-	Gain/(Loss) on revaluation of Properties	-	-	5,126
<b>17,750</b>	<b>Total Other Comprehensive Income</b>	<b>35,000</b>	<b>51,415</b>	<b>5,126</b>
<b>\$19,710</b>	<b>Total Comprehensive Income</b>	<b>\$34,451</b>	<b>\$51,356</b>	<b>\$4,836</b>

(a) For further analysis, please refer to the "Reconciliations and Other Disclosures" section of the Annual Plan

(b) The anticipated effect of the revaluation of Roading infrastructure has been reduced to better reflect current conditions



## Prospective Balance Sheet

As at 30 June

2012/13

Actual		2014/15	2014/15	2013/14
\$000		Annual Plan	LTP	Annual Plan
		\$000	\$000	\$000
<b>Public Equity</b>				
308,299	Ratepayers' Equity	308,369	308,104	309,000
401,008	Revaluation Reserve	445,126	465,541	410,126
10,402	Operating Reserve	6,926	12,577	7,475
11,716	Other Reserves	12,415	10,283	11,784
<b>\$731,425</b>	<b>Total Public Equity</b>	<b>\$772,836</b>	<b>\$796,505</b>	<b>\$738,385</b>
<b>Non-Current Assets</b>				
703,262	Property Plant and Equipment	739,593	768,035	713,482
1,175	Intangible Assets	1,125	1,000	1,300
1,020	Forestry	1,020	1,000	1,000
	Other Financial Assets:			
4,858	- Investments in CCO's	5,512	5,000	5,000
145	- Investments in other entities	145	145	145
13,126	- Loans to other entities (a)	400	255	13,055
723,586		747,795	775,435	733,982
<b>Current Assets</b>				
5,087	Cash and Cash Equivalents	6,457	8,833	6,446
5,451	Trade and Other Receivables	5,355	5,929	4,559
255	Prepayments	265	250	250
70	Inventory	16	50	50
	Other Financial Assets:			
3,521	- Investments in other entities (b)	7,500	-	-
41	- Loans to other entities (a)	12,817	14,300	-
239	Non-current Assets held for Sale	-	-	-
8	Provision for Tax paid in Advance	2	1	1
14,672		32,412	29,363	11,306
<b>738,258</b>	<b>Total Assets</b>	<b>780,207</b>	<b>804,798</b>	<b>745,288</b>
<b>Non-Current Liabilities</b>				
729	Provisions	625	560	700
3	Borrowings	-	-	1
732		625	560	701
<b>Current Liabilities</b>				
5,204	Trade and Other Payables	5,695	6,944	5,500
-	Provisions	140	140	-
2	Short Term Borrowings	1	1	2
895	Employee Entitlement Liabilities	910	648	700
6,101		6,746	7,733	6,202
<b>6,833</b>	<b>Total Liabilities</b>	<b>7,371</b>	<b>8,293</b>	<b>6,903</b>
<b>\$731,425</b>	<b>Net Assets</b>	<b>\$772,836</b>	<b>\$796,505</b>	<b>\$738,385</b>

(a) Council's advance to North Otago Irrigation Co Ltd is to be repaid January 2016

(b) Represents funds deposited with maturity date more than 3 months after balance date

(c) Represents anticipated closure costs to be incurred in 2015/16

## Prospective Statement of Changes in Equity

Financial years ending 30 June

<b>2012/13</b>	<b>2014/15</b>	<b>2014/15</b>	<b>2013/14</b>
<b>Actual</b>	<b>Annual Plan</b>	<b>LTP</b>	<b>Annual Plan</b>
<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
711,715 <b>Public Equity at 1 July</b>	738,385	745,149	733,549
19,710 <b>Total Comprehensive Income</b>	34,451	51,356	4,836
<b><u>\$731,425</u></b> <b>Public Equity at 30 June</b>	<b><u>\$772,836</u></b>	<b><u>\$796,505</u></b>	<b><u>\$738,385</u></b>

## Prospective Statement of Cash Flows

Financial years ending 30 June

2012/13 Actual \$000	2014/15 Annual Plan \$000	2014/15 LTP \$000	2013/14 Annual Plan \$000
<b>Cash flows from Operating Activities</b>			
27,277 Receipts from Rates Revenue	29,108	29,775	28,272
246 Interest received	435	360	366
14,048 Receipts from Other Revenues	13,045	13,418	14,550
(29,068) Payments to Staff and Suppliers	(32,580)	(31,712)	(32,754)
- Interest Paid	-	-	-
1 Income Tax Paid	-	-	-
(81) Net GST	-	-	-
12,423 Net Cash from Operating Activities	10,008	11,841	10,434
<b>Cash Flows from Investing Activities</b>			
37 Proceeds from Sale of P.P.& E	93	674	221
839 Proceeds from Sale of Investments	-	-	-
300 Dividends/Subvention payments received	150	150	150
(9,094) Purchase of P.P.& E	(9,713)	(9,736)	(11,314)
(3,612) Acquisition of Investments	(525)	-	-
(11,530) Net Cash from Investing Activities	(9,995)	(8,912)	(10,943)
<b>Cash Flows from Financing Activities</b>			
- Proceeds from Borrowing	-	-	-
(3) Repayment of Borrowing	(2)	(3)	(3)
(3) Net Cash from Financing Activities	(2)	(3)	(3)
890 Net Increase / (Decrease) in Cash	11	2,926	(512)
4,197 Total Cash Resources at 1 July	6,446	5,907	6,958
<b>\$5,087 Total Cash Resources at 30 June</b>	<b>\$6,457</b>	<b>\$8,833</b>	<b>\$6,446</b>

## SIGNIFICANT FORECASTING ASSUMPTIONS

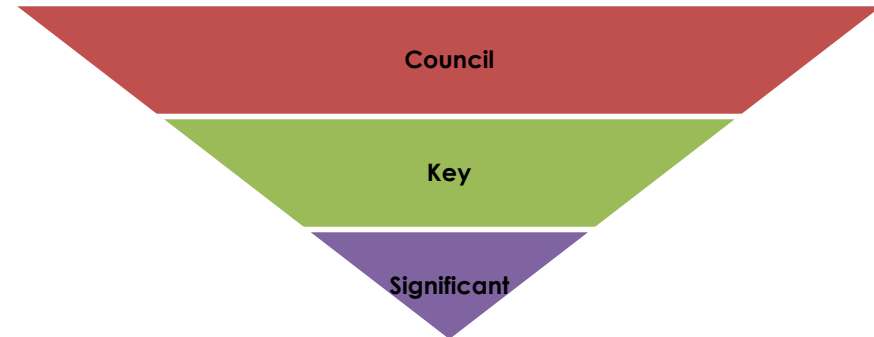
For a comprehensive list of forecasting assumptions refer to Council's 2012-22 Long Term Plan. The information in this Annual Plan is a forecast of Council's future activities and the resulting financial impacts.

In preparing each component of this Plan, Council has made many assumptions and predictions of what might happen in the future. This section summarises the significant assumptions made in the preparation of this Plan that may impact on the financial estimates provided.

The following diagram summarises the assumptions considered during the preparation of the 2012-22 Long Term Plan:

- The first set of assumptions are noted as '**Council wide assumptions**' or high level assumptions
- The next tier are the **key assumptions**. These are based on the assumptions included in the Long Term Plan though they include new assumptions such as the impact of the Canterbury Earthquakes
- Summary activity management plans may include specific assumptions beyond those listed in the table below. These may have a material impact on an individual activity and are therefore referred to as **significant forecasting assumptions**

Diagram illustrates Assumption Hierarchy



Council wide assumptions include:

- Rising to the Challenge
- Population Growth
- Dwelling Growth
- Economic Growth

## COUNCIL WIDE ASSUMPTIONS

### Rising to the Challenge

#### ***Stated Assumption***

Over the life of this plan, officers will continue to look for new ways to minimise rates pressure on the Waitaki Community through the review and reprioritisation, and improved delivery of activities.

#### ***The following risk has been identified should this assumption be incorrect***

There is a risk that Council is unable to identify or implement changes during the life of the LTP. Should this risk materialize, additional pressure will be created on rates or conversely increase debt, proposals may have to be further deferred or levels of service reduced markedly.

### Population Growth

#### ***Stated Assumption***

The District's population is projected to increase to 21,523 in the short term (until 2016) before steadily declining to 21,360 by 2021 and 21,174 by 2026. Population growth is one of the most significant factors influencing forecasting and planning at the Council. This assumption is predicated on three growth drivers in the District: irrigation; Holcim cement plant; and development of winery. Given these three factors are influenced by market demand and the wider economic environment there is a high degree of uncertainty about these figures.

#### ***The following risk has been identified should this assumption be incorrect***

There is a risk that population growth may be higher or lower than the stated assumption or may occur at different times. The growth model is based on Statistics New Zealand data and adjusted by a number of District specific drivers including: the possible relocation of the Holcim cement plant, growth in irrigation

and development of viticulture. Council investment, particularly infrastructure and activities are planned to keep pace with changes in population. Investment can be accelerated or deferred and services increased or reduced to keep pace with this change.

### Dwelling Growth

#### ***Stated Assumption***

Overall residential dwellings are expected to increase by around 60 per annum per year or 1800 over a 30 year period. The proportion of occupied dwellings is projected to decrease significantly in all townships such as Hampden, Kakanui, Kurow, Moeraki, Omarama and Otematata over the forecast period.

#### ***The following risk has been identified should this assumption be incorrect***

There is a risk that demand will be greater than planned. This could impact on the demand for infrastructure such as sewage and water. Should growth outstrip infrastructure capacity, growth could be inhibited in the District.

### Economic Growth

#### ***Stated Assumption***

Forecast GDP will remain low for the short term i.e. 2013/14 2014/15, before increasing markedly due to the impact of Christchurch and growth in commodity prices. This assumption is based on data from the Treasury and Bureau of Economic Research Limited (BERL) and has a medium level of uncertainty.

***The following risk has been identified should this assumption be incorrect***

The international economy remains a risk to New Zealand and to the Waitaki district.

This risk includes further need for fiscal policy change in our trading partners, continued financial difficulties in European economies and the possibility of higher oil prices.

The key assumptions noted in below are organised in the following way:

<b>Column</b>	<b>Description</b>
Activity	Whether the key assumption should be applied to all or specific activities
Assumption title	Short form title of assumption
Source	Whether the assumption is a Council assumption or from a third party such as BERL or the Treasury
Stated assumptions	What Council is assuming
Level of uncertainty	The level of confidence Council has regarding the assumption
Risk	The risk, especially financial risk, if the assumption is wrong

## KEY ASSUMPTIONS

Assumption Title	Source	Stated Assumption	Level of Uncertainty	Risk	Potential Impact/Consequence if Assumption Wrong
Service Levels	Council	Service levels will remain unchanged unless indicated otherwise	Low	The risk that Council does not adequately engage and consult on changes to service levels	That service levels are perceived unaffordable to the Community results in rates pressure
Climate Change	Ministry for the Environment	Climate change will impact on the District in similar ways to those outlined in the Ministry for the Environment guidance, "Preparing for the Climate Change" (July 2008)	High	The risk that climate change is different or occurs faster than predicted	The rate and impact of climate change is not yet certain. Council considers possible impacts when investing in infrastructure, which has a long life and is expensive. Infrastructure is insured against natural disasters but not climate change, so this may represent a cost to Council and ratepayers
Natural Disasters	Council	It is assumed that there will be no major adverse events during the period covered by the 2014/15 Annual Plan. If an event occurs Council's planning will focus on operational resilience emergency management	Medium	The risk that the District suffers a major natural disaster in areas of high population density	While the chances of this risk occurring have not changed since the 2012-22 LTP its potential impact has increased materially. The financial risk is mitigated through external insurance, self-insurance and an expectation that the Crown will provide emergency support. After the Canterbury earthquakes, the depth, cover and cost of insurance has changed markedly, placing greater risk back on Council
Asset Replacement	Council	Assets will be replaced at the end of their economic life. As part of condition assessments and revaluations, the economic lives of assets are reassessed consistent with the approach set out in the accounting policies including estimated assets lives	Low	The risk that asset lives are shorter than expected leading to inadequate replacements reserves, or assets lives significantly longer than expected leading to overcharging of depreciation	If assets require replacement more quickly than forecast, capital expenditure projects may need to be brought forward. Council will consider the funding implications of any early replacement as it occurs

Assumption Title	Source	Stated Assumption	Level of Uncertainty	Risk	Potential Impact/Consequence if Assumption Wrong
Insurance		Appropriate cover can be obtained for assets requiring insurance. Insurance premiums have increased, and are now expected to remain in line with CPI. The extent of insurance by Council does not extend beyond the current scope of activities and insurance cover	Medium	The risk that insurance premiums will increase beyond the assumption over the 2014/15 period, potentially resulting in an un-economic risk mitigation option for Council	May result in reprioritisation within Council budgets to offset increases in insurance premiums, consideration of other risk mitigation including self-insurance or in certain circumstances greater risk tolerance by Council. These options would however be unlikely to come at a nil cost to Council
Finance – Interest Rates	BERL for Society of Local Government Managers (SOLGM) and Treasury.	Average price inflation over the forecast period will remain consistent with the current target set between the Minister of Finance and Reserve Bank of between 1-3%	High	The risk that price level changes will be greater or lower than those assumed and that costs and revenues will be higher or lower than forecast	If price level change differs from the expected inflation range, expenditure, revenue and costs may vary from this forecast. Council mitigates this risk by setting rates, fees and charges as part of the Annual Plan process.
Finance – Interest Rates	Council	There is no significant debt at the start of this plan. Some planned projects require loan funding from internal sources. The basis of providing internal loans is set out in the Liability Management and Investment Policy. Loans are charged interest at Council's weighted average cost of funds. (assumed at 4.3% over 2014/15). Council may borrow externally to meet cashflow requirements, and has facilities in place to meet these requirements.	Medium	The risk that interest rates are significantly higher than budgeted or that Council requires long term un-planned external borrowing	Council anticipates that it will be a net investor. Short term periods of high or low interest may occur which could affect returns or increase costs
Revaluations	Council and GAAP	Revaluations will occur three yearly and in line with price level adjustments. Further details can be found in the accounting policies	Medium	The risk that values may be subject to significant change over the period covered in the plan	Periods of high inflation relating to particular products, or changes in technology, may affect the value of an asset group so as to require revaluations outside the normal cycle. Revaluations may affect depreciation charges and therefore rates



## PRICE LEVEL CHANGES

Accounting rules require that Council adjust its forecast financial information to take account of the impact of inflation. This should more fairly indicate rates movements, particularly in the first three years of the 2012-22 Long Term Plan.

These price level adjustments have been applied to all core budgets and projects. In order to take account of the impact of revaluation movements these have also

been applied to depreciation expenses. The table below lists the total (or cumulative) percentage change from the year ended June 2011 for each of the adjusters, and has been used to calculate the increase of future year expenses based on 2011 costs.

**Table 1 Adjustors: total % change from June 2011**

Year ending	Road	Property	Water	Energy	Staff	Other	Earthmoving	Pipelines	Private Sector Wages
June 12	4.3	3.9	4.5	5.5	2.6	3.6	5.5	5.7	2.6
June 13	8.2	6.9	8.9	10.6	5.2	6.0	9.9	11.2	5.1
June 14	11.5	10	13.1	15.9	7.7	9.4	13.7	16.0	7.5
June 15	15.5	13.2	17.1	21.4	10.3	12.9	16.9	20.3	9.9
June 16	19.1	16.6	21.4	27.5	13.1	16.7	20.4	24.9	12.6
June 17	22.6	20.3	26.1	34	16.1	20.7	24.4	30.1	15.4
June 18	26.6	23.6	30.5	40.2	18.8	24.8	28.8	35.9	18.0
June 19	31.0	27.1	35.1	46.5	21.6	29	33.7	42.5	20.6
June 20	35.8	30.9	40.3	53.9	24.7	33.3	39.1	49.9	23.6
June 21	40.5	35.2	46	62.1	28.1	38.0	45.2	58.1	26.8
June 22	45.4	39.6	52	70.8	31.6	42.9	51.6	67.1	30.1

## BALANCED BUDGET STATEMENT

Council has previously decided not to fully fund the depreciation cost of various assets. These assets and the reason for these decisions are attached to this statement.

The balanced budget provisions of the Local Government Act 2002 (s100) allow a Council to not fully fund all expenditure (including depreciation) provided it could demonstrate that it is financially prudent to do so. In order to demonstrate this, Council considered the following:

- The estimated expenses of achieving and maintaining the predicted levels of service, including the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life

*Comment*

*Service levels for existing assets can be maintained in spite of the fact that the Council is not fully funding depreciation. The estimated expenditure of achieving and maintaining levels of service and the integrity of assets is not changed as a result of the decision to not fully fund depreciation. As there are many new long-lived assets which will not require replacement for many years, full funding of their replacement can be achieved by a staged progress*

- The projected revenue available to fund the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life

*Comment*

*Council has resolved from time-to-time that it will not cash-fund depreciation on certain assets as it does not expect to renew those assets at the end of their useful life. Following a review by Council, it is proposed that depreciation be unfunded on the items listed in the Depreciation Schedule included in the 2012-22 Long Term Plan. If a similar asset is required it will be funded by non-rates sources such as grants, subsidy or other external sources.*

- The equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life

*Comment The equitable allocation is achieved by the raising of debt and spreading its repayment over a 20 year term*

- The funding and financial policies adopted by the Council

*Comment*

*The funding decisions resulting from the decision not to fully fund depreciation are consistent with the funding and financial policies of the Council. During development of the Plan, Council confirmed its decision of not fully funding depreciation. In doing so the Council does not meet the balanced budget requirements of the Local Government Act during those years. However, having considered the overall impact of this transition arrangement, the Council believes its funding policies and financial management remain prudent.*

# STATEMENT OF ACCOUNTING POLICIES

## REPORTING ENTITY

These prospective financial statements are for the year ending 30 June 2015 and were authorised for issue by Council on 25 June 2014.

The Waitaki District Council is a territorial local authority governed by the provisions of the Local Government Act 2002. These statements are produced under sections 95 and 101 of the Local Government Act 2002.

These prospective financial statements have been prepared for Council only, and do not include information for Council Controlled Trading Organisations: Whitestone Ltd., Waitaki Development Board Ltd., Waitaki District Health Services Ltd., and Omarama Airfield Ltd.

Council has not presented group prospective financial statements because Council believes that the parent prospective financial statements are more relevant to users. The main purpose of the prospective financial statements in the Annual Plan is to provide users with information about the core services that Council intends to provide ratepayers, the expected cost of those services and, as a consequence, how much Council requires by way of rates to fund the intended levels of service. The level of rate funding required is not affected by subsidiaries except to the extent that Council obtains distributions from those subsidiaries. Distributions from Council's subsidiary, Whitestone Limited, are included in the prospective financial statements of Council.

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

## BASIS OF PREPARATION

The Annual Plan has been prepared in accordance with Public Benefit Entity International Public Sector Accounting Standard 42 (PBE IPSAS 42) "Prospective Financial Statements". The actual financial results are likely to vary from the information presented in these prospective financial statements, and those variations may be material.

The Council, which is authorised to do so, and which believes that the assumptions underlying these prospective financial statements are appropriate, has approved the Annual Plan for distribution. Members and management of the Waitaki District Council accept responsibility for the preparation of the prospective financial

statements, including the appropriateness of the underlying assumptions on which they have been prepared. It should be noted that actual results may vary from the plan, and the variations may be material.

These prospective financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP) and the requirements of the Local Government Act 2002, particularly Section 95, Part 6, and Part 2 of Schedule 10 of the Act. In accordance with the new Accounting Standards Framework, the Council is classified as a Tier 1 Public Sector Public Benefit Entity. These prospective financial statements are the first prepared under Tier 1 PBE IPSAS.

These prospective financial statements have been prepared on an historical cost basis, modified by the revaluation of certain property, plant and equipment: land and buildings, certain infrastructural assets, investment property and biological assets. No actual financial results have been incorporated within the prospective financial statements.

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

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. As a result of applying the new Tier 1 accounting standards, there have been no significant changes to the accounting policies.

## **SPECIFIC ACCOUNTING POLICIES**

The following specific accounting policies that significantly affect the measurement of operating results, cash flows and financial position have been applied.

### **INCOME RECOGNITION**

Revenue is measured at the fair value of consideration received:

- Rates are recognised when set
- Water billing revenue is recognised when invoices are issued
- Government grants and subsidies are recognised when eligibility has been established
- Operating revenues represent the gross revenue from commercial operations in the ordinary course of business and are recognised and earned
- Fees and charges are recognised when invoiced
- Rebates are recognised when received
- Interest income is recognised when earned
- Dividends are recognised when received
- Vested infrastructural Assets are recognised when Council accepts transfer from the subdivider. The value recognised is based on certified engineers' certificates
- Development and financial contributions are recognised at the later of invoicing or the event that will give rise to a requirement for a development of financial contribution under the relevant legislation
- Sales of goods are recognised when a product is sold to the customer. The recorded revenue is the gross amount of the sale

### **CONSTRUCTION CONTRACTS**

Profits on contracts are recognised progressively over the period of each contract. The amount included in the Statement of Comprehensive Income and the value of contract work in progress are established by assessment of the individual contracts taking into account the proportion of work completed, cost analysis and estimated final results. Foreseeable losses on a contract are recognised immediately as an expense in the surplus or deficit. The method used to determine the proportion of the work completed is the proportion of the contract cost incurred for work performed to date in relation to the estimated total contract costs.

If payments received from customers exceed the income recognised, then the difference is presented as prepaid income in the balance sheet.

### **BORROWING COSTS**

Borrowing costs are recognised as an expense in the period in which they are incurred. No borrowing costs are capitalised.

## **LEASES**

### ***Finance Leases:***

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership for the lessee. The leased assets and corresponding liabilities are recognised and the leased assets are depreciated over the period benefit is expected from their use.

### ***Operating Leases:***

Operating leases are all other leases, i.e. a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. These are charged on a straight-line basis over the term of the lease.

## **TRADE AND OTHER RECEIVABLES**

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

## **GOODS AND SERVICES TAX**

These accounts have been prepared on a GST exclusive basis and any net GST due or owing at balance date is included in Trade and Other Receivables or Trade and Other Payments (as appropriate). Trade and Other Receivables or Trade and Other Payments are stated inclusive of GST. Where GST is not recoverable as an input tax then it is recognised as part of the related asset or expense.

## **INCOME TAX**

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates that have been enacted or substantially enacted by balance date.

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

Deferred tax is recognised on taxable temporary differences arising on investments in subsidiaries and interests in joint ventures, except where the company can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised, using tax rates that have been enacted or substantially enacted by balance date.

Current tax and deferred tax is charged or credited to the income statement, except when it relates to items charged or credited directly to equity, in which case the tax is dealt with in equity.

### **CASH AND CASH EQUIVALENTS**

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. The carrying value of cash at bank and term deposits with maturities less than 3 months approximate fair value. Bank overdrafts are shown within borrowings in current liabilities in the Balance Sheet.

### **INVENTORIES**

Inventories, comprising materials and work-in-progress, are stated at the lower of cost and net realisable value. Cost is determined on a first-in-first-out basis. Any write down from cost to net realisable value is recognised in the income statement.

### **WORK IN PROGRESS**

Work-in-progress includes materials and labour costs accumulated against jobs, but not invoiced as at balance date.

### **FINANCIAL ASSETS**

Council classifies its financial assets into the following four categories: financial assets at fair value through surplus or deficit; held to maturity investments; loans and receivables; and fair value through other comprehensive income. The classification depends on the purchase for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Financial assets are initially measured at fair value plus transaction costs unless they are carried at fair value through the surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

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

The fair value of financial instruments traded in active markets is based on quoted market prices at balance sheet date. The quoted market price used is the current bid price. The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Techniques, such as discounted expected cash flows, are used to determine fair value for the remaining financial instruments.

Of the four categories of financial assets, only two are relevant to Council:

- Loans and receivables: These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit. Loans and receivables are classified as Trade and Other Receivables and Other Financial Assets as appropriate in the balance sheet.
- Fair Value through other comprehensive income: Available-for-sale financial assets are those that are designated as available-for-sale or are not classified in any of the other categories above. This category encompasses:
  - investments that Council intends to hold long-term but which may be realised before maturity
  - shareholdings that Council holds for strategic purposes. Council's investments in its subsidiaries are not included in this category as they are held at cost (as allowed by PBE IPSAS 6 "Consolidated and Separate Financial Statements" and PBE IPSAS 7 "Investments in Associates") whereas this category is to be measured at fair value.

After initial recognition these investments are measured at their fair value.

Gains and losses are recognised in other comprehensive income except for impairment losses, which are recognised in the surplus or deficit. In the event of impairment, any cumulative losses previously recognised in other comprehensive income will be reclassified from other comprehensive income and recognised in the surplus or deficit even though the asset has not been de-recognised. On de-recognition, the cumulative gain or loss previously recognised in equity is recognised in the surplus or deficit.

## **IMPAIRMENT OF FINANCIAL ASSETS**

At each balance date Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the surplus or deficit.

A provision for impairment of receivables is established when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

## **FINANCIAL LIABILITIES**

Interest bearing borrowings are classified as other non-derivative financial instruments and are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest rate method.

## **TRADE AND OTHER PAYABLES**

Trade and Other Payables are initially measured at fair value and subsequently measured at amortized cost using the effective interest method.

## **INVESTMENT PROPERTIES**

Investment Properties held to earn income or for capital appreciation. These do not include properties held for strategic purposes or to provide a social service. Initially, investment properties are measured at cost including transaction costs unless acquired at less than fair value when they are recognised at fair value.

There is no depreciation on investment properties. Investment properties are derecognised when they have either been disposed of or when the investment property is permanently withdrawn from use and no future benefit is expected from its disposal. Gains or losses on de-recognition are recognised in the surplus or deficit in the year of de-recognition.

Council currently has no properties that it classifies as investment properties.

## **NON-CURRENT ASSETS HELD FOR SALE**

Non-current assets held for sale are separately recognised as a current asset when the sale of an asset is highly probable, management is committed to a plan to sell the asset, and that sale is expected to occur within one year. Non-current assets held for sale are valued at the lower of the carrying value and their fair value less disposal costs.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increase in fair value (less costs to sell) is recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets are not depreciated while they are classified as held for sale.

## **FORESTRY**

Forestry is the estimated worth of the maturing tree stocks in Council's forests as at date of valuation. The valuation method adopted is Net Present Value based on the age and condition of the trees. Council's forests were revalued in June 2013 by Allan Laurie of Laurie Forestry Ltd.

The costs to maintain the forestry assets are included in the surplus or deficit.

Council's forestry plantations are professionally managed, and Council adheres strictly to a replanting plan developed by its advisers to ensure that there is no liability related to the Emissions Trading Scheme.

## **PROPERTY, PLANT AND EQUIPMENT**

Property, Plant and Equipment consists of:

### ***Operational assets***

These include lands, buildings, landfill (post closure), library books, plant and equipment, furniture and fittings, and motor vehicles.

### ***Restricted assets***

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

### ***Infrastructure assets***

Infrastructure assets are fixed utility systems owned by Council. Asset classes include all items that are required for the network to function, for example, sewer reticulation includes reticulation piping and sewer pump stations.

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

### **Additions**

The cost of an item of property, plant and equipment is recognised as an asset if it is probable that future economic benefits of service potential associated with the item will flow to Council and the cost of the item can be measured reliably. In most instances, an item of property, plant and equipment is recognised at cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

### **Disposals**

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset, and are included in the surplus or deficit. When re-valued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

### **Subsequent costs**

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential will flow to Council and the cost of the item can be measured reliably.

### **Re-valuations**

Certain classes of assets, as detailed below, are re-valued. Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from fair value.

- **Land and Buildings**

Council contracted Darrock Corporate Advisory and AECOM NZ Ltd to value all its property assets with effect as at 1 July 2013. Council has a policy to revalue every three years.

- **Infrastructural Assets**

Infrastructural assets are utility assets that provide a continuing service to the community. They are recorded at valuation, based on optimised depreciated replacement cost. Subsequent additions are recorded at cost until the next revaluation. Valuations are performed on a three yearly basis.

At balance date Council assesses the carrying values of its infrastructural assets to ensure they do not differ materially from the assets' fair values.

The roading network, including bridges, retaining structures and land under roads was valued as at 1 July 2011 by Wayne Hatcher, BE Civil (Hons) of Opus International Consultants Ltd. The valuation of Water, waste and drainage assets was prepared by Council at 1 July 2012, and

was peer reviewed by John Vessey, BE (Civil) FIPENZ of Opus International Consultants Limited.

Vested Infrastructural Assets are initially recorded at valuation based on engineers' certificates.

### **Infrastructural Assets – Work in Progress**

Capital projects that are incomplete at balance date are regarded as Work in Progress. The value of the incomplete projects is included in Fixed Assets, but the asset is not depreciated until it is complete and has been commissioned. Movements into Work in Progress represent the value of work done on incomplete capital projects, while movements out of Work in Progress represent the final capitalisation of the completed project.

- **Harbour Assets**

Harbour Wharves and structures and the Oamaru Harbour Breakwater have been valued by Royds Garden Limited, Consulting Engineers, as at June 1992. This value represents deemed cost, and any subsequent additions are recorded at cost. These assets are not revalued.

- **Library Collection**

Library collections are carried at depreciated replacement cost. Valuations are performed annually by the Head Librarian and are not subject to independent review because they are based on readily available market prices.

- **Cultural and Heritage Assets**

These assets provide a cultural or heritage service to the community, and include North Otago Museum artefacts, the Forrester Gallery art collection and the Libraries' resources. They are recorded at valuation, based on net current value, with subsequent additions recorded at cost.

### **Accounting for Revaluations**

The results of revaluations of property, plant and equipment are credited or debited to other comprehensive income and are accumulated in an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive income but is recognised in the surplus or deficit. Any subsequent increase on revaluation that off-sets 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 then recognised in other comprehensive income.

## **Depreciation**

### **General**

Unless otherwise stated, all Council fixed assets are depreciated on a straight-line basis at rates that will write-off their cost or valuation, less any estimated realisable value, over their expected useful lives.

### **Land**

Land is not depreciated.

### **Buildings**

Buildings are depreciated over their expected lives of 15 to 100 years, dependent on the method of construction.

### **Cultural and Heritage Assets**

Other than Library resources, Cultural and Heritage assets are not depreciated. Library resources are depreciated over their expected lives of 7 years.

### **Infrastructural Assets**

Depreciation has been calculated on a straight line basis as follows:

<b>Asset</b>	<b>Depreciation Base</b>
Infrastructural:	
<i>Roading</i>	
formation, base course	not depreciated
pavement structure	30-70 years
surfacing	4-17 years
drainage, footpaths	10-100 years
bridges, retaining structures	50-100 years
streetlights, railings	4-35 years
<i>Water schemes</i>	
head works	10-100 years
reservoirs	10-150 years
pumps	10-20 years
reticulation	40-150 years
<i>Sewerage Schemes</i>	
reticulation	50-120 years
pumps	10-20 years
treatment works	10-100 years
<i>Stormwater reticulation</i>	80-150 years

### **Asset**

*Transfer stations and landfill developments*

### **Depreciation Base**

3-25 years

### *Harbour Assets:*

Wharves and Breakwater

40-100 years

### *Other Assets*

Other Assets are depreciated over their expected useful lives

Motor Vehicles

3-10 years

Office Equipment

2-5 years

Office Furniture

2-10 years

### **Intangible Assets**

Intangible assets are identifiable non-monetary assets without physical substance. The main categories of intangible assets are:

#### **Software**

Acquired computer software licenses are capitalised on the basis of costs incurred to acquire and bring into use. Costs associated with maintaining computer software are recognised as an expense when incurred. The useful life of software is 3 to 10 years and is amortised in a straight line basis.

#### **Other Intangible Assets, including:**

##### *Emissions Trading Scheme - Carbon credits*

Carbon credits received under the Emissions Trading Scheme were initially valued at their fair value as determined by the tradable carbon credit market. Subsequent purchases of carbon credits are valued at their purchase cost.

##### *Goodwill*

Goodwill arising as part of a business combination is measured, as at the date of acquisition, at: fair value of consideration transferred, less fair value of assets acquired and liabilities assumed. It is subsequently assessed for impairment, and its value adjusted accordingly, on an annual basis, or more frequently as indicators of impairment become apparent.

##### *Resource consents*

Resource consents are initially valued at cost, and subsequently amortised on a straight-line basis over the term of the specific consent.



#### *Other*

These are other intangible assets with an identifiable useful life of 25 years, and are amortised on a straight-line basis.

#### ***Impairment of Property, Plant and Equipment, and Intangible Assets***

Intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Assets that have a finite useful life are reviewed for indicators of impairment at each balance date. When there is an indication of impairment the asset's recoverable amount is estimated. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

For assets not carried at a re-valued amount, the total impairment loss is recognised in the surplus or deficit.

#### **EMPLOYEE ENTITLEMENTS**

##### ***Short-term benefits***

Employee benefits that Council expects will be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date, and retiring and long service leave entitlements expected to be settled within 12 months.

Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

#### ***Long service leave***

Entitlements that are payable beyond 12 months, such as long service leave and retiring leave, have been calculated on an actuarial basis. The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information, and
- The present value of the estimated future cash flows. An appropriate discount rate and inflation factors were used. The discount rate is based on the weighted average of Government interest rates for stock with terms of maturity similar to those of the relevant liabilities. The inflation factor is based on the expected long term increase in remuneration for employees.

#### ***Superannuation Schemes***

##### ***Defined contribution schemes***

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit as incurred.

##### ***Multi-employer defined benefit schemes***

Council belongs to a Defined Benefit Plan Contributions Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine, from the terms of the scheme, the extent to which the surplus or deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

#### **PROVISIONS**

Council recognises a provision for future expenditure of uncertain amount of timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation.

The most significant provisions relate to landfill post closure costs. Council owns the Oamaru and Palmerston operational landfills and is also responsible for a number of closed landfills throughout the Waitaki District. Council has a legal obligation to apply for resource consents when the landfills reach the end of their operating life and are to be closed.

These resource consents will set out the Council's obligations related to the closure of each landfill, and the requirements for on-going maintenance and monitoring at the landfill site after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure arises.

The provision is measured on the present value of future cash flows expected, taking into account future events, including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post closure. The discount rate used is a rate that reflects the current market assessments of the time value of money and the risks specific to Council. The estimated future costs of meeting this obligation have been accrued and charged. The calculations assume no change in the legislative requirements for post-closure treatment.

Amounts provided for landfill post closure are capitalised to the landfill assets where they give rise to future economic benefits. The capitalised landfill asset is depreciated over the life of the landfill based on the anticipated capacity used.

### **FINANCIAL INSTRUMENTS**

The Group is party to financial instrument arrangements as part of everyday operations. These financial instruments include bank overdraft facilities and draw-down facilities, short-term deposits, investments, debtors and creditors.

All financial instruments are recognised in the Balance Sheet. Income and expenditure in relation to financial instruments are recognised in the surplus or deficit.

### **EQUITY**

Equity is the Community's interest in the Council as measured by total assets less total liabilities. Public equity is disaggregated and classified into a number of reserves to enable clearer identification of the specified uses that Council makes of its accumulated surpluses.

The components of equity are:

- Ratepayers Equity
- Restricted Reserves (Special Funds)

- Operating Reserves
- Asset Revaluation Reserves

### **RESERVES**

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

- Restricted reserves are those reserves subject to specific conditions accepted as binding by the Council and which the Council may not revise without reference to the Courts or third parties. Transfers from these reserves may be made only for specified purposes or when certain specified conditions are met.
- Operating reserves are reserves established by Council decision. These may be altered without reference to any third parties or the Courts. Transfers to and from these reserves are at the discretion of the Council.
- Asset revaluation reserves represent unrealised gains on assets owned by Council. The gains are held in the reserve until such time as the gain is realised and a transfer can be made to operating reserves.

### **CAPITAL MANAGEMENT**

The Council's capital is its equity (or ratepayers' funds), which comprise retained earnings and reserves. Net Equity is represented by net assets.

The Local Government Act 2002 (the Act) requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers' funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principal promoted in the Act and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets but does not expect them to have to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the Council to make adequate and effective provision in its Long Term Plan and in its Annual Plan (where applicable) to meet the expenditure needs

identified in those plans. The Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

### **GROUPS OF ACTIVITIES**

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

#### **Cost Allocation**

Council has derived the net cost of service for each significant activity of the Council, using the cost allocation system outlined below.

#### **Cost Allocation Policy**

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on cost drivers and related activity/usage information.

#### **Criteria for Direct and Indirect Costs**

"Direct Costs" are those costs directly attributable to a significant activity. "Indirect Costs" are those costs that cannot be attributed in an economically feasible manner to a specific significant activity.

#### **Cost Drivers for Allocation of Indirect Costs**

The cost of internal services that are not directly charged to activities are allocated as overheads using appropriate cost drivers such as actual usage, staff numbers, and floor area.

### **CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS**

In preparing these projected financial statements Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

#### **Infrastructural Assets**

There are a number of assumptions and estimates used when performing of depreciated replacement cost valuations of infrastructural assets. These include:

- Evaluating the physical deterioration and condition of an asset - Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, such as stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- Estimating any obsolescence or surplus capacity of an asset; and
- Estimates are made when determining the remaining useful life over which the asset will be depreciated. These can be affected by local conditions, including weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in arriving at the surplus or deficit. To minimise this risk Council's infrastructural assets useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of the Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

#### **Critical judgements in applying Council's accounting policies**

Management has exercised the following critical judgements in applying Council's accounting policies for the periods covered by this Plan.

- **Classification of Property**

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

Council currently has unoccupied land in its ownership. Given the uncertainty over the future intended use of the land, Council in applying its judgements has not classified the property as investment property.

- **Forestry**

Council is exposed to financial risks arising from changes in timber prices. Council is a long term forest owner and has therefore not taken any measures to manage this risk.

**STANDARDS, AMENDMENTS AND INTERPRETATIONS ISSUED THAT ARE NOT YET EFFECTIVE AND THAT HAVE NOT BEEN EARLY ADOPTED**

Standards, amendments, and interpretations issued but not yet effective that have not been early adopted, but which may be relevant to members of Council's group of companies in the future, are:

## RECONCILIATIONS AND OTHER DISCLOSURES

### Prospective Statement of Comprehensive Income - Additional Disclosures

Financial years ending 30 June

2012/13 Actual \$000	2014/15 Annual Plan \$000	2014/15 LTP \$000	2013/14 Annual Plan \$000
<b>Other Revenue</b>			
539 Rates Interest Penalty	425	325	425
179 Petrol Tax	195	235	195
- Dividends	150	150	150
300 Subvention Payment	-	-	-
(197) Other gains / (losses)	-	-	-
<b>\$821 Total Other Revenue</b>	<b>\$770</b>	<b>\$710</b>	<b>\$770</b>
<b>Other Expenditure</b>			
105 Audit Fees - Annual Report	120	118	121
14 Audit Fees - Long Term Plan	80	75	-
226 Rate remissions	245	186	230
116 Renting and leasing	102	175	104
(422) Bad Debts written off and change in doubtful debt provision	250	64	250
20,452 Other expenses	20,532	21,183	21,933
<b>\$20,491 Total Other Expenditure</b>	<b>\$21,329</b>	<b>\$21,801</b>	<b>\$22,638</b>

### Reconciliation of Operating Profit to Net Cash Flows from Operating Activities

Financial years ending 30 June

2012/13 Actual \$000	2014/15 Annual Plan \$000	2014/15 LTP \$000	2013/14 Annual Plan \$000
1,960 Operating Surplus	(549)	(59)	(290)
<i>Non-cash adjustments</i>			
11,427 Depreciation	11,894	12,521	11,383
(431) Interest compounded	(400)	(698)	(659)
(533) Net movement in Other Working Capital items	(937)	79	-
<b>\$12,423 Net Cash Flow from Operating Activities</b>	<b>\$10,008</b>	<b>\$11,841</b>	<b>\$10,434</b>

## Depreciation Summary by Groups of Activities & Movement in Funded Depreciation

Financial years ending 30 June

2012/13 Actual \$000		2014/15 Annual Plan \$000	2014/15 LTP \$000	2013/14 Annual Plan \$000
	<b>Depreciation expense</b>			
5,579	Roads & Footpaths	5,654	5,778	5,596
902	Waste Water	955	1,190	902
200	Stormwater damage	207	382	200
1,567	Water supply	1,722	1,925	1,581
57	Waste management and minimisation	57	60	57
194	Arts, Heritage and Community	188	196	173
638	Parks & Recreation	753	686	629
364	Community Amenities	389	381	354
386	Oamaru Harbour & Historic Precinct	445	388	385
1	Democracy, Accountability & Governance	1	-	1
309	Commercial & Development Activities	326	348	351
108	Environment, Regulation & Safety	111	99	107
1,122	Support Services (net allocated)	1,086	1,088	1,046
<b>\$11,427</b>	<b>Total Depreciation expense</b>	<b>\$11,894</b>	<b>\$12,521</b>	<b>\$11,382</b>
	<b>Less Adjustment to Available Funds</b>			
4,285	Unfunded Depreciation	4,428	4,564	4,257
4,909	Depreciation Funds used for Renewals	5,837	5,476	5,418
<b>\$2,233</b>	<b>Net increase / (decrease) in Funded Depreciation Reserves</b>	<b>\$1,629</b>	<b>\$2,481</b>	<b>\$1,707</b>

## Reserve fund schedule

Reserves are held to ensure that funds received for a particular purpose are used appropriately and are managed in accordance with the reason for which the reserve was established. Reserve funds are credited with interest.

Three types of reserves are designated as “restricted reserves”, with rules set by legal obligation that restrict the use of the funds. They are described as Trust Reserves, Development Reserves and Special Reserves. Two other reserve types,

Operating Reserves and Renewal (Depreciation) Reserves, are discretionary funds which Council has established for the fair and transparent use of monies.

Reserves are not separately held in cash and are managed within Council's treasury function. Below is a summary of restricted reserves outlining the general purpose for each, and projected changes over the 2014/15 year.

Actual 30 June 2013 \$000	Type of Reserve	Purpose of Reserve	Opening balance per Annual Plan 30 June 2014 \$000	Annual Plan Transfers to Reserves \$000	Annual Plan Transfers from Reserves \$000	Annual Plan Balance at 30 June 2015 \$000
<b>Special Reserves</b>						
<u>Development Funds</u>						
552	Roading	For future expansion and upgrading of infrastructure to allow for growth	702	164	-	866
1,332	Water		1,448	328	(243)	1,533
1,909	Sewer		1,879	198	(1)	2,076
3,793	Total Development Funds		4,029	690	(244)	4,475
<u>Other Council-created Special Funds</u>						
3,227	Disaster Fund	Contingency fund for rapid response	3,340	152	-	3,492
1,322	Land Endowment Fund	Operational funding	1,322	50	(50)	1,322
668	Community Housing Fund	Future community housing projects	690	26	(4)	712
1,036	Other reserve funds	Established for other purposes	899	2	(77)	824
<b>10,046</b>	<b>Total Special Reserves</b>		<b>10,280</b>	<b>920</b>	<b>(375)</b>	<b>10,825</b>
<b>Trust Funds</b>						
129	Waitaki Heritage Fund	Support for heritage projects	135	9	-	144
948	RMA Reserve	Future recreational developments	850	150	(152)	848
169	Oamaru Public Gardens	Grants, donations, bequests and other gifts for specific purposes	172	3	-	175
143	North Otago Museum		130	19	(21)	128
280	Other community purposes		217	98	(20)	295
<b>1,668</b>	<b>Total Trust Funds</b>		<b>1,504</b>	<b>279</b>	<b>(193)</b>	<b>1,590</b>
<b>\$ 11,715</b>	<b>Total Restricted Reserves</b>		<b>\$ 11,784</b>	<b>\$ 1,199</b>	<b>(\$ 568)</b>	<b>\$ 12,415</b>

## Reconciliation of Comprehensive Income and Whole of Council FIS

Financial years ending 30 June

2012/13		2014/15	2014/15	2013/14
Actual		Annual Plan	LTP	Annual Plan
\$000		\$000	\$000	\$000
<b>REVENUE</b>				
<b>Per Whole of Council Funding Impact Statement</b>				
40,295	Total Operating Funding	40,126	41,376	40,295
2,959	Total Sources of Capital Funding	3,711	3,673	3,772
43,254		43,837	45,049	44,067
3	Remove Increase / (Decrease in Debt)	2	3	3
(34)	Adjust Sales contra account	(466)	(674)	(221)
(145)	Adjust internal charges	11	4	(2)
<b>\$43,078</b>	<b>Adjusted Funding Impact Statement</b>	<b>\$43,384</b>	<b>\$44,382</b>	<b>\$43,847</b>
<b>Per Statement of Comprehensive Income</b>				
43,078	Total Income	43,384	44,382	43,847
<b>\$43,078</b>	<b>Total Income</b>	<b>\$43,384</b>	<b>\$44,382</b>	<b>\$43,847</b>
<b>EXPENDITURE</b>				
<b>Per Whole of Council Funding Impact Statement</b>				
30,225	Total Applications of Operating Funding	32,556	32,256	33,215
(389)	Internal charges included in capital	(530)	(336)	(461)
(145)	Adjust internal charges	13	-	-
11,427	Add Depreciation charge	11,894	12,521	11,382
<b>\$41,118</b>	<b>Adjusted Funding Impact Statement</b>	<b>\$43,933</b>	<b>\$44,441</b>	<b>\$44,136</b>
<b>Per Statement of Comprehensive Income</b>				
41,118	Total Operating Expenditure	43,933	44,441	44,137
<b>\$41,118</b>	<b>Total Expenditure</b>	<b>\$43,933</b>	<b>\$44,441</b>	<b>\$44,137</b>



## Groups of activities funding impact statements

<b>Funding Impact Statement - Total Activities</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
5,806	General Rates	6,505	6,424	6,567
<u>21,642</u>	Targeted Rates	<u>22,603</u>	<u>23,349</u>	<u>21,705</u>
27,448	<b>Rates Revenue</b>	29,108	29,773	28,272
3,782	Operating Subsidies and Grants	2,701	2,755	3,140
6,568	Fees and Charges	5,673	6,461	6,305
977	Interest and Dividends from Investments	985	1,060	1,035
<u>1,520</u>	Other Receipts (Fines, infringements, Fuel Tax, other)	<u>1,659</u>	<u>1,327</u>	<u>1,543</u>
12,847	<b>Operating Revenue</b>	11,018	11,603	12,023
<u>40,295</u>	<b>Total Operating Funding</b>	<u>40,126</u>	<u>41,376</u>	<u>40,295</u>
30,225	Payments	32,556	32,256	33,215
-	Finance Cost	-	-	-
-	Other operating funding applications	-	-	-
30,225	<b>Total Applications of Operating Funding</b>	32,556	32,256	33,215
<u>10,070</u>	<b>Surplus / (Deficit) of Operating Funding</b>	<u>7,570</u>	<u>9,120</u>	<u>7,080</u>
2,545	Subsidies and Grants for Capital	2,567	2,322	2,942
3,097	Development and Financial Contributions	680	680	612
(3)	Increase / (Decrease) in Debt	(2)	(3)	(3)
<u>(2,680)</u>	Asset Sales	<u>466</u>	<u>674</u>	<u>221</u>
2,959	<b>Total Sources of Capital Funding</b>	3,711	3,673	3,772
2,699	Improve Levels of Service	2,131	1,800	4,109
-	Meet Additional Demand	-	-	-
5,815	Replace Existing Assets	6,952	7,938	6,745
4,515	Increase / (Decrease) in Reserve	2,198	3,055	(2)
-	Increase / (Decrease) in Investments	-	-	-
13,029	<b>Total Applications for Capital Funding</b>	11,281	12,793	10,852
<u>(10,070)</u>	<b>Surplus / (Deficit) of Capital Funding</b>	<u>(7,570)</u>	<u>(9,120)</u>	<u>(7,080)</u>
-	<b>Funding Balance</b>	-	-	-

<b>Roads &amp; Footpaths</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
127	General Rates	169	136	170
4,695	Targeted Rates	5,409	5,228	5,050
4,822	<b>Rates Revenue</b>	5,578	5,364	5,220
2,639	Operating Subsidies and Grants	2,439	2,372	2,500
206	Fees and Charges	222	194	212
-	Interest and Dividends from Investments	-	-	-
15	Internal Recoveries including Internal Interest Income	25	2	2
224	Other Receipts (Fines, infringements, Fuel Tax, other)	459	368	231
3,084	<b>Operating Revenue</b>	3,145	2,936	2,945
7,906	<b>Total Operating Funding</b>	8,723	8,300	8,165
4,324	Payments	4,281	4,297	4,286
-	Finance Cost	-	-	-
771	Internal Charges and Overheads Applied	1,062	846	868
-	Other operating funding applications	-	-	-
5,095	<b>Total Applications of Operating Funding</b>	5,343	5,143	5,154
2,811	<b>Surplus / (Deficit) of Operating Funding</b>	3,380	3,157	3,011
2,516	Subsidies and Grants for Capital	2,567	2,322	2,942
154	Development and Financial Contributions	139	139	128
-	Increase / Decrease in Debt	-	-	-
-	Asset Sales	-	-	-
2,670	<b>Total Sources of Capital Funding</b>	2,706	2,461	3,070
857	Improve Levels of Service	795	167	663
-	Meet Additional Demand	-	-	-
4,115	Replace Existing Assets	4,792	4,146	4,969
509	Increase / (Decrease) in Reserve	499	1,305	449
-	Increase / (Decrease) in Investments	-	-	-
5,481	<b>Total Applications for Capital Funding</b>	6,086	5,618	6,081
(2,811)	<b>Surplus / (Deficit) of Capital Funding</b>	(3,380)	(3,157)	(3,011)
-	<b>Funding Balance</b>	-	-	-

#### **Commentary on Major Changes**

The impact of the New Zealand Transport Agency (NZTA) finalising the approved programme of work and funding after the LTP was adopted, as was noted in the 2013/14 Plan, has a similar effect this year. This has been offset to some degree by the proposed Rural Resilience work described in the executive overview.

<b>Waste Water</b>		2014/15	2014/15	2013/14
2012/13		Annual Plan	LTP	Annual Plan
Actual		\$(000)	\$(000)	\$(000)
\$(000)				
-	General Rates	-	-	-
2,257	Targeted Rates	1,729	2,328	1,781
2,257	<b>Rates Revenue</b>	1,729	2,328	1,781
-	Operating Subsidies and Grants	-	-	-
300	Fees and Charges	240	181	170
-	Interest and Dividends from Investments	-	-	-
293	Internal Recoveries including Internal Interest Income	417	277	255
6	Other Receipts (Fines, infringements, Fuel Tax, other)	-	-	-
599	<b>Operating Revenue</b>	657	458	425
2,856	<b>Total Operating Funding</b>	2,386	2,786	2,206
989	Payments	1,061	1,245	1,072
-	Finance Cost	-	-	-
431	Internal Charges and Overheads Applied	483	475	454
-	Other operating funding applications	-	-	-
1,420	<b>Total Applications of Operating Funding</b>	1,544	1,720	1,526
1,436	<b>Surplus / (Deficit) of Operating Funding</b>	842	1,066	680
-	Subsidies and Grants for Capital	-	-	-
88	Development and Financial Contributions	116	116	106
-	Increase / Decrease in Debt	-	-	-
-	Asset Sales	-	-	-
88	<b>Total Sources of Capital Funding</b>	116	116	106
15	Improve Levels of Service	200	736	290
-	Meet Additional Demand	-	-	-
62	Replace Existing Assets	100	108	104
1,447	Increase / (Decrease) in Reserve	658	338	392
-	Increase / (Decrease) in Investments	-	-	-
1,524	<b>Total Applications for Capital Funding</b>	958	1,182	786
(1,436)	<b>Surplus / (Deficit) of Capital Funding</b>	(842)	(1,066)	(680)
-	<b>Funding Balance</b>	-	-	-

### **Commentary on Major Changes**

The levels of service and activity are in line with those anticipated in the Long Term Plan. The decrease in the rate requirement is due a reduction in the depreciation charge, as explained in the last Plan, and savings in electricity charges, explained in the executive summary. These two factors have combined to significantly lower the projected costs for the year compared to the LTP estimates.

<b>Stormwater Drainage</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
-	General Rates	-	-	-
542	Targeted Rates	471	674	381
542	<b>Rates Revenue</b>	471	674	381
-	Operating Subsidies and Grants	-	-	-
-	Fees and Charges	-	-	-
-	Interest and Dividends from Investments	-	-	-
-	Internal Recoveries including Internal Interest Income	-	-	-
-	Other Receipts (Fines, infringements, Fuel Tax, other)	-	-	-
-	<b>Operating Revenue</b>	-	-	-
542	<b>Total Operating Funding</b>	471	674	381
47	Payments	64	79	54
-	Finance Cost	-	-	-
94	Internal Charges and Overheads Applied	133	173	120
-	Other operating funding applications	-	-	-
141	<b>Total Applications of Operating Funding</b>	197	252	174
401	<b>Surplus / (Deficit) of Operating Funding</b>	274	422	207
-	Subsidies and Grants for Capital	-	-	-
-	Development and Financial Contributions	-	-	-
-	Increase / Decrease in Debt	-	-	-
-	Asset Sales	-	-	-
-	<b>Total Sources of Capital Funding</b>	-	-	-
-	Improve Levels of Service	39	-	1,357
-	Meet Additional Demand	-	-	-
2	Replace Existing Assets	-	-	-
399	Increase / (Decrease) in Reserve	235	422	(1,150)
-	Increase / (Decrease) in Investments	-	-	-
401	<b>Total Applications for Capital Funding</b>	274	422	207
(401)	<b>Surplus / (Deficit) of Capital Funding</b>	(274)	(422)	(207)
-	<b>Funding Balance</b>	-	-	-

### **Commentary on Major Changes**

The levels of service and activity are in line with those anticipated in the Long Term Plan. This area was affected by the changes in costs described in the Waste Water section. There will be a small increase in the level of service as an extension is proposed for Stuart St, Oamaru

<b>Water Supply</b>		2014/15	2014/15	2013/14
2012/13		Annual Plan	LTP	Annual Plan
Actual		\$ (000)	\$ (000)	\$ (000)
2	General Rates	1	3	1
5,451	Targeted Rates	5,262	6,075	5,123
5,453	<b>Rates Revenue</b>	5,263	6,078	5,124
-	Operating Subsidies and Grants	-	-	-
549	Fees and Charges	437	437	437
-	Interest and Dividends from Investments	-	-	-
324	Internal Recoveries including Internal Interest Income	376	388	351
16	Other Receipts (Fines, infringements, Fuel Tax, other)	-	-	-
889	<b>Operating Revenue</b>	813	825	788
6,342	<b>Total Operating Funding</b>	6,076	6,903	5,912
2,729	Payments	2,841	3,282	2,888
-	Finance Cost	-	-	-
1,255	Internal Charges and Overheads Applied	1,476	1,518	1,462
-	Other operating funding applications	-	-	-
3,984	<b>Total Applications of Operating Funding</b>	4,317	4,800	4,350
2,358	<b>Surplus / (Deficit) of Operating Funding</b>	1,759	2,103	1,562
12	Subsidies and Grants for Capital	-	-	-
243	Development and Financial Contributions	275	275	250
-	Increase / Decrease in Debt	-	-	-
-	Asset Sales	-	-	-
255	<b>Total Sources of Capital Funding</b>	275	275	250
1,232	Improve Levels of Service	592	639	605
-	Meet Additional Demand	-	-	-
1,238	Replace Existing Assets	1,435	1,554	763
143	Increase / (Decrease) in Reserve	7	185	444
-	Increase / (Decrease) in Investments	-	-	-
2,613	<b>Total Applications for Capital Funding</b>	2,034	2,378	1,812
(2,358)	<b>Surplus / (Deficit) of Capital Funding</b>	(1,759)	(2,103)	(1,562)
-	<b>Funding Balance</b>	-	-	-

### Commentary on Major Changes

This activity is affected by the same changes to costs described under Waste Water. However the Drinking Water Standard upgrade projects commissioned during the year have increased operating costs and therefore the level of rates required to fund these increases. These two factors impact different schemes in different ways so there will a range of changes to the separate water rates.

<b>Waste Management &amp; Minimisation</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
880	General Rates	686	1,218	963
-	Targeted Rates	-	-	-
<b>880</b>	<b>Rates Revenue</b>	<b>686</b>	<b>1,218</b>	<b>963</b>
124	Operating Subsidies and Grants	60	64	60
924	Fees and Charges	896	1,041	851
-	Interest and Dividends from Investments	-	-	-
-	Internal Recoveries including Internal Interest Income	-	-	-
2	Other Receipts (Fines, infringements, Fuel Tax, other)	-	-	-
<b>1,050</b>	<b>Operating Revenue</b>	<b>956</b>	<b>1,105</b>	<b>911</b>
<b>1,930</b>	<b>Total Operating Funding</b>	<b>1,642</b>	<b>2,323</b>	<b>1,874</b>
1,516	Payments	1,370	1,962	1,548
-	Finance Cost	-	-	-
258	Internal Charges and Overheads Applied	238	253	255
-	Other operating funding applications	-	-	-
<b>1,774</b>	<b>Total Applications of Operating Funding</b>	<b>1,608</b>	<b>2,215</b>	<b>1,803</b>
<b>156</b>	<b>Surplus / (Deficit) of Operating Funding</b>	<b>34</b>	<b>108</b>	<b>71</b>
-	Subsidies and Grants for Capital	-	-	-
-	Development and Financial Contributions	-	-	-
-	Increase / Decrease in Debt	-	-	-
-	Asset Sales	-	-	-
<b>-</b>	<b>Total Sources of Capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	Improve Levels of Service	-	-	-
-	Meet Additional Demand	-	-	-
-	Replace Existing Assets	-	325	-
156	Increase / (Decrease) in Reserve	34	(217)	71
-	Increase / (Decrease) in Investments	-	-	-
<b>156</b>	<b>Total Applications for Capital Funding</b>	<b>34</b>	<b>108</b>	<b>71</b>
<b>(156)</b>	<b>Surplus / (Deficit) of Capital Funding</b>	<b>(34)</b>	<b>(108)</b>	<b>(71)</b>
<b>-</b>	<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

### **Commentary on Major Changes**

Council continues to respond to the changes in this area. The volumes of waste going into the Oamaru landfill have stabilised. However, Council has successfully reduced costs in response to the lower than originally projected volumes and income.

<b>Arts, Heritage &amp; Community</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
196	General Rates	236	207	273
3,041	Targeted Rates	3,192	3,202	3,131
3,237	<b>Rates Revenue</b>	3,428	3,409	3,404
150	Operating Subsidies and Grants	158	213	176
385	Fees and Charges	371	200	347
-	Interest and Dividends from Investments	-	-	-
-	Internal Recoveries including Internal Interest Income	-	-	-
168	Other Receipts (Fines, infringements, Fuel Tax, other)	166	348	162
703	<b>Operating Revenue</b>	695	761	685
3,940	<b>Total Operating Funding</b>	4,123	4,170	4,089
2,469	Payments	2,641	2,684	2,706
-	Finance Cost	-	-	-
1,238	Internal Charges and Overheads Applied	1,336	1,311	1,266
-	Other operating funding applications	-	-	-
3,707	<b>Total Applications of Operating Funding</b>	3,977	3,995	3,972
233	<b>Surplus / (Deficit) of Operating Funding</b>	146	175	117
11	Subsidies and Grants for Capital	-	-	-
-	Development and Financial Contributions	-	-	-
-	Increase / Decrease in Debt	-	-	-
4	Asset Sales	-	-	-
15	<b>Total Sources of Capital Funding</b>	-	-	-
27	Improve Levels of Service	55	11	70
-	Meet Additional Demand	-	-	-
157	Replace Existing Assets	136	128	169
64	Increase / (Decrease) in Reserve	(45)	36	(122)
-	Increase / (Decrease) in Investments	-	-	-
248	<b>Total Applications for Capital Funding</b>	146	175	117
(233)	<b>Surplus / (Deficit) of Capital Funding</b>	(146)	(175)	(117)
-	<b>Funding Balance</b>	-	-	-

### **Commentary on Major Changes**

The levels of service are consistent with those anticipated in the Long Term Plan.

<b>Parks &amp; Recreation</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
468	General Rates	479	492	465
2,646	Targeted Rates	2,851	2,720	2,823
3,114	<b>Rates Revenue</b>	3,330	3,212	3,288
51	Operating Subsidies and Grants	-	-	-
590	Fees and Charges	605	599	579
-	Interest and Dividends from Investments	-	-	-
-	Internal Recoveries including Internal Interest Income	-	-	-
290	Other Receipts (Fines, infringements, Fuel Tax, other)	453	79	458
931	<b>Operating Revenue</b>	1,058	678	1,037
4,045	<b>Total Operating Funding</b>	4,388	3,890	4,325
2,825	Payments	3,199	2,879	3,094
-	Finance Cost	-	-	-
404	Internal Charges and Overheads Applied	696	668	679
-	Other operating funding applications	-	-	-
3,229	<b>Total Applications of Operating Funding</b>	3,895	3,547	3,773
816	<b>Surplus / (Deficit) of Operating Funding</b>	493	343	552
-	Subsidies and Grants for Capital	-	-	-
-	Development and Financial Contributions	-	-	-
-	Increase / Decrease in Debt	-	-	-
-	Asset Sales	-	-	-
-	<b>Total Sources of Capital Funding</b>	-	-	-
58	Improve Levels of Service	122	50	302
-	Meet Additional Demand	-	-	-
38	Replace Existing Assets	105	101	456
720	Increase / (Decrease) in Reserve	266	192	(206)
-	Increase / (Decrease) in Investments	-	-	-
816	<b>Total Applications for Capital Funding</b>	493	343	552
(816)	<b>Surplus / (Deficit) of Capital Funding</b>	(493)	(343)	(552)
-	<b>Funding Balance</b>	-	-	-

### **Commentary on Major Changes**

The levels of service are consistent with those anticipated in the Long Term Plan



<b>Community Amenities</b>		2014/15	2014/15	2013/14
2012/13		Annual Plan	LTP	Annual Plan
Actual		\$(000)	\$(000)	\$(000)
\$ (000)				
678	General Rates	691	782	651
1,066	Targeted Rates	1,074	1,192	1,130
1,744	<b>Rates Revenue</b>	1,765	1,974	1,781
423	Operating Subsidies and Grants	4	5	
742	Fees and Charges	713	546	
-	Interest and Dividends from Investments	-	-	
8	Internal Recoveries including Internal Interest Income	10	7	
-	Other Receipts (Fines, infringements, Fuel Tax, other)	-	-	
1,173	<b>Operating Revenue</b>	727	558	
2,917	<b>Total Operating Funding</b>	2,492	2,532	2,446
1,989	Payments	1,934	1,700	1,854
-	Finance Cost	-	-	-
256	Internal Charges and Overheads Applied	287	340	353
-	Other operating funding applications	-	-	-
2,245	<b>Total Applications of Operating Funding</b>	2,221	2,040	2,207
672	<b>Surplus / (Deficit) of Operating Funding</b>	271	492	239
-	Subsidies and Grants for Capital	-	-	-
-	Development and Financial Contributions	-	-	-
(3)	Increase / Decrease in Debt	(2)	(3)	(3)
-	Asset Sales	-	-	-
(3)	<b>Total Sources of Capital Funding</b>	(2)	(3)	(3)
-	Improve Levels of Service	-	-	277
-	Meet Additional Demand	-	-	-
8	Replace Existing Assets	59	237	25
661	Increase / (Decrease) in Reserve	210	252	(66)
-	Increase / (Decrease) in Investments	-	-	-
669	<b>Total Applications for Capital Funding</b>	269	489	236
(672)	<b>Surplus / (Deficit) of Capital Funding</b>	(271)	(492)	(239)
-	<b>Funding Balance</b>	-	-	-

**Commentary on Major Changes**

The levels of service are generally consistent with those anticipated in the long term plan. There are a number of changes to community halls which have been included at the

This activity includes camping and boat launching areas. The fees from boat launching areas are being accumulated to address identified priorities.

<b>Oamaru Harbour &amp; Historic Precinct</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
57	General Rates	112	65	68
328	Targeted Rates	578	405	374
<b>385</b>	<b>Rates Revenue</b>	<b>690</b>	<b>470</b>	<b>442</b>
-	Operating Subsidies and Grants	-	-	-
160	Fees and Charges	216	181	145
-	Interest and Dividends from Investments	-	-	-
-	Internal Recoveries including Internal Interest Income	-	-	-
2	Other Receipts (Fines, infringements, Fuel Tax, other)	-	5	5
<b>162</b>	<b>Operating Revenue</b>	<b>216</b>	<b>186</b>	<b>150</b>
<b>547</b>	<b>Total Operating Funding</b>	<b>906</b>	<b>656</b>	<b>592</b>
396	Payments	376	273	370
-	Finance Cost	-	-	-
99	Internal Charges and Overheads Applied	211	120	107
-	Other operating funding applications	-	-	-
<b>495</b>	<b>Total Applications of Operating Funding</b>	<b>587</b>	<b>393</b>	<b>477</b>
<b>52</b>	<b>Surplus / (Deficit) of Operating Funding</b>	<b>319</b>	<b>263</b>	<b>115</b>
5	Subsidies and Grants for Capital	-	-	-
-	Development and Financial Contributions	-	-	-
-	Increase / Decrease in Debt	-	-	-
-	Asset Sales	-	-	-
<b>5</b>	<b>Total Sources of Capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>
287	Improve Levels of Service	98	107	60
-	Meet Additional Demand	-	-	-
11	Replace Existing Assets	-	85	-
(241)	Increase / (Decrease) in Reserve	221	71	55
-	Increase / (Decrease) in Investments	-	-	-
<b>57</b>	<b>Total Applications for Capital Funding</b>	<b>319</b>	<b>263</b>	<b>115</b>
<b>(52)</b>	<b>Surplus / (Deficit) of Capital Funding</b>	<b>(319)</b>	<b>(263)</b>	<b>(115)</b>
<b>-</b>	<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

### **Commentary on Major Changes**

The redevelopment of the Harbour area has resulted in increased compared to those estimated in the Long Term Plan. This has increased operating costs and the rate funding required.

<b>Democracy, Accountability &amp; Governance</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
1,705	General Rates	1,958	1,847	1,959
1,367	Targeted Rates	1,543	1,464	1,538
3,072	<b>Rates Revenue</b>	3,501	3,311	3,497
28	Operating Subsidies and Grants	34	51	44
-	Fees and Charges	-	-	-
-	Interest and Dividends from Investments	-	-	-
-	Internal Recoveries including Internal Interest Income	-	-	-
-	Other Receipts (Fines, infringements, Fuel Tax, other)	-	-	60
28	<b>Operating Revenue</b>	34	51	104
3,100	<b>Total Operating Funding</b>	3,535	3,362	3,601
806	Payments	982	877	1,025
-	Finance Cost	-	-	-
2,329	Internal Charges and Overheads Applied	2,651	2,554	2,587
-	Other operating funding applications	-	-	-
3,135	<b>Total Applications of Operating Funding</b>	3,633	3,431	3,612
(35)	<b>Surplus / (Deficit) of Operating Funding</b>	(98)	(69)	(11)
-	Subsidies and Grants for Capital	-	-	-
-	Development and Financial Contributions	-	-	-
-	Increase / Decrease in Debt	-	-	-
-	Asset Sales	-	-	-
-	<b>Total Sources of Capital Funding</b>	-	-	-
-	Improve Levels of Service	-	-	-
-	Meet Additional Demand	-	-	-
-	Replace Existing Assets	-	-	-
(35)	Increase / (Decrease) in Reserve	(98)	(69)	(11)
-	Increase / (Decrease) in Investments	-	-	-
(35)	<b>Total Applications for Capital Funding</b>	(98)	(69)	(11)
35	<b>Surplus / (Deficit) of Capital Funding</b>	98	69	11
-	<b>Funding Balance</b>	-	-	-

### **Commentary on Major Changes**

Levels of service have increased due to two primary factors. The first is the need to prepare the 2015 - 2025 Long Term plan during the 2014-15 year. This results in increased costs including audit, preparation and consultation costs. The second is the need to respond to and implement changes proposed and enacted by Central Government.

<b>Commercial &amp; Development Activities</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
175	General Rates	289	(69)	272
(205)	Targeted Rates	(37)	(400)	(105)
(30)	<b>Rates Revenue</b>	252	(469)	167
275	Operating Subsidies and Grants	-	7	325
1,529	Fees and Charges	643	1,779	1,685
977	Interest and Dividends from Investments	985	1,060	1,035
(640)	Internal Recoveries including Internal Interest Income	(828)	(673)	(615)
577	Other Receipts (Fines, infringements, Fuel Tax, other)	469	401	487
2,718	<b>Operating Revenue</b>	1,269	2,574	2,917
2,688	<b>Total Operating Funding</b>	1,521	2,105	3,084
2,367	Payments	2,269	2,508	3,174
-	Finance Cost	-	-	-
(360)	Internal Charges and Overheads Applied	(320)	(373)	(182)
-	Other operating funding applications	-	-	-
2,007	<b>Total Applications of Operating Funding</b>	1,949	2,135	2,992
681	<b>Surplus / (Deficit) of Operating Funding</b>	(428)	(30)	92
-	Subsidies and Grants for Capital	-	-	-
2,520	Development and Financial Contributions	-	-	-
-	Increase / Decrease in Debt	-	-	-
(2,705)	Asset Sales	376	571	157
(185)	<b>Total Sources of Capital Funding</b>	376	571	157
108	Improve Levels of Service	180	-	438
-	Meet Additional Demand	-	-	-
4	Replace Existing Assets	-	165	-
384	Increase / (Decrease) in Reserve	(232)	376	(189)
-	Increase / (Decrease) in Investments	-	-	-
496	<b>Total Applications for Capital Funding</b>	(52)	541	249
(681)	<b>Surplus / (Deficit) of Capital Funding</b>	428	30	(92)
-	<b>Funding Balance</b>	-	-	-

### **Commentary on Major Changes**

The major change is the removal from the activity of the Oamaru Blue Penguin Colony. Council made the decision in September 2013 to fully transfer the operations of the OBPC to Tourism Waitaki. This was seen as a way to integrate and improve the service across the four activities that Tourism Waitaki is responsible for.

<b>Environment, Regulation &amp; Safety</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
1,518	General Rates	1,884	1,743	1,745
454	Targeted Rates	531	461	479
<b>1,972</b>	<b>Rates Revenue</b>	<b>2,415</b>	<b>2,204</b>	<b>2,224</b>
34	Operating Subsidies and Grants	6	43	30
1,164	Fees and Charges	1,322	1,273	1,214
-	Interest and Dividends from Investments	-	-	-
157	Internal Recoveries including Internal Interest Income	145	150	146
181	Other Receipts (Fines, infringements, Fuel Tax, other)	72	103	98
<b>1,536</b>	<b>Operating Revenue</b>	<b>1,545</b>	<b>1,569</b>	<b>1,488</b>
<b>3,508</b>	<b>Total Operating Funding</b>	<b>3,960</b>	<b>3,773</b>	<b>3,712</b>
955	Payments	1,321	1,091	1,080
-	Finance Cost	-	-	-
2,367	Internal Charges and Overheads Applied	2,625	2,650	2,553
-	Other operating funding applications	-	-	-
<b>3,322</b>	<b>Total Applications of Operating Funding</b>	<b>3,946</b>	<b>3,741</b>	<b>3,633</b>
<b>186</b>	<b>Surplus / (Deficit) of Operating Funding</b>	<b>14</b>	<b>32</b>	<b>79</b>
1	Subsidies and Grants for Capital	-	-	-
92	Development and Financial Contributions	150	150	128
-	Increase / Decrease in Debt	-	-	-
-	Asset Sales	-	-	-
<b>93</b>	<b>Total Sources of Capital Funding</b>	<b>150</b>	<b>150</b>	<b>128</b>
24	Improve Levels of Service	-	-	12
-	Meet Additional Demand	-	-	-
-	Replace Existing Assets	-	176	-
255	Increase / (Decrease) in Reserve	164	6	195
-	Increase / (Decrease) in Investments	-	-	-
<b>279</b>	<b>Total Applications for Capital Funding</b>	<b>164</b>	<b>182</b>	<b>207</b>
<b>(186)</b>	<b>Surplus / (Deficit) of Capital Funding</b>	<b>(14)</b>	<b>(32)</b>	<b>(79)</b>
<b>-</b>	<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

### **Commentary on Major Changes**

Although levels of service are generally consistent with those anticipated in the Long Term Plan, the level of activity has changed. In addition Council has been required to change the liquor licensing process in response to the new Sale and Supply of Alcohol Act.

<b>Support Services (Net Allocated)</b>				
2012/13 Actual \$(000)		2014/15 Annual Plan \$(000)	2014/15 LTP \$(000)	2013/14 Annual Plan \$(000)
-	General Rates	-	-	-
-	Targeted Rates	-	-	-
-	<b>Rates Revenue</b>	-	-	-
58	Operating Subsidies and Grants	-	-	-
19	Fees and Charges	8	30	12
-	Interest and Dividends from Investments	-	-	-
13,515	Internal Recoveries including Internal Interest Income	15,008	15,152	14,987
54	Other Receipts (Fines, infringements, Fuel Tax, other)	40	23	42
13,646	<b>Operating Revenue</b>	15,056	15,205	15,041
13,646	<b>Total Operating Funding</b>	15,056	15,205	15,041
8,813	Payments	10,217	9,379	10,064
-	Finance Cost	-	-	-
4,535	Internal Charges and Overheads Applied	4,274	4,767	4,611
-	Other operating funding applications	-	-	-
13,348	<b>Total Applications of Operating Funding</b>	14,491	14,146	14,675
298	<b>Surplus / (Deficit) of Operating Funding</b>	565	1,059	366
-	Subsidies and Grants for Capital	-	-	-
-	Development and Financial Contributions	-	-	-
-	Increase / Decrease in Debt	-	-	-
21	Asset Sales	90	103	64
21	<b>Total Sources of Capital Funding</b>	90	103	64
91	Improve Levels of Service	50	90	35
-	Meet Additional Demand	-	-	-
180	Replace Existing Assets	325	913	259
48	Increase / (Decrease) in Reserve	280	159	136
-	Increase / (Decrease) in Investments	-	-	-
319	<b>Total Applications for Capital Funding</b>	655	1,162	430
(298)	<b>Surplus / (Deficit) of Capital Funding</b>	(565)	(1,059)	(366)
-	<b>Funding Balance</b>	-	-	-



**SECTION FOUR: RATES, FEES AND CHARGES**

# RATING FUNDING IMPACT STATEMENT

## BACKGROUND

The Waitaki District Council has worked through the requirements of the Revenue and Financing Policy under the Local Government Act 2002. The Local Government Act 2002 and Local Government (Rating) Act 2002 require Council to document all of its Rating Policies in the 2012-22 Long Term Plan, and summarise these policies in the 2014/15 Annual Plan.

## INTRODUCTION

Section 95 of the Local Government Act 2002 requires the inclusion of a Funding Impact Statement. The Funding Impact Statement shows what rates Council will charge, what the basis of the rate is, what activities the rate funds and the amount of the rate. This section also includes a number of other policies required by the Local Government Act 2002, which relate to rates collection, remissions, relief and postponement.

The Funding Impact Statement includes the following matters with the Local Government (Rating) Act 2002 section references:

- The basis of setting the general rate i.e. land value, annual value or capital value (Section 13)
- Any category or categories that will be used for differentiating the general rate (Section 14)
- The function or functions for which a targeted rate will be set (Section 16)
- Any category or categories of land that will be used to set a targeted rate on a differential basis or determine whether a property will be liable for a targeted rate (Section 16)
- Any factor or factors that will be used to calculate liability for a targeted rate (Section 18)
- An indication that the Council wishes to set a charge for water supply by volume of water consumed if the Council is intending to do so (Section 19)

Please refer to the 2012-22 Long Term Plan for further information on Council's policies relating to rate remissions, postponements and relief for Maori land that may be in effect.

All reference to the Revenue and Financing Policy refer to this policy contained in the 2012-22 Long Term Plan by that name.

Maps showing boundaries of targeted rates based on locality are available on request.

## GENERAL RATES

### **General Rate**

Council sets a general rate based on the land value of each rating unit in the District.

The general rate will be set at a uniform rate in the dollar.

The general rate will contribute to the funding for Council, Waitaki Community Recreation Centre, Economic Development, Visitor Information Centres, Lakes Camping, Public Toilets, Sports Grounds, Oamaru Airport, Oamaru Harbour – Port Operations, Emergency Communications, District Planning and Environmental Health.

These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

### **Uniform Annual General Charge**

Council will charge a Uniform Annual General Charge on each Separately Used or Inhabited Part (SUIP) of a rating unit in the District.

The Uniform Annual General Charge will contribute to the funding for Community Planning and Consultation, Council and Community Boards, Community Development and Grants, Cemeteries, Sports Grounds, Oamaru Airport, Civil Defence, Building Control, District Planning, Environmental Health, Public Toilets and Solid Waste Disposal.

These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

## TARGETED RATES

### **Targeted Rate – District Services**

Council sets a targeted rate for District Services, based on the capital value of each rating unit in the District.

The targeted rate will be set at a uniform rate in the dollar.

The District Services rate will contribute to the funding for Council, Economic Development, Visitor Information Centres, Public Toilets, Oamaru Harbour – Coastal Protection, Rural Fire, Building Control and Environmental Monitoring.



These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

#### **TARGETED RATES BY WARD**

Targeted rates by Ward are charged on rating units within the Ward boundaries.

##### ***Ahuriri Ward Services Rate***

Council sets a targeted rate for Ahuriri Ward Services, based on the capital value of each rating unit in the Ahuriri Ward.

The targeted rate will be set at a uniform rate in the dollar.

The Ahuriri Ward Services Rate will contribute to the funding for Community Boards, Open Space, Beautification, Playgrounds, and Township Works.

These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

##### ***Ahuriri Ward Community Board Rate***

Council sets a targeted rate for Ahuriri Community Board, based on the land value of each rating unit in the Ahuriri Ward.

The targeted rate will be set at a uniform rate in the dollar.

The Ahuriri Ward Community Board Rate will be used to fund 60% of the costs of the Ahuriri Community Board.

##### ***Ahuriri Ward Services Charge***

Council sets a charge on each Separately Used or Inhabited Part (SUIP) of a rating unit in the District differentiated by ward.

The Ahuriri Ward Services Charge will contribute to the funding for Forrester Gallery, Libraries, North Otago Museum, Aquatic Centre, Oamaru Public Gardens, and Oamaru Opera House.

##### ***Corriedale Ward Services Rate***

Council sets a targeted rate for Corriedale Ward Services, based on the capital value of each rating unit in the Corriedale Ward.

The targeted rate will be set at a uniform rate in the dollar.

The Corriedale Ward Services Rate will contribute to the funding for Open Space, Beautification, Playgrounds and Township Works.

These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

##### ***Corriedale Ward Services Charge***

Council sets a charge on each Separately Used or Inhabited Part (SUIP) of a rating unit in the District differentiated by ward.

The Corriedale Ward Services Charge will contribute to the funding for the Forrester Gallery, Libraries, North Otago Museum, Aquatic Centre, Oamaru Public Gardens and Oamaru Opera House.

These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

##### ***Oamaru Ward Services Rate***

Council sets a targeted rate for Oamaru Ward Services, based on the capital value of each rating unit in the Oamaru Ward.

The targeted rate will be set at a uniform rate in the dollar.

The Oamaru Ward Services Rate will contribute to the funding for Open Space, Beautification, Playgrounds, and Township Works.

##### ***Oamaru Ward Services Charge***

Council sets a charge on each Separately Used or Inhabited Part (SUIP) of a rating unit in the District differentiated by ward.

The Oamaru Ward Services Charge will contribute to the funding for the Forrester Gallery, Libraries, North Otago Museum, Aquatic Centre, Oamaru Public Gardens, Oamaru Harbour – Port Operations and Oamaru Opera House.

These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

##### ***Waihemo Ward Services Rate***

Council sets a charge on each Separately Used or Inhabited Part (SUIP) of a rating unit in the District differentiated by ward.

The targeted rate will be set at a uniform rate in the dollar.

The Waihemo Ward Services Rate will contribute to the funding for Community Boards, Waihemo Service Centre, Open Space, Beautification, Playgrounds, and Township Works.

These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

### **Waihemo Ward Community Board Rate**

Council sets a targeted rate for Waihemo Community Board, based on the land value of each rating unit in the Waihemo Ward.

The targeted rate will be set at a uniform rate in the dollar.

The Waihemo Ward Community Board Rate will be used to fund 60% of the Waihemo Community Board and Waihemo Service Centre.

### **Waihemo Ward Services Charge**

Council sets a targeted rate for Waihemo Ward Services, based on a uniform charge for each separately used or inhabited part in the Waihemo Ward. The Waihemo Ward Services Charge will contribute to the funding for Forrester Gallery, Libraries, North Otago Museum, Aquatic Centre, Oamaru Public Gardens, and Oamaru Opera House.

These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

## **TARGETED RATES BY LOCALITY**

### **Oamaru Business Area Rates**

Council sets a targeted rate for services to the Oamaru Business Areas, based on the capital value of each rating unit in the Oamaru Business Areas that is not used exclusively for residential purposes. Council has established two Oamaru Business Areas 'A' and 'B'.

The targeted rates will be set at a uniform rate in the dollar. The rate in dollars for area 'B' will be set at 50% of the rate for area 'A'.

The Oamaru Business Area Rates will contribute to the funding for Visitor Information Centres, Forrester Gallery, Libraries, North Otago Museum, Aquatic Centre, Oamaru Public Gardens, Christmas Decorations, Public Toilets, Oamaru Opera House, and Parking Enforcement.

These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

### **Oamaru Urban Area**

Council sets a targeted rate for coastal protection to the Oamaru Urban Area, based on the capital value of each rating unit in the Oamaru Urban Area. The boundaries of the Oamaru urban area are available from Customer Service Centres.

The targeted rate will be set at a uniform rate in the dollar.

The Oamaru Urban Area Rate will be used to fund 80% of the cost of coastal protection works at the Oamaru Harbour.

### **Loan Rates**

For reasons of public safety or due to private benefit Council may agree to fund the private benefit of works by specific local rates on targeted properties.

## **TARGETED RATES BY ACTIVITY**

### **Roading and Civil Defence Rate**

Council sets a targeted rate for roading and civil defence based on the capital value of each rating unit in the district.

The Roothing and Civil Defence Rate will be set on a differential basis based on land use and area (the categories are Hydro-Electric Power Generation Installations, Mining and Mineral Extraction and Other Uses).

The differential categories are defined thus:

<b>Differential Category</b>	<b>Description of Category</b>	<b>% of Roothing Activity funded from Differentials</b>	<b>% of Civil Defence Activity funded from Differentials</b>
Hydroelectric Power General Installations	All rating units used primarily or predominantly for the generation of hydroelectric power from Lakes Aviemore, Benmore, Ohau or Waitaki	5%	25%
Mining and Mineral Extraction	All rating units with an area greater than 30 hectares used primarily or predominantly for the purposes of mining or mineral extraction	5%	12.5%
Other Uses	All rating units not <b>either</b> used primarily or predominantly for the generation of hydro-electric power from Lakes Aviemore, Benmore, Ohau or Waitaki <b>or</b> with an area greater than 30 hectares used primarily or predominantly for the purposes of mining or mineral extraction	90%	12.5%

**Lakes Camping Rate**

Council sets a targeted rate for lakes camping based on the capital value of each rating unit in the district.

The Lakes Camping Rate will be set on a differential basis based on land use (the categories are Hydro-Electric Power Generation Installations and Other Uses).

The differential categories are defined thus:

Differential Category	Description of Category	% of Rading Activity funded from Differentials
Hydroelectric Power Generation Installations	All rating units used primarily or predominantly for the generation of hydro-electric power from Lakes Aviemore, Benmore, Ohau or Waitaki	70%
Other Uses	All rating units not used primarily or predominantly for the generation of hydro-electric power from Lakes Aviemore, Benmore, Ohau or Waitaki	30%

**Local Amenity Rates**

Council sets targeted rates for local amenity based on the land value of each rating unit in the defined area. The rates will be set as separate targeted rates for each township that has agreed to establish a local amenity rate. The targeted rates will be set at uniform rate in the dollar.

The separate targeted rates are:

Kurow	Dunroon	Omarama
Otematata	Lake Ohau	Palmerston
Kakanui	Maheno	Herbert
Hampden	Moeraki	Shag Point
Weston	Oamaru	

The targeted rates will contribute to the funding of new footpaths, kerb and channel, off-street car parks, street lighting, stormwater and other improvements, within these boundaries. Oamaru includes the Oamaru Drill Hall.

These activities are funded from a variety of funding sources. For detailed information on this refer to the Revenue and Financing Policy.

**Public Hall Rates**

Council, in consultation with the Public Hall and Community Centre Committees, has set uniform charges for public halls and community centres charged on a Separately Used or Inhabited Part (SUIP) of a rating unit in the defined areas. The defined are specified on the maps available from Customer Service Centres.

The separate uniform targeted rates for public halls:

Airedale	Kurow	Palmerston
Ardgowan	Macraes	Lower Waitaki
Awamoko	Maheno	Pukeuri
Dunback	Moeraki	Tokarahi
Dunroon	Ngapara	Totara
Enfield	Omarama	Waianakarua
Five Forks	Otekaieke	Waitaki Bridge
Hampden	Otematata	Weston
Kakanui	Otepopo	Windsor

The targeted rates will be used to fund public halls and community centres.

**Sewerage Rates**

Council sets targeted rates for sewage treatment and disposal based on a fixed amount per water closet. A rating unit used primarily as a resident for one household is not treated as having more than one water closet or urinal.

Some uniform targeted rates will be differentiated based on the following differential categories:

- Connected – all urinals or water closets connected to the sewerage reticulation, provided that the maximum number of charges made for rating units comprising a household used exclusively for residential purposes shall be one
- Serviceable – all rating units within 30 metres of the sewerage reticulation and all rating units with buildings within 60 metres of the sewerage reticulation. No rating units at Dunroon are considered serviceable. Serviceable charges are 50% of the connected charge.

The uniform targeted sewerage rates are charged in the following areas. The charging of a serviceable rate does not require Council to make a connection available to the rating unit. The charge confirms the rating unit is within 30 meters of the public sewer. The rating maps referred to below are indicative only. Any information regarding a particular rating unit may require a site inspection.

Dunroon	Moeraki	Otematata
Kakanui	Oamaru	Palmerston
Kurow	Omarama	Weston

### **Water Rates – Urban**

Council will use several different rating tools to charge the targeted rates for water supply. These tools are:

- A targeted rate for water supply that will be charged based on the number of connections the rating unit has to the system
- A targeted rate for treatment and supply of water to an appropriate standard, based on the number of connections the rating unit has to the system
- A targeted rate to fund the cost of the reticulation network. This will be charged to each connected rating unit
- A uniform targeted rate based on a specified volume supplied to a rating unit (a unit) or the total volume supplied recorded by a meter.

Some rates will be set on a differentiated basis:

- Geographic supply zone. This is a specific area with a larger rating area
- Connected – all separately used and inhabited portion of rating units connected to the water reticulation
- Serviceable – all rating units within 100 metres of the water reticulation. Serviceable charges are 50% of the connected charge.

### **Water Rates – Rural**

Council sets targeted rates for water supply to rural water schemes based on a uniform charge per rating unit for a specified volume of water supplied (a unit).

The specified volumes of water for connected properties are:

Township/locality	Activity and basis for charge	Unit Volume (litres/day)
Awamoko	Supply per unit	1,818
Dunback	Supply per unit	1,818
Dunroon	Supply per unit	1,818
Enfield	Supply per unit	1,818
Goodwood	Supply per unit	1,818
Herbert/Waianakarua	Supply per unit	1,818
Kauru Hill	Supply per unit	1,818
Lower Waitaki	Supply per unit	1,818
Otekaieke Water Supply	Supply per unit	1,818
Stoneburn	Supply per unit	1,000
Tokarahi	Supply per unit	1,818
Weston	Supply per unit	1,818
Windsor	Supply per unit	1,818

The Hampden/Moeraki Rural Water Scheme is differentiated by volume of water supplied using the following definitions:

- Domestic Unit – rating units supplied to the original townships of Hampden and Moeraki

- Rural Unit – rating units supplied outside of the original townships of Hampden and Moeraki.

The Kakanui Rural Water Scheme rate is differentiated by volume of water supplied using the following definitions:

- Unit – uniform volume of water supplied to a connected rating unit.
- Crib Unit – uniform volume of water supplied to a connected rating unit to properties identified as cribs in the rating information database.

The specified volumes of water for connected properties are:

Township/locality	Activity and basis for charge	Unit Volume (litres/day)
Hampden/Moeraki	Domestic supply per unit (crib)	909
	Rural Supply per unit	1,818
Kakanui	Supply per unit	1,818
	Crib supply per unit	909

Council will set separate targeted rates for water supply in each rural water scheme based on the volume used, if water is connected and supplied. The metered water rates will be set on all rating units serviced by meter. The targeted rates will be used to fund water supply.

### **Construction Loan Rates**

Council sets targeted rates for significant capital upgrades to sewerage and water schemes per serviced rating unit within a defined boundary.

The targeted rates for the Oamaru Water Treatment Upgrade Loan Rate are charged to all non-commercial non-metered rating units connected to the water reticulation system, but are only levied on properties that have not contributed to a lump sum option for the particular project or paid a development contribution to fund the works.

These rates fund the cost of financing the capital works. Council annually reviews these charges and provides ratepayers the opportunity to pay each rating unit's lump sum share of the outstanding debt.

The uniform targeted rates are:

- Moeraki Sewerage Reticulation Construction Loan Rate
- Moeraki Sewerage Treatment Construction Loan Rate
- Oamaru Water Upgrade Loan Rate (connected)
- Oamaru Water Upgrade Loan Rate (serviceable)

**Definition of “Separately Used or Inhabited Parts” of a rating unit**

Separately used or inhabited parts of a rating unit shall be such parts of a property that can be separately used or occupied in addition to the principal habitation or use, except where the use is an accessory one or is ancillary to principal use. In the situation where a rating unit contains both commercial or industrial uses, and a residential or agricultural use, they will be treated as two or more separate uses except where the ratepayer resides on the rating unit.

For example:

- Not separately used parts of a rating unit:
  - A residential sleep-out or “granny flat” without independent kitchen facilities
  - An hotel room with or without independent kitchen facilities
  - A motel room with or without independent kitchen facilities
  - Rooms in a residential dwelling or hostel with common kitchens
  - Separately leased commercial areas with shared access, reception or other facilities.
- These are separately used parts of a rating unit:
  - Flats, apartments and other residential units with independent kitchen facilities
  - Separately leased commercial areas with separate access, sanitary or other facilities.

## Annual Plan Disclosure Statement

### For the year ending 30 June 2015

The purpose of this disclosure statement is to disclose Council's planned financial performance in relation to various benchmarks to enable the assessment of whether Council is prudently managing its revenues, expenses, assets, liabilities and general financial dealings.

Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Planned	Annual Plan	Achieved
Rates Affordability benchmarks – General and Other Rates - Income from Rates	2012-22 LTP year 3 Projected at \$23,700k	2014/15 annual plan Projected at \$23,846k	Note 1
Rates Affordability benchmarks – General and Other Rates - Increase in Rates	2012-22 LTP year 3 Projected increase 4.8%	2014/15 annual plan Rates increase of 3.01%	Note 1
Rates Affordability benchmarks – Targeted Rates - Water - Income from Rates	2012-22 LTP year 3 Projected at \$6,075k	2014/15 annual plan Projected at \$5,262k	Note 1
Rates Affordability benchmarks – Targeted Rates - Water - Increase in Rates	2012-22 LTP year 3 Projected increase 3.6%	2014/15 annual plan Projected increase of 2.69%	Note 1
Debt affordability benchmark	2012-22 LTP year 3 No new external borrowing	2014/15 annual plan No new external borrowing	Yes
Balanced budget benchmark	2012-22 LTP year 3 Projected Operating result (defined in the Regulations) deficit of (\$740k)	2014/15 annual plan Projected Operating result (defined in the Regulations) deficit of (\$1,229k)	Note 2
Essential services benchmark	2012-22 LTP Year 3 Infrastructural capital expenditure of \$7,685k is less than depreciation of \$9,281k	2014/15 annual plan Infrastructural capital expenditure of \$8,484k is less than depreciation of \$8,559k	Note 3
Debt servicing benchmark	2012-22 LTP Year 3 External interest charges and principal reduction costs (\$3k)	2014/15 annual plan External interest charges and principal reduction costs (\$2k)	Yes

## Definitions, commentary and observations

The **Rates Affordability benchmarks** in this annual plan are met when:

- Revenue from Rates, whether general or targeted water rates, is less than or equal to projected revenue in the comparable period in Council's 2012-22 Long-Term Plan
- Increases in projected Rates revenue, whether general or targeted water rates, is less than or equal to increases projected in the comparable period in Council's 2012-22 Long-Term Plan

### Note 1

The level of increase in General and Other Rates has changed due to increased operating costs generally, and to greater activity in liquor licensing and other regulatory functions as a result of new legislative requirements.

The level of increase in targeted water rates has reduced as a result of amalgamating the Kakanui water schemes with the greater Oamaru scheme, and the Dunback and Goodwood water schemes with Palmerston to form the Waihemo water scheme. Delays in commencing previously scheduled capital works have also contributed to the reduction.

The **Debt Affordability benchmarks** in this annual plan are met when planned external borrowings are equal to or less than the levels of external borrowings projected for the comparable period in Council's 2012-22 Long-Term Plan. Council has minimal levels of external debt.

The **Balanced Budget benchmarks** in this annual plan are met when revenue from operations, excluding Development and Financial contributions, vested assets and the effect of revaluations, equals or is greater than operating expenditure.

### Note 2

The decision to transfer the Oamaru Blue Penguin Colony to the Waitaki Development Board results in reduced operating revenue for Council of approximately \$1 million, and reduced operating expenditure of approximately \$900k, increasing the projected operating deficit by \$100k.

The Annual Plan includes an additional \$300k of funding, should this be required, to facilitate the completion of the Alps2Ocean Cycle Trail. This grant, if it is made, will be funded by an internal loan.

As Council's policy is to fund much of its depreciation cost, forecast operating deficits have no real impact on Council's cash reserves, which are projected to continue to increase.

The **Essential Services benchmarks** in this annual plan are met when planned capital expenditure on network assets equals or is greater than the projected cost of depreciation of those network assets. Failing to achieve the benchmark implies that Council is not investing appropriately to maintain network capability.

Note 3

Council measures this benchmark as applying to key infrastructural assets – specifically Roading, Water, Sewer and Stormwater assets. The benchmark does not take into consideration the very long lifespans that infrastructure assets have, meaning that they require ongoing maintenance rather than replacement. If the measure also included the amounts expended maintaining infrastructure assets, Council would easily achieve the benchmark.

The **Debt Servicing benchmarks** in this annual plan are met when planned borrowing costs equal or are less than the cost of debt servicing projected in the comparable period in Council's 2012-22 Long-Term Plan. In fact, the cost of servicing external debt is minimal, and has no real impact on Council's overall operations.



# RATES SCHEDULE 2014/15

## Schedule 1 - Rates 2014/15

This table specifies, with reference to the revenue and financing mechanism used to cover the estimated expenses of Council, the amount of revenue to be collected from the rate, and the rate to be charged. All rates and revenues shown are GST inclusive and all value based factors are shown per \$100 of value.

### Abbreviations:

LV = Land Value	CRU = Connected Rating Unit
CV = Capital Value	Unit = Quantity Supplied
RU = Rating Unit	m3 = Cubic Metre
SRU = Serviceable Rating Unit	SUIP = Separately Used or Inhabited Part of a Rating Unit
WC = Water Closet	

Name of Rate	2014/15		Budgeted Total Revenue
	Proposed Rate	Basis for Rate	
General Rate	\$0.0761	LV	\$2,483,468
Uniform Annual General Charge	\$381	SUIP	\$4,996,456
District Services Rate	\$0.0294	CV	\$1,882,828
Ahuriri Ward Services Rate	\$0.0237	CV	\$350,214
Ahuriri Community Board Rate	\$0.0088	LV	\$41,768
Ahuriri Ward Services Charge	\$179	SUIP	\$280,364
Corriedale Ward Services Rate	\$0.0099	CV	\$241,377
Corriedale Ward Services Charge	\$316	SUIP	\$869,709
Oamaru Ward Services Rate	\$0.0549	CV	\$965,490
Oamaru Ward Services Charge	\$532	SUIP	\$3,641,110
Waihemo Ward Services Rate	\$0.0583	CV	\$419,358
Waihemo Community Board Rate	\$0.0285	LV	\$122,458
Waihemo Ward Services Charge	\$179	SUIP	\$354,490
Oamaru Business Area Rate A	\$0.4959	CV	\$610,169
Oamaru Business Area Rate B	\$0.2479	CV	\$97,312
Oamaru Urban Area	\$0.0175	CV	\$246,172
			<u>\$17,602,744</u>
<b>Township Amenity Rates</b>			
Township Amenity - Duntroon	\$0.0611	LV	\$1,725
Township Amenity - Hampden	\$0.2346	LV	\$34,500
Township Amenity - Herbert	\$0.0629	LV	\$1,725
Township Amenity - Kakanui	\$0.0123	LV	\$5,750
Township Amenity - Kurow	\$0.1413	LV	\$20,752
Township Amenity - Maheno	\$0.1074	LV	\$1,725
Township Amenity - Moeraki	\$0.0205	LV	\$5,750
Township Amenity - Oamaru	\$0.1325	LV	\$563,694
Township Amenity - Ohau	\$0.0258	LV	\$3,817
Township Amenity - Omarama	\$0.0563	LV	\$19,521
Township Amenity - Otematata	\$0.1227	LV	\$61,192
Township Amenity - Palmerston	\$0.3518	LV	\$64,009
Township Amenity - Shag Point	\$0.0164	LV	\$1,725
Township Amenity - Weston	\$0.1333	LV	\$45,848
			<u>\$831,733</u>

Name of Rate	Proposed Rate	2014/15	Budgeted
		Basis for Rate	Total Revenue
<b>Civil Defence and Rooding Rate</b>			
CD & Rooding - General	\$0.1028	CV	\$5,851,682
CD & Rooding - Electrical Generation	\$0.0605	CV	\$424,356
CD & Rooding - Mineral Extraction	\$2.5745	CV	\$373,307
			<hr/> \$6,649,344
<b>Lakes Camping Rates</b>			
General, Mineral Extraction	\$0.0016	LV	\$53,448
Electrical Generation	\$1.0412	LV	\$124,713
			<hr/> \$178,161
<b>Public Hall Rates</b>			
Airedale Public Hall Rate	\$20	SUIP	\$520
Ardgowan Public Hall Rate	\$20	SUIP	\$2,320
Awamoko Public Hall Rate	\$30	SUIP	\$2,430
Dunback Public Hall Rate	\$30	SUIP	\$3,840
Duntroon Public Hall Rate	\$20	SUIP	\$2,680
Enfield Public Hall Rate	\$20	SUIP	\$2,440
Five Forks Public Hall Rate	\$20	SUIP	\$1,420
Hampden Public Hall Rate	\$30	SUIP	\$8,070
Kakanui Public Hall Rate	\$20	SUIP	\$7,080
Kurow Public Hall Rate	\$50	SUIP	\$14,400
Lower Waitaki Public Hall Rate	\$60	SUIP	\$10,560
Macraes Public Hall Rate	\$60	SUIP	\$3,120
Maheno Public Hall Rate	\$30	SUIP	\$5,400
Moeraki Public Hall Rate	\$40	SUIP	\$8,400
Ngapara Public Hall Rate	\$20	SUIP	\$1,420
Omarama Public Hall Rate	\$50	SUIP	\$16,250
Otekaieke Public Hall Rate	\$20	SUIP	\$1,000
Otematata Public Hall Rate	\$40	SUIP	\$18,240
Otepopo Public Hall Rate	\$20	SUIP	\$3,200
Palmerston Public Hall Rate	\$30	SUIP	\$20,250
Pukeuri Public Hall Rate	\$20	SUIP	\$1,920
Tokarahi Public Hall Rate	\$30	SUIP	\$3,120
Totara Public Hall Rate	\$40	SUIP	\$8,480
Waianakarua Public Hall Rate	\$30	SUIP	\$1,650
Waitaki Bridge Public Hall Rate	\$20	SUIP	\$2,780
Weston Public Hall Rate	\$40	SUIP	\$20,120
Windsor Public Hall Rate	\$30	SUIP	\$1,800
			<hr/> \$172,910

Name of Rate	2014/15		Budgeted Total Revenue
	Proposed Rate	Basis for Rate	
<b>Water Rates - Urban</b>			
<b>Oamaru</b>	<b>Oamaru Total</b>		<b>\$3,904,149</b>
Oamaru Water - Supply	\$242	CRU	\$1,553,032
Oamaru Water - Reticulation	\$159	CRU	\$962,694
Oamaru Water Treatment Loan (excludes businesses with water meters)	\$102	CRU	\$571,353
Oamaru Water - Enfield Zone	\$503	CRU	\$132,409
Oamaru Water - Weston Zone	\$503	CRU	\$462,845
Oamaru Water - Kakanui ordinary supply	\$503	Unit	\$203,875
Oamaru Water - Kakanui crib unit supply	\$382	Unit	\$17,940
Oamaru Water - metered supply	\$0.98	m3	N/A
* Loan lump sum repayment option	\$926	CRU	N/A
<b>Waihemo Water</b>	<b>Waihemo Total</b>		<b>\$576,527</b>
Waihemo Water - Palmerston Zone	\$628	CRU	\$323,550
Waihemo Water - Dunback Zone	\$628	CRU	\$119,892
Waihemo Water - Goodwood Zone	\$628	CRU	\$133,085
Waihemo Water - Palmerston Zone - metered supply	\$0.98	m3	N/A
<b>Other Urban Water</b>			
Kurow Water Supply	\$428	CRU	\$116,101
Kurow metered supply	\$0.47	m3	N/A
Lake Ohau Village Water Supply	\$240	CRU	\$12,975
Lake Ohau Village - connection availability	\$120	SRU	\$9,011
Omarama Water Supply	\$588	CRU	\$176,188
Omarama - metered supply	\$0.87	m3	N/A
Omarama Water Upgrade Loan rate	\$100	CRU	\$15,441
* Loan lump sum repayment option	\$366	CRU	N/A
Otematata Water Supply	\$357	CRU	\$176,886
Otematata - metered supply	\$0.47	m3	N/A
<b>Other Rural Water</b>			
Awamoko Water Supply	\$410	Unit	\$100,919
Duntroon Water Supply	\$188	Unit	\$13,803
Hampden/Moeraki Domestic Water Supply	\$304	Unit	\$144,634
Hampden/Moeraki Water Supply	\$382	Unit	\$36,460
Hampden/Moeraki - metered supply	\$0.29	m3	N/A
Herbert/Waianakarua Water Supply	\$283	Unit	\$161,664
Kauru Water Supply	\$449	Unit	\$83,492
Lower Waitaki Water Supply	\$372	Unit	\$158,285
Otekaieke Water Supply	\$120	Unit	\$11,743
Stoneburn Water Supply	\$222	Unit	\$69,214
Tokarahi Water Supply	\$332	Unit	\$228,771
Windsor Water Supply	\$293	Unit	\$54,125
			<u>\$6,050,387</u>

\* Lump sum loan repayment options are available only if paid by 30 June 2015 and are in addition to the current year's rates

Name of Rate	Proposed Rate	2014/15	Budgeted Total Revenue
		Basis for Rate	
<b>Sewerage Rates and Charges</b>			
Sewerage - Oamaru	\$156	WC	\$1,173,232
Sewerage - Kakanui	\$156	WC	\$47,763
Sewerage - Duntroun	\$96	WC	\$960
Sewerage - Kurow	\$226	WC	\$62,189
Sewerage - Lake Ohau Village	\$200	WC	\$10,423
Sewerage - Lake Ohau Village - connection availability	\$100	SRU	\$7,517
Sewerage - Moeraki	\$868	WC	\$152,771
Sewerage - Moeraki - connection availability	\$434	SRU	\$23,002
Sewerage - Moeraki Reticulation Construction Loan Rate	\$319	RU	\$33,207
* Loan lump sum repayment option	\$1,443	RU	
Sewerage - Moeraki Treatment Construction Loan Rate	\$205	RU	\$19,877
* Loan lump sum repayment option	\$749	RU	
Sewerage - Omarama	\$232	WC	\$116,300
Sewerage - Otematata	\$394	WC	\$181,569
Sewerage - Palmerston	\$264	WC	\$159,456
			<u>\$1,988,265</u>
* Lump sum loan repayment options are available only if paid by 30 June 2015 and are in addition to the current year's rates			
<b>Total Rate Required (GST inclusive)</b>			<u>\$33,473,544</u>

## EXAMPLES BY WARD

			Ward & UAGC	Roading & Services	Water	Sewer	All Other	Total	
<b>Ahuriri Properties</b>									
	Old Values	New Values							
<b>Residential - Otematata</b>			Final 2014/15	617	317	357	394	228	1,913
C.V.	240,000	240,000	Final 2013/14	629	294	346	428	225	1,922
		-	<b>Movement</b>	<b>(\$12)</b>	<b>\$24</b>	<b>\$11</b>	<b>(\$34)</b>	<b>\$3</b>	<b>(\$8)</b>
		-		(1.9%)	8.1%	3.2%	(7.9%)	1.2%	(0.4%)
<b>Commercial Otematata</b>			Final 2014/15	735	978	714	1,182	962	4,572
C.V.	740,000	740,000	Final 2013/14	759	905	692	1,284	948	4,588
		-	<b>Movement</b>	<b>(\$24)</b>	<b>\$73</b>	<b>\$22</b>	<b>(\$102)</b>	<b>\$14</b>	<b>(\$16)</b>
		-		(3.1%)	8.1%	3.2%	(7.9%)	1.5%	(0.4%)
<b>Residential - Omarama</b>			Final 2014/15	607	264	588	232	201	1,893
C.V.	200,000	200,000	Final 2013/14	618	245	654	264	190	1,971
		-	<b>Movement</b>	<b>(\$11)</b>	<b>\$20</b>	<b>(\$66)</b>	<b>(\$32)</b>	<b>\$12</b>	<b>(\$78)</b>
		-		(1.7%)	8.1%	(10.1%)	(12.1%)	6.1%	(3.9%)
<b>Commercial - Omarama</b>			Final 2014/15	850	1,619	688	3,480	557	7,195
C.V.	1,225,000	1,225,000	Final 2013/14	886	1,498	753	3,960	542	7,639
		-	<b>Movement</b>	<b>(\$35)</b>	<b>\$121</b>	<b>(\$65)</b>	<b>(\$480)</b>	<b>\$15</b>	<b>(\$444)</b>
		-		(4.0%)	8.1%	(8.6%)	(12.1%)	2.8%	(5.8%)
<b>Residential - Kurow</b>			Final 2014/15	612	291	428	226	166	1,723
C.V.	220,000	220,000	Final 2013/14	623	269	394	236	168	1,690
		-	<b>Movement</b>	<b>(\$11)</b>	<b>\$22</b>	<b>\$34</b>	<b>(\$10)</b>	<b>(\$1)</b>	<b>\$33</b>
		-		(1.8%)	8.1%	8.6%	(4.2%)	(0.8%)	2.0%
<b>Residential Lake Ohau</b>			Final 2014/15	626	370	240	200	117	1,553
C.V.	280,000	280,000	Final 2013/14	639	342	214	216	116	1,528
		-	<b>Movement</b>	<b>(\$13)</b>	<b>\$28</b>	<b>\$26</b>	<b>(\$16)</b>	<b>\$0</b>	<b>\$25</b>
		-		(2.0%)	8.1%	12.1%	(7.4%)	0.3%	1.7%
<b>Agricultural - Ahuriri</b>			Final 2014/15	1,946	7,734	-	-	4,289	13,969
C.V.	5,850,000	5,850,000	Final 2013/14	2,093	7,155	-	-	4,254	13,501
		-	<b>Movement</b>	<b>(\$146)</b>	<b>\$579</b>	-	-	<b>\$35</b>	<b>\$467</b>
		-		(7.0%)	8.1%	-	-	0.8%	3.5%

			Ward & UAGC	Roading & Services	Water	Sewer	All Other	Total	
<b>Corriedale Properties</b>									
	Old Values	New Values							
<b>Residential - Oamaru</b>			Final 2014/15	1,072	383	503	156	303	2,418
C.V.	290,000	290,000	Final 2013/14	1,076	355	498	158	267	2,353
	-	-	<b>Movement</b>	<b>(\$3)</b>	<b>\$29</b>	<b>\$5</b>	<b>(\$2)</b>	<b>\$36</b>	<b>\$64</b>
	-	-		(0.3%)	8.1%	1.0%	(1.3%)	13.5%	2.7%
<b>Residential - Kakanui</b>			Final 2014/15	730	436	503	156	136	1,961
C.V.	330,000	330,000	Final 2013/14	750	404	498	158	136	1,946
	-	-	<b>Movement</b>	<b>(\$21)</b>	<b>\$33</b>	<b>\$5</b>	<b>(\$2)</b>	<b>\$0</b>	<b>\$15</b>
	-	-		(2.8%)	8.1%	1.0%	(1.3%)	0.1%	0.8%
<b>Residential - Maheno</b>			Final 2014/15	713	218	-	-	58	989
C.V.	165,000	165,000	Final 2013/14	733	202	-	-	58	992
	-	-	<b>Movement</b>	<b>(\$19)</b>	<b>\$16</b>	-	-	<b>\$0</b>	<b>(\$3)</b>
	-	-		(2.6%)	8.1%	-	-	0.0%	(0.3%)
<b>Residential - Herbert</b>			Final 2014/15	709	156	283	-	40	1,187
C.V.	118,000	118,000	Final 2013/14	728	144	289	-	40	1,201
	-	-	<b>Movement</b>	<b>(\$19)</b>	<b>\$12</b>	<b>(\$6)</b>	-	<b>\$0</b>	<b>(\$13)</b>
	-	-		(2.6%)	8.1%	(2.1%)	-	0.0%	(1.1%)
<b>Agricultural - Awamoko</b>			Final 2014/15	890	2,578	1,162	-	1,254	5,884
C.V.	1,950,000	1,950,000	Final 2013/14	924	2,385	1,169	-	1,252	5,730
	-	-	<b>Movement</b>	<b>(\$34)</b>	<b>\$193</b>	<b>(\$7)</b>	-	<b>\$2</b>	<b>\$154</b>
	-	-		(3.6%)	8.1%	(0.6%)	-	0.1%	2.7%
<b>Agricultural - Waitaki Bridge</b>			Final 2014/15	2,055	8,824	-	-	4,158	15,037
C.V.	6,675,000	6,675,000	Final 2013/14	2,144	8,164	-	-	4,153	14,461
	-	-	<b>Movement</b>	<b>(\$89)</b>	<b>\$661</b>	-	-	<b>\$5</b>	<b>\$577</b>
	-	-		(4.2%)	8.1%	-	-	0.1%	4.0%
<b>Agricultural -Papakao</b>			Final 2014/15	4,812	17,715	-	-	8,769	31,296
C.V.	13,400,000	13,400,000	Final 2013/14	5,009	16,388	-	-	8,758	30,155
	-	-	<b>Movement</b>	<b>(\$197)</b>	<b>\$1,327</b>	-	-	<b>\$11</b>	<b>\$1,140</b>
	-	-		(3.9%)	8.1%	-	-	0.1%	3.8%

			Ward & UAGC	Roading & Services	Water	Sewer	All Other	Total	
<b>Oamaru Properties</b>									
	Old Values	New Values							
<b>Residential - Oamaru</b>			Final 2014/15	962	118	503	156	89	1,828
C.V.	89,000	89,000	Final 2013/14	961	109	498	158	79	1,804
		-	<b>Movement</b>	<b>\$1</b>	<b>\$9</b>	<b>\$5</b>	<b>(\$2)</b>	<b>\$11</b>	<b>\$24</b>
		-		0.1%	8.1%	1.0%	(1.3%)	13.6%	1.3%
<b>Residential - Oamaru</b>			Final 2014/15	1,048	324	503	156	211	2,241
C.V.	245,000	245,000	Final 2013/14	1,050	300	498	158	185	2,191
		-	<b>Movement</b>	<b>(\$2)</b>	<b>\$24</b>	<b>\$5</b>	<b>(\$2)</b>	<b>\$26</b>	<b>\$51</b>
		-		(0.2%)	8.1%	1.0%	(1.3%)	13.9%	2.3%
<b>Residential - Weston</b>			Final 2014/15	1,061	357	503	156	207	2,284
C.V.	270,000	270,000	Final 2013/14	1,064	330	498	158	207	2,257
		-	<b>Movement</b>	<b>(\$3)</b>	<b>\$27</b>	<b>\$5</b>	<b>(\$2)</b>	<b>(\$0)</b>	<b>\$26</b>
		-		(0.3%)	8.1%	1.0%	(1.3%)	(0.2%)	1.2%
<b>Commercial - Oamaru</b>			Final 2014/15	1,127	516	503	156	2,339	4,640
C.V.	390,000	390,000	Final 2013/14	1,133	477	498	158	2,280	4,545
		-	<b>Movement</b>	<b>(\$6)</b>	<b>\$39</b>	<b>\$5</b>	<b>(\$2)</b>	<b>\$59</b>	<b>\$95</b>
		-		(0.5%)	8.1%	1.0%	(1.3%)	2.6%	2.1%
<b>Commercial - Oamaru</b>			Final 2014/15	3,287	5,718	643	312	24,412	34,372
C.V.	4,325,000	4,325,000	Final 2013/14	3,380	5,289	642	316	23,917	33,544
		-	<b>Movement</b>	<b>(\$92)</b>	<b>\$428</b>	<b>\$1</b>	<b>(\$4)</b>	<b>\$495</b>	<b>\$828</b>
		-		(2.7%)	8.1%	0.2%	(1.3%)	2.1%	2.5%
<b>Agricultural - Maerewhenua</b>			Final 2014/15	1,614	2,941	2,656	-	1,400	8,612
C.V.	2,225,000	2,225,000	Final 2013/14	1,668	2,721	2,672	-	1,399	8,460
		-	<b>Movement</b>	<b>(\$54)</b>	<b>\$220</b>	<b>(\$16)</b>	-	<b>\$2</b>	<b>\$152</b>
		-		(3.2%)	8.1%	(0.6%)	-	0.1%	1.8%

			Ward & UAGC	Roading & Services	Water	Sewer	All Other	Total	
<b>Waihemo Properties</b>									
	Old Values	New Values							
<b>Residential - Palmerston</b>			Final 2014/15	694	304	628	264	195	2,085
C.V.	230,000	230,000	Final 2013/14	704	281	576	230	219	2,009
	-		<b>Movement</b>	<b>(\$9)</b>	<b>\$23</b>	<b>\$52</b>	<b>\$34</b>	<b>(\$24)</b>	<b>\$76</b>
	-			(1.3%)	8.1%	9.0%	14.8%	(10.8%)	3.8%
<b>Residential - Goodwood</b>			Final 2014/15	636	172	628	-	62	1,498
C.V.	130,000	130,000	Final 2013/14	644	159	576	-	62	1,440
	-		<b>Movement</b>	<b>(\$8)</b>	<b>\$13</b>	<b>\$52</b>	<b>-</b>	<b>\$0</b>	<b>\$57</b>
	-			(1.2%)	8.1%	9.0%	-	0.2%	4.0%
<b>Residential - Moeraki</b>			Final 2014/15	677	264	304	868	160	2,273
C.V.	200,000	200,000	Final 2013/14	686	245	301	942	160	2,333
	-		<b>Movement</b>	<b>(\$9)</b>	<b>\$20</b>	<b>\$3</b>	<b>(\$74)</b>	<b>\$0</b>	<b>(\$60)</b>
	-			(1.3%)	8.1%	1.0%	(7.9%)	0.2%	(2.6%)
<b>Residential - Hampden</b>			Final 2014/15	688	291	304	-	183	1,466
C.V.	220,000	220,000	Final 2013/14	698	269	301	-	113	1,380
	-		<b>Movement</b>	<b>(\$9)</b>	<b>\$22</b>	<b>\$3</b>	<b>-</b>	<b>\$71</b>	<b>\$86</b>
	-			(1.3%)	8.1%	1.0%	-	62.6%	6.2%
<b>Commercial - Palmerston</b>			Final 2014/15	927	833	628	3,432	740	6,560
C.V.	630,000	630,000	Final 2013/14	943	770	576	2,990	842	6,121
	-		<b>Movement</b>	<b>(\$15)</b>	<b>\$62</b>	<b>\$52</b>	<b>\$442</b>	<b>(\$102)</b>	<b>\$439</b>
	-			(1.6%)	8.1%	9.0%	14.8%	(12.1%)	7.2%
<b>Agricultural - Waihemo</b>			Final 2014/15	1,187	1,421	1,256	-	880	4,743
C.V.	1,075,000	1,075,000	Final 2013/14	1,209	1,315	1,152	-	876	4,551
	-		<b>Movement</b>	<b>(\$22)</b>	<b>\$106</b>	<b>\$104</b>	<b>-</b>	<b>\$4</b>	<b>\$192</b>
	-			(1.8%)	8.1%	9.0%	-	0.5%	4.2%
<b>Agricultural - Waihemo</b>			Final 2014/15	4,950	8,686	-	-	6,120	19,756
C.V.	6,570,000	6,570,000	Final 2013/14	5,061	8,035	-	-	6,092	19,188
	-		<b>Movement</b>	<b>(\$111)</b>	<b>\$650</b>	<b>-</b>	<b>-</b>	<b>\$28</b>	<b>\$568</b>
	-			(2.2%)	8.1%	-	-	0.5%	3.0%



Table ## - Demonstrate the impact of the proposed 2014/15 rates increase – numbers of ratepayers by percentage change band

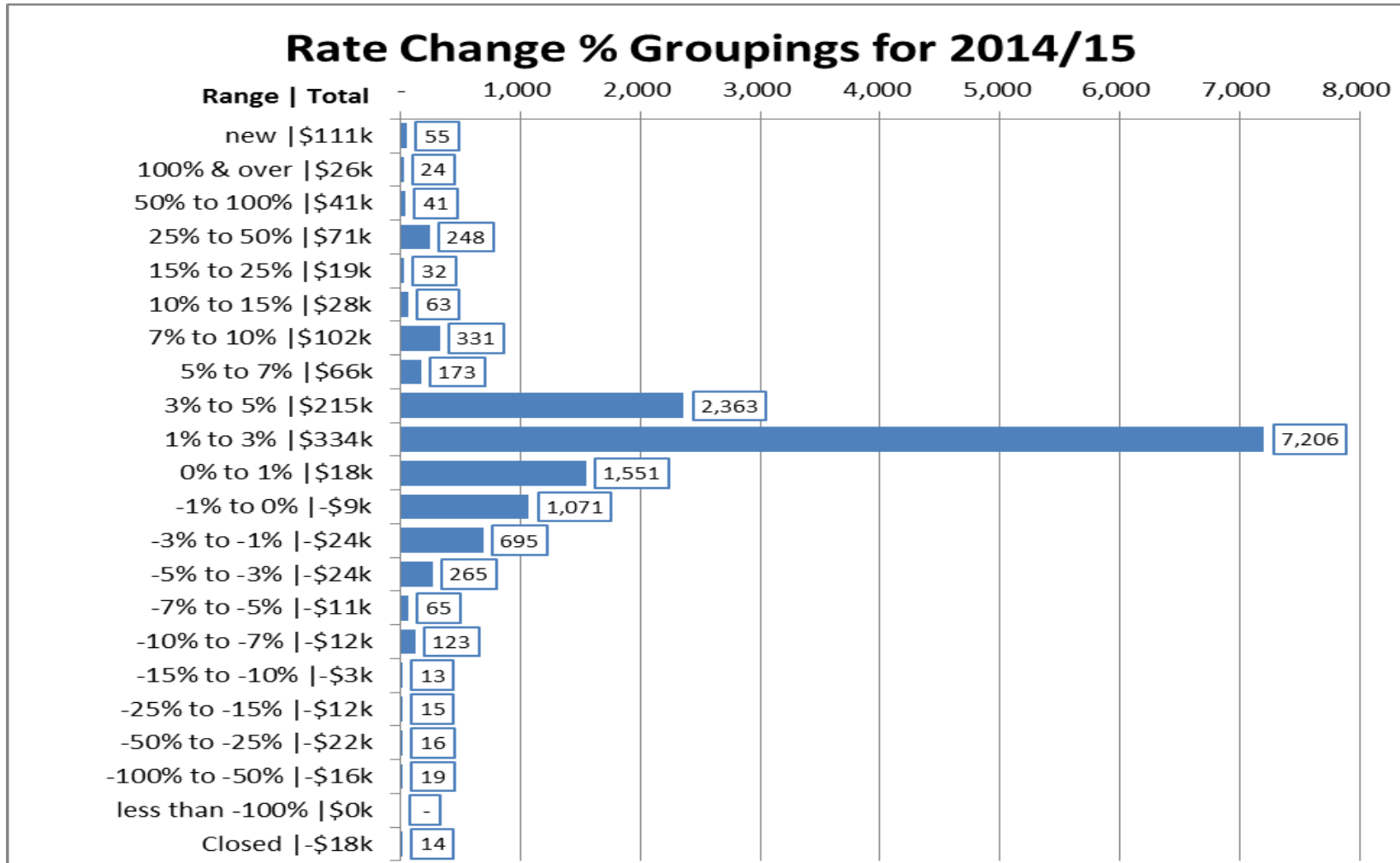
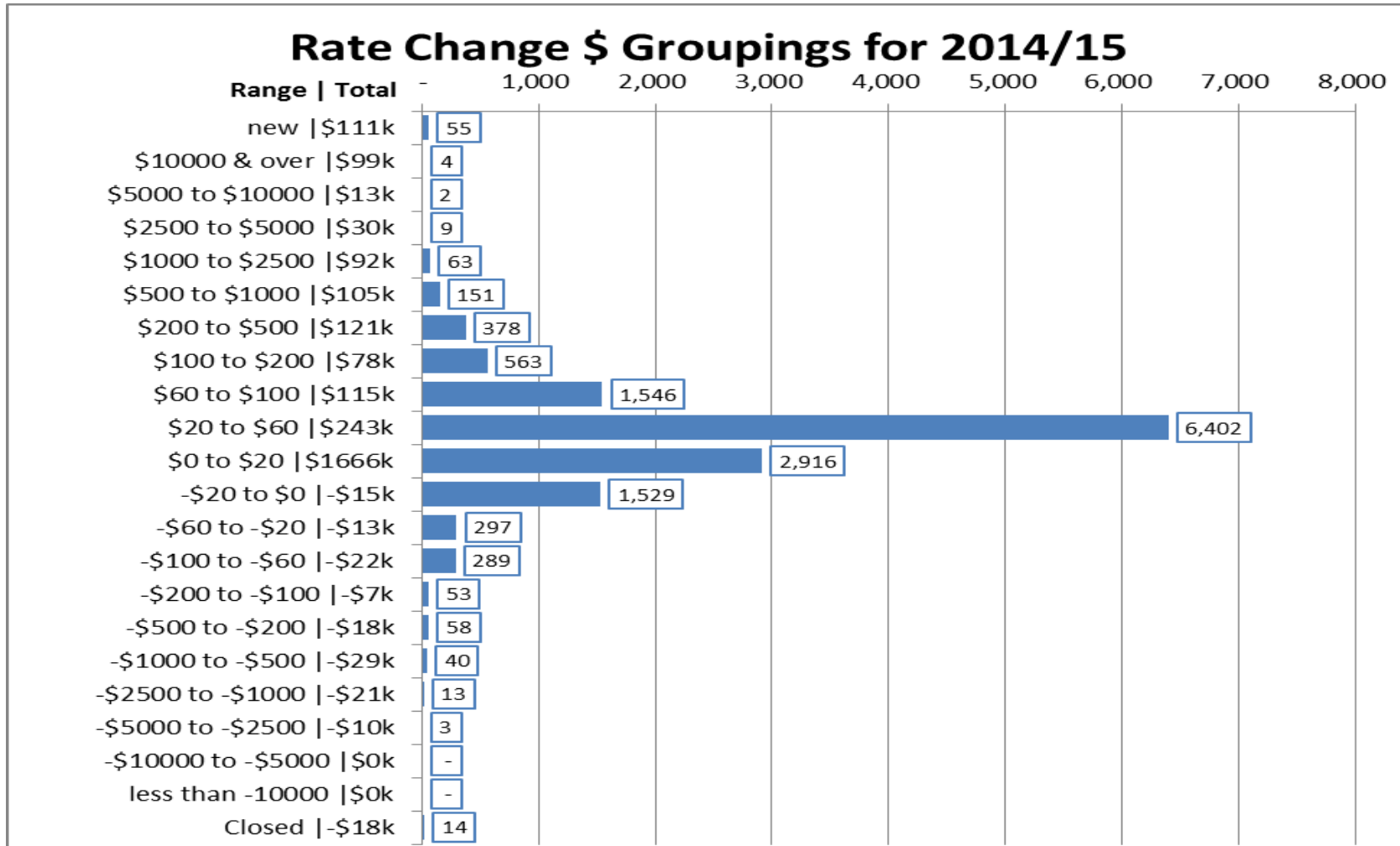


Table ## - Demonstrate the impact of the proposed 2014/15 rates increase – numbers of ratepayers by dollar value change band



# FEES AND CHARGES

## Fees and Charges 2014/15

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>AIRPORT - Landing Fees</b>		
Take off weight	Maximum Take-off Weight (kgs)	
	0 - 1500	12.00
	1501 - 2000	15.00
	2001 - 3000	20.00
	3001 - 5000	30.00
	>5000	50.00
<b>CIVIC ACTIVITIES</b>		
Credit Card Surcharge	For payments by credit card, based on the transaction value	1.50%
<i>Information &amp; copying:</i>		
Photocopying	A4 copies - per copy	0.30
	A3 copies - per copy	0.60
	A4 colour - per copy	3.50
	A3 colour - per copy	5.50
Official Information Enquiries	Staff time - first hour is free, then:	Free
	Staff time, per half-hour, or part thereof	52.40
	A4 copies - per copy in excess of 20 pages	0.30
	A3 copies - per copy in excess of 20 pages	0.60
Waihemu Centre	Typing - staff time per hour	40.00
	Typing A4 single side	5.50
	Fax - National	2.00
	Fax - International	3.00
	Boardroom hire - corporate	120.00
	Boardroom hire - non-corporate	50.00
	Interview Room Hire (per hour)	20.00
	Interview Room Hire (per day)	50.00
Terraviva Prints	A4 prints - per print	3.00
	A3 prints - per print	5.00
Other Digital Plan Plots	Price by negotiation	By negotiation
GSI Plots/Prints	A1 aerial/topo/services	60.00
	A2 aerial/topo/services	40.00
	A3 aerial/topo/services	20.00
	A4 aerial/topo/services	10.00
Copy Aerial Digital File		60.00

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>CULTURE AND HERITAGE</b>		
<b>Waitaki District Library - Services</b>		
Rentals (Adult)	Per item per week	2.00
Rentals eBooks (Adult)	Per item per week	2.00
Magazines (Adult)	Per item per week	1.00
Audio Books	Per item per three weeks	2.00
Videos and DVD's	Per item per week	2.00
Compact Discs	Per item per three weeks	2.00
Reserves	Adults per item	1.00
Interloans	Per item (plus any charges from lending library)	7.00
Overdues	Adult - per item, first notice	3.00
	Adult - per item, second notice	4.00
	Child - per item, first notice	-
	Child - per item, second notice	-
	Young Adult - per item, first notice	1.50
	Young Adult - per item, second notice	3.00
	Each additional week to four weeks	-
Administration (over 6 weeks overdue)	Adult, lost or six weeks overdue	10.00
	Child and young adult, lost or six weeks overdue	3.00
Replacement Library Card	Adult, per card	3.00
	Child, per card	3.00
Photocopying and Printing	Per page	0.20
Cancelled library material charge	Per book	1.00 - 8.00
	Per paperback/magazine	0.50 - 2.00
eReaders	Per Reader per week: Individuals	5.00
	Per Reader per 3 weeks: Rest Homes	10.00
Debt recovery		15.00

## Fees and Charges 2014/15 Continued

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>Forrester Gallery - Services</b>		
Recitals and Functions	Groups from within the Waitaki District / event	100.00
	Groups from outside the Waitaki District / event	125.00
Meetings	Groups from within the Waitaki District / event	50.00
	Groups from outside the Waitaki District / event	65.00
Main Street level gallery	Standard, per week	130.00
	Outside Council region, per week	150.00
Basement gallery	Standard, per week	120.00
	Outside Council region, per week	130.00
Side Street level gallery	Standard, per week	120.00
	Outside Council region, per week	130.00
1st Floor gallery (3 spaces)	Standard, per week	130.00
	Outside Council region, per week	150.00
Community Gallery	Space available to local residents per week	90.00
	Outside Council region per week	120.00
Design, production of labels, Didactics, handouts and posters	Up to ten items	80.00
	More than 12 labels and/or handouts and A3 Didactics	100.00
Catalogue design and production costs	Negotiated on a case-by-case basis	
Commission	On sales of artwork (excluding regular local user groups)	30%
<b>North Otago Museum - Services</b>		
Personal enquiries	Oamaru Genealogy Group members	Nil
	Students	Nil
	Waitaki District residents - suggested donation	2.50
	Non-residents - suggested donation	5.50
	Research on behalf of businesses, council or individuals - per hour	48.50
Written enquiries - Archive Research	Per hour after first hour	48.50
	Less than one hour - flat rate	37.00
	Less than ten minutes/no information	Nil
<b>North Otago Museum - Photocopying*</b>		
A4 photocopies (B/W)	Per page	1.50
A4 photocopies (colour)	Per page	5.50
A3 photocopies (B/W)	Per page	11.00
A3 photocopies (colour)	Per page	16.00
Microfilm/fiche printer	Per page	2.50
Copies using digital camera	Per image	6.00

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>North Otago Museum - Reproduction of Photographs</b>		
A4 Inkjet photograph	Plain photo paper	8.50
	Glossy photo paper	16.00
A3 Inkjet photograph	Photo paper	37.00
Digital Image	First five images	31.50
Per copy after first copy	Per image after first five images	8.50
Digital image supplied by email	Per image	8.50
A4 sample print	Per copy	1.50
<b>North Otago Museum - Reproduction</b>		
Reproduction/publishing fee		60.00
<b>Waitaki District Archive - Research Services</b>		
Personal enquiries	Oamaru Genealogy Group members	Nil
	Students	Nil
	Waitaki District residents - suggested donation	2.50
	Non-residents - suggested donation	5.50
Research on behalf of (conducted by Archivist)	Per hour after first hour	48.50
	Less than one hour - flat rate	37.00
	Less than ten minutes/no information	Nil
<b>Waitaki District Archive - Reproduction of Archives</b>		
A4 photocopies (B/W)	Per page	1.50
A4 photocopies (colour)	Per page	5.50
A3 photocopies (B/W)	Per page	6.00
A3 photocopies (colour)	Per page	10.00
Microfilm/fiche printer	Per page	2.50
Scanning	per page	1.50
Digital copies using Archive's camera	Per image	6.00
<b>Waitaki District Archive - Reproduction of Photographs</b>		
A4 Inkjet photograph	Plain photo paper	8.50
	Glossy photo paper	16.00
A3 Inkjet photograph	Photo paper	37.00
Digital Image	First five images	31.50
Per copy after first copy	Per image after first five images	8.50
Digital image (supplied by email)	Per image	8.50
Digital Image	Per image	8.50
A4 sample print	Per copy	1.50
<b>Waitaki District Archive - Publishing</b>		
Publishing fee	One-off charge per publication	60.00

## Fees and Charges 2014/15 Continued

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>RECREATION</b>		
NB: Recreation Manager is authorised to vary charges for events promoting a facility to a wide cross section of the community, school events promoting recreation, events where revenue is used directly to maintain the facility or non-profit events held for free benefit and participation of wider		
NB: Commercial is defined as any event that charges a entry fee for participation.		
NB: Electricity usage will be metered and charged in addition.		
<b>Parks, Reserves, Sportsgrounds, Public Gardens</b>		
Keys Deposit	Refundable deposit	20.00
Damage Deposit	Refundable deposit	as negotiated
<b>Oamaru Public Gardens, General Parks, Reserves, Sportfields</b>		
Non commercial up to 50 people		Nil
Non commercial >50 people		95.00
Commercial	Per day	260.00
Commercial	Per half day	185.00
Weddings		160.00
Use of Public Garden Croquet Building	Non commercial per day or part day	30.00
Use of Public Garden Croquet Building	Commercial per day or part day	55.00
Sports club use of sportsfields (while sponsored by Whitestone)	Per club, per field, per sport, per annum.	115.00
<b>Cemetery and Service</b>		
Plot Purchase Fees	Ash plots	175.00
	Burial plot	735.00
	Baby garden plot	140.00
Interment Service Fees	Extra depth	235.00
	Adult burial	735.00
	Baby burial	180.00
	Children under 10 years	360.00
	Inter ashes	175.00
	Breaking or tunnelling under concrete	235.00
Additional Charges	Permits/Monumental permit	40.00
	Interment Sat, Sun, Public Holidays	320.00
	Ash Interment Sat, Sun, Public Holidays	320.00

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>Centennial Park Oval</b>		
Non Commercial	Per day	105.00
Commercial organisation/event	Per day	320.00
Commercial organisation/event	Part day	215.00
Sports club use of Oval (while sponsored by Whitestone). Use of Centennial Grandstand	Per club/ sport, per field, per annum.	230.00
<b>Waitaki Aquatic Centre - Services</b>		
Public swimming	Adults per swim	4.70
	Adult 10 swim concession	42.30
	Adult 3 month pass	150.00
	Children per swim (School age)	2.70
	Child 10 swim concession	24.30
	Child 3 month pass	81.50
	Family Pass	12.60
	Community Card Holder/ Gold Card/ Health and Green Prescription/ Shower use only	3.70
	Community Card/ Gold Card 10 swim pass	33.30
	Community Card/ Gold Card 3 month pass	114.70
	Swim Instructor Hire per hour – max ratio of 10 per instructor.	32.00
	Fun over 50's aerobics	5.80
	Fun over 50's aerobics 10 Swim	52.20
	Aerobics/ Waterjogging classes	6.80
	Aerobics/ Waterjogging 10 swim pass	61.20
	Aerobics/ Aquajogging/ instruction class only (no entry)	
	Pool bookings per hour	122.00
	BBQ hire - per hour	
	Private Swim Lesson per hour or part of	32.00
	Inflatable Hire	31.00
	Lane Hire per Hour	18.30
	Swim School/ class	As set per term

## Fees and Charges 2014/15 Continued

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>Opera House - Venue Hire</b>	<b>Enquiries regarding charges should be made directly to the Opera House</b>	
<b>Commercial Rates</b>		
Entire Complex	Per Day	2,875.00
	Dark or Rehearsal	1,380.00
Whitestone Contracting Auditorium	Full Auditorium per performance	1,725.00
	Stalls only	
	Dark or Rehearsal	977.50
Otago Daily Times InkBox	Theatrical per performance	575.00
	Theatrical Rehearsal or Dark per day	230.00
	Gallery/ Trade Show/ Lecture Mode Full Day	345.00
	Gallery/ Trade Show/ Lecture Mode 1/2 Day	230.00
	Function Room Mode Full Day	460.00
The Grand Foyer	Evening Hire	287.50
Whitestone Cheese Empire Room	Full Day	460.00
	1/2 Day	287.50
The Chambers	Full Day	287.50
	1/2 Day	172.50
Meridian Board Room	Full Day	126.50
	Morning or afternoon hire (4 hours max)	97.75
	Per Hour	57.50
Footlights Stage	Ballroom Mode Full Day	977.50
The Study	Full Day	92.00
	1/2 Day	46.00
Green Room and Chorus Rooms	Full Day per room	86.25
	Hourly	34.50

Activity	Basis for Charge	2014/15 Charges (incl GST)
NB: The Opera House Manager is authorised to vary charges for events, programmes or activities that promote the complex to a wide cross section of the community.		
<b>Community Rates</b>		
Entire Complex	Per Day	2,530.00
Whitestone Contracting Auditorium	Sun to Thurs per Performance	805.00
	Sun to Thurs Stalls Only	632.50
	Sun to Thurs Dark or Rehearsal	402.50
	Fri & Sat per Performance	1,075.25
	Fri & Sat Stalls Only	828.00
	Fri & Sat Dark or Rehearsal	575.00
Otago Daily Times InkBox	Theatrical per performance	402.50
	Theatrical Rehearsal or Dark per day	115.00
	Gallery/ Trade Show/ Lecture Mode Full Day	230.00
	Gallery/ Trade Show/ Lecture Mode 1/2 Day	115.00
	Function Room Mode Full Day	
The Grand Foyer	Evening Hire	207.00
Whitestone Cheese Empire Room	Full Day	345.00
	1/2 Day	230.00
The Chambers	Full Day	230.00
	1/2 Day	115.00
Meridian Board Room	Full Day	103.50
	Morning or afternoon hire (4 hours max)	74.75
	Per Hour	34.50
Footlights Stage	Ballroom Mode Full Day	402.50
The Study	Full Day per room	46.00
	Hourly	11.50
Green Room and Chorus Rooms	Full Day	46.00
	1/2 Day	23.00

## Fees and Charges 2014/15 Continued

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>Oamaru Blue Penguin Colony - Services</b>		
Refer to the Penguin Colony Website, www.penguins.co.nz or Call on (03) 433 1195		
<b>Alps to Ocean</b>		
Trail Usage	\$20 per heli flight less \$5 carbon off set	15.00
<b>Oamaru Harbour Services</b>		
Harbour Fees	Holmes Wharf berth per annum	1,000.00
	Harbour mooring per annum resident	300.00
	Harbour mooring per annum non- resident	500.00
	Fish Case levy per case	0.50
Slipway Fees	Winch (on and off) (fixed charge then hourly rate after 2 hours)	\$100 minimum then \$50 per hour after 2
	Daily charge	25.00
<b>PROPERTY</b>		
<b>Waitaki Lakes camping areas and services</b>		
Season ticket (20 Sept 2014 - 3 May 2015)	Per site (includes ramp fee, 2 adults and children under 15 free).	460.00
Season ticket (12 Jan 2015 - 3 May 2015)	Per site (includes ramp fee, 2 adults and children under 15 free).	310.00
Daily Ticket occupied site	Per site (2 adults, children under 15 Free).	15.00
Daily Ticket unoccupied site	Per site	5.00
Additional adults	Per night	8.00
Dump station (non camping fee paying)		5.00
Lakes Boat Ramp Daily Ticket	Per Boat	5.00
Lakes Boat Ramp Annual Ticket (20 September	Per Boat	50.00
Ramp fees apply to powerboats and yachts, not to rowers, kayaks, coracles		
<b>Dunback and Duntroon Domain Camping Grounds</b>		
Daily Camping	Per site (2 adults, children under 15 Free).	15.00
Additional adults	Per night	8.00

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>PLANNING</b>		
<b>Planning Services</b>		
<i>Notified Resource Consent</i>		
Land-use	Per application - deposit	4,000.00
Subdivision	Per application - deposit	4,000.00
<i>Non-notified Resource Consent</i>		
Land-use	Per application - deposit	600.00
Land-use - bulk & location with written approvals	Per application - deposit	400.00
Subdivision	Per application - deposit	700.00
Section 223 Certificate	Per certificate	100.00
Section 224 Certificate	Per certificate - deposit	220.00
Section 226 Certificate	Per certificate - deposit	150.00
<i>Signs</i>		
New permit (signage)	Per sign - deposit	200.00
Change existing permit	Per sign	55.00
Other consent notices and sundry certification	Per notice/certificate - deposit	75.00
<i>Post-consent procedures</i>		
Objection to consent conditions	Per consent - deposit	150.00
s127 change/cancel consent conditions	Per consent - deposit	400.00
s125 extension of consent	Per consent - deposit	150.00
s138 surrender of consent		100.00
<i>s135 monitoring</i>		
Compliance monitoring	Per consent - deposit	50.00
District Plan monitoring		Nil
Certificate of Compliance	Per application - deposit	200.00
Plan change	Per application - deposit	20,000.00
<i>Designation or Heritage order</i>		
Requirement	Per designation/order - deposit	600.00
Variation or removal	Per designation/order - deposit	600.00
s176a Outline Plan	Per Outline Plan - deposit	400.00

## Fees and Charges 2014/15 Continued

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>REGULATORY SERVICES</b>		
Gambling consents fee	Actual cost per consent (minimum fee \$350.00) - deposit	400.00
RMA Certificate for Sale of Liquor Act	Fixed Cost	50.00
<b>Building Research Association of NZ (BRANZ) and BIA Levies</b>		
BRANZ Levy	Projects under \$20,000 are exempt	Nil
BRANZ Levy	Over \$20000 - per every \$1,000 or part thereof.	1.00
BIA Levy	Projects under \$20,000 are exempt	Nil
BIA Levy	Over \$20000 - per every \$1,000 or part thereof.	2.00
<b>Sundry Building Consent Charges</b>		
Minor building work		360.00
Heating unit only		220.00
Heating unit with wetback		348.00
Certificate of Acceptance		1,110.00
Demolition Consent		210.00
Application deposit	Deducted from final fees	
Amended plan fee		66.00
Change of contractor		66.00
Re-inspections	Inspections extra to those charged for, per each	160.00
Inspections required for proposed structural alterations before drawings and other approved documents submitted		160.00
Inspection of buildings to be relocated	Pre-relocation inspection	415.00
Building relocated within District		180.00
Compliance Schedule		180.00
Amendment to Compliance Schedule		66.00
Inspection of effluent disposal field		160.00
Application to erect marquee		220.00
Certificate of Title on behalf of owner		35.00
Linking of Titles		163.00
Notice on Certificate of Titles		163.00
NZ Fire Service Section 46 notice		60.00
Existing PIM assessment		115.00
Notice to Fix		75.00
Re-inspections		160.00
Request for information to be placed on property file		50.00

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>Environmental Health - Services</b>		
Food Premises - Category 1 [eg eating houses (30 seats plus), Supermarkets, food manufacturers]		
New premises, full year registration fee	Per application	649.00
Re-Registrations	Up to 4.00	299.00
	4.01 and up to 5.00	324.00
	5.01 and up to 5.30	358.00
	5.31 and up to 5.50	410.00
	5.51 and up to 5.70	458.00
	5.71 and up to 6.00	505.00
	6.01 and up to 6.50	556.00
	6.51 and up to 7.00	618.00
	7.01 and up to 8.00	695.00
	8.01 and greater	881.00
Food Premises - Category 2 (eg grocer's shop, small eating house)		
New premises, full year registration fee	Per application	468.00
Re-Registrations	Up to 3.00	242.00
	3.01 and up to 3.50	263.00
	3.51 and up to 4.00	288.00
	4.01 and up to 4.50	319.00
	4.51 and up to 5.00	345.00
	5.01 and up to 5.50	384.00
	5.51 and up to 6.00	438.00
	6.01 and up to 7.00	500.00
	7.01 and greater	675.00
Food Premises - Category 3 (eg mobile shops, sale of food on licensed premises)		
New premises, full year registration fee	Per application	201.00
Re-Registrations	Up to 4.00	144.00
	4.01 and up to 5.00	160.00
	5.01 and up to 6.00	180.00
	6.01 and up to 7.00	196.00
	7.01 and up to 8.00	258.00
	8.01 and greater	350.00
To trade at a single event		62.00
Note: Performance Assessment fee is to be calculated on the most recent visit and should be within the last 12 months for category 1 or 2 premises. Requests for reassessment must be received at least two months after the latest inspection and before 1 April, for the next registration.		



## Fees and Charges 2014/15 Continued

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>Unregistered Premises - Food</b>		
Inspection Fee for food premises not required to be registered under the Food Hygiene Regulations 1974	Fee per inspection (includes all administration costs and a report)	273.00
School canteens, clubs (licensed), hostels and rest home kitchens		
<b>Registration Fees: VIP Scheme</b>		
Premises operating under a Food Control Plan		460.00
<b>Other Businesses Registered Under the Health Act</b>		
Camping Grounds	Per Annual Certificate	268.00
Hairdressers	Per Annual Certificate	221.00
Offensive Traders	Per Annual Certificate	180.00
Funeral Director	Per Annual Certificate	180.00
Saleyards	Per Annual Certificate	180.00
Transfer Fee	Transfer fee for all health services	62.00
<b>Property Information - Services</b>		
Land Information Memorandum	Commercial/Rural	400.00
Land Information Memorandum	Commercial/Rural - urgent	795.00
Land Information Memorandum	Residential	330.00
Land Information Memorandum	Residential - urgent	635.00
Viewing of File	First ten minutes	45.00
	Every extra ten minutes or part thereof	15.00
Information on Disk	Large property plans/files	45.00
	Viewing by property owner	15.00
Request for specific documents	Floor plan - building	15.00
New Rapid Number	Per number	165.00
Replacement Plate		30.00
Rapid Book - A4 format	Colour	195.00
<b>Parking Control and Skateboards</b>		
Infringement Fees are set by Statute		
Metered parking	On Street - per hour	1.00
	Off Street - per hour	0.80
	Off Street - per day maximum charge	4.00
Parking Permits	Per year	400.00
	6 months	220.00
Prepaid Daily Parking Permits	3 months	120.00
Vehicle Stand on streets	Per stand (rental charges extra)	110.00
Pie Carts and mobile shops		
Taxi Stand	Per stand	No fee
Bus Stand	Per stand	No fee

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>Animal Control</b>		
Dog registration - admin fee		NIL
Dog registration - category fees	Working dogs, per dog	18.00
	Non-working dogs, per dog	60.00
	Non-working, each additional dog	60.00
	Selected owner dogs, per dog	25.00
	Selected owner, each additional dog	25.00
	Farm pet dogs, per dog	20.00
	Farm pet, each additional dog	20.00
	Probationary owner dogs	(Base fee plus 50%)
	Dangerous dogs	(Base fee plus 150%)
Late registration penalty		(Base fee plus 50%)
Note: Full dog registration fee (base fee) - plus the		
Replacement tag		10.00
New tag	Dog from another district/Change of owner (For a dog that is currently	NIL
New Collar	Extra Large	15.00
	Large	13.00
	Medium	11.00
	Small	10.00
Dog Impounding	First offence	40.00
	Second offence	100.00
	Third offence	135.00
	Seizure and custody	65.00
	Transport cost per Km	0.74
	Sustenance per day	12.00
	Destruction fee	60.00
Poundage	First offence	40.00
	Second offence	100.00
	Subsequent offence	135.00
Sustenance (per day)		12.00
Writing or giving notice of any notice or sending any notice by post		15.00
Inserting any notice in one or more newspapers (in addition to actual cost of insertion)		15.00

## Fees and Charges 2014/15 Continued

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>Roading - Private Works</b>		
Vehicle crossing application and supervision fee		0.00
Cattle stop and/or gate across road	Application fee	300.00
Temporary road closures	Private	160.00
	Public	100.00
Temporary road closures	Late Applications	250.00
Overweight/over dimension vehicle	Permit - Application fee - new	Time + disbursements
	Permit - Application fee - renewal	Time + disbursements
No Spray Zone	Management fee	103.50
Road pipeline/utility permit	Application fee	150.00
Works within road reserve	Refundable bond	630.00
Stock droving/crossing permit OR Stock	Application fee	0.00
Underpass permit		
District Wide	Development Contributions/HEU	As set by DC process
Corridor Management	Application Fee	150.00
	Reinspection Fee	fee + time +
<b>Solid Waste Disposal</b> (TS = Transfer Stations)		
Solid waste disposal	Per m <sup>3</sup> or part thereof (TS and Palmerston)	65.00
Rubbish bag	Per bag	4.00
Wet refuse	Per tonne at land fill only	270.00
(Extra handling fee for waste requiring immediate attention)		Standard charge + 50%
Special waste (Landfills only)	Application fee	120.00
Special waste (Landfills only)	Disposal costs (at gate)	
Greenwaste	Disposal cost/tonne (Oamaru)	45.00
	Per m <sup>3</sup> or part thereof (TS and Palmerston)	20.00
Weigh Bridge Charges	General waste per tonne (Oamaru)	160.00
	General waste minimum charge	20.00
	Greenwaste minimum charge	10.00
<b>Sewerage</b>		
Kakanui	Development Contributions/HEU	Refer Policy
Kurow	Development Contributions/HEU	Refer Policy
Lake Ohau	Development Contributions/HEU	Refer Policy
Moeraki	Development Contributions/HEU	Refer Policy
Oamaru (includes Weston)	Development Contributions/HEU	Refer Policy
Omarama	Development Contributions/HEU	Refer Policy
Otematata	Development Contributions/HEU	Refer Policy
Palmerston	Development Contributions/HEU	Refer Policy
All townships/localities	New connection:	
	- 110mm connection	500.00
	- 150mm connection	cost plus 10%
	Disconnection	1,780.00

Activity	Basis for Charge	2014/15 Charges (incl GST)
<b>Trade Waste</b>		
Annual minimum charge		979.00
Collection	Per litre/second	2,740.00
Treatment	Per kg BOD per day	211.00
Monitoring	Per year	2,355.00
Tankered Trade Waste	Per year (for each access key)	4,460.00
<b>Water Supply</b>		
All	Disconnection fee	840.00
All	Restrictor change (physical costs)	120.00
All - Standard Connection 20 mm	On demand supply	2,050.00
All - Standard Connection 20 mm	Metered On demand supply	2,200.00
All	Water Supply system inspection (including scheduled contractor charge)	Actual cost
All	Water meter installation (including scheduled contractor charge)	Actual cost
All - Non-standard connection	Restricted/ Extraordinary/ other supply	Actual cost
All	Engineer hourly charge	120.00
All	Senior Engineer hourly charge	180.00
All	Administration hourly charge	80.00
All	Bulk Water per m <sup>3</sup>	5.00
All	Backflow prevention device installation, and maintenance (including scheduled contractor charge)	Actual cost
All	Backflow Preventor Inspection / testing	110.00
All	Water Supply Tampering Cost Recovery Fee	1,100.00
All	Remediating damage to water supply system following a breach of the Waitaki District Council Water Supply Bylaw 2014 (including scheduled contractor charge)	Actual cost
All	Reinstating water supply following a breach of the Waitaki District Council Water Supply Bylaw 2014 (including scheduled contractor charge)	Actual cost
Awamoko	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Dunrobin	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Duntroon	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Hampden/Moeraki	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Herbert/Waianakarua	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Kauru Hill	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Kurow	Development Contribution Levy/HEU	Refer Policy
Lake Ohau	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Lower Waitaki	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Oamaru (All Zones)	Development Contribution Levy/HEU	Refer Policy
Omarama	Development Contribution Levy/HEU	Refer Policy
Otekaieke	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Otematata	Development Contribution Levy/HEU	Refer Policy
Stoneburn	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Tokarahi	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
	Connection Administration Charge	Refer Policy
Waihemo (All Zones)	Development Contribution Levy/HEU	Refer Policy
Windsor	Development Contribution Levy/1m <sup>3</sup>	Refer Policy
Supervision fee for stormwater connection to kerb and channel or roadside drain by owner's drainlayer (including reinstatement)		



**SECTION FIVE: SUPPORTING INFORMATION**

## **GLOSSARY OF TERMS**

These definitions are intended to define terms used in the Annual Plan and Long Term Plan in plain English. For legal definitions see the Local Government Act 2002 and the Rating Powers Act 1988.

### **Annual Plan**

A plan that describes what activities the Council will do, the reasons for doing them, the performance measures used and how much revenue and expenditure it needs to undertake each activity

### **Activities**

All the things that Council does. The Funding Policy lists separate activities

### **BERL**

Business and Economic Research Limited

### **Capital Expenditure**

Expenditure that will increase the value of Council's assets

### **Capital Value, or CV**

Market value of the land plus improvements at the time of valuation

### **Community Boards**

Local elected bodies established under the Local Government Act 2002. Community Boards are consulted by Council and can represent community concerns to Council. Waitaki District Council has two Community Boards (Ahuriri and Waihemo)

### **Community Centres**

Public halls or community halls. Any facility or group of facilities for social, recreational, cultural or educational purposes or for the physical or intellectual well-being and enjoyment of the residents of the district, or any group or section of them, whether alone or together with other persons

### **Community Outcomes**

A set of statements owned and developed by the community with Waitaki District Council assistance, found in the Community Outcomes document. They exist to guide decisions made by Council and to engage with other agencies about how they will invest in the community's future

### **CRM**

Customer Request Management

### **Development Contributions (Dev. Con.) [DC]**

A development or financial contribution is a charge levied on sub-dividers and developers to help pay the cost of the new, upgraded, or extended water supply and other infrastructure that must be provided to service the new sub-divisions or developments. Such contributions are payable in addition to the requirement that the owners reticulate all of the new sections or buildings at their cost

### **Depr**

Depreciation

**Differential Rates**

Council may make and levy rates based on differentials. This means that rates on specified types or groups of property may vary from rates on other types or groups of properties. Differentials can be based on:

- Property use or uses
- Activities that are permitted, controlled or discretionary under an Operative District Plan
- Activities that are permitted, controlled or discretionary under a Proposed District Plan
- Land area
- Where land is situated
- Such other distinctions as the local authority thinks fit

**Efficiency**

A test of whether a system or funding tool uses a reasonable amount of resources to allocate costs

**Fire Fighting Capabilities**

There are no public firefighting capabilities available within the rural water schemes. Council will continue to advise and encourage storage facilities on private properties within the rural schemes. Private water storage for firefighting will be addressed in the Rural Fire Activity Management Plan.

**FTE**

Full time equivalent

**General Rates**

A rate levied for the general purpose of the local authority. Council may make and levy a general rate on every rateable property. This may be:

- A uniform rate in the dollar of property value on all properties
- A differential rate in the dollar of property value on all properties
- A uniform annual general charge per separately rateable property

**Grey Water**

Grey water is water contaminated by household processes such as dishwashing, laundry and bathing

**Indicator**

Flag or signal. Summary data that represent an issue of concern or which measure progress toward achieving an objective or outcome.

**Infrastructure**

Roads, bridges, water supplies, drainage systems, buildings, landfills and transfer stations

**ILM**

Investment Logic Mapping

**Land Transport Management Act**

Land Transport Management Act 1998

**Land Value, LV**

Market value of the land at time of valuation

**LN**

Loan

**Local Electoral Act**

Local Electoral Act 2001

Local Government Act 1974

Several sections of the LGA 1974 still apply although the LGA 2002 is in force

**Local Government Act 2002 (LGA)**

The law that defines the powers and responsibilities of territorial local authorities like Waitaki District Council

**Local Government Commission**

A body appointed by Government to decide on proposals to reorganise Councils or to change their basis of election

**LTP**

Long Term Plan

**NZ GAAP and NZ IFRS**

A set of accounting standards that Council is required to observe in its public reports

**NZTA**

New Zealand Transport Agency

**OBPC**

Oamaru Blue Penguin Colony

**Operating Expenditure**

Expenditure for the normal services of Council

**Options Values**

Values that relate to the value that non-users put on the availability of a service. For instance, people can value the fact that they have the option of using a recreation centre even if they never actually make use of it

**Outcome**

A desired state of affairs

**PPE**

Property, Plant and Equipment

**PTE**

Part time equivalent

**Rates**

Funds collected by Council from levies on property. These may be based on the capital value or land value of the property but the term is often used to include Targeted Rates

**Reticulated Services**

Water supplies, sewerage systems and stormwater drainage systems

**RMA**

Resource Management Act 1991 and RMA Amendment Act 1993

**Separately Used or Inhabited Part (SUIP)**

Please see definition on page 99

**Social and Equity Modification**

Changing the economic allocation of costs for reasons of fairness, or to implement another policy, or to avoid sudden changes to the allocation of costs

**Solid Waste Disposal**

Disposal of waste at landfills and transfer stations

**Stormwater**

Stormwater is rain water and snow melt that does not soak into the ground and become surface runoff

**STP**

Sewer Treatment Plan

**Targeted Rates (TR)**

A rate levied for undertaking a specified function or for providing any specified service for the benefit of all or part of the district. Targeted Rates must be applied only for the purpose for which they are levied. Targeted Rates may be in the form of:

- A uniform rate in the dollar of property value on all properties
- A differential rate in the dollar of property value on all properties
- A Targeted Rate per separately rateable property (TR)

**Transparency**

A test of whether people who pay for activities can see where their money is allocated

**Uniform Annual General Charge (UAGC)**

Income to Council for general use by a levy of an equal amount on each rateable property (this charge does not vary with value of the property)

**User Charges**

Income to Council by fees paid by those who use specific services provided by Council

**User Recoveries**

Income to Council by user charges and volunteer contributions

**Utilities**

Telecommunication lines, power lines, water and sewer pipes

**WMMP**

Waste Management and Minimisation Plan

**Wastewater**

Wastewater is a combination of liquid wastes which may include chemicals, house wastes, laundry wastes, toilet wastes, animal and vegetable matter in suspension or solution and other wastes discharged from residential, business and industrial establishments



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*Growing strong communities.*

**Phone** 03 433 0300 **Email** [service@waitaki.govt.nz](mailto:service@waitaki.govt.nz) **Web** [www.waitaki.govt.nz](http://www.waitaki.govt.nz)

**Office** 20 Thames Street, Private Bag 50058, Oamaru 9444



**Waitaki**

DISTRICT COUNCIL

TE KAUNIHERA Ā ROHE O WAITAKI