



ATTACHMENTS

UNDER SEPARATE COVER

Ordinary Council Meeting

8 October 2019

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ANNUAL REPORT

2018/19

DRAFT

**TO BE ADOPTED
8 OCTOBER 2019**

waimatedc.govt.nz



Waimate
District Council

Cover photo View from Mt Harris August 2011

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MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE



WELCOME TO THE WAIMATE DISTRICT COUNCIL'S ANNUAL REPORT 2018/19

We are pleased to present to you the 2018/19 Annual Report, which is for the first year of the 2018-28 Long-Term Plan. While we will progress a number of significant projects for the district in 2019/20, we remain focused on delivering quality infrastructure, public services and regulatory services that are cost-effective and efficient for our community. It would be reasonable to say that the past 12 months have been busy! The Waimate District has experienced both challenges and opportunities, with infrastructure playing a significant part.

We have been very active in engaging with the Government's Three Waters Review with a particular focus on representing our rural water supplies. We are well advanced with the upgrades to the urban supplies in order to meet current and future drinking water standards.

There's been a good deal of focus on the environment and our carbon footprint so we continue to investigate options for minimising and managing waste, including providing more education around recycling.

In a bid to reduce flooding in Queen Street, we extended the stormwater infrastructure on Manse Street and have continued to work on improving the maintenance of our roads so they can better cope with ever increasing heavy vehicles and more frequent weather events.

We know recreation and leisure are very important for community well-being and we want to encourage this.

One way has been to introduce the new Recreational Track grant which provides \$20,000 per year for track maintenance and development. We have also constructed a new walkway on Point Bush Road from Waimate Creek to Te Kiteroa car park. The walkway is both a recreational asset and at the same time provides greater safety so people no longer have to walk on the road which is a popular route connecting the Waimate residential area to the Whitehorse track network.

During the year we introduced a new speed limit bylaw and with that we've reduced some of the speed limits around different parts of the Waimate District, including Te Akatarawa Road.

Cyber security is something we take very seriously and following an independent review, Council has put in place new measures to protect our systems from cyber threats.

For many, the library is an important community hub and it's important we keep up with changing needs and technology. For that reason we prepared for installing new technology, known as RFID (radio frequency identification). This allows customers to self-issue and self-return the books and other items they will borrow

(of course, our friendly staff are on hand to provide assistance and other library services).

At the Waimate Event Centre an indoor soccer league for adults and an after-school indoor soccer activity for school children was introduced, both proving to be extremely well supported. The climbing wall is a popular attraction so an extended bouldering wall was added.

As the local Building Control Authority, our two-yearly assessment by IANZ was completed with IANZ advising we would be re-accredited.

A major resource consent was processed for Oceania Dairy Limited, to further extend production capacity of the Glenavy dairy processing plant site.

We have identified 21 Economic Development Strategy actions items for implementation and five projects have been prioritised, focusing on branding, signage, landscaping, enhancing the Whitehorse Monument and investigating the development of an industrial/business park – that work is now underway.

The above touches on some of the significant work we have been doing over the last year and more can be found in this Annual Report.

We have a small and hard-working team and, together with the community, we are helping grow our district and creating a sense of pride and well-being.



Craig Rowley
Mayor



Stuart Duncan
Chief Executive

GLOSSARY

ANNUAL REPORT

Assesses the performance of Council against the objectives, policies, activities, performance targets, indicative costs, and sources of funds outlined in the Long Term Plan or Annual Plan.

ASSET MANAGEMENT

Refers to the programme to fund and maintain Council's essential infrastructural assets in a sound condition in the future. This includes roads, bridges, and water and sewage reticulation.

CASH FLOW STATEMENT

Provides a summary of cash flows from operating activities, investing activities and financing activities.

CURRENT ASSETS

Assets which can be readily converted to cash, or will be used up during the year. These include cash, stock, receivables and short-term investments.

CURRENT LIABILITIES

Payables and other liabilities due for payment within the next financial year.

DAYS

Included within the Objectives and Performance Measures section of the Statement of Service Performance, days mean working days, which do not include statutory holidays or weekends.

DEBT MANAGEMENT POLICY

Covers Council's policy on management of its debt.

DECLINE IN SERVICE POTENTIAL (DEPRECIATION)

Is the measure of the wearing out, consumption or other reduction in the economic benefits embodied in an asset whether arising from use, the passing of time or obsolescence.

FAIR VALUE

The amount for which an asset could be exchanged, a liability settled, or an equity instrument granted could be exchanged, between knowledgeable, willing parties in an arm's length transaction.

FUNDING IMPACT STATEMENT

The Funding Impact Statement (either at Council or group of activities level) represents the actual cash impacts on the reported area. It specifically excludes depreciation and amortisation as these are non-cash, but does include capital expenditure.

FUNDING POLICY

Provides a statement of the mix of funding mechanisms for Council as a whole, the funding mechanisms for each of Council's functions, and the rationale of how the funding mix for each function has been determined.

INFRASTRUCTURAL ASSETS

Infrastructural assets are utility service networks i.e. water, wastewater, stormwater and roading. They also include associated assets such as pump stations, treatment plants, street lighting and bridges.

INVESTMENT POLICY

Is a statement of Council's financial asset mix and how these assets are managed.

LONG TERM PLAN

A plan that describes the activities of the local authority, the Community Outcomes, and long term focus for the decisions and activities of the local authority.

OBJECTIVES

Objectives are the results Council is aiming to achieve for the community.

OPERATING COSTS

Expenditure through outputs on such items as wages, materials, electricity and plant expenses. All these inputs are consumed within the financial year.

OPERATING REVENUE

Money earned through the outputs in return for a service provided, or by way of a grant or subsidy received. Examples include New Zealand Transport Agency subsidies, rental revenue, and licence fees.

OPERATING SURPLUS

Operating Surplus is an accounting term meaning the excess of revenue over expenditure. Revenue and expenditure in this context exclude capital items, loan uplifts and repayments, and transfers to and from reserves. An operating surplus is inclusive of non-cash items such as revenue and expenditure owing but not paid (Receivables and Payables) and depreciation.

PROPERTY, PLANT AND EQUIPMENT

These consist of land, buildings, operational and infrastructural assets including wastewater and water systems, roading, motor vehicles, plant and equipment, and furniture and fittings. They are sometimes referred to as capital assets.

RESOURCES

These are the assets, staff and funds needed to produce the outputs of Council.

SERVICE MEASURES

Also referred to as performance measures - a measure that shows how well Council is doing in achieving the goals it has set for itself.

STATEMENT OF CHANGES IN EQUITY

Is the change in Ratepayers' Equity (difference between Council's total assets and total liabilities) from year to year. It also records the gross movement in reserve accounts.

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE

Accounts for all of Council's revenue and expenditure over a period of time according to accounting conventions.

STATEMENT OF FINANCIAL POSITION

Provides a financial snapshot of Council's assets, liabilities, term loans and ratepayers equity at a point in time.

STATEMENT OF SERVICE PERFORMANCE

Is the statement for each Activity, or Group of Activities, that reflects the revenue and expenditure over a period of time. Unlike the Funding Impact Statement, the Service Performance Statement includes depreciation and amortisation, and excludes capital expenditure.

WORKING CAPITAL

These are Council's net current assets which are held in cash or can be readily converted to cash less liabilities due for payment within one year. This is indicative of Council's ability to meet its obligations as they fall due.



COUNCIL INFORMATION

ELECTED MEMBERS

Mayor Craig Rowley
Deputy Mayor Sharyn Cain
Councillor Jakki Guilford
Councillor David Anderson
Councillor Tom O'Connor JP
Councillor Sheila Paul
Councillor David Owen JP
Councillor Miriam Morton
Councillor Peter Collins

WARD

Waimate
Hakataramea-Waihaorunga
Pareora-Otaio-Makikihi
Pareora-Otaio-Makikihi
Lower Waihao
Waimate
Waimate
Waimate

LEADERSHIP TEAM

Stuart Duncan	Chief Executive
Dan Mitchell, BSc	Asset Group Manager
Tina Stevenson, ACA, Dip Bus	Corporate Services Group Manager
Carolyn Johns, Dip Com	Community and Strategy Group Manager
Paul Cooper	Regulatory and Compliance Group Manager
Fiona Hester-Smith	Human Resources Manager
Michelle Jones	Executive Support Manager

GENERAL INFORMATION

Bank	ANZ New Zealand Ltd, Timaru
Auditor	Audit New Zealand on behalf of the Office of the Controller and Auditor-General
Solicitors	Anderson Lloyd, Dunedin Cavell Leitch, Christchurch Gallaway Cook Allan, Dunedin Hope and Associates Legal, Waimate Lane Neave, Christchurch Simpson Grierson, Wellington

CONTACT DETAILS

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ABOUT THE ANNUAL REPORT

The purpose of the Annual Report is to explain how we delivered on year one of the 2018-28 Long Term Plan, as required by section 98 of the Local Government Act 2002.



The Annual Report details Council's achievements and progress across the 10 Groups of Activities:

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REPORT ON LONG TERM PLAN AND POLICIES

LONG TERM PLAN

The Local Government Act 2002 (LGA), brought major changes in the way local bodies operate and the way they interact with the communities they represent. Greater emphasis is put on requirements for Councils to be guided by the aspirations and needs of the local community and to ensure that they truly understand what those aspirations and needs are.

One piece of this picture is the generation of a Long Term Plan (LTP). The LGA outlines purpose of a LTP, what it must contain and how it will be used as the basis of all Council decision-making and operations. Effective consultation with the community is a key requirement.

The LTP must be reviewed every three years. Annually, Council will consider interim amendments following the Annual Plan procedure. This will allow for unforeseen changes or events that have altered the basis for budgeting and scheduling operations. An annual budget will also be released, based on the intentions contained in the LTP, but again, allowing for changed circumstances.

WHAT DOES THE LTP INTEND TO ACHIEVE?

The LTP represents the agreement between the community of the District and Council as to how the community should develop to meet the local citizens' wishes, and the part that Council will play in reaching those objectives.

It therefore presents a 'future view' of what type of community we should ideally be living in by approximately the year 2028, and sets out a plan for Council to do its part in making that future happen.

It outlines the 'outcomes' or results that the community have identified as the important themes for the future and describes what must change in order to achieve these outcomes.

The role of Council in making these outcomes come into being, determines its future work programme, budgets and resource requirements.

Council's LTP covers the years 2018-28 and within this document the Consolidated Comprehensive Revenue and Expenditure information for each of these 10 years is shown. In the Statements of Service Performance by Activities later in this Annual Report document explanations of any significant variances in the LTP for year 2018/19 budget and the actual results achieved are shown.

TREASURY POLICY

This policy incorporates Council's **Investment Policy** 403 and **Liability Management Policy** 402 prepared in accordance with the Local Government Act 2002.

The **Investment Policy** states:

- the objectives in terms of which financial and equity investments are to be managed; and
- the mix of investments; and
- the acquisition of new investments; and
- an outline of the procedures by which investments are managed and reported on to the local authority; and
- an outline of how risks associated with investments are assessed and managed.

The **Liability Management Policy** states in respect to borrowing and other liabilities:

- interest rate exposure; and
- credit exposure; and
- specific borrowing limits; and
- liquidity; and
- debt repayment; and
- the giving of securities.

FUNDING POLICY

This policy incorporates Council's **Revenue and Financing Policy** 401 in accordance with the Local Government Act 2002.

The **Revenue and Financing Policy** states in respect to:

- funding of operating expenses from the various funding sources
- funding of capital expenditure from the various funding sources

These funding sources come from the following:

- general rates;
- fees and charges;
- borrowing;
- grants and subsidies;
- development and financial contributions;
- targeted rates;
- interest and dividends from investments;
- proceeds from asset sales;
- financial contributions under the Resource Management Act 1991;
- any other source.

This policy can be found in the LTP 2018-28.

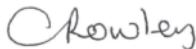
STATEMENT OF COMPLIANCE AND RESPONSIBILITY

Compliance

The Council and management of Waimate District Council confirm that they have complied with all the statutory requirements of the Local Government Act 2002 regarding financial management and borrowing.

Responsibility

- The Council and management of Waimate District Council accept responsibility for the preparation of the Annual Report and the judgements used in them.
- The Council and management of Waimate District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
- In the opinion of the Council and management of Waimate District Council, the Annual Report for the year ended 30 June 2019, fairly reflects the financial position and operations of the Council.



Craig Rowley
Mayor



Stuart Duncan
Chief Executive



Independent Auditor's Report

To the readers of Waimate District Council's annual report

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FINANCIAL SUMMARY

COUNCIL FINANCIAL STATISTICS

	Actual 30 June 2019	Long Term Plan 30 June 2019	Actual 30 June 2018	Annual Plan 30 June 2018
Proportion of rates to total revenue	58.5%	62.2%	58.8%	62.1%
Average rates per rateable property (equals Total Rates divided by Total Rateable Units)	\$ 2,223	\$ 2,302	\$ 2,737	\$ 2,641
Net public debt as a percentage of total assets	0.63%	1.43%	0.64%	0.80%
Public debt per rateable property	\$ 617	\$ 1,442	\$ 805	\$ 974
Rating units				
- rateable	4,322		4,317	
- non-rateable	249		254	
Total Rating units at the start of the financial year	4,571		4,571	
Total Capital Value of Rating Units at the start of the financial year (\$000)	\$ 4,784,056		\$ 4,768,422	
Total Land Value of Rating Units at the start of the financial year (\$000)	\$ 3,169,229		\$ 3,167,407	

HISTORICAL FINANCIAL PERFORMANCE SUMMARY

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000	Actual 30 June 2017 \$000	Actual 30 June 2016 \$000
General/Civic Amenities rates	3,547	3,436	3,195	3,263
Targeted rates	6,061	5,868	5,746	5,475
Net surplus/(deficit)	732	(345)	2,131	1,483
Working capital	3,440	3,949	3,944	3,092
Public debt	2,666	2,737	2,805	2,000
Net assets	421,548	420,815	433,511	399,439

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019

	Note	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Operating Revenue				
Rates (net of remissions)	2	9,608	9,873	9,303
Development and financial contributions	3	140	61	83
Subsidies and grants	3	3,435	3,160	3,098
Fees and charges	3	1,099	1,015	1,078
Interest revenue	4	86	119	101
Other revenue	5	2,042	1,635	2,150
Total Operating Revenue		16,411	15,863	15,813
Operating Expenditure				
Employment benefit expenses	6	4,019	4,213	3,883
Depreciation	14	4,652	4,745	4,437
Amortisation	16	49	41	36
Finance costs	4	108	182	114
Other expenses	8	6,851	7,384	7,689
Total Operating Expenditure		15,679	16,564	16,158
Operating Surplus / (Deficit) before Taxation		732	(701)	(345)
Taxation expense	9	-	-	-
Total Surplus / (Deficit)		732	(701)	(345)
Other Comprehensive Revenue and Expenditure				
Increase / (decrease) in restricted reserves	21	-	-	-
Increase / (decrease) in revaluation reserves	21	-	-	2,652
Financial assets at fair value through other comprehensive revenue and expenditure	21	-	3,150	(15,002)
Total other comprehensive revenue and expenditure		-	3,150	(12,350)
Total Comprehensive Revenue and Expenditure		732	2,449	(12,695)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	Note	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Equity at start of year		420,815	421,657	433,511
Total comprehensive income		732	2,449	(12,695)
Equity at end of year	21	421,548	424,106	420,815

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	Note	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Assets				
Current assets				
Cash and cash equivalents	10	4,107	1,354	4,199
Trade and other receivables	11	1,540	804	1,796
Inventories	12	113	14	96
Other financial assets	13	1	643	5
Total current assets		5,760	2,814	6,097
Non-current assets				
Trade and other receivables	11	-	-	-
Infrastructural assets	14	373,654	369,062	374,739
Operational assets	14	27,126	25,630	27,258
Forestry assets	15	1,894	1,661	1,727
Intangible assets	16	277	240	293
Other financial assets	13	17,807	32,823	15,616
Total non-current assets		420,757	429,416	419,632
Total assets		426,518	432,230	425,729
Liabilities				
Current liabilities				
Trade and other payables	17	1,876	1,463	1,746
Borrowings	20	71	23	33
Provisions	18	5	6	6
Employment benefit liabilities	19	368	410	364
Total current liabilities		2,321	1,902	2,148
Non-current liabilities				
Provisions	18	54	61	61
Borrowings	20	2,595	6,161	2,704
Total non-current liabilities		2,649	6,222	2,765
Equity				
Public Equity	21	86,561	91,610	84,667
Special separate and trust funds	21	2,045	(4,198)	3,207
Asset revaluation reserve	21	327,219	314,044	327,219
Other reserves	21	5,722	22,651	5,722
Total equity		421,548	424,106	420,815
Total liabilities and equity		426,518	432,230	425,729

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2019

Note	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Cash flows from operating activities			
Cash was received from:			
Receipts from rates revenue	9,644	9,913	9,345
Interest received	86	119	101
Dividends received	757	754	456
Receipts from other revenue	5,783	5,559	5,054
	16,269	16,345	14,956
Cash was applied to:			
Payments to suppliers and employees	10,748	11,611	11,269
Interest paid	108	182	114
	10,857	11,793	11,383
Net cash flow from operating activities	5,413	4,552	3,573
Cash flows from investing activities			
Cash was received from:			
Proceeds from sale of property, plant and equipment	46	-	15
Proceeds from sale of harvested forests	87	-	284
Proceeds from sale of investments	-	-	-
Proceeds from sale of Eric Batchelor subdivision sections	-	-	169
	133	-	468
Cash was applied to:			
Purchase of property, plant and equipment	5,508	6,760	3,199
Purchase of intangible assets	59	110	130
Purchase of silviculture capital expenditure	-	-	-
Acquisition of investments	-	-	146
	5,567	6,870	3,475
Net cash flow from investing activities	(5,434)	(6,870)	(3,007)
Cash flows from financing activities			
Cash was received from:			
Proceeds from borrowings	-	3,400	-
	-	3,400	-
Cash was applied to:			
Repayment of borrowings	71	23	68
	71	23	68
Net cash flow from financing activities	(71)	3,377	(68)
Net increase / (decrease) in cash held	(92)	1,060	498
Add cash at start of year (1 July)	4,199	294	3,701
Balance at end of year (30 June)	4,107	1,354	4,199
Represented by:			
Cash, cash equivalents and bank overdrafts	4,107	1,354	4,199
	4,107	1,354	4,199

FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000	Annual Plan 30 June 2018 \$000
Sources of operating funding				
General rates and rates penalties	\$ 1,187	\$ 1,195	\$ 1,149	\$ 1,106
Targeted rates	8,526	8,812	8,246	8,281
Subsidies and grants for operating purposes	1,473	1,320	1,842	1,169
Fees and charges	1,099	1,015	1,078	1,013
Interest and dividends from investments	843	873	557	789
Local authority fuel tax, fines, infringements fees other	851	761	1,212	745
Total operating funding	13,980	13,975	14,084	13,103
Applications of operating funding				
Payments to staff and suppliers	10,799	11,689	10,815	10,224
Finance costs	108	182	114	207
Other operating funding applications	-	-	-	-
Total application of operating funding	10,908	11,871	10,929	10,431
Surplus / (deficit) of operating funding	3,072	2,104	3,155	2,672
Sources of capital funding				
Subsidies and grants for capital expenditure	1,963	1,679	1,261	1,672
Development and financial contributions	140	61	83	87
Increase / (decrease) in debt	(71)	3,400	(68)	(26)
Gross proceeds from sale of assets	46	-	15	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	2,077	5,141	1,291	1,733
Applications of capital funding				
Capital expenditure - to meet additional demand	22	-	5	-
Capital expenditure - to improve the level of service	1,745	2,911	560	1,237
Capital expenditure - to replace existing assets	3,800	4,058	2,763	3,832
Increase/(decrease) in reserves	(418)	276	1,117	(664)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	5,149	7,245	4,446	4,405
Surplus/(deficit) of Capital Funding	(3,072)	(2,104)	(3,155)	(2,672)
Funding balance	-	-	-	-

RECONCILIATION OF NET SURPLUS TO FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Operating Surplus / (deficit) from Group Statements			
Water Supply	\$ 35	\$ (84)	\$ 140
Waste Management	(81)	(26)	24
Stormwater	23	-	16
Sewerage	46	21	75
Roading and Footpaths	(139)	(69)	(774)
Organisation and Governance	610	71	171
District Planning & Regulatory Services	261	30	218
Community Services	199	(175)	(191)
Community Facilities	(221)	(469)	(25)
Surplus / (deficit) per Statement of Comprehensive Income	732	(701)	(345)
Less donated assets and interest on internal borrowing not included in the FIS	-	-	-
Surplus / (deficit) before vested assets and internal interest	732	(701)	(345)
Less capital grants, subsidies and donations	(1,963)	(1,708)	(1,261)
Less development and financial contributions	(140)	(61)	(83)
Less revaluation (gains)/losses not included in the FIS	(360)	(165)	(379)
Add loss on sale and bad debts not included in the FIS	21	1	232
Add other non-cash items not included in the FIS	80	-	518
Add depreciation and amortisation not included in the FIS	4,700	4,786	4,472
	2,340	2,852	3,500
Surplus / (deficit) of operating funding	3,072	2,151	3,155
Balance as per Council FIS surplus/(deficit) of funding	3,072	2,151	3,155

DISCLOSURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

What is the purpose of this statement?

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

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

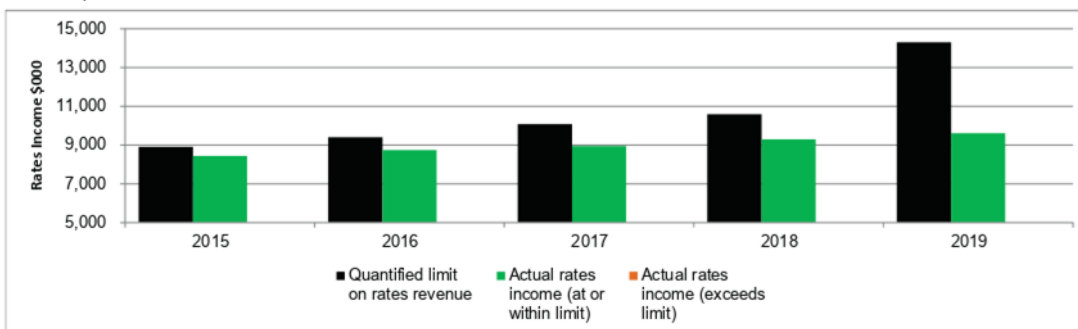
Rates affordability benchmark

Council meets the rates affordability benchmark if:

1. Actual rates income is equal to or less than each quantified limit on rates income, and
2. Actual rates increases are equal to or less than each quantified limit on rates increases.

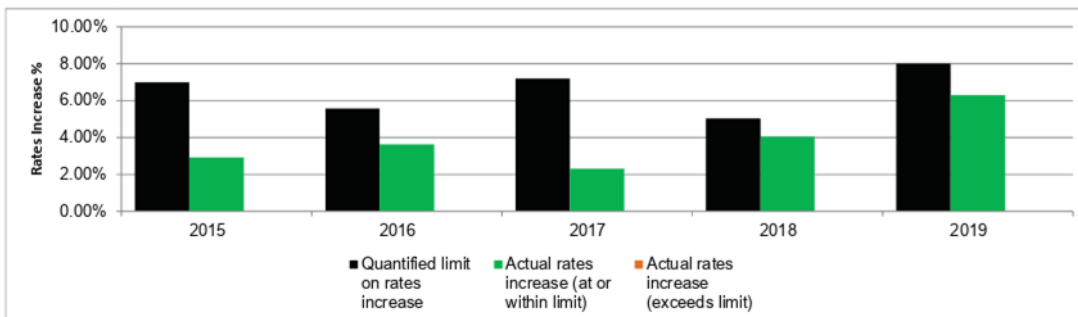
Rates (income) affordability

The following graph compares Council's actual rates income with the quantified limit on rates income contained in the Financial Strategy section within the Long Term Plan. Limits are calculated based on the rates percentage increase limits (disclosed in the second graph below) as forecast in the Long Term Plan, compared to actual rates income forecast on an annual basis.



Rates (increases) affordability

The following graph compares Council's actual rates increases with the quantified limit on rates increases contained in the Financial Strategy section within the Long Term Plan.

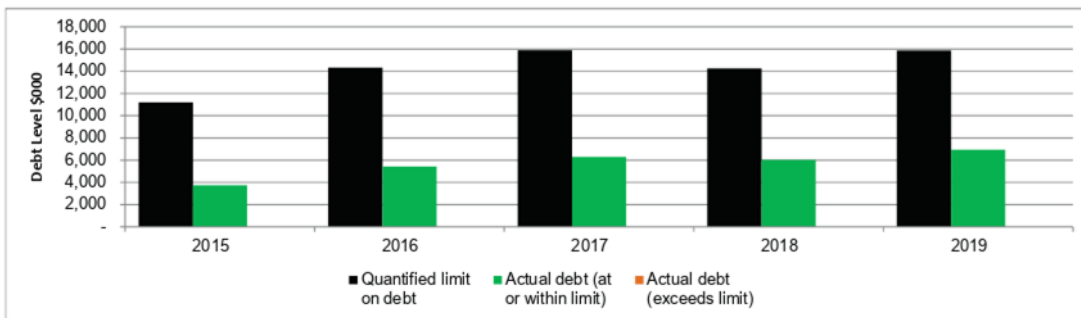


Note that as demonstrated in the above graphs Council has strived and achieved remaining within the total rates requirement as set.

Debt affordability benchmark

Council meets the debt affordability benchmark if actual borrowing is within each quantified limit on borrowing.

The following graph compares Council's actual borrowing with the quantified limit on borrowing contained in the Financial Strategy section within the Long Term Plan.

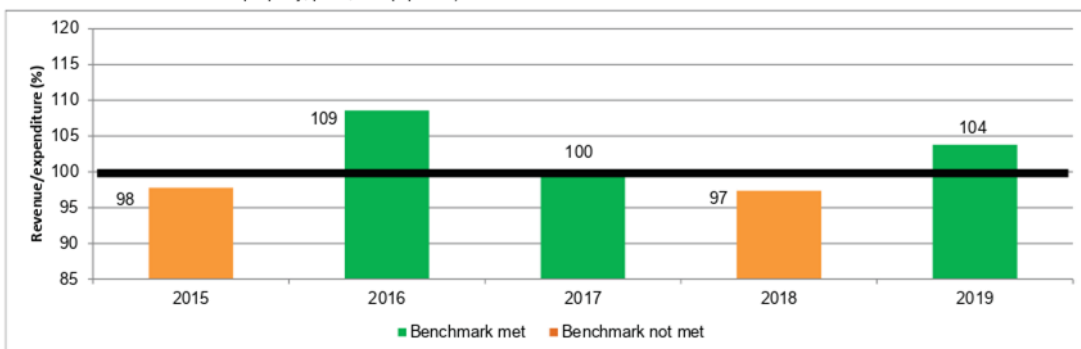


The quantified limit on debt that has been used is the projected Public debt (or Borrowings), both external and internal debt.

Balanced budget benchmark

Council meets the balanced budget benchmark if revenue is equal to or is greater than operating expenses.

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



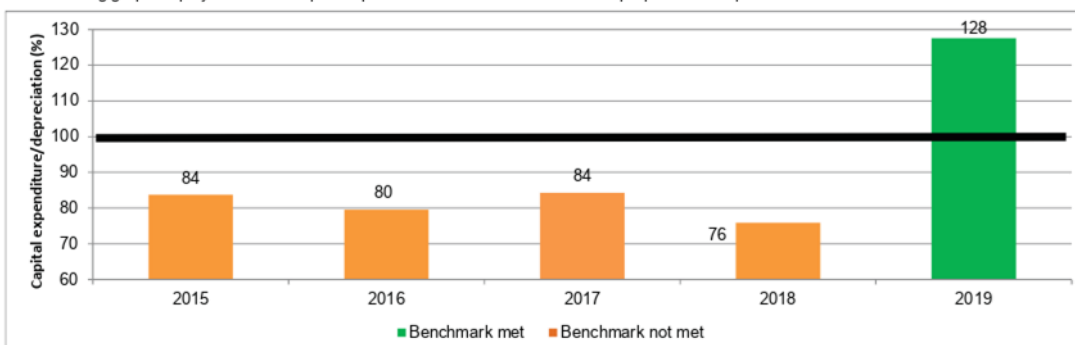
Council has previously decided not to fully fund the depreciation cost of specific assets. This may be for a number of different reasons: that Council has resolved not to replace the asset; that it is unfair to existing ratepayers to pay for a new asset and its replacement; that annual maintenance will maintain the service level; that Council can fundraise or borrow the funds in the future to replace the asset; that Council wishes to smooth the rate impact of revaluations.

The decisions around not fully funding depreciation have the largest impact on the deficit or surplus. There are a number of other items that may have an impact: Grants, Subsidies or donations received for Capital Expenditure; Self funding activities that do not contribute to the rate or receive a rate allocation which may be funded from reserve funds; forestry activity where harvest revenue may be outside the period under review; rate funding for contributions to Reserve Funds for use at a time in the future; operating expenditure and grants funded by Reserve Funds; rates smoothing relative to the nature of the expenditure to spread the funding over more than one year to manage the rating impact.

Essential services benchmark

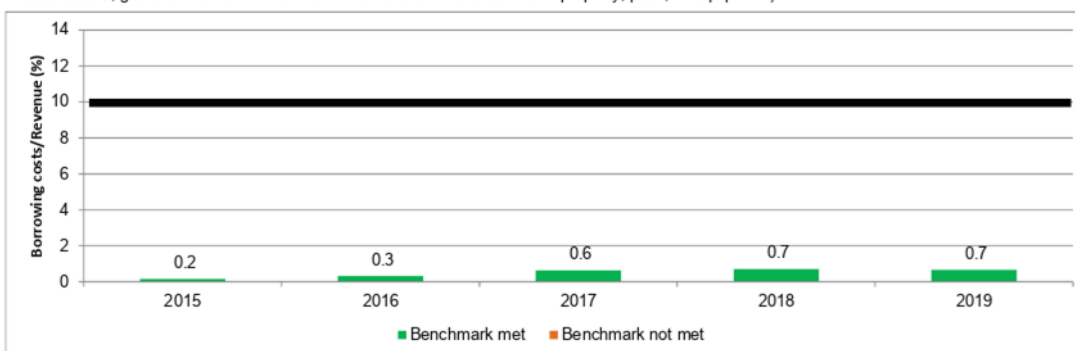
Council meets the essential services benchmark if capital expenditure on network services (infrastructure related to: water supply; sewerage and treatment and disposal of sewage; stormwater drainage; flood protection and control works; and provision of roads and footpaths) is equal to or is greater than depreciation on those network services.

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

**Debt servicing benchmark**

Because Statistics New Zealand projects the district's population will grow more slowly than the national population growth, Council meets the debt servicing benchmark if borrowing costs are equal to or are less than 10% of revenue.

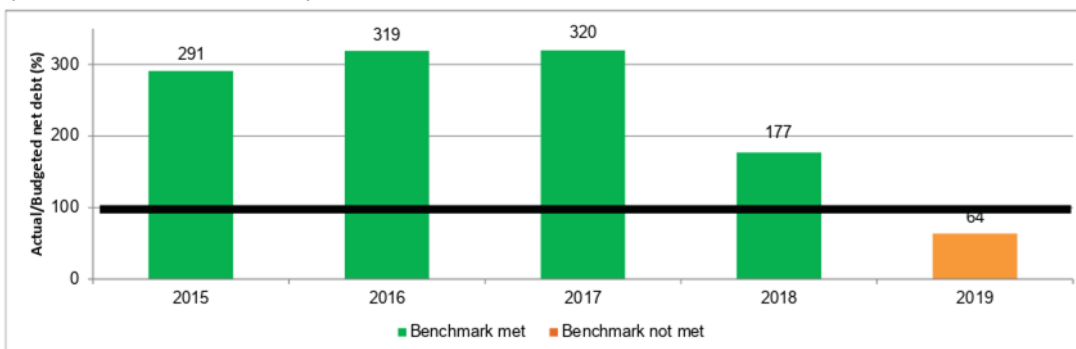
The following graph displays Council's borrowing costs as a proportion of actual revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment):



Debt control benchmark

Council meets the debt control benchmark if actual net debt is equal to or is less than planned net debt.

The following graph displays Council's actual net debt as a proportion of planned net debt. **Net debt** means financial liabilities less financial assets (exclusive of trade and other receivables):

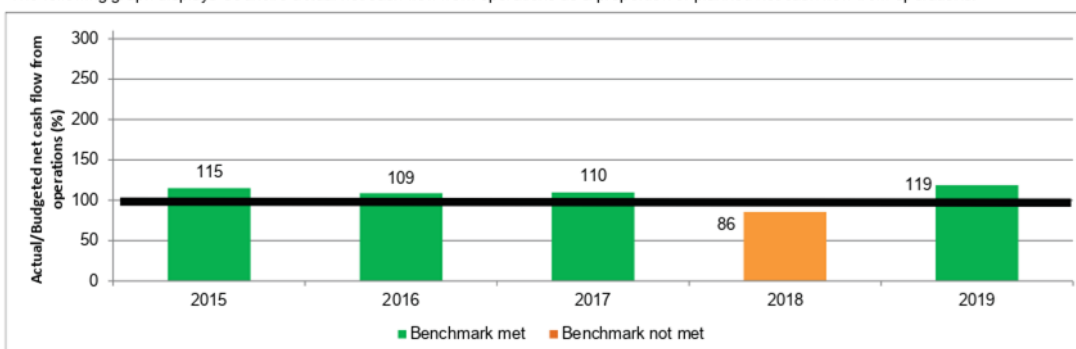


In a situation where Council planned to have net assets, financial assets (excluding trade and other receivables) were planned to exceed financial liabilities, the above graph will show "benchmark met" wherever Council is better off (either less indebted or with greater net assets) than planned. In each of the years in the graph above Council planned to have net assets and has greater net assets than planned.









Operations control benchmark

Council meets the operations control benchmark if actual net cash flow from operations is equal to or is greater than planned net cash flow from operations.

The following graph displays Council's actual net cash flow from operations as a proportion of planned net cash flow from operations.



Activities - Rates vs Other Revenue

	How operating costs are funded	Rates proportion of total Rates	Rates 2018/19
Water Supply Urban Water - Two secure ground water bores and associated reticulation Rural Water - Six rural water schemes	■ Rates 84% ■ Other, including fees and charges 16%	 19.8%	\$ 1,908,724
Waste Management Recycling and refuse collection and disposal services for urban and rural areas	■ Rates 85% ■ Other, including fees and charges 15%	 10.4%	\$ 999,019
Stormwater Drainage Underground pipe system for the removal of surplus surface water in the urban area	■ Rates 91% ■ Other, including fees and charges 9%	 1.0%	\$ 95,201
Sewerage and Sewage An urban system comprised of gravity sewer mains, gravity lateral connections, manholes A treatment and disposal facility	■ Rates 89% ■ Other, including fees and charges 11%	 5.4%	\$ 524,433
Roading and Footpaths A district wide network of sealed and unsealed roads, excluding State Highways 1 and 82 Bridges, culverts, footpaths, signage, and street lighting	■ Rates 42% ■ Other, including fees and charges 58%	 26.3%	\$ 2,536,970
Community Facilities Camping grounds and cabins Cemeteries Managing Parks and Reserves Swimming pool in Waimate Waimate Event Centre Property - A collection of land and buildings	■ Rates 54% ■ Other, including fees and charges 46%	 14.7%	\$ 1,420,790
Organisation and Governance Operational support of the Council's decision-making Strategic Planning and Reporting District wide governance by the Mayor and Councillors Investments - Managing Council's share holdings, including forestry	■ Rates 12% ■ Other, including fees and charges 88%	 8.0%	\$ 776,393
Environmental Services Building Control services Resource Management Emergency Management Health Services and Noise Control Animal Management	■ Rates 43% ■ Other, including fees and charges 57%	 5.4%	\$ 516,841

STATEMENT OF ACCOUNTING POLICIES

Reporting entity

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

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

The primary objective of the Council is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, the Council has designated itself as a public benefit entity (PBE) for the purposes of PBE IPSAS.

The financial statements of the Council are for the year ended 30 June 2019. The financial statements were authorised for issue by Council on 8 October 2019.

Basis of preparation

Statement of compliance

The financial statements of the Council have been prepared in accordance with the requirements of the LGA, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

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

Measurement base

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

Functional and presentation currency

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

Changes in accounting policies

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

Significant accounting policies

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

Joint venture

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control. For jointly controlled operations, the Council recognises in its financial statements the share of revenue that it earns from the joint venture, and the net investment held.

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

Note: The Downlands Joint Venture has been accounted for using the equity method (PBE IPSAS 36) for this 30 June 2019 Annual Report. The prior year Annual Report 30 June 2018 accounted for Downlands Joint Venture using the proportionate consolidation method (PBE IPSAS 8). See Note 33 for the transition disclosure.

Revenue

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

Rates revenue

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

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

Government grants

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

Provision of services

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

Vested assets

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in the Waimate District Council are recognised as revenue when control over the asset is obtained.

Sale of goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

Agency arrangements

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Interest and dividends

Interest revenue is recognised using the effective interest method.

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

Development & Financial contributions

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

Borrowing Costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Council's decision.

Foreign currency transactions

Foreign currency transactions (including those for which foreign exchange contracts are held) are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the operating surplus/(deficit).

Income tax

Income tax expense is the aggregate of current period movements in relation to both current and deferred tax.

Current tax is the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

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

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Council expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting surplus nor taxable surplus.

Current and deferred tax is recognised against the operating surplus/(deficit) for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue or expenditure or directly in equity.

Leases

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the operating surplus/(deficit) over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within trade and other payables in current liabilities in the Statement of Financial Position.

Trade and other receivables

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

Other financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through the operating surplus/(deficit) in which case the transaction costs are recognised in the operating surplus/(deficit).

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

Financial assets are classified into the following categories for the purpose of measurement:

- Fair value through the operating surplus/(deficit)
- Loans and receivables
- Held to maturity investments
- Fair value through other comprehensive revenue and expenditure

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

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

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

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset. Derivatives designated as hedging instruments are classified as current; those not formally held for hedging purposes are classified as current if they are realised/settled within 12 months of balance date otherwise they are non-current.

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

Loans and receivables

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

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

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

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

Held to maturity investments

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

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

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

Available for sale

Financial assets available for sale are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the share investment within 12 months of balance date or if the debt instrument is not expected to be realised within 12 months of balance date.

Council includes in this category:

- Investments that it intends to hold long-term but which may be realised before maturity
- Shareholdings that it holds for strategic purposes

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expenditure, except for impairment losses, which are recognised in the operating surplus/(deficit).

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

Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured are recorded at cost.

Impairment of financial assets

Financial assets are assessed for objective evidence of impairment at each balance date. Impairment losses are recognised in the operating surplus/(deficit).

Loans and other receivables

Impairment is established when there is objective evidence that the Council will not be able to collect amounts due according to the original terms of the debt. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For trade and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the operating surplus/(deficit). When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government stock, and community loans, are recognised directly against the instruments carrying amount.

Financial assets at fair value through other comprehensive revenue and expenditure

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are considered objective indicators that the asset is impaired.

If impairment evidence exists for the investments at fair value through other comprehensive revenue and expenditure, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the operating surplus/(deficit)) recognised in other comprehensive revenue and expenditure is reclassified from equity to the operating surplus/(deficit).

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

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

Inventory

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

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

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

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

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

Non-current assets held for sale

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

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

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

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

Property, plant and equipment

Property, plant and equipment consists of:

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

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

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

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

Revaluation

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

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

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

The net revaluation results are credited or debited to other comprehensive revenue and expenditure and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expenditure but is recognised in the operating surplus/(deficit). Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the operating surplus/(deficit) will be recognised first in the operating surplus/(deficit) up to the amount previously expensed, and then recognised in other comprehensive revenue and expenditure.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

Property, plant and equipment is recognised at cost. Where an asset is acquired at no cost, or for nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the operating surplus/(deficit). When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land (which also includes the landfill and water races), at rates which will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

		Depreciable life (years)	Depreciable rate (SL%)
Infrastructural assets			
Roading	Land and Formation	Not depreciable	
	Formation	Not depreciable	
	Pavement Surface	6 - 16	6.25% - 16.16%
	Pavement Unsealed	Not depreciable	
	Pavement Base-course	45 - 50	2.00% - 2.20%
	Pavement Sub-base	Not depreciable	
	Drainage	43 - 50	2.00% - 2.30%
	Surface Water Channel	66	1.5%
	Footpaths	10 - 12	7.7% - 9.2%
	Sign	11 - 13	7.2% - 8.7%
	Street Lighting	9	10.3% - 10.6%
	Traffic Facilities	13 - 16	6.2% - 7.2%
	Bridges	47 - 55	1.8% - 2.1%
	Culvert Bridges	50 - 58	1.7% - 2.0%
	Drain Fords	9	10.1% - 10.5%
	Water		
	Urban Schemes (inc non-pipe)	31 - 40	2.50% - 3.20%
	Rural Schemes (inc non-pipe)	9 - 52	1.9% - 10.40%
	Wastewater		
	Laterals	27 - 30	3.30% - 3.70%
Sanitation	Manholes	81 - 84	1.19% - 1.23%
	Mains Reticulation	41 - 43	2.30% - 2.40%
	Ponds (inc outlets)	119 - 125	0.80% - 0.84%
	Other Assets	50 - 100	1.0% - 2.0%
	Stormwater		
	Solid Waste Assets	2 - 100	1.00% - 34.00%
	Pipes	68 - 71	1.40% - 1.45%
	Open Drains	Not depreciable	
	Nodes	80 - 82	1.21% - 1.24%
	Elephant Hill drainage	40	3.90% - 4.00%
		Depreciable life (years)	Depreciable rate (SL% or DV%)
Operational assets			
Buildings		5 - 67	1.50% - 20.00% SL
Furniture and fittings		5 - 20	10.00% - 40.00% DV
Office equipment		5 - 10	20.00% - 40.00% DV
Plant and machinery		5 - 20	10.00% - 40.00% DV
Motor vehicles		5 - 10	20.00% - 40.00% DV
Library books		20	10.00% DV
Computer hardware		3 - 10	20.00% - 67.00% DV

Because of the unique nature of the Waimate Event Centre (WEC), specific depreciation rates have been applied to the components of this asset:

WEC - Structure / External Fabric	64.5	1.56% SL
WEC - Services (inc Stormwater Services)	44.5	2.27% SL
WEC - Internal Fit out	24.5	4.17% SL

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

Intangible assets**Emissions Trading Scheme (ETS) - Carbon credits**

Purchased carbon credits are recognised at cost on acquisition. Free carbon credits received from the Crown are recognised at fair value on receipt. They are not amortised, but are instead tested for impairment annually. They are derecognised when they are used to satisfy carbon emission obligations.

Software acquisition and development

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

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

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

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

Easements

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

Amortisation

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

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

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

Impairment of property, plant and equipment and intangible assets

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

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

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

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

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

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

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

Forestry assets

Standing forestry assets are independently revalued annually at fair value less estimated cost to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

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

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

Investment property

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

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

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

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

Trade and other payables

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

Borrowings

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

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

Employee entitlements**Short-term employee entitlements**

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

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

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

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

Long-term employee entitlements**Long service leave**

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

Presentation of employee entitlements

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

Superannuation schemes**Defined benefit scheme**

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

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

Defined contribution scheme

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

Provisions

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

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

Financial guarantee contracts

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

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

Financial guarantees are subsequently measured at the initial recognition amount less any amortisation. However, if it is probable that expenditure will be required to settle a guarantee, then the provision for the guarantee is measured at the present value for the future expenditure.

Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Public equity - accumulated funds
- Asset revaluation reserves
- Restricted reserves
- Fair value through other comprehensive revenue and expenditure reserves

Asset revaluation reserves

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

Restricted reserves

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

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

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

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

Fair value through other comprehensive revenue and expenditure reserves

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

Goods and services tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget figures

The budget figures are those approved by the Council in its Long Term Plan 2018-2028. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these financial statements.

Cost allocation

The cost of service for each significant activity of Council has been derived using the cost allocation system outlined below:

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs which cannot be identified in an economically feasible manner with a significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff time surveys, and floor area.

Statement of cash flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which Council invests as part of its day-to-day cash management. GST is disclosed net as disclosing gross amounts does not provide any further meaningful information.

Operating activities include cash received from all revenue sources and cash payments made for the supply of goods and services. Agency transactions are recognised as receipts and payments in the Statement of Cash Flows because they flow through the Council's main bank account.

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

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

Cost of service statements

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

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Landfill aftercare provision

The Provisions Note provides information about the estimates and assumptions surrounding the landfill aftercare provision.

Infrastructural assets

The Property, Plant and Equipment Note provides information about the estimates and assumptions applied in determining the fair value of infrastructural assets.

Critical judgments in applying Council's accounting policies

Management has exercised the following critical judgments in applying accounting policies for the year ended 30 June 2019:

Classification of property

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

1 Summary of Services**Revenue****Community Facilities**

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Camping	405	316	360
Cemeteries	82	95	80
Event Centre	475	471	399
Parks and Public Spaces	753	723	684
Property	646	619	607
Swimming Pool	246	231	214

Community Services

Community Support	150	149	150
Economic Development and Promotions	255	239	232
Emergency Management	176	174	135
Library	368	369	367

District Planning & Reg. Serv.

Animal Management	169	170	269
Building Control	540	473	571
Environmental Services	182	162	170
Resource Management	280	235	250

Organisation and Governance

Central Administration	3,782	3,914	3,190
Community Representation	882	843	1,000
Investments and Finance	1,025	654	1,218
Strategy	586	575	619

Roading and Footpaths

Roading and Footpaths	6,045	5,755	5,435
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Water Supply

Rural Water Supply	1,490	1,613	1,526
Urban Water Supply	779	767	734

Sewerage and Sewage

Sewerage and Sewage	581	625	569
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Waste Management

Waste Management	1,181	1,186	1,126
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Stormwater

Stormwater Drainage	104	97	113
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Total Revenue

21,185	20,453	20,019
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Included within total revenue is "Internal Revenue" as follows:

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Community Facilities			
Camping	48	42	43
Event Centre	-	3	8
Parks and Public Spaces	43	39	44
Property	341	314	325
Swimming Pool	11	-	9
Community Services			
Community Support			
Economic Development and Promotions	10	-	5
Emergency Management	1	-	1
Library	5	4	5
District Planning & Reg. Serv.			
Animal Management	4	5	5
Building Control	11	4	5
Environmental Services	5	4	4
Resource Management	22	21	18
Organisation and Governance			
Central Administration	3,670	3,850	3,107
Community Representation	17	16	15
Investments and Finance	357	108	364
Strategy	10	9	55
Roading and Footpaths			
Roading and Footpaths	-	-	7
Water Supply			
Rural Water Supply	120	90	100
Urban Water Supply	19	20	17
Sewerage and Sewage			
Sewerage and Sewage	40	28	29
Waste Management			
Waste Management	33	32	31
Stormwater			
Stormwater Drainage	6	-	6
	4,774	4,590	4,205

1 Summary of Services**Expenditure****Community Facilities**

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Camping	396	400	330
Cemeteries	103	105	100
Event Centre	506	595	448
Parks and Public Spaces	917	823	760
Property	668	773	538
Swimming Pool	240	232	194

Community Services

Community Support	141	173	139
Economic Development and Promotions	137	389	174
Emergency Management	146	174	405
Library	326	369	357

District Planning & Reg. Serv.

Animal Management	157	170	279
Building Control	432	473	453
Environmental Services	166	162	146
Resource Management	154	205	164

Organisation and Governance

Central Administration	3,441	3,914	2,996
Community Representation	847	830	954
Investments and Finance	900	528	1,225
Strategy	478	642	682

Roading and Footpaths

Roading and Footpaths	6,184	5,824	6,209
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Water Supply

Rural Water Supply	1,473	1,669	1,443
Urban Water Supply	761	794	677

Sewerage and Sewage

Sewerage and Sewage	535	604	494
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Waste Management

Waste Management	1,262	1,212	1,101
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Stormwater

Stormwater Drainage	81	97	97
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Total Expenditure

	20,453	21,154	20,363
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Included within total expenditure is "Internal Expenditure" as follows:

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Community Facilities			
Camping	76	83	26
Cemeteries	32	32	-
Event Centre	178	218	166
Parks and Public Spaces	255	249	(125)
Property	125	121	120
Swimming Pool	49	45	13
Community Services			
Community Support	31	32	25
Economic Development and Promotions	69	72	53
Emergency Management	60	56	84
Library	108	110	154
District Planning & Reg. Serv.			
Animal Management	53	53	209
Building Control	165	167	188
Environmental Services	83	84	80
Resource Management	52	53	66
Organisation and Governance			
Central Administration	182	153	176
Community Representation	353	358	532
Investments and Finance	608	248	444
Strategy	283	287	235
Roading and Footpaths			
Roading and Footpaths	774	874	865
Water Supply			
Rural Water Supply	469	452	345
Urban Water Supply	255	298	221
Sewerage and Sewage			
Sewerage and Sewage	207	214	149
Waste Management			
Waste Management	277	294	146
Stormwater			
Stormwater Drainage	31	35	35
	4,774	4,590	4,205

2 Rates Revenue

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
General rates	\$ 1,124	\$ 1,100	\$ 1,070
Civic Amenities rates	2,437	2,430	2,378
Targeted rates attributable to activities:			
Water Supply	1,907	2,167	1,992
Wastewater	524	532	493
Refuse and sanitation	737	749	715
Waimate Event Centre	191	190	189
Roading and Footpaths	2,537	2,552	2,348
Civil Defence	146	145	112
Community halls	47	48	47
Total rates	\$ 9,650	\$ 9,913	\$ 9,344
Rates Remissions			
Land used for sport	\$ (1)	\$ (1)	\$ (1)
Halls, community centres, and other organisations	(11)	(10)	(9)
Land protected for historical or cultural purposes	-	-	-
Resulting from Urban Boundary changes	(4)	(2)	(2)
Waimate District Event Centre remission	(18)	(19)	(19)
Civic Amenities for multiple SUJP rating units	(9)	(8)	(10)
Total remissions	\$ (42)	\$ (40)	\$ (41)
Rates (net of remissions)	\$ 9,608	\$ 9,873	\$ 9,303

Water Supply Targeted Rates variance

The Downlands Joint Venture has been accounted for using the equity method (PBE IPSAS 36) for this 30 June 2019 Annual Report. The Annual Report 30 June 2018 accounted for Downlands Joint Venture using the proportionate consolidation method (PBE IPSAS 8).

Rates Remissions

Rates revenue reported has been reduced by rates remissions. Council's rates remission policy provides for rates to be remitted for:

- Halls and Community Centres – Waimate Urban Ward (50% of the General Rate, 50% of the Roding and Footpaths and Civil Defence Targeted Rates, and 50% of the Sewer Charge)
- Halls and Community Centres – Outside of the Waimate Urban Rating Area qualifying for Rates Remissions (50% of the General Rate, 50% of the Roding and Footpaths and Civil Defence Targeted Rates)
- Regent Theatre (all rates excluding that portion leased to a private concern)
- Land upon which the Occupier has voluntarily preserved or enhanced natural historical or cultural features (100% Remission on the area of land involved)
- Deceased Estates (Rates Penalties – in certain circumstances)
- Glenavy Hall rate remission for Glenavy Fishing Camp (two-thirds of Glenavy Hall Rate)
- Urban Differential – for properties greater than 20ha within the urban area boundary (General Rate Remission as per calculation formula)
- Waimate District Event Centre remission - for properties paying both a WEC and Rural Hall rate (25% of WEC rate)
- Community Housing – Waimate District Council (50% of Civic Amenities Charges)
- South Canterbury Agricultural and Pastoral Association Inc - Partial remission for various Sewer Multi Targeted rates.
- Bushtown Waimate Inc - 50% remission on the Sewer Targeted rates.
- Rating Units affected by Natural Calamity or Fire
- Rates Penalties – in certain circumstances

3 Contributions, Subsidies and Grants, and Fees and charges

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Development and Financial contributions	\$ 140	\$ 61	\$ 83
NZ Transport Agency government grants	\$ 3,384	\$ 3,107	\$ 2,962
Waimate Event Centre Community Fundraising	-	-	84
Other Grants	52	53	52
Subsidies and Grants	\$ 3,435	\$ 3,160	\$ 3,098
Building and resource consent charges	\$ 412	\$ 349	\$ 403
Camping fees	354	274	316
Dog registration and animal control fees	125	126	119
Cemetery fees	34	47	46
Swimming pool revenue	27	24	28
Library fees	12	13	13
Refuse collection and disposal	111	112	119
Other	26	71	34
Fees and charges	\$ 1,099	\$ 1,015	\$ 1,078

There are no unfulfilled conditions and other contingencies attached to government grants recognised.

4 Interest Revenue / Finance Costs

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Interest revenue			
Interest on term deposits	\$ 86	\$ 119	\$ 76
Interest on community loans	-	-	25
Total finance revenue	\$ 86	\$ 119	\$ 101
Interest expense			
Interest on bank borrowings	\$ 108	\$ 182	\$ 114
Interest on other items	-	-	-
Total finance costs	\$ 108	\$ 182	\$ 114

5 Other Revenue

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Deemed revenue from vested assets/carbon credits	\$ -	\$ -	\$ -
Petrol tax	93	97	93
Dividend revenue	757	754	456
Forestry Sales	87	-	284
Sales of Eric Batchelor Place sections	-	-	169
Gain on disposal of property, plant and equipment	11	-	8
Gain on changes in fair value of forestry assets	241	166	379
Other	853	618	761
Total other revenue	\$ 2,042	\$ 1,635	\$ 2,150

Other, within Other revenue, includes Rental revenue and other Miscellaneous revenue.

6 Employee Benefit Expenses

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Salaries and Wages	\$ 3,810	\$ 3,999	\$ 3,669
Employer contributions to multi-employer defined benefit plans and defined contribution plans	205	214	193
Other employment benefit expenses	-	-	-
Increase/(decrease) in employee benefit liabilities	4	-	21
Total employee benefit expenses	\$ 4,019	\$ 4,213	\$ 3,883

Employer contributions to multi-employer defined benefit plans and defined contribution plans include contributions to KiwiSaver, SuperEasy at work, Supertrust, AXA, National Provident Fund, and Lumpsum.

7 Depreciation and Amortisation by Activity

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Community Facilities			
Camping	96	102	87
Cemeteries	24	11	13
Event Centre	124	152	150
Parks and Public Spaces	157	123	136
Property	278	245	235
Swimming Pool	39	56	32
Community Services			
Economic Development and Promotions	3	-	-
Emergency Management	24	24	30
Library	53	68	52
District Planning & Reg. Serv.			
Animal Management	3	9	3
Building Control	11	11	9
Organisation and Governance			
Central Administration	158	204	141
Community Representation	1	1	1
Roading and Footpaths			
Roading and Footpaths	2,926	2,853	2,734
Water Supply			
Rural Water Supply	294	401	359
Urban Water Supply	213	230	205
Sewerage and Sewage			
Sewerage and Sewage	220	216	207
Waste Management			
Waste Management	45	45	44
Stormwater			
Stormwater Drainage	33	36	33
Total depreciation and amortisation by activity	4,701	4,786	4,472

8 Other Expenses

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Fees to principal auditor:			
Audit New Zealand fees for financial statement audit	\$ 91	\$ 97	\$ 90
Audit New Zealand fees for prior year under accrual	-	-	76
Audit New Zealand fees for Long Term Plan audit	-	82	15
Cost of forestry harvested	74	-	123
Cost of sections sold	-	-	144
Road emergency reinstatement	435	-	664
Road sealed pavement maintenance	558	482	440
Loss on disposal of property, plant and equipment	32	2	240
Other operating expenses	5,661	6,721	5,897
Total other expenses	\$ 6,851	\$ 7,384	\$ 7,689

Other operating expenses above includes Computer Support, Grants, Legal fees, Repairs and maintenance, Insurance, Electricity, Roading expenditure (not itemised above), Water schemes related costs, and other Miscellaneous expenses.

9 Taxation expense

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000
Taxation expense		
Operating surplus/(deficit) before tax	\$ 732	\$ (345)
Income tax at 28%	205	(97)
Taxation effect of permanent differences	79	430
Effect of imputation credits	(295)	(287)
Deferred tax	(14)	(23)
Prior period adjustments	-	-
Tax effect of losses recognised	14	23
Tax effect of income tax rate change	-	-
Tax effect of loss movements	11	(46)
Taxation expense	\$ -	\$ -

	Forestry	Tax losses	Total
Balance at 1 July 2018	\$ (14)	\$ 14	-
Charged to statement of comprehensive revenue and expenditure	14	(14)	-
Charge to equity	-	-	-
Balance at 30 June 2019	-	-	-
Charged to statement of comprehensive revenue and expenditure	-	-	-
Charge to equity	-	-	-
Balance at 30 June 2019	\$ -	\$ -	-

Council has unrecognised tax losses of \$796,459 (2018: \$708,121) with a tax effect of \$223,009 (2018: \$198,274) which are available to carry forward. In addition Council had previously recognised tax losses (2018: \$49,640) with a tax effect of (2018: \$13,899) to offset deferred tax liabilities recognised for forestry activities. These amounts have all reversed in 2019.

10 Cash and Cash Equivalents

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
ANZ Bank cheque account	\$ 627	\$ 1,354	\$ 1,661
ANZ Call deposit and Short term investments	3,458	-	2,500
Petty cash	1	-	13
ANZ Bank accounts - Hakataramea	22	-	22
BNZ Bank accounts - Downlands	-	-	3
Total cash and cash equivalents	\$ 4,107	\$ 1,354	\$ 4,199

The carrying value of cash at bank and short term deposits with maturities less than three months approximates their fair value.

Fair Value

The carrying value of short term deposits approximates their fair value.

Cash and cash equivalents include the following for the purposes of the Statement of Cash Flows:

Cash at bank and on hand	\$ 649	\$ 1,354	\$ 1,699
Short term bank deposits (less than 3 months)	3,458	-	2,500
Total cash, cash equivalents and bank overdrafts	\$ 4,107	\$ 1,354	\$ 4,199

11 Trade and Other Receivables

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Rates receivables	\$ 309	\$ -	\$ 302
Other receivables	298	804	362
Related party receivables	-	-	57
Sundry receivables	716	-	942
Prepayments	145	-	62
GST refund due	85	-	90
Less provision for doubtful debts	(13)	-	(20)
Total Trade and Other Receivables	\$ 1,540	\$ 804	\$ 1,796
Represented by:			
Current	\$ 1,540	\$ 804	\$ 1,796
Non-current	-	-	-
	\$ 1,540	\$ 804	\$ 1,796

Fair Value

Trade and other receivables are non-interest bearing and receipt is normally on 30-day terms, therefore the carrying value of trade and other receivables approximates their fair value.

The age of trade and other receivables that are not impaired are as follows:

Current	\$ 1,321	\$ 1,552
3 to 6 months	73	65
6 to 9 months	51	52
9 to 12 months	36	66
Greater than 12 months	60	61
	\$ 1,540	\$ 1,796

11 Trade and Other Receivables (continued)**Impairment**

The Council provided for an impairment on one rate receivable as the debtor had been placed in receivership. The Council does not provide for any other impairment on rates receivables as it has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. These powers allow the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgement, then the Council can apply to the Registrar of the High Court to have the judgement enforced by sale or lease of the rating unit.

Ratepayers can apply for payment plan options in special circumstances. Where such payment plans are in place, debts are discounted to the present value of future repayments if the impact of discounting is material.

The aging profile of trade and other receivables at year end is detailed below:

	Actual 30 June 2019 \$000			Actual 30 June 2018 \$000		
	Gross	Impairment	Net	Gross	Impairment	Net
Current	\$ 1,321		\$ 1,321	\$ 1,552	-	\$ 1,552
3 to 6 months	73		73	65	-	65
6 to 9 months	51		51	52	-	52
9 to 12 months	36		36	66	-	66
Greater than 12 months	73	(13)	60	81	(20)	61
	\$ 1,553	(13)	\$ 1,540	\$ 1,816	(20)	\$ 1,796

The impairment provision has been calculated based on a review of specific overdue receivables and a collective assessment. The collective impairment provision is based on an analysis of past collection history and debt write-offs.

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Impairment	\$ 13	\$ -	\$ 20
Total provision for impairment	\$ 13	\$ -	\$ 20

Movements in the provision for impairment of trade and other receivables and community loans are as follows:

As at 1 July	\$ 20	\$ -	\$ 20
Additional provisions made during the year	-	-	-
Receivables written off during the year	(7)	-	-
As at 30 June	\$ 13	\$ -	\$ 20

12 Inventories

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Utilities Department stores	\$ 109	\$ -	\$ 91
Information Centre souvenirs	4	11	4
Refuse collection bags	-	3	1
	\$ 113	\$ 14	\$ 96

The carrying value of inventories held for distribution that are measured at cost (adjusted where applicable for any loss of service potential) as at 30 June 2019 amounted to \$111,000 (2018: \$96,000).

No inventories are pledged as security for liability.

13 Other Financial Assets

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Current portion			
Investments			
JV Investments - Downlands and Hakataramea	\$ -	\$ 637	\$ -
Loans and receivables			
Loans to community groups	1	6	5
Total current other financial assets	\$ 1	\$ 643	\$ 5
Non-current portion			
Investments			
JV Investments - Downlands and Hakataramea	\$ 44	\$ -	\$ 923
Loans and receivables			
Loans to community groups	\$ 12	\$ -	\$ 22
Total Loans and receivables	56	-	945
Equity investments (at cost)			
Combined Rural Traders Ltd (CRT)	7	7	7
NZ Local Government Insurance Company Ltd	28	28	28
MGI Irrigation Company Ltd	1	1	1
Downlands Rural Water Scheme *	3,080	-	-
Equity investments (at fair value)			
Alpine Energy Ltd **	14,635	32,787	14,635
Total Equity Investments	17,751	32,823	14,671
Total non-current other financial assets	\$ 17,807	\$ 32,823	\$ 15,616

*** Downlands Rural Water Scheme**

The Downlands Joint Venture Investment has been accounted for using the equity method (PBE IPSAS 36) for the 30 June 2019 financial year. The prior year Annual Report 30 June 2018 accounted for this investment using the the proportionate consolidation method (PBE IPSAS 8).

**** Alpine Energy Ltd**

The 2018 Annual Report was the first year that EY valued the shares. EY applied a revised approach to the valuation. EY's valuation also included updated information on the future regulatory environment for AEL, and on the profitability of AEL's subsidiaries and associates.

Term deposits

The carrying value of term deposits approximate their fair value.

Unlisted shares - valuation

The fair values have been determined using a valuation technique based on discounted cash flows and an earnings multiple approach, using a mid-point WACC of 5.71% and earnings multiple for the terminal value of 10.4%. Waimate District Councils share of the valuation ranges in value from \$13.749m to \$15.538 with the mid-point of \$14.635m reflected as the fair value in these financial statements. The independent valuation was completed by EY, at 31 March 2018.

For the 2019 Annual Report a desktop assessment was carried out with no material movement from the 2018 valuation.

Listed shares - valuation

Listed shares are recognised at fair value. The fair values of listed shares are determined by reference to published current bid price quotations in an active market. The Council currently has no publicly listed shares.

Maturity analysis and effective interest rates

The maturity dates for financial assets, with the exception of equity investments, and advances to subsidiaries and associates, are as follows:

	Actual 30 June 2019 \$000	Weighted average effective interest rate
Investments maturing within the next year	\$ 1	7.00%
Investments maturing between 1-5 years	7	7.00%
Investments maturing after 5 years	5	7.00%
Total current other financial assets	\$ 13	

14 Property, Plant and Equipment

	Cost/Valuation 1 July 2018 \$000	Accumulated depreciation and impairment charges 1 July 2018 \$000	Carrying amount 1 July 2018 \$000	Current year additions \$000	Current year disposals at cost/valuation \$000	Current year depreciation/ impairment \$000	Current year transfers \$000	Accumulated depreciation of disposals \$000	Reclassify asset as Equity Investment \$000	Cost / valuation 30 June 2019 \$000	Accumulated depreciation and impairment charges 30 June 2019 \$000	Carrying amount 30 June 2019 \$000
2019												
Operational Assets												
Operating												
Land	\$ 5,773	\$ -	\$ 5,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,773	\$ -	\$ 5,773
Buildings	12,911	-	12,911	66	-	(599)	-	-	-	12,978	(599)	12,379
Library books	999	(579)	420	64	-	(46)	-	-	-	1,063	(825)	438
Plant and Equipment	2,110	(889)	1,221	413	(97)	(199)	-	35	-	2,426	(1,053)	1,373
Motor vehicles	1,002	(535)	467	-	(61)	(91)	-	55	-	941	(570)	371
Work in progress	73	-	73	357	-	-	(63)	-	-	367	-	367
Total operating assets	22,868	(2,003)	20,865	900	(158)	(935)	(63)	(63)	-	23,548	(2,847)	20,701
Restricted												
Land	6,402	-	6,402	24	-	-	-	-	-	6,425	-	6,425
Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Total restricted assets	6,402	-	6,402	24	-	-	-	-	-	6,425	-	6,425
Total operational assets	\$ 29,270	\$ (2,003)	\$ 27,267	\$ 924	\$ (158)	\$ (935)	\$ (63)	\$ 90	\$ -	\$ 29,973	\$ (2,847)	\$ 27,126
Infrastructural Assets												
Wastewater schemes	\$ 9,911	\$ (204)	\$ 9,707	\$ 726	\$ -	\$ (216)	\$ -	\$ -	\$ -	\$ 10,636	\$ (419)	\$ 10,217
Rural water schemes	9,339	(566)	8,773	170	-	(291)	-	-	-	9,509	(855)	8,654
Urban water schemes	7,750	(215)	7,535	680	-	(211)	-	-	-	8,430	(426)	8,004
Downlands water scheme	2,905	(863)	2,042	-	(2,905)	-	-	862	(2,043)	-	-	-
Rural drainage schemes	57	(53)	4	-	-	(2)	-	-	-	57	(56)	2
Roading network	345,431	(2,734)	342,697	2,943	-	(2,926)	-	-	-	348,374	(5,860)	342,714
Stormwater schemes	2,651	(33)	2,618	516	-	(33)	-	-	-	3,167	(67)	3,100
Sanitation	572	(38)	534	-	-	(39)	-	-	-	572	(77)	495
Work in progress	819	-	819	309	-	-	(661)	-	-	488	-	468
Total infrastructural assets	\$ 379,435	\$ (4,706)	\$ 374,729	\$ 5,344	\$ (2,905)	\$ (3,718)	\$ (661)	\$ 862	\$ (2,043)	\$ 381,213	\$ (7,560)	\$ 373,654
Total Property, plant and equipment	\$ 408,705	\$ (6,709)	\$ 401,996	\$ 6,268	\$ (3,063)	\$ (4,653)	\$ (724)	\$ 952	\$ (2,043)	\$ 411,186	\$ (10,407)	\$ 400,780

14 Property, Plant and Equipment (continued)

	Cost/Valuation 1 July 2017 \$000	Accumulated depreciation and impairment charges 1 July 2017 \$000	Carrying amount 1 July 2017 \$000	Current year additions \$000	Current year disposals at cost/valuation \$000	Current year depreciation/ impairment \$000	Accumulated depreciation of disposals \$000	Revaluation Surplus \$000	Cost/Valuation 30 June 2018 \$000	Accumulated depreciation and impairment charges 30 June 2018 \$000	Carrying amount 30 June 2018 \$000
2018											
Operational Assets											
Operating											
Land	\$ 5,063	\$ -	\$ 5,063	\$ -	\$ -	\$ -	\$ -	\$ 710	\$ 5,773	\$ -	\$ 5,773
Buildings	12,837	(884)	11,953	187	(123)	(551)	4	1,442	12,911	-	12,911
Library books	948	(534)	414	51	-	(44)	-	-	999	(579)	420
Plant and Equipment	1,923	(788)	1,135	310	(123)	(163)	62	-	2,110	(889)	1,221
Motor vehicles	1,159	(621)	538	110	(267)	(112)	198	-	1,002	(535)	467
Work in progress	205	-	205	-	(132)	-	-	-	73	-	73
Total operating assets	22,135	(2,827)	19,308	658	(645)	(870)	264	2,152	22,868	(2,003)	20,865
Restricted											
Land	5,901	-	5,901	-	-	-	-	500	6,402	-	6,402
Buildings	-	-	-	-	-	-	-	-	-	-	-
Total restricted assets	5,901	-	5,901	-	-	-	-	500	6,402	-	6,402
Total operational assets	\$ 28,036	\$ (2,827)	\$ 25,209	\$ 658	\$ (645)	\$ (870)	\$ 264	\$ 2,652	\$ 29,270	\$ (2,003)	\$ 27,267
Infrastructural Assets											
Wastewater schemes	\$ 9,879	\$ -	\$ 9,879	\$ 32	\$ -	\$ (203)	\$ -	\$ -	\$ 9,911	\$ (204)	\$ 9,707
Rural water schemes	9,302	(278)	9,024	37	-	(288)	-	-	9,339	(566)	8,773
Urban water schemes	7,715	(13)	7,702	35	-	(202)	-	-	7,750	(215)	7,535
Downlands water scheme	2,844	(795)	2,049	62	-	(67)	-	-	2,905	(863)	2,042
Rural drainage schemes	57	(51)	6	-	-	(2)	-	-	57	(53)	4
Roading network	342,990	-	342,990	2,441	-	(2,734)	-	-	345,431	(2,734)	342,697
Stormwater schemes	2,651	-	2,651	-	-	(33)	-	-	2,651	(33)	2,618
Sanitation	572	-	572	-	-	(39)	-	-	572	(38)	534
Work in progress	686	-	686	133	-	-	-	-	819	-	819
Total infrastructural assets	\$ 376,896	\$ (1,137)	\$ 375,559	\$ 2,740	\$ -	\$ (3,568)	\$ -	\$ -	\$ 379,435	\$ (4,706)	\$ 374,729
Total Property, plant and equipment	\$ 404,732	\$ (3,964)	\$ 400,768	\$ 3,398	\$ (645)	\$ (4,438)	\$ 264	\$ 2,652	\$ 408,705	\$ (6,709)	\$ 401,996

14 Core Assets additional disclosure

	Closing Book Value \$000	Acquisitions - constructed \$000	Acquisitions - transferred \$000	Estimated replacement cost \$000
Water Supply				
Treatment plants and facilities	\$ 5,016	\$ -	\$ -	\$ 7,437
Other assets (such as reticulations systems)	11,641	850	-	27,672
Total Water Supply	\$ 16,657	\$ 850	\$ -	\$ 35,109
Water Supply assets were revalued in July 2017				
Sewerage				
Treatment plants and facilities	\$ 1,353	\$ -	\$ -	\$ 3,190
Other assets (such as reticulations systems)	8,864	726	-	20,110
Total Sewerage	\$ 10,217	\$ 726	\$ -	\$ 23,300
Sewerage assets were revalued in July 2017				
Stormwater drainage	\$ 3,100	\$ 516	\$ -	\$ 4,377
Stormwater Drainage assets were revalued in July 2017				
Flood protection and control works	\$ -	\$ -	\$ -	\$ -
Flood protection is undertaken by ECAN				
Roading and footpaths	\$ 342,714	\$ 2,943	\$ -	\$ 455,890
Roading and footpath assets were revalued in June 2017				

Valuation - general

Land, buildings (operational and restricted) and infrastructural assets (excluding Downlands Water Scheme and rural drainage at Elephant Hill) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. The Downlands Water Scheme was last revalued at 30 June 2005 and Elephant Hill at 30 June 1993. All other assets are carried at depreciated historical cost.

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

The Council accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the statement of financial performance. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the statement of financial performance will be recognised first in the statement of financial performance up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Valuation - operational assets**Land (operational and restricted)**

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Adjustments have been made to the "unencumbered" land value where there is a designation against the land or the use of the land is restricted because of reserve and endowment status. These adjustments are intended to reflect the negative effect on the value of the land where an owner is unable to use the land more intensely.

The most recent valuation was performed by Aidan Young of Quotable Value and the valuation is effective as at 30 June 2018. Additions are recorded at cost.

Buildings (operational and restricted)

Specialised buildings are valued at fair value using depreciated replacement cost because no reliable market data is available for such buildings.

Depreciated replacement cost is determined using a number of significant assumptions. Significant assumptions include:

- The replacement asset is based on the reproduction cost of the specific assets with adjustments where appropriate for obsolescence due to over-design or surplus capacity.
- The replacement cost is derived from recent construction contracts of similar assets and Property Institute of New Zealand cost information.
- The remaining useful life of assets is estimated.
- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (for example, residential buildings) are valued at fair value using market-based evidence. Market rents and capitalisation rates were applied to reflect market value.

The most recent valuation was performed by Aidan Young of Quotable Value and the valuation is effective as at 30 June 2018. Additions are recorded at cost.

Plant and equipment

Plant and equipment consists of furniture, plant and equipment and office equipment. This was valued by Gerald Norton (ANZIV SNZPI FREINZ) of Morton and Company Ltd and the valuation is effective as at 30 June 2009. From this date additions are recorded at cost and no further valuations will be undertaken.

Motor vehicles

Motor vehicles are recorded at cost.

Library books

From 1 July 2006 Library books additions are recorded cost.

Valuation - infrastructural assets

Infrastructural asset classes are: wastewater, urban and rural water, Downlands water scheme, rural drainage, roading, stormwater and sanitation.

Infrastructural asset classes (except Downlands water scheme and rural drainage) are valued using the depreciated replacement cost method. There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated replacement cost method. These include:

- Estimating any obsolescence or surplus capacity of the asset.
- Estimating the replacement cost of the asset. The replacement cost is derived from recent construction contracts in the region for similar assets.

- Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions. For example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over-or under-estimating the annual depreciation charge recognised as an expense in the statement of comprehensive revenue and expenditure. To minimise this risk, infrastructural asset 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 asset management planning activities, which provides further assurance over useful life estimates.

Wastewater assets were valued by Council and peer reviewed by Robert Berghuis and Marvin Clough of Beca Projects NZ Limited using optimised depreciated replacement cost and the valuation is effective as at 1 July 2017.

Urban and rural water assets were valued by Council and peer reviewed by Robert Berghuis and Marvin Clough of Beca Projects NZ Limited using optimised depreciated replacement cost and the valuation is effective as at 30 June 2017.

Downlands water scheme assets were valued by Graeme Hughson (BE, CEng, MIPENZ, MNZIM) of Maunsell & Co using depreciated replacement cost and the valuation is effective at 1 July 2005. The Downlands Joint Venture Investment has been accounted for using the equity method (PBE IPSAS 36) for the 30 June 2019 financial year, and are classified within Other Financial Assets as at 30 June 2019.

Rural drainage assets (Elephant Hill) were valued by Environment Canterbury using replacement cost and the valuation is effective as at 30 June 1993. Rural drainage assets are now valued at deemed cost.

Roading assets were valued by Tui Craven of Opus International Consultants Limited using optimised depreciated replacement cost and the valuation is effective as at 30 June 2017. Land under roads is valued at cost or the value determined from the 2011 revaluation.

Stormwater assets were valued by Council and peer reviewed by Robert Berghuis and Marvin Clough of Beca Projects NZ Limited using optimised depreciated replacement cost and the valuation is effective as at 1 July 2017.

Sanitation assets (transfer station and recycling building) were valued by Debbie Weeds, and John Vessey of Opus International Consultants Limited using optimised depreciated replacement cost and the valuation is effective as at 30 June 2017.

All additions are recorded at cost.

Land and Buildings - 30 June 2018 - Aidan Young of Quotable Value	25,085,452
Furniture, plant & machinery and office equipment - 30 June 2009 - Gerald Morton of Morton & Company Ltd	385,620
Roading - 30 June 2017 - Tui Craven of Opus International Consultants	342,990,268
Wastewater, urban and rural water, and stormwater - 30 June 2017 - valued by Council and peer reviewed by Robert Berghuis and Marvin Clough of Beca Projects NZ Limited	29,256,581
Sanitation - 30 June 2017 - Debbie Weeds and John Vessey of Opus International Consultants	572,158

Impairment

The value of impairment gains/losses was \$nil (2018 nil).

Work in progress

The total amount of property, plant and equipment in the course of construction is \$835,000 (2018 \$892,000). Work in progress is disclosed above.

Leasing

The net carrying amount of plant and equipment held under finance leases is \$nil (2018 \$nil).

Water Schemes (additional note)

Rural Water Scheme and Urban Water Scheme asset classes comprise of assets that were not revalued in 2017. The assets not subject to revaluation continue to be depreciated, and therefore retain accumulated depreciation as per the note; in the case an asset is revalued, accumulated depreciation is booked to the asset revaluation reserve.

15 Forestry Assets

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Opening balance	\$ 1,727	\$ 1,495	\$ 1,471
Gains/(losses) arising from changes in fair value less estimated point of sale costs	241	166	379
Capital works	-	-	-
Decreases due to harvest	(74)	-	(123)
Transfer to non-current assets held for sale	-	-	-
Closing balance	\$ 1,894	\$ 1,661	\$ 1,727

Represented by (R M Consulting Ltd yearly valuation dated 1 July 2019):

Joint venture	\$ -	\$ -	\$ 74
Reserves	391	316	344
Waihao Forest	1,503	1,345	1,309
Closing balance	\$ 1,894	\$ 1,661	\$ 1,727

Valuation Method

The 2019 valuation uses the Hybrid method. Council's interest in each of the forest stands it either fully owns or has under joint venture or stumpage agreements. The total value of the forestry estate is the sum of each of these values. The valuation was performed by Mike Marren (B.For.Sc(Hons)) of R M Consulting Ltd.

The "Hybrid" method uses the following procedure:

- For stands under 6 years old, cost compounding is applied to current efficient operations costs.
- For stands over 15 years old the value has been determined by discounting estimated future costs and returns.
- For stands between 6 years and 14 years old a transition of 10% per annum is applied to cost compound and discounting.
For a 6 year old stand the value is 90% cost compounded and discounted by 10%, whereas a 13 year old stand is 20% cost compounded and discounted by 80%.
- Each stand value is added to give an overall value. Separate values are shown for the three management units used by the Council.

The New Zealand Institute of Forestry Forest Valuation Standards adopt the convention that trees change age at 11.30pm on 30 June each year. This valuation is assumed to have been conducted after midnight on 30 June 2019, so that trees planted in 2009, for example, are aged ten years in terms of this convention.

Date to Maturity

Council monitors its forests for harvest in general once they reach 28-30 years of age.

The following table shows Council's current age class distributions, by forest, at 30 June 2019:

	Area by Age (years) by Class (ha)							Total
	0-5	5-10	10-15	15-20	20-25	25-30	30+	
Forest								
Reserves	7.0	15.0	3.5	2.5	20.9	-	-	48.9
Waihao Forest	-	-	-	-	103.3	-	-	103.3
Total	7.0	15.0	3.5	2.5	124.2	-	-	152.2
Percentage	4.6%	9.9%	2.3%	1.6%	81.6%	-	-	100.0%

16 Intangible Assets

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
ETS Carbon Credits			
Cost			
Balance at 1 July	\$ 69	\$ 41	\$ 69
Additions	-	-	-
Balance at 30 June	\$ 69	\$ 41	\$ 69
Software			
Cost			
Balance at 1 July	\$ 409	\$ 250	\$ 278
Additions	32	110	131
Balance at 30 June	\$ 441	\$ 360	\$ 409
Accumulated amortisation and impairment losses			
Balance at 1 July	\$ (185)	\$ (121)	\$ (149)
Amortisation charge for the year	(49)	(41)	(36)
Balance at 30 June	\$ (233)	\$ (162)	\$ (185)
Software carrying value at 30 June	\$ 207	\$ 198	\$ 224
Total Intangible assets carrying value at 30 June	\$ 277	\$ 240	\$ 293

Following registration with the Emissions Trading Scheme, Council has applied for carbon credits for the pre-1990 forests it operates. A total number of 2,460 credits has been received so far, and if sold these would have a value of \$56,580 on the tradable carbon credit market as at 30 June 2019.

As at 30th June 2019 there were 20,239 NZUs in the account pertaining to the Post89 Registration, with a tradable value of \$465,497. The last emissions return was lodged in February 2018 where a total of 12,662 NZUs were claimed.

The cost of the remaining intangibles is amortised over the estimated useful life. There are no restrictions over the title of intangible assets. No intangible assets are pledged as security for liabilities.

Easements

Easements are non cash generating in nature as they give the Council the right to access private property where infrastructural assets are located. These easements have not been valued as the Council believes that this amount would be immaterial. As a result, no value for easements has been included as intangible assets.

17 Trade and Other Payables

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Sundry payables	\$ 1,577	\$ 1,463	\$ 1,486
Revenue received in advance	216	-	214
Accrued expenses	3	-	3
Related party payables	-	-	19
Other	80	-	25
Total Trade and other payables	\$ 1,876	\$ 1,463	\$ 1,746

Fair value

Trade and other payables are non-interest bearing and are normally settled on 30-day terms, therefore the carrying value of trade and other payables approximates their fair value.

18 Provisions

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Current liability portion			
Landfill aftercare	\$ 5	\$ 6	\$ 6
Total Current liability portion	\$ 5	\$ 6	\$ 6
Non-current liability portion			
Landfill aftercare	\$ 54	\$ 61	\$ 61
Total Non-current liability portion	\$ 54	\$ 61	\$ 61
Total Provisions	\$ 59	\$ 67	\$ 67

The 2018 valuation prepared by Waimate District Council is on the same basis as the 2014 and 2012 valuations. The 2012 valuation was peer reviewed by MWH New Zealand Limited on 6 August 2012.

Landfill aftercare (post-closure) costs

As operator of the Waimate District landfills, the Council has a legal obligation under the resource consent to provide on-going maintenance and monitoring services at the landfill sites after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure arises.

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including new legal requirements, and know improvements in technology. The provision includes all other costs associated with landfills post-closure.

Post-closure care is required on seven closed rural landfills through to and including the year commencing 1 July 2033. Care for the Waimate landfill is required for one further year. This assumes that care is not required beyond the term of current resource consents.

The discount rate used is a rate that reflects current market assessments of the time value of money and the risks specific to Council.

Waimate Urban Sewer Main - Waimate Landfill

Whilst Landfill aftercare (post-closure) costs have been reviewed (and allowed for), a contingent liability still remains. The contingent liability relates to the main trunk sewer that traverses below the closed landfill and its replacement due to failure. No provision is provided as it is anticipated that the trunk sewer can be renewed using modern techniques that replace open trenching and at a comparable cost.

19 Employee Benefit Liabilities

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Accrued salaries and wages	\$ 83	\$ 120	\$ 75
Annual leave	281	274	285
Long service leave	3	16	4
Retirement gratuities	-	-	-
Total employee benefit liabilities	\$ 368	\$ 410	\$ 364
Represented by:			
Current liabilities	368	410	364
Non-current liabilities	-	-	-
	\$ 368	\$ 410	\$ 364

20 Public Debt

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Secured debt	\$ 71	\$ 23	\$ 33
Total Current liability portion	\$ 71	\$ 23	\$ 33
Non-current liability portion			
Secured debt	\$ 2,595	\$ 6,161	\$ 2,704
Total Non-current liability portion	\$ 2,595	\$ 6,161	\$ 2,704
Total Public Debt	\$ 2,666	\$ 6,184	\$ 2,737

The interest rates applying to the above loans is 3.99% (2018: 3.99%).

Fixed-rate debt

The Council's secured debt of \$2,666,000 (2018: \$2,737,000) is issued at fixed rates of interest until 2021.

Security

The overdraft is unsecured. The maximum amount that can be drawn down against the overdraft facility is \$200,000 (2018: \$200,000). There are no restrictions on the use of this facility.

Council loans are secured over either separate or general rates of the District.

Refinancing

Council manages its borrowings in accordance with its funding and financial policies, which includes a Liability Management policy. These have been adopted as part of the Council Long Term Plan.

Maturity analysis and effective interest rates

The following is a maturity analysis of Council borrowings. There are no early repayment options.

	Actual \$000	Actual \$000
Less than one year		
Overdraft	\$ -	\$ -
Overdraft Interest rate	9.50%	9.50%
Secured loans	\$ 71	\$ 33
Weighted average effective interest rate	3.99%	3.99%
Between one and five years		
Secured loans	\$ 2,595	\$ 2,704
Weighted average effective interest rate	3.99%	3.99%

Fair values of non-current borrowings

The carrying amounts of borrowings repayable approximate their fair value, as the effect of discounting is not significant.

The carrying amounts and the fair values of borrowings are as follows:

	Actual \$000	Actual \$000
Carrying amount		
Secured loans	\$ 2,666	\$ 2,737
Fair Value		
Secured loans	\$ 2,666	\$ 2,737

21 Equity

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Public Equity - Retained earnings			
As at 1 July	84,667	\$ 92,588	\$ 86,351
Transfers from/(to) special separate and trust funds	1,162	(276)	(1,338)
Transfers from/(to) asset revaluation reserves	-	-	-
Surplus/(deficit) for the year	732	(701)	(345)
Total Public Equity as at 30 June	\$ 86,561	\$ 91,611	\$ 84,667
Special separate and trust funds (restricted reserves)			
As at 1 July	\$ 3,207	\$ (4,474)	\$ 1,869
Transfers from/(to) public equity	(1,162)	276	1,338
Transfers from comprehensive revenue and expenditure	-	-	-
Total Special separate and trust funds as at 30 June	\$ 2,045	\$ (4,198)	\$ 3,207
Asset revaluation reserve			
As at 1 July	\$ 327,219	\$ 314,044	\$ 324,567
Transfers from/(to) public equity	-	-	-
Revaluation gains/(losses)	-	-	2,652
Impairment of revalued asset/reversal	-	-	-
Total Asset revaluation reserve as at 30 June	\$ 327,219	\$ 314,044	\$ 327,219
Fair value through comprehensive revenue and expenditure reserve (shares)			
As at 1 July	\$ 5,722	\$ 19,501	\$ 20,724
Revaluation gains/(losses)	-	3,150	(15,002)
Total Fair value through comprehensive revenue and expenditure reserve as at 30 June	\$ 5,722	\$ 22,651	\$ 5,722
Asset revaluation reserves consist of:			
Operational assets			
Land - freehold	\$ 5,172	\$ 4,667	\$ 5,172
Buildings	6,961	5,857	6,961
Restricted assets			
Land - restricted	4,720	4,530	4,720
Infrastructural assets			
Wastewater schemes	7,257	7,093	7,257
Rural water schemes	4,938	1,173	4,938
Urban water scheme	5,763	6,544	5,763
Road network	289,628	281,488	289,628
Stormwater schemes	2,304	2,333	2,304
Sanitation	476	359	476
	\$ 327,219	\$ 314,044	\$ 327,219
Special separate and trust funds (restricted reserves) consist of:			
Discretionary reserves	\$ 857	\$ 690	\$ 755
Restricted reserves	582	619	601
Trusts	221	204	214
Special Reserves	4,330	(295)	3,825
Depreciation Reserves	3,002	(239)	3,029
Non-Cash Reserves	-	811	811
Internal Loan Reserves	(6,947)	(5,987)	(6,028)
	\$ 2,045	\$ (4,198)	\$ 3,207

Restricted reserves relate to funds that are subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Also included in restricted reserves are reserves restricted by Council decision and Council may alter these reserves without reference to the Courts or a third party.

21 Equity (continued)**Financial reserves**

Council has Restricted Reserves, several types of Council created Reserves, and a Fair value through other comprehensive revenue and expenditure reserve (for movements in share investments value).

The Council created reserves, which are maintained by the council for a specific purpose, are categorised as follows:

- General Reserves
- Civic Amenities Rate Reserves
- Targeted Rate Reserves
- Internal Loan Reserves
- Asset Renewal Reserves

Separate Accounts are maintained for each activity to ensure that the funds are held and used for the specific purpose intended.

	Opening balance 1 July 2018 \$000	Deposits \$000	Withdrawals \$000	Closing balance 30 June 2019 \$000
Restricted Reserves				
Discretionary				
Perpetual Graves	\$ 94	\$ 5	\$ -	\$ 98
Esplanade	46	2	-	48
Subdivision Contribution	443	119	(25)	537
Waste Minimisation	172	31	(31)	171
Mayors Welfare Relief Fund	1	-	-	1
Restricted				
Endowment Land	229	11	-	240
Te Aka Road Grant - Rock fall Protection	62	3	-	65
Te Aka Road Grant - Recreational	84	4	-	89
Waimate Event Centre	188	9	(57)	140
Heritage Fund Reserve	6	5	(2)	10
Creative New Zealand Grant Reserve	1	11	(13)	-
NZ Sport & Recreation Grants - Reserve	2	10	(11)	1
Community Grant Reserve	2	10	(12)	-
Waimate Community Halls	27	1	-	28
Waimate Trackways Development Grant	-	20	(10)	10
Trusts				
Friends of Knottingley Park	1	-	(1)	-
Library Bequests	212	11	-	222
Non-cash				
Downlands Asset Replacement (Reclassified as Other Financial Asset Investment)	796	-	(796)	-
Downlands Capital Contributions	15	-	(15)	-
Total Restricted Reserves	\$ 2,381	\$ 252	\$ (973)	\$ 1,660
General Reserves				
General Reserves	\$ 675	\$ 1,256	\$ (840)	\$ 1,091
Property Reserve	157	37	(35)	159
Community Housing	(156)	-	-	(156)
Forestry Reserve	80	46	(76)	50
Camping	663	22	(13)	672
Rates Smoothing Reserve	437	29	-	466
Economic Development Special Grant Fund	7	110	(15)	101
Total General Reserves	\$ 1,863	\$ 1,500	\$ (979)	\$ 2,383
Civic Amenities Rate Reserve				
Civic Amenities Rate Reserve	\$ 1,317	\$ 134	\$ (179)	\$ 1,272
Total Civic Amenities Rate Reserve	\$ 1,317	\$ 134	\$ (179)	\$ 1,272

21 Equity (continued)

	Opening balance 1 July 2018 \$000	Deposits \$000	Withdrawals \$000	Closing balance 30 June 2019 \$000
Targeted Rate Reserves				
Urban Water Scheme	\$ (54)	\$ 45	\$ -	\$ (8)
Sewerage	349	84	-	433
Waste Management - Collection	169	-	(58)	111
Rural Water Scheme Operating Reserves				
Cannington/Motukaika	82	15	-	97
Cattle Creek	(16)	-	-	(16)
Hook/Waituna	(94)	-	(18)	(112)
Lower Waihao	127	20	-	147
Otaio/Makikihi	140	-	(19)	122
Waihaorunga	(64)	-	(9)	(73)
Waikakahi	(16)	-	(10)	(26)
Total Targeted Rate Reserves	\$ 623	\$ 164	\$ (114)	\$ 675
Internal Loan Reserves				
Urban Water Scheme	\$ (1,262)	\$ 40	\$ (830)	\$ (2,052)
Sewerage	(1,009)	38	-	(971)
Stormwater	-	-	(350)	(350)
Roading Renewals / Bridge Renewals	(398)	40	-	(358)
Waste Management - Disposal	(572)	22	-	(550)
Library / Local Government Centre Extension	-	-	-	-
Waimate District Community Complex	(2,737)	71	-	(2,666)
WEC Build - Additional Spend	(50)	50	-	-
Total Internal Loan Reserves	\$ (6,028)	\$ 261	\$ (1,180)	\$ (6,947)

21 Equity (continued)

	Opening balance 1 July 2018 \$000	Deposits \$000	Withdrawals \$000	Closing balance 30 June 2019 \$000
Asset Renewal Reserves				
General Asset Renewal Reserves				
General Reserves	\$ 402	\$ 296	\$ (212)	\$ 486
Property Reserve	866	142	(49)	960
Community Housing	446	39	-	485
Forestry Reserve	(85)	-	-	(85)
Camping	113	96	(52)	156
Stormwater	(14)	383	(488)	(118)
Civic Amenities Rate Asset Renewal Reserve				
Civic Amenities Rate Asset Renewal Reserve	(18)	282	(539)	(275)
Targeted Rate Asset Renewal Reserves				
Sewerage	470	124	(227)	366
Waste Management - Collection	197	-	(16)	180
Roading Reserve	-	-	-	-
Urban Water Scheme	20	976	(830)	166
Rural Water Schemes				
Cannington/Motukaika	141	14	-	154
Cattle Creek	8	1	-	9
Hook/Waituna	284	71	(29)	325
Lower Waihao	(172)	41	(45)	(175)
Otaio/Makikihi	(82)	67	(14)	(29)
Waihaorunga	75	16	(42)	48
Waikakahi	378	52	(81)	349
Total Asset Renewal Reserves	\$ 3,029	\$ 2,600	\$ (2,624)	\$ 3,002
Fair Value through other Comprehensive Revenue and Expenditure Reserve				
Fair Value through other Comprehensive Revenue and Expenditure	\$ 5,722	\$ -	\$ -	\$ 5,722
Total Fair Value through other Comprehensive Revenue and Expenditure Reserve	\$ 5,722	\$ -	\$ -	\$ 5,722
Total Reserves	\$ 8,907	\$ 4,911	\$ (6,049)	\$ 7,767

21 Equity (continued)**Financial reserves**

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

Restricted Reserves	Purpose	Council Activity
Discretionary		
Perpetual Graves	Future development of cemeteries in the District	Cemeteries
Esplanade	To purchase/develop esplanade strips or reserves	Parks and Public Spaces
Subdivision Contribution	Development of recreational reserves in the Waimate district	Parks and Public Spaces
Waste Minimisation	Waste Levy revenue received to fund waste minimisation initiatives	Waste Management
Mayors Welfare Relief Fund	Mayoral reserve for district welfare claims	Community Representation
Restricted		
Endowment Land	Purchase of endowment land	Property
Te Aka Road Grant - Rock fall Protection	Rock fall protection at Te Akatarawa Road	Roading
Te Aka Road Grant - Recreational	Development of public recreational areas adjoining Te Akatarawa Road	Camping
Waimate Event Centre	Investigation and/or refurbishment of the Waimate Event Centre	Property
Heritage Fund Reserve	Funding of district heritage related funds	Community Support
Creative New Zealand Grant Reserve	Funds allocated for distribution in the coming year	Community Support
NZ Sport & Recreation Grants - Reserve	Funds allocated for distribution in the coming year	Community Support
Community Grant Reserve	Funds allocated or to be allocated for distribution in the coming year	Community Support
Waimate Community Halls	To be determined - surplus funds from old Stadium Committee	TBD
Trusts		
Friends of Knottingley Park	Beautification of Knottingley Park	Parks and Public Spaces
Library Bequests	Purchase of Library Books	Library
Non-cash		
Downlands Asset Replacement	Asset Replacement for Downlands Water Scheme	Water Supply
Downlands Capital Contributions	Capital Contributions for Downlands Water Scheme	Water Supply
General Reserves		
General Reserves	General funds accumulated/borrowed over time	Investments and Finance, Building Control, Emergency Management, Regulatory Services, Dog and Animal Control, Community Representation, Strategy, Managing Services, Economic Development and Promotions, Community Support, Roading, and Stormwater Drainage
Property Reserve	Funds accumulated over time for Council property, including Rental Property, Local Government Centre, Waimate Airport, Waimate Event Centre and Queen Street Subdivision	Property
Community Housing	Funds accumulated/borrowed over time for Community Housing	Property
Forestry Reserve	Funds accumulated/borrowed over time for Forestry	Forestry
Camping	Funds accumulated over time for Camping facilities at Waitaki Lakes, Victoria Camp, Knottingley Park Camp and St Andrews Recreational Reserve Camp	Camping
Rates Smoothing Reserve	To spread the funding of specific expenditure items over a number of years to smooth the rates impact, e.g. District Plan revenue and expenditure	Resource Management

21 Equity (continued)**Civic Amenities Rate Reserve**

Civic Amenities Rate Reserve	Civic Amenities rates accumulated funds over time for activities subject to the Civic Amenities Rate	Property, Library, Cemeteries, Parks and Public Spaces, Swimming, and Waste Management
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Targeted Rate Reserves

Urban Water Scheme	General funds accumulated/borrowed for operation of the Waimate Urban Water Supply	Water Supply
Sewerage	General funds accumulated/borrowed for operation of the Waimate Urban Sewerage Network	Sewerage and Sewage
Waste Management - Collection	General funds accumulated for the operation of Waste Management	Waste Management

Rural Water Scheme Operating Reserves

Cannington/Motukaika	Funds accumulated for operation of the water supply scheme	Water Supply
Cattle Creek	Funds accumulated for operation of the water supply scheme	Water Supply
Hook/Waituna	Funds accumulated for operation of the water supply scheme	Water Supply
Lower Waihao	Funds accumulated for operation of the water supply scheme	Water Supply
Otaio/Makikihi	Funds accumulated for operation of the water supply scheme	Water Supply
Waihaorunga	Funds accumulated for operation of the water supply scheme	Water Supply
Waikakahi	Funds accumulated for operation of the water supply scheme	Water Supply

Internal Loan Reserves

Urban Water Scheme	Internally borrowed funds for future repayment by the users of the service	Water Supply
Sewerage	Internally borrowed funds for future repayment by the users of the service	Sewerage and Sewage
Roading Renewals / Bridge Renewals	Internally borrowed funds for future repayment by the users of the service	Roading
Waste Management - Disposal	Internally borrowed funds for future repayment by the users of the service	Waste Management
Waimate District Community Complex	Internally borrowed funds for future repayment by the users of the service	Property
Library / Local Government Centre Extension	Internally borrowed funds for future repayment by the users of the service	Property
WEC Build - Additional Spend	Internally borrowed funds for future repayment by the users of the service	Property

Asset Renewal Reserves**General Asset Renewal Reserves**

General Reserves	Funds accumulated for future asset replacement	Investments and Finance, Building Control, Resource Management, Emergency Management, Regulatory Services, Dog and Animal Control, Community Representation, Strategy, Managing Services, Economic Development and Promotions, and Community Support
Property Reserve	Funds accumulated for future asset replacement	Property
Community Housing	Funds accumulated for future asset replacement	Property
Forestry Reserve	Funds accumulated for future asset replacement	Forestry
Camping	Funds accumulated for future asset replacement for Camping facilities at Waitaki Lakes, Victoria Camp, Knottingley Park Camp and St Andrews Recreational Reserve Camp	Camping
Stormwater	Funds accumulated for future asset replacement	Stormwater Drainage

Civic Amenities Rate Asset Renewal Reserve

Civic Amenities Rate Asset Renewal Reserve	Funds accumulated for future asset replacement for activities subject to the Civic Amenities Rate	Property, Library, Cemeteries, Parks and Public Spaces, Swimming, and Waste Management
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21 Equity (continued)**Asset Renewal Reserves (continued)****Targeted Rate Asset Renewal Reserves**

Sewerage	Funds accumulated for future asset replacement	Sewerage and Sewage
Waste Management - Collection	Funds accumulated for future asset replacement	Waste Management
Roading Reserve	Funds accumulated for future asset replacement	Roading
Urban Water Scheme	Funds accumulated for future asset replacement	Water Supply

Rural Water Schemes

Cannington/Motukaika	Funds accumulated for future asset replacement of the Cannington/Motukaika water supply	Water Supply
Cattle Creek	Funds accumulated for future asset replacement of the Cattle Creek water supply	Water Supply
Hook/Waituna	Funds accumulated for future asset replacement of the Hook/Waituna water supply	Water Supply
Lower Waihao	Funds accumulated for future asset replacement of the Lower Waihao water supply	Water Supply
Otaio/Makikihi	Funds accumulated for future asset replacement of the Otaio/Makikihi water supply	Water Supply
Waihaorunga	Funds accumulated for future asset replacement of the Waihaorunga water supply	Water Supply
Waikakahi	Funds accumulated for future asset replacement of the Waikakahi water supply	Water Supply

Fair Value through other Comprehensive Revenue and Expenditure Reserve

Fair Value through other Comprehensive Revenue and Expenditure	Financial assets revaluation gains/(losses), at fair value, through Other Comprehensive Revenue and Expenditure	Investments and Finance
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22 Capital Commitments and Operating Leases

There was one capital commitment in relation to projects from Council's capital programme (2018: One).

Capital commitments represent capital expenditure contracted for at balance date but not yet incurred. The following contracts have been entered into:

Roading - In October 2018 Council signed a new three year contract commencing 1 November 2018.

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000
Capital Commitments		
Capital expenditure contracted for at balance date not yet incurred for property, plant and equipment:		
Buildings	\$ 28	\$ -
Plant and Equipment	154	-
Rural Water Schemes	-	-
Roading	-	2,261
	\$ 182	\$ 2,261
Capital Commitments		
Not later than one year	90	2,261
Later than one year, not later than five years	-	-
Later than five years	-	-
	\$ 90	\$ 2,261

Operating leases as lessee

Council leases property, plant and equipment in the normal course of business. The majority of these leases have non-cancellable terms between 36 to 60 months. The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000
Non-cancellable operating leases as lessee		
Not later than one year	\$ 133	\$ 152
Later than one year, not later than five years	-	35
Later than five years	-	-
	\$ 133	\$ 187

Operating leases as lessor

Council leases its vacant and leased land and property under operating leases. The majority of these leases have non-cancellable terms between 36 to 60 months. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000
Non-cancellable operating leases as lessor		
Not later than one year	\$ 129	\$ 110
Later than one year, not later than five years	298	362
Later than five years	-	3
	\$ 427	\$ 475

No contingent rents have been recognised in the Statement of Comprehensive Revenue and Expenditure during the period.

23 Contingencies

Contingent Assets

There are no Contingent Assets as at 30 June 2019 (30 June 2018: nil).

Contingent Liabilities

Council has a potential liability under the Emissions Trading Scheme if forests harvested in the last two years are not replanted.

Council is a participating employer in the DBP Contributions Scheme (the scheme), which is a multi-employer defined benefit scheme. If the other participating employers cease to participate in the scheme, Council could be responsible for any deficit of the scheme. Similarly, if a number of employers cease to participate in the scheme, Council could be responsible for an increased share of any deficit.

As at 31 March 2019, the scheme had Net assets of \$90.659 million and Past service liabilities \$92.450 million, at a funding level of 98.1%.

Each year the Board's Actuary carries out a review of the Scheme to determine an employer contribution rate sufficient to meet the accrued and future liabilities of the Scheme.

In the actuarial examination, completed as at 31 March 2018, the Actuary recommended the employer contribution rate to the Scheme be set at 1.0 times contributors' contributions from 1 April 2019. The recommendation was accepted and endorsed by the Board. Given the reduction in the Scheme's funding level at 31 March 2019, we expect the Actuary will recommend a further increase in the employer contribution rate with effect from 1 April 2020.

Council is not aware of any other contingent assets or contingent liabilities at 30 June 2019 (2018: \$nil). There are no unfulfilled conditions and other contingencies attached to New Zealand Transport Agency subsidies recognised.

24 Related Party Transactions and Key Management personnel

The following groups have been identified as related parties, through their relationship as subsidiaries, associates and joint ventures.

Joint Ventures

Timaru District Council - Downlands rural water scheme

Related party transactions and balances (Inter group transactions and balances)

Timaru District Council - Downlands rural water scheme

Services provided by Council
Accounts payable to Council

	Actual 30 June 2019 \$000		Actual 30 June 2018 \$000
\$	249	\$	234
	(249)		(234)
\$	-	\$	-

Waimate District Council collects rates on behalf of the Downlands Water Scheme and distributes them exactly to Timaru District Council.

Key Management personnel

Salaries and other short term employee benefits
Post employment benefits
Termination benefits
Councillors

	Actual 30 June 2019 \$000		Actual 30 June 2018 \$000
\$	921	\$	918
	-		-
	-		-
	232		215
\$	1,153	\$	1,133

Key management personnel includes the Mayor, Councillors, Chief Executive and other senior management personnel.

25 Remuneration

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000
Chief Executive	\$ 210	\$ 175
Additional benefits		
Employer Superannuation contribution	16	9
Motor Vehicle	4	4
Communication expenses	-	-
Total Chief Executive	\$ 230	\$ 188
Council Representatives		
Craig Rowley (Mayor)	\$ 71	\$ 66
Sharyn Cain (Deputy Mayor)	27	25
David Anderson	19	18
Peter Collins	19	18
Miriam Morton	19	18
Tom O'Connor	19	18
Sheila Paul	20	18
Jakki Guildford	19	18
David Owen	19	18
Total Council representatives	\$ 232	\$ 215

Note that the above amounts for Council Representatives are inclusive of reimbursement of expenses claimed.

26 Employee Staffing Levels and Remuneration

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000
Total full time equivalent number of employees	50.47	48.58
Represented by:		
Full time employees	44	42
Full time equivalent of all other employees	6.47	6.58

(Full time employees have employment contracts that are expressed as either 40 hours per week or 37.5 hours per week. An employee working either of these hours per week is classified as a "full time employee". For other employees their full time equivalent value is expressed as a ratio of either 40 hours per week or 37.5 hours per week depending on the employment contract they are a party to).

Numbers of employees, who are employed at 30 June, where annual remuneration is within the following bands:

\$0 - \$60,000	29	35
\$60,001 - \$80,000	14	10
\$80,001 - \$140,000	16	12
\$140,001 - \$200,000	1	1
	60	58

For both 2019 and 2018, the number of employees in the \$80,001 - \$100,000, and \$100,001 to \$120,000 bands was minimal and has been combined in the \$80,001 - \$140,000 band.

27 Severance Payments

For the year ended 30 June 2019 there were nil (2018: 2) severance payments made to employees (2018: \$20,000 and \$6,000).

28 Financial Instrument Categories

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000
Financial Assets		
Loans and receivables		
Cash and cash equivalents	\$ 4,107	\$ 4,199
Trade and other receivables (excluding prepayments)	1,395	1,734
Term deposits	44	1,802
Community loans	13	27
Loans to related parties	-	-
	\$ 5,559	\$ 7,762
Available for sale:		
Equity investments (at cost)		
Combined Rural Traders Ltd (CRT)	\$ 7	\$ 7
NZ Local Government Insurance Company Ltd	28	28
MGI Irrigation Company Ltd	1	1
Downlands Rural Water Scheme	3,080	-
Equity investments (at fair value)		
Alpine Energy Ltd	14,635	14,635
	\$ 17,751	\$ 14,671
Total financial assets	\$ 23,310	\$ 22,433
Financial Liabilities		
Financial liabilities at amortised cost		
Trade and other payables (excluding revenue in advance)	\$ 1,660	\$ 1,533
Borrowings	2,666	2,737
	\$ 4,326	\$ 4,270
Total financial liabilities	\$ 4,326	\$ 4,270

29 Capital Management

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

The LGA 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. Ratepayer's 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 principle 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 and not expecting them 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 LGA requires the Council to make adequate and effective provision in its Long Term Plan (LTP) 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 source and levels of funding are set out in the funding and financial policies in the LTP.

Council has the following Council created reserves:

- reserves for different areas of benefit;
- self-insurance reserves; and
- trust and bequest reserves.

Reserves for different areas of benefit are used where there is a discrete set of rate or levy payers as distinct from the general rate. Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves.

Self-insurance reserves are built up annually from general rates and are made available for specific unforeseen events. The release of these funds generally can only be approved by Council.

Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purposes. Interest is added to trust and bequest reserves where applicable and deductions are made where funds have been used for the purpose they were donated.

30 Insurance Disclosure

During the 2018/19 year Council had cover in place for its below ground infrastructure assets, provided by the Local Authority Protection Programme Disaster Fund (LAPP). In the event of a claim during this year Council would have had to fund 8 times its annual contribution before the LAPP Fund would pay 40% of the reinstatement costs of the loss, with Central Government meeting the remaining 60%.

The impact on insurance costs for the past four years is shown below:

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000	Actual 30 June 2017 \$000	Actual 30 June 2016 \$000
Insurance costs	\$ 261	\$ 228	\$ 211	\$ 219

Insurance on Assets

The Council has insurance policies covering water network; property, plant and equipment; motor vehicles and moving plant; and forestry assets. There is currently no council insurance on roading assets or any other self-insurance funds maintained by council.

Water Network Assets

The Council insures 40% of its value of underground water network assets with LAPP (Local Authority Protection Programme) with the remaining 60% being funded by Central Government. The total asset value for insurance purposes is \$58,613,933. Total group cover across 27 member councils in any one event is to a maximum of \$50 million less a \$10 million excess.

Property, Plant and Equipment

The combined sum insured of all Council Property, Plant and Equipment is \$46,440,264.

Vehicles and Moving plant

The total asset value for insurance purposes is \$1,097,464. All vehicles are insured for replacement value.

Forestry

The maximum insurance cover is \$1,653,139 for fire events and \$645,396 for windstorm.

Roading and Footpath Assets

The total asset value is \$455,890,000. However there is no current insurance for roads or bridges within the Waimate District, there is an expectation that Council will use NZTA emergency funds and council reserves and/or loans for local share. This is a risk in itself given NZTA has indicated that emergency works will be subject to stricter regime in the future.

31 Explanation of Major Variances against Budget

Council reported a surplus of \$732,000 against the LTP Budget deficit of \$701,000. The major variances are explained in the following table:

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Variance to 30 June 2019 \$000
Income Variances			
Rates Income (net of remissions)	\$ 9,608	\$ 9,873	\$ (265)
Downlands Joint Venture - Gain on investment	119	-	119
NZ Transport Agency government grants	3,384	3,107	277
Financial contributions	140	61	78
Fees and charges	1,099	1,015	84
Gain on changes in fair value of forestry assets	241	166	75
Forestry sales	87	-	87
Expenditure Variances			
Employee benefit expenses	4,015	4,213	198
Depreciation and amortisation	4,700	4,786	85
Audit fees	99	179	80
Conferences, seminars and training	106	184	78
Consultancy and legal expenses	62	249	187
Economic Development and Promotions, Council initiatives and rebranding	19	254	235
Road emergency reinstatement	435	-	(435)
Downlands Joint Venture - Expenditure	-	119	119
Sub-total Major Variances	5,242	4,238	1,004
All other revenues and expenditure	(4,510)	(4,939)	430
Total Surplus/(deficit)	\$ 732	\$ (701)	\$ 1,433

Rates income is below budget due to a change in accounting treatment for Downlands Water Supply. From 1 July 2018, the Downlands Joint Venture Investment has been recorded using the Equity Method (PBE IPSAS 36), whereas the LTP Budget was set based on the proportionate consolidation method (PBE IPSAS 8). The variance to budget also relates to Downlands Joint Venture - Gain on Investment and Expenditure below.

NZ Transport Agency government grants income exceeded the LTP Budget predominately due to Emergency Reinstatement works carried out following large rain events.

Financial contributions exceeded budget due to increased economic activity.

Fees and charges income exceeded budget mainly due to increased camping revenue at the Waitaki Lakes and other camping sites.

Gain on changes in fair value of forestry assets are the gains Council receive based on the Annual Forest Valuations, the gains on tree growth. This year the gains have exceeded the Budget due to price changes.

Forestry harvesting was expected to be completed by 30 June 2019, therefore there was no budget allowed. Some forestry harvesting income was received in July 2018.

Employment Benefit Expenses were below budget due to vacant positions and the timing of staff replacements.

Depreciation and amortisation expenses were below budget, predominately due to reduced depreciation than planned in the Water Supply activities, in addition to reduced depreciation on motor vehicles due to the delay in vehicle replacements.

As the Annual Plan 2019/20 did not require auditing due to no significant changes from the Long Term Plan 2018-28 and therefore no obligation to consult, the budget provided was not spent resulting in a favourable variance.

Conferences, seminars and training expenditure was below budget due to targeted training.

A reduction in the need for legal expertise and consultancy has resulted in expenditure favourable to budget.

Economic Development and Promotions, Council Initiatives and Rebranding expenditure is below budget, with the budget to be carried forward to the 2019/20 year for implementation of the Economic Development strategy and initiatives.

32 Events After Balance Date

There are no significant events after balance date.

33 Transition to Equity Accounting - Downlands Joint venture

The Downlands Water Supply Joint Venture was accounted for using the proportionate consolidation method (PBE IPSAS 8) for the year ended 30 June 2018, as disclosed in the Annual Report 2017/18. For the year ended 30 June 2019, Council has decided to transition and account for the Joint Venture using the Equity Method (PBE IPSAS 36). Following are the movements as a result of this transition:

	Actual 30 June 2019 IPSAS 8 \$000	Transition to IPSAS 36 \$000	Actual 30 June 2019 \$000
Statement of Comprehensive Revenue and Expenditure			
Revenue			
Rates (net of remissions)	\$ 265	\$ (265)	\$ -
Interest revenue	26	(26)	-
Other revenue	3	116	119
Total Revenue	\$ 294	\$ (175)	\$ 119
Expenditure			
Depreciation	\$ 67	\$ (67)	\$ -
Other expenses	108	(108)	-
Total Expenditure	\$ 175	\$ (175)	\$ -
Total Surplus / (Deficit)	\$ 119	\$ -	\$ 119
Statement of Financial Position			
Current Assets			
Cash and cash equivalents	\$ 71	\$ (71)	\$ -
Trade and other receivables	53	(53)	-
Total Current Assets	\$ 124	\$ (124)	\$ -
Non Current Assets			
Infrastructural assets	\$ 2,057	\$ (2,057)	\$ -
Other financial assets	945	2,135	3,080
Total Non Current Assets	\$ 3,002	\$ 78	\$ 3,080
Current Liabilities			
Trade and other payables	\$ 46	\$ (46)	\$ -
Total Current Liabilities	\$ 46	\$ (46)	\$ -
Total Assets and Liabilities	\$ 3,172	\$ (92)	\$ 3,080
Equity			
Public Equity	\$ 2,144	\$ (2,144)	\$ -
Special separate and trust funds	936	2,144	3,080
Total Equity	\$ 3,080	\$ -	\$ 3,080

COST OF SERVICE VARIANCES FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Variance 30 June 2019 \$000	Actual 30 June 2018 \$000
Community Facilities				
Camping	9	(83)	92	30
Cemeteries	(21)	(10)	(11)	(20)
Event Centre	(31)	(124)	92	(48)
Parks and Public Spaces	(163)	(100)	(63)	(76)
Property	(21)	(154)	132	69
Swimming Pool	6	-	6	20
Total Community Facilities	(221)	(469)	248	(25)
Community Services				
Community Support	9	(25)	34	11
Economic Development and Promotions	118	(150)	268	58
Emergency Management	30	-	30	(270)
Library	42	-	42	10
Total Community Services	199	(175)	374	(191)
District Planning & Reg. Serv.				
Animal Management	12	-	12	(10)
Building Control	107	-	107	118
Environmental Services	16	-	16	24
Resource Management	126	30	95	86
Total District Planning & Reg. Serv.	261	30	231	218
Organisation and Governance				
Central Administration	341	-	341	194
Community Representation	35	13	23	46
Investments and Finance	125	126	(1)	(6)
Strategy	108	(67)	176	(63)
Total Organisation and Governance	610	71	539	171
Roading and Footpaths				
Roading and Footpaths	(139)	(69)	(70)	(774)
Water Supply				
Rural Water Supply	18	(57)	74	83
Urban Water Supply	18	(27)	45	57
Total Water Supply	35	(84)	119	140
Sewerage and Sewage				
Sewerage and Sewage	46	21	25	75
Waste Management				
Waste Management	(81)	(26)	(55)	25
Stormwater				
Stormwater Drainage	23	-	23	16
Total Surplus / (deficit)	732	(701)	1,434	(345)

CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019

	Replacement Level of Service Additional Demand	REP LOS AD	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Water Supply Group					
Cannington - Renewals		REP	-	5	-
Cannington - Drinking Water Compliance Upgrade		LOS		700	-
Hook / Waituna - Renewals		REP	3	20	4
Hook / Waituna - Modelling future useage		AD	22	-	-
Hook / Waituna - Filtration/Coagulation		REP	-	-	12
Hook / Waituna - Drinking Water Intake/Plant Compliance Upgrade		LOS	1	400	-
Hook / Waituna - Simmons Pumphouse Pump 2 Renewal		LOS	4	6	-
Lower Waihao - Renewals		REP	1	5	5
Lower Waihao - Drinking Water Intake/Plant Compliance Upgrade		LOS	5	15	7
Lower Waihao - Old Ferry Rd 150mm AC Renewal		REP	39	40	-
Otaio / Makikihi - Sullivan - Tavistock 80AC 1000m		REP	-	-	33
Otaio / Makikihi - Water Main Renewals		REP	13	17	-
Otaio / Makikihi - Tavistock Bore - Treatment Filter & UV		LOS	1	167	-
Waihaorunga - Renewals		REP	-	4	-
Waihaorunga - Drink Water Intake/Plant Compliance Upgrade		LOS	42	8	-
Waikakahi - Renewals		REP		5	-
Waikakahi - Drinking Water Intake/Plant Compliance Upgrade		LOS	10	15	-
Waikakahi - Dyer/Cochrane - 800m 40 OD		REP	5	5	-
Waikakahi - Elephant Hill Rd Dyer -1.5km 63 OD (16bar), 1km		REP	17	29	-
Waikakahi - H Dyer Back Face		REP	5	5	-
Waikakahi - Telemetry - Claytons Resevoir		REP	7	8	-
Waikakahi - Telemetry - Dog Kennel Repeater		REP	7	8	-
Waikakahi - Pump 2 Renewal		REP	29	28	-
Urban Water - Rising Main Renewals		LOS	331	214	37
Urban Water - Lateral Renewals		LOS	66	60	-
Urban Water - AC Water Main Renewals		LOS	52	110	28
Urban Water - CI Water Main Renewals		LOS	146	160	33
Urban Water - Manchester Road Bore Replacement		REP	157	-	-
Urban Water - Urban Plant Redundancy		REP	-	-	39
Urban Water - Tim Rd Retic Sub Pump 1 Harmonic Filter		LOS	-	25	-
Urban Water - Man Rd Plant - Treatment Filter & UV		LOS	68	167	-
Urban Water - Telemetry - Waimate Reservoir		REP	9	8	-
Urban Water - Miscellaneous		LOS	-	2	2
			1,042	2,234	200
Waste Management Group					
Waste Management - Wheelie Bin Replacements		REP	14	3	4
Waste Management - Refuse/Recycle Bins - Public Toilet		LOS	-	4	-
Waste Management - Recycling Crates		REP	2	-	-
Waste Management - Compactor		LOS	42	-	-
			58	7	4
Stormwater Group					
Stormwater - Manse Street (Town Belt to Harris)		LOS	460	39	-
Stormwater - Belt Street to Town Belt		LOS	-	40	-
Stormwater - Consent & Management Plan		LOS	-	-	11
Stormwater - Pipeline, New Sumps Intersection Shearman/Glasg		LOS	28	104	-
Stormwater - Weather Station		LOS	-	7	-
Stormwater - CCTV Assessment of Mains		LOS	-	5	-
			488	195	11

CAPITAL EXPENDITURE CONTINUED FOR THE YEAR ENDED 30 JUNE 2019

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Sewerage Group					
Sewer - Waimate Urban Renewals		REP	108	22	26
Sewer - Aerator 2		REP	44	-	-
Sewer - Mill Road Extension		AD	-	-	5
Sewer - Aerator 1		REP	9	-	-
Sewer - Edward Street Upgrade (Renewal)		LOS	8	551	-
Sewer - Cable Extension for Aerator 1		REP	11	-	-
Sewer - Weather Station - at WWTP		LOS	7	6	-
Sewer - Telemetry - WWTP		REP	15	8	-
Sewer - WWTP Repair of Riprap wall on Ponds		REP	25	40	-
Sewer - Disposal Field Border Dyke Maintenance		REP	-	11	-
			227	638	31
Roading and Footpaths Group					
Roading - Resealing		REP	1,273	1,250	1,203
Roading - Drainage construction		REP	151	195	291
Roading - Culvert replacement		REP	122	107	133
Roading - Kerb and Channel renewal		REP	238	123	2
Roading - Concrete Ford renewal		REP	-	45	-
Roading - Pavement rehabilitation		REP	313	301	110
Roading - Structures Component replacements		REP	198	152	152
Roading - Sign renewal		REP	48	59	60
Roading - Minor improvements		LOS	272	330	380
Roading - Footpath renewal		REP	183	150	107
Roading - Minor improvements (non-sub)		LOS	9	25	-
Roading - Seal extensions		LOS	71	50	-
Roading - Development		LOS	64	60	-
			2,943	2,847	2,436

CAPITAL EXPENDITURE CONTINUED FOR THE YEAR ENDED 30 JUNE 2019

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Organisation and Governance Group					
Corporate Services - Vehicle Replacement		REP	-	30	28
Corporate Services - Cleaners Vehicle		LOS	-	35	-
Corporate Services - Miscellaneous		REP	3	-	4
Corporate Services - Magiq Performance & EPO Upgrade		REP	-	-	64
Corporate Services - Magiq v4 Upgrade		REP	-	-	17
Corporate Services - Furniture & Fittings		REP	16	15	-
Corporate Services - Community CCTV 2018		LOS	1	-	45
Corporate Services - Computers / Hardware		REP	13	15	6
Corporate Services - General		REP	-	10	-
Corporate Services - UPS		REP	-	-	3
Corporate Services - Magiq Upgrades / Single Customer Database		LOS	-	10	27
Regulatory Group - Office Equipment		REP	1	-	-
Utilities - Sundry Plant Renewals		REP	9	22	7
Utilities - Replacement Tablets for Staff (AssetFinda)		REP	10	-	-
Utilities - Vehicle replacement		REP	-	13	-
Utilities - Vehicle replacement		REP	-	32	-
Utilities - Miscellaneous Office Equipment		REP	-	-	2
Roading - Vehicle Replacement		REP	-	32	-
Roading - Office Equipment		REP	4	-	-
Asset Management - SCADA		REP	10	9	-
Parks - Plant and Machinery		REP	1	8	-
Parks - Walker Mower Replacement		REP	48	41	-
Parks - John Deere Tractor Replacement		REP	74	84	-
Parks - Vehicle Replacement		REP	-	32	-
Parks - Vehicle Replacement		REP	-	32	-
Parks - Vehicle Replacement		REP	-	32	-
			188	452	204
District Planning and Regulatory Services Group					
Building control - General Equipment		REP	1	-	-
Building Control - Online Building Consents software		LOS	17	20	-
Animal Management - Vehicle Replacement		REP	-	37	-
			18	57	-
Community Services Group					
Economic Development - Miscellaneous capital		REP	1	-	-
Economic Development - Drone and Camera		LOS	4	-	-
Library - Furniture and shelving		REP	1	-	-
Library - Books		REP	64	60	51
Library Software - Upgrade to Koha Software		REP	1	-	-
Library Software - Self Service and Item Security		LOS	26	60	-
			97	120	51

CAPITAL EXPENDITURE CONTINUED FOR THE YEAR ENDED 30 JUNE 2019

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Community Facilities Group					
Property - Court House Upgrade / Roof etc		REP	28	-	-
Property - Reseal Michael Street Yard		REP	-	-	9
Property - Tennant St Dwelling miscellaneous capital		REP	-	-	2
Local Govt Centre - Meeting Room Refurbishment		REP	4	30	-
Local Govt Centre - Library / LGC Extension Scoping and Plans		LOS	1	-	-
Local Govt Centre - Sundry Purchases		REP	3	5	2
Local Govt Centre - Heatpumps		REP	5	10	-
Community Housing - Hot Water Cylinders		REP	-	5	-
Public Toilets - Victoria Park Playground		REP	7	-	44
Event Centre - Landscaping Improvements		LOS	-	40	-
Event Centre - Internal Fitout (WDCF Funds)		LOS	-	-	39
Event Centre - Bike Racks			-	-	-
Plant & Mach - Cleaning machine / scrubber			-	-	-
Event Centre - Miscellaneous capital		LOS	8	-	4
Event Centre - Online Booking System		LOS	-	20	-
Waitaki Lakes - SCADA Water Monitoring System		REP	2	-	1
Waitaki Lakes - Pipe Renewals		REP	21	10	-
Waitaki Lakes - Chlorine Dosing Te Aka & Waitangi		LOS	-	48	-
Waitaki Lakes - Vehicle Relacement		REP	-	32	-
Waitaki Lakes - Furniture & Fittings		REP	4	-	-
Victoria Park Camp - Driveway Reseal		REP	-	8	-
Victoria Park Camp - Driveway Reseal (Tennant St Cabins)		REP	-	25	-
Victoria Park Camp - Upgrade Tennant St Cabins		REP	-	-	13
Victoria Park Camp - Appliances		REP	5	5	3
Victoria Park Camp - Upgrade Power Points		REP	14	18	-
Capital - Victoria Camp - appliances		REP	-	-	-
Knottingley Park Camp - Power Points		REP	5	10	-
Knottingley Park Camp - Hot Water Cylinder		REP	2	-	-
Cemetery - Upgrade Workshop / Office / Toilet		REP	-	-	7
Morven Reserve - Relocate Playground		REP	23	-	1
Victoria Park - Sundry Plant		REP	3	7	8
Victoria Park - Replace Ausplay Playground		REP	-	-	209
Victoria Park - Repair Asphalt in Works Yard		REP	14	-	-
Victoria Park - Repair Asphalt in Playground Carpark		REP	2	-	-
Victoria Park - Mower Replacement		REP	57	-	-
Victoria Park - Parks Officer Motor Vehicle		REP	-	-	30
Victoria Park - Smoko Room Heatpump		REP	-	-	-
Knottingley Park - Reseal Driveway		REP	-	25	3
Knottingley Park - Replace Culvert and Small Bridge		REP	6	18	-
Knottingley Park - Sealing and Stormwater		REP	4	-	-
Knottingley Park - Replace Two See-Saws		REP	-	-	1
Urban Reserves - Playground Safety Matting		REP	22	-	-
Urban Reserves - Playground Equipment *Unbudgeted*		REP	-	-	-
Swimming Pool - Sundry Plant		REP	-	-	6
Swimming Pool - Upgrade Changing Rooms		REP	21	-	-
Swimming Pool - Replace Heating System		REP	239	-	10
Swimming Pool - Inflatables		REP	4	4	-
Swimming Pool - Miscellaneous Furniture & Fittings		REP	2	-	-
			506	320	392

CAPITAL EXPENDITURE CONTINUED FOR THE YEAR ENDED 30 JUNE 2019

	Replacement Level of Service Additional Demand	REP LOS AD	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Replacement			3,800	3,959	2,763
Level of Service			1,745	2,911	560
Additional Demand			22	-	5
Total Capital Expenditure			5,567	6,870	3,329

STATEMENT OF INTERNAL BORROWINGS BY GROUP FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Internal Borrowings			
Water Supply Group			
Opening borrowings	(1,262)	(1,262)	(1,303)
Additional drawdown	(830)	(1,300)	-
Repayments	40	40	41
Closing borrowings	(2,052)	(2,522)	(1,262)
Waste Management Group			
Opening borrowings	(571)	(571)	(593)
Additional drawdown	-	-	-
Repayments	22	22	22
Closing borrowings	(549)	(549)	(571)
Stormwater Group			
Opening borrowings	-	-	-
Additional drawdown	(350)	(150)	-
Repayments	-	-	-
Closing borrowings	(350)	(150)	-
Sewerage Group			
Opening borrowings	(1,009)	(1,010)	(1,043)
Additional drawdown	-	(400)	-
Repayments	38	38	33
Closing borrowings	(972)	(1,372)	(1,009)
Roading and Footpaths Group			
Opening borrowings	(398)	(398)	(400)
Additional drawdown	-	-	-
Repayments	40	40	2
Closing borrowings	(358)	(358)	(398)
Organisation and Governance Group	-	-	-
District Planning and Regulatory Services Group	-	-	-
Community Services Group	-	-	-
Community Facilities Group			
Opening borrowings	(2,787)	(2,739)	(2,938)
Additional drawdown	-	-	-
Repayments	121	23	151
Closing borrowings	(2,666)	(2,716)	(2,787)
Total Internal Borrowings	(6,947)	(7,667)	(6,028)

STATEMENT OF INTERNAL INTEREST BY GROUP FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Internal Interest Revenue			
Water Supply Group	63	46	53
Waste Management Group	33	32	31
Stormwater Group	6	-	6
Sewerage Group	40	28	29
Roading and Footpaths Group	-	-	7
Organisation and Governance Group - Other internal interest	132	-	116
Organisation and Governance Group - Interest on internal borrowings	302	310	316
District Planning and Regulatory Services Group	42	34	32
Community Services Group	16	5	11
Community Facilities Group	178	133	161
Total Internal Interest Revenue	812	588	761
Internal Interest Expenditure			
Water Supply Group - Other internal interest	25	37	30
Water Supply Group - Interest on internal borrowings	63	63	65
Waste Management Group - Interest on internal borrowings	29	29	30
Stormwater Group - Other internal interest	1	3	2
Sewerage Group - Interest on internal borrowings	50	50	52
Roading and Footpaths Group - Other internal interest	24	9	8
Roading and Footpaths Group - Interest on internal borrowings	20	20	20
Organisation and Governance Group - Other internal interest	437	208	362
District Planning and Regulatory Services Group - Other internal interest	1	-	1
Community Services Group - Other internal interest	9	7	10
Community Facilities Group - Other internal interest	44	15	33
Community Facilities Group - Interest on internal borrowings	108	148	149
Total Internal Interest Expenditure	812	588	761

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WATER SUPPLY GROUP

WHAT WE DO:

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

- **Urban Water Supply**

Council provides a regular supply of potable water to the designated urban area and the fringe rural areas of Waimate (population 3,000 approx) to serve drinking, commercial and fire protection purposes. Two secure ground water bores at Timaru Road and Manchester Road supply the urban network via a reservoir at Mill Road. Council monitors water quality, and plans for future water supply needs.

- **Rural Water Supply**

The Waimate District Council operates six rural water schemes (Cannington/Motukaika, Lower Waihao, Otaio/Makikihi, Waihaorunga, Waikakahi, Hook/Waituna) and in addition, incorporated societies run Hakataramea and Cattle Creek (Upper Waihao), with Downlands being supplied and administered by Timaru District Council, with a share holding by Waimate District Council. Some schemes do not currently comply with NZ Drinking Water Standards 2005 (Revised 2018).

The Water Supply Group provides water to approximately 3,160 households, businesses and properties throughout the District. We aim to provide water continuously.

WHY WE PROVIDE IT:

Council is required by statute to provide potable water to the residents of Waimate. (ie Health Act, Local Government Act 2002). The supply of a reliable and cost-effective water service contributes to the health of the community as well as serving a fire-fighting capability. Council must meet rising demand from residential and industrial growth.

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

COMMUNITY OUTCOMES

ACTIVITY	COMMUNITY OUTCOMES
Urban and Rural Water	Thriving Community <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity • A district that encourages development Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we do it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
There is an economic cost to the community to treat drinking water to meet the legislative requirements.	Council will actively lobby Central Government for funding to comply with Drinking Water Standards.
Without good management there is a risk that natural water sources are inappropriately depleted.	Water is a consented activity. Council are mindful to manage wisely our current water allocation.

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide safe drinking water			
How we do it	<ul style="list-style-type: none"> • Manage and monitor all water supplies under requirement of Drinking Water Standards • Monitor ongoing regulatory change for water supply activities • Implement Water Safety Plans for drinking water schemes 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Extent of compliance with Drinking Water Standards (Part 4) - Bacterial Compliance (M) Target: Bacterial Compliance all schemes	Waimate: Timaru Rd - Yes Waimate: Manchesters Bore - No Otaio/Makikihi: Tavistock - Yes Hook/Waituna - No Lower Waihao - Yes Waikakahi - No Waihaorunga: Main - No Waihaorunga: Tavendales - Yes Cannington/Motukaika - Yes	Partially achieved ¹ (2017/18: Partially achieved)
	Extent of compliance with Drinking Water Standards (Part 5) - Protozoal Compliance (M) Target: Protozoal Compliance all schemes	Waimate: Timaru Rd - Yes Waimate: Manchesters Bore - No Otaio/Makikihi: Tavistock - No Hook/Waituna - No Lower Waihao - No Waikakahi - No Waihaorunga: Main - No Waihaorunga: Tavendales - No Cannington/Motukaika - No	Not achieved ¹ (2017/18: Partially achieved)

2. Provide a continuous, appropriate and safe water system throughout the District with excellent customer service			
How we do it:	<ul style="list-style-type: none"> • Manage and monitor all water supplies • Respond to complaints about water appearance, taste and smell • Provide a customer service request system 24 hours a day 7 days a week • Investigate and resolve water supply services complaints • Maintain water supply schemes and respond to service failures or faults 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Median attendance and resolution times for urgent and non-urgent call-outs for water supply faults or unplanned interruptions to the networked reticulation system* ² (M)		
	Attendance to urgent call-out - < 1 hour	Median attendance to urgent call-out = 0:59 (h:mm)	Achieved (2017/18: Achieved)
	Resolution for urgent call-out - < 24 hours	Median resolution to urgent call-out = 4:00 (h:mm)	Achieved (2017/18: Achieved)
	Attendance to non-urgent call-out - <24 hours	Median attendance to non urgent call-out = 2:08 (h:mm)	Achieved (2017/18: Achieved)
	Resolution for non-urgent call-out - 72 hours	Median resolution to non-urgent call out = 5:52 (h:mm)	Achieved (2017/18: Achieved)
	Total number of complaints received about:	Urban connections = 1935	Rural connections = 1254
	1.drinking water clarity	None (1 unjustified)	None (1 unjustified)
	2.drinking water taste	1 justified (1 unjustified)	1 justified
	3.drinking water odour	2 justified (1 unjustified)	None (1 unjustified)
	4.drinking water pressure or flow	1 justified (1 unjustified)	7 justified (7 unjustified)
	5.continuity of supply	None	22 justified (8 unjustified)
	6.Council's response to these issues (M)	None	None
	Target: Urban < 10 justified complaints per 1000 connections.	Number of justified complaints per 1000 connections = 2	Number of complaints per 1000 connections = 24
	Target: Rural < 40 justified complaints per 1000 connections		
	Percentage of residents satisfied with water supply services	70% of surveyed residents are satisfied with the water supply and service	Not Achieved (2017/18: Not measured)
	Target: > 85% satisfied or very satisfied residents	86% of surveyed users are satisfied with the piped water supply	
<p>* Attendance: from the time Council receives notification to the time that service personnel reach site</p> <p>Resolution: from the time Council receives notification to the time that service personnel confirm resolution of the fault or interruption</p>			

3. Provide reliable, efficient and well planned water infrastructure and services that meets the needs of the community			
How we do it:	<ul style="list-style-type: none"> • Monitor demand on all water supply schemes • Manage growth of network • Provide water supply for domestic, commercial, fire-fighting, rural and industrial purposes • Monitor condition and performance of water supply reticulation and assets and analyse data to predict asset failure/identify priority improvements required • Complete capital expenditure programme associated with developing the network • Minimise the disruptions to water supplies • Provide a restricted supply of water to customers on rural water schemes • Implement leak detection and reduction programme 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	The average consumption of drinking water per day per resident within the Waimate district (M) Target: Average normal demand < 840 litres per day	Average normal demand 352.4 litres per day	Achieved (2017/18: Achieved)
	Percentage of real water loss from Council's network reticulation systems (M) Target: < 35% real water loss.	Real water loss = 42.0%	Not achieved ⁴ (2017/18: Not achieved)
	The number of unprogrammed maintenance interruptions to the urban network Target: Unprogrammed maintenance interruptions <5	Unprogrammed maintenance interruptions = 0	Achieved (2017/18: Achieved)
	The number of unprogrammed maintenance interruptions to the rural network Target: Unprogrammed maintenance interruptions <50	Unprogrammed maintenance interruptions = 0 N.B. Council Rural Water Scheme policy requires consumers to have 96 hours (4 days) storage. Therefore any interruption is minimised or a non-event.	Achieved (2017/18: Achieved)

PERFORMANCE MEASURE DETAILS

¹ Compliance (bacterial and protozoal) with drinking-water standards: This measure is only partially achieved as a number of the plants are yet to be upgraded to meet the bacteria and protozoal compliance criteria required by the drinking water standards. The following plants are to be upgraded:

- Hook/Waituna: A trial ultra-filtration plant has been trailed at the plant with good results. The upgrade is still in process and will roll over into 2019/20.
- Lower Waihao: Drinking Water Standards upgrades to be completed in 2020/21 year. The scheme has an active Water Safety Plan.
- Waimate: Manchester Bore is currently being upgraded to meet Drinking Water Standards. A new compliant bore was constructed in 2018, and a new plant is being built that will house a UV reactor and chlorination unit, which is due to be completed end of November 2019. It is also planned that Timaru Road Bore Treatment Plant will be upgraded with addition of a UV reactor. Bore security will be sort and kept at both bores
- Otaio-Makihiki: The installation of UV reactor is planned for Tavistock Bore as well as seeking Bore Security to achieve compliance

Other Rural Water scheme Plants are planned to be upgraded to meet the Drinking Water Standards, however there are continuing reviews of the present New Zealand drinking water standards, legislation and 3 Waters industry, and therefore compliance upgrade options for water supplies are still being reviewed. Because of these reviews and potential changes and options, the planned upgrades for Rural Water schemes have been put on hold to a later date. This has been in agreement with Drinking Water Assessor, on the condition of increase remote monitoring via telemetry and control, which has been started. Council continues to work with the rural water scheme Committees to ensure a suitable outcome as part of the 2018-28 Long Term Plan and compliance with drinking water standards. The remaining plants to be upgraded to meet compliance are:

- Cannington-Motukaika: Cannington Intake
- Waihaorunga: Waihaorunga Main
- Waihaorunga: Tavendales
- Waikakahi: Waikakahi Intake

² This performance measure does not align with the 2018-28 Long Term Plan performance measure. The results provided are for both urban and rural network supplies.

³ Complaints about rural water supply: Due to the nature and mechanics of a rural water scheme, and a number of factors beyond Council's control (ie members of public damaging pipe network) there is a greater potential for a loss of water pressure and continuity of supply. Council does have a renewals programme for pipe and points of supply (ie restrictor).

⁴ Real Water Loss: At present Council only has meters at the Timaru Road and Manchesters Road plants and no zone or points of supply meters. Therefore we are unable to measure true water usage in Waimate and have to rely on an assumed water loss calculation for this reporting.

WATER SUPPLY GROUP **FUNDING IMPACT STATEMENT** **FOR THE YEAR ENDED 30 JUNE 2019**

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
Sources of operating funding			
General rates and rates penalties	\$ 2	\$ 2	\$ 12
Targeted rates	1,907	2,167	1,936
Subsidies and grants for operating purposes	-	-	-
Fees and charges	26	19	20
Interest and dividends from investments	4	23	18
Internal charges and overheads recovered	139	110	42
Local authority fuel tax, fines, infringements fees other	26	39	96
Total operating funding	2,103	2,359	2,124
Applications of operating funding			
Payments to staff and suppliers	999	1,058	1,245
Finance costs	-	26	-
Internal charges and overheads applied	724	750	296
Other operating funding applications	-	-	-
Total application of operating funding	1,723	1,834	1,541
Surplus / (deficit) of operating funding	380	525	583
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	48	22	25
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	48	22	25
Applications of capital funding			
Capital expenditure - to meet additional demand	22	-	-
Capital expenditure - to improve the level of service	726	1,743	-
Capital expenditure - to replace existing assets	294	491	611
Increase/(decrease) in reserves	(614)	(1,687)	(3)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	428	547	608
Surplus/(deficit) of Capital Funding	(380)	(525)	(583)
Funding balance	-	-	-

WATER SUPPLY GROUP

SERVICE PERFORMANCE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 2	\$ 2	\$ 12
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	1,906	2,166	1,992
Revenue from activities	180	166	204
Other revenue (including internal interest)	181	46	52
Total revenue	2,269	2,380	2,260
Expenditure			
Employee benefit expenses	\$ -	\$ -	\$ -
Depreciation and amortisation	507	631	564
Finance expenses (including internal interest)	88	126	95
Other expenses	1,639	1,707	1,461
Total expenditure	2,234	2,464	2,120
Operating Surplus/(deficit)	\$ 35	\$ (84)	\$ 140

Significant variations from Long Term Plan 2018-28

For Actual 2019 the Downlands Joint Venture has been accounted for using the equity method (PBE IPSAS 36), where any investment gains or losses are recorded in Other Income or Other Expenditure. The LTP Budget and Actual 2018 comparison financials are disclosed based on the proportionate consolidation method (PBE IPSAS 8), where each revenue and expenditure item is recorded separately. This results in variances for Targeted Rates, Other Revenue, Depreciation expenses and Other Expenses due to this change in accounting treatment.

Other Expenses include Electricity expenditure which has exceeded LTP Budget and Actual 2018 due to an extra payment to align our electricity charges to contracted prices, dating back to January 2018 that had not previously been accounted for.

Capital Expenditure - The Drinking Water Compliance upgrades for Cannington, Hook / Waituna and Otairo / Makikihi have been deferred at this stage. The Manchesters Road Bore Replacement project was partially funded from insurance proceeds following a fire in 2018.

		Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Capital Expenditure				
Cannington - Renewals	REP	-	5	-
Cannington - Drinking Water Compliance Upgrade	LOS	-	700	-
Hook / Waituna - Renewals	REP	3	20	4
Hook / Waituna - Modelling future useage	AD	22	-	-
Hook / Waituna - Filtration/Coagulation	REP	-	-	12
Hook / Waituna - Drinking Water Intake/Plant Compliance Upgrade	LOS	1	400	-
Hook / Waituna - Simmons Pumphouse Pump 2 Renewal	LOS	4	6	-
Lower Waihao - Renewals	REP	1	5	5
Lower Waihao - Drinking Water Intake/Plant Compliance Upgrade	LOS	5	15	7
Lower Waihao - Old Ferry Rd 150mm AC Renewal	REP	39	40	-
Otaio / Makikihi - Sullivan - Tavistock 80AC 1000m	REP	-	-	33
Otaio / Makikihi - Water Main Renewals	REP	13	17	-
Otaio / Makikihi - Tavistock Bore - Treatment Filter & UV	LOS	1	167	-
Waihaorunga - Renewals	REP	-	4	-
Waihaorunga - Drink Water Intake/Plant Compliance Upgrade	LOS	42	8	-
Waikakahi - Renewals	REP	-	5	-
Waikakahi - Drinking Water Intake/Plant Compliance Upgrade	LOS	10	15	-
Waikakahi - Dyer/Cochrane - 800m 40 OD	REP	5	5	-
Waikakahi - Elephant Hill Rd Dyer -1.5km 63 OD (16bar), 1km	REP	17	29	-
Waikakahi - H Dyer Back Face	REP	5	5	-
Waikakahi - Telemetry - Claytons Resevior	REP	7	8	-
Waikakahi - Telemetry - Dog Kennel Repeater	REP	7	8	-
Waikakahi - Pump 2 Renewal	REP	29	28	-
Urban Water - Rising Main Renewals	LOS	331	214	37
Urban Water - Lateral Renewals	LOS	66	60	-
Urban Water - AC Water Main Renewals	LOS	52	110	28
Urban Water - CI Water Main Renewals	LOS	146	160	33
Urban Water - Manchester Road Bore Replacement	REP	157	-	-
Urban Water - Urban Plant Redundancy	REP	-	-	39
Urban Water - Tim Rd Retic Sub Pump 1 Harmonic Filter	LOS	-	25	-
Urban Water - Man Rd Plant - Treatment Filter & UV	LOS	68	167	-
Urban Water - Telemetry - Waimate Reservoir	REP	9	8	-
Urban Water - Miscellaneous	LOS	-	2	2
		1,042	2,234	200

POINTS OF INTEREST

Drinking Water Standards changes and challenges:

- Continued increasing compliance expectations from Ministry of Health and Drinking Water Assessors.
- Drinking-water Standards for New Zealand 2005 (Revised 2018) released December 2018.
- Another review of the Drinking Water Standards is in process with draft coming out possibly before the end of the year.
- Waimate District Council continues to input and petition around the potential changes to the drinking water industry and the standards, which may impact council management and rural water supplies.

Urban pipe renewal on Edward, Michael and Wilken Streets.

WASTE MANAGEMENT GROUP

WHAT WE DO:

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

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

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

Provide education regarding recycling and waste reduction.

WHY WE PROVIDE IT:

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

COMMUNITY OUTCOMES

ACTIVITY	COMMUNITY OUTCOMES
Waste management	Safe and Healthy People <ul style="list-style-type: none"> A place where people are safe in their homes, work and public spaces Our services, infrastructure and environment enhance quality of life Sustainable District and Environment <ul style="list-style-type: none"> We value the natural environment, biodiversity, and landscapes

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we do it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
There is an economic cost of providing this service for our community. If Council reduces or stops the collection service for waste and recycling then it may be to the detriment of the environment.	Council continue to seek improvements to the collection services.

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Convenient and accessible waste management services			
How we do it	Provide a range of refuse collection and disposal services for urban and rural areas for households and businesses Manage and maintain all aspects of the solid waste operation including a competitive tender process and management of solid waste contract Provision of customer service request system 24 hours a day, 7 days a week Provide solid waste facilities according to set hours of opening		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Resident satisfaction with waste management services Target: > 85% satisfied or very satisfied residents.	62% of surveyed residents are satisfied with waste management services 75% of surveyed users are satisfied with waste management services	Not achieved (2017/18: Not measured)
	Council provides access to kerbside refuse collection Target: 67% of the district's properties	Council provides access to kerbside refuse collection to 71.6% of the districts properties	Achieved (2017/18: Achieved)
	Council provides access to kerbside recycling collection services Target: 45% of the district's properties	Council provides access to kerbside recycling collection to 49.0% of the districts properties	Achieved (2017/18: Achieved)
	Council provides rural recycling drop-off points Target: At least 6	Council provides 8 rural recycling drop-off points.	Achieved (2017/18: Achieved)
2. Council manages the waste management services wisely			
How we do it:	Manages solid waste facilities under the conditions of the Resource Consent Apply for renewal of solid waste consents as required Monitor ongoing regulatory change for solid waste activities Waste is diverted from the landfill to the resource recovery park		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Compliance with Resource Consent conditions Target: Full compliance	Overall Consent Compliance (9 consents) Complies = 7 Non-compliance No Action Required = 2 Non-compliance Action Required = 0	Not achieved New measurement
	Reduce the percentage of residual waste to landfill Target: <49%	Residual waste = 55.3%	Not Achieved (2017/18: Not achieved 53.4%)

3. Public information and programmes promote waste minimisation and appropriate sorting of waste			
How we do it:	Provide opportunities for the public, community organisations and businesses to learn about waste minimisation, including talks, tours, business support and event support		
	Provide and disseminate written educational material to promote services available, waste minimisation and appropriate sorting of waste		
	Conduct audits of kerbside collection for appropriate recycling		
	Promote waste minimisation programmes		
	Zero Waste programme		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Waste minimisation information and education programmes are provided in a range of formats Target: Two programmes annually	Council provided information (pamphlets) on request, to non-compliers, new bin allocations, Community education programmes provided by MSL. Over the last four quarters MSL have taken two education programmes in the district. The Waimate District Council has also supported the “Love Food Hate Waste” campaign.	Achieved (2017/18: Achieved)

WASTE MANAGEMENT GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
Sources of operating funding			
General rates and rates penalties	\$ -	\$ -	\$ -
Targeted rates	999	1,009	967
Subsidies and grants for operating purposes	31	32	27
Fees and charges	111	112	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	33	32	27
Local authority fuel tax, fines, infringements fees other	8	-	83
Total operating funding	1,181	1,185	1,104
Applications of operating funding			
Payments to staff and suppliers	940	873	932
Finance costs	-	-	-
Internal charges and overheads applied	277	294	121
Other operating funding applications	-	-	-
Total application of operating funding	1,217	1,166	1,053
Surplus / (deficit) of operating funding	(36)	19	51
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	-	-	-
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	42	4	-
Capital expenditure - to replace existing assets	16	3	-
Increase/(decrease) in reserves	(94)	12	51
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	(36)	19	51
Surplus/(deficit) of Capital Funding	36	(19)	(51)
Funding balance	-	-	-

WASTE MANAGEMENT GROUP SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	262	261	230
Targeted rates (net of remissions)	737	749	715
Revenue from activities	149	144	150
Other revenue (including internal interest)	33	32	31
Total revenue	1,181	1,186	1,126
Expenditure			
Employee benefit expenses	\$ -	\$ -	\$ -
Depreciation and amortisation	45	45	44
Finance expenses (including internal interest)	29	29	30
Other expenses	1,188	1,138	1,027
Total expenditure	1,262	1,212	1,101
Operating Surplus/(deficit)	\$ (81)	\$ (26)	\$ 25
Capital Expenditure			
Waste Management - Wheelie Bin Replacements	REP 14	3	4
Waste Management - Refuse/Recycle Bins - Public Toilet	LOS -	4	-
Waste Management - Recycling Crates	REP 2	-	-
Waste Management - Compactor	LOS 42	-	-
	58	7	4

Significant variations from Long Term Plan 2018-28

Other Expenses have exceeded LTP Budget and Actual 2018 due to increased Contractor costs.

Capital Expenditure - The Waste Compactor project was budgeted for the 2020/21 financial year, however the opportunity to purchase this sooner has meant savings can be made.

POINTS OF INTEREST

Council continues to investigate options around the waste management collection and disposal, including further education to improve the way people recycle.

Council has adopted the Waste Management and Minimisation Plan 2018-2028.

STORMWATER GROUP

WHAT WE DO:

Council provides stormwater drainage systems for the removal of surface water following rainfall events.

WHY WE PROVIDE IT:

Stormwater collection and disposal enable the roading network to function, protecting people and property, minimising the effects on the environment.

COMMUNITY OUTCOMES

ACTIVITY	COMMUNITY OUTCOMES
Stormwater	Thriving Community <ul style="list-style-type: none"> A District that provides infrastructure for economic activity Safe and Healthy People <ul style="list-style-type: none"> A place where people are safe in their homes, work and public spaces Our services, infrastructure and environment enhance quality of life

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we do it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
Absence of an adequate stormwater system can have severe economic effects for our community	Systems designed to a certain capacity based on ability to pay
Potential increased rainfall events due to climate change puts pressure on the stormwater system	Council have increased the budget to make and improvements to the stormwater system

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Maintain reliable stormwater network services			
How we do it	<ul style="list-style-type: none"> • Maintain stormwater scheme networks and respond to service failures • Develop and implement system for recording flooding events • Manage growth of network • Monitor demand on all stormwater schemes • Collection and disposal of stormwater via stormwater schemes • Monitor condition and performance of stormwater reticulation and assets • Complete capital expenditure programme associated with improving and developing the network 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Number of flooding events that occur in our district (M) Each flooding event, number of habitable floors affected in the district (M). Expressed per 1000 properties connected to the Council's stormwater system Target: <1 per 1000 properties	Number of habitable floors affected per 1000 properties = 0	Achieved (2017/18: Achieved)
	Continuous access to the service is provided with no blockages to the pipework measured by complaints Target: Nil Complaints	Nil Complaints	Achieved (2017/18: Achieved)
	Capital works programme Target: Capital works programme completed annually	Capital works programme was not completed. Two of five Capital Works were completed. Quarterly reports on the status of the Capital Works Programme were included in the Water and Waste Managers report to the District Infrastructure Committee	Not achieved (New measure)
2. Deliver stormwater services according to required environmental standards			
How we do it:	<ul style="list-style-type: none"> • Manage and monitor stormwater systems under conditions of resource consents • Monitor ongoing regulatory changes to stormwater activities • Develop a Demand Management Plan for the Stormwater activity • Update and review Risk Management Strategy • Investigate options for stormwater treatment • Develop stormwater quality monitoring systems • Apply for and receive stormwater resource consents within necessary time period 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Compliance with Resource Consents for discharge from stormwater system (M) Target: No abatement notices, infringement notices, enforcement orders and convictions	Number of abatement notices = 0 Number of infringement notices = 0 Number of enforcement orders = 0 Number of successful convictions = 0	Achieved (2017/18: Achieved)

3. Maintain excellent customer service for stormwater systems			
How we do it:	<ul style="list-style-type: none"> • Provide a customer service request system 24 hours a day, 7 days a week • Investigate and rectify stormwater service complaints in a timely manner • Maintain stormwater scheme networks and respond to service failures or faults in a timely manner 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Median response time to attend a flooding event.* (M) Target: <120 minutes	Response time = 0 minutes As no flooding events occurred	Achieved (2017/18: Achieved)
	Number of complaints received about the performance of the stormwater system (M) Target: <1.5 per 1000 properties	Number of complaints per 1000 properties = 0	Achieved (2017/18: Achieved)
	User satisfaction with stormwater services Target: > 85% satisfied or very satisfied users	50% of surveyed residents are satisfied with stormwater services 79% of surveyed users are satisfied with stormwater services	Not achieved (2017/18: Not measured)
* Flooding event means an event where stormwater enters a habitable floor. Measured from the time of notification to the time that service personnel reach the site.			

STORMWATER GROUP **FUNDING IMPACT STATEMENT** **FOR THE YEAR ENDED 30 JUNE 2019**

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
Sources of operating funding			
General rates and rates penalties	\$ 95	\$ 93	\$ 69
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	6	-	15
Local authority fuel tax, fines, infringements fees other	-	-	-
Total operating funding	102	93	84
Applications of operating funding			
Payments to staff and suppliers	17	26	57
Finance costs	-	-	-
Internal charges and overheads applied	31	35	7
Other operating funding applications	-	-	-
Total application of operating funding	48	61	64
Surplus / (deficit) of operating funding	54	32	20
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3	4	4
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	3	4	4
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	488	195	160
Capital expenditure - to replace existing assets	-	-	-
Increase/(decrease) in reserves	(431)	(159)	(136)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	57	36	24
Surplus/(deficit) of Capital Funding	(54)	(32)	(20)
Funding balance	-	-	-

STORMWATER GROUP SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 95	\$ 93	\$ 107
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	3	4	-
Other revenue (including internal interest)	6	-	6
Total revenue	104	97	113
Expenditure			
Employee benefit expenses	\$ -	\$ -	\$ -
Depreciation and amortisation	33	36	34
Finance expenses (including internal interest)	1	3	2
Other expenses	47	58	61
Total expenditure	81	97	97
Operating Surplus/(deficit)	\$ 23	\$ -	\$ 16
Capital Expenditure			
Stormwater - Manse Street (Town Belt to Harris)	LOS 460	39	-
Stormwater - Belt Street to Town Belt	LOS -	40	-
Stormwater - Consent & Management Plan	LOS -	-	11
Stormwater - Pipeline, New Sumps Intersection Shearman/Glasgow	LOS 28	104	-
Stormwater - Weather Station	LOS -	7	-
Stormwater - CCTV Assessment of Mains	LOS -	5	-
	488	195	11

Significant variations from Long Term Plan 2018-28

Capital Expenditure - The Manse Street upgrade project was budgeted for in the three preceeding financial years (2015/16, 2016/17 and 2017/18, total budget \$477,000) and was carried over to Actual 2019.

POINTS OF INTEREST

Stormwater infrastructure extension on Manse Street to prevent nuisance flooding.

SEWERAGE GROUP

WHAT WE DO:

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

- 35km of gravity sewer mains
- 5km of rising sewer mains
- 15km of gravity lateral connections
- 307 manholes or inspection eyes
- One treatment and disposal facility

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

WHY WE PROVIDE IT:

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

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

COMMUNITY OUTCOMES

ACTIVITY	COMMUNITY OUTCOMES
Sewerage	<p>Thriving Community</p> <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity <p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces <p>Sustainable District and Environment</p> <ul style="list-style-type: none"> • We value the natural environment, biodiversity and landscapes

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we do it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
Potential overflow situations if sewerage infrastructure is not maintained to the right standard	Council plan to renew many of the sewerage pipes within the next 10 years, and will continue to closely monitor the infrastructure

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Maintain reliable sewerage network services			
How we do it	<ul style="list-style-type: none"> • Maintain wastewater scheme networks and respond to service failures • Manage growth of network • Monitor condition and performance of wastewater reticulation and assets • Complete capital expenditure programme associated with improving and developing the network • Ongoing pipe investigation programme 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Number of dry weather overflows from the sewerage system (M) Target: <2 per 1000 connections	Number of dry weather sewerage overflows per 1000 connections = 0 (nil overflow / 1738 connections)	Achieved (2017/18: Achieved)
	Annual pipe investigation completed Target: Target completed	Pipe investigation was undertaken 19 September 2018	Achieved (2017/18: Achieved)
	Capital works programme Target: Capital works programme completed	Capital works programme was not completed. Quarterly reports on the status of the Capital Works Programme were included in the Water and Waste Managers report to the District Infrastructure Committee	Not Achieved (New measure)
2. Deliver sewer services according to required environmental standards			
How we do it:	<ul style="list-style-type: none"> • Manage and monitor sewerage treatment and disposal system under conditions of resource consent • Monitor quality of effluent • Monitor ongoing regulatory change for wastewater activities • Treatment and disposal of domestic and industrial wastewater via the wastewater schemes • Update and review Risk Management Strategy 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Compliance with Resource Consents for discharge from sewerage system (M) Target: No abatement notices, infringement notices, enforcement orders and convictions	Number of abatement notices = 0 Number of infringement notices = 0 Number of enforcement orders = 0 Number of successful convictions = 0 Council target (all enforcement actions) = 0	Achieved (2017/18: Achieved)

3. Maintain excellent customer service for sewerage system			
How we do it:	<ul style="list-style-type: none"> • Provide a customer service request system 24 hours a day, 7 days a week • Investigate and rectify sewer services and wastewater odour complaints • Maintain wastewater scheme networks and respond to service failures or faults • Manage the collection, treatment and disposal of domestic and industrial wastewater • Monitor demand on all wastewater schemes 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	<p>Median attendance and resolution times to sewerage overflows resulting from blockages or other faults (M)</p> <p>Target: Median attendance time <60 minutes</p> <p>Attendance: from the time Council receives notification to the time that service personnel reach site</p> <p>Target: Median resolution time <12 hours</p> <p>Resolution: from the time Council receives notification to the time that service personnel confirm resolution of the fault or interruption.</p>	<p>Time to get to site = 0:12 (h:mm)</p> <p>Time to resolve the problem = 0:27 (h:mm)</p>	<p>Achieved (2017/18: Not achieved)</p> <p>Achieved (2017/18: Achieved)</p>
	<p>Total complaints received about:</p> <ol style="list-style-type: none"> 1. Sewer odour 2. Sewerage system faults 3. Sewerage system blockages 4. The WDC response to sewerage system issues (M) <p>Target: 3 or fewer complaints per 1000 connections</p>	<p>Number of complaints per 1000 connections = 1</p> <p>Total number of complaints was 1 over 1738 sewerage connections.</p> <ol style="list-style-type: none"> 1. Sewer odour = 0 & 1 unjustified 2. Sewerage system faults = 0 3. Sewerage system blockages = 0 (2 Unjustified) 4. The WDC response to sewerage system issues = 1 <p>1 Justified & 3 Unjustified</p>	<p>Achieved (2017/18: Achieved)</p>
	<p>User satisfaction with sewerage services</p> <p>Target: > 85% satisfied or very satisfied users</p>	<p>49% of surveyed residents are satisfied with the sewerage system</p> <p>97% of surveyed users are satisfied with sewerage services</p>	<p>Achieved (2017/18: Not measured)</p>

SEWERAGE GROUP

FUNDING IMPACT STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
Sources of operating funding			
General rates and rates penalties	\$ -	\$ -	\$ -
Targeted rates	524	532	477
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	52	1
Interest and dividends from investments	1	-	-
Internal charges and overheads recovered	40	28	44
Local authority fuel tax, fines, infringements fees other	4	3	3
Total operating funding	569	614	525
Applications of operating funding			
Payments to staff and suppliers	115	180	231
Finance costs	-	-	-
Internal charges and overheads applied	207	214	105
Other operating funding applications	-	-	-
Total application of operating funding	322	394	336
Surplus / (deficit) of operating funding	247	220	189
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	18	16	21
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	18	16	21
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	16	282	-
Capital expenditure - to replace existing assets	211	357	243
Increase/(decrease) in reserves	39	(402)	(33)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	265	236	210
Surplus/(deficit) of Capital Funding	(247)	(220)	(189)
Funding balance	-	-	-

SEWERAGE GROUP

SERVICE PERFORMANCE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	518	526	487
Revenue from activities	23	71	53
Other revenue (including internal interest)	40	28	29
Total revenue	581	625	569
Expenditure			
Employee benefit expenses	\$ -	\$ -	\$ -
Depreciation and amortisation	220	216	207
Finance expenses (including internal interest)	50	50	52
Other expenses	265	338	235
Total expenditure	535	604	494
Operating Surplus/(deficit)	\$ 46	\$ 21	\$ 75
Capital Expenditure			
Sewer - Waimate Urban Renewals	REP 108	22	26
Sewer - Aerator 2	REP 44	-	-
Sewer - Mill Road Extension	AD -	-	5
Sewer - Aerator 1	REP 9	-	-
Sewer - Edward Street Upgrade (Renewal)	LOS 8	551	-
Sewer - Cable Extension for Aerator 1	REP 11	-	-
Sewer - Weather Station - at WWTP	LOS 7	6	-
Sewer - Telemetry - WWTP	REP 15	8	-
Sewer - WWTP Repair of Riprap wall on Ponds	REP 25	40	-
Sewer - Disposal Field Border Dyke Maintenance	REP -	11	-
	227	638	31

Significant variations from Long Term Plan 2018-28

Revenue from Activities is below LTP Budget due to reduced Capital Contributions.

Other Expenses were below LTP Budget due to reduced costs for labour and plant allocations, and reduced operational maintenance.

Capital Expenditure - The Edward Street Upgrade project was not completed due to modelling being required prior to design. The modelling is now complete and staff are assessing the best technical solution.

POINTS OF INTEREST

Upgrades have been made to Waste Water Treatment Plant, new aerator, scada upgrade, and control panel improvements. Detailed investigation in to future upgrades to protect homes from overflows.

ROADING AND FOOTPATHS GROUP

WHAT WE DO:

The main purpose of this activity is to provide for the safe, convenient and efficient movement of people and goods around and through the district. This is achieved by providing a network of roads, footpaths, bridges, signs and markers, street lights and associated drainage systems. The Roading Activity is managed by Waimate District Councils Roading Team, who manage most aspects of the activity internally, although the physical maintenance of the Roading assets is externally contracted. New Zealand Transport Agency (NZTA) is Councils co - investment partner for roading and the works programme which is approved on a three yearly cycle in the Regional Land Transport Plan.

The objective of this activity is to ensure that the condition of the roading network is maintained at an appropriate level, for all parts of the Network. This is delivered by Planned and reactive maintenance to remedy defects and Replacement (renewal) of assets that have reached the end of their life or are in substandard condition

Planned and reactive maintenance

- Repairing pot holes and other defects in the road carriageway.
- Unsealed road grading and metalling
- Drainage and culvert maintenance
- Repairing defects in bridges
- Rural verge mowing and vegetation control
- Maintenance of road signs and road markings
- Street cleaning and rubbish removal from street litter bins
- Repairing defects in street footpaths
- Operation and repair of the street lighting network

Replacement (renewal) of assets

- Resealing of sealed roads
- Rehabilitation of sealed road pavements
- Replacement of kerb and channel and culverts
- Replacement and upgrading of bridges
- Renewal of road signs
- Renewal of street lighting
- Renewal of footpaths

Asset	Number	Length
Length of Road		1,339 km
Sealed Road		645 km
Unsealed Road		694 km
Bridges and Large Culverts	182	3,362 m
Culverts	3,460	36,330 m
Concrete Fords	81	1,660 m
Kerb & Channel		48,420 m
Signs	3,870	
Street Lights	485	
Footpaths		62 km

WHY WE DO IT:

Local Government was first organised in Waimate in 1864 with the formation of a Roads Board for the purpose of building roads. Roading was recognised as crucial to the development of the settlement.

The Road Network is still essential to the functioning of the District's economy. Maintaining roads is a core function of Council. Maintenance work is required to keep Council's roading assets functioning from day to day and protected from further damage.

The roading infrastructure deteriorates as it is used. Some assets last a long time such as bridges which are designed to last 100 years, and some are much shorter such as signs which last between 10 and 20 years. Although these design lives are only used as a guide for planning purposes, actual replacement is based upon condition. Renewal works are planned to replace assets that have failed or are nearing failure. As an example a seal road surfacing needs

to be replaced every 8-18 years to maintain water proofing.

There are several key Acts of Parliament that determine Councils legal role in Transport. These include the Local Government Act 2002 and the Land Transport Management Act 2003. Council is required to control activities on roads and ensure the unhindered passage of the public along any road. While Council may choose the level at which it will maintain road assets and provide services, it must take sufficient precautions to protect the general safety of the public, traffic and workmen on or near any road.

WHAT WE DON'T DO:

- State Highways
- Any issues on private roads and property
- Rural entrance-ways pavement and culverts
- Control of plant pests on roadside
- Urban stormwater beyond the sump.

COMMUNITY OUTCOMES

ACTIVITY	COMMUNITY OUTCOMES
Roading & Footpaths	<p>Thriving Community</p> <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity <p>Safe and Healthy People</p> <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life <p>Active, Diverse and Supportive Community</p> <ul style="list-style-type: none"> • District assets provide recreation and leisure choice

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we do it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
Vehicle crashes can cause significant negative health and economic effects	<ul style="list-style-type: none"> • Council is a part of South Canterbury Road Safety which promotes and educates the community on road safety issues • Make improvements to the roading network to improve safety eg. widening • Speed restrictions are imposed to help ensure that motorists travel at speeds that are appropriate for the road
Activities on the road such as stock crossings, stock droving and vehicle entrances	Council's Roding Bylaw and District Plan support the protection of its road network by regulating the behaviour of people who impact on road conditions
Dust from unsealed road effect on houses	Council contribute 50% of the cost for the dust suppression sealing for existing houses
The cost of providing the services	Council uses competitive tendering processes to achieve best value for money for works it undertakes
Emissions from traffic	On Waimate District roads traffic volumes are very low and there are no locations where motor vehicles emissions are known to be present issues

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide quality roads			
How we do it	<p>Planned and reactive maintenance</p> <ul style="list-style-type: none"> • Repairing pot holes and other defects in the road carriageway. • Unsealed road grading and metalling • Drainage and culvert maintenance • Repairing defects in bridges • Rural verge mowing and vegetation control. • Maintenance of road signs and road markings • Street cleaning and rubbish removal from street litter bins • Operation and repair of the street lighting network <p>Replacement (renewal) of assets</p> <ul style="list-style-type: none"> • Resealing of sealed roads • Rehabilitation of sealed road pavements • Replacement of drains, channels and culverts • Replacement and upgrading of bridges • Renewal of road signs and street lighting • Renewal of footpaths <p>Manage inspection and condition rating of roading network assets</p> <p>Good Road Assessment and Maintenance Management (RAMM) data</p> <p>Work collaboratively with neighbouring Councils</p> <p>Manage the roading forward works renewals and improvements programme</p> <p>Undertake Activity Management planning to ensure future needs for all transport modes</p> <p>Investigate improvement projects and long term network needs</p>		
	How we measure performance	Performance Measure (M) - Mandatory performance measure	Achievement 2018/19
		Resident satisfaction with sealed roads Target: > 85% satisfied or very satisfied residents	66% of surveyed residents are satisfied with sealed roads Not achieved (2017/18: Not measured)
		Resident satisfaction with unsealed roads Target: > 85% satisfied or very satisfied residents	55% of surveyed residents are satisfied with unsealed roads Not achieved (2017/18: Not measured)
		Average quality of ride on a sealed local roads (M) Target: Smooth Travel Exposure: 94%	Smooth travel exposure = 95%* Achieved (2017/18: Achieved)

* Last survey June 2018

2. Respond to customer complaints and requests in a timely manner			
How we do it	<ul style="list-style-type: none"> • Provide customer service request system 24 hours a day, 7 days a week • Investigate and rectify roading and footpaths complaints 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Percentage of customer service requests relating to roads and footpaths responded to within 5 working days (M) Target: 100%	184 complaints and service requests were received and 181 responded to within five working days	Not achieved (2017/18: Not achieved)
	Percentage of reported maintenance related faults that are likely to affect driver behaviour responded to within 2 working days Target: 100%	4 maintenance related faults that affected driver behaviour were responded to within 2 working days	Achieved (2017/18: Achieved)
3. Provide a safe transport environment			
How we do it	<ul style="list-style-type: none"> • Conduct safety audits on aspects of the district's roading network • Deliver quality community road safety campaigns to improve road behaviour and awareness • Monitor road accident statistics and locations • Manage vehicle crossings and road opening processes • Ensure Traffic Management Plans are in place for all road works sites • Licence and monitor all stock crossings 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	The change from the previous year in the number of fatalities and serious injury crashes on local road network (M) Target: Number of fatalities and serious injury crashes is less than the previous year on an annual basis	2017/18 serious injuries & fatalities = 7 2018/19 serious injuries & fatalities = 2 Change = -5	Achieved (2017/18: Not achieved)
	Licence and monitor all cow crossings Target: All known cow crossings licensed 10% of licences audited annually for compliance	31 Crossing expired and in renewal process out of 33 Crossings 5 audits were undertaken.	Not achieved (2017/18: Not achieved) Achieved (2017/18: Achieved)

4. Provide well maintained footpaths			
How we do it	<ul style="list-style-type: none"> • Monitor, inspect and audit footpath assets • Manage footpath renewals and maintenance • Determine future footpath projects based on defined prioritisation approach 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Resident satisfaction with footpaths Target: > 60% satisfied or very satisfied residents	58% or surveyed residents are satisfied with footpaths	Not achieved (2017/18: Not measured)
	Compliance with footpath prioritisation model Target: No more than 7km non-complaint	4.6km non-compliant	Achieved (2017/18: Achieved)
	Percentage of footpaths that fall within a condition rating of 1-3* (M) Target: 92% of footpaths fall within a condition rating of 1-3	83% of footpaths with a condition rating of 1-3	Not achieved (2017/18: Achieved)
5. Provide adequate resurfacing of the road network			
How we do it	<ul style="list-style-type: none"> • Monitor and inspect the state of the roading network, including traffic counts, pavement roughness and condition • Renewals implemented at the right time with the right treatment 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Percentage of the sealed local road network that is resurfaced (M) Target: >5.5%	Percentage of sealed network resurfaced = 6.1%	Achieved (2017/18: Achieved)
	Annual quantity of metal spread on unsealed roads Target: 11,000 m3	13,978m ³	Achieved (New measure)
* As detailed in the Roading Activity Management Plan			

ROADING AND FOOTPATHS GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
Sources of operating funding			
General rates and rates penalties	\$ -	\$ -	\$ -
Targeted rates	2,537	2,552	2,385
Subsidies and grants for operating purposes	1,421	1,399	925
Fees and charges	-	-	-
Interest and dividends from investments	1	-	-
Internal charges and overheads recovered	34	-	50
Local authority fuel tax, fines, infringements fees other	126	99	48
Total operating funding	4,119	4,049	3,408
Applications of operating funding			
Payments to staff and suppliers	2,487	2,560	1,870
Finance costs	-	-	42
Internal charges and overheads applied	808	414	380
Other operating funding applications	-	-	-
Total application of operating funding	3,295	2,974	2,291
Surplus / (deficit) of operating funding	824	1,075	1,117
Sources of capital funding			
Subsidies and grants for capital expenditure	1,963	1,708	1,438
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	-	(3)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	1,963	1,708	1,435
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	416	465	365
Capital expenditure - to replace existing assets	2,527	2,382	2,132
Increase/(decrease) in reserves	(156)	(63)	54
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	2,787	2,783	2,552
Surplus/(deficit) of Capital Funding	(824)	(1,075)	(1,117)
Funding balance	-	-	-

ROADING AND FOOTPATHS GROUP SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	2,534	2,550	2,346
Revenue from activities	3,511	3,205	3,082
Other revenue (including internal interest)	-	-	7
Total revenue	6,045	5,755	5,435
Expenditure			
Employee benefit expenses	\$ -	\$ -	\$ -
Depreciation and amortisation	2,926	2,853	2,734
Finance expenses (including internal interest)	44	28	28
Other expenses	3,214	2,943	3,447
Total expenditure	6,184	5,824	6,209
Operating Surplus/(deficit)	\$ (139)	\$ (69)	\$ (774)
Capital Expenditure			
Road - Resealing	REP 1,273	1,250	1,203
Road - Drainage construction	REP 151	195	291
Road - Culvert replacement	REP 122	107	133
Road - Kerb and Channel renewal	REP 238	123	2
Road - Concrete Ford renewal	REP -	45	-
Road - Pavement rehabilitation	REP 313	301	110
Road - Structures Component replacements	REP 198	152	152
Road - Sign renewal	REP 48	59	60
Road - Minor improvements	LOS 272	330	380
Road - Footpath renewal	REP 183	150	107
Road - Minor improvements (non-sub)	LOS 9	25	-
Road - Seal extensions	LOS 71	50	-
Road - Development	LOS 64	60	-
	2,943	2,847	2,436

Significant variations from Long Term Plan 2018-28

Targeted Rates revenue increased from Actual 2018 due to an increased capital and maintenance programme.

Revenue from activities includes the New Zealand Transport Agency subsidy income which exceeded LTP Budget and Actual 2018, due to increased overall roading maintenance and capital, along with emergency reinstatements following large rainfall events.

Depreciation and Amortisation costs exceeded budget due to the increased Capital Expenditure programme.

Other expenses includes Emergency Reinstatement expenditure of \$435,490 following large rainfall events.

The Capital Expenditure programme increased from Actual 2018 due to an increased focus in the roading activity.

POINTS OF INTEREST

We have continued to work on improving the maintenance our roads so they can cope better with more heavy vehicles and periods of wetter weather.

Council has constructed a new walkway on Point Bush Road from Waimate Creek to Te Kiteroa car park a distance of 1.5 km. The walkway has provided a safe off road route and recreational asset, which connects the Waimate residential area to the Whitehorse track network.

Council has confirmed a new Speed Limit Bylaw, which has reduced speeds around the district's townships and Te Akatarawa Road.

The rain events in November 2018 caused significant damage to the Districts Roads, these have been repaired at a

cost of \$435,490 which received a funding assistance of 60% from NZTA.

An increased amount of Maintenance and Renewal works has been undertaken with the additional budget allocation in the 2018-28 LTP.

Council completed these activities as part of our road programme.

- Seal Road repairs 7,600 m²
- Resurfacing of 42 km of sealed roads. 6.1% of the sealed network
- Seal Widening 1.5 km
- Seal Pavement Construction 2.2 km
- Seal Extension for Dust 5 locations 1.2 km
- Re-metaling of 266 km of unsealed roads
- Kerb and Channel Renewal 1.0 km
- New Kerb and Channel construction Durham Street 180 m
- Footpath Renewal with AC surface 1.5 km
- New and Replacement Culverts 330 culverts 302 m length
- Drain cleaning and construction 94.5 km
- Reinforced concrete invert and rock outlet protection installed to extend service life of Corrighals, Cattle Creek and Highland Farm Settlement Armco Culverts
- Cliffs Bridge steel beams cleaned and treated with barrier sealant
- Stokes Bridge underpinned with concrete due to degrading of stream-bed
- Hamiltons Bridge Extend piers due to degrading of stream bed

ORGANISATION & GOVERNANCE GROUP

WHAT WE DO:

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

- **Central Administration**

Central Administration comprises the core services that Council provides to its activity areas in order to support efficient delivery of each activities' outcomes. An appropriate operating structure of Council is the main function of Central Administration.

In the Corporate Services group, this includes Customer Service, Cleaning, Finance, Information Technology, Records & Archiving. In the Community and Strategy Group, Strategic Development, Monitoring & Reporting, Economic Development & District Promotions, Library, Emergency Management.

In the Regulatory and Compliance Group, this includes District Planning, Building, Environmental, Animal Management.

In the Asset Group, this includes Sewer, Stormwater, Waste Management, Water Supply (Urban & Rural) & Rooding, Property, Parks, Swimming Pool, Camping and Cemetery.

- **Community Representation**

Community representation ensures that the Mayor, Councillors and Officers receive the support and guidance required to deliver the high standard of service expected in the district.

Elected Members and community representatives are the voice of the community in this group. In order that Council decisions are made in the interest of the district, it is the role of these Elected Members to give due consideration to the issues at hand. Council has a further duty to review and respond to issues of special significance to the district, and from time to time represent the district views with Central Government. The Elected Members form the governance layer for the District. They agree Council's strategy, approve non-mandatory Council activities, and monitor the performance of Council on behalf of the districts residents and ratepayers.

- **Investments and Finance**

The Investment & Finance function is an activity of Council with the following objectives:

1. Manage Council's forestry investment assets.
2. Manage Council's cash-flow position, ensuring sufficient funds are available to pay creditors as well as investing any surplus in order to maximise interest return.
3. Maintain Council's relationship with Council's principal bankers ensuring appropriate debt facilities are available when required.
4. Manage the other investments of Council, principally its investment in Alpine Energy

- **Strategy**

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

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

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

WHY WE PROVIDE IT:

These activities help ensure:

- A well-organised and efficiently run Central Administration activity will result in Council fully supporting its activity areas in achieving their aims and ensure the community gets the most value from Council services.
- Basis for fair and equitable decision making in the district. It ensures there is a robust governance framework underpinning decisions, and that these decisions comply with legal requirements. It also gives the residents and ratepayers in Waimate district the opportunity to participate in the decisions affecting their district.
- Careful management of Council investments should yield investment returns that, in turn, support the activities of Council. Council assumes a minimum return in its plans. Investment returns above expectation provide an additional fiscal benefit for the Council to redistribute as determined by policy.

COMMUNITY OUTCOMES

ACTIVITY	COMMUNITY OUTCOMES
Central Administration	Safe and Healthy People <ul style="list-style-type: none"> Our services, infrastructure and environment enhance quality of life
Community Representation	Safe and Healthy People <ul style="list-style-type: none"> Our services, infrastructure and environment enhance quality of life Active, Diverse and Supportive Community <ul style="list-style-type: none"> All people are encouraged to participate in our democratic processes
Investments and Finance	Safe and Healthy People <ul style="list-style-type: none"> Our services, infrastructure and environment enhance quality of life Sustainable District and Environment <ul style="list-style-type: none"> A district that is enhanced through sustainable and diverse development We value the natural environment, biodiversity and landscapes
Strategy	Thriving Community <ul style="list-style-type: none"> A district that provides infrastructure for economic activity A district that encourages development A district that actively promotes itself and its businesses Safe and Healthy People <ul style="list-style-type: none"> A place where people are safe in their homes, work and public spaces Our services, infrastructure and environment enhance quality of life Sustainable District and Environment <ul style="list-style-type: none"> A district that is enhanced through sustainable and diverse development Our heritage is valued and protected We value the natural environment, biodiversity and landscapes Active, Diverse and Supportive Community <ul style="list-style-type: none"> All people are encouraged to participate in our democratic processes District assets provide recreation and leisure choice We celebrate and support the good things about our community

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we do it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
Where Community Representation fails to reflect adequately the interests of the district, a decision may be made which affects a proportion of the population without consideration to their views.	Council mitigates these risks providing as wide a basis for collecting residents' views as possible – via public forums, direct or collective conversations, special consultations, ward meetings or written correspondence.
In addition, without robust governance around the decision making process, said decisions may prove unenforceable thereby significantly influencing Council's ability to operate effective or efficiently.	Furthermore, Council aims to have the appropriate level of expertise available to it in order that decisions are made correctly, according to policy, and legally according to statute.
Poorly executed investment or cash-flow management may affect financial returns, or increase the cost or level of debt required to service activities.	Council mitigates the economic risk by ensuring appropriate controls and reporting are in place around investment returns and interest costs. Council ensures it has representation at Alpine Energy meetings and has regular dialogue with its principal bank.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
Council relies on Central Administration to support its activities. In the event Central Administration cannot support an activity or activities, either by being unable to provide appropriate expertise to the activity or within appropriate budget limits, levels of service or the cost of delivery will be negatively impacted.	Council mitigates this risk by ensuring appropriate structures, plans, controls and reports are in place in each activity. In addition, Council provides its staff & volunteers with training, support and a safe working environment.

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide good quality governance for the community in an open and transparent manner			
How we do it	<ul style="list-style-type: none"> Lead, govern and make decisions about the overall direction of the Council on behalf of the community Carry out regular Council and Standing Committee meeting programmes which are open to the public Develop and implement planned policy review programme Review, develop and adopt existing and new policy for issues as they arise Maintain relationships with iwi Fulfil the purpose of Local Government and all statutory obligations, as set by the Local Government Act 2002 and other relevant legislation Prepare and adopt statutory planning and reporting documents as required (Annual Plan, Annual Report and Long Term Plan) Conduct Elections, By-elections and Representation Reviews as required 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Provide opportunities for the community to raise local issues Target: Public forum timeslot for every ordinary Council meeting	Agendas/minutes show a public forum was offered at each ordinary Council meeting	Achieved (2017/18: Achieved)
	Compliance with Local Government Act planning, and accountability Target: Audits of plans and reports receive a clear opinion	The 2017/18 Annual Report received an unmodified (clear) opinion from Audit NZ dated 6 November 2018	Achieved (New measure)
	Response time to Local Government Official Information and Meeting Act (LGOIMA) requests Target: 100% responded to within statutory time-frame	97.5%, of 79 requests 77 were responded to in the 20 day time-frame, 1 was responded to on the 21st day and 1 on the 24th day	Not achieved (New measure)
	Residents are satisfied with performance of elected members Target: > 85% satisfied or very satisfied residents	84% of surveyed residents are satisfied with the performance of elected members	Not achieved (New measure)

2. Communicate with the community			
How we do it:	<ul style="list-style-type: none"> • Provide opportunities for community engagement, including public forums, informal consultation and Special Consultative Procedures (SCPs) • Communicate Council activities to the community via WDC website, print and social media • Maintain an up-to-date website which is available 24 hours a day, 7 days a week 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Resident satisfaction with sufficiency of the information supplied by Council Target: > 85% satisfied or very satisfied residents	69% of surveyed residents are satisfied with the sufficiency of the information supplied by Council	Not achieved (New measure)
	Continue to grow Facebook following Target: Number of Facebook likes increase annually	Likes = 1,261 Followers = 1,335	Achieved (New measure)
	Continue to grow WDC website visitors Target: Number of website visitors increases annually	Website users = 23,749 Website new users = 23,053 Website page views = 117,024	Achieved (New measure)
	Write regular media releases and articles Target: Number of media releases and articles increases	17 media releases	Achieved (New measure)
3. Advocate for the community			
How we do it:	<ul style="list-style-type: none"> • Prepare submissions on issues that will, or may impact the Waimate District community • Advocate on district issues on behalf of the community • Maintain, collaborate and develop relationships and partnerships with other agencies to provide solutions to district issues • Communicate issues of importance that may require advocacy to the community 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Formal WDC submissions are made to agencies Target: 4 submissions per year	A submission on the Environment Canterbury Representation Review was sent 30 July 2018 and the Mayor spoke at the Hearing. On 15 February we sent a submission to the Productivity Commission in relation to the review of Local Government Funding and Financing.	Not achieved (New measure)

ORGANISATION AND GOVERNANCE GROUP

FUNDING IMPACT STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
Sources of operating funding			
General rates and rates penalties	\$ (32)	\$ (33)	\$ 83
Targeted rates	872	871	925
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Interest and dividends from investments	834	849	586
Internal charges and overheads recovered	4,054	3,522	2,301
Local authority fuel tax, fines, infringements fees other	309	161	110
Total operating funding	6,036	5,370	4,004
Applications of operating funding			
Payments to staff and suppliers	3,909	4,056	2,858
Finance costs	108	156	19
Internal charges and overheads applied	1,427	1,047	1,210
Other operating funding applications	-	-	-
Total application of operating funding	5,444	5,259	4,087
Surplus / (deficit) of operating funding	593	111	(83)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	(71)	3,400	-
Gross proceeds from sale of assets	17	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	(54)	3,400	-
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	1	35	-
Capital expenditure - to replace existing assets	187	417	106
Increase/(decrease) in reserves	350	3,059	(188)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	538	3,511	(83)
Surplus/(deficit) of Capital Funding	(593)	(111)	83
Funding balance	-	-	-

ORGANISATION AND GOVERNANCE GROUP

SERVICE PERFORMANCE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ (109)	\$ (109)	\$ (166)
Civic Amenities rates (net of remissions)	825	823	935
Targeted rates (net of remissions)	47	48	46
Revenue from activities	1,766	1,603	2,118
Other revenue (including internal interest)	3,746	3,619	3,095
Total revenue	6,275	5,984	6,028
Expenditure			
Employee benefit expenses	\$ 3,292	\$ 3,381	\$ 3,182
Depreciation and amortisation	159	205	141
Finance expenses (including internal interest)	545	223	476
Other expenses	1,669	2,104	2,057
Total expenditure	5,665	5,913	5,856
Operating Surplus/(deficit)	\$ 610	\$ 71	\$ 172

Significant variations from Long Term Plan 2018-28

Refer to the following Service Performance Statements for Central Administration, Community Representation, Investments and Finance and Strategy for explanations of variances.

		Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Capital Expenditure				
Corporate Services - Vehicle Replacement	REP	-	30	28
Corporate Services - Cleaners Vehicle	LOS	-	35	-
Corporate Services - Miscellaneous	REP	3	-	4
Corporate Services - Magiq Performance & EPO Upgrade	REP	-	-	64
Corporate Services - Electronic Purchase Orders	REP	-	-	-
Corporate Services - Magiq v4 Upgrade	REP	-	-	17
Corporate Services - Furniture & Fittings	REP	16	15	-
Corporate Services - Community CCTV 2018	LOS	1	-	45
Corporate Services - Computers / Hardware	REP	13	15	6
Corporate Services - General	REP	-	10	-
Corporate Services - UPS	REP	-	-	3
Corporate Services - Magiq Upgrades / Single Customer Database	LOS	-	10	27
Corporate Services - Software	REP	-	-	-
Regulatory Group - Office Equipment	REP	1	-	-
Utilities - Sundry Plant Renewals	REP	9	22	7
Utilities - Water Blaster	REP	-	-	-
Utilities - Replacement Tablets for Staff (AssetFinda)	REP	10	-	-
Utilities - Vehicle replacement	REP	-	13	-
Utilities - Vehicle replacement	REP	-	32	-
Utilities - Miscellaneous Office Equipment	REP	-	-	2
Roading - Vehicle Replacement	REP	-	32	-
Roading - Office Equipment	REP	4	-	-
Asset Management - SCADA	REP	10	9	-
Parks - Plant and Machinery	REP	1	8	-
Parks - Walker Mower Replacement	REP	48	41	-
Parks - John Deere Tractor Replacement	REP	74	84	-
Parks - Vehicle Replacement	REP	-	32	-
Parks - Vehicle Replacement	REP	-	32	-
Parks - Vehicle Replacement	REP	-	32	-
Parks - Office Equipment Purchases	REP	-	-	1
		188	452	204

CENTRAL ADMINISTRATION

CENTRAL ADMINISTRATION SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	513	524	622
Other revenue	3,269	3,390	2,568
Total revenue	3,782	3,914	3,190
Expenditure			
Employee benefit expenses	\$ 2,943	\$ 3,045	\$ 2,853
Depreciation and amortisation	158	204	141
Finance expenses (including internal interest)	29	28	30
Other expenses	311	637	(28)
Total expenditure	3,441	3,914	2,996
Operating Surplus/(deficit)	\$ 341	\$ -	\$ 194

Significant variations from Long Term Plan 2018-28

Revenue from Activities reduced from Actual 2018 due to reduced cost recoveries for the Roding Technical Business Unit, where professional services are allocated to other activities of Council.

Other Revenue includes overhead allocation recoveries which reduced compared to LTP Budget following some cost savings as noted below.

Employment Benefit Expenses were below LTP Budget due to vacant positions and timing of replacements.

Depreciation expenses were below LTP Budget due to the deferral of vehicle replacements as noted below.

Other Expenses were below LTP Budget due to reduced spend for training and seminars (Actual 2019 \$79,000 ;LTP Budget \$128,000), consultancy and legal expenses (Actual 2019 \$20,000 ;LTP Budget \$127,000) and general other savings.

Other Expenses increased from Actual 2018 due to allocations of internal resources and overheads.

Capital Expenditure - Some vehicle replacements were not completed during 2018/19 following a review and assessment of the vehicle fleet and requirements. A number of the vehicle replacements not completed will be carried forward to the 2019/20 year.

		Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Capital Expenditure				
Corporate Services - Vehicle Replacement	REP	-	30	28
Corporate Services - Cleaners Vehicle	LOS	-	35	-
Corporate Services - Miscellaneous	REP	3	-	4
Corporate Services - Magiq Performance & EPO Upgrade	REP	-	-	64
Corporate Services - Magiq v4 Upgrade	REP	-	-	17
Corporate Services - Furniture & Fittings	REP	16	15	-
Corporate Services - Community CCTV 2018	LOS	1	-	45
Corporate Services - Computers / Hardware	REP	13	15	6
Corporate Services - General	REP	-	10	-
Corporate Services - UPS	REP	-	-	3
Corporate Services - Magiq Upgrades / Single Customer Database	LOS	-	10	27
Regulatory Group - Office Equipment	REP	1	-	-
Utilities - Sundry Plant Renewals	REP	9	22	7
Utilities - Replacement Tablets for Staff (AssetFinda)	REP	10	-	-
Utilities - Vehicle replacement	REP	-	13	-
Utilities - Vehicle replacement	REP	-	32	-
Utilities - Miscellaneous Office Equipment	REP	-	-	2
Roading - Vehicle Replacement	REP	-	32	-
Roading - Office Equipment	REP	4	-	-
Asset Management - SCADA	REP	10	9	-
Parks - Plant and Machinery	REP	1	8	-
Parks - Walker Mower Replacement	REP	48	41	-
Parks - John Deere Tractor Replacement	REP	74	84	-
Parks - Vehicle Replacement	REP	-	32	-
Parks - Vehicle Replacement	REP	-	32	-
Parks - Vehicle Replacement	REP	-	32	-
Parks - Office Equipment Purchases	REP	-	-	1
		188	452	204

POINTS OF INTEREST

Corporate & Support Services:

Specialist Fraud & Corruption Awareness Training was delivered to staff and elected members in March 2019, so that Council has increased understanding and awareness of how fraud and corruption may develop and ensure we have appropriate protections in place.

IT Business Unit:

Following an independent Cyber Security Review, Council has implemented recommendations to improve its security levels in this area and increase its awareness and protection from potential cyber threats. The improvements complement the tools already in place to keep Council safe. The project included related training which was delivered to Council staff and Elected Members.

COMMUNITY REPRESENTATION

COMMUNITY REPRESENTATION SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	825	823	935
Targeted rates (net of remissions)	-	-	-
Revenue from activities	40	4	50
Other revenue	17	16	15
Total revenue	882	843	1,000
Expenditure			
Employee benefit expenses	\$ 101	\$ 57	\$ 99
Depreciation and amortisation	1	1	1
Finance expenses (including internal interest)	-	-	-
Other expenses	745	772	854
Total expenditure	847	830	954
Operating Surplus/(deficit)	\$ 35	\$ 13	\$ 46

Significant variations from Long Term Plan 2018-28

Other Expenses reduced from Actual 2018 due to a review in overhead allocations for the Long Term Plan.

POINTS OF INTEREST

Finalisation of 6 yearly Representation Review completed with no changes made.

Preparation for the 2019 Local Authority Elections to be held in October 2019.

Infocouncil software was successfully integrated into Governance with agendas and minutes for all Council, Committee and Sub-committee meetings now being managed from within this system, improving Council's meeting administration.

INVESTMENTS AND FINANCE

INVESTMENTS AND FINANCE SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ (685)	\$ (675)	\$ (729)
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	47	48	46
Revenue from activities	1,213	1,076	1,445
Other revenue	450	205	457
Total revenue	1,025	654	1,219
Expenditure			
Employee benefit expenses	\$ -	\$ -	\$ -
Depreciation and amortisation	-	-	-
Finance expenses (including internal interest)	516	195	446
Other expenses	384	333	779
Total expenditure	900	528	1,225
Operating Surplus/(deficit)	\$ 125	\$ 126	\$ (6)

Significant variations from Long Term Plan 2018-28

Revenue from Activities exceeded the LTP Budget due to the receipt of the final proceeds of the final Joint Venture Forest harvest (Actual 2019 \$75,000; LTP Budget \$nil; Actual 2018 \$281,000). The annual forest valuation resulted in gains on growth exceeding the LTP Budget (Actual 2019 \$241,000 ;LTP Budget \$166,000; Actual 2018 \$379,000).

Other Revenue exceeded the LTP Budget due to internal interest income received, which is offset by increased Finance Expenses.

Other Expenses reduced from Actual 2018 due to the impairment of the Hunter Downs Investment Shares (Actual 2018 \$250,000), and following the final sales of Eric Batchelor Place sections during the 2017/18 financial year an expense for the cost of section was recorded (Actual 2018 \$144,000).

STRATEGY

STRATEGY

SERVICE PERFORMANCE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 576	\$ 566	\$ 563
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	-	-	-
Other revenue	10	9	56
Total revenue	586	575	619
Expenditure			
Employee benefit expenses	\$ 249	\$ 280	\$ 230
Depreciation and amortisation	-	-	-
Finance expenses (including internal interest)	-	-	-
Other expenses	229	362	452
Total expenditure	478	642	682
Operating Surplus/(deficit)	\$ 108	\$ (67)	\$ (63)

Significant variations from Long Term Plan 2018-28

Other Expenses were below LTP Budget and Actual 2018 due to a saving of \$82,000 in Audit Fees, following no significant changes from the Long Term Plan 2018-28, and therefore no obligation to consult on the Annual Plan 2019/20.

POINTS OF INTEREST

This year there was a focus on policy work with 13 policies reviewed and 3 new policies written.

DISTRICT PLANNING & REGULATORY SERVICES GROUP

WHAT WE DO:

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

- **Animal Management**

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

We maintain a register of dogs within the District as part of our legislative responsibilities and this assists us to investigate and respond appropriately to dog related complaints. We also maintain a pound in Waimate to ensure we are able to deal appropriately with dogs and other animals which need to be contained.

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

- **Building Control**

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

As an accredited BCA we ensure buildings are safe and healthy for the people who use them. Our work varies from consenting and inspecting new building developments to the standards set by the legislation, to ensuring existing buildings are safe and hazards are dealt with. The 2016 amendment to the Building Act now requires Council to ensure that all potentially Earthquake Prone Buildings within the District are assessed within the statutory time frame.

- **Environmental Services**

The Environmental Services activity is primarily concerned with improving, maintaining and promoting public health, wellness and safety within our District.

The activity deals with a broad range of issues including food safety, noise control, containment of any infectious diseases, hazardous substances and health nuisances, liquor licensing, gambling control and offensive trades. Environmental Services also encompasses a number of activities in the community that require rules to safeguard public health and safety. These range from premises such as hairdressers, beauty salons, tattooists and skin piercing businesses, funeral directors and mobile shops, and the keeping of animals, poultry and bees.

Council has a contractual and joint shared service arrangement with Timaru District Council and Mackenzie District Council for the provision of environmental services and liquor licensing services.

The activity is also responsible for the administration and review of the Waimate District Consolidated Bylaws.

- **Resource Management**

The Resource Management Activity focuses on land use and the sustainable management of natural and physical resources within the Waimate District. This is achieved primarily through administering the Waimate District Plan, which has policies, rules and standards for a range of land use activities that reflect the responsibilities of Council under the Resource Management Act 1991 and the Resource Legislation Amendment Act 2017.

The Waimate District Plan is prepared and administered as a function of this activity. The District Plan is the key tool for addressing the District's resource management issues and objectives. Council uses the District Plan to achieve integrated management of the effects of use, development and protection of land and associated natural and physical resources.

Other tasks include the processing and administering of land use and subdivision consents, notices of requirement, District Plan variations and processing of Land Information and Project Information Memoranda (LIMs and PIMs). Council also undertakes compliance monitoring, State of Environment reporting and is always available to provide policy advice on planning and development, conservation, design, heritage and environmental issues that affect our District.

The central focus of this group is administering Council's statutory and regulatory responsibilities across a wide number of statutes. It's primary concern is the protection of community health, safety and amenity. District Planning is also a major function of the group and is important not only to meet the needs of our communities

ahead of change, but also so that we can retain the diversity, character and natural values that make the Waimate District so special.

WHY WE PROVIDE IT:

Our District Planning and Regulatory Services activities are in the business of safeguarding residents in every-day community life. This means residents don't need to worry their new house might fall over in a stiff breeze, or that wandering dogs will get into the rubbish bins. Residents don't need to stress that new developments might poison a stream, or that the food they buy hasn't been prepared hygienically. Council will take care of any late-night bag-pipe practices and will make sure that gambling and licensed liquor premises are doing things by the book.

Council is required to provide District Planning and Regulatory Service activities under a number of Acts of Parliament including, but not limited to; the Local Government Act, Resource Management Act, Dog Control Act, Building Act, Health Act, Sale and Supply of Alcohol Act and the Food Act. In addition, this group of activities also oversees and enforces our bylaws and District plan.

Although there are legislative drivers, Council sees this group of activities as contributing strongly to our vision of "Leading our communities towards a diverse, thriving and sustainable district."

These activities help ensure:

- Our built and natural environment is safe to live, work and play in
- Building or land developments are managed in a safe and sustainable way
- Land is used appropriately through enforcing building and planning rules and legislation
- Any negative effects of activities which may occur in the District are minimised or managed (for example noise or wandering animals)
- Food premises are practising a high standard of hygiene
- Communities and individuals are kept safe from nuisances;
- The natural and built environment is protected and enhanced to promote sustainable development

COMMUNITY OUTCOMES

ACTIVITY	COMMUNITY OUTCOMES
Animal Management	Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life
Building Control	Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life
Environmental Services	Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life
Resource Management	Thriving Community <ul style="list-style-type: none"> • A district that encourages development Safe and Healthy People <ul style="list-style-type: none"> • A place where people are safe in their homes, work and public spaces • Our services, infrastructure and environment enhance quality of life

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we do it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
The cost of compliance (eg consent fees, dog registration, license fees etc) for all regulatory activities may be a barrier for some people and could have adverse economic effects on some operators.	Costs of these activities are set based on a user pays model and our publicly consulted funding policy. This recognises that benefits are primarily to individuals or services that are regulated by these activities. Council is very mindful of providing cost efficient services and review our internally set fees and charges annually to ensure they are appropriate and comparable to similar councils. Some fees are set by external bodies.
Conflict over consenting and regulation outcomes. Some applicants might not agree with the outcome/decision of a consenting or regulatory process,	We provide education and information on legislative requirements, building code requirements, bylaws and District Plan rules and policies.
Enforcement of district planning requirements may impact on economic development.	Development proposals are subject to the District Plan and adverse environmental effects must be avoided, remedied, or mitigated. Council will ensure a robust District Plan in consultation with the community, which provides an appropriate balance between protecting people and the environment, while encouraging appropriate and sustainable development.
Restriction of rights - some people may believe their rights are restricted by regulations such as those managed by this group of activities (eg liquor ban, Dog Control Policy, and areas covered by general bylaws),	Council decision-making regarding policy and bylaws is made following sound examination of all options, potential effects and consequences, and community consultation when appropriate. Council provides information and advice on all legislative requirements relating to its activities,

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Perform statutory functions as required			
How we do it	<ul style="list-style-type: none"> Administer legislative requirements under District Planning and Regulatory Services related legislation Meet requirements to remain accredited as a Building Consent Authority Review District Plan, bylaws and related policies Monitor ongoing legislative and regulatory changes 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Retain accreditation as Building Consent Authority Target: Associated audit processes ensure accreditation retained	Retained in 2018/19.	Achieved (New measure)
	District Plan and bylaws reviewed within statutory time-frame Target: 100% reviewed and adopted within statutory time-frame	Special consultation was undertaken for the consolidated bylaws and bylaws adopted December 2018	Achieved (New measure)

2. Deliver timely, efficient processing of consents and related requirements			
How we do it	<ul style="list-style-type: none"> • Process and grant building consents • Process and grant resource consents • Process and issue Land Information Memorandums (LIMs) and Project Information Memorandums (PIMs) • Process and issue other Building Act requirements (eg notices to fix) • Process Resource Management Act requirements (eg alterations to designations) 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Building consent processing within statutory time-frames and average processing time Target: 100% of building consents granted within 20 working days	275 out of 279 building consents were issued within 20 working days. This includes 24 amendments to building consents. 1 building consent and 3 amendments to building consents were not issued within 20 working days.	Not achieved (2017/18: Not achieved)
	Resource Consent processing to take place within statutory time-frames and average processing time Target: 100% non- notified processed within 20 working days Target: 100% notified processed within 70 working days	40 of 40 resource consents were actioned within the statutory time-frame. 2 notified applications were received, they are still being processed (on hold awaiting more information)	Achieved (2017/18: Not achieved) Achieved (2017/18: Not achieved)
3. Investigate and respond to public complaints			
How we do it	<ul style="list-style-type: none"> • Respond to regulatory service complaints in a timely fashion • Provision of customer service request system 24 hours a day, 7 days a week 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Response to food hygiene related complaints Target: All complaints actioned within 48 hours	3 complaints received, all investigated within 48 hours	Achieved (2017/18: Achieved)
	Response to late night party noise Target: All complaints actioned within 2 hours	26 late night party noise (between hours 2100 - 0700) complaints received. 2 complaints were not responded to within 2 hours	Not achieved (2017/18: Not achieved)
	Response to environmental complaints Target: All complaints actioned within 10 working days	24 complaints received All actioned within the statutory time-frame	Achieved (2017/18: Achieved)

4. Resource Consents are monitored to ensure compliance			
How we do it	<ul style="list-style-type: none"> • Monitor and enforce conditions of notified and non-notified Resource Consents • Monitor effects of development on the environment • Provide policy advice on planning and development in the District to ensure adherence to the Waimate District Plan and Resource Management Act 1991 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Percentage of implemented Resource Consents monitored		
	Target: 100% of implemented subdivision consents and notified land use consents monitored annually	13 of 13 implemented subdivision consents monitored. No notified land use applications received.	Achieved (New measure)
	50% of implemented non-notified land use consents monitored annually	No non-notified land use consent monitoring undertaken this year. This will be part of the newly established Compliance Officer's role.	Not achieved (New measure)
5. Protect the public from dog and animal related nuisances and dangers			
How we do it	<ul style="list-style-type: none"> • Investigate and respond to dog and animal related complaints • Enforce Council bylaws and policy pertaining to dogs • Statutory review of bylaws and policy pertaining to dogs • Impound dangerous and wandering dogs and animals • Maintain a safe pound • Maintain a register of dogs in the District • Provide public education on responsible ownership of dogs 		
How we measure performance	Performance Measure (M) - Mandatory performance measure	Result	Achievement 2018/19
	Response to wandering stock and animal related complaints Target: All complaints actioned within 2 hours	There were 192 wandering dogs and 78 wandering stock complaints. All responded to within two hours.	Achieved (2017/18: Achieved)
	Response to dog attacks on people and stock Target: All complainants interviewed within 2 hours of attack	There were 6 attacks on animal/stock and 4 attacks on people. One was reported to after-hours animal control who were unable to get more information from the complainant, this was followed up first thing Monday morning with the complainant and the dog's owner. All others were interviewed to within 2 hours.	Not achieved (2017/18: Achieved)
	Percentage of known dogs in the District registered by 1 December Target: 95% of all known dogs registered	As at 1 December 2018 99% of known dogs were registered (2830).	Achieved (2017/18: Achieved)

DISTRICT PLANNING & REGULATORY SERVICES GROUP **FUNDING IMPACT STATEMENT** **FOR THE YEAR ENDED 30 JUNE 2019**

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
Sources of operating funding			
General rates and rates penalties	\$ 517	\$ 507	\$ 644
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	537	475	509
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	42	34	21
Local authority fuel tax, fines, infringements fees other	5	3	4
Total operating funding	1,100	1,019	1,178
Applications of operating funding			
Payments to staff and suppliers	541	630	901
Finance costs	-	-	-
Internal charges and overheads applied	353	357	266
Other operating funding applications	-	-	-
Total application of operating funding	894	988	1,166
Surplus / (deficit) of operating funding	206	31	12
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	70	20	48
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	70	20	48
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	17	20	-
Capital expenditure - to replace existing assets	1	37	-
Increase/(decrease) in reserves	259	(6)	60
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	276	51	60
Surplus/(deficit) of Capital Funding	(206)	(31)	(12)
Funding balance	-	-	-

DISTRICT PLANNING AND REGULATORY SERVICES GROUP

SERVICE PERFORMANCE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 517	\$ 507	\$ 682
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	612	497	546
Other revenue (including internal interest)	42	34	32
Total revenue	1,171	1,038	1,260
Expenditure			
Employee benefit expenses	\$ 376	\$ 388	\$ 341
Depreciation and amortisation	14	20	12
Finance expenses (including internal interest)	1	-	1
Other expenses	519	600	688
Total expenditure	910	1,008	1,042
Operating Surplus/(deficit)	\$ 261	\$ 30	\$ 218
Capital Expenditure			
Building control - General Equipment	REP 1	-	-
Building Control - Online Building Consents software	LOS 17	20	-
Animal Management - Vehicle Replacement	REP -	37	-
	18	57	-

Significant variations from Long Term Plan 2018-28

Refer to the following Service Performance Statements for Animal Management, Building Control, Environmental Services and Resource Management for explanations of variances.

ANIMAL MANAGEMENT

ANIMAL MANAGEMENT SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 40	\$ 40	\$ 145
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	125	125	119
Other revenue	4	5	5
Total revenue	169	170	269
Expenditure			
Employee benefit expenses	\$ 84	\$ 90	\$ 51
Depreciation and amortisation	3	9	3
Finance expenses (including internal interest)	-	-	-
Other expenses	70	71	225
Total expenditure	157	170	279
Operating Surplus/(deficit)	\$ 12	\$ -	\$ (10)
Capital Expenditure			
Animal Management - Vehicle Replacement	REP -	37	-
	-	37	-

Significant variations from Long Term Plan 2018-28

General Rates reduced compared to Actual 2018 due to a review in overhead allocations for the Long Term Plan. The overhead allocations are included in Other Expenses and have reduced from Actual 2018.

Capital Expenditure - The vehicle replacement was not completed during 2018/19 and will be carried forward to the 2019/20 financial year.

POINTS OF INTEREST

Of the 2870 known dogs beginning of the registered year for 2018/19, by 30 June 2019 100% were registered. Two dogs were added during the year and remained unregistered at the end of the dog registration year.

We have increased Public Education by the introduction of a number of advertisements on dog awareness and safety ie Waimate Woofers & CO and offering guidance on how to educate problem dogs and repeat offending dogs by doing property visits etc.

BUILDING CONTROL

**BUILDING CONTROL
SERVICE PERFORMANCE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019**

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 174	\$ 171	\$ 231
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	355	298	335
Other revenue	11	4	5
Total revenue	540	473	571
Expenditure			
Employee benefit expenses	\$ 199	\$ 204	\$ 198
Depreciation and amortisation	11	11	9
Finance expenses (including internal interest)	1	-	1
Other expenses	221	258	245
Total expenditure	432	473	453
Operating Surplus/(deficit)	\$ 107	\$ -	\$ 118
Capital Expenditure			
Building control - General Equipment	REP 1	-	-
Building Control - Online Building Consents software	LOS 17	20	-
	18	20	-

Significant variations from Long Term Plan 2018-28

Revenue from Activities exceeded the LTP Budget due to increased building consents income.

Other Expenses were below LTP Budget due to reduced accreditation expenses.

POINTS OF INTEREST

IANZ completed its two yearly assessment of the BCA using the new MBIE Guidance Document and check sheets under the Accreditation of Building Control Authorities Regulations 2016.

Council retained BCA accreditation.

All but one building consent was issued within the statutory 20 working day period for the 12 month period.

ENVIRONMENTAL SERVICES

ENVIRONMENTAL SERVICES SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 130	\$ 128	\$ 124
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	47	30	42
Other revenue	5	4	4
Total revenue	182	162	170
Expenditure			
Employee benefit expenses	\$ -	\$ -	\$ -
Depreciation and amortisation	-	-	-
Finance expenses (including internal interest)	-	-	-
Other expenses	166	162	146
Total expenditure	166	162	146
Operating Surplus/(deficit)	\$ 16	\$ -	\$ 24

POINTS OF INTEREST

The Consolidated Bylaw review was completed and adopted December 2018.

Council developed a new Property Maintenance and Nuisance Bylaw, that was adopted by Council on 30 July 2019.

RESOURCE MANAGEMENT

RESOURCE MANAGEMENT SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 173	\$ 170	\$ 182
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	85	44	49
Other revenue	22	21	19
Total revenue	280	235	250
Expenditure			
Employee benefit expenses	\$ 92	\$ 93	\$ 92
Depreciation and amortisation	-	-	-
Finance expenses (including internal interest)	-	-	-
Other expenses	62	111	72
Total expenditure	154	205	164
Operating Surplus/(deficit)	\$ 126	\$ 30	\$ 86

Significant variations from Long Term Plan 2018-28

Revenue from Activities includes a large Financial Contribution following economic activity.

Other Expenses were below LTP Budget due to reduced consent monitoring expenses.

POINTS OF INTEREST

A major resource consent was processed for Oceania Dairy Limited, to further extend production capacity of the Glenavy dairy processing plant site. The consent included additional Environment Canterbury consents, intersection upgrade at Cooneys Road and SH1, upgrade of Cooneys Road carriageway, additional 50 staff on site, bringing the total to 315, heavy traffic movements expected to increase by 25% of all vehicle movements, all vehicle movements (including number of heavy vehicles) will increase by 20% overall, and 250 carparks to be maintained on the site.

COMMUNITY SERVICES GROUP

WHAT WE DO:

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

- **Community Support**
Community Support provides decision making and accountability for contestable and annual grants. Funds come from both Council and non-Council sources.
- **Economic Development and Promotions**
This activity promotes economic development and visitor activity in the district. Council have a focus on an economic development strategy and implementation of its projects.
- **Emergency Management**
Civil Defence Emergency Management (CDEM) focuses on supporting our community in the understanding and management of their hazards and risks and the management of and recovery from emergencies. This is primarily achieved through annual work programmes which are linked to the Canterbury Group and Welfare Plans which in turn reflects the responsibilities of Councils under the National Plan and Civil Defence Emergency Management Act (2002). All activity is guided by 4Rs of CDEM: Reduction, Readiness, Response and Recovery.
- **Library**
The provision of a walk in and online library service offering a wide collection of reading material and electronic information. In addition to the traditional borrowing, people make extensive use of reading in the library, use of computers and free wifi. The library is also a meeting place for groups and school visits.

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

WHY WE PROVIDE IT:

Our Community Services activities are in the business of enhancing the residents in every-day community life.

These activities help ensure:

- Continuation and development of many community groups and facilities which contribute to social, cultural and recreational outcomes for our District.
- Sustainable economic growth in the Waimate District
- The district can be prepared for an emergency and will be supported through any emergency that arises
- Potential impacts of disasters are reduced, for a quicker recovery
- Research capabilities are available to residents enabling them to participate extramurally in tertiary studies not otherwise available in our District
- Resources are available to all members of our community

COMMUNITY OUTCOMES

ACTIVITY	COMMUNITY OUTCOMES
Community Support	Safe and Healthy People <ul style="list-style-type: none"> • Our services, infrastructure and environment enhance quality of life Active, Diverse and Supportive Community <ul style="list-style-type: none"> • District assets provide recreation and leisure choice • We celebrate and support the good things about our community
Economic Development and Promotions	Thriving Community <ul style="list-style-type: none"> • A district that provides infrastructure for economic activity • A district that encourages development • A district that actively promotes itself and its businesses Safe and Healthy People <ul style="list-style-type: none"> • Our services, infrastructure and environment enhance quality of life Active, Diverse and Supportive Community <ul style="list-style-type: none"> • We celebrate and support the good things about our community

ACTIVITY	COMMUNITY OUTCOMES
Emergency Management	Safe and Healthy People <ul style="list-style-type: none"> A place where people are safe in their homes, work and public spaces Our services, infrastructure and environment enhance quality of life
Library	Safe and Healthy People <ul style="list-style-type: none"> A place where people are safe in their homes, work and public spaces Our services, infrastructure and environment enhance quality of life Active, Diverse and Supportive Community <ul style="list-style-type: none"> District assets provide recreation and leisure choice We celebrate and support the good things about our community

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we do it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
An economic development focus on one area could create distortions away from potentially more economically viable job sectors. There is an opportunity cost to focusing heavily on one industry.	The development of the Economic Development Strategy is a joint project between Council and the community. This places balances on projects with the plan.
Due to the large number of community groups and limited funding sources community support activity may have more approaches for assistance., Than the amount of funding available.	Council will continue to monitor applications and amount allocated within the contestable and annual grants.
The Library provide a place for congregation which may result in noise and disturbance to others.	One staff member is on front counter and monitors library users.

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide quality community services that meet the expectations of the community			
How we do it	<ul style="list-style-type: none"> Provide quality library services to community and visitors 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Resident satisfaction with library services	68% of surveyed residents are satisfied with Library services	Not achieved (2017/18: Not measured)
	Target: > 85% satisfied or very satisfied residents	91% of surveyed users are satisfied with Library services	

2. Improve individual, community and business awareness of the risks from hazards and assist them to build resilience to emergency events			
How we do it:	<ul style="list-style-type: none"> Educate and inform the public and businesses about the risks to their communities from hazards via presentations, media campaigns and printed material in order to improve community resilience Review Civil Defence Plan Identify hazards that require research for risk reduction and assist in the delivery of results from research as part of ongoing community education Provide training for volunteers and staff so they can respond to emergency events in a manner that supports our communities Monitor hazard information and events as they progress 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Percentage of residents who feel Council has provided them with enough information to be able to cope in an emergency Target: > 85% satisfied or very satisfied residents	66% of surveyed residents feel Council has provided them with enough information to be able to cope in an emergency	Not achieved (New measure)
	Number of emergency management community engagement activities Target: 6 per year	13 community based radios were checked by Community Representatives radioing council officers in September, December, March and June. Two meetings were held with community in development of the Makikihi/Hunter/Hook Community Response Plan One meeting was held with the community in Cannington & Maungati for the annual review of the Community Response Plan	Achieved (New measure)
3. Civil Defence Emergency Management personnel appropriately trained and prepared to assist community in the event of an emergency			
How we do it:	<ul style="list-style-type: none"> Civil Defence Emergency management personnel and partner agencies participate in in-house/regional/national exercises Civil Defence Emergency management personnel attend training courses 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Annual Group exercise Target: 1 annually	Exercise Pandora AF8 Pre-planning Workshop was held on 4 October with multiple external agencies involved Part 2 of Exercise Pandora on 5 October was a training to set up the EOC, test systems and identify any gaps	Achieved (New measure)
	Civil Defence Emergency Management personnel within the EOC offered training Target: 2 training opportunities per year	One Emergency Operations Centre Level 1 training was held on 9 July for new council staff Part 2 of Exercise Pandora on 5 October was a training to set up the EOC, test systems and identify any gaps One Emergency Operations Centre Level 2, 2 day training was held on 20 and 21 May, five staff members attended One Emergency Operations Centre Level 3 training was held between 17 and 21 June, fourteen staff members attended	Achieved (New measure)

4. Manage and allocate community funding scheme grants			
How we do it:	<ul style="list-style-type: none">Administration, promotion and management of Council's community funding schemes, Creative Communities Scheme and Sport NZ Rural Travel FundGrant accountability forms collected to ensure appropriate use of fundsPromote the availability of all Council funding opportunities		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	All grants administered by Council are fully subscribed. Target: All grants fully subscribed	Sports Grant 10 applications were allocated a total of \$9,716.37 \$1,638.73 carried forward	Not achieved (2017/18: Not achieved)
		Creative NZ Communities Grant 11 applications were allocated a total of \$10,925.00 Nil carried forward	Achieved (2017/18: Not achieved)
		Sport NZ Rural Travel Grant 6 applications were allocated a total of \$9,025 Nil carried forward	Achieved (2017/18: Achieved)
		WDC Community Grant 10 applications were allocated a total of \$14,607.98 Nil carried forward	Achieved (2017/18: Not achieved)
		WDC Heritage Grant 2 applications were allocated a total of \$2,000 \$5,661.72 carried forward	Not achieved (2017/18: Not achieved)
		Recreational Track Grant 1 application was allocated a total of \$10,000 \$10,000 carried forward	Not achieved (New grant)
5. Support economic development in the District			
How we do it:	<ul style="list-style-type: none">Maintain a business friendly Council approach to customer relationsEnsure economic development is a high priority in decision-makingFinalise implementation of Economic Development StrategySupporting local events		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Implementation of Economic Development Strategy Target: Strategic aims identified and prioritized and commenced	The Economic Development Steering Group has prioritised the 21 projects. Nine projects were ranked the highest according to importance and urgency. Implementation of the top three projects has commenced.	Achieved (2017/18: Not achieved)
	Positive perception of living in Waimate District (As measured in biennial survey) Target: > 85% satisfied or very satisfied residents	93% of surveyed residents think their District is better (44%) or about the same (49%) as a place to live than it was three years ago.	Achieved (New measure)

6. Information and Library services, programmes and material are accessible to district residents, schools and visitors			
How we do it:	<ul style="list-style-type: none"> • Ensure information and library services are accessible to the community and visitors with consistent and appropriate opening hours • Ensure information centre is stocked with a variety of quality local information • Provide skilled staff to assist with enquiries • Provide access to physical collections at the library facilities and online • Provide a wide range of high quality library material • Produce and promote an annual programme of library exhibitions on a range of subject material 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Provide educational programmes at the library Target: 4 programmes provided annually	The library provided 15 programmes throughout the year: Book week, Hell Pizza Reading Promotion, Deano Yipadee (author/entertainer), Christmas Seek and Find, Christmas Craft Box, Stained glass window in Children's Area Handcraft, World Wide Knit-in public day, Elections at the library, Garden talk, Harry the turtle story time, Artist talk Tracey Guilford and Author talks by John Foley, Karalyn Reid, David Welch and EG Wilson.	Achieved (New measure)
	Visitors to Explore Waimate website Target: Number of visitors increases annually	Website 32,743 unique visitors 32,774 visits 62,870 page views Facebook Likes 1,509 Followers 1,555 Instagram Followers 542	Achieved (New measure)

COMMUNITY SERVICES GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
Sources of operating funding			
General rates and rates penalties	\$ 375	\$ 368	\$ 440
Targeted rates	497	495	454
Subsidies and grants for operating purposes	21	21	22
Fees and charges	12	13	13
Interest and dividends from investments	-	1	1
Internal charges and overheads recovered	16	5	5
Local authority fuel tax, fines, infringements fees other	29	28	30
Total operating funding	950	931	965
Applications of operating funding			
Payments to staff and suppliers	399	743	580
Finance costs	-	-	-
Internal charges and overheads applied	268	271	300
Other operating funding applications	-	-	-
Total application of operating funding	667	1,014	879
Surplus / (deficit) of operating funding	283	(83)	85
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	-	-	-
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	30	60	-
Capital expenditure - to replace existing assets	67	60	63
Increase/(decrease) in reserves	186	(203)	22
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	283	(83)	85
Surplus/(deficit) of Capital Funding	(283)	83	(85)
Funding balance	-	-	-

COMMUNITY SERVICES GROUP SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 375	\$ 368	\$ 366
Civic Amenities rates (net of remissions)	351	350	348
Targeted rates (net of remissions)	146	145	112
Revenue from activities	61	62	49
Other revenue (including internal interest)	16	5	10
Total revenue	949	930	885
Expenditure			
Employee benefit expenses	\$ 198	\$ 224	\$ 217
Depreciation and amortisation	80	92	81
Finance expenses (including internal interest)	9	7	10
Other expenses	463	782	767
Total expenditure	750	1,105	1,075
Operating Surplus/(deficit)	\$ 199	\$ (175)	\$ (190)
Capital Expenditure			
Economic Development - Miscellaneous capital	REP 1	-	-
Economic Development - Drone and Camera	LOS 4	-	-
Library - Furniture and shelving	REP 1	-	-
Library - Books	REP 64	60	51
Library Software - Upgrade to Koha Software	REP 1	-	-
Library Software - Self Service and Item Security	LOS 26	60	-
	97	120	51

Significant variations from Long Term Plan 2018-28

Refer to the following Service Performance Statements for Community Support, Economic Development and Promotions, Emergency Management and Library for explanations of variances.

COMMUNITY SUPPORT

COMMUNITY SUPPORT SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 129	\$ 127	\$ 129
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	21	22	21
Other revenue	-	-	-
Total revenue	150	149	150
Expenditure			
Employee benefit expenses	\$ -	\$ -	\$ -
Depreciation and amortisation	-	-	-
Finance expenses (including internal interest)	-	-	-
Other expenses	141	173	139
Total expenditure	141	173	139
Operating Surplus/(deficit)	\$ 9	\$ (25)	\$ 11

Significant variations from Long Term Plan 2018-28

Other Expenses were below the LTP Budget due to the timing of grants expenditure, which will be carried over to the 2019/20 financial year.

POINTS OF INTEREST

Council introduced the new Recreational Track grant which provides \$20,000 per year for track maintenance and development.

ECONOMIC DEVELOPMENT AND PROMOTIONS

ECONOMIC DEVELOPMENT AND PROMOTIONS SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 217	\$ 213	\$ 213
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	28	26	14
Other revenue	10	-	5
Total revenue	255	239	232
Expenditure			
Employee benefit expenses	\$ 27	\$ 29	\$ 57
Depreciation and amortisation	3	-	-
Finance expenses (including internal interest)	-	-	-
Other expenses	107	360	118
Total expenditure	137	389	175
Operating Surplus/(deficit)	\$ 118	\$ (150)	\$ 57
Capital Expenditure			
Economic Development - Miscellaneous capital	REP 1	-	-
Economic Development - Drone and Camera	LOS 4	-	-
	6	-	-

Significant variations from Long Term Plan 2018-28

Other Expenses were below LTP Budget due to reduced spending and timing of Economic Development and Council Initiatives expenditure (Actual 2019 \$5,000 ;LTP Budget \$140,000), reduced rebranding costs (Actual 2019 \$1,000 ;LTP Budget \$50,000) and general Promotions expenditure (Actual 2019 \$28,000 ;LTP Budget \$84,000).

POINTS OF INTEREST

We have identified 21 Economic Development Strategy actions items for implementation. 5 projects have been prioritised.

EMERGENCY MANAGEMENT

EMERGENCY MANAGEMENT SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 29	\$ 29	\$ 23
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	146	145	112
Revenue from activities	-	-	-
Other revenue	1	-	-
Total revenue	176	174	135
Expenditure			
Employee benefit expenses	\$ 39	\$ 56	\$ 41
Depreciation and amortisation	24	24	30
Finance expenses (including internal interest)	9	7	9
Other expenses	74	87	325
Total expenditure	146	174	405
Operating Surplus/(deficit)	\$ 30	\$ -	\$ (270)

Significant variations from Long Term Plan 2018-28

Other Expenses reduced from Actual 2018 due to the impairment of assets following transfer to Fire and Emergency New Zealand (FENZ), resulting in a loss on disposal (Actual 2018 \$241,000).

POINTS OF INTEREST

New Emergency Management Officer (EMO) was appointed making a difference for our community in the short time.

There has been a significant increase in Civil Defence Emergency Management (CDEM) training for staff.

We have increased the number of available, trained Emergency Operations Centre (EOC) Controllers from 1 to 3.

LIBRARY

LIBRARY

SERVICE PERFORMANCE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	351	350	348
Targeted rates (net of remissions)	-	-	-
Revenue from activities	12	15	14
Other revenue	5	4	5
Total revenue	368	369	367
Expenditure			
Employee benefit expenses	\$ 132	\$ 138	\$ 119
Depreciation and amortisation	53	68	52
Finance expenses (including internal interest)	-	-	-
Other expenses	141	163	186
Total expenditure	326	369	357
Operating Surplus/(deficit)	\$ 42	\$ -	\$ 10
Capital Expenditure			
Library - Furniture and shelving	REP 1	-	-
Library - Books	REP 64	60	51
Library Software - Upgrade to Koha Software	REP 1	-	-
Library Software - Self Service and Item Security	LOS 26	60	-
	92	120	51

Significant variations from Long Term Plan 2018-28

Other Expenses were below LTP Budget and Actual 2018 predominantly due to reduced labour and overhead allocations.

Capital Expenditure - The Self Service/Item Security project is in progress and became operational in August 2019.

POINTS OF INTEREST

The library prepared for RFID (radio frequency identification) technology to allow customers to self-issue and self-return using a smart shelf. Almost 17,000 items were tagged in preparation for the self-issue machine to be installed.

We received 8 new chrome books and 2 chrome boxes as part of the APNK (Aotearoa People's Network Kaharoa) technology upgrade.

The library increased its community outreach speaking at several schools and community groups.

COMMUNITY FACILITIES GROUP

WHAT WE DO:

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

- **Camping**

Council provides a range of formal and informal camping grounds throughout the District. This includes cabins and camp sites at Victoria Park, and camp sites the Knottingley Park Motor Camp, St Andrews Reserve and the Morven Camping Ground (which is managed by a Domain Board). These camp grounds all offer powered and non-powered sites. Our Waitaki Lakes camp grounds offer seasonal non-powered camping sites at five locations on the shores of the picturesque Waitaki Lakes. Council cleans and maintains our camping sites to ensure residents and visitors alike have access to quality, safe and appealing camping grounds and facilities.

- **Cemeteries**

Council manages and maintains a number of cemeteries across the district. We have two active cemeteries, Waimate and Otaio. The Glenavy and Morven cemeteries are closed for interments but are maintained by Council. Council provides land and services for the burial or interment of ashes of the dead and ensure cemeteries are well maintained so they are peaceful places for family, friends, the community and visitors. We also maintain and update an electronic cemetery database for the Waimate and Otaio cemeteries to assist with enquires about burials in these Council cemeteries.

- **Event Centre**

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

The features of the Event Centre include:

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

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

- **Parks and Public Spaces**

Parks and Public Spaces provides and manages over 100 hectares of parks, reserves, sports grounds, playgrounds and gardens throughout the district. These vary in size and use. Our premier parks – Victoria Park and Knottingley Park and Arboretum offer a range of sport and recreational activities in park settings that showcase the natural beauty of our district. Urban reserves and neighbourhood playgrounds, such as Boland Park and the Town Belt, enhance the urban environment and provide recreation for residents and visitors. Our rural reserves provide roadside plantings to enhance town entrances. We also maintain a number of heritage monument and plaques including the war memorials, the Margaret Cruikshank monument and the White Horse.

- **Property**

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

Council provides safe, clean and accessible toilet facilities for both residents and visitors. We also provide 27 community housing units. These are good quality, affordable units available for low income residents.

- **Swimming Pool**

The Norman Kirk Memorial Swimming Pool is an outdoor heated, six lane pool, 33.3 metres long, set in a 0.28ha landscaped setting. The pool is named for the late Prime Minister, Norman Kirk, who was born and is buried in Waimate. The pool is open from mid-October to mid-March with sessions to cater for lane swimmers, children, swimming and exercise club and school visits. Trained lifeguards ensure the swimming pool is a safe and inviting facility for the community to enjoy.

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

WHY WE PROVIDE IT:

Council recognises that community facilities strengthen local communities in a number of ways, including providing places and spaces for people to meet and interact, facilitating community sporting, recreational, cultural, leisure and educational activities.

People often chose to live where they can enjoy a range of amenities and facilities. Council aims, through the Community Facilities activities, to create environments throughout our district, where there is an attractive array of facilities for our communities and visitors to enjoy.

COMMUNITY OUTCOMES

ACTIVITY	COMMUNITY OUTCOMES
Camping	Safe and Healthy People <ul style="list-style-type: none"> Our services, infrastructure and environment enhance quality of life Sustainable District and Environment <ul style="list-style-type: none"> We value the natural environment, biodiversity and landscapes Active, Diverse and Supportive Community <ul style="list-style-type: none"> District assets provide recreation and leisure choice
Cemeteries	Safe and Healthy People <ul style="list-style-type: none"> Our services, infrastructure and environment enhance quality of life Sustainable District and Environment <ul style="list-style-type: none"> A district that is enhanced through sustainable and diverse development Our heritage is valued and protected We value the natural environment, biodiversity and landscapes Active, Diverse and Supportive Community <ul style="list-style-type: none"> District assets provide recreation and leisure choice
Event Centre	Thriving Community <ul style="list-style-type: none"> A district that provides infrastructure for economic activity A district that actively promotes itself and its businesses Safe and Healthy People <ul style="list-style-type: none"> A place where people are safe in their homes, work and public spaces Our services, infrastructure and environment enhance quality of life Active, Diverse and Supportive Community <ul style="list-style-type: none"> District assets provide recreation and leisure choice
Parks and Public Spaces	Safe and Healthy People <ul style="list-style-type: none"> A place where people are safe in their homes, work and public spaces Our services, infrastructure and environment enhance quality of life Sustainable District and Environment <ul style="list-style-type: none"> We value the natural environment, biodiversity and landscapes Active, Diverse and Supportive Community <ul style="list-style-type: none"> District assets provide recreation and leisure choice
Property	Thriving Community <ul style="list-style-type: none"> A district that provides infrastructure for economic activity Safe and Healthy People <ul style="list-style-type: none"> A place where people are safe in their homes, work and public spaces Our services, infrastructure and environment enhance quality of life
Swimming Pool	Safe and Healthy People <ul style="list-style-type: none"> A place where people are safe in their homes, work and public spaces Our services, infrastructure and environment enhance quality of life Active, Diverse and Supportive Community <ul style="list-style-type: none"> District assets provide recreation and leisure choice

EFFECTS ON THE COMMUNITY

Our groups and activities can have a range of effects on the community. The positive effects have been outlined under the heading "Why we do it", and in our Community Outcomes. Potential negative effects are identified in the table below.

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
There are health and safety risks associated with Community Facilities for the public and for staff.	Council has robust Health and Safety systems in place and an active Health and Safety Manual to ensure we meet all our obligations under the Health and Safety at Work Act 2014 and associated regulations and guidelines. Playgrounds, camping grounds, and other community facilities are audited to ensure they comply with all health and safety standards. Staff and volunteers are appropriately trained to ensure health and safety requirements are met and any incidents responded to appropriately. All swimming pool staff are hold a Pool Lifeguard Practicing Certificate.
Cemeteries and camping facilities can potentially cause contamination of groundwater and waterways	Consents require cemetery developments to be set back an appropriate distance from watercourses and plots are not in direct contact with groundwater. Landscaping of cemeteries improves the aesthetics. Council provides facilities to mitigate potentially negative environmental effects at the Waitaki Lakes camping ground. Toilet facilities with septic tanks and rubbish and recycling bins and collection are provided during the camping season.
The Waimate Event Centre is located in a residential area and some functions may cause disturbance to neighbours	Council will work to ensure all hirers of the Event Centre are aware of their responsibilities with regards to noise control. Landscape plantings will help mitigate noise pollution.
Toxic chemicals are used in the maintenance of the swimming pool and to spray weeds in public spaces and road sides.	Swimming pool staff are trained in the handling of chlorine to ensure the safe use of this chemical. Parks staff are trained appropriately and wear personal protective equipment when using weed spray. Signs are used to warn the public that spraying is taking place.

LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide quality community facilities that meet the expectations of the community			
How we do it	<ul style="list-style-type: none"> Ensure community facilities are accessible to the community and visitors Provide clean, safe and well maintained public toilets, camp sites and cemeteries Annual maintenance and health and safety programmes for public toilets, camp sites, cemeteries, swimming pool and Event Centre Facilities are open to the community and visitors with consistent and appropriate opening hours 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Resident satisfaction with public toilets Target: > 85% satisfied or very satisfied resident	55% of surveyed residents are satisfied with the public toilets	Not achieved (2017/18: Not measured)
	User satisfaction with camping facilities Target: > 85% satisfied or very satisfied users.	68% of surveyed users are satisfied with the camping facilities	Not achieved (2017/18: Not measured)
	Resident satisfaction with cemetery facilities and services Target: > 85% satisfied or very satisfied residents	76% of surveyed residents are satisfied with cemetery facilities and services	Not achieved (2017/18: Not measured)
	Resident satisfaction with parks and public spaces Target: > 85% satisfied or very satisfied residents	89% of surveyed residents are satisfied the parks and public spaces	Achieved (2017/18: Not measured)
	Resident satisfaction with swimming pool facilities Target: > 85% satisfied or very satisfied residents	57% of surveyed residents are satisfied with swimming pool facilities 83% of surveyed users are satisfied with swimming pool facilities	Not achieved (2017/18: Not measured)
	Resident satisfaction with Event Centre facilities Target: > 85% satisfied or very satisfied residents	70% of surveyed residents are satisfied with the Event Centre facilities	Not achieved (New measure)
	Utilisation of Event Centre and swimming pool Target: Number of visits increase annually	Event Centre = 22,381 visits	Not achieved (New measure 2017/18: 24,404)
		Swimming Pool = 14,022 visits	Achieved (New measure 2017/18: 11,350)
	Camping facilities are well maintained and tidy Target: Less than 5 complaints per year	1 complaint about toilet block at lakes not being cleaned correctly	Achieved (2017/18: Achieved)
	Cemeteries are well maintained Target: Less than 5 complaints per year	1 complaint 09/2018 long grass around graves and some sunken graves.	Achieved (2017/18: Achieved)

2. Provide safe community facilities for the community and visitors			
How we do it:	<ul style="list-style-type: none"> • Maintain facilities, parks, playgrounds and buildings to established standards • Periodic replacement or refurbishment of plant to maintain existing level of service • Ensure Health and Safety plans are in place for all community facilities • Annual cleaning, maintenance and health and safety audits for public toilets, camp sites, cemeteries, swimming pool and Event Centre 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Community facilities meet legislative safety requirements (Local Government Centre, Library, Regent Theatre, Event Centre) Target: Building Warrant of Fitness (WOF), Fire Regulations and Licence requirements are current	Monthly internal control checks completed and BWOFF current on Council's specified buildings.	Achieved (2017/18: Achieved)
	All playgrounds are assessed against appropriate New Zealand Safety Standards Target: All playgrounds meet safety standards	All playground have a code of Compliance to NZS 5828 Standards for Playground equipment and Surfacing	Achieved (2017/18: Not achieved)
	Annual cleaning, maintenance and health and safety programme audit for Event Centre, swimming pool, playgrounds, public toilets, cemeteries, camp sites Target: 1 audit annually	New audits were not carried out this year. Check-lists need to be produced to enable a meaningful audit.	Not achieved (New measure)
	Swimming Pool, Event Centre and playgrounds are maintained to a level that does not cause injury Target: No injuries are caused by lack of maintenance	Swimming Pool - no injuries reported Playgrounds - no injuries reported Event Centre - no injuries reported	Achieved (New measure)
	Serious hazards at the swimming pool are responded to immediately Target: 100% response in 30 minutes	No serious hazards reported	Achieved (New measure)
	Serious hazards at the Event Centre are responded to immediately Target: 100% response in 30 minutes	One potential serious hazard reported at the Event Centre. A plastic chair broke however customer unharmed. Chair disposed of immediately.	Achieved (New measure)
	Serious hazards in playgrounds are responded to immediately Target: 100% response in 30 minutes	No serious hazards reported	Achieved (New measure)

3. Community Housing units are tenanted and well managed			
How we do it:	<ul style="list-style-type: none"> • Maintain a waiting list, interview and place prospective tenants according to Council's eligibility criteria • Manage issues associated with the community housing portfolio • Maintain units as notified through the Council's service request system • Provide low cost Community Housing 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Occupancy rate of Community Housing units Target: 90% or greater occupancy	100% occupancy throughout the year was recorded for Community Housing	Achieved (New measure)
	Annual cleaning, maintenance and health and safety programme audit for Community Housing Target: 1 audit annually	Three inspections of all units were carried out during the year and all maintenance or health and safety matters were brought to our attention for action	Achieved (New measure)
	Rent charge for Community Housing units Target: Rent charge is equal to, or less than market rental	The rental charge for Community Housing units is less than the market rent as supplied by L J Hooker.	Achieved (2017/18: Achieved)
4. Provide accessible and accurate cemetery records			
How we do it:	<ul style="list-style-type: none"> • Maintain and update electronic cemetery database 		
How we measure performance	Performance Measure	Result	Achievement 2018/19
	Cemetery records updated to reflect new internments Target: 100% of cemetery records are updated within two months	100% of cemetery records are updated within two months	Achieved (New measure)

COMMUNITY FACILITIES GROUP FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
Sources of operating funding			
General rates and rates penalties	\$ 231	\$ 226	\$ 36
Targeted rates	1,190	1,187	1,110
Subsidies and grants for operating purposes	-	-	21
Fees and charges	414	344	323
Interest and dividends from investments	4	-	-
Internal charges and overheads recovered	444	399	435
Local authority fuel tax, fines, infringements fees other	345	319	266
Total operating funding	2,627	2,476	2,191
Applications of operating funding			
Payments to staff and suppliers	1,392	1,509	1,258
Finance costs	-	-	197
Internal charges and overheads applied	715	748	257
Other operating funding applications	-	-	-
Total application of operating funding	2,107	2,257	1,712
Surplus / (deficit) of operating funding	520	219	479
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	-	(15)
Gross proceeds from sale of assets	29	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	29	-	(15)
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	9	108	-
Capital expenditure - to replace existing assets	497	212	444
Increase/(decrease) in reserves	43	(101)	21
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	549	219	464
Surplus/(deficit) of Capital Funding	(520)	(219)	(479)
Funding balance	-	-	-

COMMUNITY FACILITIES GROUP SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 231	\$ 226	\$ 57
Civic Amenities rates (net of remissions)	999	997	865
Targeted rates (net of remissions)	172	171	170
Revenue from activities	1,029	930	1,089
Other revenue (including internal interest)	178	133	162
Total revenue	2,609	2,457	2,343
Expenditure			
Employee benefit expenses	\$ 153	\$ 220	\$ 142
Depreciation and amortisation	717	689	655
Finance expenses (including internal interest)	152	163	181
Other expenses	1,808	1,854	1,390
Total expenditure	2,830	2,926	2,368
Operating Surplus/(deficit)	\$ (221)	\$ (469)	\$ (25)

Significant variations from Long Term Plan 2018-28

Refer to the following Service Performance Statements for Camping, Cemeteries, Event Centre, Parks and Public Spaces, Property and Swimming Pool for explanations of variances.

		Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Capital Expenditure				
Property - Court House Upgrade / Roof etc	REP	28	-	-
Property - Reseal Michael Street Yard	REP	-	-	9
Property - Tennant St Dwelling miscellaneous capital	REP	-	-	2
Local Govt Centre - Meeting Room Refurbishment	REP	4	30	-
Local Govt Centre - Library / LGC Extension Scoping and Plans	LOS	1	-	-
Local Govt Centre - Sundry Purchases	REP	3	5	2
Local Govt Centre - Heatpumps	REP	5	10	-
Community Housing - Hot Water Cylinders	REP	-	5	-
Public Toilets - Victoria Park Playground	REP	7	-	44
Event Centre - Landscaping Improvements	LOS	-	40	-
Event Centre - Internal Fitout (WDCF Funds)	LOS	-	-	39
Event Centre - Miscellaneous capital	LOS	8	-	4
Event Centre - Online Booking System	LOS	-	20	-
Waitaki Lakes - SCADA Water Monitoring System	REP	2	-	1
Waitaki Lakes - Pipe Renewals	REP	21	10	-
Waitaki Lakes - Chlorine Dosing Te Aka & Waitangi	LOS	-	48	-
Waitaki Lakes - Vehicle Relacement	REP	-	32	-
Waitaki Lakes - Furniture & Fittings	REP	4	-	-
Victoria Park Camp - Driveway Reseal	REP	-	8	-
Victoria Park Camp - Driveway Reseal (Tennant St Cabins)	REP	-	25	-
Victoria Park Camp - Upgrade Tennant St Cabins	REP	-	-	13
Victoria Park Camp - Appliances	REP	5	5	3
Victoria Park Camp - Upgrade Power Points	REP	14	18	-
Capital - Victoria Camp - appliances	REP	-	-	-
Knottingley Park Camp - Power Points	REP	5	10	-
Knottingley Park Camp - Hot Water Cylinder	REP	2	-	-
Cemetery - Upgrade Workshop / Office / Toilet	REP	-	-	7
Morven Reserve - Relocate Playground	REP	23	-	1
Victoria Park - Sundry Plant	REP	3	7	8
Victoria Park - Replace Ausplay Playground	REP	-	-	209
Victoria Park - Repair Asphalt in Works Yard	REP	14	-	-
Victoria Park - Repair Asphalt in Playground Carpark	REP	2	-	-
Victoria Park - Mower Replacement	REP	57	-	-
Victoria Park - Parks Officer Motor Vehicle	REP	-	-	30
Victoria Park - Smoko Room Heatpump	REP	-	-	-
Knottingley Park - Reseal Driveway	REP	-	25	3
Knottingley Park - Replace Culvert and Small Bridge	REP	6	18	-
Knottingley Park - Sealing and Stormwater	REP	4	-	-
Knottingley Park - Replace Two See-Saws	REP	-	-	1
Urban Reserves - Playground Safety Matting	REP	22	-	-
Urban Reserves - Playground Equipment *Unbudgeted*	REP	-	-	-
Swimming Pool - Sundry Plant	REP	-	-	6
Swimming Pool - Upgrade Changing Rooms	REP	21	-	-
Swimming Pool - Replace Heating System	REP	239	-	10
Swimming Pool - Inflatables	REP	4	4	-
Swimming Pool - Miscellaneous Furniture & Fittings	REP	2	-	-
		506	320	392

CAMPING

CAMPING

SERVICE PERFORMANCE STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	-	-	-
Revenue from activities	357	274	317
Other revenue	48	42	43
Total revenue	405	316	360
Expenditure			
Employee benefit expenses	\$ 34	\$ 38	\$ 50
Depreciation and amortisation	96	102	87
Finance expenses (including internal interest)	9	6	9
Other expenses	257	254	184
Total expenditure	396	400	330
Operating Surplus/(deficit)	\$ 9	\$ (84)	\$ 30
Capital Expenditure			
Waitaki Lakes - SCADA Water Monitoring System	REP 2	-	1
Waitaki Lakes - Pipe Renewals	REP 21	10	-
Waitaki Lakes - Chlorine Dosing Te Aka & Waitangi	LOS -	48	-
Waitaki Lakes - Vehicle Relacement	REP -	32	-
Waitaki Lakes - Furniture & Fittings	REP 4	-	-
Victoria Park Camp - Driveway Reseal	REP -	8	-
Victoria Park Camp - Driveway Reseal (Tennant St Cabins)	REP -	25	-
Victoria Park Camp - Upgrade Tennant St Cabins	REP -	-	13
Victoria Park Camp - Appliances	REP 5	5	3
Victoria Park Camp - Upgrade Power Points	REP 14	18	-
Knottingley Park Camp - Power Points	REP 5	10	-
Knottingley Park Camp - Hot Water Cylinder	REP 2	-	-
	52	156	17

Significant variations from Long Term Plan 2018-28

Revenue from Activities exceeded the LTP Budget due to increased camping fees at the Waitaki Lakes (Actual 2019 \$202,000 ;LTP Budget \$155,000), and other camping sites (Actual 2019 \$149,000 ;LTP Budget \$119,000).

Other Expenses increased from Actual 2018 due to a review in overhead allocations for the Long Term Plan.

POINTS OF INTEREST

New power points installed at both Victoria and Knottingley Park Camping Grounds to comply with the New Zealand Camping Grounds standards.

Soak holes installed for better drainage at Knottingley Park and Arboretum.

CEMETERIES

CEMETERIES
SERVICE PERFORMANCE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	48	48	33
Targeted rates (net of remissions)	-	-	-
Revenue from activities	34	47	45
Other revenue	-	-	2
Total revenue	82	95	80
Expenditure			
Employee benefit expenses	\$ -	\$ -	\$ -
Depreciation and amortisation	24	11	13
Finance expenses (including internal interest)	5	4	4
Other expenses	74	90	83
Total expenditure	103	105	100
Operating Surplus/(deficit)	\$ (21)	\$ (10)	\$ (20)
Capital Expenditure			
Cemetery - Upgrade Workshop / Office / Toilet	REP -	-	7
	-	-	7

POINTS OF INTEREST

The cemetery main entrance gates have been re-painted.

Upgrading of the shingle road and drainage leading to the Otaio cemetery.

EVENT CENTRE

**EVENT CENTRE
SERVICE PERFORMANCE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019**

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ 231	\$ 226	\$ 57
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	172	171	170
Revenue from activities	72	71	172
Other revenue	-	3	-
Total revenue	475	471	399
Expenditure			
Employee benefit expenses	\$ 59	\$ 89	\$ 37
Depreciation and amortisation	124	152	150
Finance expenses (including internal interest)	113	149	150
Other expenses	210	205	111
Total expenditure	506	595	448
Operating Surplus/(deficit)	\$ (31)	\$ (124)	\$ (49)
Capital Expenditure			
Event Centre - Landscaping Improvements	LOS -	40	-
Event Centre - Internal Fitout (WDCF Funds)	LOS -	-	39
Event Centre - Miscellaneous capital	LOS 8	-	4
Event Centre - Online Booking System	LOS -	20	-
	8	60	42

Significant variations from Long Term Plan 2018-28

General Rates revenue, Employment Benefit Expenses and Other Expenses increased from Actual 2018 due to the merging of the Information Centre activity with the Event Centre.

Revenue from Activities income for Actual 2019 included community fundraising donations of \$2,000 (Actual 2018: \$85,000).

Capital Expenditure - The landscaping improvements were not carried out due to the existing plantings growing well. It is expected minor improvements will be undertaken during the 2019/20 year.

The Online booking system was investigated in conjunction with the Camping activity. It was concluded to put the Event Centre project on hold until an adequate system, priced appropriately, can be found.

POINTS OF INTEREST

Indoor soccer league for adults and an after school indoor soccer activity for school children was introduced – both proved to be extremely well supported.

An extended bouldering wall was added to the popular climbing wall.

PARKS AND PUBLIC SPACES

PARKS AND PUBLIC SPACES SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	608	606	547
Targeted rates (net of remissions)	-	-	-
Revenue from activities	102	78	92
Other revenue	43	39	45
Total revenue	753	723	684
Expenditure			
Employee benefit expenses	\$ 12	\$ 10	\$ 12
Depreciation and amortisation	157	123	136
Finance expenses (including internal interest)	11	-	3
Other expenses	737	690	609
Total expenditure	916	823	760
Operating Surplus/(deficit)	\$ (163)	\$ (100)	\$ (76)
Capital Expenditure			
Morven Reserve - Relocate Playground	REP 23	-	1
Victoria Park - Sundry Plant	REP 3	7	8
Victoria Park - Replace Ausplay Playground	REP -	-	209
Victoria Park - Repair Asphalt in Works Yard	REP 14	-	-
Victoria Park - Repair Asphalt in Playground Carpark	REP 2	-	-
Victoria Park - Mower Replacement	REP 57	-	-
Victoria Park - Parks Officer Motor Vehicle	REP -	-	30
Knottingley Park - Reseal Driveway	REP -	25	3
Knottingley Park - Replace Culvert and Small Bridge	REP 6	18	-
Knottingley Park - Sealing and Stormwater	REP 4	-	-
Knottingley Park - Replace Two See-Saws	REP -	-	1
Urban Reserves - Playground Safety Matting	REP 22	-	-
	132	50	252

Significant variations from Long Term Plan 2018-28

Other Expenses exceeded the LTP Budget and Actual 2018 due to extensive maintenance works at the Morven Reserve lease block and Steward Park.

Capital Expenditure - The mower replacement was budgeted for in the 2017/18 financial year, but purchased in July 2018.

POINTS OF INTEREST

General Reserves Policies (draft) and Knottingley Park and Arboretum Reserve Management Plans (draft).

The small bridge on the oval shingle loop road within the non-formal area has been removed. This has been replaced by a culvert storm water piping and with the approaches widened for safety.

The upgrading and maintenance work at the Maori Urupa and Totara Forest along with the planting of native shrubs and trees.

A new double slide suitable for smaller children has been installed plus Pour'n'Play safety surfacing, this is to comply with New Zealand Playground equipment and surfacing standards.

Stage two of the hanging basket project at the north end of town.

Installed swale drains, soak holes, and grass sown preparing for tree planting in the large open area in Knottingley Park and Arboretum.

PROPERTY

**PROPERTY
SERVICE PERFORMANCE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019**

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	135	135	109
Targeted rates (net of remissions)	-	-	-
Revenue from activities	436	436	434
Other revenue	75	48	64
Total revenue	646	619	607
Expenditure			
Employee benefit expenses	\$ -	\$ 46	\$ -
Depreciation and amortisation	278	245	235
Finance expenses (including internal interest)	14	5	15
Other expenses	376	478	287
Total expenditure	667	773	537
Operating Surplus/(deficit)	\$ (21)	\$ (154)	\$ 70
Capital Expenditure			
Property - Court House Upgrade / Roof etc	REP 28	-	-
Property - Reseal Michael Street Yard	REP -	-	9
Property - Tennant St Dwelling miscellaneous capital	REP -	-	2
Local Govt Centre - Meeting Room Refurbishment	REP 4	30	-
Local Govt Centre - Library / LGC Extension Scoping and Plans	LOS 1	-	-
Local Govt Centre - Sundry Purchases	REP 3	5	2
Local Govt Centre - Heatpumps	REP 5	10	-
Community Housing - Hot Water Cylinders	REP -	5	-
Public Toilets - Victoria Park Playground	REP 7	-	44
	48	50	57

Significant variations from Long Term Plan 2018-28

Employment Benefit Expenses were allowed for in the LTP Budget, however the internal labour allocation has been included in Other Expenses.

Other Expenses were below the LTP Budget due to reduced repairs and maintenance (Actual 2019 \$36,000; LTP Budget \$74,000; Actual 2018 \$16,000) and internal labour allocations (Actual 2019 \$58,000; LTP Budget \$91,000; Actual 2018 \$12,000).

POINTS OF INTEREST

The Council Chambers and Committee Room received necessary upgrades with other upgrades postponed until a full review of the Council building and Library extension are completed.

SWIMMING POOL

SWIMMING POOL SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
Revenue			
General rates (net of remissions)	\$ -	\$ -	\$ -
Civic Amenities rates (net of remissions)	208	207	177
Targeted rates (net of remissions)	-	-	-
Revenue from activities	27	24	28
Other revenue	11	-	9
Total revenue	246	231	214
Expenditure			
Employee benefit expenses	\$ 48	\$ 37	\$ 44
Depreciation and amortisation	39	56	32
Finance expenses (including internal interest)	-	-	-
Other expenses	153	138	118
Total expenditure	240	231	194
Operating Surplus/(deficit)	\$ 6	\$ -	\$ 20
Capital Expenditure			
Swimming Pool - Sundry Plant	REP -	-	6
Swimming Pool - Upgrade Changing Rooms	REP 21	-	-
Swimming Pool - Replace Heating System	REP 239	-	10
Swimming Pool - Inflatables	REP 4	4	-
Swimming Pool - Miscellaneous Furniture & Fittings	REP 2	-	-
	266	4	16

Significant variations from Long Term Plan 2018-28

Other Expenses exceeded LTP Budget and Actual 2018 predominantly due to electricity costs and overhead allocations.

POINTS OF INTEREST

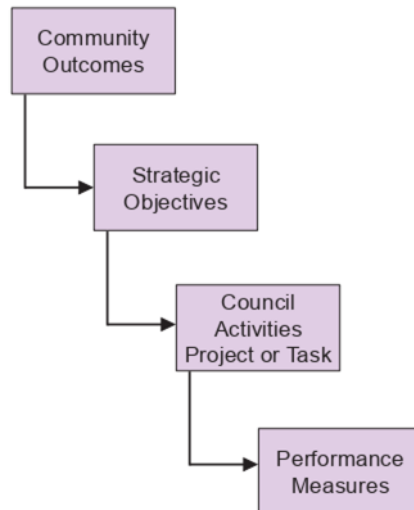
More inflatable toys have been purchased.

Swimming pool total annual attendance 2018/19 = 14022 (2017/18 = 11350) increase of 2672.

VISION FOR WAIMATE DISTRICT

LEADING OUR COMMUNITIES TOWARDS A DIVERSE, THRIVING AND SUSTAINABLE DISTRICT.

Waimate District's Long Term Plan (LTP), which is reviewed three yearly, provides direction and long term focus for routine tasks and one-off projects, within Council's areas of activity by setting them within a framework of strategic objectives that are derived from our community's desired outcomes.



ACHIEVING COMMUNITY OUTCOMES

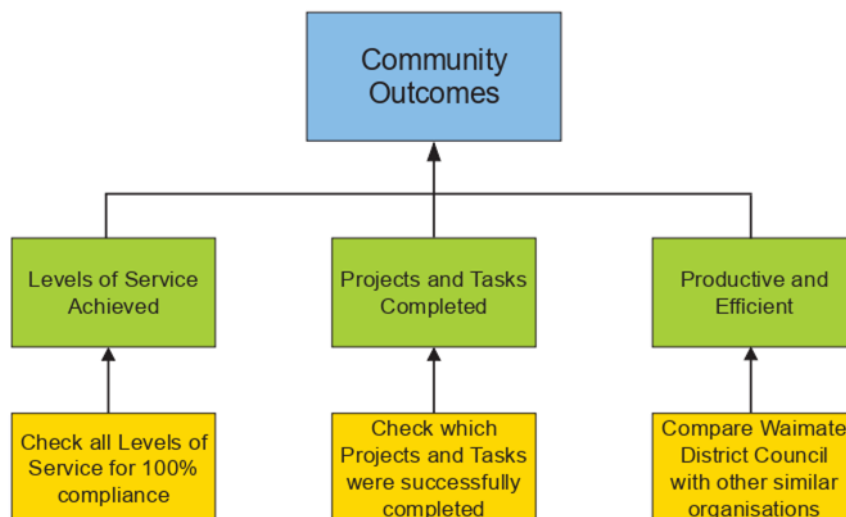
Each year, Council produces its Annual Report to disclose performance against targets set in the LTP.

A three-pronged approach is used by Waimate District Council to help citizens judge whether the Council is doing a good job or not.

The Council will carry out its roles in advancing the Outcomes that the Community wants.

The Council will provide all its services to meet standards that have been agreed with the Community.

The Council will run its operations in a cost-effective and efficient manner.



EQUAL EMPLOYMENT OPPORTUNITY

The Waimate District Council is committed to the principles and practices of Equal Employment Opportunity (EEO) as a means of ensuring that its current and potential employees have an equal opportunity to achieve their potential.

The Council therefore strives to implement a purposeful programme of action to ensure its recruitment policies and procedures, conditions of employment and employee training, and promotion opportunities are carried out with an awareness of and an intent to eliminate any unfair discrimination on the grounds of gender, marital status, religion, ethical belief, colour, race, ethnic or national origin, disability, age, political opinion, employment status, family responsibilities, or sexual orientation.

The 1999/2000 EEO Management Plan identified the following objectives:

- A review and on-going monitoring of current policies and procedures dealing with the recruitment and selection process to ensure that all employment decisions are made on the basis of relevant merit.
- All Council managers are conscious of the need to consider employment equity issues upon recruitment of new staff members.
- A full review of Council's Terms of Employment to ensure adherence to EEO principles. This will include the development of a Code of Conduct, containing a sexual harassment policy and related disciplinary procedures, and includes an undertaking to identify and publicise behaviours, which are not acceptable in the workplace.

The review is continuing, however, all employee's Individual Employment Agreements or Collective Agreements were reviewed, including the definitions of misconduct.

The development of a grievance procedure for dealing with discrimination complaints based on the provisions of the Human Rights Act 1993, to be adopted as Council policy and included in all individual Employment Contracts. This policy will be reviewed on a regular basis to ensure compliance with current legal requirements.

Conditions of appointment for all Council staff contain a detailed description of procedures for addressing employment relationship problems which include personal grievance issues on the basis of discrimination.

Establishment of a training register to monitor accessibility, identification of special training requirements, and career aspirations as part of Council's role as a good employer to support and encourage all employees to seek career development and promotion within the organisation.

Employees in all Departments of Council have participated in a wide range of training courses in consultation with their managers.

An ongoing review of all Council's policies and documentation to ensure adherence to EEO principles. This will include regular liaison and consultation both within and outside Council to promote the interchange of EEO information and strategies.

Council has employed workplace support who visits fortnightly and who may function as an independent expert with whom staff may consult upon any grievance issues.

The Council confirms its commitment to this action, and with it the hope that by fostering a diverse range of employees who reflect the social mix within the community we serve, that Council staff will better understand customer needs, thus creating a better quality and more responsive service for the people of the Waimate District.

STATEMENT ON PARTICIPATION OF MAORI IN THE DECISION-MAKING PROCESS

REQUIREMENTS OF THE LOCAL GOVERNMENT ACT 2002

The Local Government Act 2002, requires all Councils to take specific actions with regard to Maori. The relevant sections of the Act are as follows:

The 'headline' provision referring explicitly to Maori is section 4. It reads:

In order to recognise and respect the Crown's responsibility to take appropriate account of the Principles of the Treaty of Waitangi and to maintain and improve opportunities for Maori to contribute to local government decision-making processes, Parts 2 and 6 provide principles and requirements for local authorities that are intended to facilitate participation by Maori in local authority decision-making processes.

Section 14(1)(d) reads:

In performing its role, a local authority must act in accordance with the principle that a local authority should provide opportunities for Maori to contribute to its decision-making processes.

Section 77(1)(c) reads:

A local authority must in the course of the decision-making process, - ...if any of the options identified under paragraph: (a) involves a significant decision in relation to land or a body of water, take into account the relationship of Maori and their culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga.

Section 81(1) requires that a local authority must:

- (a) Establish and maintain processes to provide opportunities for Maori to contribute to decision-making processes of the local authority; and
- (b) Consider ways in which it may foster the development of Maori capacity to contribute to the decision-making processes of the local authority; and
- (c) Provide relevant information to Maori for the purposes of paragraphs (a) and (b).

Section 82(2) states:

A local authority must ensure that it has in place processes for consulting with Maori in accordance with subsection (1).

WAIMATE DISTRICT COUNCIL INITIATIVES

The Waimate District Council addresses these requirements by actively pursuing the following initiatives:

- The Council will work together with Maori organisations and individuals, to identify citizens who are considered to be Maori with an interest in the Community in accordance with the requirements of Section 81(1) of the Act. This includes all Maori, regardless of tribal affiliation, who reside in the District, who own land within the District or who have a recognised cultural affiliation with the District. This will also include Maori organisations that are directly involved in the interests of local Maori. This identified list of Maori will be maintained in partnership with local Maori groups.
- The Council will mail written advice of all issues to be referred to Community consultation to all Maori and organisations who have been identified as in the previous paragraphs, and where a postal address is known. This advice will include an overview of the proposals and instructions on registering submissions. This will be additional to all normal advertising methods employed for the community at large.
- The Council will meet with representatives of Te Runanga o Waihao at least once a year, to discuss current issues and the progress of the Long Term Plan. These meetings are in addition to other contact as part of the consultation process.
- The Council will provide meetings, on request, to explain current issues and proposals for consultation specifically for Maori groups, whenever practical considerations permit. These meetings can be, by request, limited to specific Maori group participation.
- The Council will continue to involve tangata whenua in all relevant deliberations with regard to the application of the Resource Management Act.

The Council will adhere to the basic principle that all its citizens are of equal importance in the community and are all part of that community. Accordingly, it will always strive to ensure that the interests of all its Maori citizens are fully addressed and considered in all decision-making processes and recognises the special need to ensure the capacity of Maori to play a full part in the decision-making process.

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DRAFT GENERAL RESERVE POLICIES FOR WAIMATE DISTRICT – 2019



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Draft General Reserve Policies for Waimate District

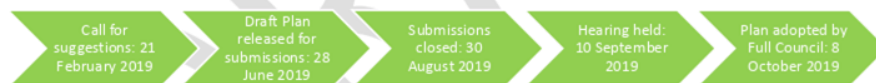
This Reserve Management Plan has been prepared by Victoria van der Spek for Waimate District Council under the provisions of Section 41 of the Reserves Act 1977. The Waimate District Council is the administering authority for the reserves (as defined by this document) listed in Appendix 1 of this Plan.

Published by

Waimate District Council
PO Box 122
Waimate 7960
New Zealand

Document status

Version	Date	Approval	Content
Draft V1	29 March 2019	DM	Draft General Reserves Policies for Waimate District
Draft V2 – post initial technical working group feedback	3 May 2019		
Draft V3 – for Council consideration	22 May 2019		

Process timeline

1.0 Introduction

Background

Reserves are held and managed by Council in trust for the benefit and enjoyment of the public. They contribute significantly to the quality of life in the District, the health of the community, and the sense of place for local residents.

Council provides a range of reserves and recreational facilities and protects the natural environment through the provision of local playgrounds for children to play on, multi-use sports fields, gardens and large un-spoilt 'wilderness' areas. Reserves also support sporting and recreational events that gather people together.

There are a number of buildings and facilities in Council reserves that have been developed by community or sporting groups. To maximise the opportunity to access non-Council funds, there is often a need to provide security of tenure for these groups.

Reserves can be subject to pressure for development from the public. The community may have conflicting views about how a reserve should be developed, or a sporting group may wish to develop a particular recreational facility that benefits a specific group.

Statutory requirements

This Plan helps to ensure that the principles of the Reserves Act 1977 (Reserves Act) and Local Government Act 2002 (LGA 2002) are followed, particularly with regard to the maintenance, protection, use, enjoyment, and appropriate development of reserves.

Council is required under section 41 (1) of the Reserves Act to have a management plan/s for all reserves (except for Local Purpose Reserves) that are subject to the Reserves Act. While there is not a legal requirement for a territorial authority to have a management plan for a Local Purpose Reserve, the provisions of this Plan will apply to these reserves, including, for example, cemeteries.

Iwi obligations

The Council has rights and responsibilities with regard to management of reserves under Reserves Act 1977.

The Council has a requirement to consult to determine appropriate management of Crown land under Council control and to consider management decisions that may impact on future return of land to iwi.

Delegations

The Minister of Conservation has delegated a number of procedural and decision-making responsibilities to the Council under the Reserves Act 1977. These delegations are made to "Council as a whole" and cannot be delegated to committees of Council or staff. Decisions that must be made by a resolution of the full Council include adoption of reserve management plans, classification of reserves and granting of leases.

Other decisions, such as approval for events, removal of trees, issuing of permits, etc., can be delegated from the Council to the Chief Executive and to the parks and reserves staff. As delegations change from time to time, the term Council is used throughout the document. Staff should refer to the Delegations Register to determine if they have the authority to make decisions in accordance with the policies in this management plan.

2.0 Scope of plan

This Plan sets out the direction for managing reserves across the Waimate District, representing a common understanding between Council and the community. The Plan guides Council's development, maintenance and decision-making for the reserves it manages, with consistent and agreed outcomes and policies. It also explains how Council will assess requests and proposals for use. Concept or development plans for reserves will be prepared in consultation with the community when major changes to the amenity, landscape or facilities on a reserve are proposed. A concept or development plan is not required for all works. Council may hold concept or development plans as public or operational documents.

In exercising its functions under the Reserves Act and LGA 2002, Council is required to comply with the outcomes and policies of this Plan and any approved amendments to it.

It is the Council's intention that it will apply the policies within this Plan to all land managed for parks and recreation purposes by the Council, regardless of the legal status of the land. As land is either vested in the Council or classified in accordance with Section 16 of the Act they will be added to Schedule 1 when the management plan is reviewed.

In addition to this Plan, Council may prepare individual reserve management plans for those areas managed under the Reserves Act that have unique issues and opportunities that may require different use, management and/or protection philosophies. Such plans may be prepared on an incremental basis when required. When an individual management plan has been prepared, the specific outcomes and policies identified in that plan will take precedence over this Plan, and be required to be complied with in the first instance.

The legal status of the Plan depends on the type and status of each reserve (see Appendix 1). For land managed under the Reserves Act, and classified according to its principal purpose, and for which Council has complete legal and title data (as identified in Appendix 1), the Plan will be a statutory Reserves Management Plan. For land managed under the Reserves Act with which Council has incomplete legal and title data, it will be a non-statutory guiding document. For all other Council land managed under the LGA 2002 (e.g. for fee simple reserves managed for recreation purposes) it will also be a non-statutory guiding document (as identified in Appendix 1).

A list of current leases (formal and informal) is provided in Appendix 2. This Plan will require formalising some existing commercial and community uses of reserves for which tenancies have not been agreed. Unless these activities do not comply with the Reserves Act, LGA 2002 or the operative Waimate District Plan, Council will seek to secure all existing uses via a permit or concession. Some new and additional controls on these activities may be required and these will be identified on a case-by-case basis.

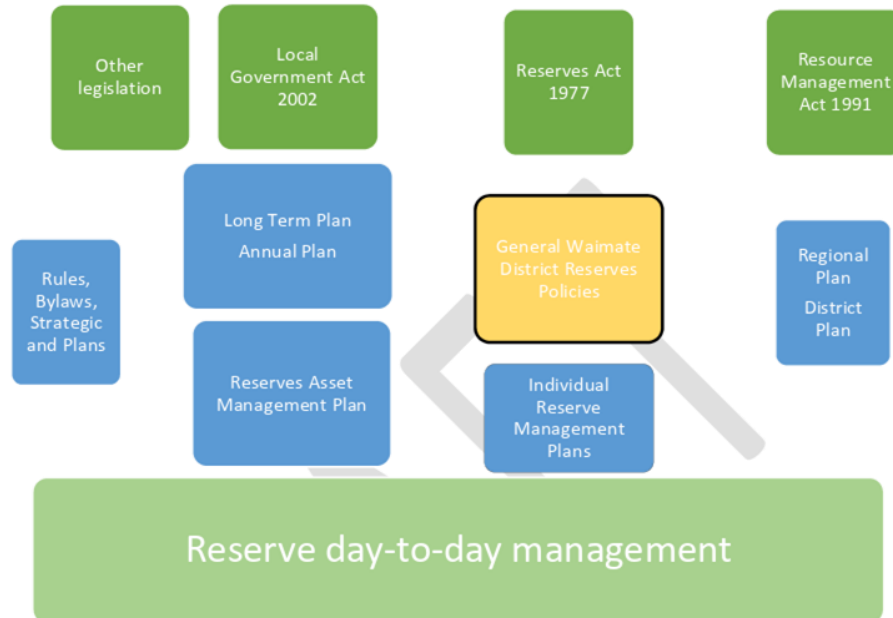
This management plan will be kept under continuous review to adapt to changing circumstances and increased knowledge, and to ensure that the policies are appropriate and relevant for the communities within the Waimate District. A comprehensive review of this Plan must take place every ten years.

Relationship with other reserve management plans

The general policies contained within this plan will apply to all reserves within the Waimate District. Where there is a conflict between the specific policies contained within other management plans and the general policies contained within this plan, the specific policies in the District Wide Reserve Management Plan or other individual plan will take precedent.

Relationship between this Plan and other documents

This Plan provides policy direction with respect to reserves managed under the Reserves Act 1977. In general, policies have not been prepared where legislation such as the Resource Management Act 1991, the Local Government Act 2002 or Council bylaws provides adequate clarity.



Other relevant legislation for reserve management includes:

- Health and Safety at Work Act 2015
- Heritage New Zealand Pouhere Taonga Act 2014

The provisions of the District Plan also apply to reserves, and while an activity may be permitted under a policy in this Plan or an individual reserve management plan, resource consent and other consents may be required from the Council or other authorities. Within the Waimate District Plan, reserve land does not have any special zoning. It generally has the same zoning as the adjoining properties, and may be zoned residential, commercial, rural etc. A number of reserves managed by Council are also designated under the District Plan for Recreation purposes.

At the time of writing, the following Council bylaws have relevance to reserve management:

- Parks, Reserves, Beach and Tracks Bylaws 2018
- Public Place Bylaws 2018
- Skateboards and Bicycles Bylaws 2018
- Cemeteries Bylaw 2018
- Dog Control Policy 2018
- Liquor Ban in Public Places Bylaws 2018
- Roading Bylaws 2018

Bylaws are generally reviewed every ten years and the current bylaw should be referred to.

Other current Council policy documents that have relevance to reserve management include:

- Smoke-free Environments Policy 2019
- Unmanned Aircraft Policy 2018
- Parks and Recreation Asset Management Plan 2017
- Waimate District Sport & Recreation Plan 2017-2027

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3.0 Reserve goals and outcomes

Goal

The goal of Council is to provide an agreed and consistent approach to the management of reserves in the Waimate District in accordance with the principles of the Reserves Act 1977.

General outcomes

Council's general outcomes for the management of the reserves network are:

1. Reserve values are protected, enhanced or restored where appropriate in consideration of the role the reserve plays within the wider reserve network
2. Reserves are designed and maintained to meet the basic expectations of users
3. Reserves are places where people feel welcome, comfortable and safe
4. All people are able to use, access and enjoy the reserves network
5. Facilities, activities and experiences within reserves cater to the needs of the whole community, including those with disabilities and the aged
6. Recreational opportunities are recognised, developed and enhanced in a way which is consistent with the purpose and values of each reserve
7. Spaces in reserves are provided where the community can come together for community activities, events and celebrations
8. There is appropriate development which is consistent with the purpose and values of each reserve
9. The potentially competing values of reserves are appropriately balanced depending on the specific context of each reserve, and the proposed activity or use
10. Iwi/hapu, other stakeholder groups and the community will be consulted with as appropriate, regarding the management, development and use of reserves
11. Council promotes co-ordination and co-operation between user groups
12. Reserves continue to support the local economy by attracting visitors, events, tourism, and supporting one-off or regular activities that enhance the recreational experience
13. The use and enjoyment of Waimate's reserves is promoted appropriately
14. There is recognition of the contribution reserves make to the health and wellbeing of the community

4.0 Reserve management framework

Reserves Act management principles

The majority of reserves in the Waimate District administered under the Reserves Act are classified as either Recreation or Local Purpose Reserves (see Appendix 3).

3.1.1 Recreation Reserves

Section 17 of the Reserves Act 1977 states that Recreation Reserves are to be managed primarily for the purpose of:

...“providing areas for the recreation and sporting activities and the physical welfare and enjoyment of the public, and for the protection of the natural environment and beauty of the countryside, with emphasis on the retention of open spaces and on outdoor recreational activities, including recreational tracks in the countryside.”

3.1.3 Local Purpose Reserves

Section 23 of the Reserves Act 1977 states that Local Purpose Reserves are to be managed for the purpose of:

...“providing and retaining areas for such local purpose or purposes as are specified in any classification of the reserve.”

Management categories for Waimate reserves

Waimates reserves have been grouped into eight types and assigned management categories based on the following parameters:

- Primary purpose (what they are used for),
- Type of use/value,
- Management focus, and
- Level of service (standard of development).

The management categories are based on the nationally-accepted New Zealand Recreation Association's National New Zealand Park Categories and Levels of Service.

Management categories provide information to the community, decision makers and Council officers on the typical characteristics, type of use and values, the management focus and intentions (see Appendix 4 and 5).

To determine the most appropriate management category for each reserve, the primary purpose of the reserve has been examined in the first instance. Some reserves are managed under multiple categories.

A summary of management categories for Waimate's reserves follows:

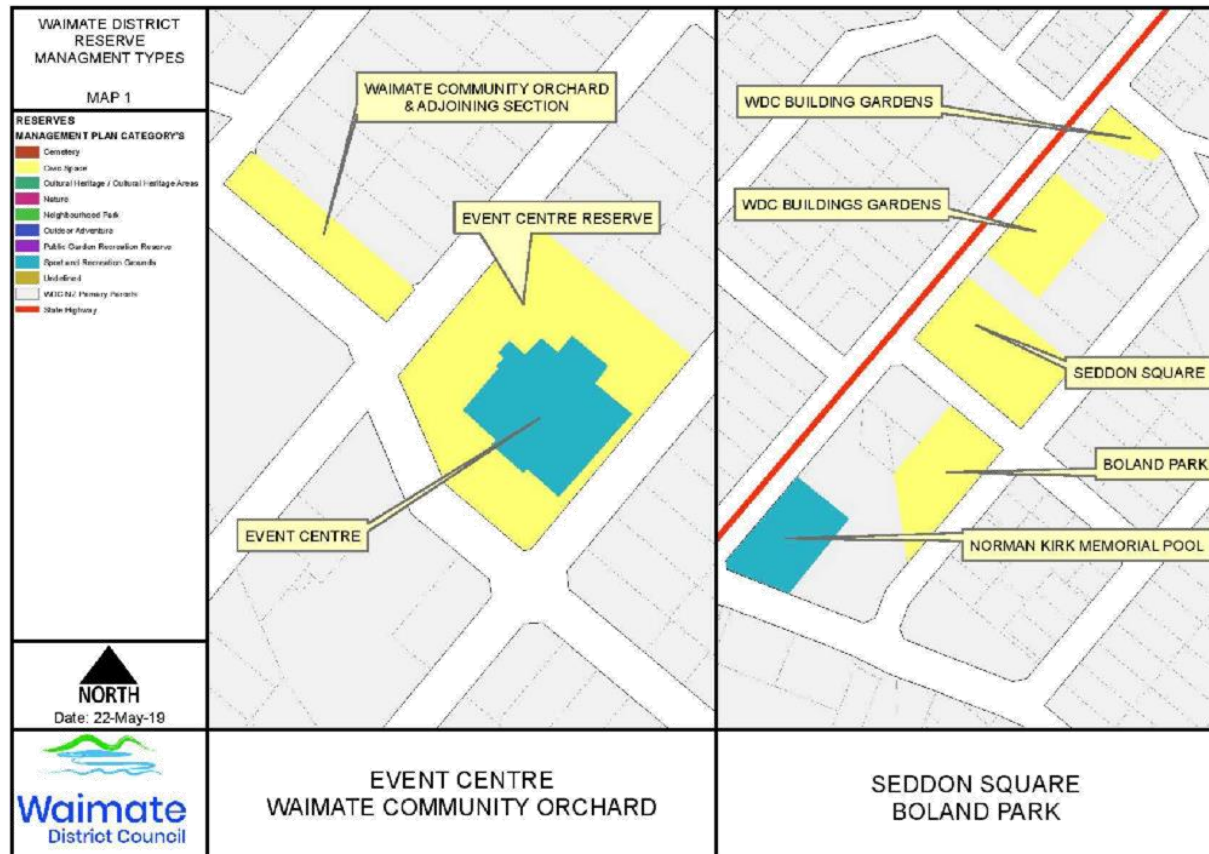
- **Public garden** - horticultural collections for relaxation/ contemplation, education and/or amenity with horticultural/ botanical display planting/houses, high quality landscaping and interpretation
- **Civic Space** - social and community open space and events close to business/retail area location with hard paving, soft landscaping and seating areas
- **Neighbourhood Park** - local, informal recreation, play and amenity space being small areas located close to residential areas which may have recreation facilities eg. playgrounds, skate park, half courts, picnic areas, bike tracks, seating and landscaping

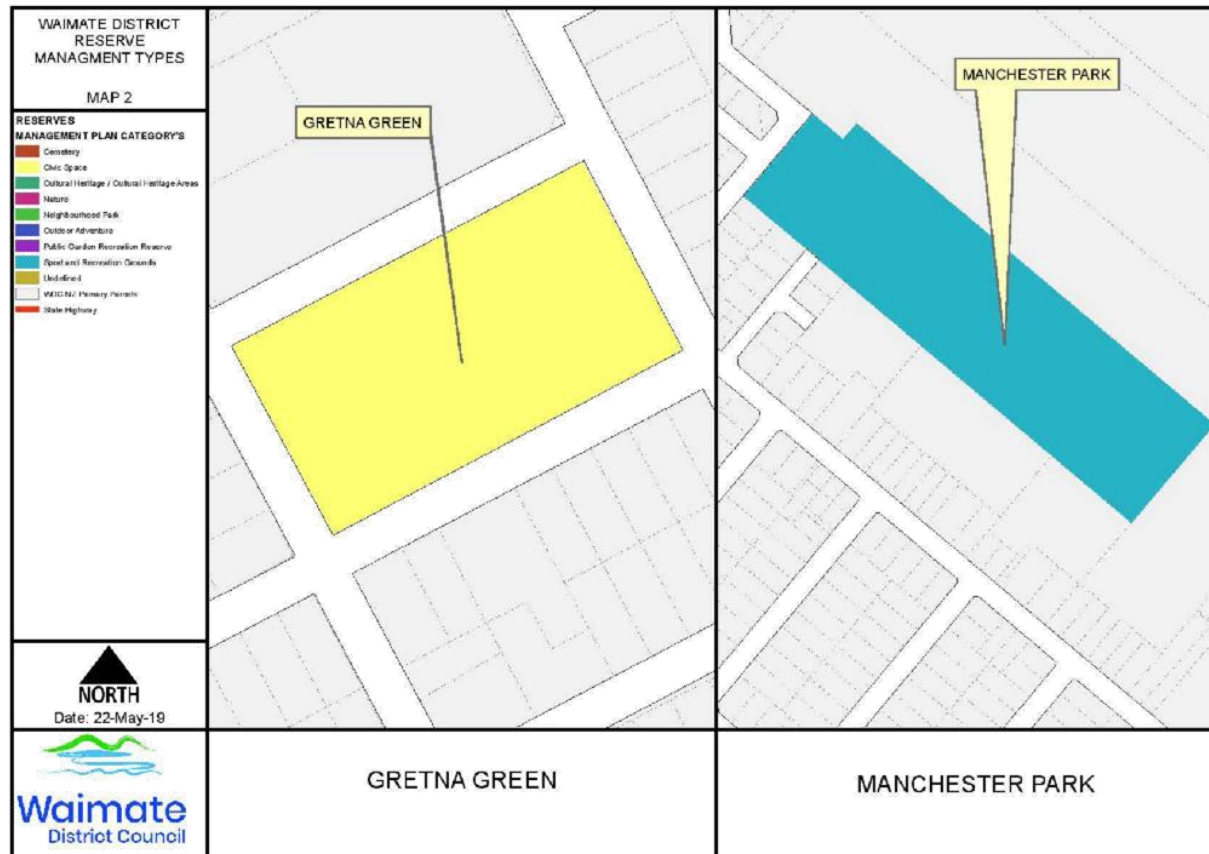
- **Nature** - experience and/or protection of the natural environment typified by native bush, forestry, farm parks, wetland or water bodies with development that may provide facilities for walking, biking, horse riding, camping, picnicking and visitor information
- **Outdoor Adventure** - recreation activities requiring a large scale per-urban environment typically with a multiple range of activities including nature/environmental based recreation activities
- **Sport and Recreation grounds** - sport and recreation activity, recreation facilities and buildings often multi-use including facilities, grass fields, hard courts/artificial surfaces, changing rooms, clubrooms, community centres/activities, and may also include playgrounds, skate parks, half courts, picnic areas, bike tracks, seating, landscaping, leased areas
- **Cultural Heritage** - protection of built cultural and historical environment to provide for commemoration, mourning and remembrance including historic building or structures, memorial sites
- **Cemeteries**

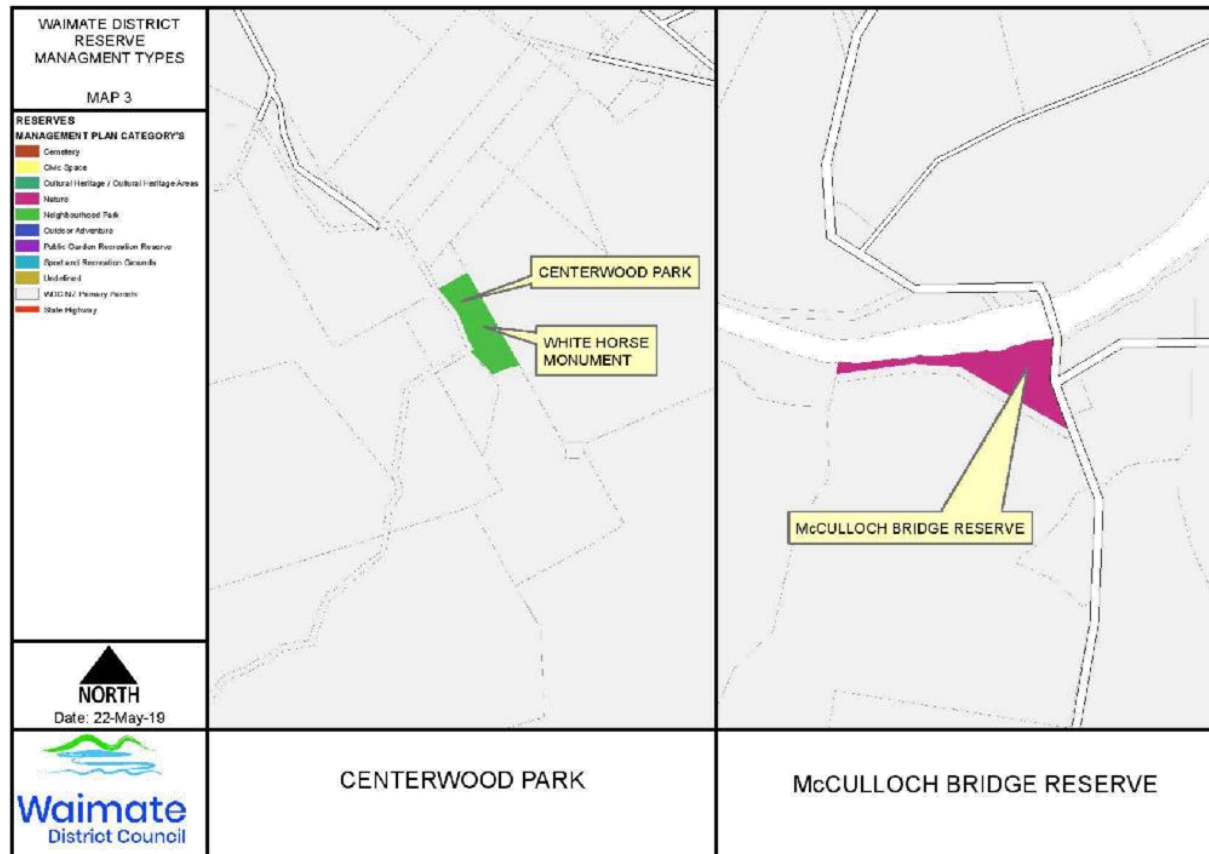
Maps 1-11 highlight the management categories for each of Waimate's parks and reserves.

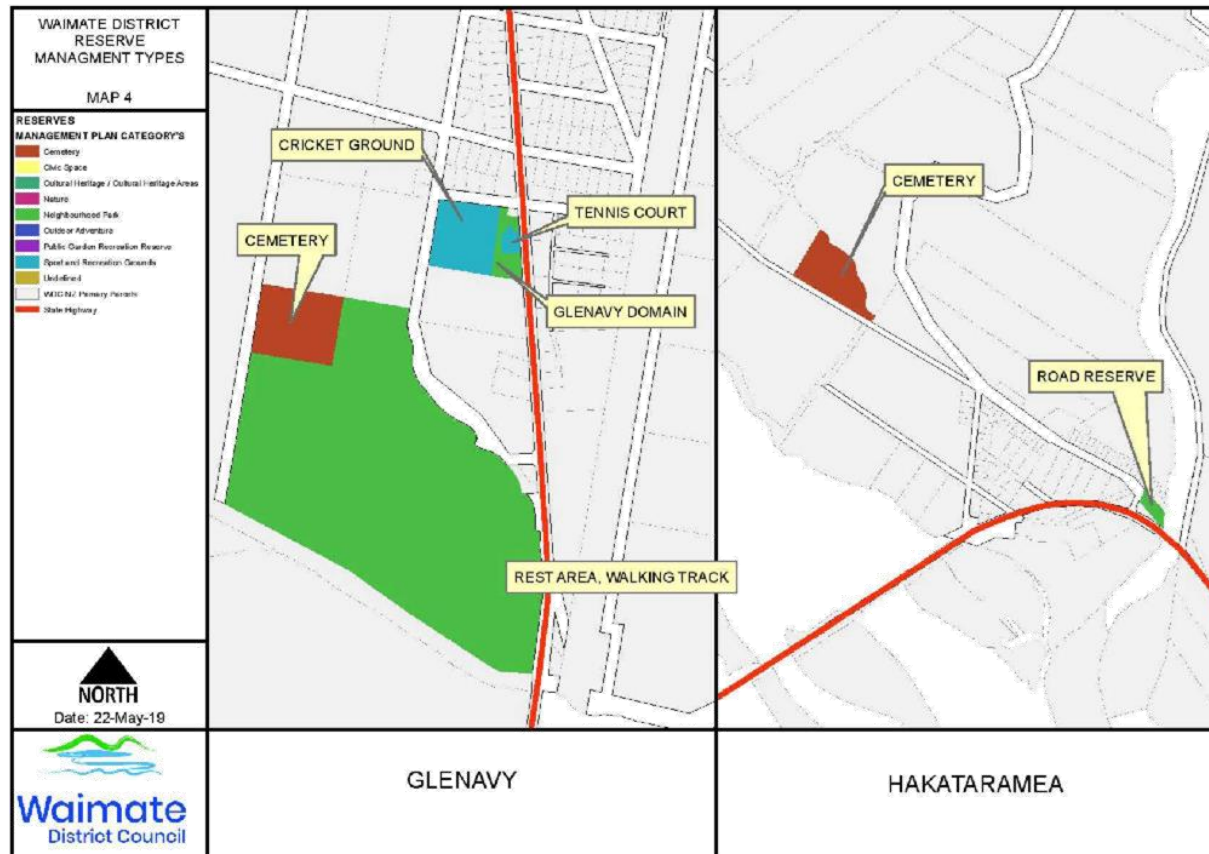
Maps 1-11: Management categories for Waimate's parks and reserves

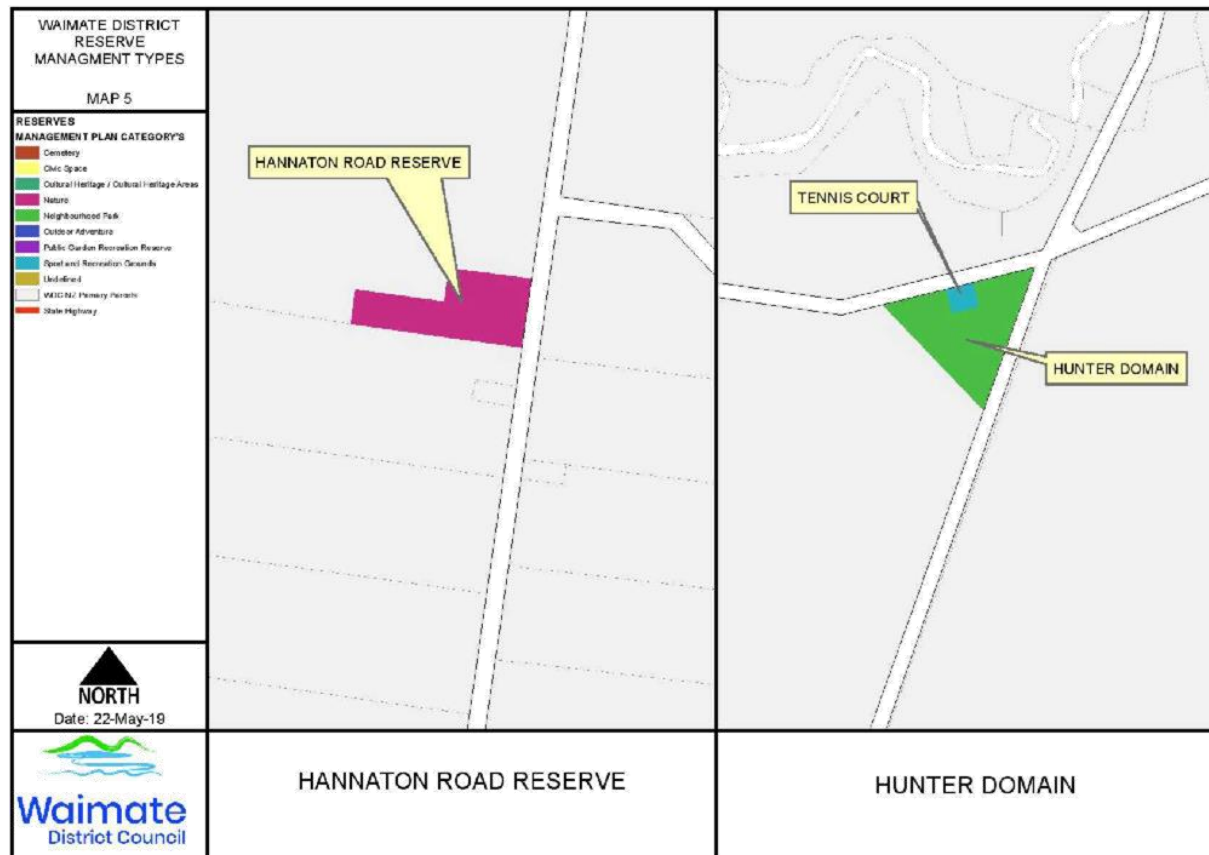
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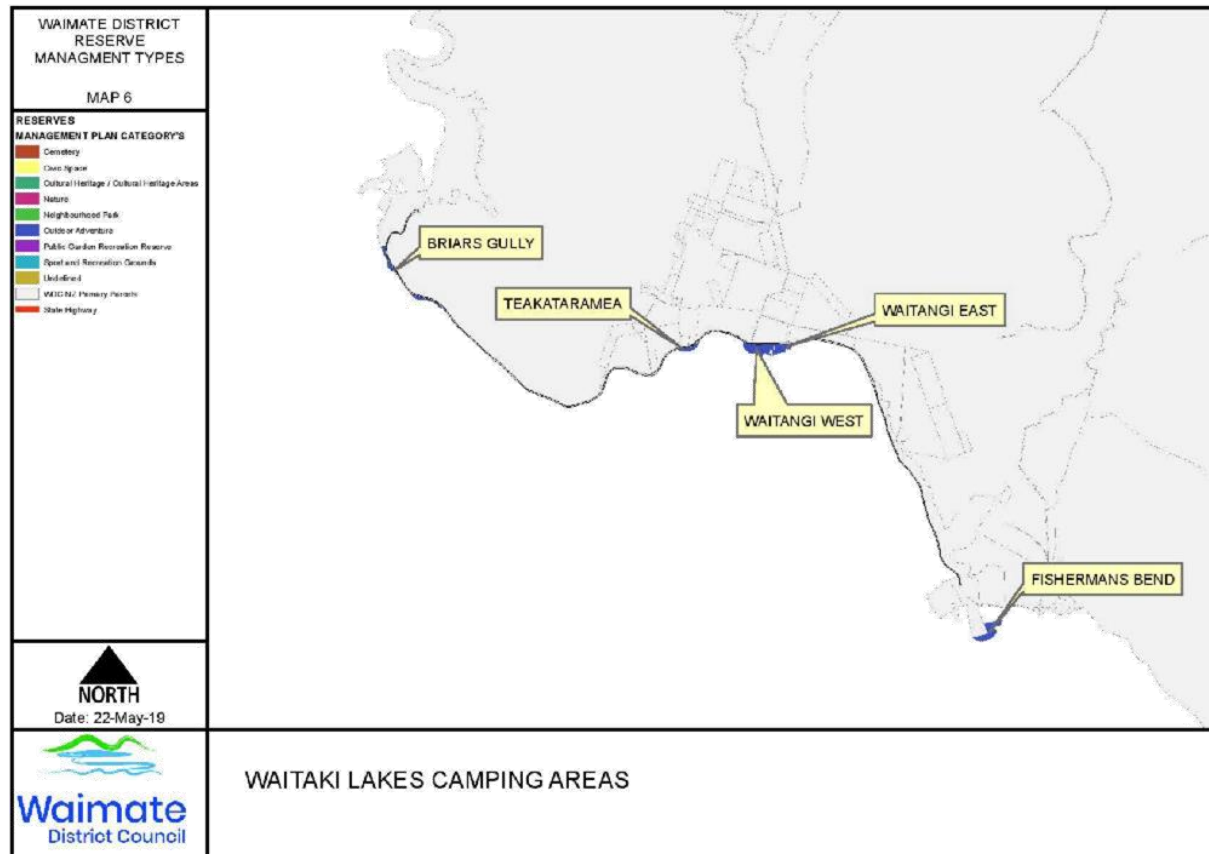


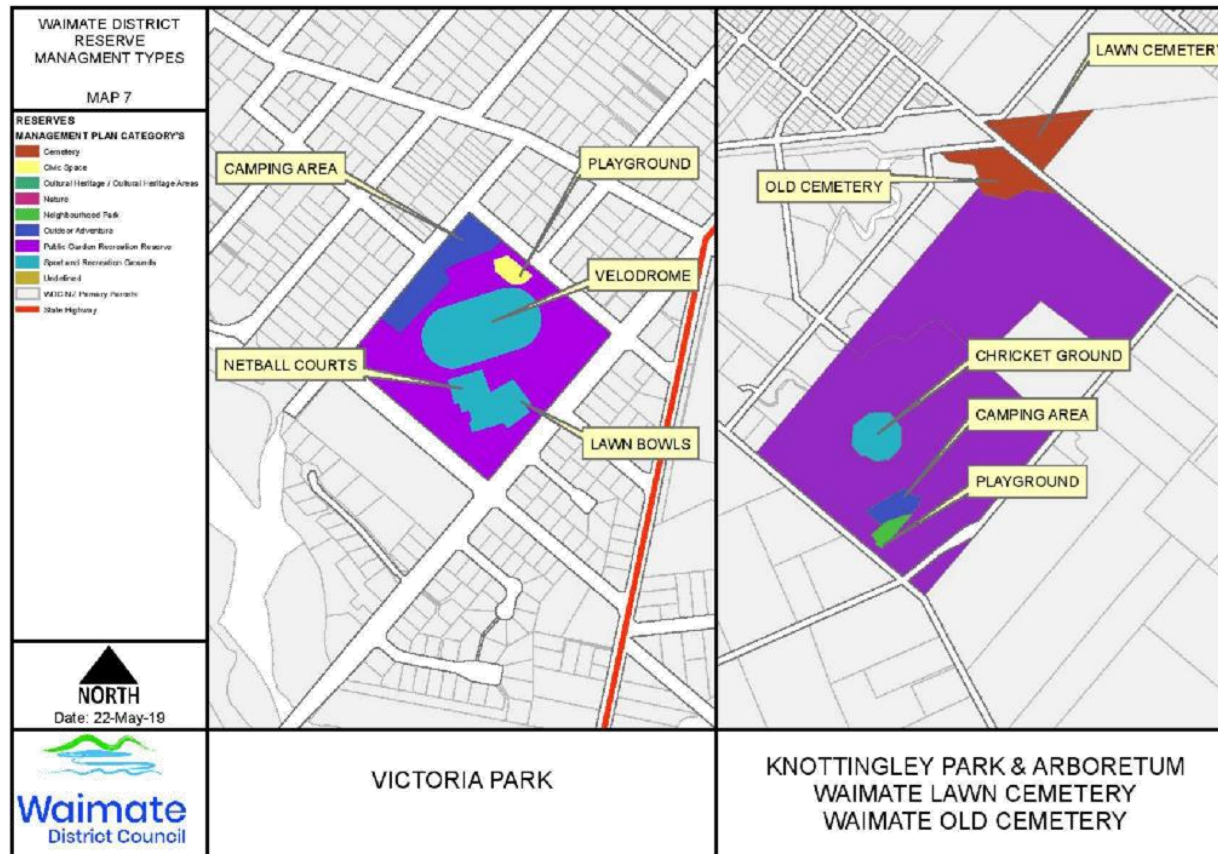


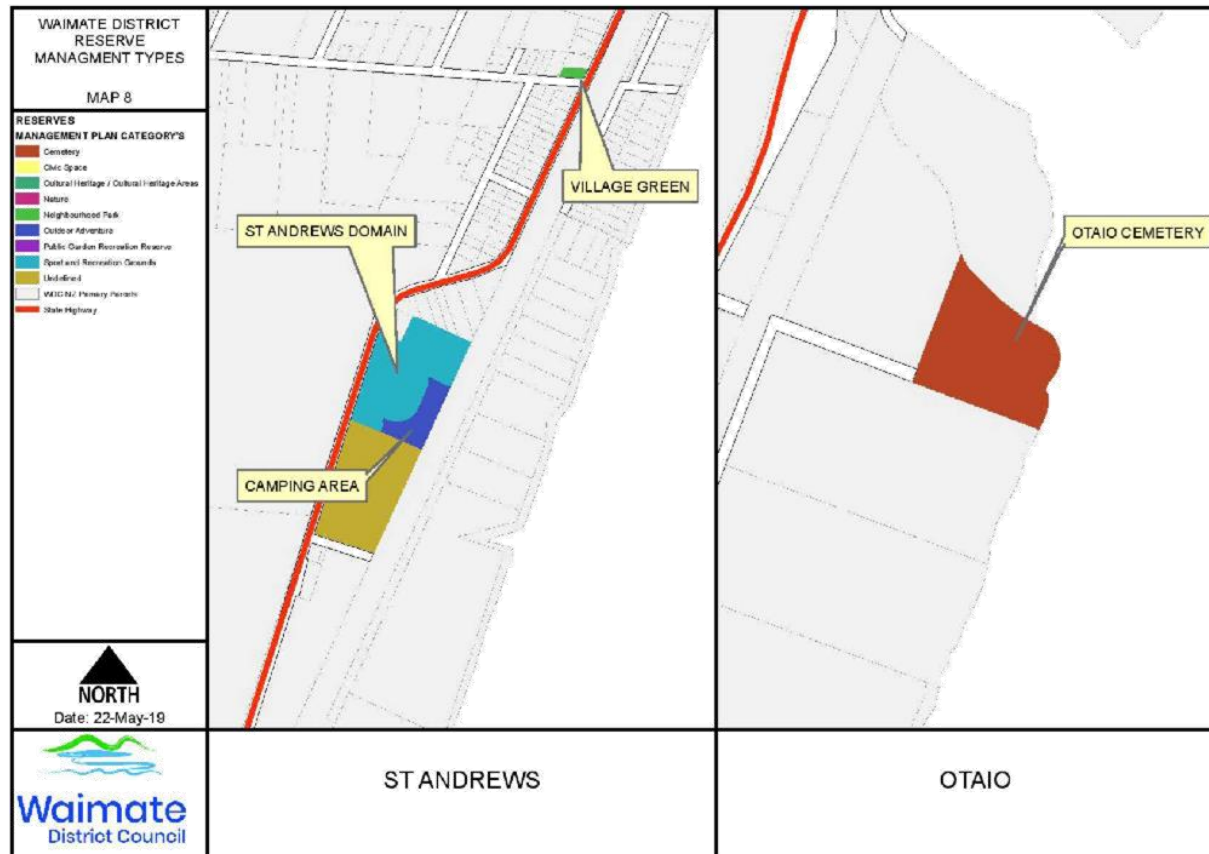


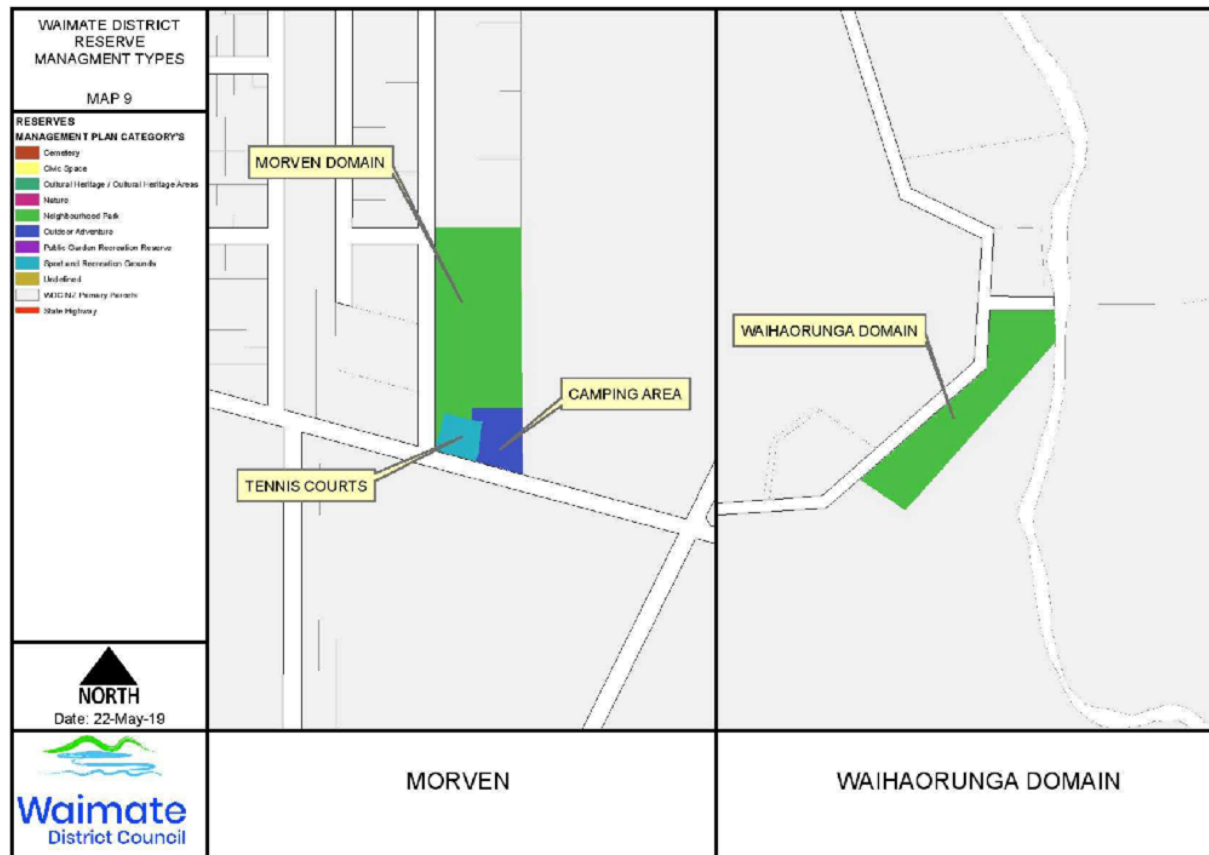


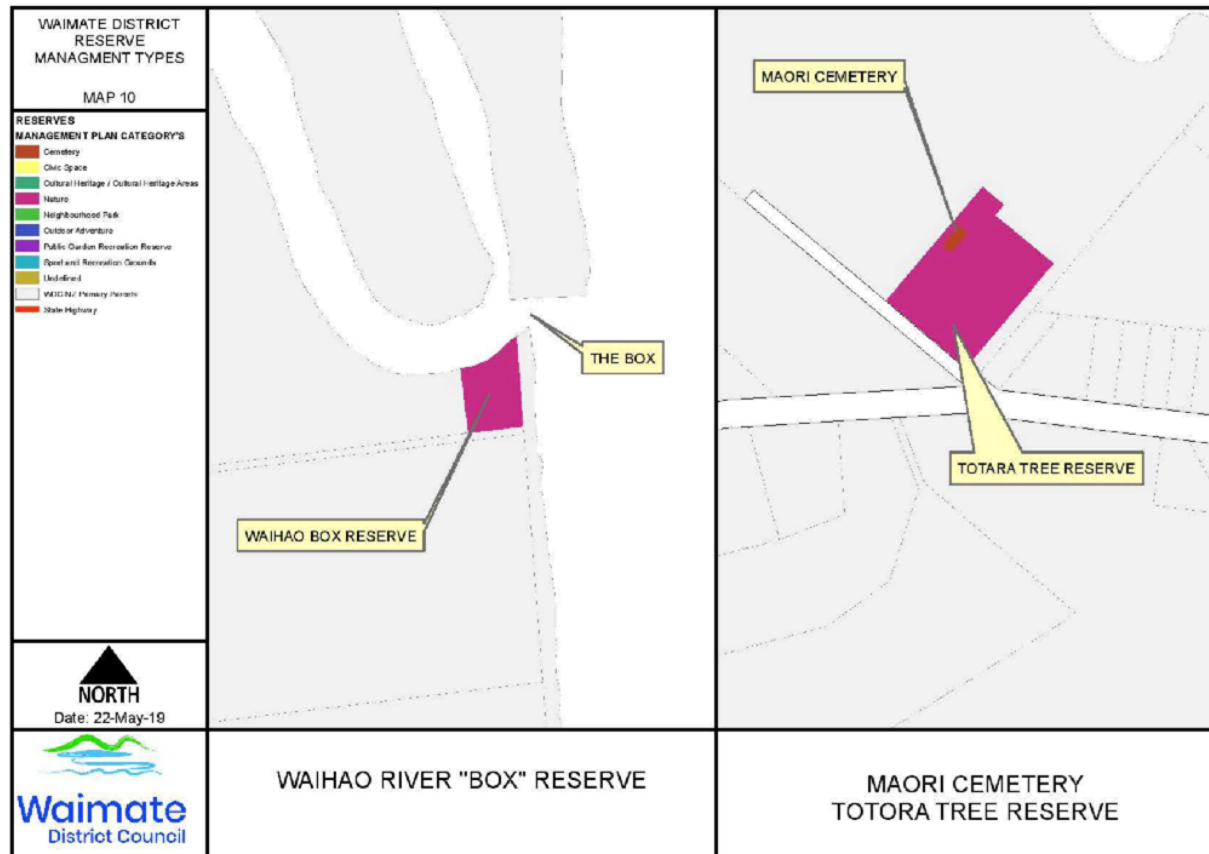


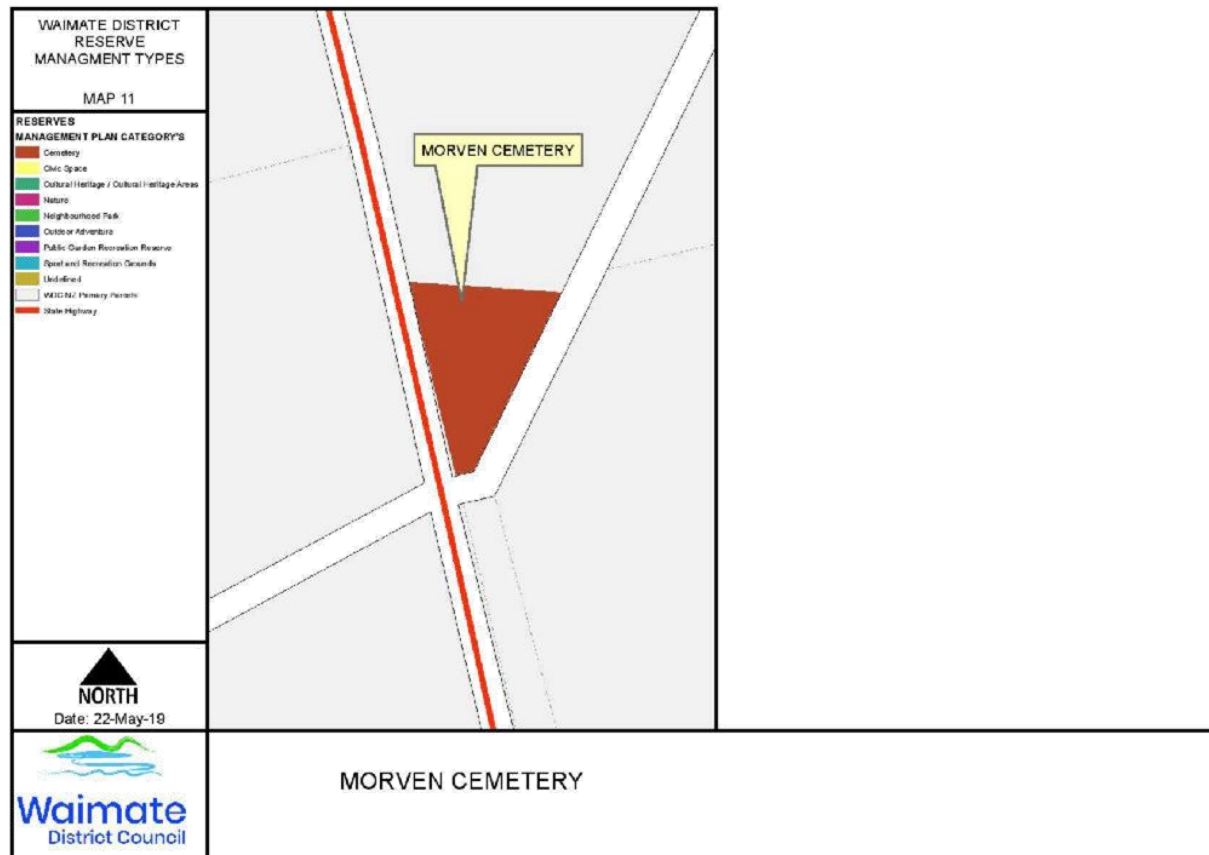












Activities requiring approval under the Reserves Act

In accordance with the Reserves Act, a number of activities require authorisation including (but not limited to) those listed below:

- Personal accommodation (permanent or temporary)
- Activities relating to animals (including pests)
- Activities relating to plants and vegetation
- Buildings and structures
- Disposing of rubbish
- Earthworks
- Exclusive use and / or charging for use
- Leases (a lease grants a legal right for exclusive possession of reserve land for specified activities)
- Licences (a licence gives a non-exclusive right over the land, for specified activities)
- Easements (an easement gives a precise right of access, or a right to lay infrastructure. It must be registered on the land title or Gazette notice for the land)
- Concessions
- Lighting fires
- Signage / hoardings
- Trade, business or occupation
- Using boats, vehicles, aircraft or hovercraft.

Note: Approval is also often required under separate policy and legislation – for example resource consents, buildings consents and liquor licences. Approval from Council under one policy or piece of legislation does not imply that approval will be given under another policy or piece of legislation.

Waimate reserves activity use categories

In addition to the broader requirements of the Reserves Act, within individual Reserve Management Plans, controls over activities may be assigned to each of the reserves management categories discussed in section 3 of this Plan which determine the level of control Council expects to apply. This could be one of three activity types (Allowed, Managed, and Discretionary) as described below:

Allowed activities

Allowed activities are those activities **able to be undertaken in our reserves as of right** (that is, the activities comply with the primary purpose of the reserve (consistent with the Reserves Act) and the policies of this Plan)). The activities are largely informal and unstructured, such as walking, playing and running. Members of the public do not need to book, pay for, or seek approval for these activities.

Managed activities

Managed activities are generally **anticipated uses of a reserve, but may be subject to some restrictions** to protect reserve values and to provide for the health, safety and wellbeing of visitors and their enjoyment of the reserve by, for example, regulating the temporary exclusive use of an area and managing conflict between users.

Discretionary activities

Discretionary activities are **uses that are not specifically “Allowed”, or “Managed” through a permit system**. Such activities will require a case-by-case assessment and may require a resource consent as well as a lease, licence or permit (concession) under the Reserves Act or LGA 2002. Applications are considered on their individual merits, compatibility with others uses and appropriateness to the location. Some applications may need to be publicly notified, and may be either approved, subject to conditions, or declined.

They may:

- Be activities, uses or developments not contemplated in this Plan or any other Council approved concept plan;
- Involve the exclusive use of an area for an extended period of time;
- Require the development of permanent structures and buildings;
- Be commercial activities;
- Be large scale events;
- Be high impact activities.

These activities are generally undertaken in a specific location and may involve temporary or longer-term allocation of an area or structure for a specific use.

For discretionary activities guidelines for applicants including information requirements, and conditions have been included in this Plan (see Appendix 5).

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5.0 General reserve policies

The following general reserve policies apply to all reserves managed by Waimate District Council. The only circumstance when the general policy will be overridden will be when there is a specific policy or activity control for a reserve that has identified in another approved Council Reserve Management Plan.

Development

Buildings and other structures

Buildings and structures have the potential to enhance or detract from the character of a reserve. Council has the ability to manage the location, siting and design of new buildings on reserves, and ensure that existing buildings and structures are maintained appropriately. Under the Reserves Act, any building or structure needs to be compatible with the reserve classification, and if there is commercial interest, consistent with the relevant provisions relating to commercial use. Other RMA 1991 and Building Act 2004 matters may also need to be considered separately through Council's Planning unit as assessed under the Waimate District Plan, and Building unit.

Outcome

- New buildings and structures are limited to those essential for the appropriate use and enjoyment of the reserve.
- All structures and buildings in reserves are safe and healthy, accessible, comply with appropriate legislation and are cost effective.

Policies

1. A formal agreement with Council is required for the use of all existing buildings and structures on reserves (lawfully established uses under the Reserves Act).
2. Buildings may be provided for the specific proven needs of the users where this does not detrimentally affect the appearance or utilisation of the park.
3. A new building will only be erected where it is not suitable to use a modified existing building, or possible to share facilities with other users.
4. Applications for new structures, replacement or extensions to existing buildings and structures located on reserves will be assessed subject to the discretionary activity criteria guidelines in Appendix 5 of this Plan and consideration of the following matters:
 - a. Whether or not an existing building may be used;
 - b. Whether the scale of the proposed building or structure is appropriate for the Reserves Act classification or relevant reserve management category;
 - c. Whether or not there is foreseeable need and demand for the proposed building or structure;
 - d. The associated costs to Council (short and long-term);
 - e. The ability of the applicant to meet foreseeable future costs;
 - f. Whether or not the relevant Crime Prevention through Environmental Design (CPTED) principles have been considered;
 - g. The impacts on current car parking capacity in the reserve;
 - h. Whether or not there has been an acceptable business case presented for the building or structure; and in conjunction with the relevant natural hazard policies.
5. It is the responsibility of the applicant to obtain planning / building consents or outline plan approvals as required.

6. It is the responsibility of the applicant to meet all costs of buildings and structures for the life of the asset (unless otherwise agreed by Council).

Car parking and access

Most recreational use generates demand for parking spaces at reserves. The location, design and provision of car parks needs to be carefully managed to ensure the needs of park users is reasonably met. Access throughout reserves is also important to consider including the consideration of pedestrians, and limited mobility users.

Outcomes

- Car parks are provided and maintained where appropriate to a level that is adequate for servicing the usual activities carried out within the reserve.
- Additional motor vehicle access and parking areas are provided in response to proven needs in consideration of the relevant reserve values.
- Car parks are accessible to park users at all times unless security or operational reasons require control of access to car parks.
- Safe access to reserves is maintained for people of all ages and abilities where possible.

Policies

7. Limit the parking of vehicles outside recognised car parking areas or in any way that causes damage to the reserve.
8. Parking in areas other than recognised parking areas will be considered through a special permit from Council to accommodate extra demand for car parking during events.
9. Require that any proposal to locate a new car park within a reserve takes into account the following:
 - a. location to ensure easy pedestrian access to significant reserve features;
 - b. location to avoid area of highest recreational or natural quality;
 - c. designed to ensure minimum visual impact and construction problems by the use of suitable landscape forms, planting and materials;
 - d. provision of disabled car parking spaces;
 - e. impact on the amount of reserve land to be occupied.

Lighting

Lighting may be required to improve the safety and functionality of reserves, to extend the period by which the reserve can be used, or enhance the amenity of reserves. Good lighting design can reduce the impact on adjoining neighbours and the environment and significantly enhance the safety, use and appearance of reserves. Poor lighting design and installation can have negative effects for neighbours and the environment.

Outcomes

- Appropriate lighting is available or considered to facilitate night time use and access where appropriate.
- Lighting has a minimal effect on neighbours and the environment including the preservation of the night sky.

Policies

10. Council will consider the provision of exterior lighting in reserves where there is a clear public benefit.

11. Installation of exterior lighting by park occupiers is subject to the approval of Council.
12. Lighting installation in reserves will be designed to avoid excessive light spill and glare into surrounding residential areas and the night sky, and support the principles of Crime Prevention through Environmental Design (CPTED).
13. Lighting in reserves that has reached the end of its useful life, is no longer required for its intended purpose, or is unsafe will be removed by Council.

Park furniture and amenities

Park furniture and amenities eg. seats, drinking fountains, picnic tables, barbeques, litter bins provide a great amenity for park users, help to enhance the experience of users and protect public health and safety. Such items may be donated by members of the public or community groups, however, if the placement and style of park furniture is not appropriate, this can result in visual clutter, and an ongoing maintenance burden for Council.

Outcome

- The design and placement of park furniture and other amenities in the Park is appropriate to facilitate public use and enjoyment of the outdoor recreational environment while retaining reserve values.

Policies

14. The installation of park furniture and associated amenities will be considered by Council where there is a demonstrated need, is appropriate to the type and location of the reserve and will be constructed to meet Council's standards.
15. Council may remove furniture where the condition of the furniture is below an acceptable standard, where there is no longer a demonstrated need or where it has come to the end of its useful life

Play spaces and facilities

Reserves provide important play space areas for the young and old. Play spaces include much more than just a few pieces of play equipment. Outdoor play space provides children the opportunity to practice and hone key skills including social, emotional, cognitive and physical. The placement, design and ongoing maintenance of these areas and associated equipment is an important management consideration.

Outcome

- There is a diverse range of play spaces in our reserves.

Policies

16. Play spaces will incorporate seating and amenity for all ages and visitors to enjoy.
17. The placement of new play spaces and facilities enables passive surveillance by other park users.
18. All new play equipment and associated safety surfaces are designed, constructed and maintained to conform to New Zealand standards for playground equipment and surfaces.
19. Playground equipment will be removed where there is insufficient demand to justify the continued maintenance and/or renewal of the playground.

Public art

Art can play an important role in reserves. Public art may celebrate the district's creativity, reflect and express diversity and character, generate pride and belonging and transform Waimate's public places. In order to ensure the successful installation of public art into reserves, Council must be engaged whenever the creation of a new permanent work of art is proposed.

Outcome

- Council will facilitate, celebrate and support the activities of the District's arts and cultural sector through the provision of public art (permanent and temporary) in appropriate reserves locations.

Policies

20. Permanent public art may only be installed in reserves with the formal approval of Council.
21. Council will assess the appropriateness of proposals for public art in reserves public art in reserves subject to the following criteria:
 - a. Is in keeping with the scale and values of the reserve and the surrounding environment where it will be placed;
 - b. Doesn't cause offence;
 - c. Occupies a site that will expose it to an appropriate audience;
 - d. Enhances the experiences of audiences engaged by the public art;
 - e. Expresses and reflects our places and peoples and celebrates creativity;
 - f. Is able to be installed, cared for and maintained within available resources for the duration of its intended lifespan.
22. Council will consider the gifting of public art by a member of the community, organisation or group when the public art on a case by case basis subject to the general criteria for selection.
23. Council will closely manage and monitor permanent public art in Waimate's reserves.
24. All public works of art will be identified and catalogued and that their location, ownership status and condition are recorded and regularly reviewed.
25. A public work of art in a reserve may be considered for removal when:
 - a. It has been lost or stolen;
 - b. It is irreparably damaged;
 - c. A Council agreement, licence or other relevant contract is terminated or expires;
 - d. Council is unable to reasonably guarantee the condition or security of the public work of art in its present location;
 - e. Continued display of the public work of art undermines the artist's intention;
 - f. It requires a high level of maintenance and/or conservation rendering unsustainable asset management expenses.

Signage

Signs play an important role in reinforcing the identity and status of reserves. They can assist with identification of hazards, provide information, interpretation, and advertising (commercial signage).

Inappropriate signs can detract from the amenity of a reserve. It is an offence under section 94 (1) (k) of the Reserves Act to erect a sign without appropriate permission to do so. In assessing applications for the placement of a sign, reference must be made to the classification of the reserve, the appropriateness of the use for the reserve, and the provisions relating to commercial activities. The

operative Waimate District Plan also has criteria for signage that must be met, and resource consent may be required.

Outcomes

- Inappropriate signage on reserves is minimised or avoided.
- Visual clutter is minimised while maximising necessary and useful information to Reserve users.

Policies

26. Applications for the placement of temporary signs on reserves will be assessed by the relevant department Manager subject to the following criteria:
 - a. The proposed sign is compatible with the character and use of the reserve;
 - b. The provisions of the Reserves Act relating to commercial use of reserve land have been met;
 - c. The size and visual impact does not compromise other reserve values;
 - d. The benefit to the community is clear; and
 - e. The length of time proposed to display the sign is appropriate to the nature of the reserve.
27. Applications for the placement of long-term signs (subject to a lease) on reserves will be assessed on a case-by-case basis by the relevant department Manager subject to the discretionary activity assessment criteria guidelines (see Appendix 5.)
28. It is the responsibility of the applicant to obtain all relevant building permits/ planning consents from the Council's Planning Unit associated with erecting, replacing or removing signage on reserves.

Walkways and tracks

Recreational trails are used for walking, cycling, running and horse riding. Over the years a network of paths through reserves have been developed to a variable standard and quality. All walkways must meet New Zealand Standard 8630:2004 Tracks and Visitor Structures, NZTA guidance and the New Zealand Building Code.

Outcome

- A walkway and cycleway network is provided and promoted with reserves which meets the relevant New Zealand standards and/or NZTA guidance as appropriate.

Policies

29. Support the provision of an integrated tracks and walkways network in Waimate linking key origins and destinations.
30. Provide and promote walkways and cycleways through reserve areas where appropriate that are suitable to a range of people's abilities; meet relevant standards and best practice, and provide linkages between reserves.
31. Provide clear sightlines of the walkway as far ahead as is practicable, to make the users feel comfortable that the walkway they are taking is both legible and safe.

Promotion

To ensure that reserves are not under-utilised, it is important that Council promotes them and the recreational opportunities they provide. The District has a number of reserves, but limited information is available on these resources. Many locals and visitors alike may not even know they exist. Promotion is therefore seen as important to ensure maximum community benefit is achieved from the provision and maintenance of these reserves.

Outcome

- Quality promotional communication for access to and information on reserves is made available and is easily accessible.

Policies

32. Provide information that encourages visitors to access and use the reserves in the area.
33. Provide signs that inform and educate the user to historic and/or cultural sites or the history of a reserve.

Use

Rentals and charges

In granting permits, concessions and other agreements to use Council reserves, Council has a right under the Reserves Act to charge for:

- Use of reserve facilities and amenities;
- Use and admission to buildings and structures associated with recreation;
- Exclusive use of a reserve (part or full);
- Carrying out activities or events including trade, business or occupation on public reserves where a private benefit has been derived from the use of a public asset.

Charging for the use of reserves helps to minimise ratepayer subsidy of any private gain from the private use of reserves and covers costs to Council for providing targeted services. Council sets fees and charges for the use of Council reserves in the form of permits and other concessions and agreements on an annual basis as part of its annual planning process.

Outcome

- Costs are recovered to Council and the community for the processing of applications to use reserves.

Policies

34. All charges for the use of reserves and their associated facilities are in accordance with fees set out in conjunction with Council's Annual Plan.
35. All costs associated with the processing of permits, leases, licenses, easements or other agreements are the responsibility of the concession holder.
36. Activities/uses on reserves will be charged in the following circumstances:
 - a. All commercial uses involving the exclusive use of part or all of a reserve;
 - b. Exclusive use of sports and recreation grounds for formal training or competitions (annual permit charge);
 - c. Camping on commercially-run campgrounds within Council administered reserves;
 - d. An annual rental will be payable on all leases, licenses and other agreements.

37. Council will consider a waiver or discount of fees at the discretion of the relevant department manager subject to the degree to which:
- Activities/events are associated with students (less than 19 years old);
 - Activities contribute to the management outcomes sought by Council e.g. firewood collection;
 - Activities contribute to long-term recreational benefits;
 - Proceeds from events or activities support schools, registered charities (as listed in the New Zealand Charities Register), or incorporated societies.

Sports ground booking and allocation

There is sometimes competing demand for sports fields from a number of sports codes. A booking system assists in managing potential user conflicts.

Outcomes

- The allocation of sports grounds for organised sports is equitable and fair.
- Sports groups share facilities and work together where possible to avoid unnecessary duplication of facilities.

Policies

38. Sports fields used for training and competitions will be allocated on an annual basis in consultation with the relevant sports parent body or club.
39. Council will retain the right to allocate the appropriate organised sporting or recreation activities to take place on any particular sports and recreation ground.
40. Sufficient notice will be given to regular users if there is a major sporting, recreation or community event that may take precedence over regular sporting activities.

Research

Sections 49 and 50 of the Reserves Act 1977 provide the principles for managing research in reserves. Council must ensure that these principles are adhered to.

Outcome

- Research is undertaken on Waimate reserves in accordance with the requirements of the Reserves Act.

Policy

41. Council will encourage research on reserves, with applications being considered by the relevant Council department on a case-by-case basis and assessed according to the following criteria:
- The proposed research will not be contrary to the provisions of Sections 49 and 50 of the Reserves Act;
 - The proposed research will help to increase knowledge and understanding of natural, cultural, heritage and recreational values;
 - The proposed research will help to increase Council's ability to effectively manage resources and any threats to these.

Commemorative tree planting

Council sometimes receives requests from people wishing to plant commemorative trees. Over time, these plantings can assume a record of past events) and as such need to be properly identified, recorded and maintained to a standard consistent with their status.

Outcome

- Commemorative tree planting is encouraged in reserves where appropriate.

Policies

42. Subject to permission by the relevant Council department, the planting of trees or other special plantings to commemorate significant events in the life of the district will be provided for. These events may include visits by dignitaries, commemoration of international, national and local events, anniversaries of community organisations and other events of a civic nature considered appropriate for formal recognition.
43. Council permission will be subject to approving the species, planting grade, staking and location of commemorative trees.
44. Plaques associated with commemorative plantings shall be of a size and made of materials that suit the location, taking into consideration the effects of vandalism and the cost of the plaque.
45. Plaques are to be mounted on a concrete plinth that is then set into the ground at the base of the tree or other plant. There could however be exceptions (e.g. where the tree is planted in a formal setting with pavement or other built structures) in which case the plaque may be better set direct into the pavement or structure concerned.
46. Council will maintain trees and other plants planted to commemorate civic events.
47. Council will maintain a register of commemorative trees.
48. If commemorative plants need to be removed, because they are dead, dying or diseased, then they may be replaced. Where replacements are made these will be with the same species or cultivar where possible. Exceptions occur when the species is inappropriate for the location or are a nuisance.

Memorials

Monuments, plaques or other memorials may be sited in places associated with people, traditions or events of exceptional importance in the District. Reserves can be places where this type of commemoration is preferred, however Council needs to manage this activity carefully.

Outcomes

- People, traditions or events of exceptional significance to the people of the District are able to be commemorated in reserves where appropriate.
- Personal memorials do not detract from or damage reserve and cultural values.

Policies

49. Provide for the placement of personal memorials subject to assessment and authorisation by Council including consideration of:
 - a. the significance of the person or event being commemorated;
 - b. the proposed location;

- c. the scale and nature of the proposed memorial;
- d. the maintenance requirements; and
- e. the cumulative effects of memorials within the locality.

50. The cost of the memorial and its maintenance will be met by the applicant.

Gifts, bequests and commemorative plaques

Council may acquire and/or inherit gifts and bequests ranging from land through to assets (such as seats, trees) or monetary contributions. These are often inherited as gifts or bequests or acquired on subdivision.

Outcome

- Members of the community are given the opportunity to gift money or approved assets to Council to enhance Waimate's reserves.

Policies

51. The acceptance of all monetary gifts or assets for the improvement of reserves will be considered by the relevant Council department on a case-by-case basis subject to the discretionary activity criteria in Appendix 5 of this Plan.
52. Council will not be responsible for the maintenance of gifted assets unless otherwise agreed as part of the gift agreement.
53. Council will manage any gifted asset as it would an asset built by Council and reserves the right to remove or relocate any such asset under the following circumstances:
 - a. When they fall in to a state of disrepair;
 - b. When they are no longer required;
 - c. When it is required to remove or relocate the structure for management purposes.
54. The replacement of gifted assets on reserves that are deemed to be in a state of disrepair will be considered by Council on a case-by-case basis and subject to consultation with interested parties.
55. Applications for commemorative plaques outside of designated cemeteries will be considered by Council on a case-by-case basis subject to the following assessment criteria:
 - a. Commemorating one of the following situations:
 - i. Returned service men and woman;
 - ii. Remembering individuals or events of district, regional, national or international significance; and
 - b. The ease of maintenance and associated costs to Council is considered to be fair and reasonable.

Cemetery burials

Policies

56. All burials and interments in cemeteries require authorisation by way of a permit from the relevant Council department (Managed activity) and the payment of a fee as per Council's fees and charges schedule.
57. Council will not be responsible for Cemetery plot maintenance.

58. No living materials are to be planted on any plot (except for natural burials – refer to Policy 72 of this Plan).
59. Council will not allow for the exclusive right of interment through the pre-purchase of plots except for an adjacent plot for family with an existing interment.
60. Council will only allow the transfer of an exclusive right of interment to another party if the applicant has provided evidence to the satisfaction of the relevant Council department manager that they are a direct descendant of a plot owner and have inherited rights to the plot.
61. Council has the right to re-sell or reallocate any unused plots following a period of 60 years from the date of purchase.
62. All burials outside of designated cemetery areas are prohibited.

Cemetery Disinterment (humans)

Policies

63. Applications for disinterment will be considered as a managed activity subject to a permit and the payment of the appropriate fees as fixed by the Council and the disinterment must be conducted in accordance with Sections 51 and 55 of the Burial and Cremation Act 1964.
64. All costs associated with any disinterment including the removal of headstones and any reinstatements to the plot are to be borne by the applicant.
65. Should it be necessary in any Cemetery to carry out the work of reopening a grave covered over with concrete or similar permanent material other than earth, no liability will attach to the Council for any costs or damage done in consequence of such reopening.

Ashes – burial/spreading

Policies

66. The burial or spreading of human ashes in all areas except for Council run cemeteries is prohibited.
67. The burial or spreading of human ashes in designated cemetery areas requires authorisation by way of a permit from the relevant Council department.
68. Council will allow the placement of plaques in conjunction with the burial or spreading of ashes subject to meeting the following assessment criteria:
 - a. The plaque will be a standard size of 280mm x 380mm.
 - b. The plaque is located in an established memorial area.
69. The burial of animals and the spreading of animal ashes in all reserves is prohibited.

Cemetery headstones and monuments

Policies

70. New cemetery headstones and/or monuments require a permit from the relevant Council department subject to but not limited to meeting the following assessment criteria:
 - a. The headstone is no higher than 300mm in compliance with Chapter 9 of Waimate District Consolidated Bylaw 2018.
 - b. The headstone will be designed, constructed and installed in compliance with the New Zealand Standard for Headstone and Cemetery Monuments (NZS 4242);
 - c. The headstone is no wider than the width of the plot;
 - d. Burials and headstones in RSA cemetery areas will comply with all relevant RSA standards;
 - e. A suitably qualified or experienced person will perform all work.
71. For natural burials (in designated natural burial areas), an untreated wooden grave marker at the head of the plot may be placed at the time of burial, and a specimen tree may be planted subject to approval from the relevant Council department and the payment of a fee as per Council's fees and charges schedule.
72. Council will not be responsible for restoring or repairing family headstones/monuments that come into disrepair.
73. Council will meet its obligations for safety as landowner under the Occupiers Liability Act 1962 and Burial and Cremation Act 1964, and lay down any identified unsafe monuments.
74. Cemetery headstones and monuments outside of designated cemetery areas are prohibited.

Occupation

Under the Reserves Act, any person, organisation or company wishing to occupy any part of a reserve requires an agreement between themselves and the Council. This may be in the form of lease, licence, easement (including right-of-way and telecommunication agreement), exchange of letter, or other agreement reached between the Council and a person, organisation, or company that is occupying part of a reserve (including below ground assets).

Council's powers to formalise occupation of a reserve vary depending on the status of the reserve and rights transferred by the Crown (if a reserve under the Reserves Act).

Applications to occupy reserve land held under the Reserves Act must meet the statutory requirements defined in the Act, as well as the outcomes and policies of this Plan, or Individual Reserve Management Plan. Applications to Council for occupation of other open space held by Council for open space purposes, but not held under the Reserves Act will be treated as if it is held under the Reserves Act, to ensure consistency of decision making.

Leases, licences, easements (above and below ground)

Policies

75. All applications for the long-term of use of reserves (including signage) will be assessed as a discretionary activity.
76. Long-term leases and licences or other agreements will be reviewed at least three months before expiry to ensure that the activity or use of reserve:

- a. Is consistent with the primary purpose and legal classification of the reserve as defined in the Reserves Act;
- b. Is consistent with the management category of the reserve;
- c. Is in accordance with the outcomes and policies of this Plan;
- d. Does not detract from the use of the reserve;
- e. Provides benefit to the general public;
- f. Is located in an appropriate location; and
- g. Does not compromise any future contemplated use of the reserve as identified in any Council approved development plan.

77. Applications for the renewal of long-term leases and licences, easements or other agreements will be assessed on a case-by-case basis subject to the criteria defined in Policy 42 of this Plan, and consideration of the performance of the lease-holder.

Abandoned buildings

Unwanted buildings on reserves can arise from a number of reasons e.g. changes to clubs, groups and associations through disbandment, becoming inactive or amalgamating with others. Council may be put under pressure to purchase or support assets that have become unoccupied or are in a state of disrepair. It is important that Council avoids bearing any unwanted liabilities and costs associated with these.

Outcome

- Built infrastructure and development does not detract from the values and enjoyment of reserves.

Policy

78. Council will only consider the removal, sale or demolition of abandoned or unutilised buildings and facilities under the following circumstances:
- a. Where no suitable occupier or use can be found, and there is no reasonable, foreseeable, use for the building;
 - b. Where the building is not compatible with the Reserves Act classification, or management category of the reserve; and/or
 - c. Where the cost to refurbish or maintain the building in an appropriate and safe condition exceeds the income that could be derived from leasing the building.

Network utilities on reserves

Reserves are often seen by Utility Operators as convenient places to locate infrastructure which could include drains, water supply, electricity and telephone wires, electricity substations and sewage pumping stations. However, this infrastructure can have an adverse impact on the character of the reserve and its open space qualities and can also make the maintenance of a reserve more difficult and costly. Section 48 of the Reserves Act requires that all services through, or rights of way over land, to service or benefit a third party be laid or constructed within a formal easement registered on the title of the reserve. Provision exists under the Act for Council to approve such applications, where the easement is not going to materially alter or permanently damage the reserve, and the rights of the public in respect of the reserve are not likely to be permanently affected by the establishment and lawful exercise of the easement.

Outcomes

- To allow network utilities to locate on reserves where the effects on the recreation and natural values of the reserve can be remedied or mitigated.
- To provide adequate utility services for the necessary maintenance of Council reserves.

Policies

79. All extensions, upgrades and/or renewals of existing network utilities on reserves administered by the Waimate District Council require formalised access (through an easement) and will be assessed by the relevant Council department on a case-by-case basis as a discretionary activity subject to the Discretionary activity criteria (see Appendix 5).
80. All utility companies with existing structures on Waimate District Council reserves will need to negotiate an agreement with Council setting out the terms and conditions of access and maintenance, where these details are not already provided in a lease or licence agreement.
81. All utility structures must be sited to minimise their impact on existing natural and heritage features, wahi tapu sites, visual amenity, current or anticipated future recreational facilities and vegetation.
82. Council will only consider the placement of utilities on reserves where there is no alternative for placement on other land.
83. All utility structures (that involve pipes, cables, lines or similar equipment) shall be placed underground where practicable.
84. The applicant shall be responsible for reinstating the ground, vegetation or infrastructure to the satisfaction of the relevant Council department.

Neighbours

Encroachments

Encroachments onto reserve land without authorisation are prohibited under the Reserves Act. An encroachment is the use or development of a part of a reserve for private purposes that has not been authorised by the Council in writing. This could include fences, structures, earthworks, gardens, plantings, access ways, retaining walls, dumping of fill for reclamation, and other usage that gives the appearance of private ownership or restricts public access. Encroachments from neighbouring properties into reserves are exacerbated when these properties are sold without the purchaser realising that land they believe they are buying is actually part of the reserve. Where the encroached land is reserve, the Council is unable to lease or otherwise formalise the occupation unless the occupation is consistent with the purposes of the Reserves Act 1977. Council must therefore enforce the removal of encroachments.

Encroachments have the potential to:

- Exclude members of the public from public land;
- Result in health and safety risks;
- Reduce or compromise the intended use or values of a reserve;
- Detract from the appearance of the reserve;
- Result in a private benefit from a community asset.

Any authorised encroachments must be consistent with the purpose of the reserve (as required by the Reserves Act).

Outcomes

- Existing encroachments on reserves are progressively identified, documented and resolved appropriately.
- There are no new unauthorised encroachments on reserves managed by Council.

Policies

85. All existing encroachments onto reserves are required to be identified and formalised through a formal agreement subject to satisfying the following criteria:
 - a. The activity or use is consistent with the classification of the reserve;
 - b. The activity or use does not detract from the nature of the reserve;
 - c. The activity does not result in adverse effects to the reserve or its users;
 - d. There is no alternative location for the activity or use;
 - e. Appropriate compensation to Council has been agreed.
86. Where an encroachment does not meet the criteria of Policy 65 of this Plan, Council will require termination, removal or and/or reinstatement at the occupier's cost within six months of formal notice to restore access to public land.
87. Any new encroachments onto a reserve will require formal authorisation from Council and be subject to the discretionary activity assessment criteria in Appendix 5 of this Plan.
88. When required, Council may identify and mark accurate boundaries when encroachments are removed or have been authorised by Council.

Fencing

Reserve fences may delineate the extent of public land, protect neighbours from reserve uses (such as grazing) and support safe use. However, they may also block passive surveillance, be unsightly, and expensive to construct and maintain. A number of factors need to be weighed up when deciding whether, where and how to fence a reserve. The Fencing Act 1978 sets out the general principle that the occupiers of adjoining land share equally the cost of erecting an adequate boundary fence other than where the property adjoins a legal road (boundary fences up to 1.8 metres in height). The design and location of fences has a major influence on both the use and the appearance of the park. In many cases, fences can be replaced or screened by appropriate planting.

Outcome

- Fencing on reserves is cost-effective and enhances and protects reserve values and the enjoyment of reserve users.

Policies

89. Council will consider the fencing of reserve boundaries where necessary to:
 - a. Adequately define boundaries;
 - b. Prevent stock trespass;
 - c. Prevent unauthorised vehicle access;
 - d. Reduce risks in hazardous areas;
 - e. Meet its obligations under the Fencing Act 1978; or
 - f. Ensure public safety.
90. Council will encourage a consistent style of fencing around a reserve including low, transparent fences.
91. Council will seek a contribution towards the costs of fencing on reserve boundaries from adjoining landowners and, where possible, create fencing covenants on reserves to protect amenity values and support passive surveillance.

Management

Naming of reserves

Council has the right to name vested reserves under section 16(10) the Reserves Act, but it is important to ensure appropriate names are used.

Outcome

- There are consistent and transparent processes in place for the naming of reserves and facilities.

Policies

92. Council requires an appropriate formal name for all reserves administered by the Waimate District Council.
93. Where possible, the name of a reserve should reflect the relevance of the site, its history and use, and the purpose for which was reserved.
94. Applications to name a reserve, track or other feature after an individual or group will be considered by Council on a case-by-case basis subject to the following criteria:
 - a. The Council considers that the individual / organisation has contributed significantly to a facility through gifting or sponsorship or personal commitment of time and energy;
 - b. The Council considers the individual or organisation has a significant cultural and/or community association which is worthy of recognition.
95. Council will publicly notify all proposed reserve and facility names for those reserves vested in Waimate District Council as per the provisions of the Reserves Act.

Land acquisition, exchange, disposal and gazettal

Council must comply with a number of legislative matters when acquiring, disposing or exchanging reserves (under both the Reserves Act and the LGA 2002). Council can also adopt its own protocols to ensure there are consistent decision making processes around these types of decisions.

Outcome

- There is compliance with the relevant legislative requirements and industry best practice when Council acquires, disposes of or exchanging reserves under its management and/or control.

Policies

96. New reserves will be located and formed so as to enable efficient development and maintenance and to offer high levels of amenity value.
97. Council may revoke reserve status for those reserves which have been vested in Council, where it is considered that:
 - a. The land is no longer required for reserve purposes;
 - b. As a result of a change to the classification of a reserve (the primary purpose or use of reserve has changed).
98. Council will consider the disposal of reserve land where:
 - a. It is surplus to requirements;
 - b. It provides no significant long-term benefit to the community.

99. Council will comply with the relevant provisions under the Reserves Act and LGA 2002 for the sale or exchange of any reserve (process and public consultation).
100. Council will require all monies from the sale of reserves to be specifically identified for either:
- Other reserve land purchases; and/or
 - Development on other Council administered reserves.

Public health

The provision of quality parks and reserves contributes to an active and healthy community. The Council can also contribute to the health of the community by providing adequate opportunities for protection from the sun in reserves and by supporting smoke-free environments. Council can have a role in minimising these risks.

Outcome

- A healthy and clean environment is encouraged in all reserves.

Policies

101. Promote a smoke-free status in all reserves including Council-run events.
102. Use a mix of education and signage to promote all reserves as Smokefree.
103. Provide shade in high use reserves, primarily through tree planting, where practical and as resources permit.

Sustainable land management

Council is required to promote the sustainable management of natural and physical resources by the Resource Management Act 1991. This includes its own operations as a major land manager within the Waimate District. Council will endeavour to incorporate sustainable practices into the development and management of reserves such as the collection and re-use of rainwater and grey water, use of water conservation devices, turf and landscaping plants that require less watering; rain gardens, swales, the use of organic sprays; and the planting of trees that have dual purposes.

Outcome

- Reserves are managed to ensure the efficient use of resources.

Policy

104. Council will adopt sustainable land management practices in the development and day-to-day management of reserves.

Hazardous substance use

Hazardous substances such as chemicals and biological agents may need to be used to maintain parks and reserves. It is important to assess the risks, and if needed minimise the effects to parks and reserve users and neighbours. Alternative chemicals or practices may be used to reduce the risks and effects of hazardous substances.

Outcome

- Reserve users are protected from hazardous substances used for management purposes.

Policies

105. Environmentally friendly alternatives to hazardous substances will be used where practical.
106. All applications of hazardous substances will be performed in accordance with relevant hazardous substances legislation and industry codes of practice.
107. Hazardous substances will be applied at times when there is a low risk of exposure to reserve users.
108. The public will be notified when hazardous substances are being applied on reserves through warning signs and/or by public notice where appropriate.

Plant and animal pest control

There are many plant and animal pests across the District that if left uncontrolled can have detrimental impacts on the viability and survival of indigenous plants or animals, and the sustainability of natural ecosystems, ecological processes and biological diversity. The Canterbury Regional Pest Management Strategy provides a framework for the efficient and effective management of pest plants and animals.

Protection and restoration of indigenous biodiversity is critically dependent on effective pest control. The Council as a land manager is required to manage and minimise the impact of such pests within their sites of biodiversity significance, as part of basic protection and maintenance measures. There is also benefit in Council collaborating with regional government and community organisations to attract external funding for prioritised work.

Outcome

- Introduced plants and animal pests are appropriately controlled and/ or eradicated on reserves.

Policies

109. Pest plants and animals will be identified and controlled as necessary to aid recovery of any ecosystem significant at the national, regional or district level.
110. Council will prioritise all pest control programmes on reserves according to:
 - a. The pests and animals that have the ability to significantly impact on the environmental health and sustainability of the District's reserves; and
 - b. Council has a legislative requirement for control.
111. Pest control will be undertaken in a manner that minimises pesticide inputs into waterways.
112. Council will liaise, support, assist and co-operate with Environment Canterbury and the Department of Conservation to provide for the detection and control of pest plants and animals.
113. Council will take all practical steps to prevent the introduction of new introduced plants and animals that may adversely affect the natural health and sustainability of our reserves.
114. Activities or development will be managed in ways that avoid the loss of identified significant natural values and avoid where possible, or remedy or mitigate adverse effects on the quality of ecosystem services, intrinsic values of landscape, landform and geological features on reserves.

Natural hazards

The main natural hazards risks in Waimate's reserves include drought, flooding, erosion and coastal inundation. Locating activities, facilities and services in inappropriate places increases the natural hazard risk for reserves. In order to manage the use, protection and development of parks and reserves across the District, Council needs to be aware of natural hazards, and their potential impact on the use and safety of these areas of public open space and proactively manage the high risk areas. Council has the ability to reduce the effects of natural hazards through, for example, the erection of stopbanks, the provision of stormwater drains and specific building design, and careful planting of unstable slopes may act to reduce slip risks. Unwise planting of large trees on slopes subject to large-scale mass movement can add to slip dangers.

Outcome

- The risks and effects of natural hazards on reserve facilities and users are identified and minimised.

Policies

115. Council will have regard to natural hazard threats before siting new facilities and/or planted areas.
116. Council will ensure that the development or use of any reserve minimises the potential adverse effects of natural hazards.
117. Council will aim to limit the potential for erosion on reserves by giving preference to 'soft' engineering solutions, such as the strategic planting of appropriate plant species and managed retreat (where costs of protection outweigh the benefits to the community), and these options will be identified in Council-approved concept plans for reserves development.
118. Council will work with Environment Canterbury to carry out hazard mitigation works where appropriate.

Climate change

Outcome

- The effects of climate change are mitigated and adapted to through resilient ecosystems.

Policy

119. Council will seek to improve the resilience of Waimate's reserves to the likely impacts of climate change through:
 - a. Gaining a better understanding of the current conditions and specific risks to Waimate's reserves;
 - b. Improving the capacity of natural ecosystems to adapt through appropriate restoration planting and riparian management;
 - c. Ensuring new infrastructure is appropriately located and designed; and
 - d. Undertaking effective pest plant and pest animal control programmes.

Trees

Native and exotic trees on Council reserves provide a wide range of benefits to the community including amenity, soil stabilisation, shelter, shade, landscape screening, and biodiversity habitat – in both rural and urban areas. They contribute to the local character, setting and sense of place and enhance the amenity of our District. Some trees within reserves may be protected under the rules of the District Plan. Thought and care needs to be given to any future planting of trees in reserves, with regard to species selection and their placement.

Outcomes

- There is a consistent approach to planting and landscaping of Council reserves through the development and implementation of landscape plans in strategic locations.
- Locally sourced plants are used where possible in all re-vegetation projects.
- Trees and vegetation located on reserves are managed appropriately and protected.

Policies

120. Council will develop planting and landscaping plans for identified Council reserves in consultation with the community.
121. Preference will be given to the planting of tree species on Council reserves which:
 - a. Take into consideration any current Landscape Concept Plan and/or District Plan;
 - b. Take into account the type of reserve, soil types and microclimates;
 - c. Reflect the community's identity;
 - d. Have low allergenic affects;
 - e. Don't drop debris on footpaths;
 - f. Require low maintenance;
 - g. Take into consideration the irrigation requirements for the tree/s.
122. All indigenous plantings on Council administered land and reserves will be sourced (where possible) from a local seed stock.
123. Trees on reserve land will not be pruned or removed to create or maintain private views of adjoining landowners.
124. Council will consider any request from the public for the pruning or removal of trees located on reserve land on a case by case basis.
125. Council will only manage, maintain or replace street trees on Council reserves when Council has planted the tree/s, or when Council has formally accepted responsibility for the maintenance of the tree/s.
126. Trees in Council reserves will be removed by Council when they are:
 - a. Part of a planned replacement programme;
 - b. Part of a larger redevelopment of the street or reserve (as identified in a Council approved plan);
 - c. Deemed by a suitably qualified arborist to be dead, dangerous or severely diseased or damaged;
 - d. Result in proven adverse health consequences e.g. allergy;
 - e. Causing danger to life or property.

Looking after reserve values

Biodiversity

The reserves of the Waimate District contain a variety of ecosystems and natural habitats that are unique to the area. The network of reserves within the District is important for the protection and enhancement of natural heritage, biodiversity and ecological values. This includes the protection and enhancement of native flora and fauna. It also includes the protection of landscape and geological features.

The Council's District Plan contains provisions for protecting natural heritage, and resource consent may be required for some activities that may affect those values. The Council has an opportunity to demonstrate best practice in ecological restoration and the protection and enhancement of natural values through the management of its reserves.

Outcomes

- Significant ecosystems, communities and species in our reserves are identified, protected, restored and cared for to ensure their ongoing viability.
- Priority ecological connections within and across reserves and adjoining public land are identified, protected and enhanced, restored and/or maintained.

Policies

127. Council will work across departments and with other relevant external agencies to identify, maintain and/or restore ecosystems, communities and species with important ecological values in the District's reserves.
128. Existing natural native vegetation cover will be maintained in reserves, and particularly where the reserve contributes to:
 - a. an ecological corridor;
 - b. waterways and wetlands;
 - c. sites with high biodiversity values.
129. Restoration plans will be progressively developed and implemented for all nationally, regional or district-wide significant ecosystems or species that are located on reserves.
130. Any reserve held as fee simple and which includes significant biodiversity assets will be considered by Council to be gazetted as reserve with suitable classification in order to protect the values for future generations.
131. Council will ensure that all indigenous re-vegetation activities within reserves are appropriate to the location, and where practical, will use locally-sourced plant species from relevant and adjacent Ecological Regions.

Culture and heritage

A number of reserves within the District contain sites of heritage significance, such as buildings, landscapes, structures, archaeological sites and trees. Many of these are listed in the New Zealand Heritage List, and include registered historic places, historic areas, registered Waahi Tapu sites and recorded archaeological sites. Trees of outstanding heritage values are also identified under the Notable Trees Registration Scheme.

Many of these heritage resources have protection under the Heritage New Zealand Pouhere Taonga Act 2014, or the District Plan. Management of the reserves within the District will account for the

recognition and interpretation of heritage features within them, so that their heritage significance is recognised and protected.

Outcome

- Sites of heritage and cultural significance are identified, protected and maintained.

Policies

132. All archaeological / historic sites and features entered on the NZ Heritage List and/or the Operative Waimate District Plan will be managed in accordance with the requirements of the Heritage New Zealand Pouhere Taonga Act 2014 and the operative Waimate District Plan.
133. Heritage NZ will be notified when heritage values are present or suspected to be present during developments on reserves such as, but not limited to earthworks, fencing or landscaping, or when alterations are being undertaken to heritage features or sites. If Maori values are known or suspected, Iwi shall be contacted. The appropriate methodology to be followed in the event of a discovery of archaeological material is outlined in Appendix 5 of this plan.
134. Conservation Management Plans will be developed for all Category 1 and 2 places or sites identified on the NZ Heritage List and/or Category A and B sites, structures and/or features in the operative Waimate District Plan.
135. Where appropriate, all Category 1 and 2 places or sites identified on the NZ Heritage List and/or Category A and B archaeological and historic sites, and heritage features included in the operative Waimate District Plan will be explained through appropriate signage and interpretative material.

Tangata Whenua

It is important that this Plan accounts for the ability of Tangata Whenua to exercise their responsibilities provided for in the Treaty of Waitangi including embracing the expectations and aspirations of Tangata Whenua consistent with the principles of the Act. Expectations of Council, and tangata whenua, are that their relationship will allow for participation, partnership and progress. Many activities on reserves within the District as well as their features are particularly important to local hapu. These include not only the protection of waahi tapu and sites of historical significance, but also the value of reserves as places for gathering food, rongoa and materials for crafts such as weaving and carving. As such, important consideration should be given to ecosystem management and the protection and restoration of stream banks and flora and fauna within the reserves to a level where they can be self-sustaining.

Outcome

- Tangata whenua participation is sought and their information and advice taken into account in the preparation of Reserve Management Plans, and regarding the information provided for interpretation and use of reserves.

Policies

136. Council will seek the participation of Tangata Whenua in all strategic matters relating to reserves management.

Partnering with the community

The management of reserves needs to be responsive to the community, with respect to identity and sense of place in order to account for:

- A sense of community ownership
- Appreciation of reserves and fostering civic pride
- The development and management of reserves to acknowledge social diversity within the District

It is important that community involvement in reserves projects is planned and is well-coordinated. Council can also act as a facilitator to support volunteers (individuals, community groups and organisations) to get involved in reserves. Community engagement with reserves may include one-off projects, or on a regular basis with ongoing projects or maintenance of a particular area. With an agreed vision, works undertaken should be appropriate to the reserve.

Outcomes

- Our reserves cater for the needs and values of the wider community.
- Community projects on our reserves (development, advocacy, restoration and/or education) are encouraged and supported.

Policies

137. Council will develop Individual Reserve Management Plans where necessary in consultation with the local community.
138. Council will work in liaison with community groups and key stakeholders with a vested interest in reserves.
139. A formal council/volunteer agreement is required for any joint or community works to be undertaken in reserves.
140. All work undertaken by volunteers is to be consistent with a Council approved concept plan and/or relevant policies as identified in this Plan.
141. All work on reserves by volunteers is to be undertaken by (or overseen by) a suitably qualified or experienced person.
142. Volunteers must be made aware of all health and safety implications prior to the commencement of any work or projects in reserves.
143. It is the responsibility of community organisations, groups or individuals undertaking work in a reserve to obtain all relevant resource, building consents or outline plans, unless agreed otherwise by Council.

6.0 Plan monitoring, review and improvements

Under section 41 (4) of the Reserves Act, management plans are required to be continuously monitored so that they can adapt to changing circumstances. This section of the Plan identifies a monitoring process for both this General Reserve Policies document and any other subsequent individual management Plan to ensure that they remain relevant for reserve users (the community) and managers and decision makers (Council).

A clear Plan monitoring process enables:

- Accountability to the community;
- A means for determining how well the Plan is working in practice; and
- Continuous improvement of Council's management practices in the reserves of the District.

This section also identifies improvements to the Plan to implement over its lifetime.

The Plan will be reviewed at least every 10 years, unless a review or variation is initiated by:

- Results from monitoring that indicate the need for a change or review;
- The identification of new management issues, problems or activities that are not addressed in the plan but for which policy is required;
- Changes in national policy including new or amended laws, regulations or other actions which may render the plan inoperable or illegal;
- Policy changes made by Waimate District Council that affect the way reserves are managed;
- New reserves purchased or land placed under the control of Waimate District Council; and
- Treaty of Waitangi settlements that require changes in the way that management occurs or decisions are made.

The following methods will be considered when reviewing and measuring the effectiveness of this Plan:

- Whether or not the outcomes of this Plan have been met;
- Feedback from user satisfaction surveys;
- Feedback from intercept surveys;
- Feedback from daily operational experience (contractors and staff); and
- Progress made towards meeting the actions/projects/work-streams identified in the Action Plan for each specific reserve (where relevant)

7.0 Improvement plan

The following improvement actions have been identified to progress over the lifetime of this Plan. Actions have been divided into high (H) and medium (M) priority.

Action	Priority	Timeframe
Formalise existing commercial and community uses of reserves for which tenancies have not been agreed.	H	1-3 years
Review all leases and licences and ensure appropriate agreements are in place.	H	1-3 years
Develop a review schedule for all formal agreements.	H	1-3 years
Complete a full review of the title data, and other classification information for Council reserves.	H	1-3 years
Incorporate additional reserves into this plan as necessary.	M	3-6 years
Investigate the implementation of the NZ Track Hierarchy.	L	7-10 years

8.0 Appendices

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Appendix 1: Schedule of all Reserves administered by Waimate District Council

MAP NO	RESERVE NAME	LEGAL DESCRIPTION	STATUTORY ACTIONS	TITLES	MANAGEMENT PLAN CATEGORY'S	TOTAL AREA
TOWN						
1	BOLAND PARK	SECTION 356 TN OF WAIMATE	Recreation Reserve New Zealand Gazette 1992 p 976	CB113/52	Civic Space	1356
		SECTION 357 TN OF WAIMATE		CB113/52	Civic Space	1012
		SECTION 358 TN OF WAIMATE		CB113/52	Civic Space	1012
		SECTION 359 TN OF WAIMATE		CB113/52	Civic Space	1012
1	NORMAN KIRK MEMORIAL POOL	LOT 1 DP 27796		CB14F/1073	Sport and Recreation Grounds	10992
1	BARE LAND	LOT 1 DP 3146		CB269/144	Civic Space	1012
1	COMMUNITY ORCHARD	LOT 2 DP 3146			Civic Space	1012
2	GRETNA GREEN	PART RS 6243		CB245/279	Civic Space	18717
7	LAWN CEMETERY	LOT 1 DP 10849	Gaz 65-743 LOT 1 DP 10849 RS 39242 BLK X V Waimate SD-Cemetery	CB5B/346	Cemetery	20234
		RS 39649		CB22F/351	Cemetery	6134
		RS 39242			Cemetery	121
2	MANCHESTER PARK	LOT 1 DP 19004		CB702/94	Sport and Recreation Grounds	57142
10	MAORI CEMETERY	WAIMATEMATE MAORI RESERVE 888 5 BLOCK		CB441/272	Nature	1012
					Cemetery	1012
10	TOTARA TREE RESERVE	LOT 1 DP 56320		CB34D/44	Nature	6640
1	WDC BUILDING	PART RES 2599		CB194/231	Civic Space	304
		SECTION 610 TN OF WAIMATE	Local Purpose Reserve (Local Government Buildings) New Zealand Gazette 1982 p 2170		Civic Space	4070
		PART RES 2599			Civic Space	708
7	OLD CEMETERY	RES 701			Cemetery	23269
7	VICTORIA PARK	RES 2428	Recreation Reserve New Zealand Gazette 1879 p 1759	CB65/84	Public Garden Recreation Reserve	71553
					Sport and Recreation Grounds	
					Outdoor Adventure	
					Civic Space	
					Sport and Recreation Grounds	
					Sport and Recreation Grounds	
1	WAIMATE EVENT CENTRE	SECTION 609 TN OF WAIMATE	Recreation Reserve New Zealand Gazette 1960 p 162		Civic Space	11531
					Sport and Recreation Grounds	
1	SEDDON SQUARE	Road	Road		Civic Space	6124
KNOTTINGLEY PARK & ARBORETUM						

7	KNOTTINGLEY PARK & ARBORETUM	SECTION 3 SO 20189	Recreation Reserve New Zealand Gazette 1979 p 3029		Public Garden Recreation Reserve	8590
		SECTION 1 SO 20189	Recreation Reserve New Zealand Gazette 1979 p 3029		Public Garden Recreation Reserve	367980
		SECTION 2 SO 20189	Local Purpose Reserve (Public Utility) New Zealand Gazette 2000 p 608		Public Garden Recreation Reserve	260800
					Sport and Recreation Grounds	
					Outdoor Adventure	
					Neighbourhood Park	
WAITAKI LAKES & HAKATARAMEA						
6	FISHERMANS BEND	SECTION 1 SO 324092	Crown land set apart as Recreation Reserve [Fishermans Bend Camping ground] New Zealand Gazette 2011 p 5670 Vests in the Waimate District Council in Trust for That Purpose		Outdoor Adventure	114150
6	TE AKATARAWA	SECTION 1 SO 324096	Crown land set apart as Recreation Reserve [Te Akatarawa Camping Ground] New Zealand Gazette 2011 p 5670 Vests in the Waimate District Council in Trust for That Purpose		Outdoor Adventure	36600
6	BRIAR GULLY	SECTION 1 SO 324095	Crown land set apart as Recreation Reserve [Briar Gully Camping Ground] New Zealand Gazette 2011 p 5670 Vests in the Waimate District Council in Trust for That Purpose		Outdoor Adventure	82800
6	WAITANGI EAST	SECTION 2 SO 324090	Crown land set apart as Recreation Reserve [Waitangi West Camping Ground] New Zealand Gazette 2011 p 5670 Vests in the Waimate District Council in Trust for That Purpose		Outdoor Adventure	71100
6	WAITANGI WEST	SECTION 1 SO 324090	Crown land set apart as Recreation Reserve [Waitangi West Camping Ground] New Zealand Gazette 2011 p 5670 Vests in the Waimate District Council in Trust for That Purpose		Outdoor Adventure	141800
4	HAKATARAMEA CEMETERY	GAZ 1886-1308 RES 2715 BLK XIII HAKATARAMEA SD-CEMETERY RES	Local Purpose Reserve (Cemetery) New Zealand Gazette 1986 p 11		Cemetery	40469
4	ROAD RESERVE HAKATARAMEA	ROAD	Road		Neighbourhood Park	4717
GLENNAVY						
4	GLENNAVY CEMETERY	RES 2914	Cemetery New Zealand Gazette 1968 p 994		Cemetery	20234
4	GLENNAVY DOMAIN	LOT 2 DP 17316	Recreation Reserve [Glenavy Recreation Reserve] New Zealand Gazette 1991 p 1898		Neighbourhood Park	20446
					Sport and Recreation Grounds	
4	GLENNAVY REST AREA	RS 41037	Recreation Reserve [Glenavy Recreation Reserve] New Zealand Gazette 1991 p 1898		Neighbourhood Park	231300
HUNTER						
5	HUNTER DOMAIN	RES 4256	Recreation Purposes [Hunter Domain] New Zealand Gazette 1979 p 2523		Neighbourhood Park	20234

					Sport and Recreation Grounds	
MORVEN						
9	MORVEN DOMAIN	SECTION 6 BLOCK VIII TNSP OF MORVEN	Recreation Purposes New Zealand Gazette 1980 p 21	CB416/140	Neighbourhood Park	27700
					Outdoor Adventure	
					Sport and Recreation Grounds	
11	MORVEN MAIN ROAD CEMETERY	PART SECTION 4 RES 631	Closed Cemetery New Zealand Gazette 1964 p 277	CB206/248	Cemetery	8169
		PART RS 24671	Closed Cemetery New Zealand Gazette 1964 p 277	CB206/248	Cemetery	8169
ST ANDREWS						
8	ST ANDREWS DOMAIN	RES 4957	Recreation Reserve New Zealand Gazette 1979 p 1397		Undefined	96998
					Outdoor Adventure	
					Sport and Recreation Grounds	
8	ST ANDREWS VILLAGE GREEN	LOT 2 DP 59696		CB35A/846	Neighbourhood Park	1281
8	ST ANDREWS WW2 MEMORIAL	LOT 3 DP 59696 ST ANDREWS TSHIP	Local Purpose Reserve (utility) Vested on DP 59696		Cultural Heritage / Cultural Heritage Areas	53
UNDEFINED						
8	OTAIO CEMETERY	RES 2556	Local Purpose (Cemetery) Reserve New Zealand Gazette 2006 p 3596		Cemetery	39255
9	WAIHAORUNGA DOMAIN	RES 4628	Recreation New Zealand Gazette 1979 p 2523		Neighbourhood Park	
5	HANNATON ROAD RESERVE	RS 40754	Recreation Reserve New Zealand Gazette 1979 p 1822		Nature	121139
3	McCULLOCH BRIDGE RESERVE	RES 3468	Recreation New Zealand Gazette 1985 p 2090		Nature	32375
3	CENTERWOOD	LOT 1 DP 354416			Neighbourhood Park	38,495
10	WAIHAO BOX RESERVE	RES 3466	Recreation Reserve New Zealand Gazette 1900 p 608		Nature	8094

Appendix 2: Schedule of leases and licenses for Waimate reserves

MAP NO	RESERVE NAME	LEGAL DESCRIPTION	PURPOSE	TERMS OF LEASE	DATE OF REVIEW/RENEWAL	CS No
TOWN						
1	BOLAND PARK	SECTION 356 TN OF WAIMATE	AGREEMENT between Rooney Holdings LTD and the Community (Waimate District Council) to use the land for a BMX track	5 YEARS	20/02/2014	CS 09/204
		SECTION 357 TN OF WAIMATE				
		SECTION 358 TN OF WAIMATE	MEMORANDUM of UNDERSTANDING between The Waimate Strawberry Fare Committee and Waimate District Council for the use of Boland Park and Seddon Square	3 YEARS	1/06/2019	NO CS No
		SECTION 359 TN OF WAIMATE				
1	NORMAN KIRK MEMORIAL POOL	LOT 1 DP 27796				
1	BARE LAND	LOT 1 DP 3146				
1	COMMUNITY ORCHARD	LOT 2 DP 3146	MEMORANDUM of UNDERSTANDING between The Waimate Community Garden INC and Waimate District Council	3 YEARS	30/06/2019	CS 13/312
2	GRETNAL GREEN	PART RS 6243	MEMORANDUM of AGREEMENT between Barry John and Deborah Jane O'Neill and the Waimate District Council	10 YEARS and 3 MONTHS	30/06/2022	CS 12/269
7	LAWN CEMETERY	LOT 1 DP 10849	SERVICES CEMETERY MAINTENANCE GRANT from the VETERANS AFFAIRS . And a STANDARDS of CARE AGREEMENT	ANNUALY	INDEFINITE	CS 16/422
		RS 39649				
		RS 39242				
2	MANCHESTER PARK	LOT 1 DP 19004	MEMORANDUM of UNDERSTANDING between the Waimate Rugby Football Club Inc and the Waimate district Council	10 YEARS	1/06/2019	CS 18/486
10	MAORI CEMETERY	WAIMATE MAORI RESERVE 888 5 BLOCK	WAHI TAPU REGISTRATION	INDEFINITE	INDEFINITE	CS 09/208
10	TOTARA TREE RESERVE	LOT 1 DP 56320				
1	WDC BUILDING and GROUNDS	PART RES 2599				
		SECTION 610 TN OF WAIMATE	MEMORANDUM of UNDERSTANDING between the Waimate Community Market and Waimate District Council	ANNUALY	30/06/2019	CS 18/484
		PART RES 2599				
7	OLD CEMETERY	RES 701				
	VICTORIA PARK	RES 2428	MEMORANDUM of AGREEMENT between the WAIMATE NETBALL ASSOCIATION and the WAIMATE DISTRICT COUNCIL	3 YEARS	31/03/2020	CS 17/458

			MEMORANDUM of AGREEMENT between the Waimate branch of The New Zealand Scout Association. The Girl Guides Association of New Zealand and the Waimate District Council	10 YEARS	30-02-2023	NO CS No
			MEMORANDUM of AGREEMENT between the Waimate Bowling Club INC and Waimate district Council	5 YEARS	18/01/2017	CS 12/270
1	WAIMATE EVENT CENTRE	SECTION 609 TN OF WAIMATE				
1	SEDDON SQUARE	Road				
KNOTTINGLEY PARK & ARBORETUM						
7	KNOTTINGLEY PARK & ARBORETUM	SECTION 1 SO 20189	MEMORANDUM of UNDERSTANDING between the Friends of Knottingley Park and Waimate district Council	3 YEARS	2014	CS 11/225
		SECTION 2 SO 20189	MEMORANDUM of UNDERSTANDING between Kevin Boyle and and Waimate district Council	5 YEARS		CS 12/281
		SECTION 3 SO 20189				
WAITAKI LAKES & HAKATARAMEA						
6	FISHERMANS BEND	SECTION 1 SO 324092	DEED of COVENANT for Camping Grounds on Lakes Aviemore and Waitaki	INDEFINITE	INDEFINITE	CS 11/249
6	TE AKATARAWA	SECTION 1 SO 324096				
6	BRIAR GULLY	SECTION 1 SO 324095	AGREEMENT relating to Camping Grounds between The Minister of Conservation, Commissioner of Crown lands and Waimate District Council	INDEFINITE	INDEFINITE	CS 11/250
6	WAITANGI EAST	SECTION 2 SO 324090	REGISTRATION of EASEMENTS over Aviemore and Benmore power stations between Meridian Energy and Waimate District Council	INDEFINITE	INDEFINITE	CS 12/268
6	WAITANGI WEST	SECTION 1 SO 324090				
4	HAKATARAMEA CEMETERY	GAZ 1886-1308 RES 2715 BLK XIII HAKATARAMEA SD-CEMETERY RES				
4	ROAD RESERVE HAKATARAMEA	ROAD	MEMORANDUM of UNDERSTANDING between the Haka Rest Area Beautification Project and Waimate District Council	10 YEARS	30/06/2023	CS 13/322
GLENNAVY						
4	GLENNAVY CEMETERY	RES 2914				
4	GLENNAVY DOMAIN	LOT 2 DP 17316				
4	GLENNAVY REST AREA	RS 41037				
HUNTER						
5	HUNTER DOMAIN	RES 4256				
MORVEN						

9	MORVEN DOMAIN	SECTION 6 BLOCK VIII TNSP OF MORVEN				
11	MORVEN MAIN ROAD CEMETERY	PART SECTION 4 RES 631 PART RS 24671				
ST ANDREWS						
8	ST ANDREWS DOMAIN	RES 4957	MEMORANDUM of AGREEMENT between Quality Feeds and Contracting and the Waimate District Council	3 YEARS	1/07/2019	
8	ST ANDREWS VILLAGE GREEN	LOT 2 DP 59696				
8	ST ANDREWS WW2 MEMORIAL	LOT 3 DP 59696 ST ANDREWS TSHIP				
UNDEFINED						
8	OTAIO CEMETERY	RES 2556	MEMORANDUM of UNDERSTANDING between Robert Grant Stowell and Waimate District council	3 YEARS	1/01/2019	CS 12/265
9	WAIHAORUNGA DOMAIN	RES 4628				
5	HANNATON ROAD RESERVE	RS 40754	MEMORANDUM of UNDERSTANDING between PJ and AM Foley and the Waimate District Council	10 YEARS	30/06/2026	CS 16/433
3	McCULLOCH BRIDGE RESERVE	RES 3468				
3	CENTERWOOD	LOT 1 DP 354416	MEMORANDUM OF UNDERSTANDING between Garry Herbert and Waimate district Council	10 YEARS	1/06/2025	CS 19/508
			MEMORANDUM of UNDERSTANDING between Whitehorse Mountain Bike Riders INC and Waimate district Council	INDEFINITE	INDEFINITE	CS 15/374
10	WAIHAO BOX RESERVE	RES 3466				

Appendix 3: Reserve management categories for Waimate

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	Reserve Management Category							
	Public garden Recreation Reserve	Civic Space	Neighbourhood Park	Nature	Outdoor Adventure	Sport and Recreation grounds	Cultural Heritage	
							Cultural heritage areas	Cemetery
Primary Purpose	Horticultural collections for relaxation/contemplation, education and/or amenity. Referred to as Formal Recreational and Parks as these are our two major Parks.	Social and community open space and events, referred to as Urban Reserves.	Local, informal recreation, play and amenity space. Referred to as Rural Recreational Reserves.	Experience and/or protection of the natural environment, native bush, and water bodies.	Recreation activities requiring a large scale non-urban environment	Sport and recreation activity, recreation facilities and buildings often multi-use	Protection of built cultural and historical environment to provide for commemoration, mourning and remembrance	Protection of purpose-built cultural and historical environment to provide for commemoration, mourning and remembrance. (Do we note commemorative plaques, sundials etc?)
Locations	<ul style="list-style-type: none"> Victoria Park Knottingley Park Arboretum 	<ul style="list-style-type: none"> Seddon Square Boland Park Gretna Green Event Centre Reserve Cameron Street Playground Town Belt Playground Wilkin Street Playground Community Orchard Anglican Church Ground Local Government Centre Grounds 	<ul style="list-style-type: none"> Glenavy Domain (part) Hunter Domain (part) Morven Domain (part) Waihao Box Reserve St Andrew's Domain Waihaorunga Domain Hakataramea Reserve Centrewood (White Horse) Studholme Hannaton Road Reserve Glenavy Rest Area St Andrews Village Green <p><u>Attractive Roadside Reserves</u></p> <ul style="list-style-type: none"> East End Railway Terrace Road Reserve Road reserves Timaru Road 2 and 3 Road Reserve Waimate turnoff (cup and saucer) Road Reserve Waimate Highway Road Reserve Queen Street Gorge Road Road Reserve Point Bush Road 	<ul style="list-style-type: none"> Centrewood (White Horse) Knottingley Park Arboretum (part) Studholme Hannaton Road Reserve Maori cemetery and Totara Plantings Victoria Park (part) Waihao Box Reserve McCulloch Bridge Reserve 	<ul style="list-style-type: none"> St Andrews Domain Knottingley Park Arboretum (part) Morven Domain (part) Glenavy Domain (White Horse) Studholme Hannaton Road Reserve Waitaki Lakes Camping Reserves 	<ul style="list-style-type: none"> Victoria Park (part) Knottingley Park (cricket ground) Morven Domain (tennis) Manchester Park (rugby) Hunter Domain (tennis) Glenavy Domain (cricket, tennis) St Andrews Domain (horse events) The Norman Kirk Memorial Swimming Pool Event Centre 	<ul style="list-style-type: none"> Maori cemetery and Totara Plantings All Cemeteries <p>URBAN & RURAL RESERVE MEMORIALS</p> <ul style="list-style-type: none"> Clock tower site WW11 memorial. Belt Street Memorial Bell Tower 1st bell tower Presbyterian church 1874 Cnr Gorge Rd & Queen St - Te Huru - Studholme meeting location. Victoria Tce – Boer War Memorial Zealandia. Victoria Tce – Bushman Memorial Old Ferry Rd – Plough early settlers. Whitneys Rd War memorial. Hook Beach Meeting of two early ministers. Blue cliffs St Hwy 1 cnr - St Andrews War Memorial. Old slip Rd Haka – War Memorial. Willowbridge Rd – First NZ steeplechase event took part. Victoria Park – War Memorial WW! M Cruickshank Q St Suffrage 125years KP 	<ul style="list-style-type: none"> Morven Main Road Cemetery (closed) Glenavy Cemetery (closed) Otaio Cemetery Waimate Cemetery Maori Cemetery Hakataramea Cemetery Hakataramea Cemetery (Trust Board run)

	Reserve Management Category							
	Public garden Recreation Reserve	Civic Space	Neighbourhood Park	Nature	Outdoor Adventure	Sport and Recreation grounds	Cultural Heritage	
							Cultural heritage areas	Cemetery
			<ul style="list-style-type: none"> Road Reserves Timaru Road Railway Terrace Park area Glenavy Makikihi St Andrews Thresholds 					
Likely Reserves Act 1977 classification	Recreation Reserve	Local purpose Reserve / Recreation Reserve	Recreation Reserve / Local purpose Reserve	Recreation Reserve / Local purpose Reserve	Local purpose Reserve / Recreation Reserve	Recreation Reserve	Recreation Reserve / Local purpose Reserve	Local purpose Reserve
Type of use/value	<ul style="list-style-type: none"> Relaxation/contemplation Education Amenity Weddings and photography Picnics Event function venue Conservation Passive recreation Interpretation e.g. plant names, historic or horticultural information, 	<ul style="list-style-type: none"> Lunch/meetings for workers/shoppers Open space in town Centre, business or industrial area Social and community gatherings Entertainment Events / performances Playgrounds/ Skatepark Fitness Circuit Eqp 	<ul style="list-style-type: none"> Play Relaxation Recreation Amenity/open space Events / performances Social and community gatherings Some areas camping grounds provided 	<ul style="list-style-type: none"> Conservation Ecological restoration/enhancement Access to the coast/river/natural environment Walking/cycling Information/education/interpretation Open space Ecosystem management Low impact recreation Camping Picnicking 	<ul style="list-style-type: none"> Walking/cycling Picnics Camping Equestrian Other recreation activities not suited to urban park environments 	<ul style="list-style-type: none"> Organized sports Social sports Active recreation Informal sport and recreation Walking/cycling Amenity and open space Events 	<ul style="list-style-type: none"> Protection, restoration, enhancement Historical information and education Commemoration Remembrance 	<ul style="list-style-type: none"> Burials/ mourning, remembrance Protection, restoration, enhancement Historical information
Typical characteristics	<ul style="list-style-type: none"> Horticultural/botanical display planting Display houses High quality landscaping Interpretation Animal/ bird enclosures 	<ul style="list-style-type: none"> Business/retail area location Hard paving Soft landscaping Seating and rubbish bins areas 	<ul style="list-style-type: none"> Reserves areas for local rural areas May have recreation facilities – Tennis courts, cricket wicket, playgrounds, picnic areas, walking/bike tracks Seating Rubbish and recycling bins Landscaping includes shrubs and trees. 	<ul style="list-style-type: none"> Native bush, and water bodies Developments to provide facilities for walking, biking, horse riding, freedom camping, picnicking and visitor information 	<ul style="list-style-type: none"> Non-Urban setting Large scale Multiple range of activities Nature/ Environmental based recreation activities 	<ul style="list-style-type: none"> Sport facilities/grass fields Hard courts/artificial surfaces Buildings – changing rooms, clubrooms, community centres/activities Recreation facilities – playgrounds, skate parks, picnic areas, bike tracks Seating Landscaping Large size Leased areas. 	<ul style="list-style-type: none"> Cultural heritage features Historic building or structures Memorial sites 	<ul style="list-style-type: none"> Cemeteries
Management focus	<ul style="list-style-type: none"> Maintain facilities, features and 	<ul style="list-style-type: none"> Encourage community events 	<ul style="list-style-type: none"> Provide for members of local rural communities (of all 	<ul style="list-style-type: none"> Maintain access to waterways where practical to do so 	<ul style="list-style-type: none"> Work with members of the community to develop and maintain 	<ul style="list-style-type: none"> Provide sports facilities to meet 	<ul style="list-style-type: none"> Work with members of the community to preserve and interpret 	<ul style="list-style-type: none"> Provide a Natural Burial option

	Reserve Management Category							
	Public garden Recreation Reserve	Civic Space	Neighbourhood Park	Nature	Outdoor Adventure	Sport and Recreation grounds	Cultural Heritage	
							Cultural heritage areas	Cemetery
	gardens to a very high standard <ul style="list-style-type: none"> • Provide accessible tracks to cater for all ages and abilities. • Protect the values of significant horticultural collections and plant specimens • Protect, preserve, provide interpretation and undertake Conservation plans for features and structures with significant heritage values e.g. Victoria Park WW1 Memorial Archway, Alex McRae Showhouse, Velodrome, Park house, Plaques and statues, Manchester park archway, Settler's house (1864) (all Waimate Public Gardens) • Provide for camping in designated commercial camping area • Designated Playground areas,(future development) 	<ul style="list-style-type: none"> • Where appropriate, provide playgrounds to meet identified local community needs • Increase awareness of the recreational and ecological connections between Civic Spaces and other reserve areas through signage and interconnecting shared use tracks • Protect amenity and open space values 	ages) to have the ability to meet, mingle, socialise and play <ul style="list-style-type: none"> • Provide shared use tracks • Provide basic playgrounds and facilities to meet identified local community needs • Provide the opportunity for plantings • Prioritise for casual/informal recreational activities • Strengthen recreational and ecological linkages between Neighbourhood reserves and other open space areas managed by Council through signage and shared use tracks. • Protect open space values • Protect and interpret significant heritage and ecological values 	<ul style="list-style-type: none"> • Undertake ecological restoration and enhancement in partnership with the community and other agencies for those areas that have been identified in Council approved landscape and restoration plans • Protect and enhance significant ecological values for biodiversity purposes • Maintain visual and open space landscape values 	cycling and shared use tracks and areas. <ul style="list-style-type: none"> • Provide for camping in designated commercial camping areas on Council administered reserves • Provide the opportunity for ecological restoration in some areas, and work with members of the community to implement Council approved landscape and/or restoration plans • Provide interpretation of significant heritage or ecological features e.g. signage. • Protect open space values • Protect significant ecological values • Maintain visual and open space landscape values 	competition standards <ul style="list-style-type: none"> • Prioritise organised sports over casual and informal uses • Progressively develop and enhance sport and recreation grounds that have high public use. • Protect amenity and open space values 	significant heritage features – tell their story	<ul style="list-style-type: none"> • Acknowledge, celebrate and facilitate various cultures

Appendix 4: Waimate reserves service delivery expectations

	Reserve Management Category							
	Public garden	Civic Space	Neighbourhood Reserve	Nature	Outdoor Adventure	Sport and Recreation grounds	Cultural Heritage	
			Neighbourhood				Cultural Heritage areas	Cemetery
Car parking and roading provision	Developed off street parking where required with hard paving and grassed area suitable for parking. Road for public and maintenance access.	Some parking provided. Parking on road reserve/ street.	On site car parking not generally required unless recreation /community buildings provided. Developed off street parking where required with hard paving, metalled surfaces or grassed area suitable for parking.	Off street car parking provided at high use sites only. Metalled surfaces for most car parking	Some sealed entry road where required. Metalled secondary roads and low use carparks.	Developed off street car parking where possible, with some hard paving. Size of car park will be dependent on site usage Roading, with hard paving, metalled surfaces for access for clubrooms and maintenance purposes.	Off street unsealed car parking provided at high use sites. Unsealed for urban or Rural car parking	Internal access roading and car parking provided for burial services and mourners.
Public Toilets	On site High quality toilets designed to be compatible with site.	High quality toilets need to be provided at some sites.	Generally not provided as majority of usage is local and within walking distance of home. May be provided on sites and where users are likely to travel beyond walking distance, level of activity/usage or length of stay warrants provision.	Standard or wilderness toilets may be provided at entranceway/carpark area or other gathering points for high use sites.	Standard (or wilderness) toilets may be provided at entranceway/carpark area and at gathering points through park as required.	Toilets may be provided on site by Council either standalone or as part of clubrooms. May only be accessible during times of sports play. May be combined with changing rooms.	Not provided.	Not provided.
Tracks and paths	Developed pathways on main routes, shared use (min 1.8m width). Main routes to be hard paved or loose surface used appropriate to the nature of the park and use, or location of the path.	Developed pathways on main routes, shared use (min 1.8m width). Main routes to be hard paved or loose surface used appropriate to the nature of the park and use, or location of the path.	Shared use pathways that encourage and provide linkages between roads and access to play equipment Path gates designated to cater for accessible and pram/buggy use. Paving surface (i.e. paved or loose surface) determined by park character and intended level of use.	Walking and mountain bike tracks provided as appropriate. Higher use walking tracks metalled and graded appropriate to usage.	Metalled or natural walking paths dependent on category and level of use.	Provide for access to all buildings. Tracks and paths may be provided around the perimeter of the park to provide for all weather walking opportunities and also linkage routes where appropriate. Path & gates may be designed to cater for accessible use. Paving type will depend on usage level and/or park character.	Walking paths provided for easy access, as appropriate to the site and level of usage.	Walking paths provided for easy access, as appropriate to the site and level of usage.
Furniture and structures	High quality furniture, fencing, lighting and structures provided. Seats, bins, tables, lights etc to be of a consistent brand/style. May use specifically themed or quality furniture and structures above that normally	High quality furniture, fencing, lighting and structures provided. Seats, rubbish bins, tables, lights to be of a consistent brand/style. Possible themed or quality furniture and structures that	Provision of seating and rubbish bins. Standard quality furniture, fencing and structures provided. Lighting not generally provided.	Limited furniture such as picnic tables provided at car parks/picnic areas. Seats provided at key viewing or rest points. Where it is appropriate rubbish bins will be provided. Shelters may be	Seats provided at key viewing or rest points on walking tracks. Vehicle barriers along roads to control vehicle access as required. Shelters, picnic facilities.	High quality furniture, fencing, lighting and structures may be provided. Standard quality furniture, fencing and structures provided	Seats provided at key points for rest and reflection. Provision of rubbish bins if required.	Seats provided at key points for rest and reflection. Provision of rubbish bins if required.

	used in other reserves. May include statues and sculptures. Future installation of the drinking fountains where appropriate	normally used in other high use reserves. Future installation of the drinking fountains where appropriate.		provided at high use sites.		Wicket blocks, nets, storage associated with sportsground facilities, and fitness trails to be provided by club/group involved.		
Visitor information	Comprehensive signage to be provided that includes as appropriate: -Interpretation panels describing history and special values or features -Map of the park -Information and control signage at entrances -Directional signage at path junctions -Educational information and plant labels	-Map of parks where required -Information signage at entrances -Directional signage at path junctions -Educational information and plant labels	Signage provided to identify park and provide directional signage/control information. Standard name and control signage Basic style signage.	Signage provided to identify park and provide directional signage/control information. Additional signage and visitor information as appropriate. Directional signage at path junctions with times/distances. Basic style signage.	Signage provided to entrance to identify park. Interpretation and map signs provided at major entry areas. Control and safety signage provided as required. Directional signage at path entries/junctions. Basic style signage.	Comprehensive signage provided as appropriate that may include: -interpretation panels describing history and special features -map of park -guided trail/s -information and control signage at all entrances -directional signage at path junctions	Signage to be provided to identify the park and provide directional/control information. Interpretation signage to educate and enhance visitor experience.	Signage to be provided to identify the park and provide directional/control information. Interpretation signage to educate and enhance visitor experience may be provided. Map signage provided.
Tree planting	Extensive general and specimen trees as appropriate to the site and location to create a sheltered and protected environment and to add to interest and colour – these may be named/labelled)	Ongoing opportunities to establish specimen trees for shelter, shade and beautification will be maximized as appropriate to the site. Use of tree plaques if required.	Opportunities to establish specimen trees will be maximised to provide shade, shelter and enhance amenity values. Fruit trees/plants may be planted in selected areas.	Natives may be planted.	Provision of exotics. Natives may be provided in some locations.	Opportunities to establish specimen trees as appropriate to the site and location will be maximized to provide shade for spectators and shelter. Typically these will be on the boundary to create sense of enclosure and shelter and to minimize impact on the areas used for sports fields.	Planting of historic sites will be undertaken as appropriate.	Cemeteries will be planted with trees and gardens to provide shade, shelter, enhance amenity values and provide an attractive and peaceful environment as appropriate to location and level of activity.
Gardens and landscaping	High quality gardens will be developed to a standard that is higher than other garden areas that may include mixed shrubs, roses, perennials or annuals as appropriate.	Dependent on the size and design, the development of high quality gardens and grass areas will be included. Mixed shrubs, roses. Perennials or annuals as appropriate.	Low maintenance shrub gardens will generally be developed to create an attractive landscaped environment. Specimen trees may be planted in selected areas.	Mown amenity grass may be provided at picnic sites and site entrances.	Mown amenity grass may be provided at picnic sites and site entrances.	Little or no shrubs development.	Dependent on the size and design, the development of high quality gardens and grass areas will be included. Use of raised planting plots and roses.	Dependent on the size and design, the development of high quality gardens and grass areas will be included.
Play equipment	Key Strategic playgrounds and Skatepark.	Destination playgrounds.	Playground equipment (Basic) may be provided with design and scale to meet local community needs. Facilities may be provided, to meet identified local community needs.	Not provided.	Basic playgrounds.	Other recreation facilities such as playground facilities may also be provided.	Not provided.	Not provided.
Services	Outlets for power, water for major events.	Outlets for power, water for major events.	Outlets for power, water maybe provided	Not provided.	Not provided.	Not provided.	Not provided.	Not provided.
Water features	Opportunities for the development of water features such as, ponds, streams or fountains may be included.	Opportunities for the development of water features such as, ponds, streams or fountains may be included.	Not provided.	Not provided.	Not provided.	Not provided	Not provided.	Not provided.

Buildings	Purpose built buildings and glass houses with controlled environments provided for the display of flowers and plants not able to be grown outdoors may be provided. Provision for maintenance buildings, Aviaries and small zoological displays.	Provision for shelter buildings where required.	Generally buildings will not be provided for. Appropriate community or recreation buildings that do not compromise open space vales will be considered to meet specific local needs.	Not provided.	Not provided.	Provision for the development of buildings e.g. clubrooms, to be minimised through joint ventures and shared use. However, some specific sites may be utilised solely or intensively for recreation facility buildings.	Not provided.	Not provided.
Grass maintenance/ Mowing	Highest standard grass mowing. Cutting heights : Formal areas 25mm to 75mm Informal areas 100mm to 250mm Stock grazing, weather conditions permitting	Highest standard grass mowing to provide manicured look. Cutting heights: Formal areas 25mm to 75mm Informal areas 50mm to 100mm weather conditions permitting	Medium standard grass mowing that consistently maintains a hard wearing surface suitable for walking and informal games. Cutting heights: 50mm to 125mm weather conditions permitting	Low to medium standard quality grass mowing where required e.g. picnic areas. May also include stock grazing.	Low to medium standard quality grass mowing where required e.g. picnic areas. May also include stock grazing.	Standard mowing for surrounds and general use areas Cutting heights 75mm to 200mm. Weather conditions permitting.	Highest standard grass mowing in high-profile heritage/cultural sites e.g. RSA Garden of Memories, main War Memorials	High standard grass mowing in high-use cemeteries. Medium standard grass mowing in low-use cemeteries – may include stock grazing.
Turf management	Where appropriate, turf cover consistent and turf weed-free. Green all year round. . Future aim to be as organic as possible.	Where appropriate, turf cover consistent and turf weed-free. Green all year round where required. . Future aim to be as organic as possible.	Turf cover consistent and weed-free when required.	Not applicable.	Not applicable.	Where appropriate, turf cover consistent and turf weed-free. Future aim to be as organic as possible.	Where appropriate, turf cover consistent and turf weed-free. Future aim to be as organic as possible	Where appropriate, turf cover consistent and turf weed-free. Future aim to be as organic as possible
Vegetation/weed/pest control	Highest quality weed control standard applied to achieve “weed-free” environment. Future aim to be as organic as possible.	Highest quality weed control standard applied to achieve “weed-free” environment where required. . Future aim to be as organic as possible.	Standard weed control for fence-lines, gardens, structures and carparks to maintain a tidy appearance consistent with the grass standard.	Pest and weed control on sites being re-vegetated, with control to not suppress the establishing native plants. Other areas will be limited to targeted weeds and pests or control around public use areas and on tracks as per the Regional Pest Management Strategy.	Pest and weed control on sites being re-vegetated, with control to not suppress the establishing native plants. Other areas will be limited to targeted weeds and pests or control around public use areas and on tracks as per the Regional Pest Management Strategy.	Standard weed control for fence-lines, gardens, structures and carparks to maintain a tidy appearance consistent with the grass standard.	Highest quality weed control standard in some cemeteries applied to achieve weed-free Standard weed control for fence-lines, structures and carparks to maintain a tidy appearance consistent with the grass standard (Lower profile cultural/heritage sites).	Standard weed control for fence-lines, structures and carparks to maintain a tidy appearance consistent with the grass standard.
Furniture and structure maintenance	Structures to be maintained in “as new” condition, free from any breakages, damage or graffiti. 3 Monthly inspections and non-urgent repairs within three days. Painted surfaces to be fade free and no chips or flaking.	Structures to be maintained in “as new” condition, free from any breakages, damage or graffiti. 3 Monthly inspections and non-urgent repairs within three days. Paint coatings to be fade free and no chips or flaking.	Structure maintenance focused on maintaining good structural condition, safety, and a tidy appearance. 3 Monthly inspection and non-urgent repairs within 1 week.	Structure maintenance focused on maintaining good structural condition, safety, and a tidy appearance. Monthly inspection and non-urgent repairs within 2 weeks.	Structure maintenance focused on maintaining good structural condition and a tidy appearance. Monthly inspection and non-urgent repairs within 2 weeks.	Structures to be maintained in “as new” condition, free from any breakages, damage or graffiti. Monthly inspections and non-urgent repairs within three days. Paint coatings to be fade free and no chips or flaking.	Structure maintenance focused on maintaining good structural condition and a tidy appearance. Monthly inspection and non-urgent repairs within 2 weeks.	Structure maintenance focused on maintaining good structural condition and a tidy appearance. Monthly inspection and non-urgent repairs within 2 weeks.

Play equipment	Play equipment to be inspected monthly for any safety or maintenance as per NZS 5828:2004. To be maintained in "as new" condition, free from any breakages, damage or graffiti. Paint coatings to be fade free and no chips or flaking.	Play equipment to be inspected monthly for any safety or maintenance as per NZS 5828:2004. To be maintained in "as new" condition, free from any breakages, damage or graffiti. Paint coatings to be fade free and no chips or flaking.	Play equipment to be inspected at least monthly for any safety and maintenance. Re-painting to be undertaken as per NZS 5828:2004.	Not provided.	Play equipment to be inspected at least monthly for any safety and maintenance. Re-painting to be undertaken at NZS 5828:2004	Play equipment to be inspected monthly for any safety or maintenance. To be maintained in "as new" condition, free from any breakages, damage or graffiti. Paint coatings to be fade free and free from chips or flaking.	Not provided.	Not provided.
Rubbish control	Rubbish bins should not be over 80% full and emptied before overflowing (at least once weekly or when required). Loose litter collection when required.	Rubbish bins to be emptied before overflowing (at least once per week or when required). Loose litter collection when required.	Rubbish bins to be emptied before overflowing with loose litter inspections/collection weekly.	Where provided, rubbish bins will be emptied on demand dependant on the usage and/or season.	Rubbish bins to be emptied before overflowing.	Rubbish bins should not be over 80% full and emptied before overflowing (at least once per week). Loose litter collection once per week. Rubbish bins to be emptied before overflowing with loose litter inspections and collection weekly	Rubbish bins to be emptied before overflowing.	Rubbish bins to be emptied before overflowing.(at least once per week).
Hard surfaces	To be kept free of litter and detritus.	To be kept free of litter and detritus.	To be kept free of litter and detritus.	Not applicable.	Not applicable.	To be kept free of litter and detritus.	To be kept free of litter and detritus.	To be kept free of litter and detritus.
Toilet cleaning	Cleaning undertaken daily or more frequently as required e.g. during events or high usage.	Cleaning undertaken daily or more frequently is required e.g. during events or high usage.	Cleaning undertaken daily.	Where appropriate, cleaning undertaken on demand.	Where appropriate, cleaning undertaken on demand.	Cleaning undertaken daily or more frequently is required e.g. during events or high usage. Cleaning undertaken weekly or more frequently during events	Not applicable.	Not applicable.
Burial services	Not applicable.	Not applicable.	Not applicable.	Not applicable.	Not applicable.	Not applicable.	Not applicable.	Provision of reliable burial services and regular maintenance to provide a consistent well cared for appearance.

Source: NZRA Parks Categories and Levels of Service Guideline 2011

Appendix 5: Guidance for Discretionary activity applications requiring Council approval

Information requirements with proposals

The following information is required with applications for discretionary activities (as identified in this Plan):

- a. A description and plan of the proposed activity or use, including the preferred location, (if applicable the number of people involved and the duration/frequency of the activity); and
- b. A description of the impacts that the activity or use will have on the immediate surrounding environment of the reserve; and
- c. An assessment that demonstrates that no other suitable location in or outside of the reserve, is suitable and available for the activity or use; and
- d. A statement detailing what, if any other approvals or consents are required from other agencies; and
- e. Identification of any affected parties and any consultation undertaken; and
- f. Written confirmation that the applicant holds current public liability insurance policy cover when it is considered there is possibility that the proposal will result in serious damage to the reserve, other users or neighbouring properties; or neighbouring properties (where appropriate, as determined by the relevant Council department); and
- g. Proof that the applicant has fire suppression insurance (if necessary as determined by the relevant Council department); and
- h. A business plan for long-term use or high impact commercial events (where required as determined by the relevant Council department); and
- i. A site-specific health and safety plan (as determined by the relevant Council department) and;
- j. A professionally audited traffic management plan when the activity:
 - i. Uses public roads;
 - ii. Requires road closure to vehicular traffic;
 - iii. Will disrupt vehicular traffic in any way (i.e. stopping or slowing traffic flow for a period of time);
 - iv. Will block a footpath resulting in pedestrians needing to find an alternative route.

Discretionary activity conditions

Conditions for discretionary activity applications may include, but are not limited to:

- a. The location (avoiding or limiting conflict between users); and
- b. The duration (assessed on impact); and
- c. The time of day and year the use or activity may be undertaken (e.g. restrictions to minimise any conflict between weekday/weekend activities or events); and
- d. Measures for mitigating adverse effects on the environment and natural and heritage resources; and
- e. Measures for monitoring the effects of the activity; and
- f. The number of people who may participate (for events); and
- g. The use of reserve facilities or services; and
- h. Health and safety factors; and
- i. A trial period (if necessary) to assess the effects of the activity on the reserve; and
- j. Payment of bonds, application fees, activity fees, and/or market based rents consistent with Council policy; and
- k. Periodic monitoring and reporting to be carried out and submitted to Waimate District Council; and
- l. Inclusion of termination provisions for leases and licences where the land is required for future recreation or other public purposes; and

- m. Compliance with the Reserves Act, LGA 2002 and RMA 1991, and all relevant Waimate District, and Environment Canterbury policies, bylaws and strategies; and
- n. Ongoing maintenance costs and liability/ownership; and
- o. Any other matter Council considers relevant to ensure the activity or use is compatible with the Reserves Act, bylaws, and/or the outcomes of this Plan.

Guidelines for assessing discretionary activity applications

The following guidelines may be used to assess discretionary activity applications:

- a. Whether the proposal is consistent with the reserve classification and all other relevant sections of the Reserves Act (e.g. sections 53 and 54 of the Reserves Act for leases and other territorial authority powers to manage use and activities on Recreation Reserves); and
- b. Whether the proposal is consistent with all other relevant legislation including the LGA 2002, other relevant Waimate District and Environment Canterbury policies, bylaws and strategies; and
- c. Whether the proposal is consistent with the relevant Waimate reserve management category, reserve values, any Council approved concept plans and the relevant outcomes and policies of this Plan; and
- d. Any effects on existing reserve infrastructure, approved activities, the surrounding environment and the enjoyment of other reserve users; and
- e. The extent to which the proposal affects current or future public access; and
- f. How the proposal would benefit the Waimate District e.g. through economic development opportunity; and
- g. The level of any additional benefits, enjoyment and use opportunities for reserve visitors; and
- h. The degree to which persons are affected by the proposal; and
- i. Whether the proposal would be better suited at another location where the potential adverse effects may be significantly less; and
- j. The degree to which the applicant is using suitably skilled and authorised people to complete the works; and
- k. Consideration of who will be responsible for any ongoing maintenance costs.

Appendix 6: Protocol for the discovery of Archaeological materials

HERITAGE NEW ZEALAND
POUHERE TAONGA**Heritage New Zealand Pouhere Taonga Archaeological Discovery Protocol**

In the event that an unidentified archaeological site is located during works, the following applies;

1. Work shall cease immediately at that place and within 20m around the site.
2. The contractor must shut down all machinery, secure the area, and advise the Site Manager.
3. The Site Manager shall secure the site and notify the Heritage New Zealand Regional Archaeologist. Further assessment by an archaeologist may be required.
4. If the site is of Maori origin, the Site Manager shall notify the Heritage New Zealand Regional Archaeologist and the appropriate iwi groups or kaitiaki representative of the discovery and ensure site access to enable appropriate cultural procedures and tikanga to be undertaken, as long as all statutory requirements under legislation are met (*Heritage New Zealand Pouhere Taonga Act, Protected Objects Act*).
5. If human remains (koiwi tangata) are uncovered the Site Manager shall advise the Heritage New Zealand Regional Archaeologist, NZ Police and the appropriate iwi groups or kaitiaki representative and the above process under 4 shall apply. Remains are not to be moved until such time as iwi and Heritage New Zealand have responded.
6. Works affecting the archaeological site and any human remains (koiwi tangata) shall not resume until Heritage New Zealand gives written approval for work to continue. Further assessment by an archaeologist may be required.
7. Where iwi so request, any information recorded as the result of the find such as a description of location and content, is to be provided for their records.
8. Heritage New Zealand will determine if an archaeological authority under the *Heritage New Zealand Pouhere Taonga Act 2014* is required for works to continue.

It is an offence under S87 of the *Heritage New Zealand Pouhere Taonga Act 2014* to modify or destroy an archaeological site without an authority from Heritage New Zealand irrespective of whether the works are permitted or a consent has been issued under the Resource Management Act.

Heritage New Zealand Regional archaeologist contact details:

Dr Matthew Schmidt
Regional Archaeologist Otago & Southland
Heritage New Zealand

9.0 Glossary

Aircraft: means any device using air as its medium for movement from place to place (excludes kites) and includes model aircraft.

Art installation: The original concepts of artists, executed in any visual art/craft medium including but not limited to sculpture carved, cast, constructed; paintings, landscaping ('earth art'), light works, water or glass features, projected or illuminated prints, drawings, photographs, murals, banners, wall hangings, assemblages, or combinations of media. Artworks may have auditory and/or tactile dimensions as well as visual elements. Note: this excludes the following:

- Heritage buildings
- Indoor art works
- Privately owned works (except where they are located in public places)
- Street performance and busking
- Community arts programmes
- Contemporary advertising / billboards.

Commercial activity/event: Any activity where the purpose is to operate a business and/or obtain profit or gain from its operations utilising Waimate District Council's reserves, including:

- Conducting a trade, business or occupation on Waimate District owned or managed land, or
- Profit and private benefit are involved.

Concession: means: (a) a lease; (b) a license; (c) permit (d) easement; or other agreement granted under the Reserves Act 1977 on reserves administered by Council.

Council: in relation to delegated and statutory powers under the Reserves Act it refers to the full Council of the local authority which is the administering body for the reserve; otherwise used to denote the Council as a corporate organisation.

Cycling: includes on-road and off-road bikes.

District plan: the purpose of the preparation, implementation and administration of district plans is to assist territorial authorities to carry out their functions in order to achieve the purpose of the Resource Management Act 1991, Section 72.

Encroachment: An occupation, development or use of a Council administered reserve for private benefit.

Easement: generally an interest in land granted under Section 48 over a reserve or acquired under Section 12 over private land, or similar.

Fee simple: commonly called the freehold interest in land, the highest or most absolute interest in land held under the Crown.

High impact activity: Activities resulting in more than minor environmental/social effects.

Lease: grants an exclusive long term interest in a building or land on a reserve managed under the Reserves Act, for a maximum period of up to 33 years that (a) gives exclusive use of the land, and (b) makes provision for any activity on the land the lessee is permitted to carry out.

Lessee: the holder of a lease.

Licence: non-exclusive use of reserve land or buildings for a period of up to 33 years (excludes grazing licence). Licences may allow temporary modifications to the land, such as re-locatable buildings, campsites or facilities.

Licence to Occupy: means the temporary occupation or use of reserve land by an individual, group or organisation. Council retains the right to resume occupation at any time during that period at the expense of the occupier with one month notice.

Licensee: the holder of a license.

Local Purpose Reserve: means a reserve classified under Section 16 of the Reserves Act as a Local Purpose Reserve according to Section 23 of that Act.

Network utilities: Includes works undertaken by network utility operators, as defined in Section 166 of the Resource Management Act, including:

- a) Navigation and survey aids, beacons and meteorological activities
- b) Services reticulation networks of local authorities
- c) All structures necessary for the operation of the network utility
- d) Privately owned aerials and antennas; and
- e) The operation and maintenance of the network utility.

Note: this does not include roading infrastructure.

Non-commercial activities (requiring permit):

Includes any activity:

- Where there are more than 50 participants
- Where a private individual, club or any organisation will not profit or gain from the use of the reserve

Permit: a grant of rights to carry out a Managed activity as identified in this Plan.

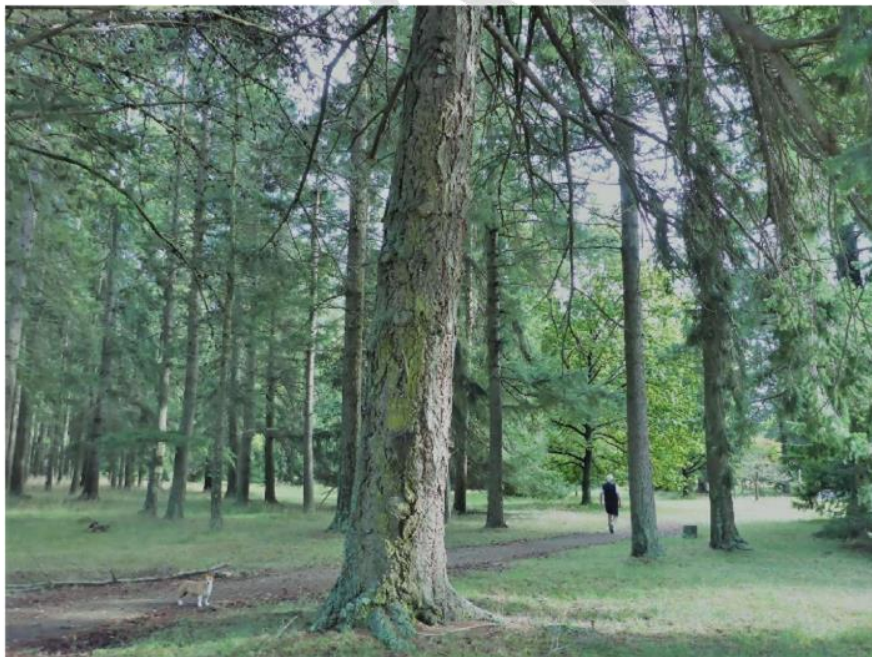
Recreation Reserve: means a reserve classified under Section 16 of the Reserves Act as a Recreation Reserve according to Section 17 of that Act.

Tangata Whenua: the iwi, or hapu, that hold mana whenua over a particular area.

Vehicle: includes motorised cars and motorcycles. It excludes mobility scooters used by people with limited mobility providing that they are used responsibly and meet all relevant Council Bylaws. The Reserves Act permits the consideration of the unauthorised use of a vehicle on a reserve as an offence under the Act, with penalties able to be applied.



KNOTTINGLEY PARK AND ARBORETUM DRAFT RESERVE MANAGEMENT PLAN 2019



Victoria van der Spek

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Knottingley Park and Arboretum – [Draft] Reserve Management Plan 2019

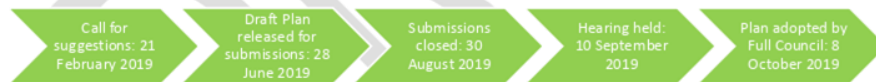
This Reserve Management Plan has been prepared by Victoria van der Spek for Waimate District Council under the provisions of Section 41 of the Reserves Act 1977.

Published by

Waimate District Council
PO Box 122
Waimate 7960
New Zealand

Document status

Version	Date	Approval	Content
Draft V1	29 March 2019	DM	Draft Knottingley Park and Arboretum Reserves Management Plan for internal working group feedback
Draft V2 – post initial technical working group feedback	3 May 2019		
Draft V3 – for Council consideration	4 June 2019		

Process timeline

1.0 Introduction

This Plan is to be known as the Knottingley Park and Arboretum [Draft] Reserve Management Plan 2019 (the *Plan*).

Purpose and scope

This Plan provides the community with certainty about the function and management of Knottingley Park and Arboretum (the *Park*). It helps to make sure management decisions are consistent with the Reserves Act 1977. The Plan will also ensure a balanced use, management and protection of the reserve to maintain significant natural, recreational, historical and cultural values. The Plan reflects the concerns and aspirations of the wider public of Waimate and visitors who use the Park through a common understanding by Council and the community on how the reserve will be developed, maintained and managed.

The Plan has been prepared in accordance with section 41 of the Reserves Act. The plan's management framework relies on a case-by-case assessment of new activities and uses subject to a consistent assessment process.

This Plan is supported by the General Reserves Policy for Waimate and the Waimate District Council's Parks and Recreation Asset Management Plan which guides the operational decisions in the reserve. The priority and funding for works contained within, and enabled by, the scope of this plan need to be considered through the Long Term Plan and Annual Plan processes of Council or through seeking alternative funding sources.

This management plan will be kept under continuous review to adapt to changing circumstances and increased knowledge, and to ensure that the policies are appropriate and relevant for the communities within the Waimate District. A comprehensive review of this Plan must take place every ten years.

Requirement and legal status

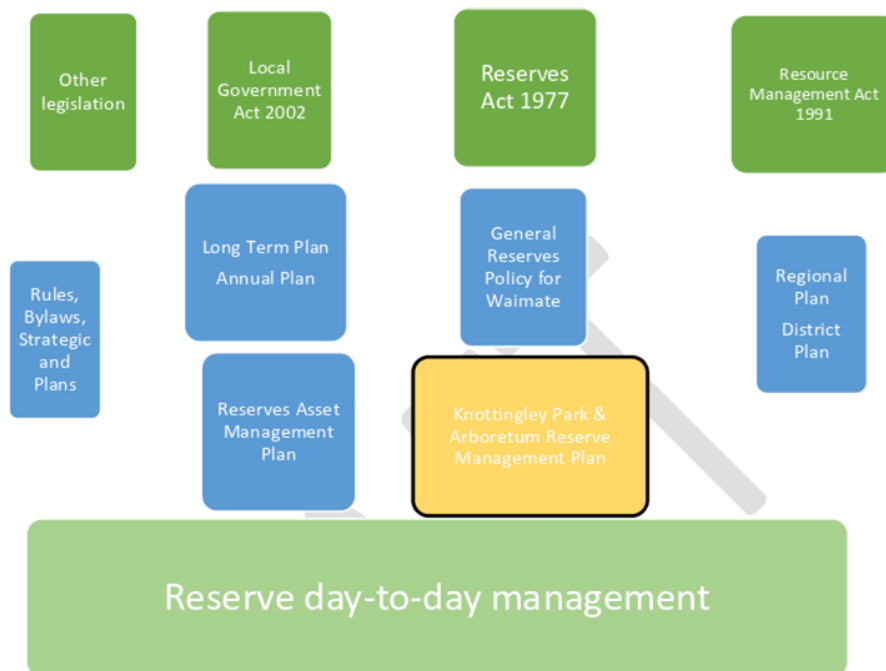
Council is required under section 41 (1) of the Reserves Act to have a management plan/s for all reserves (except for Local Purpose Reserves) that are subject to the Reserves Act. Reserves are classified according to the Reserves Act 1977 to ensure that there are adequate control, management, development, use and preservation measures applied for the appropriate purpose. The majority of Knottingley Park and Arboretum is classified as a Recreation Reserve under the Reserves Act 1977. Part of the reserve is also classified as a Local Purpose Reserve (Utilities) under the Reserves Act 1977.

Using this plan

This Plan should be used for the following:

- To determine if an activity is allowed at the Park what activities require authorisation;
- To guide neighbours' and users' expectations by determining what future plans may reasonably be anticipated (e.g. activities, development, facilities);
- To understand how decisions will be made, and to support staff decision making;
- To identify and instigate funding, and scheduling, of reasonably anticipated works.

Relationship to other plans



2.0 Park characteristics

Location

Knottingley Park and Arboretum is located 1.6km southeast of Waimate town centre. The reserve consists of some 64 hectares, more or less, being Sections 1 - 3, SO 20189, ELK XIV, XV, Waimate Survey District. Knottingley Park and Arboretum is the largest reserve by area in the Waimate District.



Description

Knottingley Park and Arboretum is unique in the Waimate District, providing a 'wilderness' open space experience, and is largely structure free. Arboretum means Tree Park. Since 1874 over 3,000 trees large, small, evergreen, deciduous, well-known and lesser known have been planted.



The main entrance to the park is on Waihao Back Road, and is framed by stonewalls built by a local stonemason. This portion of the Park is the most popular zone and accommodates all the major historical features of the Park. Close to the entrance driveway is the playground and picnic area that is surrounded by woodland. A replica of the old pioneer's hut sits within the picnic area.

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Knottingley Green is the large open space in the centre of the Park is surrounded by a range of mature cypress trees, English oaks and other exotic trees. The Woodland area of the Park is defined by a row of magnificent 144-year-old Redwood trees and includes a gum tree plantation, numerous 100-year-old English oaks and a variety of other exotic deciduous and coniferous trees. The pond area with fountain opposite the former caretaker's site is a major focal point of the Park.

The motor camp area managed by Waimate District Council currently comprises a toilet, shower and kitchen block, laundry, 20 powered and 50+ non powered sites.



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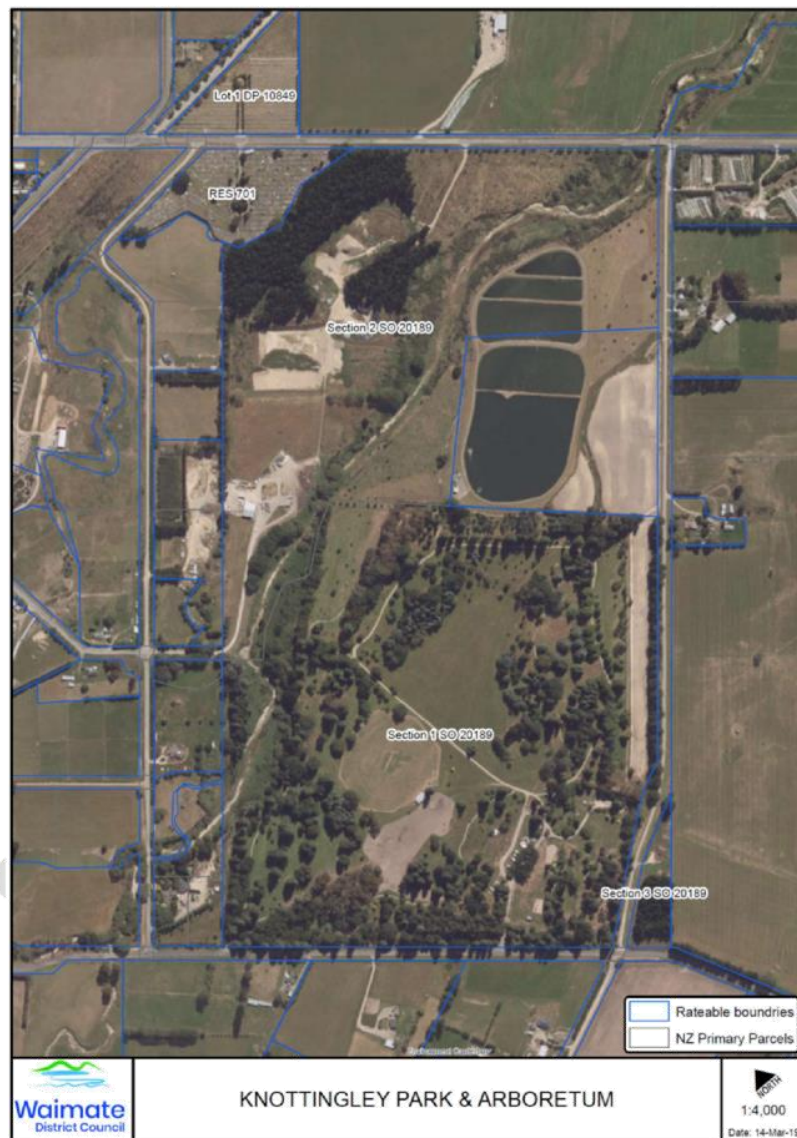
The stone entrance and archway at Hogan's Road was originally used as the main entrance still stands. This entrance along with the fountain are of historical importance to the Park.

The Murrayfield plantation area was named after the two Murrays who were part of the original Friends of Knottingley Park and Arboretum group.

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In 2008, a large delegation from Nutritek, a Russian company with a vested interest in NZ Dairies

agreed to establish a piece of Russia in the Waimate community. The sponsorship included site preparation of 1 hectare of land, supply of 30 trees, protectors and a gate. The Friends of Knottingley Park and Council staff had a vital part in the development. This area is now known as the Russian Grove.



European history

The name Knottingley Park, was given to the Park from the name of Mr William Sefton Moorhouse's home in West Yorkshire. He was the Superintendent of Canterbury at the time, and his sister became Mrs John Studholme. Waimate's earliest settler, Mr Michael Studholme had collected 8,400 trees for planting in the park. Some of the early-planted trees are still forming the basis of the original layout, especially the magnificent rows of Sequoias at the perimeter areas.

In 1886, the control of the park was placed in the hands of the Waimate Borough Council. After four years of further planting, the park was officially opened on 16 December 1890.

KNOTTINGLEY PARK

Park Information

1040 Station Road, Knottingley, Wetherby, West Yorkshire LS23 7BQ
 01937 540000
 1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week

Facilities

1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week

Events & Activities

1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week

Staff & Volunteers

1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week

Opening Times

1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week
 1000-1500 hours, 7 days a week

Events

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Facilities

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Programme

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Facilities & Events

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Tangata whenua relationship, history and culture

10

3.0 Key reserve values

Throughout the development of this Plan, the community have identified a number of values that they attribute to the Park. Figure 1 below highlights the most significant values identified through the collation of key stakeholder feedback and response from community surveys run in February and March 2019. The larger the word, the higher the value placed by the community.

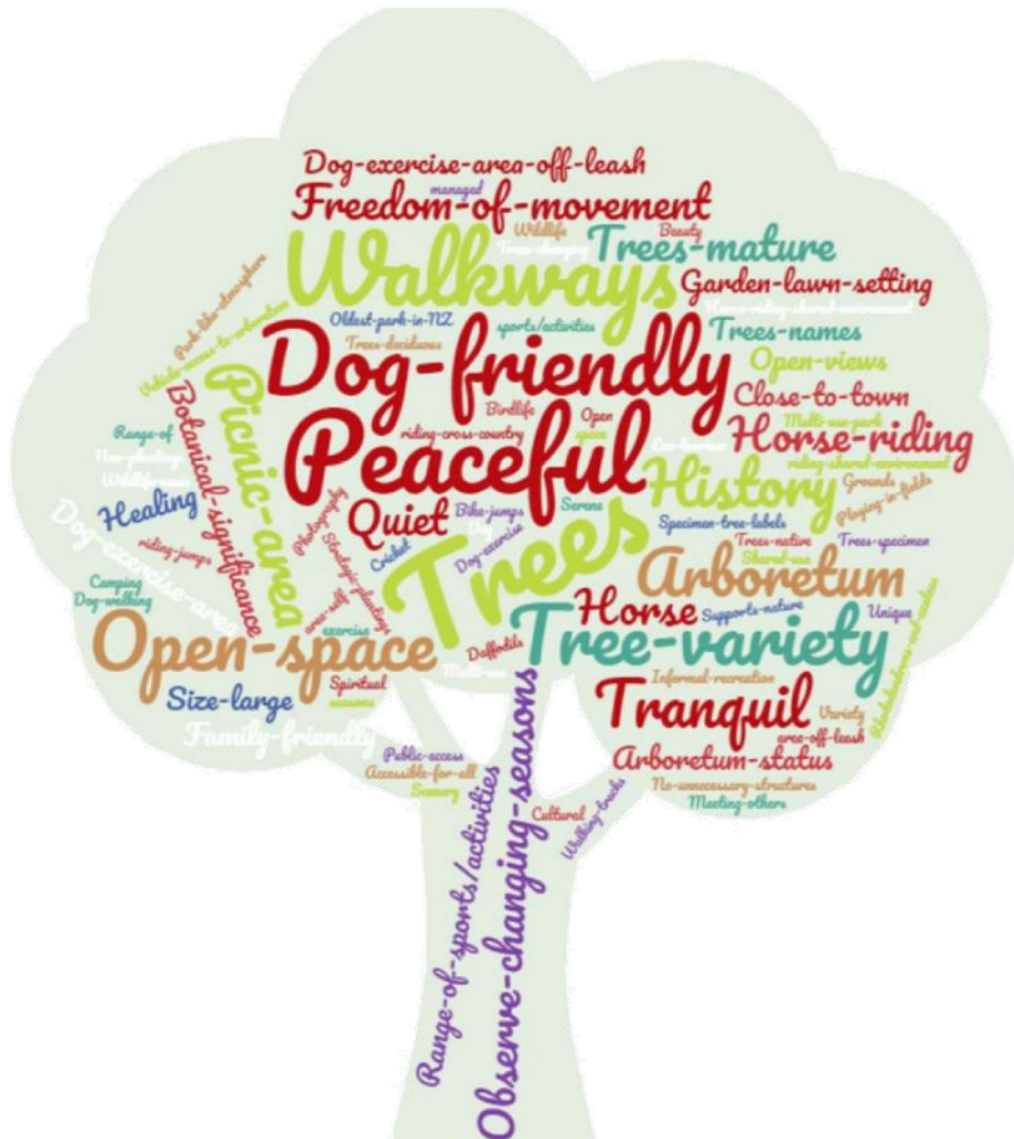


Figure 1: Key values of Knottingley Park and Arboretum

Open space

The reserve is unique in the Waimate District – typified by large areas of open space and limited built structures. There is a wilderness feel to the reserve giving members of the community a chance to experience this in a peri-urban setting. Large open spaces are defined by mature and newly planted



exotic deciduous and coniferous trees from different parts of the world. The informality of the park theme is reinforced by the random scattering of trees and the main meandering driveway and walking / biking tracks.

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Arboretum and trees

The distinctive woodlands of the park are the result of plantings from 1879 by the early settlers. The park contains a large collection of trees from many

parts of the world. The largest groups of trees currently in the Arboretum comprise Douglas fir, Lawson's cypress, Eucalyptus species, Macrocarpa (*Cypressus macrocarpa*), Silver birch and English oak. Waimate District Council gained Arboretum status for the Park in 2017, with the subsequent amendment to the park name to "Knottingley Park and Arboretum." An arboretum is a botanical garden containing living collections of woody plants. There are only 10 arboretums in New Zealand highlighting the value of Waimate's arboretum.

The rows of Wellingtonias (*Sequoia giganteum*) at the perimeter areas were planted at the end of the last century and are still forming the basis of the original design. No detailed records of the early planting were kept. In 1900, fifty walnut trees (*Juglans regia*) were planted, of which 30 survived. The first known tree list (1926) gives a fair indication of the species that were planted during the establishment period. Sitka spruce (*Picea sitchensis*), English oak (*Quercus robur*), Norway spruce (*Picea excels*), Lawson's cypress (*Chamaecyparis lawsoniana*) and Austrian pine (*Pinus nigra var austriaca*) were the dominant trees.



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In April 1987 the then Waimate Borough Council clear-felled 165 assorted trees; the majority were being Eucalyptus, Pinus and Douglas fir. In 1988, radiata pine from the forestry block between Knottingley Park and Waimate Creek were removed (now known as Murrayfield) and 100 Macrocarpa trees were removed from the shelterbelt adjacent to Horgan's Road.

Looking towards the future, it can be expected that tree diseases in older tree species will increase. Many of the English oaks are near the end of their lives, showing signs of fungal diseases, broken limbs and stag heading. One or more of these old oaks is generally lost each year due to wind damage. A number of Silver birches have shown symptoms of decreasing vigour in recent years, and are near completion of their life cycle. The cypresses are quite susceptible to canker. Numerous trees show signs of progressive dieback of their branches and canopy's. With assistance from the Friends of the Park and Council staff, a number of these stands have been removed and some have been replaced with a different variety of trees with more maintenance programmed for the future ranging from pruning, removal or pruning of old and dangerous trees. Future plans for the arboretum are outlined in section 6 of this Plan.

Recreational use



A variety of passive and active recreation is carried out in the Park. Joggers and walkers enjoy the tracks around the park on a regular basis. Other passive recreation includes walking the dog and strolling. Local schools carry out their annual cross-country running competitions and orienteering events and exercises.

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Other events such as fun runs have also occurred in the park. These activities tend to take place in the diverse woodland zones. The

playground was originally established in 1922, and has been regularly updated to meet safety standards and modern expectations of playgrounds. The nearby shelter hut offers seats and allows for cover for parents. This area is used as a popular picnicking spot.

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A large area in the south west of the central open space is utilised by the Waimate Cricket Club during the summer period. Cricket has been at Knottingley Park since 1972, with the ground now



regarded as the 'home of Waimate cricket'. The cricket club clubrooms were opened in 1975 with pavilion extensions carried out in 1990.

There is an equestrian course throughout a large area of the park. The Waimate Pony Club, the South Canterbury Pony Club and the NZ Horse Society, use the park for training and hold events throughout the year.

Some wedding groups use the pond and fountain area for photography sessions throughout the year, and church and other family groups enjoy picnicking in the park.

The Waimate Harriers Club utilises the park for training and events.

Various schools utilise the park for cross country events.

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4.0 Key stakeholders

Friends of Knottingley Park and Arboretum

The 'Friends of Knottingley Park' were formed in 1993. Since this time, regular working bees of this voluntary group assist Council with the upkeep of the park. A Memorandum of Understanding (MoU) was signed between Waimate District Council and the Friends of Knottingley Park in 2011. This agreement establishes a relationship based on good faith between the two parties with a focus on the upkeep and enhancement of the park. Under the current MoU, any works proposed to be undertaken within the park require the approval of Council. This MoU is due to be reviewed through the lifetime of this Plan – see section 6.

Waimate Trackways Inc.

The Waimate Trackways Incorporated community group assists Council in the development of a network of safety tracks around the urban area. The vision of the group is to develop a network of tracks suitable for walking and cycling over the varying landscapes around the Waimate District including the Hunters Hills, the many limestone bluff areas, the Waitaki River, Lake Wainono and bush reserves.

Waimate Cricket Club

The Waimate Cricket Club is now known as the home of Waimate cricket. The club owns the pavilion building and leases the cricket oval from Council. Use of this area is mostly in the summer periods. A review of this lease is due within the lifetime of this Plan.

Waimate Pony Club

The Waimate Pony Club has horse equestrian equipment throughout the park. This is used by a variety of users and purposes. The Pony Club does not have any formal occupation arrangements with Council, however, this situation will be reviewed throughout the lifetime of this Plan.

Waimate Schools

Various Waimate schools utilise the park for cross country events at a number of scales. Other informal outdoor educational school activities eg. Orienteering, outdoor classrooms are anticipated in the future.

Waimate Dog Collective

The Waimate Dog Collective are a group of dog owners who regularly utilise the park. They are interested in supporting a community of well socialised, frequently exercised and obedient dogs, provide support to dog owners, and promote the use of the park for all users.

5.0 Management

Vision

Throughout the development of this management plan, key stakeholders, members of the community and Council have had the opportunity to shape a vision for the Park. This vision is:

“Knottingley Park and Arboretum is protected, conserved, and appropriately enhanced as a taonga of natural, cultural, spiritual and historic significance whilst providing for managed public access and use.”

General outcomes

In order to achieve the vision for the Park, the following outcomes have been developed which represent the principal values of the Park, and will ensure that these values are given clear priority in all reserve management:

1. There is community buy-in to the long-term management and direction of the Park
2. The Arboretum status of the Park is maintained
3. The existing extent of open green space is maintained
4. The significant historical trees in the Park are protected and curated to ensure they are available for future generations to enjoy and celebrate
5. There are a variety of recreational opportunities available in the Park
6. New track development considers future connections and safe access between the Park and the surrounding urban environments
7. All upgraded garden beds and low vegetative cover will consider the integration of native species
8. Trees are maintained in accordance with the standards and techniques of approved arboriculture practice
9. Existing buildings, structures, vegetation, paved areas and features are managed and maintained to uphold health and safety standards
10. Stock are appropriately managed to ensure that park users do not interfere with them, especially during lambing
11. Activities and events are promoted in the Park which cater for local residents and visitors

Management categories

The Park is managed under four different categories based on the nationally-accepted New Zealand Recreation Association's *National New Zealand Park Categories and Levels of Service 2017*.

Management categories provide information to the community, decision makers and Council officers on the typical characteristics, type of use and values, the management focus and intentions. These categories been determined by:

- Primary purpose of reserve (what they are used for),
- Types of uses/values,
- Management focus, and
- Agreed level of service (standard of development).

Knottingley Park and Arboretum is divided into the following management categories:

- Nature (woodland areas – Studholme, Murrayfield, Russian Grove);
- Outdoor adventure (Motor camp, horse riding area, dog exercise area, Maple area and Bellfield
- Sport and recreation (Cricket oval);
- Neighbourhood park (Playground area/picnic and Knottingley Green)

A summary of the relevant management categories for the Park follows.

Neighbourhood Park

- Local, informal recreation, play and amenity space

Nature

- Experience and/or protection of the natural environment, native bush, forestry, wetland and water bodies

Outdoor adventure

- Recreation activities requiring a large scale non-urban environment

Sport and recreation ground

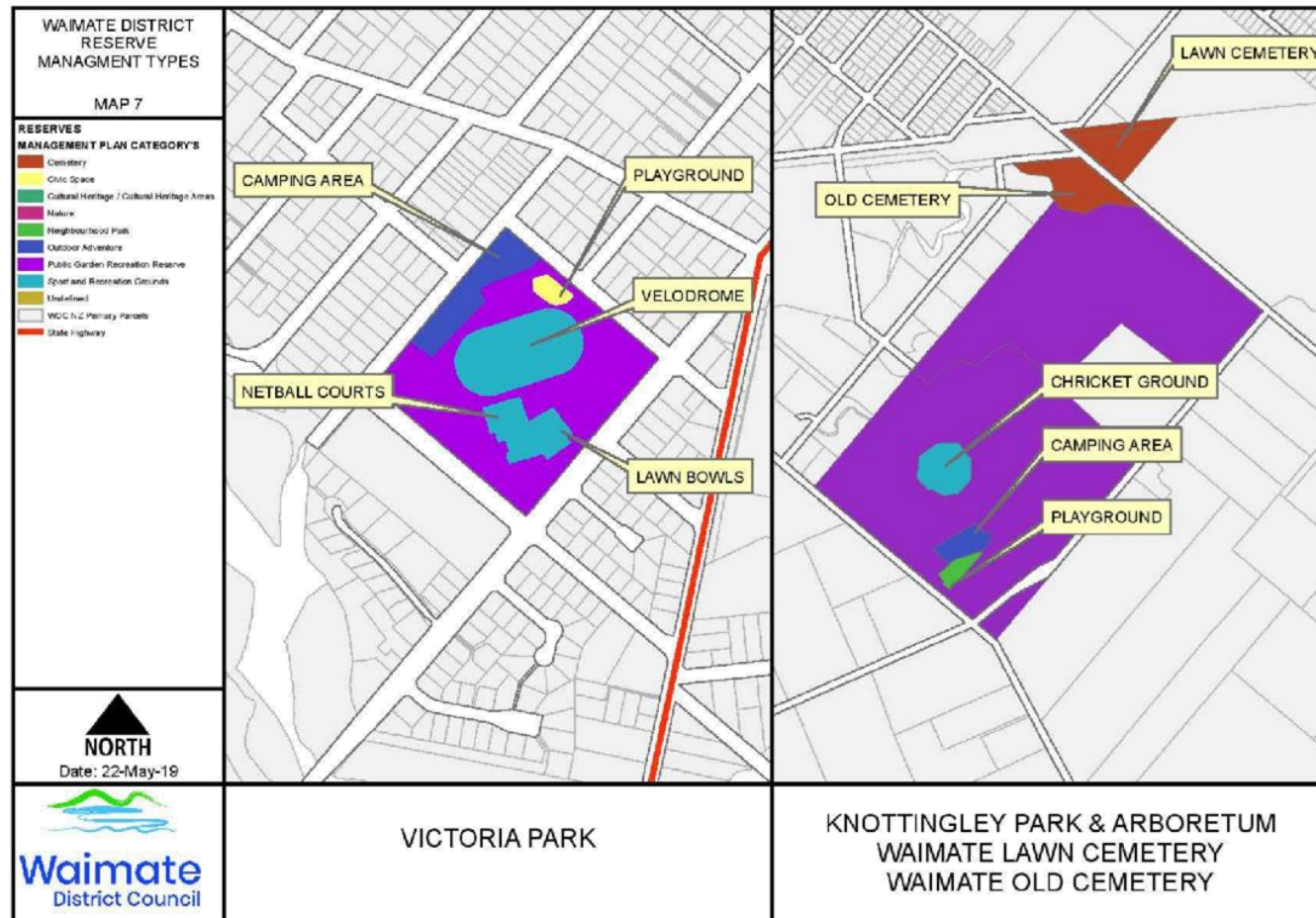
- Sport and recreation activity, recreation facilities and buildings

Map 1 highlights the different management categories for the park.

Further details around the reserve management categories are found in the 'General Reserves Policies for Waimate District - 2019'.

Map 1: Management categories for Knottingley Park and Arboretum

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General reserve policies

General policies identified in the 'General Reserve Policies for Waimate District - 2019' document with relevance to this Park include:

- Buildings and other structures
- Car parking and access
- Lighting
- Park furniture and amenities
- Play spaces and facilities
- Public art
- Signage
- Walkways and tracks
- Promotion
- Rentals and charges
- Sports ground booking and allocation
- Research
- Commemorative tree planting
- Memorials
- Gifts, bequests and commemorative plaques
- Cemetery burials
- Cemetery Disinterment (humans)
- Ashes – burial/spreading
- Cemetery headstones and monuments
- Leases, licences, easements (above and below ground)
- Abandoned buildings
- Network utilities on reserves
- Encroachments
- Fencing
- Naming of reserves
- Land acquisition, exchange, disposal and gazettal
- Public health
- Sustainable land management
- Hazardous substance use
- Plant and animal pest control
- Natural hazards
- Climate change
- Trees
- Biodiversity
- Culture and heritage
- Tangata Whenua
- Partnering with the community

The general policies for reserves identified in the 'General Reserve Policies for Waimate District - 2019' document also apply to the Park, however, the specific outcomes and policies identified in this Plan will take precedence, and be required to be complied with in the first instance.

Managing activities in Knottingley Park and Arboretum

Each primary activity undertaken in the Park has been identified as fitting one of three activity control statuses, which determine the level of control Council expects to apply over activities and use at the Park. In addition, some activities and uses are also managed under the provisions of the Waimate District Parks, Reserves, Beaches and Tracks Bylaw 2018.

Allowed activities

Allowed activities are those activities **able to be undertaken in our reserves as of right** (that is, the activities comply with the primary purpose of the reserve (consistent with the Reserves Act) and the policies of this Plan)). The activities are largely informal and unstructured, such as walking, playing and running. Members of the public do not need to book, pay for, or seek approval for these activities.

Managed activities

Managed activities are generally **anticipated uses of a reserve, but may be subject to some restrictions** to protect reserve values and to provide for the health, safety and wellbeing of visitors and their enjoyment of the reserve by, for example, regulating the temporary exclusive use of an area and managing conflict between users.

Discretionary activities

Discretionary activities are **uses that are not specifically “Allowed”, or “Managed” through a permit system**. Such activities will require a case-by-case assessment and may require a resource consent as well as a lease, licence or permit (concession) under the Reserves Act or LGA 2002.

Applications are considered on their individual merits, compatibility with others uses and appropriateness to the location. Some applications may need to be publicly notified, and may be either approved, subject to conditions, or declined.

They may:

- Be activities, uses or developments not contemplated in this Plan or any other Council approved concept plan;
- Involve the exclusive use of an area for an extended period of time;
- Require the development of permanent structures and buildings;
- Be commercial activities;
- Be large scale events;
- Be high impact activities.

These activities are generally undertaken in a specific location and may involve temporary or longer-term allocation of an area or structure for a specific use.

Applications for all discretionary activities identified in this Plan are assessed by the relevant Council department or by Council in conjunction with the relevant assessment criteria and subject to information requirements and conditions as set out in the General Reserves Policy for Waimate District. Public notification of discretionary activities is required at the applicant's expense. Table 1 shows the activity controls for Knottingley Park and Arboretum.

Table 1: Activity and use controls for Knottingley Park and Arboretum

Activity	Activity status
Walking, Running	✓
Cycling (on formed designated tracks and areas)	✓
Horse riding	✓
Dogs (as per restrictions in the Waimate Dog Control Policy)	✓
Casual and informal recreational games with fewer than 50 people	✓
Use of vehicles for emergency, civil defence or management purposes	✓
Short-term public vehicle access on formed roads	✓
Filming and Photography – Non-commercial	✓
Camping overnight in designated commercial campground	✓
Aircraft: Landing for emergency, civil defence or management purposes	✓
Unmanned Aircraft e.g. drones, model aircraft *Subject to meeting conditions of Unmanned Aircraft Policy and CAA requirements	✓
Organised events (allowed activities in this Plan) – fewer than 50 participants	M
Activities or use (allowed activities contemplated in this Plan) where space booking is required e.g. picnics , weddings – more than 50 people	M
Short-term public Vehicle access on unformed roads	M
Armed forces training/exercises	M

Activity	Activity status
Golf – practising and playing	D
Aircraft: Flying and landing (excluding unmanned aircraft)	D
Art installations	D
Any commercial activity/use requiring the exclusive use of part or whole of a reserve	D
Firewood collection or harvesting	D
Fireworks (private and public display use)	D
Organised events (more than 50 participants)	D
Organised formal sports fixtures/games (outside of formal sports ground areas)	D
Open fires	D
Recreational hunting (excludes hunting for management purposes e.g. pest control)	D
Removal of natural materials	D
Research	D
Motorised recreation (excluding vehicle access)	D
All other activities and uses <u>NOT</u> contemplated in Plan	D

Key:

✓ Allowed - as of right

(M) Managed - permit or permission required

(D) Discretionary - at the discretion of Council / Council department

Note: Activity and use controls may not apply to the holders of current long-term lease, license, or other permits exercising their right to conduct activities or uses as identified within their current agreement with Council.

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6.0 Action plan

Table 2 below highlights the key actions that Council (some in partnership with the community) may implement over the duration of this Plan (subject to funding allocations from Council through the annual planning process and other external funding opportunities). The actions reflect the vision and desired outcomes for the Park.

Table 2: Key projects and initiatives for Knottingley Park and Arboretum 2019-2029

Category	Action / project / initiative	Years 1-3	Years 4-7	Years 8-10
Management	Review the MoU for the Friends of Knottingley Park and formalise for the next 5 years	Review and formalise MOU year 1 then every five years.	Year 6 review MOU and formalise.	
Management	Formalise existing occupation arrangements with key stakeholders through a review of existing arrangements, or by requiring a lease, licence or other relevant permit as relevant	Year 1 formalise (Cricket Club lease) and set for five years. Draft permits for casual users' e.g. school events, every year.	Year 6 review arrangements key stakeholder's e.g. cricket, Pony Club	
Management	Formalise health and safety obligations of Council and the horse user groups to ensure the health and safety of users of equestrian equipment through the park	Year one - Update Health & Safety Notices. Review every three years or if regulations are implemented.	Year 4 and year 7 review	Year 10 review
Management	Integrate fruit trees into the future planting programme of the Park to promote healthy eating	To be integrated with tree planting programme. Review every year.	Reviewed yearly	Reviewed yearly
Management	Provide on-site vehicle access to formed car parking areas, as well as pathways that enable safe and accessible	Year 1 – upgrade of access road and forming carpark near fountain area. Cricket and open space area creating new carpark for wet	Year 4 – Hogan's Road near Maple area install car park and vehicle access	Year 7 investigate site for carpark over cattlestop on right side informal area.

Category	Action / project / initiative	Years 1-3	Years 4-7	Years 8-10
	connections for all ages and abilities (including the consideration of wet weather parking options, buses and horse floats, and limited mobility users)	weather parking catering for horse floats and large vehicles. Year 3 install carpark off Waihao Back Road entrance to Studholme area,		
Management	Develop a more efficient flow of vehicle access through the park, including the consideration of one way traffic system through the park e.g. entrance via Waihao Back Road, exit via Horgan's Road, and provide more direction for larger vehicles	Year two investigate new access from Horgans Road through cyclone gate area to cater for larger vehicles. Open access through archway for traffic.	Year Four Implement plans for new vehicle access.	
Management	Develop a more user-friendly pedestrian connected park including the consideration of limited mobility users.	Year two develop plans for pedestrian accessibility and implement plans for years 3 and 4.		Year 7 develop plans for pedestrian accessibility and implement in year 8.
Management	Develop a staged plan to upgrade the camping ground area including the consideration of more hard surface area for larger vehicles, lighting and implement		Year 5 plan and develop in conjunction with camping ground Management plans.	
Management	Consider a buffer between the children's playground area and the nearby stream to better manage the potential health and safety risk	Year 2 investigate plantings or fencing suitable for a buffer zone.		

Category	Action / project / initiative	Years 1-3	Years 4-7	Years 8-10
Management	Increase the information signage in the Park e.g. park exit, toilets, track options at appropriate locations	Signs made and installed in year 1 in conjunction with Economic Development plans.		
Management	Develop strong pedestrian linkages and connections between the Park and the surrounding urban areas e.g. Bushtown	Year 1 – workshop with surrounding parties (Trackways). Year 2 Implement Plans		
Management	Develop a programme of drainage improvements and implement on a staged basis	Year 1 in conjunction with upgrade of formal area and carpark. Implement plan every two years of drainage work. Year 3 drainage work – Studholme Area	Year 5 – Drainage work - Lime Tree Avenue. Year 7 –Drainage work. Maple area.	Year 9 Drainage work. Woodlands area.
Management	Work with the Friends of Knottingley Park to develop a formal tree trail and provide better tree identification in the Arboretum	Year 1 tree trail implemented. Identification (tree labelling) of a minimum of 30 trees per year. Ongoing in year 2 and 3.	Identification (tree labelling) of a minimum of 30 trees per year. Ongoing in years 4 to 7.	Identification (tree labelling) of a minimum of 30 trees per year. Ongoing in years 8 to 10.
Management	Manage stock access in the park to ensure that this does not impede other Park users, or that Park users do not interfere with the stock especially during the lambing season.	Option 1.Remove stock one to two weeks prior to lambing and bring back after six weeks? Option 2. All dogs on a lead during lambing for six weeks.	Repeat every year	Repeat every year
Maintenance	Establish a long-term planting and tree maintenance programme for the Arboretum area of the park in consultation with	Year 1 – 2 Implement programme for tree maintenance and tree planting, in conjunction with Friends of	Review every year	Review every year

Category	Action / project / initiative	Years 1-3	Years 4-7	Years 8-10
	the Friends of Knottingley Park	Knottingley Park. Review every year		
Reserve use	Consider the development of an extended walkway within the Park providing a longer fitness trail/circuit e.g. 1 hour walking duration or longer than 3km	Year 3 work with Trackways to develop plans. e.g. – Murrayfield and Russian area. Waimate Creek walkway and include river embankment native plantings.	Year 4-5 work with Trackways to investigate new walkway plans.	Year 6 - 7 work with Trackways to investigate new walkway plans.
Reserve use	Investigate more seating options in the park in appropriate locations e.g. resting points	Year 1 – Friends of Knottingley Park installing seating around the walkways. Programmed to install seating and picnic tables in formal area.	Year 4 – 7 ongoing investigating for seating in conjunction with upgrades of tracks and car parking areas.	Year 8 – 10 Ongoing investigating for seating in conjunction with upgrades of tracks and car parking areas
Reserve use	Identify an appropriate location for a fresh water drinking facility and implement	Year 3 – identify drink bottle filling stations with drinking fountain in car park area, near water fountain.	Year 4 – 7 Investigate drink bottle filling stations conjunction with upgrades of tracks and car parking areas	Year 8 – 10 Investigate drink bottle filling stations conjunction with upgrades of tracks and car parking areas
Reserve use	Install a donations box in an appropriate location	Year 2 –Investigate location and style of honesty box.		
Reserve use	Support the development of an artificial cricket pitch and cricket nets in the cricket ground oval to enhance the options for cricket.	Year 1 – continue to work with the Cricket Club to upgrade the cricket facilities.		
Reserve use	Work with the key stakeholders including the Dog Collective group and the community to identify a suitable location (if any) for a Dog Park within the boundaries of	Year 1 and 2 Continue the investigations already in progress.		

Category	Action / project / initiative	Years 1-3	Years 4-7	Years 8-10
	Knottingley Park and Arboretum, or at an agreed alternative location outside of the park			
Promotion	Investigate ways to better promote the Park through a variety of forums, and implement	Year 1 - Pamphlet, website, Facebook, tourist publications, and work with Council's Communications Officer.		
Promotion	Install an electronic changeable signage board at an appropriate location within the park to better inform park users of park activities, events and management activities e.g. access during lambing season, spraying, tree maintenance	Year 1 – 3 Advertise activities, events and management activities on Council website and Facebook.	Year 4 – programme get a signage board and suitable site.	

7.0 Plan monitoring and review

Under section 41 (4) of the Reserves Act, management plans are required to be continuously monitored so that they can adapt to changing circumstances. This section of the Plan identifies a monitoring process to ensure that the Plan remains relevant for reserve users (the community) and managers and decision makers (Council).

A clear Plan monitoring process enables:

- Accountability to the community;
- A means for determining how well the Plan is working in practice; and
- Continuous improvement of Council's reserve management practices.

The Plan will be reviewed at least every 10 years, unless a review or variation is initiated by:

- Results from monitoring that indicate the need for a change or review;
- The identification of new management issues, problems or activities that are not addressed in the plan but for which policy is required;
- Changes in national policy including new or amended laws, regulations or other actions which may render the plan inoperable or illegal;
- Policy changes made by Waimate District Council that affect the way reserves are managed;
- New reserves purchased or land placed under the control of Waimate District Council; and
- Treaty of Waitangi settlements that require changes in the way that management occurs or decisions are made.

The following methods will be considered when reviewing and measuring the effectiveness of this Plan:

- Whether or not the outcomes of this Plan have been met;
- Feedback from user satisfaction surveys;
- Feedback from intercept surveys;
- Feedback from daily operational experience (contractors and staff); and
- Progress made towards meeting the actions/projects/work-streams identified in the Action Plan

8.0 Appendices

DRAFT

List of current leases and licences

MAP NO	RESERVE NAME	LEGAL DESCRIPTION	PURPOSE	TERMS OF LEASE	DATE OF REVIEW/RENEWAL	CS No
TOWN						
1	BOLAND PARK	SECTION 356 TN OF WAIMATE	AGREEMENT between Rooney Holdings LTD and the Community (Waimate District Council) to use the land for a BMX track	5 YEARS	20/02/2014	CS 09/204
		SECTION 357 TN OF WAIMATE				
		SECTION 358 TN OF WAIMATE	MEMORANDUM of UNDERSTANDING between The Waimate Strawberry Fare Committee and Waimate District Council for the use of Boland Park and Seddon Square	3 YEARS	1/06/2019	NO CS No
		SECTION 359 TN OF WAIMATE				
1	NORMAN KIRK MEMORIAL POOL	LOT 1 DP 27796				
1	BARE LAND	LOT 1 DP 3146				
1	COMMUNITY ORCHARD	LOT 2 DP 3146	MEMORANDUM of UNDERSTANDING between The Waimate Community Garden INC and Waimate District Council	3 YEARS	30/06/2019	CS 13/312
2	GRETNAL GREEN	PART RS 6243	MEMORANDUM of AGREEMENT between Barry John and Deborah Jane O'Neill and the Waimate District Council	10 YEARS and 3 MONTHS	30/06/2022	CS 12/269
7	LAWN CEMETERY	LOT 1 DP 10849	SERVICES CEMETERY MAINTENANCE GRANT from the VETERANS AFFAIRS . And a STANDARDS of CARE AGREEMENT	ANNUALY	INDEFINITE	CS 16/422
		RS 39649				
		RS 39242				
2	MANCHESTER PARK	LOT 1 DP 19004	MEMORANDUM of UNDERSTANDING between the Waimate Rugby Football Club Inc and the Waimate district Council	10 YEARS	1/06/2019	CS 18/486
10	MAORI CEMETERY	WAIMATE MAORI RESERVE 888 5 BLOCK	WAHI TAPU REGISTRATION	INDEFINITE	INDEFINITE	CS 09/208
10	TOTARA TREE RESERVE	LOT 1 DP 56320				
1	WDC BUILDING and GROUNDS	PART RES 2599				
		SECTION 610 TN OF WAIMATE	MEMORANDUM of UNDERSTANDING between the Waimate Community Market and Waimate District Council	ANNUALY	30/06/2019	CS 18/484
		PART RES 2599				
7	OLD CEMETERY	RES 701				
	VICTORIA PARK	RES 2428	MEMORANDUM of AGREEMENT between the WAIMATE NETBALL ASSOCIATION and the WAIMATE DISTRICT COUNCIL	3 YEARS	31/03/2020	CS 17/458

			MEMORANDUM of AGREEMENT between the Waimate branch of The New Zealand Scout Association. The Girl Guides Association of New Zealand and the Waimate District Council	10 YEARS	30-02-2023	NO CS No
			MEMORANDUM of AGREEMENT between the Waimate Bowling Club INC and Waimate district Council	5 YEARS	18/01/2017	CS 12/270
1	WAIMATE EVENT CENTRE	SECTION 609 TN OF WAIMATE				
1	SEDDON SQUARE	Road				
KNOTTINGLEY PARK & ARBORETUM						
7	KNOTTINGLEY PARK & ARBORETUM	SECTION 1 SO 20189	MEMORANDUM of UNDERSTANDING between the Friends of Knottingley Park and Waimate district Council	3 YEARS	2014	CS 11/225
		SECTION 2 SO 20189	MEMORANDUM of UNDERSTANDING between Kevin Boyle and and Waimate district Council	5 YEARS		CS 12/281
		SECTION 3 SO 20189				
WAITAKI LAKES & HAKATARAMEA						
6	FISHERMANS BEND	SECTION 1 SO 324092	DEED of COVENANT for Camping Grounds on Lakes Aviemore and Waitaki	INDEFINITE	INDEFINITE	CS 11/249
6	TE AKATARAWA	SECTION 1 SO 324096				
6	BRIAR GULLY	SECTION 1 SO 324095	AGREEMENT relating to Camping Grounds between The Minister of Conservation, Commissioner of Crown lands and Waimate District Council	INDEFINITE	INDEFINITE	CS 11/250
6	WAITANGI EAST	SECTION 2 SO 324090	REGISTRATION of EASEMENTS over Aviemore and Benmore power stations between Meridian Energy and Waimate District Council	INDEFINITE	INDEFINITE	CS 12/268
6	WAITANGI WEST	SECTION 1 SO 324090				
4	HAKATARAMEA CEMETERY	GAZ 1886-1308 RES 2715 BLK XIII HAKATARAMEA SD-CEMETERY RES				
4	ROAD RESERVE HAKATARAMEA	ROAD	MEMORANDUM of UNDERSTANDING between the Haka Rest Area Beautification Project and Waimate District Council	10 YEARS	30/06/2023	CS 13/322
GLENVY						
4	GLENVY CEMETERY	RES 2914				
4	GLENVY DOMAIN	LOT 2 DP 17316				
4	GLENVY REST AREA	RS 41037				
HUNTER						
5	HUNTER DOMAIN	RES 4256				
MORVEN						

9	MORVEN DOMAIN	SECTION 6 BLOCK VIII TNSP OF MORVEN				
11	MORVEN MAIN ROAD CEMETERY	PART SECTION 4 RES 631 PART RS 24671				
ST ANDREWS						
8	ST ANDREWS DOMAIN	RES 4957	MEMORANDUM of AGREEMENT between Quality Feeds and Contracting and the Waimate District Council	3 YEARS	1/07/2019	
8	ST ANDREWS VILLAGE GREEN	LOT 2 DP 59696				
8	ST ANDREWS WW2 MEMORIAL	LOT 3 DP 59696 ST ANDREWS TSHIP				
UNDEFINED						
8	OTAIO CEMETERY	RES 2556	MEMORANDUM of UNDERSTANDING between Robert Grant Stowell and Waimate District council	3 YEARS	1/01/2019	CS 12/265
9	WAIHAORUNGA DOMAIN	RES 4628				
5	HANNATON ROAD RESERVE	RS 40754	MEMORANDUM of UNDERSTANDING between PJ and AM Foley and the Waimate District Council	10 YEARS	30/06/2026	CS 16/433
3	McCULLOCH BRIDGE RESERVE	RES 3468				
3	CENTERWOOD	LOT 1 DP 354416	MEMORANDUM OF UNDERSTANDING between Garry Herbert and Waimate district Council	10 YEARS	1/06/2025	CS 19/508
			MEMORANDUM of UNDERSTANDING between Whitehorse Mountain Bike Riders INC and Waimate district Council	INDEFINITE	INDEFINITE	CS 15/374
10	WAIHAO BOX RESERVE	RES 3466				

Classification of Reserve

PURSUANT to the Reserves Act 1977, and to a delegation from the Minister of Lands, the Assistant Commissioner of Crown Lands hereby declares the reserve, described in the Schedule hereto, to be classified as a reserve for recreation purposes, subject to the provisions of the said Act.

SCHEDULE

**CANTERBURY LAND DISTRICT—WAIMATE COUNTY—
KNOTTINGLY PARK RECREATION RESERVE**

62.7859 hectares, more or less, being Rural Section 41093 (formerly part Reserve 1857 and Closed Road), situated in Blocks XIV and XV, Waimate Survey District. S.O. Plan 14943. Part *New Zealand Gazette*, 1884, page 22, and all *New Zealand Gazette*, 1932, page 1888.

8620 square metres, more or less, being Rural Section 41094 (formerly part Reserve 1857), situated in Blocks XIV and XV, Waimate Survey District. S.O. Plan 14943. Part *New Zealand Gazette*, 1884, page 22.

Dated at Christchurch this 2nd day of October 1979.

B. K. SLY,
Assistant Commissioner of Crown Lands.
(L. and S. H.O. Res. 11/2/199; D.O. 8/3/10)

Change of Classification of Part of a Reserve

Pursuant to the section 24 (1) of the Reserves Act 1977, and to a delegation from the Minister of Conservation, the Community Relations Manager, Canterbury, hereby changes the classification of that part of the reserve, described in the Schedule, from a recreation reserve to a local purpose (public utility) reserve, subject to the provisions of the Act.

Schedule

Canterbury Land District—Waimate District

26.0800 hectares, more or less, being Section 2, S.O. 20189. All *New Zealand Gazette* 1979, page 3029. Subject to easement in Document K. 615984.

Dated at Christchurch this 3rd day of March 2000.

9.0 Glossary

Aircraft: means any device using air as its medium for movement from place to place (excludes kites) and includes model aircraft.

Art installation: The original concepts of artists, executed in any visual art/craft medium including but not limited to sculpture carved, cast, constructed; paintings, landscaping ('earth art'), light works, water or glass features, projected or illuminated prints, drawings, photographs, murals, banners, wall hangings, assemblages, or combinations of media. Artworks may have auditory and/or tactile dimensions as well as visual elements. Note: this excludes the following:

- Heritage buildings
- Indoor art works
- Privately owned works (except where they are located in public places)
- Street performance and busking
- Community arts programmes
- Contemporary advertising / billboards.

Commercial activity/event: Any activity where the purpose is to operate a business and/or obtain profit or gain from its operations utilising Waimate District Council's reserves, including:

- Conducting a trade, business or occupation on Waimate District owned or managed land, or
- Profit and private benefit are involved.

Concession means: (a) a lease; (b) a license; (c) permit (d) easement; or other agreement granted under the Reserves Act 1977 on reserves administered by Council.

Council: in relation to delegated and statutory powers under the Reserves Act it refers to the full Council of the local authority which is the administering body for the reserve; otherwise used to denote the Council as a corporate organisation.

Cycling: includes on-road and off-road bikes.

District plan: the purpose of the preparation, implementation and administration of district plans is to assist territorial authorities to carry out their functions in order to achieve the purpose of the Resource Management Act 1991, Section 72.

Encroachment: An occupation, development or use of a Council administered reserve for private benefit.

Easement: generally an interest in land granted under Section 48 over a reserve or acquired under Section 12 over private land, or similar.

Fee simple: commonly called the freehold interest in land, the highest or most absolute interest in land held under the Crown.

High impact activity: Activities resulting in more than minor environmental/social effects.

Lease: grants an exclusive long-term interest in a building or land on a reserve managed under the Reserves Act, for a maximum period of up to 33 years that (a) gives exclusive use of the land, and (b) makes provision for any activity on the land the lessee is permitted to carry out.

Lessee: the holder of a lease.

Licence: non-exclusive use of reserve land or buildings for a period of up to 33 years (excludes grazing licence). Licences may allow temporary modifications to the land, such as re-locatable buildings, campsites or facilities.

Licence to Occupy: means the temporary occupation or use of reserve land by an individual, group or organisation. Council retains the right to resume occupation at any time during that period at the expense of the occupier with one-month notice.

Licensee: the holder of a license.

Local Purpose Reserve: means a reserve classified under Section 16 of the Reserves Act as a Local Purpose Reserve according to Section 23 of that Act.

Network utilities: Includes works undertaken by network utility operators, as defined in Section 166 of the Resource Management Act, including:

- a) Navigation and survey aids, beacons and meteorological activities
- b) Services reticulation networks of local authorities
- c) All structures necessary for the operation of the network utility
- d) Privately owned aerials and antennas; and
- e) The operation and maintenance of the network utility.

Note: this does not include roading infrastructure.

Non-commercial activities (requiring permit):

Includes any activity:

- Where there are more than 50 participants
- Where a private individual, club or any organisation will not profit or gain from the use of the reserve

Permit: a grant of rights to carry out a Managed activity as identified in this Plan.

Recreation Reserve: means a reserve classified under Section 16 of the Reserves Act as a Recreation Reserve according to Section 17 of that Act.

Tangata Whenua: the iwi, or hapu, that hold mana whenua over a particular area.

Vehicle: includes motorised cars and motorcycles. It excludes mobility scooters used by people with limited mobility providing that they are used responsibly and meet all relevant Council Bylaws. The Reserves Act permits the consideration of the unauthorised use of a vehicle on a reserve as an offence under the Act, with penalties able to be applied.