



ATTACHMENTS

UNDER SEPARATE COVER

Ordinary Council Meeting

23 June 2020

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17.3	Adoption of Waimate District Council Annual Plan 2020/21	
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ANNUAL PLAN

2020/21

ADOPTED - 23 JUNE 2020

waimatedc.govt.nz



Waimate
District Council

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MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE



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

LOOKING AHEAD

The COVID-19 pandemic has changed our world and the actual medium to long-term impacts are unknowable. What we do know is that our essential services need to continue and that is what rates pay for. In response to COVID-19 Council agreed to reduce the 2020/21 rate increase to 4.0%, from the previously proposed increase of 7.7%.

The 2020/21 budget includes investments in key infrastructure, including the upgrade of our rural and urban drinking water schemes, sewer and stormwater network, and a drop in income from our Alpine Energy Ltd investment. The income reduction from Alpine Energy will be felt over a number of years, with rates impacts and smoothing options to be modelled for the 2021-31 Long Term Plan.

Council has several new projects earmarked in the coming year, with some highlighted below.

ROADING UPGRADES

During our summer resealing season, Council completed over 41 kilometres of resealing projects, at a cost of \$1.2 million with a NZTA subsidy meeting 60% of the costs.

This coming year, in association with NZTA, Council plan to undertake a \$157,000 footpath renewal programme, replacing old footpaths with a new asphaltic concrete surface, along with continuing the resealing programme.

Council has also earmarked \$590,000 for drainage renewal projects across the district including surface drainage, kerb and channel, culvert pipes and concrete fords to increase capacity and improve existing drainage systems, improve infrastructure longevity and reduce flood damage.

WATER SUPPLY UPGRADES

This year, Council will begin major upgrades to our rural and urban water supplies. Improvements will begin on plant compliance and drinking water intakes for the Hook-Waituna, Lower Waihao, Waihaorunga and Waikakahi rural water schemes to meet current New Zealand water standards. Waimate's urban water supply will also continue upgrades to water main renewals, laterals and tobys over the next few years to improve water flow and modernise water supply infrastructure.

PARKS AND RESERVES

Several new projects with a projected spend of \$106,000 are planned for the Waitaki Lakes area including new boundary fencing and gates at Te Akataramea and Waitangi Camping Reserves, and landscaping including plantings for shelter and beautification. Painting and reflooring of the toilet facilities is also scheduled along with the extension of the refuse and recycling shelters and new concrete pads to improve waste overflow and keep the shelters tidy.

ECONOMIC DEVELOPMENT

Council will allocate \$95,000 towards Stage one of the White Horse monument enhancement project this year in association with the Economic Development Steering Group. Stage one works will include regrading and sealing a section of Centrewood Park Road near the White Horse monument, landscaping, viewing platforms, signage and a public toilet.

COMMUNITY FACILITIES

A new \$15,000 project to introduce Wisteria plantings and a trellis walkway will get underway at Victoria Park this year, replacing the old ornamental grape vine. Before the swimming season, Council will also upgrade the existing shade sails at Norman Kirk Swimming Pool to improve the shaded areas for spectators.

STRATEGIC FRAMEWORK



VISION FOR THE WAIMATE DISTRICT

Leading our communities towards a diverse, thriving and sustainable district.

OUR COMMUNITY'S DESIRED OUTCOMES

Council engages with the people in the community and listens to their wants and needs. From the consultation we consider the communities ideas when formulating activity plans for the next ten years. We work with other government organisations and community groups to assist in meeting our outcomes.

STRATEGIC DOCUMENTS

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

COUNCIL ROUTINE TASKS

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

STRATEGIC GOALS ARE ACHIEVED IN TWO WAYS

COUNCIL 'ONE OFF' PROJECTS

Detailed in each of Council's 24 activities is a description and financial cost of each project. A complete list is shown near the front of the document.

MEASURING OUR ACHIEVEMENT

Achievement of Council's routine tasks are measured by our statements 'Our levels of service and performance measures' for each of Council's 24 activities. These measures will be disclosed annually in Council's Annual Report.

MEASURING OUR ACHIEVEMENT

Achievement of Council's projects is measured by the completion of these projects according to the year of financial impact recorded in each of Council's 24 activities. These measures will be disclosed annually in Council's Annual Report.

PROJECTS FOR 2020/21



	LTP 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Water Supply				
Rural Water				
Cannington - Renewals	5	5	5	5
Cannington - Drinking Water compliance upgrade	700	-	-	-
Hook / Waituna - Renewals	20	-	-	-
Hook / Waituna - Drinking Water Intake/Plant Compliance Upgrade Project carried forward from 2018/19	400	-	251	-
Hook / Waituna - Simmons Pumphouse panel and telemetry	-	23	-	-
Hook / Waituna - O'Donnells Pumphouse panel and telemetry	-	-	23	23
Hook / Waituna - Simmons Pumphouse Pump 2 renewal	6	-	-	-
Hook / Waituna - Tekit Pumphouse Pump 2 renewal	-	3	-	-
Hook / Waituna - Garlands Road chlorine analyser (monitoring)	-	16	-	-
Lower Waihao - Renewals	5	5	5	5
Lower Waihao - Drinking Water Intake/Plant compliance upgrade	15	797	921	921
Lower Waihao - Lower Waihao Reservoir telemetry renewal	-	9	-	-
Lower Waihao - Old Ferry Rd 150mm AC renewal	40	-	43	43
Otaio / Makikihi - Water main renewals	17	-	-	-
Otaio / Makikihi - Wilton - 2500m 80mm PVC + 400m 32 OD	-	28	29	29
Otaio / Makikihi - Tavistock Bore - Treatment filter & UV	167	-	-	-
Waihaorunga - Renewals	4	-	-	-
Waihaorunga - Drink Water Intake/Plant compliance upgrade	8	-	527	527
Waikakahi - Renewals	5	5	5	5
Waikakahi - Drinking Water Intake/Plant compliance upgrade	15	1,439	1,474	1,474
Waikakahi - Dyer/Cochrane - 800m 40 OD	5	-	-	-
Waikakahi - Elephant Hill Rd Dyer -1.5km 63 OD (16bar), 1km	29	-	-	-
Waikakahi - H Dyer Back Face	5	-	-	-
Waikakahi - Telemetry - Claytons Reservoir	8	-	-	-
Waikakahi - Telemetry - Dog Kennel Repeater	8	-	-	-
Waikakahi - Pump 2 renewal	28	-	-	-
Urban Water				
Urban Water - Rising main renewals	214	220	-	-
Urban Water - Lateral renewals	60	62	63	63
Urban Water - AC Water main renewals	110	113	116	116
Urban Water - CI Water main renewals	160	164	168	168
Urban Water - Pressure management	-	77	-	-
Urban Water - Tim Rd Retic Sub Pump 1 harmonic filter	25	-	-	-
Urban Water - Man Rd Plant - Treatment filter & UV	167	-	-	-
Urban Water - Tim Rd Plant - Treatment filter & UV	-	279	-	-
Urban Water - Waimate Reservoir chlorine analyser	-	16	-	-
Urban Water - Waimate Reservoir wash down pump	-	-	4	4
Urban Water - Telemetry - Waimate Reservoir	8	-	-	-
Urban Water - Fire hydrant upstand with meter	2	-	-	-
Urban Water - Waimate Reservoir 240V switch board	-	8	-	-
Waste Management				
Waste Management - Wheelie bin replacements	3	3	3	3
Waste Management - Refuse/recycle bins - Public Toilet	4	-	-	-
Waste Management - Refuse/recycle bins - Boland Park	-	4	-	-
Waste Management - Weighbridge	-	-	120	120
Waste Management - Compactor (completed 2019/20 financial year)	-	-	119	119

WAIMATE DISTRICT COUNCIL ANNUAL PLAN 2020/21

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PROJECTS FOR 2020/21

	LTP 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Stormwater				
Stormwater - Manse Street (Town Belt to Harris)	39	-	-	-
Stormwater - Belt Street to Town Belt	40	-	-	-
Stormwater - Pipeline, new sumps intersection Shearman/Glasgow	104	-	-	-
Stormwater - Weather station	7	-	-	-
Stormwater - Queen Street upgrade	-	134	-	-
Stormwater - Herbert St 225 iron pipe crossing	-	6	-	-
Stormwater - CCTV assessment of mains	5	-	5	5
Sewerage and Sewage				
Sewer - Waimate Urban renewals	22	242	306	306
Sewer - Aerator 1	-	34	-	-
Sewer - Edward Street upgrade (renewal)	551	-	-	-
Sewer - Cable extension for Aerator 1	-	20	-	-
Sewer - Smoke testing equipment	-	4	-	-
Sewer - Weather station - at WWTP	6	-	-	-
Sewer - Permanet D.O. probe and control (dual probe)	-	10	-	-
Sewer - Telemetry - WWTP	8	-	-	-
Sewer - WWTP electric winch for sewer pumps	-	-	2	2
Sewer - WWTP submersible Pump 1 renewal	-	-	21	21
Sewer - WWTP repair of riprap wall on ponds	40	-	-	-
Sewer - WWTP alarming/monitoring of out flow meter	-	4	-	-
Sewer - Pond bypass valves renewal	-	-	13	13
Sewer - Disposal field border dyke maintenance	11	-	-	-
Roading and Footpaths				
Roading - Resealing	1,250	1,278	1,306	1,306
Roading - Drainage construction	195	199	229	229
Roading - Culvert replacement	107	109	136	136
Roading - Kerb and channel renewal	123	126	178	178
Roading - Concrete ford renewal	45	46	47	47
Roading - Pavement rehabilitation	301	308	315	315
Roading - Structures component rep.	152	155	158	158
Roading - Sign renewal	59	60	61	61
Roading - Minor improvements	330	330	350	350
Roading - Crouches Bridge	-	470	-	-
Roading - Footpath renewal	150	153	157	157
Roading - Minor improvements (non-sub)	25	26	26	26
Roading - Seal extensions	50	51	52	52
Roading - Development	60	161	35	63
Roading - Street lighting development	-	100	-	-
Organisation and Governance				
Governance				
Elections	-	37	-	-
Central Administration				
Corporate Services - Telephone/PABX upgrade	-	15	-	-
Corporate Services - UPS	-	15	-	-
Corporate Services - Workstations x 6	-	9	-	-
Corporate Services - Firewall	-	2	-	-
Corporate Services - Magiq upgrades (reduced budget from LTP)	10	-	30	52
Asset Management - SCADA	9	-	4	4
Parks - Gator vehicle (new project)	-	-	20	-

PROJECTS FOR 2020/21

	LTP 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
District Planning & Regulatory Services				
Building Control				
Software - Online building consents	20	-	-	-
Resource Management				
District Plan review	-	179	179	182
Community Services				
Economic Development and Promotions				
Economic Development Strategy (reduced budget from LTP)	50	51	25	52
Economic Development - Council initiatives (reduced budget from LTP)	90	100	70	110
Library				
Software - Online booking system	60	-	-	-
Community Facilities				
Camping				
Waitaki Lakes - Landscaping, fencing and plantings (new project)	-	-	25	-
Waitaki Lakes - Concrete pad for refuse shelters (new project)	-	-	10	-
Waitaki Lakes Camping - Terraflake toilet floors (new project)	-	-	30	-
Waitaki Lakes - Pipe renewals	10	10	10	10
Waitaki Lakes - Chlorine dosing Te Aka & Waitangi	48	31	31	31
Victoria Park Camp - Driveway reseal	8	-	8	8
Victoria Park Camp - Driveway reseal (Tennant St cabins)	25	-	-	-
Victoria Park Camp - Terraflake shower floor (new project)	-	-	14	-
Victoria Park Camp - Upgrade power points	18	-	-	-
Knottingley Park Camp - Terraflake shower floor (new project)	-	-	20	-
Knottingley Park Camp - Power points	10	-	-	-
St Andrews Camp - Terraflake shower and toilet floors (new project)	-	-	7	-
Cemeteries				
Concrete storage large bins	-	10	-	-
Rubbish bins & seating (new project)	-	-	8	-
Event Centre				
Landscaping improvements	40	41	-	-
Software - Online booking system	20	-	-	-
Parks and Public Spaces				
Victoria Park - Pavilion upgrade	-	130	-	-
Victoria Park - 1.6m grab for tractor	-	10	-	-
Victoria Park - Bench seats	-	10	-	-
Victoria Park - Picnic tables	-	5	-	-
Victoria Park - Wisteria plantings and trellis	-	-	15	-
Knottingley Park - Reseal driveway	25	-	-	-
Knottingley Park - Replace culvert and small bridge	18	-	-	-
Knottingley Park - Playground matting	-	72	-	-
Knottingley Park - Geogrid matting	-	30	-	-
Knottingley Park - Picnic tables	-	5	-	-
Hunter Reserve upgrade (new project)	-	-	20	-
Property				
Property - Washdown concrete pad and interceptor	-	12	-	-
Property - Paint Tennant Street dwelling (new project)	-	-	9	-
Local Govt Centre - Meeting room refurbishment	30	-	-	-
Local Govt Centre - Library / LGC extension scoping and plan	-	-	100	100
Swimming				
Swimming Pool - Inflatables	4	-	-	-
Swimming Pool - Replace centre channel water outlet	-	30	-	-
Swimming Pool - Shade sails (new project)	-	-	20	-

COUNCIL ACTIVITIES



We have 24 activities, organised into nine groups. These activities cover all the services we provide to our communities. Each group activity management plan contains written information under the following headings and financial statements for the year 2020/21.

- ◆ What we do
- ◆ Why we provide it
- ◆ Our challenges and priorities
- ◆ Levels of service
- ◆ Major projects
- ◆ Forecast funding impact statements - per group and per activity

GROUP	WATER SUPPLY	WASTE MANAGEMENT	STORMWATER	SEWERAGE	ROADING & FOOTPATHS
ACTIVITY	<ul style="list-style-type: none"> ◆ Urban Water ◆ Rural Water 	<ul style="list-style-type: none"> ◆ Waste Management 	<ul style="list-style-type: none"> ◆ Stormwater 	<ul style="list-style-type: none"> ◆ Sewerage 	<ul style="list-style-type: none"> ◆ Roothing and footpaths
GROUP	ORGANISATION & GOVERNANCE	DISTRICT PLANNING & REGULATORY SERVICES	COMMUNITY SERVICES	COMMUNITY FACILITIES	
ACTIVITY	<ul style="list-style-type: none"> ◆ Central Administration ◆ Community Representation ◆ Investments and Finance ◆ Strategy 	<ul style="list-style-type: none"> ◆ Animal Management ◆ Building Control ◆ Environmental Services ◆ Resource Management 	<ul style="list-style-type: none"> ◆ Community Support ◆ Economic Development and Promotions ◆ Emergency Management ◆ Library 	<ul style="list-style-type: none"> ◆ Camping ◆ Cemeteries ◆ Event Centre ◆ Parks & public spaces ◆ Property ◆ Swimming Pool 	

WATER SUPPLY GROUP



WHAT WE DO

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

- ◆ Urban Water Supply
- ◆ Rural Water Supply

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

Urban Water

Council provides a regular supply of potable water to the designated urban area and the fringe rural areas of Waimate (population approx 3,000) 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

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 shareholding by Waimate District Council. Some schemes do not comply with NZ Drinking Water Standards 2005 (revised 2008), but all have compliance through Water Safety Plans.

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.

WATER SUPPLY GROUP

LEVELS OF SERVICE

Level of service	How we do it
Provide safe drinking water	<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
Provide a continuous, appropriate and safe water system throughout the District with excellent customer service	<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
Provide reliable, efficient and well planned water infrastructure and services that meets the needs of the community	<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

OUR CHALLENGES AND PRIORITIES

This is a summary of identified challenges and priorities that will impact on the activities within this group. Some explanation is also given of how Council will address these issues in our planning and service delivery.

Drinking Water

This is an issue for all of our communities as the impact of unsafe drinking water is better understood. There is now a greater urgency to action any necessary improvements to water supplies that have been identified. Five of our six rural water schemes are currently not compliant with the Drinking Water Standards New Zealand 2005 (revised 2008) as they don't have any protozoal treatment processes. These non-compliant schemes are Cannington/Motukaika, Hook/Waituna, Lower Waihao, Waihaorunga and Waikakahi. Getting these schemes up to standard will require significant investment in upgrades and an investigation into a new water source for the Waikakahi rural water scheme. The two bores for urban Waimate also require treatment upgrades. While some of these upgrades were included in our forward work programme in our Infrastructure Strategy in 2015, we are planning to progress these upgrades more quickly. As part of our planning process we are always mindful of other possible funding sources, particularly for water treatment upgrades on small schemes, to help reduce the impact on rate payers.

We expect changes to legislation and standards relating to drinking water, due to the Central Government review of the three waters (drinking water, stormwater and sewerage). We are working to be prepared for these anticipated changes.

Climate and Environmental Changes

Climate change is unknown and speculative. Council are monitoring water quality of Urban bores and working closer with Environment Canterbury on activities and consents relating to land use and water takes near Council groundwater and surface drinking water takes.

WATER SUPPLY GROUP

Ageing Infrastructure

Infrastructure doesn't last for ever. For example, some water pipes may last up to 100 years. The ageing of infrastructure affects the service that is provided. Some of our water pipe network dates back to 1908. Safe to say it is getting a little old and tired. Unfortunately, the type of pipes which were installed during the 1950s don't last that long and are also due for renewal soon. Our strategy is to work out which pipes are in the worst condition and are the most critical for the consistent service supply and replace these first.

MAJOR PROJECTS

Rural Water

Hook/Waituna - Drinking Water Intake/Plant Compliance Upgrade

Projected spend in 2020/21: \$251,000

Project carried forward from 2018/19

This project is required to be undertaken to meet the drinking water standards for New Zealand. The result of the upgrade will mean safer drinking water for our community.

Lower Waihao - Drinking Water Intake/Plant Compliance Upgrade

Projected spend in 2020/21: \$921,000

Planned project spanning multiple years

This project is required to be undertaken to meet the drinking water standards for New Zealand. The result of the upgrade will mean safer drinking water for our community.

Waihaorunga - Drinking Water Intake/Plant Compliance Upgrade

Projected spend in 2020/21: \$527,000

New project

This project is required to be undertaken to meet the drinking water standards for New Zealand. The result of the upgrade will mean safer drinking water for our community.

Waikakahi - Drinking Water Intake/Plant Compliance Upgrade

Projected spend in 2020/21: \$1,474,000

Planned project spanning multiple years

This project is required to be undertaken to meet the drinking water standards for New Zealand. The result of the upgrade will mean safer drinking water for our community.

Urban Water

Lateral renewals

Projected spend in 2020/21: \$63,000

Planned project spanning multiple years

Both the toby and laterals leading from the water mains to the property are being replaced. The older style pipes and tobys have reached their useful life and their replacement will prevent back flow and improve water flow to the property.

Water main renewals

Projected spend in 2020/21: Cast Iron - \$168,000, Asbestos cement - \$116,000

Planned project spanning multiple years

Upgrade ageing and poor condition infrastructure ie water pipe mains, which many where installed early to mid 1900's. New piping will enable a reliable continuing service.

WATER SUPPLY GROUP

Water Supply Group Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	2	1	1	1
Targeted rates	2,172	2,061	2,165	2,554
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	26	20	20	20
Interest and dividends from investments	30	5	6	12
Internal charges and overheads recovered	139	83	85	-
Local authority fuel tax, fines, infringements fees other	29	100	100	56
Total operating funding	2,398	2,271	2,377	2,643
Applications of operating funding				
Payments to staff and suppliers	1,107	995	1,071	1,103
Finance costs	-	-	-	92
Internal charges and overheads applied	724	858	900	982
Other operating funding applications	-	-	-	-
Total application of operating funding	1,831	1,854	1,971	2,177
Surplus / (deficit) of operating funding	566	417	406	467
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	48	22	22	23
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	48	22	22	23
Applications of capital funding				
Capital expenditure - to meet additional demand	22	-	-	-
Capital expenditure - to improve the level of service	726	2,890	3,245	2,968
Capital expenditure - to replace existing assets	376	381	389	415
Increase/(decrease) in reserves	(510)	(2,831)	(3,206)	(2,894)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	615	440	428	489
Surplus/(deficit) of Capital Funding	(566)	(417)	(406)	(467)
Funding balance	-	-	-	-

WATER SUPPLY GROUP

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Water Supply				
Rural Water				
Cannington - Renewals	-	5	5	5
Hook / Waituna - Renewals	3	-	-	-
Hook / Waituna - Modelling future useage	22	-	-	-
Hook / Waituna - Filtration / coagulation	-	-	-	-
Hook / Waituna - Drinking water intake/Plant compliance upgrade	1	-	251	-
Hook / Waituna - Simmons pumphouse panel and telemetry	-	23	-	-
Hook / Waituna - O'Donnells pumphouse panel and telemetry	-	-	23	23
Hook / Waituna - Simmons pumphouse pump 2 renewal	4	-	-	-
Hook / Waituna - Tekit pumphouse pump 2 renewal	-	3	-	-
Hook / Waituna - Garlands Road chlorine analyser (monitoring)	-	16	-	-
Lower Waihao - Renewals	1	5	5	5
Lower Waihao - Drinking water intake/Plant compliance upgrade	5	797	921	921
Lower Waihao - Lower Waihao reservoir telemetry renewal	-	9	-	-
Lower Waihao - Old Ferry Rd 150mm AC renewal	39	-	43	43
Otaio / Makikihi - Water main renewals	13	-	-	-
Otaio / Makikihi - Wilton - 2500m 80mm PVC + 400m 32 OD	-	28	29	29
Otaio / Makikihi - Tavistock Bore - Treatment filter & UV	1	-	-	-
Waihaorunga - Drinking water intake/Plant compliance upgrade	42	-	527	527
Waikakahi - Renewals	-	5	5	5
Waikakahi - Drinking water intake/Plant compliance upgrade	10	1,439	1,474	1,474
Waikakahi - Dyer/Cochrane - 800m 40 OD	5	-	-	-
Waikakahi - Elephant Hill Rd Dyer -1.5km 63 OD (16bar), 1km	17	-	-	-
Waikakahi - H Dyer back face	5	-	-	-
Waikakahi - Telemetry - Claytons resevoir	7	-	-	-
Waikakahi - Telemetry - Dog Kennel repeater	7	-	-	-
Waikakahi - Pump 2 renewal	29	-	-	-
Downlands - Various renewals	83	-	-	-
	294	2,331	3,283	3,032
Urban Water				
Urban Water - Rising main renewals	331	220	-	-
Urban Water - Lateral renewals	66	62	63	63
Urban Water - AC Water main renewals	52	113	116	116
Urban Water - CI Water main renewals	146	164	168	168
Urban Water - Manchester Road bore replacement	157	-	-	-
Urban Water - Pressure management	-	77	-	-
Urban Water - Man Rd plant - Treatment filter & UV	68	-	-	-
Urban Water - Tim Rd plant - Treatment filter & UV	-	279	-	-
Urban Water - Waimate Reservoir chlorine analyser	-	16	-	-
Urban Water - Waimate Reservoir wash down pump	-	-	4	4
Urban Water - Telemetry - Waimate Reservoir	9	-	-	-
Urban Water - Waimate Reservoir 240V switch board	-	8	-	-
	830	940	351	351
Water Supply Group Total	1,124	3,270	3,634	3,383

WATER SUPPLY GROUP

Urban Water Supply Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	721	771	808	818
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	15	16	16	17
Interest and dividends from investments	1	1	1	-
Internal charges and overheads recovered	19	24	29	21
Local authority fuel tax, fines, infringements fees other	1	-	-	-
Total operating funding	757	813	855	856
Applications of operating funding				
Payments to staff and suppliers	293	272	301	281
Finance costs	-	-	-	-
Internal charges and overheads applied	255	356	348	388
Other operating funding applications	-	-	-	-
Total application of operating funding	548	628	649	669
Surplus / (deficit) of operating funding	208	185	206	187
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	23	11	11	12
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	23	11	11	12
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	663	638	47	47
Capital expenditure - to replace existing assets	167	301	304	304
Increase/(decrease) in reserves	(599)	(744)	(134)	(153)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	231	196	217	199
Surplus/(deficit) of Capital Funding	(208)	(185)	(206)	(187)
Funding balance	-	-	-	-

WATER SUPPLY GROUP

Rural Water Supply Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	2	1	1	1
Targeted rates	1,452	1,290	1,356	1,737
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	11	3	3	3
Interest and dividends from investments	29	4	5	12
Internal charges and overheads recovered	120	59	57	-
Local authority fuel tax, fines, infringements fees other	29	100	100	56
Total operating funding	1,641	1,458	1,522	1,809
Applications of operating funding				
Payments to staff and suppliers	814	723	769	822
Finance costs	-	-	-	92
Internal charges and overheads applied	469	502	552	615
Other operating funding applications	-	-	-	-
Total application of operating funding	1,283	1,225	1,322	1,529
Surplus / (deficit) of operating funding	358	233	200	280
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	25	11	11	11
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	25	11	11	11
Applications of capital funding				
Capital expenditure - to meet additional demand	22	-	-	-
Capital expenditure - to improve the level of service	63	2,251	3,198	2,921
Capital expenditure - to replace existing assets	210	80	85	111
Increase/(decrease) in reserves	88	(2,087)	(3,072)	(2,741)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	383	244	211	291
Surplus/(deficit) of Capital Funding	(358)	(233)	(200)	(280)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2018-28

Downlands Water Supply - The LTP budgets for Downlands Water Supply Joint Venture were prepared using the proportionate consolidation method whereby all revenue and expenditure is disclosed separately. Due to a change in accounting treatment for the 2019/20 and 2020/21 Annual Plans, the Downlands Water Supply targeted rates, finance costs and payments to staff and suppliers are now disclosed using the equity method, whereby all revenue and expenditure is combined and the net surplus is disclosed within "Local authority fuel tax, fines, infringements fees other".

Capital Expenditure - The Hook Waituna Rural Water Scheme drinking water intake / plant compliance upgrade project was budgeted in the first year of the 2018-28 LTP (2018/19 - \$400,000). This project has now been included in the 2020/21 Annual Plan (\$251,000).

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.

LEVELS OF SERVICE

Level of service	How we do it
Convenient and Accessible Waste Management Service	<ul style="list-style-type: none"> ◆ 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
Council manages the waste management services wisely	<ul style="list-style-type: none"> ◆ 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
Public Information and programmes promote waste minimisation and appropriate sorting of waste	<ul style="list-style-type: none"> ◆ 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

WASTE MANAGEMENT GROUP

Public Information and programmes promote waste minimisation and appropriate sorting of waste

- ◆ 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

OUR CHALLENGES AND PRIORITIES

This is a summary of identified challenges and priorities that will impact on the activities within this group. Some explanation is also given of how Council will address these issues in our planning and service delivery.

- ◆ Waste minimisation – Council understand the need to provide improved services to reduce waste to landfill and increased education. The Rubbish and Recycling Consultation was completed in May 2020, with a multi-bin system being the favoured option. Council is working through variations to the service with contractors.

MAJOR PROJECTS

Weighbridge

Projected spend in 2020/21: \$120,000

Planned project

The installation of a weighbridge at the Resource Recovery Park means we are moving from volumetric charging to a weight based charging system. The weighbridge will ensure a fair and equitable charging mechanism for users.

Compactor

Budget in LTP 2020/21: \$119,000

Project completed 2019/20

The compactor is to be installed at the Resource Recovery Park. It will compact the refuse resulting in a reduction of transportation costs.

WASTE MANAGEMENT GROUP

Waste Management Group Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	999	1,039	1,101	1,121
Subsidies and grants for operating purposes	31	33	33	33
Fees and charges	111	128	128	116
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	33	32	16	32
Local authority fuel tax, fines, infringements fees other	8	-	-	-
Total operating funding	1,181	1,231	1,277	1,302
Applications of operating funding				
Payments to staff and suppliers	940	889	923	908
Finance costs	-	-	-	-
Internal charges and overheads applied	277	302	296	300
Other operating funding applications	-	-	-	-
Total application of operating funding	1,217	1,190	1,219	1,208
Surplus / (deficit) of operating funding	(36)	40	58	94
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	120	239
Capital expenditure - to replace existing assets	16	3	3	3
Increase/(decrease) in reserves	(94)	33	(65)	(148)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	(36)	40	58	94
Surplus/(deficit) of Capital Funding	36	(40)	(58)	(94)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2018-28

Capital Expenditure - The LTP Budget included \$119,000 for a compactor purchase. This project will be completed during the 2019/20 financial year, therefore has been removed from the 2020/21 Annual Plan budget.

WASTE MANAGEMENT GROUP

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Waste Management				
Waste Management - Wheelie bin replacements	14	3	3	3
Waste Management - Refuse / Recycle bins - Boland Park	-	4	-	-
Waste Management - Recycling crates	2	-	-	-
Waste Management - Weighbridge	-	-	120	120
Waste Management - Compactor	42	-	-	119
Waste Management Total	58	7	123	242

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.

LEVELS OF SERVICE

Level of service	How we do it
Maintain reliable stormwater network services	<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
Deliver stormwater services according to required environmental standards	<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
Maintain excellent customer service for stormwater systems	<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

STORMWATER GROUP

OUR CHALLENGES AND PRIORITIES

This is a summary of identified challenges and priorities that will impact on the activities within this group. Some explanation is also given of how Council will address these issues in our planning and service delivery.

To provide a safe environment to protect people and property. Council are undertaking a number of joint projects with stormwater and roading.

MAJOR PROJECTS

There are no major projects planned for stormwater in 2020/21.

STORMWATER GROUP

Stormwater Group Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	95	129	118	115
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	6	-	5	-
Local authority fuel tax, fines, infringements fees other	-	-	-	-
Total operating funding	102	129	123	115
Applications of operating funding				
Payments to staff and suppliers	17	26	26	28
Finance costs	-	-	-	-
Internal charges and overheads applied	31	61	60	51
Other operating funding applications	-	-	-	-
Total application of operating funding	48	87	86	78
Surplus / (deficit) of operating funding	54	42	37	37
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	3	4	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	4
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	488	67	5	5
Capital expenditure - to replace existing assets	-	73	-	-
Increase/(decrease) in reserves	(431)	(94)	36	35
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	57	46	41	41
Surplus/(deficit) of Capital Funding	(54)	(42)	(37)	(37)
Funding balance	-	-	-	-

STORMWATER GROUP

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Stormwater				
Stormwater - Manse Street (Town Belt to Harris)	460	-	-	-
Stormwater - Pipeline, new sumps intersection Shearman/Glasgow	28	-	-	-
Stormwater - Queen Street upgrade	-	134	-	-
Stormwater - Herbert St 225 iron pipe crossing	-	6	-	-
Stormwater - CCTV assessment of mains	-	-	5	5
Stormwater Total	488	140	5	5

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.

Ageing Infrastructure

Infrastructure doesn't last for ever. The ageing of infrastructure affects the service that is provided.

Some of our sewerage network dates back to 1915. Safe to say it is getting a little old and tired. Unfortunately, the type of pipes which were installed during the 1950s don't last that long and are also due for renewal soon. Our strategy is to work out which pipes are in the worst condition and are the most critical for the consistent service supply and replace these first.

SEWERAGE GROUP

LEVELS OF SERVICE

Level of service	How we do it
Maintain reliable sewerage network services	<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
Deliver sewer services according to required environmental standards	<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
Maintain excellent customer service for sewerage system	<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

OUR CHALLENGES AND PRIORITIES

This is a summary of identified challenges and priorities that will impact on the activities within this group. Some explanation is also given of how Council will address these issues in our planning and service delivery.

Ensure adequate services are provided and maintained for the wellbeing of the public. Council monitors the condition and performance of the sewerage network regularly.

Stormwater infiltration into the sewer network. Council undertake a regular survey of the sewer network to identify problem areas.

MAJOR PROJECTS

Waimate urban renewals

Projected spend in 2020/21: \$306,000

Project spanning multiple years

Upgrade ageing and poor condition infrastructure ie sewer pipe mains, which many were installed early 1900's. New piping will enable a reliable continuing service.

SEWERAGE GROUP

Sewerage Group Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	524	547	569	597
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	54	54	55
Interest and dividends from investments	1	-	-	-
Internal charges and overheads recovered	40	15	17	-
Local authority fuel tax, fines, infringements fees other	4	8	8	3
Total operating funding	569	623	647	655
Applications of operating funding				
Payments to staff and suppliers	115	180	175	190
Finance costs	-	-	-	-
Internal charges and overheads applied	207	249	219	242
Other operating funding applications	-	-	-	-
Total application of operating funding	322	429	394	431
Surplus / (deficit) of operating funding	247	194	253	223
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	18	16	16	17
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	18	16	16	17
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	16	38	5	5
Capital expenditure - to replace existing assets	211	276	337	337
Increase/(decrease) in reserves	39	(103)	(73)	(102)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	265	211	269	240
Surplus/(deficit) of Capital Funding	(247)	(194)	(253)	(223)
Funding balance	-	-	-	-

SEWERAGE GROUP

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sewerage				
Sewer - Waimate Urban renewals	108	242	306	306
Sewer - Aerator 2	44	-	-	-
Sewer - Aerator 1	9	34	-	-
Sewer - Edward Street upgrade (renewal)	8	-	-	-
Sewer - Cable extension for aerator 1	11	20	-	-
Sewer - Smoke testing equipment	-	4	-	-
Sewer - Weather station - at WWTP	7	-	-	-
Sewer - Permanet D.O. probe and control - dual probe	-	10	-	-
Sewer - Telemetry - WWTP	15	-	-	-
Sewer - WWTP electric winch for sewer pumps	-	-	2	2
Sewer - WWTP submersible pump 1 renewal	-	-	21	21
Sewer - WWTP repair of riprap wall on ponds	25	-	-	-
Sewer - WWTP alarming / monitoring of out flow meter	-	4	-	-
Sewer - Pond bypass valves renewal	-	-	13	13
Sewerage Total	227	314	342	342

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.

Roading Assets

Asset	Number	Length
Length of Road		1,373 km
Sealed Road		644 km
Unsealed Road		729 km
Bridges and Large Culverts	182	3,362 m
Culverts	3,450	3,845 m
Concrete Fords	77	1,565 m
Kerb & Channel		48,434 m
Signs	3,047	
Street Lights	567	
Footpaths		59 km

WHY WE PROVIDE 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 workers on or near any road.

ROADING AND FOOTPATHS GROUP

LEVELS OF SERVICE

Levels of service	How we do it
Provide quality roads	<ul style="list-style-type: none"> ◆ 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 ◆ Operation and repair of the street lighting network ◆ Replacement (renewal) of assets ◆ 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 ◆ Manage inspection and condition rating of roading network assets ◆ Good Road Assessment and Maintenance Management (RAMM) data ◆ Work collaboratively with neighbouring Councils ◆ Manage the roading forward works renewals and improvements programme ◆ Undertake Activity Management planning to ensure future needs for all transport modes ◆ Investigate improvement projects and long term network needs
Respond to customer complaints and requests in a timely manner	<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
Provide a safe transport environment	<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
Provide well maintained footpaths	<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
Provide adequate resurfacing of the road network	<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

ROADING AND FOOTPATHS GROUP

OUR CHALLENGES AND PRIORITIES

This is a summary of identified challenges and priorities that will impact on the activities within this group. Some explanation is also given of how Council will address these issues in our planning and service delivery.

Council's Roading programme reflects the changes in demand and includes a greater investment in maintenance and renewals.

- ◆ Increase in sealed pavement maintenance and renewal
- ◆ Increase in unsealed road metalling
- ◆ Safety and resilience improvement projects

Poor Drainage

Much of the network is located on difficult soils which are poorly drained. Council is investing additional money to improve drainage to protect sealed and unsealed pavements.

Ageing Infrastructure

Infrastructure doesn't last for ever. For example, the chipseal on our roads lasts for about 15 years. Even the gravel on the roads need to be topped up regularly to keep it sound. The ageing of infrastructure affects the service that is provided.

We have ongoing renewals planned for our roading assets, where we renew road surfaces as needed. Investment needs to be increased in order to keep up with the wear and tear caused by traffic, particularly heavy vehicles, to our roads. We plan to focus particularly on improving drainage of our roading network to prevent and minimise water damage. This, along with increased maintenance, will help to extend the life of these roads and keep them fit for purpose for longer.

Addressing Our Deteriorating Roads

Our roading network really is the backbone of our District. Think about it — every time you hop in the car, or on your bike, or in the tractor, to go somewhere; to work, down the farm, to the shop, to visit a friend, off on holiday, to the pub, you are using our roads. These roads are essential to our economy and to the social life of our communities. We really would be lost without them!

But here is the issue – some of our roads are deteriorating faster than in the past. There are many reasons for this – the age of some of our roads, the standard to which they were first built, the increasing number of heavy vehicles, the heavier weights of these vehicles, and heavy rain events and flooding causing damage.

We need to address this issue. If we want our roads to keep getting us to all the places we need to get to, we have no choice but to increase our investment in our roads now.

All this is not to say we should rush out and replace all our roads right now though. We know that by increasing the amount of maintenance, and improving drainage, we will be able to extend the life of some of these roads, and reduce additional water damage during rain events.

We need to invest more in these two areas, maintenance and drainage, in order to provide roads of a safe and acceptable standard. We also need to keep this level of investment up across the 10 years the 2018-28 Long Term Plan to ensure we don't create a back-log of maintenance work. Preventing this ongoing deterioration is a long term job.

ROADING AND FOOTPATHS GROUP

PROJECT UPDATES

Resealing

Projected spend in 2020/21: \$1,306,000 - subsidised by NZTA

Ongoing renewal project

Adding a new chip seal surface on top of deteriorated road surface to water proof and provide good texture for a safer ride and protection of under-laying road structure.

The works include surface drainage, kerb and channel, culvert pipes and concrete fords.

Renewing and increasing the capacity the above drainage assets provides more robust drainage systems. This work results in longer life of road structures and reduced flood damage.

Footpath Renewal

Projected spend in 2020/21: \$157,000 - subsidised by NZTA

Ongoing renewal project

This ongoing project predominately is replacing old footpaths with a new asphaltic concrete surface, which provides a smooth walking surface.

Dust Seal Extensions

Projected spend in 2020/21: \$52,000

Project spanning multiple years

This project is to enable existing property owners to apply for a 50% subsidy to seal their frontage to prevent dust nuisance. Dust seal extensions bring health benefits to the people living on the property.

Low Risk/Low Cost (Minor) Improvements

Projected spend in 2020/21: \$350,000 – subsidised by NZTA

Projects spanning multiple years

A group of improvements which include seal widening, intersection improvements, bridge upgrades and safety improvements. All of this work results in longer life of the assets and improves safety of road users.

Drainage Renewal

Projected spend in 2020/21: \$590,000 - subsidised by NZTA

Ongoing renewal project

The works include surface drainage, kerb and channel, culvert pipes and concrete fords.

Renewing and increasing the capacity the above drainage assets provides more robust drainage systems. This work results in longer life of road structures and reduced flood damage.

Sign Renewal

Projected spend in 2020/21: \$61,000 - subsidised by NZTA

Ongoing renewal programme

The programme replaces road signage as well as identifying opportunities for new signage for safety and directional information.

ROADING AND FOOTPATHS GROUP

Roading and Footpaths Group Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	2,537	2,740	2,850	2,917
Subsidies and grants for operating purposes	1,421	1,429	1,692	1,490
Fees and charges	-	-	-	-
Interest and dividends from investments	1	1	1	-
Internal charges and overheads recovered	34	-	-	-
Local authority fuel tax, fines, infringements fees other	126	109	143	103
Total operating funding	4,119	4,279	4,686	4,510
Applications of operating funding				
Payments to staff and suppliers	2,487	2,641	2,751	2,724
Finance costs	-	-	-	-
Internal charges and overheads applied	808	427	471	434
Other operating funding applications	-	-	-	-
Total application of operating funding	3,295	3,068	3,222	3,158
Surplus / (deficit) of operating funding	824	1,211	1,464	1,352
Sources of capital funding				
Subsidies and grants for capital expenditure	1,963	2,023	1,640	1,847
Development and financial contributions	-	-	-	-
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	1,963	2,023	1,640	1,847
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	416	922	463	491
Capital expenditure - to replace existing assets	2,527	2,550	2,587	2,587
Increase/(decrease) in reserves	(156)	(238)	54	121
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	2,787	3,234	3,104	3,198
Surplus/(deficit) of Capital Funding	(824)	(1,211)	(1,464)	(1,352)
Funding balance	-	-	-	-

ROADING AND FOOTPATHS GROUP

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Roading and Footpaths Group				
Roading - Resealing	1,273	1,278	1,306	1,306
Roading - Drainage construction	151	199	229	229
Roading - Culvert replacement	122	109	136	136
Roading - Kerb and channel renewal	238	126	178	178
Roading - Concrete ford renewal	-	46	47	47
Roading - Pavement rehabilitation	313	308	315	315
Roading - Structures component replacements	198	155	158	158
Roading - Sign renewal	48	60	61	61
Roading - Lighting renewal	-	-	-	-
Roading - Minor improvements	272	337	350	350
Roading - Bridge improvements	-	463	-	-
Roading - Footpath renewal	183	153	157	157
Roading - Minor improvements (non subsidised)	9	26	26	26
Roading - Seal extensions	71	51	52	52
Roading - Development	64	61	35	63
Roading - Street lighting development	-	100	-	-
Roading and Footpaths Group Total	2,943	3,472	3,050	3,078

ORGANISATION AND GOVERNANCE GROUP



WHAT WE DO

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

- ◆ Central administration
- ◆ Community representation
- ◆ Investments and finance
- ◆ Strategy

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.

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:

- ◆ Manage Council's forestry investment assets.
- ◆ 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.
- ◆ Maintain Council's relationship with Council's principal bankers ensuring appropriate debt facilities are available when required.
- ◆ 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 summaries the financial performance of Council every 30 June, but is supported throughout the year by periodic reports.

ORGANISATION AND GOVERNANCE GROUP

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.

LEVELS OF SERVICE

Levels of service	How we do it
Provide good quality governance for the community in an open and transparent manner	<ul style="list-style-type: none"> ◆ 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
Communicate with the community	<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
Advocate for the community	<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

OUR CHALLENGES AND PRIORITIES

This is a summary of identified challenges and priorities that will impact on the activities within this group. Some explanation is also given of how Council will address these issues in our planning and service delivery.

Community Representation

Local Government Elections are held every 3 years. The next election is in 2022.

Council's challenge is receiving adequate nominations. Council is mindful to be proactive in promoting the opportunity to join Local Government.

ORGANISATION AND GOVERNANCE GROUP

Central Administration

Central Administration is required to adapt to support the key issues of the activity areas.

Over the 10 years of the Long Term Plan, the Information Technology environment of Council will require review. Council will monitor the development and relevant technology options and their applicability to the organisation. Council continuously upgrades componentry to ensure the IT environment is current.

Investment Finance

Financial assumptions around inflation, interest rates and cost-indices all influence the costs and returns in the Investment & Finance activity. However, Council has little control over these factors, and will continue with frequent monitoring.

The forestry area is subject to the emerging issue of Central Governments intents for the Forestry industry in New Zealand. Council is monitoring the development of this issue as it may have an impact on its requirement to expand or enhance its forestry portfolio.

MAJOR PROJECTS

Central Administration

Vehicle – Parks Gator

Projected spend in 2020/21: \$20,000

New Project

This small vehicle is to be used in Victoria Park and can be driven on the lawns. It has its own deck so gardeners can use it for carrying their tools and taking away garden material.

ORGANISATION AND GOVERNANCE GROUP

Organisation and Governance Group Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	(32)	(34)	(48)	2
Targeted rates	872	865	908	902
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	834	748	411	758
Internal charges and overheads recovered	4,054	3,877	4,000	4,050
Local authority fuel tax, fines, infringements fees other	309	204	233	167
Total operating funding	6,036	5,659	5,505	5,879
Applications of operating funding				
Payments to staff and suppliers	3,909	3,999	4,303	4,137
Finance costs	108	201	239	415
Internal charges and overheads applied	1,427	1,150	1,065	1,093
Other operating funding applications	-	-	-	-
Total application of operating funding	5,444	5,350	5,608	5,645
Surplus / (deficit) of operating funding	593	310	(103)	234
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (decrease) in debt	(71)	4,176	7,479	3,000
Gross proceeds from sale of assets	17	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	(54)	4,176	7,479	3,000
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	1	49	-	-
Capital expenditure - to replace existing assets	187	320	185	180
Increase/(decrease) in reserves	350	4,117	7,191	3,054
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	539	4,486	7,376	3,234
Surplus/(deficit) of Capital Funding	(593)	(310)	103	(234)
Funding balance	-	-	-	-

ORGANISATION AND GOVERNANCE GROUP

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Organisation and Governance Group				
Central Administration				
Corporate Services - Vehicle replacement (pool car)	-	36	-	-
Corporate Services - Miscellaneous	3	-	-	-
Corporate Services - Furniture & fittings	16	15	16	16
Corporate Services - Computers / hardware	13	15	16	16
Corporate Services - Telephone / PABX upgrade	-	15	-	-
Corporate Services - UPS	-	15	-	-
Corporate Services - Network switches x 5	-	15	-	-
Corporate Services - Workstations x 6	-	9	-	-
Corporate Services - Firewall	-	2	-	-
Corporate Services - Magiq upgrades	-	-	30	52
Corporate Services - Community CCTV	1	-	-	-
Regulatory Group - Office equipment	1	-	-	-
Utilities - Sundry plant renewals	9	5	5	5
Utilities - Digger / excavator replacement	-	-	45	45
Utilities - Replacement tablets for staff (AssetFinda)	10	-	-	-
Utilities - Data loggers	-	6	-	-
Utilities - Vehicle replacement	-	-	33	33
Utilities - Vehicle replacement	-	33	-	-
Utilities - Vehicle replacement	-	33	-	-
Utilities - Water Technician new vehicle	-	49	-	-
Roading - Vehicle replacement	-	33	-	-
Roading - Vehicle replacement	-	33	-	-
Roading - Office equipment	4	5	5	-
Asset Management - SCADA	10	-	4	4
Parks - Plant and machinery	1	8	8	8
Parks - Walker mower replacement	48	42	-	-
Parks - John Deere tractor replacement	74	-	-	-
Parks - Gator vehicle	-	-	20	-
	188	369	182	180
Governance				
Governance - Furniture and fittings	-	-	3	-
	-	-	3	-
Organisation and Governance Group Total	188	369	185	180

ORGANISATION AND GOVERNANCE GROUP

Central Administration Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	3,670	3,415	3,532	3,580
Local authority fuel tax, fines, infringements fees other	101	65	95	66
Total operating funding	3,771	3,480	3,627	3,647
Applications of operating funding				
Payments to staff and suppliers	3,098	3,138	3,247	3,237
Finance costs	-	-	-	-
Internal charges and overheads applied	182	139	152	167
Other operating funding applications	-	-	-	-
Total application of operating funding	3,280	3,277	3,400	3,404
Surplus / (deficit) of operating funding	491	203	227	243
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	1	49	-	-
Capital expenditure - to replace existing assets	187	320	182	180
Increase/(decrease) in reserves	302	(166)	45	63
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	491	203	227	243
Surplus/(deficit) of Capital Funding	(491)	(203)	(227)	(243)
Funding balance	-	-	-	-

ORGANISATION AND GOVERNANCE GROUP

Community Representation Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	825	817	859	852
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	-	-	-	4
Internal charges and overheads recovered	17	18	11	15
Local authority fuel tax, fines, infringements fees other	40	40	43	-
Total operating funding	882	875	913	871
Applications of operating funding				
Payments to staff and suppliers	492	538	587	487
Finance costs	-	-	-	-
Internal charges and overheads applied	353	360	388	370
Other operating funding applications	-	-	-	-
Total application of operating funding	846	898	975	857
Surplus / (deficit) of operating funding	36	(23)	(62)	13
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	-	-	-	-
Capital expenditure - to replace existing assets	-	-	3	-
Increase/(decrease) in reserves	36	(23)	(65)	13
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	36	(23)	(62)	13
Surplus/(deficit) of Capital Funding	(36)	23	62	(13)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2018-28

Local authority fuel tax, fines, infringements fees other - The 2019/20 and 2020/21 Annual Plan budgets includes a recovery for the Lower Waitaki Zone Committee administration which Council is currently responsible for.

ORGANISATION AND GOVERNANCE GROUP

Investments and Finance Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	(608)	(573)	(587)	(569)
Targeted rates	47	48	49	50
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	834	748	411	754
Internal charges and overheads recovered	357	438	450	448
Local authority fuel tax, fines, infringements fees other	168	99	96	101
Total operating funding	798	759	419	784
Applications of operating funding				
Payments to staff and suppliers	124	104	123	145
Finance costs	108	201	239	415
Internal charges and overheads applied	608	365	217	260
Other operating funding applications	-	-	-	-
Total application of operating funding	840	669	579	820
Surplus / (deficit) of operating funding	(42)	90	(160)	(36)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (decrease) in debt	(71)	4,176	7,479	3,000
Gross proceeds from sale of assets	17	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	(54)	4,176	7,479	3,000
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	(96)	4,266	7,319	2,964
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	(96)	4,266	7,319	2,964
Surplus/(deficit) of Capital Funding	42	(90)	160	36
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2018-28

Interest and dividends from investments - Dividend income from Council's investment in Alpine Energy Limited will reduce from 2020/21.

Increase in debt - Due to some delayed capital expenditure from 2018/19 and 2019/20 there will be increased borrowings required for the 2020/21 Annual Plan.

ORGANISATION AND GOVERNANCE GROUP

Strategy

Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	576	539	539	571
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	10	6	8	7
Local authority fuel tax, fines, infringements fees other	-	-	-	-
Total operating funding	586	545	547	578
Applications of operating funding				
Payments to staff and suppliers	194	218	346	268
Finance costs	-	-	-	-
Internal charges and overheads applied	283	287	308	295
Other operating funding applications	-	-	-	-
Total application of operating funding	478	505	654	563
Surplus / (deficit) of operating funding	108	40	(108)	15
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	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	108	40	(108)	15
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	108	40	(108)	15
Surplus/(deficit) of Capital Funding	(108)	(40)	108	(15)
Funding balance	-	-	-	-

DISTRICT PLANNING & REGULATORY SERVICES GROUP



WHAT WE DO

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

- ◆ Animal Management
- ◆ Building Control
- ◆ Environmental Services
- ◆ Resource Management

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.

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.

DISTRICT PLANNING & REGULATORY SERVICES GROUP

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.

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 practicing a high standard of hygiene
- ◆ Communities and individuals are kept safe from nuisances
- ◆ The natural and built environment is protected and enhanced to promote sustainable development

DISTRICT PLANNING & REGULATORY SERVICES GROUP

LEVELS OF SERVICE

Levels of service	How we do it
Perform statutory functions as required	<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
Deliver timely, efficient processing of consents and related requirements	<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)
Investigate and respond to public complaints	<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
Resource consents are monitored to ensure compliance	<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
Protect the public from dog and animal-related nuisances and dangers	<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

OUR CHALLENGES AND PRIORITIES

This is a summary of identified challenges and priorities that will impact on the activities within this group. Some explanation is also given of how Council will address these issues in our planning and service delivery.

Legislative Change

District Planning and Regulatory Services Group cover a variety of activities, functions and services under numerous statutes, policies and plans. Activities in this group are constantly subject to changes in the legislative framework, as has been seen in recent years with the introduction of the Sale and Supply of Alcohol Act 2012, Psychoactive Substances Act 2013, Food Act 2014, and the considerable amendments to the Building Act 2004 and the Resource Management Act 1999, and amendments to a number of National Policy Statements and National Environmental Standards. The District Planning and Regulatory Services Group is constantly working to keep abreast of all legislative change while maintaining a high level of service across all activities.

DISTRICT PLANNING & REGULATORY SERVICES GROUP

Resource Management Changes

The Resource Legislation Amendment Act 2017 (RLAA) is the second phase of the Resource Management Act (RMA) reform. It contains nearly 40 amendments and is the most comprehensive package of changes to the RMA since its inception 26 years ago. The amendments are now in force and will affect future planning. The amendments aim to provide stronger national direction, a more responsive planning process, a streamlined resource consent process and better alignment with other legislation.

National planning standards, environmental standards and policy statements marked for amendment or introduction in the next ten years, including Freshwater Management, Indigenous Biodiversity, Natural Hazards and Plantation Forestry may have a considerable impact on Council policy, the District Plan and our other activities. We will continue to closely monitor all changes in this area.

District Plan

We have a statutory requirement to review the Waimate District Plan by 2024. This is a major undertaking and public consultation will begin shortly. It is possible that Plan Changes may be required before 2024 as a result of national planning standards, environmental standards and policy statement amendments and development. The District Plan Review and any Plan Changes are projects that require significant resources from Council and involve ongoing consultation with the community throughout the development process.

Evolving Technology

The introduction of new technology is a key issue across the District Planning and Regulatory Services activities. Council is always working to streamline and improve our interactions with customers and the community and advances in technology provide exciting opportunities in this area. New technologies should lead to increased efficiencies and access to improved data. There is always a cost and resource requirement to such developments and Council will work to ensure these are managed in the most efficient way.

Meeting Increasing Customer Expectations

This group of activities is founded on meeting legislative requirements to maintain public safety and a healthy sustainable environment. Enforcing these rules can cause tension between Council and some customers. While Council must, in the first instance, meet legal obligations, we will endeavour to assist customers as much as possible within the framework that exists. Customers who pay fees for Council services under this group also have high expectations in terms of levels of services. It can be an ongoing challenge for the Council to meet these expectations with the resources available, given all the complexities of the service and the constantly evolving nature of the regulatory domain.

Maintaining Building Accreditation

The Waimate District Council Building Control department must maintain its accreditation as a Building Consent Authority. The accreditation has to be audited and scrutinised every two years with systems and skills being assessed against the new guidelines set by the Ministry of Business Innovation and Employment (MBIE) through International Accreditation New Zealand (IANZ).

MAJOR PROJECTS

Resource Management

District plan review

Projected spend in 2020/21: \$179,000

Planned project spanning multiple years

The Council undertakes a statutory review of District Plan every 10 years as required by the Resource Management Act 1991. The plan addresses resource management and policy rules in respect of sustainable management of natural and physical resources in the District.

DISTRICT PLANNING & REGULATORY SERVICES GROUP

District Planning and Regulatory Services Group Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	517	492	484	558
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	537	514	451	493
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	42	31	16	25
Local authority fuel tax, fines, infringements fees other	5	3	10	3
Total operating funding	1,100	1,040	961	1,079
Applications of operating funding				
Payments to staff and suppliers	541	795	785	845
Finance costs	-	-	-	-
Internal charges and overheads applied	353	372	395	372
Other operating funding applications	-	-	-	-
Total application of operating funding	894	1,166	1,180	1,217
Surplus / (deficit) of operating funding	206	(126)	(219)	(138)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	70	20	20	21
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	70	20	20	21
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	17	-	-	-
Capital expenditure - to replace existing assets	1	61	-	-
Increase/(decrease) in reserves	259	(167)	(199)	(117)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	276	(106)	(199)	(117)
Surplus/(deficit) of Capital Funding	(206)	126	219	138
Funding balance	-	-	-	-

DISTRICT PLANNING & REGULATORY SERVICES GROUP

Forecast Capital Expenditure for the year ended 30 June 2021

District Planning & Regulatory Services Group

Building Control

Building Control - Vehicle replacement
Building Control - Vehicle replacement
Building control - General equipment
Software - Online building consents

District Planning & Regulatory Services Group Total

Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
-	31	-	-
-	31	-	-
1	-	-	-
17	-	-	-
18	61	-	-
18	61	-	-

DISTRICT PLANNING & REGULATORY SERVICES GROUP

Animal Management Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	40	33	35	41
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	125	128	128	131
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	4	3	3	4
Local authority fuel tax, fines, infringements fees other	-	-	-	-
Total operating funding	169	164	165	175
Applications of operating funding				
Payments to staff and suppliers	101	101	109	110
Finance costs	-	-	-	-
Internal charges and overheads applied	53	55	59	56
Other operating funding applications	-	-	-	-
Total application of operating funding	154	156	167	166
Surplus / (deficit) of operating funding	15	8	(2)	9
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	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	15	8	(2)	9
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	15	8	(2)	9
Surplus/(deficit) of Capital Funding	(15)	(8)	2	(9)
Funding balance	-	-	-	-

DISTRICT PLANNING & REGULATORY SERVICES GROUP

Building Control

Forecast Funding Impact Statement

for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	174	161	169	194
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	351	321	249	307
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	11	-	-	2
Local authority fuel tax, fines, infringements fees other	4	3	3	3
Total operating funding	539	485	421	505
Applications of operating funding				
Payments to staff and suppliers	255	279	282	315
Finance costs	-	-	-	-
Internal charges and overheads applied	165	176	187	174
Other operating funding applications	-	-	-	-
Total application of operating funding	420	455	469	488
Surplus / (deficit) of operating funding	119	30	(48)	17
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	17	-	-	-
Capital expenditure - to replace existing assets	1	61	-	-
Increase/(decrease) in reserves	102	(31)	(48)	17
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	119	30	(48)	17
Surplus/(deficit) of Capital Funding	(119)	(30)	48	(17)
Funding balance	-	-	-	-

DISTRICT PLANNING & REGULATORY SERVICES GROUP

Environmental Services Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	130	123	128	133
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	46	41	46	31
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	5	5	4	4
Local authority fuel tax, fines, infringements fees other	1	-	-	-
Total operating funding	182	169	178	169
Applications of operating funding				
Payments to staff and suppliers	83	82	91	81
Finance costs	-	-	-	-
Internal charges and overheads applied	83	86	91	88
Other operating funding applications	-	-	-	-
Total application of operating funding	166	169	182	169
Surplus / (deficit) of operating funding	16	-	(5)	-
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	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	16	-	(5)	-
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	16	-	(5)	-
Surplus/(deficit) of Capital Funding	(16)	-	5	-
Funding balance	-	-	-	-

DISTRICT PLANNING & REGULATORY SERVICES GROUP

**Resource Management
Forecast Funding Impact Statement
for the year ended 30 June 2021**

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	173	174	152	189
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	15	24	28	25
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	22	23	10	15
Local authority fuel tax, fines, infringements fees other	-	-	8	-
Total operating funding	209	222	197	230
Applications of operating funding				
Payments to staff and suppliers	102	332	304	339
Finance costs	-	-	-	-
Internal charges and overheads applied	52	54	58	55
Other operating funding applications	-	-	-	-
Total application of operating funding	154	387	361	394
Surplus / (deficit) of operating funding	56	(164)	(164)	(164)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	70	20	20	21
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	70	20	20	21
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	126	(144)	(144)	(144)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	126	(144)	(144)	(144)
Surplus/(deficit) of Capital Funding	(56)	164	164	164
Funding balance	-	-	-	-

COMMUNITY SERVICES GROUP



WHAT WE DO

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

- ◆ Community Support
- ◆ Economic Development and Promotions
- ◆ Emergency Management
- ◆ Library

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

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.

WHY WE PROVIDE IT

Our Community Services activities are in the business of enhancing 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
- ◆ Library resources are available to all members of our community

COMMUNITY SERVICES GROUP

LEVELS OF SERVICE

Level of service	How we do it
Provide quality community services that meet the expectations of the community	<ul style="list-style-type: none"> ◆ Provide quality library services to community and visitors
Improve individual, community and business awareness of the risks from hazards and assist them to build resilience to emergency events	<ul style="list-style-type: none"> ◆ 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
Civil defence emergency management personnel appropriately trained and prepared to assist community in the event of an emergency	<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
Manage and allocate community funding scheme grants	<ul style="list-style-type: none"> ◆ Administration, promotion and management of Council's community funding schemes, Creative Communities Scheme and Sport NZ Rural Travel Fund ◆ Grant accountability forms collected to ensure appropriate use of funds ◆ Promote the availability of all Council funding opportunities
Support economic development in the district	<ul style="list-style-type: none"> ◆ Maintain a business friendly Council approach to customer relations ◆ Ensure economic development is a high priority in decision-making ◆ Finalise implementation of Economic Development Strategy ◆ Supporting local events
Information and library services, programmes and material are accessible to district residents, schools and visitors	<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

COMMUNITY SERVICES GROUP

OUR CHALLENGES AND PRIORITIES

This is a summary of identified challenges and priorities that will impact on the activities within this group. Some explanation is also given of how Council will address these issues in our planning and service delivery.

Emergency Management

Maintaining Emergency Management capacity and capability within the community. Council are mindful to work closely with neighbouring districts, other agencies, and within our communities.

Work across agencies to develop resilience building opportunities.

Changes to CDEM Act 2002 and to the Group model for delivery of CDEM within Canterbury were reviewed. We are watching closely any affect this may have on the district.

Dealing with climate change, more frequent and violent events, pandemics, and the increasing likelihood of an Alpine Fault earthquake. We are mindful to keep our Emergency Operations staff trained to enable an effective operation should/when events occur.

Economic Development

We are excited about moving forward with the Economic Development Strategy as part of our Long Term Plan 2018-28. Working groups were established to flesh out our key priorities and recommend action plans. These key priorities are; Improving Information Communication Technology (ICT) connectivity and infrastructure; Growing the District's visitor economy; Beautification of the town entrances; and main streets in the District; Growing and attracting businesses and residents; Enhancing employment and education. An Economic Development Steering Group has been established to provide oversight and direction, and to assist with the implementation of the action plans.

MAJOR PROJECTS

Economic Development

Economic Development Action Items

Projected spend in 2020/21: \$95,000 (reduced from \$162,000)

Planned project spanning multiple years

Implementation of prioritized action items from the Economic Development Strategy as agreed with the Economic Development Steering Group.

COMMUNITY SERVICES GROUP

Community Services Group Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	375	336	312	358
Targeted rates	497	502	499	519
Subsidies and grants for operating purposes	21	21	21	22
Fees and charges	12	13	13	14
Interest and dividends from investments	-	1	1	1
Internal charges and overheads recovered	16	13	10	3
Local authority fuel tax, fines, infringements fees other	29	32	10	29
Total operating funding	950	919	865	944
Applications of operating funding				
Payments to staff and suppliers	399	664	610	725
Finance costs	-	-	-	-
Internal charges and overheads applied	268	276	293	279
Other operating funding applications	-	-	-	-
Total application of operating funding	667	940	903	1,004
Surplus / (deficit) of operating funding	283	(21)	(38)	(60)
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	-	-	-
Capital expenditure - to replace existing assets	67	61	63	63
Increase/(decrease) in reserves	186	(82)	(100)	(123)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	283	(21)	(38)	(60)
Surplus/(deficit) of Capital Funding	(283)	21	38	60
Funding balance	-	-	-	-

COMMUNITY SERVICES GROUP

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Community Services Group				
Library				
Economic Development - Miscellaneous	1	-	-	-
Economic Development - Drone and camera	4	-	-	-
Library - Furniture / shelving	1	-	-	-
Library - Books	64	61	63	63
Software - Online booking system	1	-	-	-
Software - Self service and library item security	26	-	-	-
Community Services Group Total	97	61	63	63

COMMUNITY SERVICES GROUP

Community Support Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	129	123	116	131
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	21	21	21	22
Fees and charges	-	-	-	-
Interest and dividends from investments	-	1	1	1
Internal charges and overheads recovered	-	-	1	-
Local authority fuel tax, fines, infringements fees other	-	-	-	-
Total operating funding	150	145	139	153
Applications of operating funding				
Payments to staff and suppliers	110	138	130	146
Finance costs	-	-	-	-
Internal charges and overheads applied	31	33	34	33
Other operating funding applications	-	-	-	-
Total application of operating funding	141	171	164	179
Surplus / (deficit) of operating funding	9	(26)	(25)	(26)
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	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	9	(26)	(25)	(26)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	9	(26)	(25)	(26)
Surplus/(deficit) of Capital Funding	(9)	26	25	26
Funding balance	-	-	-	-

COMMUNITY SERVICES GROUP

Economic Development and Promotions Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	217	187	175	208
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	10	10	3	-
Local authority fuel tax, fines, infringements fees other	28	31	9	27
Total operating funding	255	227	186	235
Applications of operating funding				
Payments to staff and suppliers	65	235	209	282
Finance costs	-	-	-	-
Internal charges and overheads applied	69	71	74	73
Other operating funding applications	-	-	-	-
Total application of operating funding	134	307	283	355
Surplus / (deficit) of operating funding	120	(79)	(97)	(120)
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	4	-	-	-
Capital expenditure - to replace existing assets	1	-	-	-
Increase/(decrease) in reserves	115	(79)	(97)	(120)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	120	(79)	(97)	(120)
Surplus/(deficit) of Capital Funding	(120)	79	97	120
Funding balance	-	-	-	-

COMMUNITY SERVICES GROUP

Emergency Management Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	29	26	21	19
Targeted rates	146	148	142	152
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	1	1	2	-
Local authority fuel tax, fines, infringements fees other	-	-	-	-
Total operating funding	177	175	164	172
Applications of operating funding				
Payments to staff and suppliers	62	98	81	100
Finance costs	-	-	-	-
Internal charges and overheads applied	60	58	64	57
Other operating funding applications	-	-	-	-
Total application of operating funding	122	156	145	156
Surplus / (deficit) of operating funding	54	19	19	15
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	-	-	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	54	19	19	15
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	54	19	19	15
Surplus/(deficit) of Capital Funding	(54)	(19)	(19)	(15)
Funding balance	-	-	-	-

COMMUNITY SERVICES GROUP

Library Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	351	354	357	367
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	12	13	13	14
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	5	3	4	2
Local authority fuel tax, fines, infringements fees other	-	1	1	1
Total operating funding	368	371	376	384
Applications of operating funding				
Payments to staff and suppliers	161	193	190	197
Finance costs	-	-	-	-
Internal charges and overheads applied	108	114	121	117
Other operating funding applications	-	-	-	-
Total application of operating funding	269	307	311	314
Surplus / (deficit) of operating funding	99	64	65	70
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	26	-	-	-
Capital expenditure - to replace existing assets	66	61	63	63
Increase/(decrease) in reserves	8	3	2	7
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	99	64	65	70
Surplus/(deficit) of Capital Funding	(99)	(64)	(65)	(70)
Funding balance	-	-	-	-

COMMUNITY FACILITIES GROUP



WHAT WE DO

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

- ◆ Camping
- ◆ Cemeteries
- ◆ Event Centre
- ◆ Parks and Public Spaces
- ◆ Property
- ◆ Swimming Pool

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

Camping

Council provides a range of formal and informal camping grounds throughout the District. This includes cabins and camp sites at Victoria Park, and camp sites at 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.

COMMUNITY FACILITIES GROUP

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 monuments and plaques including 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 provide 27 community housing units that are affordable and available for beneficiaries and 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 clubs and school visits. Trained lifeguards ensure the swimming pool is a safe and inviting facility for the community to enjoy.

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 choose 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.

LEVELS OF SERVICE

Level of service	How we do it
Provide quality community facilities that meet the expectations of the community	<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
Provide safe community facilities for the community and visitors	<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

COMMUNITY FACILITIES GROUP

Community housing units are tenanted and well managed	<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
Provide accessible and accurate cemetery records	<ul style="list-style-type: none"> ◆ Maintain and update electronic cemetery database

OUR CHALLENGES AND PRIORITIES

This is a summary of identified issues that will impact on the activities within the group. Some explanation is also given of how Council will address these issues in our planning and service delivery.

Meeting Community Expectations and Changing Demands

There is ongoing pressure from the community and users to provide high quality community facilities and services. The expectation is for a higher level of service for the same cost to users and ratepayers. Out of town visitors can also expect a high quality experience with regards to community facilities such as swimming pools, recreation centres and public gardens, often driven by what they have experienced in other districts. Council must cater for the expectations of users by remaining accessible, well maintained and engaging to a wide sector of the community.

We recognise that our community demographic will change over time. The district is predicted to see a significant increase in the proportion of elderly (based on the medium projection the proportion of over 65s will increase from 19.5% in 2013 to 29.6% in 2043). We will need to include issues such as accessibility and ease of mobility in our facility planning.

Facility Management Plans

It has been identified that there are a number of facilities that still require a management plan to be developed. Asset Management Plans will continue to be priority plans.

Underused Facilities/Rationalisation

Council is concerned that there are an increasing number of under-used or underfunded community facilities, particularly community halls. This is an area Council will address in the future with our communities.

Library Redevelopment

We have been talking about expanding and modernising our Library for a long time! In 2015 we included a budget of \$1.5 million to expand the library in 2018/19. However, given the large and expensive issues we have to resolve with our water and our roads in the first three years of the 2018-28 Long Term Plan we thought it best to get those underway first.

Don't get us wrong though, we are committed to improving and future-proofing our library, and have budgeted \$100,000 in 2020/21 for researching and planning a space which will provide a modern, adaptable and welcoming library. This planning will take into account the whole Council building and in 2021/22 we will invest \$1.4 million.

MAJOR PROJECTS

Camping

Waitaki Lakes Landscaping and other improvements

Projected spend in 2020/21: \$65,000

New projects

These new projects refer to the two Waitangi and Te Akataramea campgrounds. The projects include installing boundary fences and landscaping inside the fencing for future shelter and beautification.

COMMUNITY FACILITIES GROUP

Installation of Terraflake flooring on top of the current concrete flooring to provide a more hygienic shower with less maintenance, and installation of concrete pads in the recycling/waste shelters.

Camping Ground Improvements

Projected spend in 2020/21: \$41,000

New projects

Improvements will be made to Victoria Park, Knottingley Park and St Andrews Domain shower floors by way of installing Terraflake flooring on top of the current concrete flooring. This flooring will provide a more hygienic shower with less maintenance.

Cemeteries

Rubbish Bins and Seating

Projected spend in 2020/21: \$8,000

New project

Bins and seating will be placed in both the old and lawn cemeteries on McNamaras Road, Waimate. This new project enhances the visitor experience to the cemeteries and helps to keep the area tidy.

Parks and Public Spaces

Victoria Park – Wisteria Plantings and Trellis

Projected spend in 2020/21: \$15,000

New project

To replace the old ornamental grape vine we will be introducing Wisterias to the park. The trellis archway will be placed over the walkway to enable the Wisteria to trail over it.

Hunter Reserve Upgrade

Projected spend in 2020/21: \$20,000

New project

This new project will enhance the reserve for the community to enjoy. It is planned to trim and remove overgrowth and plant new trees and shrubs. A picnic area will be created with new outdoor furniture.

Property

Paint Tennant Street Park House

Projected spend in 2020/21: \$9,000

New project

This new project is to paint the exterior of the Park House which is located on the grounds of Victoria Park. It has been a number of years since the house was painted so it will help preserve the building as well as enhancing the overall look of the park.

Swimming

Shade Sails

Projected spend in 2020/21: \$20,000

New project

To replace existing shade sails at Norman Kirk memorial swimming pool to create a shaded area for the protection of spectators.

COMMUNITY FACILITIES GROUP

Community Facilities Group Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	231	258	320	237
Targeted rates	1,190	1,333	1,360	1,366
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	414	351	391	358
Interest and dividends from investments	4	3	4	-
Internal charges and overheads recovered	444	404	394	424
Local authority fuel tax, fines, infringements fees other	345	327	359	332
Total operating funding	2,627	2,676	2,828	2,717
Applications of operating funding				
Payments to staff and suppliers	1,392	1,653	1,711	1,542
Finance costs	-	-	-	-
Internal charges and overheads applied	715	760	843	781
Other operating funding applications	-	-	-	-
Total application of operating funding	2,107	2,413	2,554	2,323
Surplus / (deficit) of operating funding	520	264	274	394
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	29	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	29	-	-	-
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	9	72	174	131
Capital expenditure - to replace existing assets	497	390	156	56
Increase/(decrease) in reserves	43	(198)	(56)	207
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	549	264	274	394
Surplus/(deficit) of Capital Funding	(520)	(264)	(274)	(394)
Funding balance	-	-	-	-

COMMUNITY FACILITIES GROUP

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Community Facilities Group				
Camping				
Waitaki Lakes - Landscaping, fencing and plantings	-	-	25	-
Waitaki Lakes - Concrete pad for refuse shelters	-	-	10	-
Waitaki Lakes - Terraflake toilet floors	-	-	30	-
Waitaki Lakes - SCADA water monitoring system	2	-	-	-
Waitaki Lakes - Pipe renewals	21	10	10	10
Waitaki Lakes - Chlorine dosing Te Aka & Waitangi	-	31	31	31
Waitaki Lakes - Furniture & fittings	4	-	-	-
Victoria Park Camp - Driveway reseal	-	-	8	8
Victoria Park Camp - Terraflake shower floor	-	-	14	-
Victoria Park Camp - Appliances	5	5	6	6
Victoria Park Camp - Upgrade power points	14	-	-	-
Knottingley Park Camp - Terraflake shower floor	-	-	20	-
Knottingley Park Camp - Power points	5	-	-	-
Knottingley Park Camp - Hot water cylinder	2	-	-	-
St Andrews Camp - Terraflake shower and toilet floors	-	-	7	-
	52	46	162	56
Cemeteries				
Cemetery - Concrete storage large bins	-	10	-	-
Cemetery - Rubbish bins & seating	-	-	8	-
	-	10	8	-
Event Centre				
Event Centre - Landscaping improvements	-	41	-	-
Event Centre - Furniture & fittings	8	-	-	-
	8	41	-	-
Parks and Public Spaces				
Morven Reserve - Relocate playground	23	-	-	-
Victoria Park - Pavilion upgrade	-	130	-	-
Victoria Park - Sundry plant	3	7	7	7
Victoria Park - Repair asphalt in works yard	14	-	-	-
Victoria Park - Repair asphalt in playground carpark	2	-	-	-
Victoria Park - 1.6m grab for tractor	-	10	-	-
Victoria Park - Mower	57	-	-	-
Victoria Park - Bench seats	-	10	-	-
Victoria Park - Picnic tables	-	5	-	-
Knottingley Park - Replace culvert and small bridge	6	-	-	-
Knottingley Park - Sealing and stormwater	4	-	-	-
Knottingley Park - Playground matting	-	72	-	-
Knottingley Park - Geogrid matting	-	30	-	-
Knottingley Park - Picnic tables	-	5	-	-
Urban Reserves - Playground safety matting	22	-	-	-
	132	269	7	7

COMMUNITY FACILITIES GROUP

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Property				
Property - Washdown concrete pad and interceptor	-	12	-	-
Property - Court House upgrade / roof etc	28	-	-	-
Property - Paint Tennant Street dwelling	-	-	9	-
Local Govt Centre - Meeting room refurbishment	4	-	-	-
Local Govt Centre - Library / LGC extension scoping and plan	1	-	100	100
Local Govt Centre - Sundry purchases	3	5	5	5
Local Govt Centre - Floor coverings	-	31	-	-
Local Govt Centre - Heatpumps	5	10	-	-
Community Housing - Replacement stoves	-	3	-	-
Community Housing - Hot water cylinders	-	5	10	10
Community Housing - Heatpumps	-	-	8	8
Public Toilets - Victoria Park playground	7	-	-	-
	48	66	132	123
Swimming				
Swimming Pool - Upgrade changing rooms	21	-	-	-
Swimming pool - Replace heating system	239	-	-	-
Swimming Pool - Inflatables	4	-	-	-
Swimming Pool - Replace centre channel water outlet	-	30	-	-
Swimming Pool - Shade sails	-	-	20	-
Swimming Pool - Furniture and fittings	2	-	-	-
	266	30	20	-
Community Facilities Group Total	506	462	330	187

COMMUNITY FACILITIES GROUP

Camping Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	351	279	318	284
Interest and dividends from investments	1	1	1	-
Internal charges and overheads recovered	48	37	27	36
Local authority fuel tax, fines, infringements fees other	5	-	-	-
Total operating funding	405	317	346	320
Applications of operating funding				
Payments to staff and suppliers	224	292	299	213
Finance costs	-	-	-	-
Internal charges and overheads applied	76	84	91	89
Other operating funding applications	-	-	-	-
Total application of operating funding	300	375	390	302
Surplus / (deficit) of operating funding	105	(58)	(44)	18
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	-	31	66	31
Capital expenditure - to replace existing assets	52	15	96	25
Increase/(decrease) in reserves	53	(104)	(206)	(38)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	105	(58)	(44)	18
Surplus/(deficit) of Capital Funding	(105)	58	44	(18)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2018-28

Payments to staff and suppliers - The 2020/21 Annual Plan budget includes increased costs, in comparison to the LTP budget, predominantly due to increased repairs and maintenance, and grounds maintenance.

COMMUNITY FACILITIES GROUP

Cemeteries

Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	48	63	60	53
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	34	48	45	49
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
Local authority fuel tax, fines, infringements fees other	-	-	-	-
Total operating funding	82	111	105	102
Applications of operating funding				
Payments to staff and suppliers	38	58	40	64
Finance costs	-	-	-	-
Internal charges and overheads applied	32	36	40	36
Other operating funding applications	-	-	-	-
Total application of operating funding	70	94	80	100
Surplus / (deficit) of operating funding	11	17	26	2
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	-	-	8	-
Capital expenditure - to replace existing assets	-	10	-	-
Increase/(decrease) in reserves	11	7	18	2
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	11	17	26	2
Surplus/(deficit) of Capital Funding	(11)	(17)	(26)	(2)
Funding balance	-	-	-	-

COMMUNITY FACILITIES GROUP

Event Centre Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	231	258	320	237
Targeted rates	191	190	190	191
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	1	1	1	-
Internal charges and overheads recovered	-	-	-	-
Local authority fuel tax, fines, infringements fees other	72	73	70	74
Total operating funding	493	522	581	502
Applications of operating funding				
Payments to staff and suppliers	223	278	324	254
Finance costs	-	-	-	-
Internal charges and overheads applied	178	214	183	218
Other operating funding applications	-	-	-	-
Total application of operating funding	401	492	507	472
Surplus / (deficit) of operating funding	92	31	74	30
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	8	41	-	-
Capital expenditure - to replace existing assets	-	-	-	-
Increase/(decrease) in reserves	84	(10)	74	30
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	92	31	74	30
Surplus/(deficit) of Capital Funding	(92)	(31)	(74)	(30)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2018-28

Payments to staff and suppliers - The 2020/21 Annual Plan budget includes increased costs, in comparison to the LTP budget, predominantly due to additional staff hours and time allocations.

COMMUNITY FACILITIES GROUP

Parks and Public Spaces Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	608	674	708	687
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	2	-	2	-
Interest and dividends from investments	1	1	1	-
Internal charges and overheads recovered	43	27	22	38
Local authority fuel tax, fines, infringements fees other	99	79	79	81
Total operating funding	753	780	813	806
Applications of operating funding				
Payments to staff and suppliers	489	455	474	438
Finance costs	-	-	-	-
Internal charges and overheads applied	255	254	331	264
Other operating funding applications	-	-	-	-
Total application of operating funding	744	709	805	702
Surplus / (deficit) of operating funding	9	72	7	104
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	29	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	29	-	-	-
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	-	-	-	-
Capital expenditure - to replace existing assets	132	269	7	7
Increase/(decrease) in reserves	(93)	(197)	-	96
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	38	72	7	104
Surplus/(deficit) of Capital Funding	(9)	(72)	(7)	(104)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2018-28

Payments to staff and suppliers - The 2020/21 Annual Plan budget includes increased costs, in comparison to the LTP budget, predominantly due to insurance, repairs and maintenance, grounds maintenance and additional staff time allocations.

Internal charges and overheads applied - The 2020/21 Annual Plan budget includes increased overheads, in comparison to the LTP budget, predominantly due to increased staff time allocations and vehicle expenses.

COMMUNITY FACILITIES GROUP

Property Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	136	162	148	212
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Interest and dividends from investments	1	1	1	-
Internal charges and overheads recovered	341	340	342	344
Local authority fuel tax, fines, infringements fees other	169	174	210	177
Total operating funding	647	677	700	733
Applications of operating funding				
Payments to staff and suppliers	266	410	372	416
Finance costs	-	-	-	-
Internal charges and overheads applied	125	121	143	127
Other operating funding applications	-	-	-	-
Total application of operating funding	390	531	515	544
Surplus / (deficit) of operating funding	257	146	186	189
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	1	-	100	100
Capital expenditure - to replace existing assets	47	66	32	23
Increase/(decrease) in reserves	209	80	53	66
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	257	146	186	189
Surplus/(deficit) of Capital Funding	(257)	(146)	(186)	(189)
Funding balance	-	-	-	-

COMMUNITY FACILITIES GROUP

Swimming Pool Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	-	-	-	-
Targeted rates	208	244	254	223
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	27	25	26	25
Interest and dividends from investments	-	-	-	-
Internal charges and overheads recovered	11	-	3	6
Local authority fuel tax, fines, infringements fees other	-	-	-	-
Total operating funding	246	269	283	254
Applications of operating funding				
Payments to staff and suppliers	152	161	202	157
Finance costs	-	-	-	-
Internal charges and overheads applied	49	51	55	46
Other operating funding applications	-	-	-	-
Total application of operating funding	202	212	257	203
Surplus / (deficit) of operating funding	45	57	26	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	-	-	-	-
Capital expenditure - to replace existing assets	266	30	20	-
Increase/(decrease) in reserves	(221)	27	6	51
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	45	57	26	51
Surplus/(deficit) of Capital Funding	(45)	(57)	(26)	(51)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2018-28

Payments to staff and suppliers - The 2020/21 Annual Plan budget includes increased costs, in comparison to the LTP budget, predominantly due to additional staff time and labour allocations for health and safety.

Capital Expenditure - A project for replacement Shade Sails has been included in the 2020/21 Annual Plan budget which was not included in the LTP.

FINANCIAL INFORMATION



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 forecast of the Council is for the year ended 30 June 2021. The financial forecast was authorised for issue by Council on 23 June 2020.

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 has been no changes in accounting policies other than the change to the treatment of Downlands Joint Venture as detailed below.

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 its interest using the Equity Method as per PBE IPSAS 36.

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

Note: The Downlands Joint Venture was accounted for using the proportionate consolidation method (PBE IPSAS 8) in the Long Term Plan 2018-28. From the 2019/20 Annual Plan this Joint Venture has been accounted for using the equity method (PBE IPSAS 36 effective 1 January 2019).

Standards issued and not yet effective, and not early adopted

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

Financial Instruments

In January 2017, the XRB issued PBE IFRS 9 *Financial Instruments*. PBE IFRS 9 replaces PBE IPSAS 29 *Financial Instruments: Recognition and Measurement*. PBE IFRS 9 is effective for annual periods beginning on or after 1 January 2021, with early adoption permitted. The main changes under PBE IFRS 9 are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost.
- A new impairment model for financial assets based on expected losses, which may result in the earlier recognition of impairment losses.
- Revised hedge accounting requirements to better reflect the management of risks.

The Council plans to apply this standard in preparing its 30 June 2022 financial statements. The Council has not yet assessed the effects of the new standard.

STATEMENT OF ACCOUNTING POLICIES

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 rates invoices are issued.

Revenue from water rates by meter is recognised on an accrual 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 payment is received. 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).

STATEMENT OF ACCOUNTING POLICIES

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.

STATEMENT OF ACCOUNTING POLICIES

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.

STATEMENT OF ACCOUNTING POLICIES

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.

STATEMENT OF ACCOUNTING POLICIES

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%
	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%
	Manholes	81 - 84	1.19% - 1.23%
	Mains Reticulation	41 - 43	2.30% - 2.40%
	Ponds (inc outlets)	119 - 125	0.80% - 0.84%
Sanitation	Other Assets	50 - 100	1.0% - 2.0%
	Solid Waste Assets	2 - 100	1.00% - 34.00%
Stormwater	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%

STATEMENT OF ACCOUNTING POLICIES

Operational assets	Depreciable life (years)	Depreciable rate (SL% or DV%)
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).

STATEMENT OF ACCOUNTING POLICIES

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.

STATEMENT OF ACCOUNTING POLICIES

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.

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.

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.

STATEMENT OF ACCOUNTING POLICIES

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.

Cost allocation

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

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

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

Statement of cash flows

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

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

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

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

Critical accounting estimates and assumptions

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

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 2021:

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.

FINANCIAL STATEMENTS

Forecast Statement of Comprehensive Revenue and Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Revenue				
Rates (net of remissions) and rates penalties	9,937	10,229	10,589	11,206
Development and financial contributions	140	63	63	64
Subsidies and grants	3,435	3,507	3,387	3,392
Fees and charges	1,099	1,079	1,057	1,057
Other revenue	1,975	1,706	1,452	1,628
Total revenue	16,586	16,584	16,547	17,346
Expenditure				
Employment benefit expenses	4,019	4,544	4,693	4,484
Depreciation and amortisation	4,768	4,910	5,435	5,394
Finance costs	108	201	239	506
Other expenses	6,959	7,256	7,614	7,678
Total expenditure	15,854	16,910	17,980	18,063
Surplus/(Deficit) before tax	732	(326)	(1,433)	(717)
Increase / (decrease) in restricted reserves	-	-	-	-
Increase / (decrease) in revaluation reserves	-	32,686	2,272	2,264
Financial assets at fair value through other comprehensive income	-	797	797	1,786
Total other comprehensive revenue and expenditure	-	33,483	3,069	4,050
Total Comprehensive Revenue and Expenditure	732	33,157	1,637	3,334

Note: The LTP Budgets for the Downlands Water Supply Joint Venture were prepared using the proportionate consolidation method whereby all revenue and expenditure is disclosed separately. Due to a change in accounting treatment for the 2019/20 and 2020/21 Annual Plans, all revenue and expenditure is now disclosed using the equity method, and as such the targeted rates are not included in the proposed rates income for the 2019/20 and 2020/21 Annual Plans.

FINANCIAL STATEMENTS

Forecast Statement of Changes in Equity for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Equity at start of year	420,816	406,725	454,646	458,200
Total comprehensive income	732	33,157	1,637	3,334
Equity at end of year	421,548	439,882	456,283	461,534
Components of equity				
Retained earnings at start of year	84,667	87,162	84,965	90,953
Surplus / (deficit) after tax	732	(326)	(1,433)	(717)
Transfers (to) / from restricted / council created reserves	136	3,810	7,712	(34)
Transfers (to) / from revaluation reserves	-	-	-	-
Retained earnings at end of year	85,535	90,646	91,244	90,203
Revaluation reserves at start of year	327,219	314,044	365,074	346,729
Revaluation gains / (losses)	-	32,686	2,272	2,264
Revaluation reserves at end of year	327,219	346,730	367,346	348,993
Restricted / Council created reserves at start of year	3,207	(962)	(1,874)	(3,833)
Transfers (to) / from retained earnings	(136)	(3,810)	(7,712)	34
Restricted / Council created reserves at end of year	3,071	(4,772)	(9,586)	(3,799)
Fair value through comprehensive revenue reserve at start of year	5,722	6,481	6,481	24,350
Transfers (to) / from comprehensive revenue	-	797	797	1,786
Fair value through comprehensive revenue reserve at end of year	5,722	7,278	7,278	26,136
Equity at end of year	421,548	439,882	456,283	461,534

FINANCIAL STATEMENTS

Forecast Statement of Financial Position for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Assets				
Current assets				
Cash and cash equivalents	4,530	1,620	4,267	1,730
Trade and other receivables	1,593	754	1,593	804
Inventories	113	94	103	14
Other financial assets	637	12	11	614
Total current assets	6,873	2,479	5,974	3,161
Non-current assets				
Property, plant and equipment	402,837	428,593	440,891	435,130
Forestry assets	1,894	1,827	2,226	1,993
Intangible assets	277	186	193	217
Other financial assets	14,683	18,964	18,982	36,308
Total non-current assets	419,691	449,569	462,293	473,647
Total assets	426,564	452,049	468,266	476,809
Liabilities				
Current liabilities				
Trade and other payables	1,923	1,448	1,463	1,463
Borrowings	71	24	71	25
Provisions	5	6	6	6
Employment benefit liabilities	368	410	380	410
Total current liabilities	2,367	1,887	1,920	1,904
Non-current liabilities				
Provisions	54	61	61	61
Borrowings	2,595	10,219	10,003	13,310
Total non-current liabilities	2,649	10,280	10,064	13,371
Equity				
Public Equity	85,535	90,646	91,244	90,203
Other reserves	336,014	349,235	365,038	371,331
Total equity	421,548	439,882	456,283	461,534
Total liabilities and equity	426,564	452,049	468,266	476,809

FINANCIAL STATEMENTS

Forecast Statement of Cash Flows for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Cash flows from operating activities				
Cash was received from:				
Receipts from rates revenue	9,909	10,190	11,875	11,181
Interest received	112	3	3	16
Dividends received	757	756	420	754
Receipts from other revenue	5,786	5,470	4,584	5,229
	16,563	16,418	16,882	17,180
Cash was applied to:				
Payments to suppliers and employees	10,536	11,865	12,306	12,156
Interest paid	108	201	239	506
	10,645	12,066	12,545	12,662
Net cash flow from operating activities	5,918	4,352	4,337	4,518
Cash flows from investing activities				
Cash was received from:				
Proceeds from sale of property, plant and equipment	46	-	-	-
Proceeds from sale of harvested forests	87	-	-	-
	133	-	-	-
Cash was applied to:				
Purchase of property, plant and equipment	5,591	8,156	7,702	7,427
Purchase of intangible assets	59	-	30	52
Purchase of silviculture capital expenditure	-	-	-	-
	5,649	8,156	7,732	7,479
Net cash flow from investing activities	(5,516)	(8,156)	(7,732)	(7,479)
Cash flows from financing activities				
Cash was received from:				
Proceeds from borrowings	-	4,200	7,550	3,000
	-	4,200	7,550	3,000
Cash was applied to:				
Repayment of borrowings	71	24	71	25
	71	24	71	25
Net cash flow from financing activities	(71)	4,176	7,479	2,975
Net increase / (decrease) in cash held	331	372	4,084	14
Add cash at start of year (1 July)	4,199	1,248	183	1,716
Balance at end of year (30 June)	4,530	1,620	4,267	1,730
Represented by:				
Cash, cash equivalents and bank overdrafts	4,530	1,620	4,267	1,730
	4,530	1,620	4,267	1,730

FINANCIAL STATEMENTS

Forecast Reconciliation of Net Surplus to Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Operating Surplus / (deficit) from Group Statements				
Water Supply	35	(133)	(342)	(366)
Waste Management	(81)	(8)	(15)	8
Stormwater	23	-	-	-
Sewerage	46	(37)	16	6
Roading and Footpaths	(139)	356	(6)	81
Organisation and Governance	610	248	(199)	157
District Planning & Regulatory Services	261	(131)	(230)	(143)
Community Services	199	(105)	(123)	(146)
Community Facilities	(222)	(516)	(534)	(313)
Surplus / (deficit) per Statement of Comprehensive Income	732	(326)	(1,433)	(717)
Less donated assets and interest on internal borrowing not included in the FIS	-	-	-	-
Surplus / (deficit) before vested assets and internal interest	732	(326)	(1,433)	(717)
Less capital grants, subsidies and donations	(1,963)	(2,023)	(1,640)	(1,847)
Less development and financial contributions	(140)	(63)	(63)	(64)
Less revaluation (gains)/losses not included in the FIS	(241)	(166)	(166)	(166)
Add loss on sale and bad debts not included in the FIS	21	-	-	3
Add other non-cash items not included in the FIS	80	-	-	-
Add depreciation and amortisation not included in the FIS	4,768	4,910	5,435	5,394
	2,526	2,658	3,565	3,320
Surplus / (deficit) of operating funding	3,258	2,332	2,133	2,603
Balance as per Council FIS surplus/(deficit) of funding	3,258	2,332	2,133	2,603

FINANCIAL STATEMENTS

Forecast Statement of General and Targeted Rates for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
General and Targeted Rates				
General Rates	1,124	1,103	1,147	1,205
Targeted Rates	8,791	9,087	9,450	9,976
Remissions	(42)	(41)	(49)	(42)
	9,873	10,149	10,549	11,139
General and Targeted Rates by Activity				
Community Facilities				
Cemeteries	48	63	60	53
Event Centre	403	429	491	408
Parks and Public Spaces	608	674	708	687
Property	135	162	148	212
Swimming Pool	208	244	254	223
Community Services				
Community Support	129	123	116	131
Economic Development and Promotions	217	187	175	208
Emergency Management	175	174	162	172
Library	351	354	357	367
District Planning & Reg. Serv.				
Animal Management	40	33	35	41
Building Control	174	161	169	194
Environmental Services	130	123	128	133
Resource Management	173	174	152	189
Organisation and Governance				
Community Representation	825	817	859	852
Investments and Finance	(639)	(617)	(594)	(598)
Strategy	576	539	539	571
Roading and Footpaths	2,534	2,737	2,844	2,914
Water Supply				
Rural Water Supply	1,453	1,291	1,358	1,738
Urban Water Supply	720	770	808	817
Sewerage and Sewage	518	540	563	591
Waste Management	999	1,039	1,101	1,121
Stormwater	95	129	118	115
	9,873	10,149	10,549	11,139
Rateable Units	4,322	4,325	4,073	4,289
Non-Rateable Units	249	252	271	169
	4,571	4,577	4,344	4,458

FINANCIAL STATEMENTS

Forecast Statement of Depreciation and Amortisation for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Water Supply Group				
Rural Water Supply	361	350	484	596
Urban Water Supply	213	222	286	259
Waste Management Group	45	48	73	87
Stormwater Group	33	46	41	41
Sewerage Group	220	248	253	234
Roading and Footpaths Group	2,926	2,878	3,110	3,117
Organisation and Governance Group				
Central Administration	158	227	253	241
Community Representation	1	1	1	
Investments and Finance	-	-	8	-
Strategy	-	-	-	-
District Planning and Regulatory Services Group				
Animal Management	3	8	10	9
Building Control	11	17	22	17
Environmental Services	-	-	-	-
Resource Management	-	-	-	-
Community Services Group				
Economic Development and Promotions	3	-	4	-
Emergency Management	24	19	16	16
Library	53	64	65	70
Community Facilities Group				
Camping	96	114	117	110
Cemeteries	24	27	26	12
Event Centre	124	127	127	151
Parks and Public Spaces	157	164	173	125
Property	278	292	301	259
Swimming Pool	39	57	64	51
Total Depreciation and Amortisation	4,768	4,910	5,435	5,394

FINANCIAL STATEMENTS

Forecast Statement of Debt for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Internal Debt				
Waimate Event Centre *Note	2,666	2,692	2,524	2,667
Roading and Bridge Replacements Loan *Note	358	536	496	569
Urban Water Scheme *Note	2,052	3,082	3,822	3,412
Waste Management - Disposal	549	527	505	505
Sewerage *Note	972	934	896	1,496
Stormwater *Note	350	580	400	220
Rural Water Schemes - Drinking Water Standards upgrades *Note	-	-	5,300	-
Total Internal Loans	6,947	8,351	13,943	8,869
 External Debt	 2,666	 10,242	 10,074	 13,335
Total Debt	9,613	18,593	24,017	22,204
 Total Debt (excluding items as noted)	 6,947	 13,244	 12,167	 16,618

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

FINANCIAL STATEMENTS

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Water Supply				
Rural Water				
Cannington - Renewals	-	5	5	5
Hook / Waituna - Renewals	3	-	-	-
Hook / Waituna - Modelling future useage	22	-	-	-
Hook / Waituna - Filtration / coagulation	-	-	-	-
Hook / Waituna - Drinking water intake/Plant compliance upgrade	1	-	251	-
Hook / Waituna - Simmons pumphouse panel and telemetry	-	23	-	-
Hook / Waituna - O'Donnells pumphouse panel and telemetry	-	-	23	23
Hook / Waituna - Simmons pumphouse pump 2 renewal	4	-	-	-
Hook / Waituna - Tekit pumphouse pump 2 renewal	-	3	-	-
Hook / Waituna - Garlands Road chlorine analyser (monitoring)	-	16	-	-
Lower Waihao - Renewals	1	5	5	5
Lower Waihao - Drinking water intake/Plant compliance upgrade	5	797	921	921
Lower Waihao - Lower Waihao reservoir telemetry renewal	-	9	-	-
Lower Waihao - Old Ferry Rd 150mm AC renewal	39	-	43	43
Otaio / Makikihi - Water main renewals	13	-	-	-
Otaio / Makikihi - Wilton - 2500m 80mm PVC + 400m 32 OD	-	28	29	29
Otaio / Makikihi - Tavistock Bore - Treatment filter & UV	1	-	-	-
Waihaorunga - Drinking water intake/Plant compliance upgrade	42	-	527	527
Waikakahi - Renewals	-	5	5	5
Waikakahi - Drinking water intake/Plant compliance upgrade	10	1,439	1,474	1,474
Waikakahi - Dyer/Cochrane - 800m 40 OD	5	-	-	-
Waikakahi - Elephant Hill Rd Dyer -1.5km 63 OD (16bar), 1km	17	-	-	-
Waikakahi - H Dyer back face	5	-	-	-
Waikakahi - Telemetry - Claytons resevoir	7	-	-	-
Waikakahi - Telemetry - Dog Kennel repeater	7	-	-	-
Waikakahi - Pump 2 renewal	29	-	-	-
Downlands - Various renewals	83	-	-	-
	294	2,331	3,283	3,032
Urban Water				
Urban Water - Rising main renewals	331	220	-	-
Urban Water - Lateral renewals	66	62	63	63
Urban Water - AC Water main renewals	52	113	116	116
Urban Water - CI Water main renewals	146	164	168	168
Urban Water - Manchester Road bore replacement	157	-	-	-
Urban Water - Pressure management	-	77	-	-
Urban Water - Man Rd plant - Treatment filter & UV	68	-	-	-
Urban Water - Tim Rd plant - Treatment filter & UV	-	279	-	-
Urban Water - Waimate Reservoir chlorine analyser	-	16	-	-
Urban Water - Waimate Reservoir wash down pump	-	-	4	4
Urban Water - Telemetry - Waimate Reservoir	9	-	-	-
Urban Water - Waimate Reservoir 240V switch board	-	8	-	-
	830	940	351	351
Water Supply Group Total	1,124	3,270	3,634	3,383

FINANCIAL STATEMENTS

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Waste Management				
Waste Management - Wheelie bin replacements	14	3	3	3
Waste Management - Refuse / Recycle bins - Boland Park	-	4	-	-
Waste Management - Recycling crates	2	-	-	-
Waste Management - Weighbridge	-	-	120	120
Waste Management - Compactor	42	-	-	119
Waste Management Total	58	7	123	242
Stormwater				
Stormwater - Manse Street (Town Belt to Harris)	460	-	-	-
Stormwater - Pipeline, new sumps intersection Shearman/Glasgow	28	-	-	-
Stormwater - Queen Street upgrade	-	134	-	-
Stormwater - Herbert St 225 iron pipe crossing	-	6	-	-
Stormwater - CCTV assessment of mains	-	-	5	5
Stormwater Total	488	140	5	5
Sewerage				
Sewer - Waimate Urban renewals	108	242	306	306
Sewer - Aerator 2	44	-	-	-
Sewer - Aerator 1	9	34	-	-
Sewer - Edward Street upgrade (renewal)	8	-	-	-
Sewer - Cable extension for aerator 1	11	20	-	-
Sewer - Smoke testing equipment	-	4	-	-
Sewer - Weather station - at WWTP	7	-	-	-
Sewer - Permant D.O. probe and control - dual probe	-	10	-	-
Sewer - Telemetry - WWTP	15	-	-	-
Sewer - WWTP electric winch for sewer pumps	-	-	2	2
Sewer - WWTP submersible pump 1 renewal	-	-	21	21
Sewer - WWTP repair of riprap wall on ponds	25	-	-	-
Sewer - WWTP alarming / monitoring of out flow meter	-	4	-	-
Sewer - Pond bypass valves renewal	-	-	13	13
Sewerage Total	227	314	342	342
Roading and Footpaths Group				
Roading - Resealing	1,273	1,278	1,306	1,306
Roading - Drainage construction	151	199	229	229
Roading - Culvert replacement	122	109	136	136
Roading - Kerb and channel renewal	238	126	178	178
Roading - Concrete ford renewal	-	46	47	47
Roading - Pavement rehabilitation	313	308	315	315
Roading - Structures component replacements	198	155	158	158
Roading - Sign renewal	48	60	61	61
Roading - Lighting renewal	-	-	-	-
Roading - Minor improvements	272	337	350	350
Roading - Bridge improvements	-	463	-	-
Roading - Footpath renewal	183	153	157	157
Roading - Minor improvements (non subsidised)	9	26	26	26
Roading - Seal extensions	71	51	52	52
Roading - Development	64	61	35	63
Roading - Street lighting development	-	100	-	-
Roading and Footpaths Group Total	2,943	3,472	3,050	3,078

FINANCIAL STATEMENTS

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Organisation and Governance Group				
Central Administration				
Corporate Services - Vehicle replacement (pool car)	-	36	-	-
Corporate Services - Miscellaneous	3	-	-	-
Corporate Services - Furniture & fittings	16	15	16	16
Corporate Services - Computers / hardware	13	15	16	16
Corporate Services - Telephone / PABX upgrade	-	15	-	-
Corporate Services - UPS	-	15	-	-
Corporate Services - Network switches x 5	-	15	-	-
Corporate Services - Workstations x 6	-	9	-	-
Corporate Services - Firewall	-	2	-	-
Corporate Services - Magiq upgrades	-	-	30	52
Corporate Services - Community CCTV	1	-	-	-
Regulatory Group - Office equipment	1	-	-	-
Utilities - Sundry plant renewals	9	5	5	5
Utilities - Digger / excavator replacement	-	-	45	45
Utilities - Replacement tablets for staff (AssetFinda)	10	-	-	-
Utilities - Data loggers	-	6	-	-
Utilities - Vehicle replacement	-	-	33	33
Utilities - Vehicle replacement	-	33	-	-
Utilities - Vehicle replacement	-	33	-	-
Utilities - Water Technician new vehicle	-	49	-	-
Roading - Vehicle replacement	-	33	-	-
Roading - Vehicle replacement	-	33	-	-
Roading - Office equipment	4	5	5	-
Asset Management - SCADA	10	-	4	4
Parks - Plant and machinery	1	8	8	8
Parks - Walker mower replacement	48	42	-	-
Parks - John Deere tractor replacement	74	-	-	-
Parks - Gator vehicle	-	-	20	-
	188	369	182	180
Governance				
Governance - Furniture and fittings	-	-	3	-
	-	-	3	-
Organisation and Governance Group Total	188	369	185	180
District Planning & Regulatory Services Group				
Building Control				
Building Control - Vehicle replacement	-	31	-	-
Building Control - Vehicle replacement	-	31	-	-
Building control - General equipment	1	-	-	-
Software - Online building consents	17	-	-	-
	18	61	-	-
District Planning & Regulatory Services Group Total	18	61	-	-

FINANCIAL STATEMENTS

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Community Services Group				
Library				
Economic Development - Miscellaneous	1	-	-	-
Economic Development - Drone and camera	4	-	-	-
Library - Furniture / shelving	1	-	-	-
Library - Books	64	61	63	63
Software - Online booking system	1	-	-	-
Software - Self service and library item security	26	-	-	-
Community Services Group Total	97	61	63	63
Community Facilities Group				
Camping				
Waitaki Lakes - Landscaping, fencing and plantings	-	-	25	-
Waitaki Lakes - Concrete pad for refuse shelters	-	-	10	-
Waitaki Lakes - Terraflake toilet floors	-	-	30	-
Waitaki Lakes - SCADA water monitoring system	2	-	-	-
Waitaki Lakes - Pipe renewals	21	10	10	10
Waitaki Lakes - Chlorine dosing Te Aka & Waitangi	-	31	31	31
Waitaki Lakes - Furniture & fittings	4	-	-	-
Victoria Park Camp - Driveway reseal	-	-	8	8
Victoria Park Camp - Terraflake shower floor	-	-	14	-
Victoria Park Camp - Appliances	5	5	6	6
Victoria Park Camp - Upgrade power points	14	-	-	-
Knottingley Park Camp - Terraflake shower floor	-	-	20	-
Knottingley Park Camp - Power points	5	-	-	-
Knottingley Park Camp - Hot water cylinder	2	-	-	-
St Andrews Camp - Terraflake shower and toilet floors	-	-	7	-
	52	46	162	56
Cemeteries				
Cemetery - Concrete storage large bins	-	10	-	-
Cemetery - Rubbish bins & seating	-	-	8	-
	-	10	8	-
Event Centre				
Event Centre - Landscaping improvements	-	41	-	-
Event Centre - Furniture & fittings	8	-	-	-
	8	41	-	-

FINANCIAL STATEMENTS

Forecast Capital Expenditure for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Parks and Public Spaces				
Morven Reserve - Relocate playground	23	-	-	-
Victoria Park - Pavilion upgrade	-	130	-	-
Victoria Park - Sundry plant	3	7	7	7
Victoria Park - Repair asphalt in works yard	14	-	-	-
Victoria Park - Repair asphalt in playground carpark	2	-	-	-
Victoria Park - 1.6m grab for tractor	-	10	-	-
Victoria Park - Mower	57	-	-	-
Victoria Park - Bench seats	-	10	-	-
Victoria Park - Picnic tables	-	5	-	-
Knottingley Park - Replace culvert and small bridge	6	-	-	-
Knottingley Park - Sealing and stormwater	4	-	-	-
Knottingley Park - Playground matting	-	72	-	-
Knottingley Park - Geogrid matting	-	30	-	-
Knottingley Park - Picnic tables	-	5	-	-
Urban Reserves - Playground safety matting	22	-	-	-
	132	269	7	7
Property				
Property - Washdown concrete pad and interceptor	-	12	-	-
Property - Court House upgrade / roof etc	28	-	-	-
Property - Paint Tennant Street dwelling	-	-	9	-
Local Govt Centre - Meeting room refurbishment	4	-	-	-
Local Govt Centre - Library / LGC extension scoping and plan	1	-	100	100
Local Govt Centre - Sundry purchases	3	5	5	5
Local Govt Centre - Floor coverings	-	31	-	-
Local Govt Centre - Heatpumps	5	10	-	-
Community Housing - Replacement stoves	-	3	-	-
Community Housing - Hot water cylinders	-	5	10	10
Community Housing - Heatpumps	-	-	8	8
Public Toilets - Victoria Park playground	7	-	-	-
	48	66	132	123
Swimming				
Swimming Pool - Upgrade changing rooms	21	-	-	-
Swimming pool - Replace heating system	239	-	-	-
Swimming Pool - Inflatables	4	-	-	-
Swimming Pool - Replace centre channel water outlet	-	30	-	-
Swimming Pool - Shade sails	-	-	20	-
Swimming Pool - Furniture and fittings	2	-	-	-
	266	30	20	-
Community Facilities Group Total	506	462	330	187
Total Capital Expenditure	5,649	8,156	7,732	7,479

RESERVES FUND

Financial Reserves

The following statement of financial reserves concerns Restricted Reserves and council created reserves included in Council's equity.

Council has several types of council created reserves, which are maintained by the council for a specific purpose. These funds are categorised as follows:

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

Restricted Reserves

Reserve	Opening Balance 1 July 2020 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2021 \$000
Endowment Land	240	12	-	252
Perpetual Graves Reserve	98	5	-	103
Esplanade Reserve	46	2	-	49
Subdivision Contribution Reserve	463	43	(45)	461
Friends of Knottingley Park	4	0	-	5
Library Bequests	222	11	-	233
Waste Minimisation Reserve	156	32	(6)	182
Te Aka Road Grant - Rockfall Protection	68	3	-	72
Te Aka Road Grant - Recreational	93	5	-	97
Waimate District Community Complex	140	7	-	147
Trackways Development Grants	7	0	-	7
NZ Sport & Recreation Grants	1	0	-	1
Heritage Grant	8	0	-	9
Ministry of Youth Development Grant	30	1	-	31
Total Restricted Reserves	1,577	123	(51)	1,650

Council Created General Reserves

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

Reserve	Opening Balance 1 July 2020 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2021 \$000
General Reserves	1,469	831	(1,302)	998
Property Reserve	147	20	(185)	(18)
Community Housing	(156)	59	(59)	(156)
Forestry Reserve	7	-	(58)	(52)
Camping	530	-	(161)	369
Rates Smoothing Reserve	501	-	(323)	178
Total Council Created General Reserves	2,498	910	(2,088)	1,320

Council Created Civic Amenities Rate Reserve

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

Reserve	Opening Balance 1 July 2020 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2021 \$000
Council Created Civic Amenities Rate Reserve	1,035	41	(267)	809

RESERVES FUND

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
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 Grant Reserve	Heritage protection in the community	Community Support
Ministry of Youth Development Grant	Youth development in the community	Community Support
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, Animal Management, Community Representation, Strategy, Central Administration, Economic Development and Promotions, Community Support 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

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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RESERVES FUND

Council Created Targeted Rate Reserves

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

Reserve	Opening Balance 1 July 2020 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2021 \$000
Urban Water Scheme	(35)	-	(69)	(104)
Sewerage	357	16	(38)	335
Waste Management - Collection	63	-	(15)	48
Roading Reserve	(691)	192	(232)	(732)
Rural Water Scheme Operating Reserves				
Cannington / Motukaika	92	5	-	97
Cattle Creek	(16)	-	-	(16)
Hook / Waituna	(188)	-	(56)	(244)
Lower Waihao	142	-	(79)	64
Otaio / Makikihi	79	-	(39)	40
Waihaorunga	(78)	-	(14)	(92)
Waikakahi	(39)	-	(130)	(169)
Total Council Created Targeted Rate Reserves	(314)	213	(672)	(773)

Council Created Internal Loan Reserves

Separate internal loan accounts are maintained for each activity where a loan is required to fund specific projects. These loans are repaid and funded according to the revenue and financing policy.

Reserve	Opening Balance 1 July 2020 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2021 \$000
Waimate Event Centre	(2,595)	71	-	(2,524)
Roading and Bridge Replacements Loan	(318)	20	(197)	(496)
Urban Water Scheme	(2,662)	40	(1,200)	(3,822)
Waste Management - Disposal	(527)	22	-	(505)
Sewerage	(934)	38	-	(896)
Stormwater	(420)	20	-	(400)
Rural Water Schemes - Drinking Water Standards upgrades	-	400	(5,700)	(5,300)
Total Council Created Internal Loan Reserves	(7,456)	611	(7,097)	(13,943)

RESERVES FUND

Targeted Rate Reserves	Purpose	Council Activity
Urban Water Scheme	General funds accumulated/borrowed for operation of the Waimate Urban Water Supply	Water Supply
Sewerage	General funds accumulated/borrowed for operation of the Waimate Urban Sewerage Network	Sewerage and Sewage
Waste Management - Collection	General funds accumulated for the operation of Waste Management	Waste Management
Roading	Funds accumulated for operation of the roading activity	Roading

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

Waimate Event Centre	Internally borrowed funds for future repayment by the users of the service	Property
Roading and Bridge Replacements	Internally borrowed funds for future repayment by the users of the service	Roading
Urban Water Scheme	Internally borrowed funds for future repayment by the users of the service	Water Supply
Rural Water Scheme	Internally borrowed funds for future repayment by the users of the service for upgrades in relation to the Drinking Water Standards NZ.	Water Supply
Sewerage	Internally borrowed funds for future repayment by the users of the service	Sewerage and Sewage
Waste Management - Disposal	Internally borrowed funds for future repayment by the users of the service	Waste Management

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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RESERVES FUND

Asset Renewal Reserves

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

Reserve	Opening Balance 1 July 2020 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2021 \$000
General Asset Renewal Reserves				
General Asset Renewal Reserves	(80)	338	(238)	20
Property Reserve	436	312	(134)	614
Community Housing	545	106	(77)	573
Forestry Reserve	(85)	-	-	(85)
Camping	206	117	(239)	85
Stormwater	(222)	41	(5)	(187)
Civic Amenities Rate Asset Renewal Reserves				
Civic Amenities Rate Asset Renewal Reserves	(537)	388	(535)	(684)
Targeted Rate Asset Renewal Reserves				
Sewerage	289	253	(438)	104
Waste Management - Collection	209	32	(7)	234
Roading Reserve	0	3,520	(3,520)	0
Urban Water Scheme	(867)	1,446	(420)	158
Rural Water Schemes				
Cannington / Motukaika	169	15	(10)	173
Cattle Creek	10	1	-	11
Hook / Waituna	364	592	(680)	275
Lower Waihao	(143)	1,787	(1,772)	(128)
Otaio / Makikihi	15	79	(195)	(101)
Waihaorunga	63	533	(527)	69
Waikakahi	414	2,745	(2,940)	219
Total Asset Renewal Reserves	785	12,304	(11,739)	1,351
Fair Value through other comprehensive income reserve				
Reserve	Opening Balance 1 July 2020 \$000	Deposits \$000	Withdrawals \$000	Closing Balance 30 June 2021 \$000
Fair value through other comprehensive income	6,481	797	-	7,278
Total Restricted and Council Created Reserves	4,607	14,999	(21,914)	(2,308)

RESERVES FUND

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	Purpose	Council Activity
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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FUNDING IMPACT STATEMENT

Forecast Funding Impact Statement for the year ended 30 June 2021

	Actual 30 June 2019 \$000	Annual Plan 30 June 2020 \$000	Annual Plan 30 June 2021 \$000	LTP 30 June 2021 \$000
Sources of operating funding				
General rates and rates penalties	1,187	1,183	1,187	1,301
Targeted rates	8,791	9,087	9,450	10,076
Subsidies and grants for operating purposes	1,473	1,483	1,746	1,487
Fees and charges	1,099	1,079	1,057	1,057
Interest and dividends from investments	869	759	423	770
Local authority fuel tax, fines, infringements fees other	854	782	863	692
Total operating funding	14,274	14,373	14,727	15,381
Applications of operating funding				
Payments to staff and suppliers	10,907	11,841	12,355	12,209
Finance costs	108	201	239	532
Other operating funding applications	-	-	-	-
Total application of operating funding	11,016	12,041	12,594	12,741
Surplus / (deficit) of operating funding	3,258	2,332	2,133	2,641
Sources of capital funding				
Subsidies and grants for capital expenditure	1,963	2,023	1,640	1,767
Development and financial contributions	140	63	63	64
Increase / (decrease) in debt	(71)	4,176	7,479	3,000
Gross proceeds from sale of assets	46	-	-	-
Total capital funding	2,077	6,262	9,182	4,831
Applications of capital funding				
Capital expenditure - to meet additional demand	22	-	-	-
Capital expenditure - to improve the level of service	1,745	4,042	4,013	3,840
Capital expenditure - to replace existing assets	3,882	4,115	3,719	3,663
Increase/(decrease) in reserves	(314)	438	3,583	(30)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	5,335	8,594	11,315	7,472
Surplus/(deficit) of Capital Funding	(3,258)	(2,332)	(2,133)	(2,641)
Funding balance	-	-	-	-

RATING INFORMATION

Funding Impact Statement - Rating Information

The Funding Impact Statement should be read in conjunction with the Revenue and Financing Policy and Rating Policies, which are available, on request, from the Council office, 125 Queen Street, Waimate. Monetary values in this Rating Information statement are GST inclusive.

Setting of Rates for 2020/21

Separately Used or Inhabited Parts (SUIP) of a rating unit

This definition applies to all rates using SUIP as the basis for charging the rate.

Separately used or inhabited parts of a rating unit include only residential units which consists of a single self-contained housekeeping unit, whether for one or more persons. It includes any house, emergency or refuge accommodation and holiday home. Where more than one kitchen facility is provided on the rating unit, other than for a kitchen facility in family flat, there shall be deemed to be more than one separately used or inhabited parts of a rating unit.

A family flat is defined as any self-contained residential unit being part of or located on the same rating unit and occupied by dependent relatives of the household living in the principal residential unit. Dependent relatives do not include family members earning an income from the rating unit.

A rating unit will not be treated as being separately used or inhabited parts where it is a commercial visitor accommodation unit or not capable of being inhabited.

To assist in interpreting this policy the following examples indicate how Council will apply this policy:

Example	SUIP Charges
Rating unit with no house, flat or self-contained residential unit	0
Rating unit with 1 house, flat or self-contained residential unit	1
Rating unit with 2 flats, each being a self-contained residential unit	2
Rating unit with 4 flats, each being a self-contained residential unit	4
Rating unit with 3 dwellings, each being a self-contained residential unit	3
Rating unit operating a commercial activity with no residential unit	0
Rating unit operating a commercial activity with 1 flat attached being a self-contained residential unit	1
Rating unit operating a Hotel/Motel/camping/cabin facility with 1 owner/operator residence	1
Rating unit operating a Hotel/Motel/camping/cabin facility with no owner/operator residence	0
Church / School with a house, flat or self-contained residential unit	1

Council sets the following rates under the Local Government (Rating) Act 2002:

General Rate

Uniform Annual General Charge

Council does not set a Uniform Annual General Charge.

Targeted Rates:

- | | |
|-----------------------------|-----------------------------|
| . Civic Amenities Rate | . Recycling |
| . Roading and Footpaths | . Rural Water (each scheme) |
| . Civil Defence | . Urban Water |
| . Business Development Fund | . Downlands Water Scheme |
| . Sewer | . Waimate Event Centre |
| . St Andrews Sewer | . Community Hall Rates |
| . Refuse Collection | |

Lump Sum Contributions

Council does not require any lump sum contributions for targeted rates.

RATING INFORMATION

Details of the amount of rates to be collected and the categories of who will pay these rates are listed below:

General Rate

A general rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, Electricity generators and other transmission providers, and Forestry operators and forest blocks rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, and Forestry operators and forest blocks or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2. The Rating Boundary Map is available for inspection at the Council office, 125 Queen Street, Waimate.

Differential

The General Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the General Rate is to achieve a fair and equitable distribution of the general rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

A component of the general rate requirement is funded by investment returns. In the case of negative differential, the activities' funding requirement is less than the investment returns applicable to that type of land use.

General Rate	Differential Factor	General Rate per dollar of Capital Value for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Urban	1.00	\$ 0.0007628	\$ 444,217
Rural 1	0.31	\$ 0.0002338	\$ 773,341
Rural 2	0.28	\$ 0.0002145	\$ 125,584
Total Revenue			\$ 1,343,142

Targeted Rates

Civic Amenities Rate

The Civic Amenities Rate contributes towards the funding of the following activities:

- Community Representation
- Community Property (Public Toilets)
- Library
- Cemeteries
- Parks and Public Spaces
- Swimming
- Waste Management (Resource Recovery Park Operation)

The Civic Amenities Rate is set and assessed, for Electricity generators and other transmission providers, and Forestry operators and forest blocks, on land use, for Business 1 and Business 2 rating units, as defined in the Waimate District Plan, or for Urban, Rural 1, and Rural 2 on each separately used or inhabited parts of a rating unit (as defined above).

Differential

The Civic Amenities Rate is assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, Large Industrials, and Forestry operators and forest blocks, definition of Business 1 or Business 2 within the Waimate District Plan or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2. The Civic Amenities Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Civic Amenities Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

Civic Amenities Rate	Differential Factor	Civic Amenities Rate for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Urban (On SUIP)	1.00	\$ 806.80	\$ 1,415,970
Rural 1 (On SUIP)	0.97	\$ 781.00	\$ 1,325,351
Rural 2 (On SUIP)	0.91	\$ 732.40	\$ 205,796
Business 1 and Business 2 (On per rating unit)	0.38	\$ 304.00	\$ 25,540
Electricity generators and other transmission providers (On capital value)	0.0000003	\$ 0.0002234	\$ 82,974
Large Industrials (On capital value)	0.0000002	\$ 0.0001280	\$ 10,866
Forestry operators and forest blocks (On capital value)	0.0000001	\$ 0.0001147	\$ 1,976
Total Revenue			\$ 3,068,471

RATING INFORMATION

Roading and Footpaths Rate

The Roothing and Footpaths targeted rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, Electricity generators and other transmission providers, and Forestry operators and forest blocks rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, and Forestry operators and forest blocks or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2.

Differential

The Targeted Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Roothing and Footpaths Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

Targeted Rate	Differential Factor	Targeted Rate for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Urban	1.00	\$ 0.0005543	\$ 322,779
Rural 1	1.12	\$ 0.0006210	\$ 2,054,318
Rural 2	1.02	\$ 0.0005675	\$ 332,282
Electricity generators and other transmission providers	1.85	\$ 0.0010266	\$ 381,338
Forestry operators and forest blocks	17.02	\$ 0.0094336	\$ 162,453
Total Revenue			\$ 3,253,172

Civil Defence Rate

The Civil Defence targeted rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, and Electricity generators and other transmission providers rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2.

Differential

The Targeted Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Civil Defence Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

Targeted Rate	Differential Factor	Targeted Rate for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Urban	1.00	\$ 0.0000291	\$ 16,930
Rural 1	1.13	\$ 0.0000327	\$ 108,253
Rural 2	1.03	\$ 0.0000300	\$ 17,548
Electricity generators and other transmission providers	1.86	\$ 0.0000540	\$ 20,055
Total Revenue			\$ 162,787

RATING INFORMATION

Sewer Rate

The Sewer targeted rate is set based on the provision or availability of service provided to the rating unit. The Sewer targeted rate is differentiated based on the connection or the number of water closets available and contributes towards the funding of the Sewerage and Sewage activity as follows:

- a) Serviced - The number of connections (within each rating unit) to the Council's sewer reticulation system
- b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided
- c) Number of water closets within a Rating Unit (with more than 2 but less than 11 water closets) per water closet
- d) Number of water closets within a Rating Unit (11 or more water closets) per water closet

Sewer Rate	Category	Differential Factor	Sewer charge for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Sewer Serviced	a) Serviced - The number of water closets and urinals (for a residential unit or with 2 or less within each rating unit) to the Council's sewer reticulation system	1.00	\$ 321.40	\$ 555,670
Sewer Unserviced	b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided	0.50	\$ 160.70	\$ 18,319
Sewer Multi 1	c) Number of water closets and urinals within a Rating Unit (with more than 2 but less than 11 water closets and urinals) per water closet and urinal	0.80	\$ 257.10	\$ 42,680
Sewer Multi 2	d) Number of water closets and urinals within a Rating Unit (11 or more water closets and urinals) per water closet and urinal	0.60	\$ 192.80	\$ 27,575
Total Revenue				\$ 644,243

St Andrews Sewer Rate

The St Andrews Sewer targeted rate is set based on the service provided to the rating unit and charged per applicable rating unit. A list of applicable rating units is available for inspection at the Council office, 125 Queen Street, Waimate. The St Andrews Sewer targeted rate contributes towards the funding of the Sewerage and Sewage activity as follows:

Rate	Category	St Andrews Sewer charge for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
St Andrews Sewer	Extent of provision of service	\$ 177.60	\$ 9,766
Total Revenue			\$ 9,766

RATING INFORMATION

Refuse Collection

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

- a) Urban rating units - 80 litre refuse bin (weekly collection)
- b) Rural rating units - 240 litre refuse bin (fortnightly collection)
- c) Commercial rating units - 80 litre refuse bin (weekly collection)
- d) Urban Commercial rating units - 240 litre refuse bin (weekly collection)
- e) Riverside collective refuse bins (fortnightly collection)

Rate - Bin	Category	Differential Factor	Refuse collection for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Urban 80L	a) Urban rating units - 80 litre refuse bin (weekly collection)	1.00	\$ 201.60	\$ 335,056
Rural 240L	b) Rural rating units - 240 litre refuse bin (fortnightly collection)	1.50	\$ 302.40	\$ 182,043
Commercial 80L	c) Commercial rating units - 80 litre refuse bin (weekly collection)	1.00	\$ 201.60	\$ 5,443
Commercial 240L	d) Urban Commercial rating units - 240 litre refuse bin (weekly collection)	3.00	\$ 604.80	\$ 18,749
Riverside Collective	e) Riverside collective refuse bins (fortnightly collection)	0.50	\$ 100.80	\$ 2,722
Total Revenue				\$ 544,012

Recycling

The Recycling targeted rate is set according to the provision or availability of service provided to the rating unit. A map of the recycling route is available for inspection at the Council office, 125 Queen Street, Waimate. The Recycling targeted rate is differentiated based on the extent of the provision or availability of the service and contributes towards the funding of the Waste Management activity as follows:

- Serviced recycling rating units - SUIP (or service received where SUIP is not applicable, ie Commercial Properties receiving a service) on the a) recycling collection route

- Unserviced recycling rating units - SUIP (or service received where SUIP is not applicable, ie Commercial Properties receiving a service) not on b) the recycling collection route but provided with a drop off point

Rate	Category	Differential Factor	Recycling charge for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Recycling collection	a) Serviced recycling rating units - SUIP (or service received where SUIP is not applicable, ie Commercial Properties receiving a service) on the recycling collection route	1.00	\$ 133.20	\$ 273,369
Resource Recovery drop off	b) Unserviced recycling rating units - SUIP (or service received where SUIP is not applicable, ie Commercial Properties receiving a service) not on the recycling collection route but provided with a drop off point	0.50	\$ 66.60	\$ 123,829
Total Revenue				\$ 397,198

RATING INFORMATION

Rural Water

The Rural Water supply targeted rates are set based on the water allocation provided to each rating unit. The rate is assessed on a per litre of water supplied per day and contributes towards the funding of the water supplied to the Cannington, Hook/Waituna, Lower Waihao, Otaio/Makikihi, Waihaorunga and Waikakahi rural water schemes included in the Rural Water activity as follows:

Rural Water Scheme	Water Supply per litre charge for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Cannington-Motukaika	\$ 0.2176	\$ 85,601
Lower Waihao normal supply	\$ 0.3171	\$ 299,911
Otaio-Makikihi	\$ 0.2935	\$ 293,317
Waihaorunga	\$ 0.4304	\$ 138,674
Waikakahi	\$ 0.3360	\$ 377,394
Hook-Waituna domestic supply	\$ 0.2359	\$ 363,342
Hook-Waituna irrigation supply (55%)	\$ 0.1298	\$ 6,410
Total Revenue		\$ 1,564,649

Urban Water

The Urban Water targeted rate is set based on the provision or availability of service provided to the rating unit in the township of Waimate. The Urban Water targeted rate is differentiated based on the connection and contributes towards the funding of the Urban Water activity as follows:

- a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system
- b) Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection

Rate	Category	Differential Factor	Water Supply charge for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Water Scheme Urban	a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system	1.00	\$ 466.10	\$ 912,630
Water Scheme Urban Vacant	b) Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection	0.50	\$ 233.10	\$ 16,780
Total Revenue				\$ 929,409

Downlands Rural Water Supply

The Downlands water scheme is a Joint venture between Timaru, MacKenzie and Waimate District Councils. The scheme is administered by Timaru District Council who determine the charge per connection type. Each Council sets the rate for the connections within its district and collects the revenue on behalf of the Joint Venture. The connections are differentiated by location of the rating unit whether within the St Andrews township where a Domestic charge is rated, as opposed to outside the township where a Service charge on the number of connections and Unit/Point charge on the units of water is charged as follows:

Rate	Water Supply charge for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Domestic	\$ 769.00	\$ 54,599
Unit/Point	\$ 220.00	\$ 183,920
Service	\$ 549.00	\$ 143,289
Total Revenue		\$ 381,808

RATING INFORMATION

Waimate Event Centre

The Waimate Event Centre targeted rate is set on a uniform basis and is assessed on the district wide number of separately used or inhabited parts of a rating unit (as defined above) and contributes towards investigation and/or refurbishment of the existing stadium and fully funds principal and interest repayments on borrowings on any refurbishment of the existing stadium as follows:

Rate	Category	Rate for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
Waimate Event Centre	Charged per separately used or inhabited parts of a rating unit	\$ 58.60	\$ 218,827
Total Revenue			\$ 218,827

NOTE: Refer to Council's Rates Remission Policy, Remission 5.10 as published in the Long Term Plan 2018-28 for remissions applicable to the Waimate Event Centre targeted rate.

Community Halls

The Hall rates are set on an SUIP basis and are based on where the land is situated in relation to each hall. A map of SUIP's relative to each hall is available for inspection at the Council office, 125 Queen Street, Waimate.

Community Hall	Hall charge for 2020/21 (GST inclusive)	Revenue 2020/21 (GST inclusive)
St Andrews Hall	\$ 29.00	\$ 4,524
Ikawai Memorial Hall	\$ 40.30	\$ 4,272
Arno Hall	\$ 28.80	\$ 3,139
Waihaorunga Hall	\$ 51.10	\$ 2,964
Glenavy Hall	\$ 34.50	\$ 7,832
Hunter Hall	\$ 40.00	\$ 2,920
Southburn Hall	\$ 50.00	\$ 4,000
Studholme Hall	\$ 28.80	\$ 1,901
Hook Hall	\$ 57.50	\$ 3,450
Kurow Memorial Hall	\$ 25.00	\$ 2,900
Willowbridge Hall	\$ 34.50	\$ 1,967
Waituna Creek Hall	\$ 35.00	\$ 4,515
Makikihi Hall	\$ 40.00	\$ 2,160
Otaio Hall	\$ 38.80	\$ 2,832
Lyalldale Hall	\$ 23.00	\$ 736
Bluecliffs Hall	\$ 46.00	\$ 2,530
Maungati Hall	\$ 40.00	\$ 2,520
Cattle Creek Hall	\$ 34.50	\$ 1,587
Total Revenue		\$ 56,748

Rating Base

Projected number of rating units at end of preceding year		4,344
Projected total capital value of rating units at end of preceding year		\$ 4,921,238,950
Projected total land value of rating units at end of preceding year		\$ 3,206,666,250

RATES - SAMPLE PROPERTIES

A selection of properties from throughout the Waimate District have been summarised to provide a guide of the value and percentage change to Rates for that property. It is important to note that these properties are a sample of the total rates database and do not cover all situations for ratepayers in the District. Depending on the specific targeted rates, individual properties will vary from the samples below. Movements in capital value above or below the 'average' movement will also impact on the change in Rates applied. Environment Canterbury Rates collected on behalf of Environment Canterbury are excluded from these values:

RATING INFORMATION

Proposed Rates changes for sample properties in the Waimate District	General Rate Zone	Capital Value - 2019/20	2019/20 Rates (General, Civic Amenities, Community Complex)	2019/20 Road and Footpaths Targeted Rates	2019/20 Other Targeted Rates	2019/20 Total Rates	Capital Value - 2020/21	2020/21 Rates (General, Civic Amenities, Community Complex)	2020/21 Road and Footpaths Targeted Rates	2020/21 Other Targeted Rates	2020/21 Total Rates (Proposed)	Change (Proposed)	% Increase from Proposal
Waimate Residential	Urban	\$ 108,000	\$ 935	\$ 69	\$ 894	\$ 1,899	\$ 160,000	\$ 992	\$ 89	\$ 921	\$ 2,002	\$ 102	5.39%
Waimate Residential	Urban	\$ 195,000	\$ 1,015	\$ 125	\$ 1,094	\$ 2,234	\$ 240,000	\$ 1,055	\$ 133	\$ 1,122	\$ 2,311	\$ 77	3.44%
Waimate Residential	Urban	\$ 290,000	\$ 1,102	\$ 186	\$ 1,094	\$ 2,382	\$ 330,000	\$ 1,127	\$ 183	\$ 1,122	\$ 2,432	\$ 50	2.10%
Waimate Residential	Urban	\$ 525,000	\$ 1,318	\$ 337	\$ 741	\$ 2,396	\$ 600,000	\$ 1,341	\$ 333	\$ 764	\$ 2,437	\$ 41	1.69%
Waimate Commercial	Urban	\$ 70,000	\$ 389	\$ 45	\$ 1,425	\$ 1,859	\$ 77,000	\$ 365	\$ 43	\$ 1,526	\$ 1,933	\$ 74	4.00%
Rural Commercial (+ Dwg)	Rural 1	\$ 320,000	\$ 886	\$ 191	\$ 921	\$ 1,998	\$ 355,000	\$ 920	\$ 220	\$ 943	\$ 2,083	\$ 84	4.21%
St Andrews Residential	Rural 1	\$ 240,000	\$ 865	\$ 144	\$ 1,191	\$ 2,200	\$ 285,000	\$ 901	\$ 177	\$ 1,345	\$ 2,422	\$ 223	10.13%
Paeora Farm	Rural 1	\$ 3,350,000	\$ 1,673	\$ 2,004	\$ 2,855	\$ 6,533	\$ 3,000,000	\$ 1,624	\$ 1,863	\$ 3,388	\$ 6,875	\$ 343	5.25%
Hook Farm	Rural 1	\$ 3,850,000	\$ 1,803	\$ 2,303	\$ 490	\$ 4,596	\$ 3,850,000	\$ 1,851	\$ 2,391	\$ 578	\$ 4,820	\$ 224	4.87%
Hook Lifestyle Block	Rural 1	\$ 490,000	\$ 930	\$ 293	\$ 444	\$ 1,667	\$ 520,000	\$ 964	\$ 323	\$ 460	\$ 1,747	\$ 80	4.80%
Makikihī Residential	Rural 1	\$ 180,000	\$ 849	\$ 108	\$ 623	\$ 1,580	\$ 210,000	\$ 881	\$ 130	\$ 640	\$ 1,652	\$ 72	4.55%
Makikihī Farm	Rural 1	\$ 3,130,000	\$ 1,616	\$ 1,873	\$ 1,456	\$ 4,945	\$ 3,130,000	\$ 1,659	\$ 1,944	\$ 1,522	\$ 5,125	\$ 180	3.64%
Morven Farm	Rural 1	\$ 2,210,000	\$ 1,377	\$ 1,322	\$ 2,344	\$ 5,043	\$ 2,210,000	\$ 1,414	\$ 1,372	\$ 2,454	\$ 5,241	\$ 197	3.91%
Glenavy Residential	Rural 1	\$ 175,000	\$ 848	\$ 105	\$ 377	\$ 1,330	\$ 200,000	\$ 878	\$ 124	\$ 389	\$ 1,392	\$ 62	4.66%
Glenavy Farm	Rural 1	\$ 6,870,000	\$ 2,588	\$ 4,110	\$ 35	\$ 6,733	\$ 5,940,000	\$ 2,408	\$ 3,689	\$ 101	\$ 6,198	\$ (535)	(7.95%)
Ikawai Farm	Rural 1	\$ 7,310,000	\$ 2,702	\$ 4,374	\$ 6,500	\$ 13,575	\$ 6,800,000	\$ 2,637	\$ 4,223	\$ 6,808	\$ 13,668	\$ 93	0.68%
Hakataramea Residential	Rural 2	\$ 116,000	\$ 794	\$ 65	\$ 92	\$ 950	\$ 165,000	\$ 831	\$ 94	\$ 92	\$ 1,017	\$ 66	6.97%
Hakataramea Farm	Rural 2	\$ 5,760,000	\$ 3,706	\$ 3,238	\$ 275	\$ 7,219	\$ 5,810,000	\$ 3,794	\$ 3,297	\$ 275	\$ 7,366	\$ 147	2.04%
Hakataramea Valley Farm	Rural 2	\$ 5,120,000	\$ 2,019	\$ 2,878	\$ 92	\$ 4,989	\$ 5,120,000	\$ 2,043	\$ 2,906	\$ 92	\$ 5,040	\$ 51	1.03%

DISCLOSURE STATEMENTS PRUDENTIAL REPORTING

Annual Plan Disclosure Statement for the year ended 30 June 2021

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

Council is required to include this statement in the Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014.

Benchmark name	Measure	Planned	Met
Rates affordability benchmark			
• income	Rates income no more than \$14.352M	\$10.6M	Yes
• increases	Rates increase no more than 8.0%	4.00%	Yes
Debt affordability benchmark	Debt level no more than \$16.48M	\$9.72M	Yes
Balanced budget benchmark	100%	92%	No
Essential services benchmark	100%	168%	Yes
Debt servicing benchmark	10%	1.4%	Yes

Notes

Rates affordability benchmark

For this benchmark:

- Council's planned rates income for the year is compared with a quantified limit on rates income contained in the Financial Strategy section of the Long Term Plan 2018-28; and
- Council's planned rates increases for the year are compared with a quantified limit on rates increases contained in the Financial Strategy section of the Long Term Plan 2018-28.

Council meets the Rates affordability benchmark if:

- planned rates income for the year is equal to or is less than each quantified limit on rates income; and
- planned rates increases for the year are equal to or are less than each quantified limit on rates increases

Debt affordability benchmark

For this benchmark:

- Council's planned borrowing or debt is compared with a quantified limit on borrowing contained in the Financial Strategy section of the Long Term Plan.

Council meets the Debt affordability benchmark if:

- planned borrowing is equal to or is less than each quantified limit on borrowing.

Balanced budget benchmark

For this benchmark:

- Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment) is presented as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

Council meets the Balanced budget benchmark if:

- planned revenue is equal to or is greater than planned operating expenses.

Essential services benchmark

For this benchmark:

- Council's planned capital expenditure on network services (infrastructure related to: water supply; sewerage and treatment and disposal of sewage; stormwater drainage; flood protection and control works; and provision of roads and footpaths) is presented as a proportion of expected depreciation on those network services.

Council meets the Essential services benchmark if:

- planned capital expenditure on network services is equal to or is greater than expected depreciation on those network services.

DISCLOSURE STATEMENTS PRUDENTIAL REPORTING

Debt servicing benchmark

For this benchmark:

- Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment).

Because Statistics New Zealand projects the district's population will grow more slowly than the national population growth, Council meets the debt servicing benchmark if:

- planned borrowing costs are equal to or are less than 10% of planned revenue.

Additional information on the Balanced budget benchmark

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

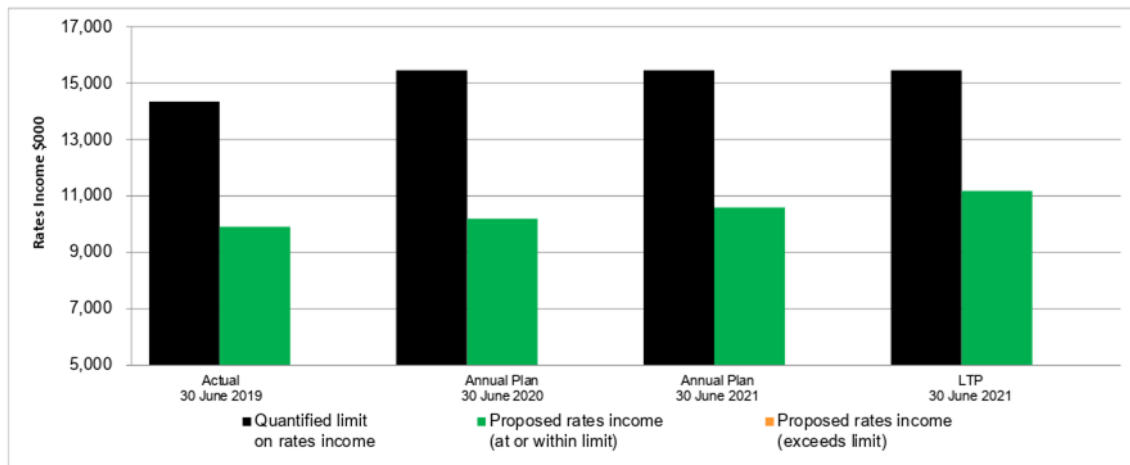
The decisions around not fully funding depreciation have the largest impact on the deficit or surplus. There are a number of other items that may have an impact: Grants, Subsidies or donations received for Capital Expenditure; Self funding activities that do not contribute to the rate or receive a rate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

DISCLOSURE STATEMENTS PRUDENTIAL REPORTING

Disclosure Statement for the year ended 30 June 2021

Rates (income) affordability

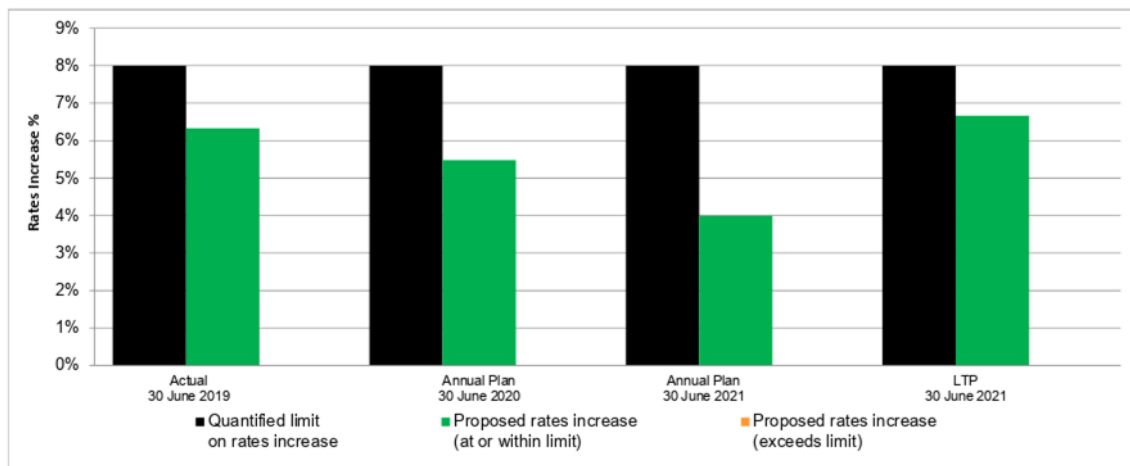
The following graph compares Council's planned rates income with the quantified limit on rates income contained in the Financial Strategy section within the Long Term Plan 2018-28.



Note: The LTP Budgets for the Downlands Water Supply Joint Venture were prepared using the proportionate consolidation method whereby all revenue and expenditure is disclosed separately. Due to a change in accounting treatment for the 2019/20 and 2020/21 Annual Plans, all revenue and expenditure is now disclosed using the equity method, and as such the targeted rates are not included in the proposed rates income for the 2019/20 and 2020/21 Annual Plans.

Rates (increases) affordability

The following graph compares Council's planned rates increases with the quantified limit on rates increases contained in the Financial Strategy section within the Long Term Plan 2018-28. The quantified limit is 8.00%.

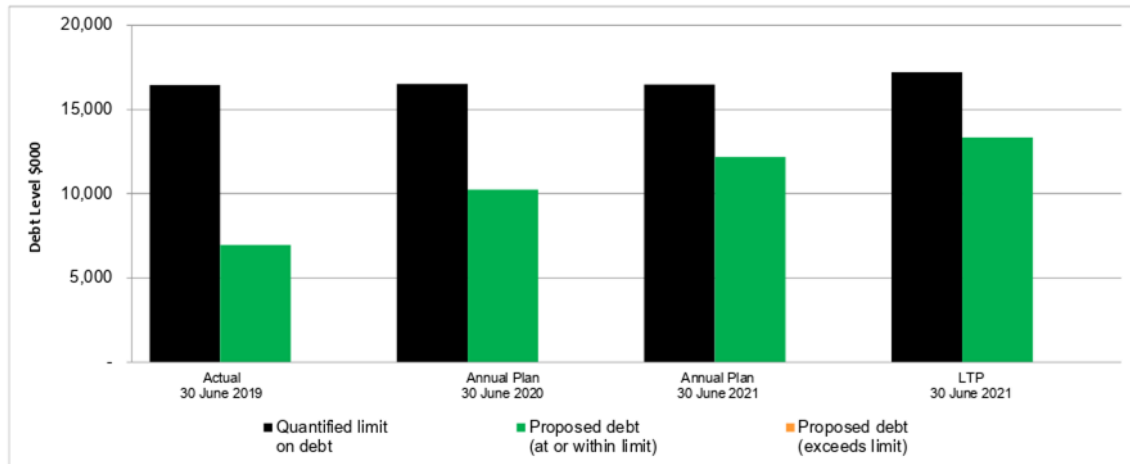


DISCLOSURE STATEMENTS PRUDENTIAL REPORTING

Debt affordability benchmark

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

The following graph compares Council's planned borrowing with the quantified limit on borrowing contained in the Financial Strategy section within the Long Term Plan 2018-28.

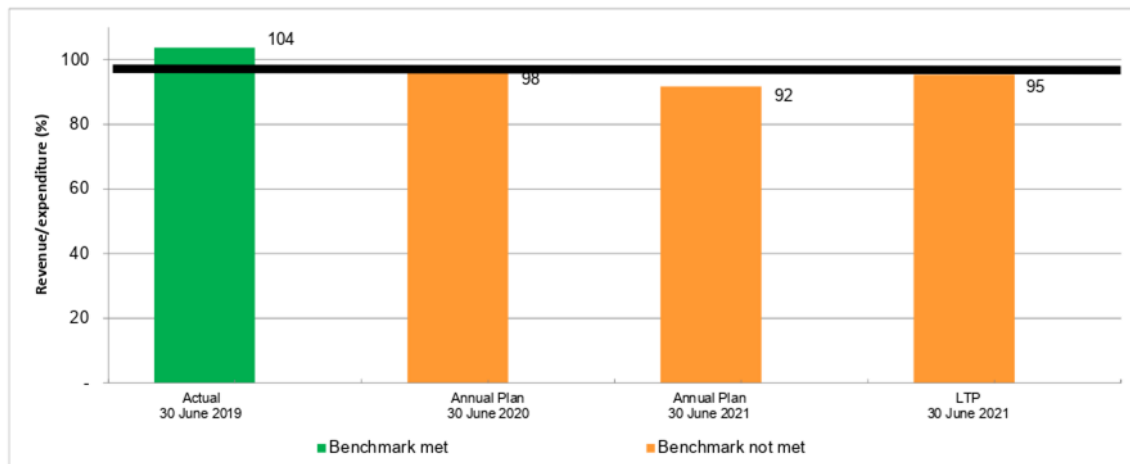


The quantified limit on debt that has been used is Total Revenue as per the Prospective Statement of Comprehensive Income.

Balanced budget benchmark

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

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



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

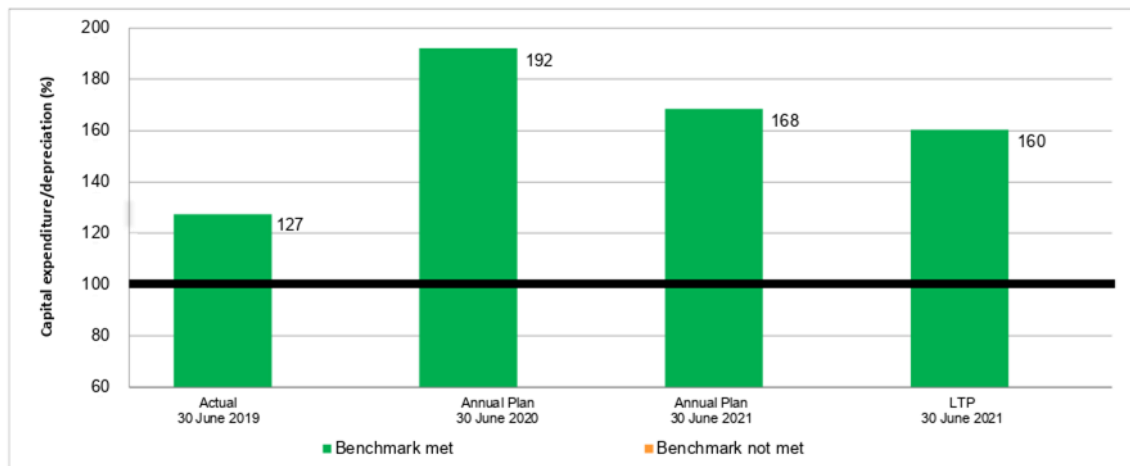
The decisions around not fully funding depreciation have the largest impact on the deficit or surplus. There are a number of other items that may have an impact: Grants, Subsidies or donations received for Capital Expenditure; Self funding activities that do not contribute to the rate or receive a rate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

DISCLOSURE STATEMENTS PRUDENTIAL REPORTING

Essential services benchmark

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

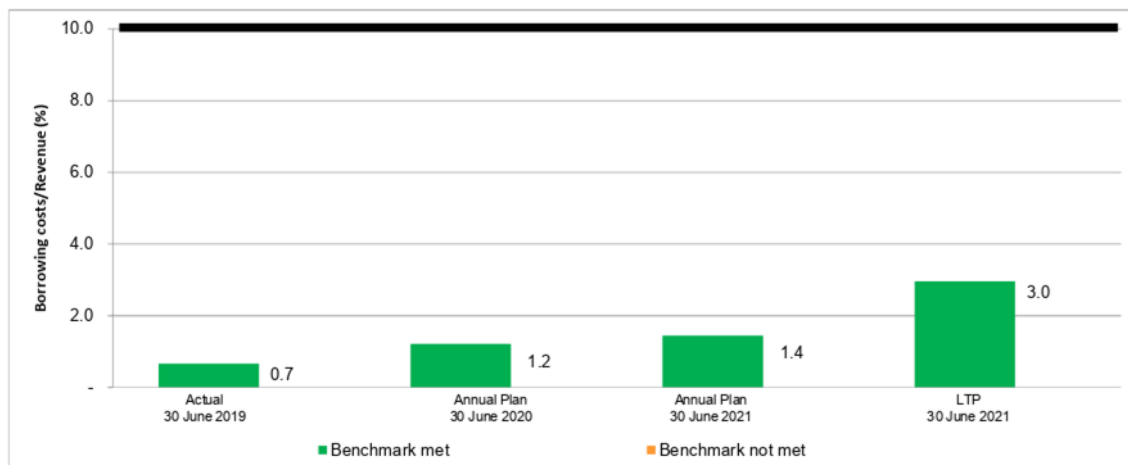
The following graph displays Council's planned capital expenditure on network services as a proportion of expected depreciation on those network services:



Debt servicing benchmark

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

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



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