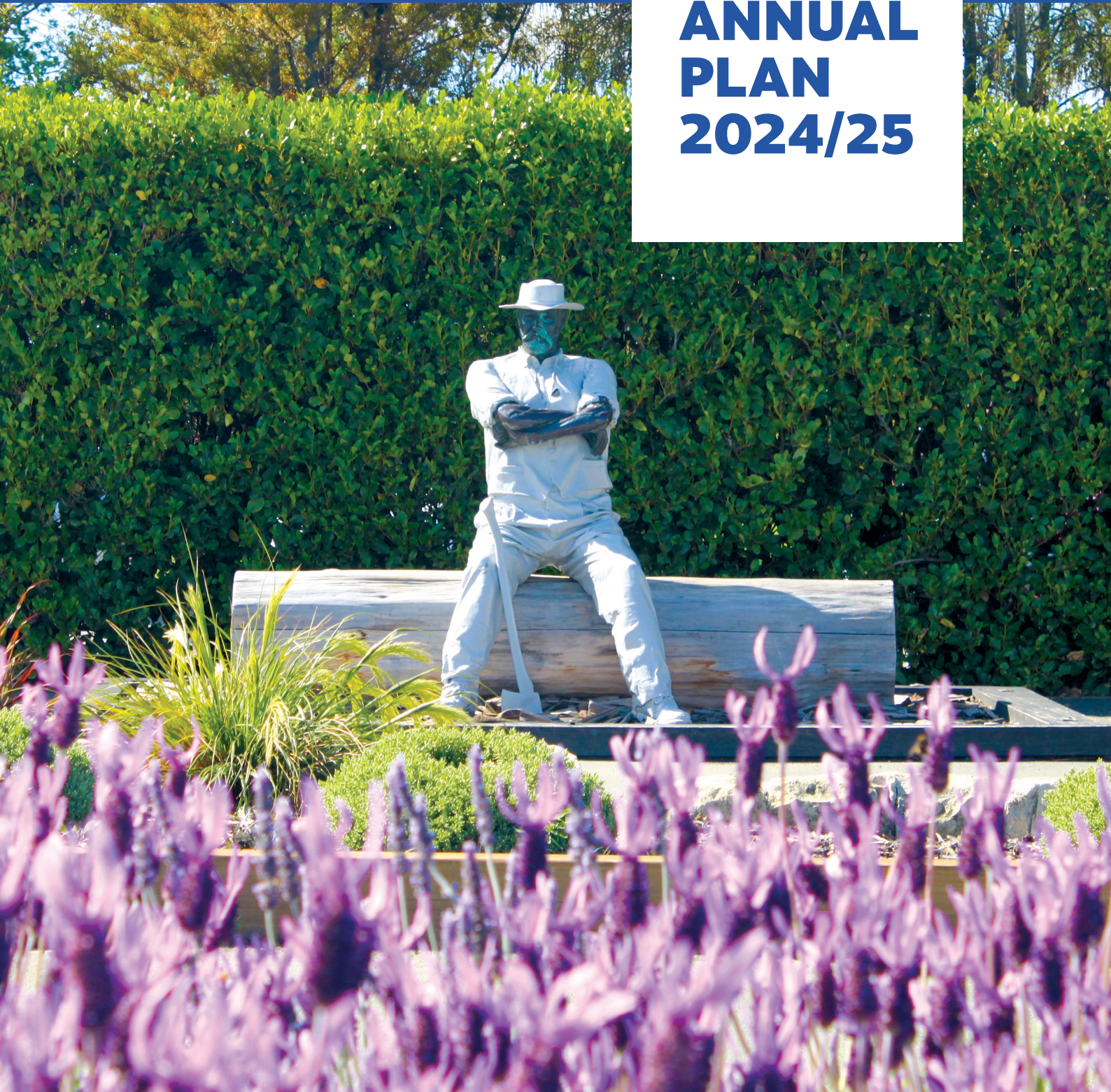


ANNUAL PLAN 2024/25



Adopted 27 June 2024



Waimate
District Council

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Setting the Scene

This year's Annual Plan is a little bit different.

It was scheduled to be the first year of the Long Term Plan 2024-34, however due to uncertainty around Government reforms and direction we are producing an Annual Plan for 2024/25 and a nine-year Long Term Plan will be created next year. This re-scheduling was something offered to, and accepted by, many councils in New Zealand.

In February 2024, the new Government scrapped the Three Waters Reform legislation which would have seen our water services transfer to a new organisation in July 2025. The repeal means that the responsibility for managing water infrastructure and services remains with Council. We will find out later this year what Government's Local Water Done Well policy means for this district.

By this time next year, when we are finalising the Long Term Plan 2025-34, we should have more clarity and be in a better position to plan for our future. It will also give us time to work with the community to understand how we can best deliver the services you need and want for the next nine years. We will be consulting on our Long Term Plan and you will have the opportunity to give us suggestions on how we could keep the rates down.

Okay, so what is happening this year?

When we first drafted our budget for the 2024/25 financial year it showed an overall rates increase of 19.6%. This was not due to any ambitious projects, but a

reflection of the increased costs to our core business. Council has been working hard for the past few months to produce a budget that meets the needs of the district while considering affordability in the face of current cost of living pressures.

We are moving forward with an overall rates increase of 13.6% in 2024/25.

The entire country is feeling the pinch, and we are aware that this increase will not be welcome news to our ratepayers and members of the community. Unfortunately, we are not immune and bear the same cost pressures as everybody else.

Costs have increased on all fronts. Water, roading, waste management, and Government compliance, are some of the services which Council needs to provide, and have all become much more expensive. Among others, software and insurance cost rises have also had a considerable impact.

There is no 'easy way out' or 'magic fix' to reduce these escalating costs. This is a budget which allows us to maintain current levels of service and prioritises looking after our existing assets and essential services. We cannot allow our existing assets to fall into a state of disrepair. We must take care of what we have.



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

Strategic Overview

Strategic Framework

Vision for Waimate District

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



Community outcomes and wellbeing

Council engages with the people in the community and listens to their wants and needs.

From the consultation we consider the community's ideas when formulating activity plans for the next ten years. We work with other government organisations and community groups to achieve our community outcomes in order to promote social, economic, environmental and cultural wellbeing.



Strategic documents

Our strategic documents highlight short term and long term goals for specific activities.

These activities 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, Roading, Parks and Recreation, Property and Forestry.



Strategic goals are achieved in 2 ways

Council routine tasks

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



Measuring our achievement

Achievement of Council's routine tasks are measured by our 'performance measures'.

These measures will be disclosed annually in Council's Annual Report.

Council 'one-off' projects

A list of all projects is included in the 'Projects and Activities' section of this document.



Measuring our achievement

Achievement of Council's projects is measured by the completion of these projects according to the year of financial impact recorded.

These measures will be disclosed annually in Council's Annual Report.

Community Outcomes

Thriving communities

A district that provides infrastructure for economic activity.

A district that encourages development.

A district that actively promotes itself and its businesses.



A district that is enhanced through sustainable and diverse development.

Our heritage is valued and protected.

We value the natural environment, biodiversity and landscapes.



Sustainable district & environment

Safe & healthy people

A place where people are safe in their homes, work and public spaces.

Our services, infrastructure and environment enhance quality of life.



All people are encouraged to participate in our democratic process.

District assets provide recreation and leisure choice.

We celebrate and support the good things about our community.



Active, diverse, supportive community

Wellbeing Assessment Indicators

Economic

Looks at whether the economy can generate the employment and wealth necessary to provide many of the requirements that make for social wellbeing, such as health, financial security and equity of opportunity.

Gross domestic product (GDP) per capita

Major road traffic accident statistics

Compliant water and wastewater schemes

Number of building consents issued

Dollar figure spent by visitors in the Waimate District

Average accommodation occupancy rate

Considers whether the natural environment can sustainably support the activities that constitute healthy community life, such as air quality, fresh water, uncontaminated land and control of pollution.

Water quality of monitored lakes, rivers and swimming spots

Number of drinking water supplies that comply with water standards

Landfill waste-kilograms per capita

Rate of transition of Council-owned vehicles to hybrid/electric engines

Environmental

Social

Involves individuals, their families, whānau, hapū, iwi, and a range of communities being able to set goals and achieve them, such as education, health, strength of community networks, financial and personal security, equity of opportunity, and rights and freedoms.

Percentage of school leavers by NCEA level

Percentage of residents tertiary educated

Employment rate

Average median household income

Housing affordability

Average weekly rent

Life expectancy

Percentage of residents who consider Waimate District a great place to live in

Percentage of residents feeling safe at home

Crime rate

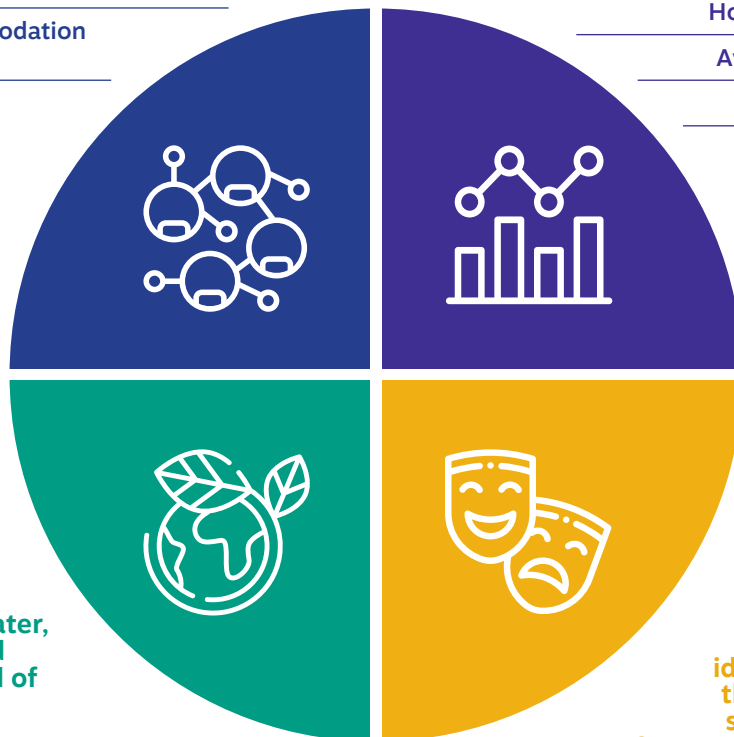
Looks at the shared beliefs, values, customs, behaviours and identities reflected through language, stories, visual and performing arts, ceremonies and heritage that make up our communities.

Percentage of te reo Māori speakers

Ethnic diversity

Number of creative and cultural activities offered

Cultural



Service Performance

Service Performance Summary

An important function of the Annual Plan is for Council to gauge how well it is doing in achieving the goals set out in its current Long Term Plan. This tracking is done through a system of performance measures that cover all of Council's activities. These measures help us to ensure that we are delivering our services in an effective and cost-efficient manner. We track and report on these measures every year in our Annual Report for transparency and accountability. There are generally two types of performance measures, local authority measures and mandatory measures.

Local authority measures

These are measures that Council has developed to both judge how well a service is being delivered and set aspirational goals for service improvement. They help us to identify whether our projects are producing the positive outcomes we intended or if we need to re-evaluate our approach in the next Long Term Plan. The Mayor and Elected Members shape and develop these targets every three years to meet the unique and changing needs of our district.

Mandatory measures

These are measures that central government agencies require Council to report on. They typically establish a measurable standard for safety in the delivery of critically important services. These standards include things like road safety measures, drinking water compliance, flood protection, and animal control enforcement. Reporting this data helps central government agencies identify common trends and hold local authorities accountable in providing key services.

Water Supply Group

Performance Measure M = mandatory	2025 Target
Provide safe drinking water	
Extent of compliance with Drinking Water Standards (Part 4) - Bacterial Compliance (M)	Compliance all schemes
Extent of compliance with Drinking Water Standards (Part 5) - Protozoal Compliance (M)	Compliance all schemes
Provide a continuous, appropriate and safe water system throughout the district with excellent customer service	
Median attendance and resolution times for urgent and non-urgent callouts for water supply faults or unplanned interruptions to the urban network (M)	
Attendance to urgent callout	≤ 1 hour
Resolution for urgent callout	≤ 24 hours
Attendance to non-urgent callout	≤ 24 hours
Resolution for non-urgent callout	≤ 72 hours
Total number of complaints received about: Drinking water clarity, drinking water taste, drinking water odour, drinking water pressure or flow, continuity of supply, Council's response to these issues (M)	
Urban Water Supply	≤ 10 complaints per 1,000 connections
Rural Water Supply	≤ 40 complaints per 1,000 connections
Percentage of residents receiving the service satisfied with water supply services	> 86%
Provide reliable, efficient and well planned water infrastructure and services that meets the needs of the community	
The average consumption of drinking water per day per resident within the Waimate District (M)	≤ 300 litres per person per day
Percentage of real water loss from Council's network reticulation systems (M)	≤ 20%
Reactive maintenance (system failure) or programmed work in the Waimate urban area that exceed 8 hours of not supplying drinking water to the community or a consumer	< 1 per year
Reactive maintenance (system failure) or programmed work in the Rural Water Supplies that exceed 3 days of not supplying drinking water to the community or a consumer	< 1 per year

Waste Management Group

Performance Measure M = mandatory	2025 Target
Convenient and accessible waste management services	
Residents receiving the service are satisfied with waste management services	≥ 75%
Council provides access to kerbside refuse and recycling collection	≥ 70%
Council manages the waste management services wisely	
Compliance with resource consent conditions	Full compliance
Reduce the percentage of residual waste to landfill	< 49%
Public information and programmes promote waste minimisation and appropriate sorting of waste	
Number of fly tipping incidents in the district	≤ 8
Percentage of organics and recyclables in refuse collection bin	
Organics	≤ 15%
Recyclables	≤ 15%

Stormwater Group

Performance Measure M = mandatory	2025 Target
Maintain reliable stormwater network service	
Number of flooding events that occur in our systems (M)	0
Number of habitable floors affected in flooding events in the district per 1,000 properties connected (M)	0
Number of blockages in the Council's urban stormwater transmission (i.e. piped, open drain)	≤ 3
Deliver stormwater services according to required environmental standards	
Compliance with resource consents for discharge from stormwater system (M)	No abatement notices, infringement notices, enforcement orders and convictions
Maintain excellent customer service for stormwater systems	
Median response time to attend a flooding event (M)	≤ 120 minutes
Number of complaints received about the performance of the stormwater system (M)	≤ 1.5 per 1,000 properties

Sewerage Group

Performance Measure M = mandatory	2025 Target
Maintain reliable sewerage network services	
Number of dry weather overflows from the sewerage system (M)	≤ 2 per 1,000 connections
Number of blockages in Council's urban sewer transmission reticulation	≤ 6
Deliver sewer services according to required environmental standards	
Compliance with resource consents for discharge from sewerage system (M)	No abatement notices, infringement notices, enforcement orders and convictions
Maintain excellent customer service for sewerage system	
Median attendance and resolution times to sewerage overflows resulting from blockages or other faults (M)	Median attendance time ≤ 60 minutes Median resolution time ≤ 12 hours
Total complaints received about: Sewer odour, sewerage system faults, sewerage system blockages, the WDC response to sewerage system issues (M)	≤ 3 complaints per 1,000 connections
People receiving the service are satisfied with sewerage services	≥ 97%

Roading Group

Performance Measure M = mandatory	2025 Target
Provide quality roads and footpaths	
Resident satisfaction with sealed roads	≥ 66%
Resident satisfaction with unsealed roads	≥ 55%
Average quality of ride on sealed local roads (M)	Smooth travel exposure ≥ 93%
Respond to customer complaints and requests in a timely manner	
Percentage of customer service requests relating to roads and footpaths responded to within 10 working days (M)	≥ 95%
Provide a safe transport environment	
The change from the previous year in the number of fatalities and serious injury crashes on local road network (M)	Number of fatalities and serious injury crashes is less than the previous year on an annual basis
Provide well maintained footpaths	
Compliance with footpath prioritisation model	No more than 7km non-complaint
Resident satisfaction with footpaths	≥ 58%
Percentage of footpaths that fall within a condition rating of fair, 1-3 (M) as detailed in the Roding Asset Management plan	≥ 90%
Provide adequate asset renewal	
Percentage of the sealed local road network that is resurfaced (M)	> 5.25%
Annual quantity of metal spread on unsealed roads	13,000m ³

Organisation and Governance Group

Performance Measure M = mandatory	2025 Target
Provide good quality governance for the community in an open and transparent manner	
Ordinary Council meetings are recorded and made available to public	100% live streamed
Compliance with Local Government Act planning, accountability and regulatory requirements	Statutory Local Government Act planning, accountability and regulatory requirements are achieved
Response time to Local Government Official Information and Meeting Act (LGOIMA) requests	100% responded to within statutory timeframe
Residents are satisfied with performance of elected members	≥ 84%
Communicate with the community	
Resident satisfaction with sufficiency of the information supplied by Council	≥ 69%
Advocate for the community	
Formal Waimate District Council submissions are made to agencies	≥ 4 submissions per year

District Planning and Regulatory Group

Performance Measure M = mandatory	2025 Target
Perform statutory functions as required	
Retain accreditation as Building Consent Authority	Associated audit processes ensure accreditation retained
District Plan and bylaws reviewed within statutory timeframe	100% reviewed and adopted within statutory timeframe
Deliver timely, efficient processing of consents and related requirements	
Building consent processing within statutory timeframes and average processing time	100% of building consents granted within 20 working days
Resource consent processing to take place within statutory timeframes and average processing time	100% of resource consents processed within 20 working days (non-notified) or 70 working days (notified)
Investigate and respond to public complaints	
Response to food hygiene related complaints	All complaints actioned within 48 hours
Response to late night party noise	All complaints actioned within 2 hours
Response to environmental complaints	All complaints actioned within 10 working days
Resource consents are monitored to ensure compliance	
Percentage of implemented resource consents monitored	100% of implemented subdivision consents and notified land use consents monitored annually 50% of implemented non-notified land use consents monitored annually
Protect the public from dog and animal related nuisances and dangers	
Response to wandering stock and animal related complaints	All complaints actioned within 2 hours
Response to dog attacks on people and stock	Initial contact with all complainants within 2 hours of attack notified
Percentage of known dogs in the district registered by 1 December	≥ 95% of all known dogs registered
Provide quality customer services that meet the expectations of the community	
User satisfaction with building services (results via internal user survey)	≥ 60%
User satisfaction with resource consent services (results via internal user survey)	≥ 60%

Community Services Group

Performance Measure M = mandatory	2025 Target
Provide quality community services that meet the expectations of the community	
User satisfaction with library services	≥ 91%
Improve individual, community and business awareness of the risks from hazards and assist them to build resilience to emergency events	
Percentage of residents who feel Council has provided them with enough information to be able to cope when there is an emergency	≥ 66%
Number of emergency management community engagement activities	6 per year
Civil Defence Emergency Management personnel appropriately trained and prepared to assist community in the event of an emergency	
Annual Group exercise	1 annually
Civil Defence Emergency Management personnel within the EOC offered training	2 training opportunities per year
Manage and allocate community funding scheme grants	
All grants administered by Council are fully subscribed	All grants fully subscribed
Support economic development in the District	
Annual progress of economic development strategy economic indicators	Year on year increase
Positive perception of living in Waimate District	≥ 93%
Information and Library services, programmes and material are accessible to district residents, schools and visitors	
Provide educational programmes at the library	≥ 4 programmes provided annually
Visitors to Explore Waimate website	Number of visitors increases annually

Community Facilities Group

Performance Measure M = mandatory	2025 Target
Provide high quality community facilities that meet the expectations of the community	
Resident satisfaction with public toilets	≥ 55%
User satisfaction with camping facilities	≥ 75%
Resident satisfaction with cemetery facilities and services	≥ 76%
Resident satisfaction with parks and public spaces	≥ 89%
User satisfaction with swimming pool facilities	≥ 83%
User satisfaction with Event Centre facilities	≥ 75%
Camping facilities are well maintained and tidy	Less than 5 complaints per year
Cemeteries are well maintained	Less than 5 complaints per year
Provide safe community facilities for the community and visitors	
Community facilities meet legislative safety requirements (Local Government Centre, Library, Regent Theatre, Event Centre)	Building Warrant of Fitness (WOF), Fire Regulations and Licence requirements are current
All Council playgrounds are inspected and documented for maintenance every two months	2 monthly inspections
Maintain Pool Safe accreditation	Accreditation maintained
Community housing units are tenanted and well managed	
Occupancy rate of community housing units	≥ 90% occupancy
Rent charge for community housing units is equal to, or less than market rental	Equal to, or less than market rental
Provide accessible and accurate cemetery records	
Cemetery records updated to reflect new internments	100% of cemetery records are updated within a month

Projects and Activities

Projects for 2024/25

	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Water Supply		
Rural Water		
Cannington - Renewals	11	5
Cannington - Pratts pumphouse power supply	19	20
Hook / Waituna - Renewals	11	11
Hook / Waituna - Survey/design water Treatment Plant and connecting pipeline	109	-
Hook / Waituna - Flow meter replacement	6	6
Hook / Waituna - Line renewal Manchesters and Molloy's Road	36	39
Hook / Waituna - pH Online analysers	19	-
Hook / Waituna - Source / WTP generator	51	-
Lower Waihao - Renewals	28	5
Lower Waihao - Lower Waihao Reservoir telemetry renewal	2	-
Lower Waihao - Telemetry - Lower Waihao boost renewal	38	9
Lower Waihao - Glenavy line renewal	145	157
Lower Waihao - pH Online analysers	38	-
Otaio / Makikihi - Renewals	19	-
Otaio / Makikihi - Makikihi Township mains renewal	-	76
Otaio / Makikihi - Makikihi Township restrictor renewal	-	11
Otaio / Makikihi - Flow meter replacement	5	5
Otaio / Makikihi - pH Online analysers	38	-
Otaio / Makikihi - Source / WTP generator	51	-
Waihaorunga - Renewals	13	5
Waihaorunga - Pump replacements	29	-
Waikakahi - Renewals	35	5
Waikakahi - pH Online analysers	38	-
Downlands water scheme	168	157
Rural Water Total	909	512
Urban Water		
Urban Water - Rising main renewals	358	-
Urban Water - Lateral renewals	-	65
Urban Water - AC Water main renewals	58	119
Urban Water - CI Water main renewals	-	173
Urban Water - Timaru Road pump renewals	43	-
Urban Water - Telemetry - Timaru Road plant	-	9
Urban Water - Telemetry - Manchesters Bore	-	8
Urban Water - Waimate Reservoir cover replacement	100	108
Urban Water - Main line valve renewals	-	30
Urban Water - Extension Bakers/Court/Hunts/Fitzmaurice Roads	540	-
Urban Water - Te Kiteroa main, booster and reservoir	708	-
Urban Water - Manchester's treatment plant generator	108	-
Urban Water Total	1,915	511
Water Supply Total	2,824	1,024
Waste Management		
Waste Management - Wheelie bin replacements	9	2
Waste Management - Miscellaneous capital	1	1
Waste Management - Extend seal at RRP	-	18
Waste Management Total	10	21
Stormwater		
Stormwater - Rapid soakage devices	50	-
Stormwater - Park Road catchment investigation	154	-
Stormwater - Manhole replacements	9	5
Stormwater - CCTV assessment of mains	-	5
Stormwater Total	213	11
Sewerage		
Sewer - Waimate Urban renewals	445	339
Sewer - WWTP electrics general 240, 24 Volts	-	12
Sewerage Total	445	351

	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Roading and Footpaths		
Resealing	1,297	1,246
Drainage construction	172	335
Culvert replacement	193	215
Kerb and channel renewal	293	197
Concrete ford renewal	45	49
Pavement rehabilitation	818	738
Structures component replacements	203	194
Sign renewal	70	67
Minor improvements	390	361
Footpath renewal	290	235
Minor improvements (non-subsidised)	50	49
Seal extensions	60	66
Development	50	55
Roading and Footpaths Total	3,931	3,806
Organisation and Governance		
Central Administration		
Investment - Furniture and fittings	15	-
Forestry - Planting reserves	14	9
Governance - AV Conferencing system for Council Chambers	75	-
Strategy - Community survey and wellbeing data	32	30
Corporate Services - Cleaners vehicle replacement	40	43
Corporate Services - Furniture and fittings	15	16
Corporate Services - Computers and hardware	15	16
Corporate Services - Elected member devices	16	18
Corporate Services - Public security cameras	5	-
Corporate Services - ESRI Server upgrade	10	-
Corporate Services - Magiq software upgrades	70	11
Planning and Regulatory - Climate Change expenditure	13	-
Planning and Regulatory - Vehicle replacement	-	22
Utilities - Sundry plant renewals	7	5
Utilities - Fuel storage tank and mobile fuel tanker	23	-
Utilities - Vehicle replacements	120	51
Utilities - Lutra software	21	-
Roading - Vehicle replacement	-	43
Asset Management - SCADA	58	-
Parks - Plant and machinery	10	15
Central Administration Total	559	280
Organisation and Governance Total	559	280
District Planning & Regulatory Services		
Animal Management		
Animal Management - Vehicle replacement	-	38
Animal Management Total	-	38
Resource Management		
Regulatory - District Plan expenditure	100	106
Resource Management Total	100	106
District Planning & Regulatory Services Total	100	144
Community Services		
Emergency Management		
Equipment renewals	48	-
Emergency Management Total	48	-
Library		
Library - Books	55	70
Library Total	55	70
Community Services Total	103	70

	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Community Facilities		
Camping		
Waimate Lakes Camping - Landscaping, fencing and plantings	20	-
Waimate Lakes Camping - Pipe renewals	10	11
Waimate Lakes Camping - Chlorine dosing Te Aka and Waitangi	10	-
Waimate Lakes Camping - Furniture and fittings	5	-
Victoria Park Camping - General building capital	5	-
Victoria Park Camping - Appliances	5	-
Victoria Park Camping - General capital	2	2
Camping Total	57	12
Cemeteries		
Cemetery - Reseal driveway	50	-
Cemetery - Fencing	4	-
Cemeteries Total	54	-
Event Centre		
Event Centre - Furniture and fittings	5	-
Event Centre Total	5	-
Parks and Public Spaces		
Hunter Reserve - Reserve upgrade	20	-
Morven Reserve - Hall painting (non rate funded)	80	-
Morven Reserve - Irrigation upgrade (non rate funded)	-	-
Victoria Park - Garage door replacement	33	-
Victoria Park - Sundry plant	5	5
Victoria Park - Repaint the cycle track	-	13
Victoria Park - Upgrade glasshouse heating system	20	-
Knottingley Park - Building capital	2	-
Parks and Public Spaces Total	160	18
Property		
Property - Museum building (old Courthouse) upgrade	67	-
Property - Theatre building capital projects	24	-
Property - Tennant St building capital	13	4
Property - Paint Tennant Street dwelling	5	-
Local Govt Centre - Security cameras	10	-
Local Govt Centre - Sundry purchases	4	5
Local Govt Centre - Heatpumps	3	-
Community Housing - Complete roof upgrade	90	-
Community Housing - Painting	33	-
Community Housing - Hot water cylinders and other furniture and fittings	6	6
Community Housing - Heatpumps	3	6
Public toilets - Waimate Town (New Toilets)	445	-
Public Toilets - Glenavy and St Andrews - BOF*	449	-
Property Total	1,153	22
<i>*BOF - Project partially funded from government Better Off Funding</i>		
Swimming		
Swimming Pool - Replace pool covers	31	-
Swimming Pool - Toddler pool upgrade	5	-
Swimming Total	36	-
Community Facilities Total	1,464	53
Total Projects	9,649	5,760

What are Activity Management Plans?

We have 24 activities, organised into 9 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 2024/25:

[What we do](#)

[Why we provide it](#)

[Community outcomes](#)

[Community wellbeings](#)

[Effects on the community](#)

[Our challenges](#)

[Levels of service](#)

[Major projects](#)

[Forecast funding impact statements \(per group\)](#)

Groups	Activities
Water Supply	<ul style="list-style-type: none"> • Urban Water Supply • Rural Water Supply
Waste Management	<ul style="list-style-type: none"> • Waste Management
Stormwater	<ul style="list-style-type: none"> • Stormwater
Sewerage	<ul style="list-style-type: none"> • Sewerage
Roading and Footpaths	<ul style="list-style-type: none"> • Roothing and Footpaths
Organisation and Governance	<ul style="list-style-type: none"> • Central Administration • Community Representation • Investments and Finance • Strategy
District Planning and Regulatory Services	<ul style="list-style-type: none"> • Animal Management • Building Control • Environmental Services • Resource Management
Community Services	<ul style="list-style-type: none"> • Community Support • Economic Development and Promotions • Emergency Management • Library Services
Community Facilities	<ul style="list-style-type: none"> • Camping • Cemeteries • Event Centre • Parks and 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 4,000 households, businesses and properties throughout the Waimate District.

Urban Water Supply

Council provides potable water to the designated urban area and the fringe rural areas of Waimate (approximately 3,000 residents) to serve purposes such as drinking, commercial and fire protection.

Two deep groundwater bores at Timaru Road and Manchester Road supply the urban network via a reservoir at Mill Road.

Council monitors water quality and where possible, regularly plans for future water supply needs.

Rural Water Supply

Council operates six rural water schemes (Cannington/ Motukaika, Lower Waihao, Otaio/Makikihi, Waihaorunga, Waikakahi, Hook-Waituna).

In addition, incorporated societies run Hakataramea and Cattle Creek (Upper Waihao), with the Downlands water supply being operated and administered by Timaru District Council, albeit a 14% shareholding by Waimate District Council. Some schemes do not currently comply with the Drinking Water Standards for New Zealand 2005 (Revised 2018).

Why we provide it

Presently, Council is required by statute to provide potable water to the residents of Waimate (e.g. Health Act 1956, Health (Drinking Water) Amendment Act 2019, and Local Government Act 2002).

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

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

Community outcomes



Community wellbeing



Effects on the community

Our groups and activities can have a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Water Supply	Economic cost to treat drinking water to legislative requirements for rural water supplies	Council has been actively lobbying Government and is involved in reference groups for alternate compliance mechanisms for rural agricultural water supplies.
Water Supply	Depleting natural water sources	Without good management, there is a risk that natural water sources are inappropriately depleted. Water is a consented activity. Council are mindful to manage our current water allocation wisely.

Our challenges

Local Water Done Well

The Affordable Water Reforms have been replaced with Local Water Done Well. Council is expecting the first piece of replacement legislation by mid-2024 and subsequent enabling legislation by June 2025. Given the timing of these two bills, there is uncertainty relating to the delivery of water services in the future.

Ageing infrastructure

Council will continue upgrading ageing infrastructure. Some of our water pipe network dates back to 1906. This means some pipework in the distribution network is over 100 years old, and in some cases, undersized and due for renewal or optimised replacement. Other pipework installed through the 1950s, due to the type of pipe,

are also due for renewal soon. Our strategy is to work out which pipes are in the worst condition and which ones prove most critical for the consistent service supply, reducing water loss and ensuring these pipes are the first to be replaced.

Climate and environmental changes

Council view climate change as a moderate consideration in its long-term planning. In order to prepare and address potential challenges, Council shall continue to monitor water quality of urban bores while working closer with Environment Canterbury on activities and consents related to land use and water takes, both near Council groundwater and surface drinking water intakes.



Levels of service

What we do	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, monitor and test all water supplies • Respond to service failures and faults • Provide a customer service request system 24 hours a day, 7 days a week
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 supplies • Manage growth of network • 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

Major projects

Project	Projected spend	Project description
Hook/Waituna rural water - survey design and consenting	\$109,000	Complete a topographical survey for the proposed water main connecting the Otaio/ Makikihi and Hook/Waituna Rural Water Supplies. Includes reports to support any resource consent applications required.
Rural water schemes - source/water treatment plant generators	\$102,000	Auto start-up emergency generators to facilitate continuous operation of water treatment plants during power outages.
Rural water schemes - pH online analysers	\$133,000	Continuous chlorine and pH monitoring within the reticulation network to provide cost effective and efficient compliance monitoring.
Downlands – capital projects	\$168,000	Various capital works managed by Timaru District Council. This reflects Council's 14% share of the Downlands Rural Water Scheme.
Waimate urban water - Bakers/Courts/Hunts/ Fitzmaurice Roads extension	\$540,000	Extension of the urban water supply to the extended residential zone and to provide firefighting capacity.
Waimate urban water - Te Kiteroa main, booster and reservoir	\$708,000	Extension of the urban water supply to the extended residential zone and to provide firefighting capacity.

Waimate District Council Forecast Funding Impact Statement for 30 June 2025 for Water Supply Group

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	1	1	1	1
Targeted rates	2,869	3,317	3,776	3,367
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	23	21	21	21
Internal charges and overheads recovered	110	102	125	92
Local authority fuel tax, fines, infringements fees, and other receipts	234	124	124	62
Total operating funding	3,238	3,565	4,047	3,542
Applications of operating funding				
Payments to staff and suppliers	1,503	1,462	1,617	1,467
Finance costs	66	55	94	62
Internal charges and overheads applied	893	1,288	1,409	1,004
Other operating funding applications	-	-	-	-
Total application of operating funding	2,462	2,805	3,121	2,532
Surplus / (deficit) of operating funding	776	760	926	1,010
Sources of capital funding				
Subsidies and grants for capital expenditure	400	-	-	-
Development and financial contributions	103	23	23	24
Increase / (decrease) in debt	400	-	(56)	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	903	23	(33)	24
Applications of capital funding				
Capital expenditure - to meet additional demand	-	326	1,248	-
Capital expenditure - to improve the level of service	1,840	1,631	584	-
Capital expenditure - to replace existing assets	1,482	850	992	1,024
Increase/(decrease) in reserves	(1,643)	(2,023)	(1,930)	10
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	1,679	784	894	1,034
Surplus/(deficit) of Capital Funding	(776)	(760)	(926)	(1,010)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2021-31

Targeted rates - The Annual Plan 2025 has increased from the LTP budget mainly due to increased costs as noted below.

Payments to staff and suppliers - The Annual Plan 2025 has increased from the LTP budget due to increased costs for software compliance and water protozoal treatment costs.

Internal charges and overheads applied - The Annual Plan 2025 has increased from the LTP budget due to increased overhead costs including increased staff resources and new positions, increased costs for compliance software and support, insurance cost increases and other general cost increases since the LTP budget.

Capital Expenditure - The Annual Plan 2025 includes the Te Kiteroa main booster and reservoir project \$708,000 which has been rebudgeted from the LTP (Years 1 to 3, 2022 to 2024) and the Urban Water extension for Bakers, Courts, Hunts and Fitzmaurice Roads project \$540,000 which has been brought forward and rebudgeted from the LTP (Years 7 and 8, 2028 to 2029). New projects introduced since the LTP include pH Online Analysers \$133,000 and Source / Treatment Plant generators \$210,000.

Decrease in reserves - The Annual Plan 2025 reserve drawdown has increased since the LTP budget due to the rebudgeting of capital projects and the introduction of new capital projects as noted above, since the LTP budget was prepared.

Prospective Capital Expenditure for the year ended 30 June 2025

	Replacement Level of Service Additional Demand	REP LOS AD	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Water Supply						
Rural Water						
Cannington - Renewals		REP	-	5	11	5
Cannington - Drinking water compliance upgrade		LOS	-	700	-	-
Cannington - Renewal maintenance of weir		REP	-	14	-	-
Cannington - Pratts pumphouse power supply		REP	-	-	19	20
Cannington - Upgrade reservoir and break tank SF*		LOS	7	-	-	-
Cannington - Eliminate AC pipe SF*		REP	37	-	-	-
Hook / Waituna - Renewals		REP/LOS	10	11	11	11
Hook / Waituna - Drinking water intake/Plant compliance upgrade		LOS	13	-	109	-
Hook / Waituna - Flow meter replacement		REP	-	-	6	6
Hook / Waituna - Dual check augmentation		LOS	4	-	-	-
Hook / Waituna - Line renewal Manchesters and Molloy's Road		REP/LOS	-	22	36	39
Hook / Waituna - pH Online analysers		LOS	-	-	19	-
Hook / Waituna - Source / WTP generator		LOS	-	-	51	-
Hook / Waituna - Upgrade reservoir SF*		LOS	6	-	-	-
Hook / Waituna - Intake upgrade SF*		REP	1	-	-	-
Lower Waihao - Renewals		LOS/REP	2	5	28	5
Lower Waihao - Drinking water intake/Plant compliance upgrade		LOS	1,432	-	-	-
Lower Waihao - Glenavy chlorine monitoring station		LOS	11	57	-	-
Lower Waihao - Lower Waihao Reservoir telemetry renewal		REP	-	-	2	-
Lower Waihao - Telemetry - Lower Waihao boost renewal		REP	-	-	38	9
Lower Waihao - Flow Meter renewal		REP	-	6	-	-
Lower Waihao - Glenavy line renewal		LOS/REP	-	-	145	157
Lower Waihao - Denitrification		LOS	1	700	-	-
Lower Waihao - pH Online analysers		LOS	-	-	38	-
Lower Waihao - Upgrade reservoir SF*		REP	40	-	-	-
Otaio / Makikihi - Renewals		LOS/REP	-	2	19	-
Otaio / Makikihi - Makikihi Township mains renewal		REP	-	-	-	76
Otaio / Makikihi - Makikihi Township restrictor renewal		REP	-	-	-	11
Otaio / Makikihi - Tavistock Bore - Treatment filter & UV		LOS	18	-	-	-
Otaio / Makikihi - Makikihi chlorine monitoring station		LOS	-	58	-	-
Otaio / Makikihi - Flow meter replacement		REP	-	-	5	5
Otaio / Makikihi - Line renewal Makikihi 100mm PVC		REP	42	32	-	-
Otaio / Makikihi - Renewal Marshalls Road		REP	4	-	-	-
Otaio / Makikihi - pH Online analysers		LOS	-	-	38	-
Otaio / Makikihi - Source / WTP generator		LOS	-	-	51	-
Otaio / Makikihi - Eliminate AC pipe SF*		REP	25	-	-	-
Waihaorunga - Renewals		LOS/REP	-	-	13	5
Waihaorunga - Pump replacements		REP	5	-	29	-
Waihaorunga - Takitu Pumphouse - New board and telemetry		REP	15	-	-	-
Waihaorunga - Upgrade reservoir SF*		REP	32	-	-	-
Waihaorunga - Eliminate AC pipe SF*		REP	2	-	-	-
Waikakahi - Renewals		REP	-	5	35	5
Waikakahi - Harrison B/T 1.5km 63 OD		REP	4	-	-	-
Waikakahi - McKay/ Francis 1.3km 40 OD		REP	-	12	-	-
Waikakahi - Chlorine monitoring station		LOS	-	58	-	-
Waikakahi - pH Online analysers		LOS	-	-	38	-
Waikakahi - Upgrade reservoir and break tank SF*		REP	14	-	-	-
Waikakahi - Eliminate AC pipe SF*		REP	52	-	-	-
Downlands water scheme		REP	767	345	168	157
Rural Water Total			2,547	2,033	909	512

* Project partially / fully funded from Stimulus Fund Income

	<i>Replacement</i>	REP	Actual	Annual Plan	Annual Plan	LTP
	<i>Level of Service</i>	LOS	30 June 2023	30 June 2024	30 June 2025	30 June 2025
	<i>Additional Demand</i>	AD	\$000	\$000	\$000	\$000
Urban Water						
Urban Water - Fencing		REP	-	12	-	-
Urban Water - Rising main renewals		REP	8	-	358	-
Urban Water - Lateral renewals		REP	57	63	-	65
Urban Water - AC Water main renewals		REP	158	116	58	119
Urban Water - CI Water main renewals		REP	170	169	-	173
Urban Water - Manchester Road Bore replacement		REP	14	-	-	-
Urban Water - Timaru Road pump renewals		REP	-	-	43	-
Urban Water - Telemetry - Timaru Road plant		REP	-	-	-	9
Urban Water - Telemetry - Manchesters Bore		REP	-	-	-	8
Urban Water - Waimate Reservoir cover replacement		REP	-	-	100	108
Urban Water - Waimate Reservoir 240V switch board		REP	3	-	-	-
Urban Water - Main line valve renewals		REP	-	30	-	30
Urban Water - Booster Bakers/Court/Hunts/Fitzmaurice Roads		AD	-	296	-	-
Urban Water - Extension Bakers/Court/Hunts/Fitzmaurice Roads		AD	-	-	540	-
Urban Water - Booster Manchesters Standby Pump 2		AD	13	-	-	-
Urban Water - Te Kiteroa main, booster and reservoir		AD	-	30	708	-
Urban Water - UVT online analyser - Manchesters		REP	18	-	-	-
Urban Water - Manchester's treatment plant generator		LOS	-	40	108	-
Urban Water - Replacement pump and motor Manchester's PS		LOS	-	18	-	-
Urban Water - Water meters SF*		LOS	321	-	-	-
Urban Water - Meter reader software		LOS	13	-	-	-
Urban Water Total			776	774	1,915	511
<i>* Project partially / fully funded from Stimulus Fund Income</i>						
Water Supply Total			3,323	2,806	2,824	1,024



Be the difference

Let's recycle

Tins, cans, plastics, cardboard and paper



Reduce the use

Non-reusable and non-recyclable items

TOGETHER REDUCING WASTE 

Waste Management Group

What we do

Council provides a range of kerbside rubbish and recycling services for urban and rural areas across the Waimate District, for both homes and businesses. A range of recycling services are also available, including the operation of the Waimate Resource Recovery Park (RRP) to process recyclable materials and transfer residual waste to landfill within the Timaru District.

Council also provides rural recycling stations at nine locations throughout the district, and continually aim to provide education around recycling and rubbish reduction.

Why we provide it

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

Community outcomes



Community wellbeings



Effects on the community

Our groups and activities can have a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Waste Management	Cost on the economy	There is an economic cost and impact to provide this service throughout our communities. Council continues to seek improvements to the collection services.

Our challenges

Council continues to provide waste management services through its kerbside collection, rural drop-offs and the Resource Recovery Park. Waste streams are managed through the provision of waste education, audits, and through government direction. Additionally, Council maintains collaboration with both Timaru and Mackenzie District Councils.

The implementation of standardised kerbside collections has meant that the associated waste streams have required modification. Ensuring that customers are aware of these changes is important for compliance with waste acceptance criteria.

Levels of service

What we do	How we do it
Convenient and accessible waste management services	<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 waste operation including a competitive tender process and management of waste contract • Provision of customer service request system 24 hours a day, 7 days a week • Provide a resource recovery park according to set hours of opening
Council manages the waste management services wisely	<ul style="list-style-type: none"> • Manages waste facilities under the conditions of the resource consent • Apply for renewal of waste consents as required • Monitor ongoing regulatory change for 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

Major projects

There are no major projects planned for the Waste Management Group in 2024/25.

Waimate District Council Forecast Funding Impact Statement for 30 June 2025 for Waste Management Group

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	-	-	-	-
Targeted rates	1,644	1,759	1,925	1,577
Subsidies and grants for operating purposes	101	34	122	34
Fees and charges	134	137	146	80
Internal charges and overheads recovered	2	-	4	4
Local authority fuel tax, fines, infringements fees, and other receipts	2	-	-	-
Total operating funding	1,884	1,930	2,196	1,696
Applications of operating funding				
Payments to staff and suppliers	1,314	1,293	1,601	1,208
Finance costs	-	-	-	-
Internal charges and overheads applied	409	388	409	347
Other operating funding applications	-	-	-	-
Total application of operating funding	1,723	1,681	2,010	1,554
Surplus / (deficit) of operating funding	161	249	186	142
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	3	78	-	18
Capital expenditure - to replace existing assets	69	6	10	3
Increase/(decrease) in reserves	89	165	177	121
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	161	249	186	142
Surplus/(deficit) of Capital Funding	(161)	(249)	(186)	(142)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2021-31

Targeted rates - The Annual Plan 2025 has increased from the LTP budget mainly due to increased costs as noted below.

Subsidies and grants for operating expenditure have increased compared to the LTP due to increased Waste Levy grant income.

Fees and charges income for the Annual Plan 2025 has increased from the LTP due to increased fees and charges at the Resource Recovery Park, in line with higher costs for disposal at Redruth landfill.

Payments to staff and suppliers - The Annual Plan 2025 has increased from the LTP budget mainly due to increased costs for the Waste Management contract and disposal cost increases at Redruth landfill.

Internal charges and overheads applied - The Annual Plan 2025 has increased from the LTP budget due to increased overhead costs including increased staff resources and new positions, increased costs for software licencing and support, insurance cost increases and other general cost increases since the LTP budget. Internal interest costs have increased due to higher interest rates.

Prospective Capital Expenditure for the year ended 30 June 2025

	<i>Replacement</i>	REP	Actual	Annual Plan	Annual Plan	LTP
	<i>Level of Service</i>	LOS	30 June	30 June	30 June	30 June
	<i>Additional Demand</i>	AD	\$000	\$000	\$000	\$000
Waste Management						
Waste Management - Wheelie bin replacements		REP	7	5	9	2
Waste Management - Public place refuse and recycling facilities		LOS	-	2	-	-
Waste Management - Miscellaneous capital		REP	-	1	1	1
Waste Management - Extend seal at RRP		REP/LOS	62	76	-	18
Waste Management - Battery recycling station		LOS	3	-	-	-
Waste Management Total			72	84	10	21



Stormwater Group

What we do

Council provides stormwater drainage systems for the collection and removal of surface water following rainfall events throughout the Waimate District.

Why we provide it

Stormwater collection and disposal protects property from flooding and allows the local roading network to function safely, protecting people and property and in turn, minimising the effects on the environment.

Community outcomes



Community wellbeings



Effects on the community

Our groups and activities can have a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Stormwater	Discharge from network	Stormwater discharge from the network may cause adverse effects on the environment. To address this, Council will manage a consented and compliant stormwater system that mitigates any such effects through the implementation of Stormwater Management Plans.

Our challenges

Local Water Done Well

The Affordable Water Reforms have been replaced with Local Water Done Well. Uncertainty remains as the two pieces of enabling legislation are expected mid-2024 and mid-2025 respectively.

Compliance and consenting changes

There are potential compliance changes in how stormwater will be managed in the future, as the Government works its way through the new reforms. Part of the reform is also acknowledging cultural views

around the use and health of water in New Zealand (“Te Mana o te Wai” [The health of Our Wai, The Health of Our Nation]). Until Government make a decision, Council will continue to meet current compliance and consenting requirements and manage future compliance and consenting changes.

Levels of service

What we do	How we do it
Maintain reliable stormwater network service	<ul style="list-style-type: none"> • Maintain stormwater systems and respond to service failures • Develop and implement system for recording flooding events • Monitor demand and manage growth of network • Collection and disposal of stormwater via stormwater systems • Monitor condition and performance of stormwater reticulation and assets
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 • Maintain stormwater system and respond to service failures or faults in a timely manner

Major projects

Project	Projected spend	Project description
Park Road catchment investigation	\$154,000	Initial investigation and design engineering to reduce peak flows in the Park Road catchment.
Rapid soakage devices	\$50,000	To reduce flows within the existing network to satisfy consent requirements and to create network capacity.

Waimate District Council Forecast Funding Impact Statement for 30 June 2025 for Stormwater Group

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	140	198	228	132
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	-	-	-	1
Local authority fuel tax, fines, infringements fees, and other receipts	-	-	-	-
Total operating funding	140	198	228	133
Applications of operating funding				
Payments to staff and suppliers	32	78	84	27
Finance costs	-	-	-	-
Internal charges and overheads applied	48	60	65	49
Other operating funding applications	-	-	-	-
Total application of operating funding	81	137	149	76
Surplus / (deficit) of operating funding	60	60	79	57
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	4	4	4
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	-	4	4	4
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	102	-
Capital expenditure - to improve the level of service	78	-	102	5
Capital expenditure - to replace existing assets	91	40	9	5
Increase/(decrease) in reserves	(109)	24	(130)	50
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	60	64	83	61
Surplus/(deficit) of Capital Funding	(60)	(60)	(79)	(57)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2021-31

General rates, uniform annual general charges and rates penalties - The Annual Plan 2025 has increased from the LTP budget mainly due to increased costs as noted below.

Payments to staff and suppliers - The Annual Plan 2025 has increased from the LTP budget mainly due to increased costs for compliance software and support, and consultancy costs.

Capital Expenditure - The Annual Plan 2025 includes new projects introduced since the LTP including Rapid soakage devices for \$50,000 and Park Road catchment investigation \$154,000.

Decrease in reserves - The Annual Plan 2025 reserve drawdown has increased since the LTP budget due to the introduction of new capital projects as noted above, since the LTP budget was prepared.

Prospective Capital Expenditure for the year ended 30 June 2025

	<i>Replacement</i>	REP	Actual	Annual Plan	Annual Plan	LTP
	<i>Level of Service</i>	LOS	30 June 2023	30 June	30 June	30 June
	<i>Additional Demand</i>	AD	\$000	\$000	\$000	\$000
Stormwater						
Stormwater - Rapid soakage devices		AD/LOS	-	-	50	-
Stormwater - Park Road catchment investigation		AD/LOS	-	-	154	-
Stormwater - Consent and Management Plan		LOS	54	-	-	-
Stormwater - Manhole replacements		REP	-	-	9	5
Stormwater - CCTV assessment of mains		LOS	10	-	-	5
Stormwater - Manse Street crossing renewal		REP	-	40	-	-
Stormwater - Holmes Street upgrade		REP	77	-	-	-
Stormwater - Queen Street upgrade SF*		LOS/REP	27	-	-	-
Stormwater Total			169	40	213	11

* Project partially / fully funded from Stimulus Fund Income



Sewerage Group

What we do

Waimate District Council operates a wastewater collection and treatment system for the majority of the Waimate urban area. Some outlying areas and the smaller towns of St Andrews, Makikihi, 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 approximately 35km of gravity sewer mains, 5km of rising sewer mains, 18km of gravity lateral connections, one pumping station and a treatment and disposal facility.

The wastewater treatment plant currently discharges treated effluent onto land enabled by a current resource consent. Discharges are monitored in terms of both volume and content and reported to Environment Canterbury (ECan).

Why we provide it

Council are required by statute 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 town by enabling smaller lot sizes and helps to average the cost for treating and disposing

of the treated effluent across the broader community.

Community outcomes



Community wellbeings



Effects on the community

Our groups and activities can have a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Sewerage	Discharge from network	Wastewater discharge from the network may cause adverse effects on the environment. To address this, Council will manage a consented and compliant wastewater system that mitigates any such issue.

Our challenges

Inflow and infiltration

Council has undertaken a survey of the sewer network and has identified the main locations of infiltration and inflow. Council will take a catchment approach to reducing inflow and infiltration to restore capacity within the network over the coming years.

Local Water Done Well

The Affordable Water Reforms have been replaced with Local Water Done Well. Uncertainty remains as the two pieces of enabling legislation are expected mid-2024 and mid-2025 respectively.

National Policy Statement for Freshwater

Requirements of the current National Policy Statement for Freshwater (NPSFW) have placed increasing pressure on either the extension of existing reticulated services or the provision of centralised treatment for unserved areas. Council will need to monitor this live issue, including future iterations of the NPSFW.

Levels of service

What we do	How we do it
Maintain reliable sewerage network services	<ul style="list-style-type: none"> • Maintain wastewater schemes and respond to service failures • Monitor demand and manage growth of network • Monitor condition and performance of wastewater reticulation and assets • Ongoing pipe investigation programme • Public education (i.e. wipes disposal)
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 schemes and respond to service failures or faults • Manage the collection, treatment and disposal of domestic and industrial wastewater

Major projects

There are no major projects planned for the Sewerage Group in 2024/25.

Waimate District Council Forecast Funding Impact Statement for 30 June 2025 for Sewerage Group

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	-	-	-	-
Targeted rates	682	766	859	683
Subsidies and grants for operating purposes	45	-	-	-
Fees and charges	21	57	57	58
Internal charges and overheads recovered	8	18	9	2
Local authority fuel tax, fines, infringements fees, and other receipts	57	8	8	9
Total operating funding	814	849	933	751
Applications of operating funding				
Payments to staff and suppliers	297	192	284	223
Finance costs	-	-	-	-
Internal charges and overheads applied	185	242	280	195
Other operating funding applications	-	-	-	-
Total application of operating funding	482	434	564	418
Surplus / (deficit) of operating funding	331	415	369	334
Sources of capital funding				
Subsidies and grants for capital expenditure	140	-	-	-
Development and financial contributions	123	17	17	18
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	263	17	17	18
Applications of capital funding				
Capital expenditure - to meet additional demand	111	353	-	-
Capital expenditure - to improve the level of service	96	37	-	-
Capital expenditure - to replace existing assets	81	349	445	351
Increase/(decrease) in reserves	306	(306)	(59)	1
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	594	432	386	352
Surplus/(deficit) of Capital Funding	(331)	(415)	(369)	(334)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2021-31

Targeted rates - The Annual Plan 2025 has increased from the LTP budget mainly due to increased costs as noted below.

Internal charges and overheads applied - The Annual Plan 2025 has increased from the LTP budget due to increased overhead costs including increased staff resources and new positions, increased costs for software licencing and support, insurance cost increases and other general cost increases since the LTP budget. Internal interest costs have increased due to higher interest rates.

Capital Expenditure - The Annual Plan 2025 includes increased capital renewals compared to the LTP.

Prospective Capital Expenditure for the year ended 30 June 2025

	<i>Replacement</i>	REP	Actual	Annual Plan	Annual Plan	LTP
	<i>Level of Service</i>	LOS	30 June	30 June	30 June	30 June
	<i>Additional Demand</i>	AD	\$000	\$000	\$000	\$000
Sewerage						
Sewer - Waimate Urban renewals		REP	-	333	445	339
Sewer - Aerator 2		REP	6	-	-	-
Sewer - Edward Street upgrade (renewal)		LOS	71	-	-	-
Sewer - Permanent D.O. Probe and control - Dual probe		LOS	8	-	-	-
Sewer - WWTP electrics general 240, 24 Volts		REP	-	-	-	12
Sewer - Telemetry - Milford		REP	-	8	-	-
Sewer - Milford - Flygt Controller (PLC)		REP	-	3	-	-
Sewer - WWTP various equipment		REP	-	5	-	-
Sewer - Te Kiteroa line		AD	111	-	-	-
Sewer - New surface aerator		LOS/REP	34	37	-	-
Sewer - Garlands Road low pressure sewer extension		AD	-	198	-	-
Sewer - Montgomery Street low pressure sewer extension		AD	-	155	-	-
Sewer - Edward Street reticulation SF*		REP	59	-	-	-
Sewerage Total			288	739	445	351

* Project partially / fully funded from Stimulus Fund Income



Roading and Footpaths Group

What we do

Council has provided a network of roads, footpaths, bridges, signs, markers, streetlights and associated drainage systems for 150 years. The roading activity is managed by Council's roading team, although the physical maintenance of the assets is externally contracted.

Rural roads make up 96% of our network and form an important

part of the export supply chain, with the main land uses within the Waimate District being dairy, pastoral farming and forestry.

State Highway 1 and 82 cross the district and intersect the local road network. The state highways are managed and operated by the New Zealand Transport Agency Waka Kotahi.

Our roading assets include 1,325km of road, 650km sealed road, 672km unsealed road, 182 bridges, 3,544 culverts, 90 concrete fords, more than 5,000 signs, 495 streetlights, 63km of footpaths and almost 50,000 metres of kerb and channel.

Why we provide it

Roading makes a crucial contribution to the economic growth and development of our district, as well as providing important social benefits. A reliable and well maintained road network offers access to businesses, health, employment

and education - all of which stimulate the economy and social development throughout the district.

If one were to stop and consider how life would be without paved roads, bridges and footpaths, it

doesn't take long to realise how vital a robust and efficient road network is to all areas of life within the Waimate District.

Community outcomes



Community wellbeings



Effects on the community

This Group has a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Roading	Runoff from sealed roads	<ul style="list-style-type: none"> • Capture run-off (for example, capture concrete cutting or bitumen before it enters the waterways, especially sumps in urban areas). • Temporary erosion and sediment control during works. • Comply with Regional Council rules and/or consents for working within waterways.
Roading	Dust from unsealed roads	<ul style="list-style-type: none"> • Share the cost of sealing 50:50 with property owners who wish to reduce the effects of dust on their residence. • Require developers whose projects will significantly increase adverse effects of vehicles to seal roads.
Footpaths	Noise in urban situations	<ul style="list-style-type: none"> • Comply with District Plan rules, for example, working hours and maximum noise levels. • Review size of chip and type of resurfacing (thin asphalt concrete is quieter).
Roading	Undersize culverts causing flooding	<ul style="list-style-type: none"> • Council will replace undersize culverts with the appropriate size to flood event frequency, as agreed by Council and within budget.

Our challenges

New Zealand Transport Agency Waka Kotahi (NZTA) funding

Roading work is a significant costs driver for the district and Council relies on the approval of roading plans for significant subsidies through the NZTA National Land Transport Fund. The approval of these plans and the subsequent funding ultimately dictates the viability of our road works programmes.

Network drainage impacts

Quality drainage is essential to the operation of our roads. Inadequate drainage has a significant effect on pavement

performance, traffic safety and the amount of storm damage and gravel loss. Council has an increased programme of drainage maintenance and renewals to address drainage deficiencies and to help provide for increased resilience to storm events.

Demand and maintenance

The district-wide roading network faces several significant challenges regarding demand and maintenance. Ageing pavement, constructed from 1963 to 1973, has resulted in a bow-wave of old pavement that is now deteriorating. This ageing infrastructure no longer

meets performance standards and is not fit for purpose across the network. Additionally, the increase in larger, oversized, and overweight vehicles has further stressed the pavement's strength. Natural watercourses have been lost due to intensive land use, leading to surface flooding issues. Collectively, these factors contribute to a network that struggles to meet the current demands and requires significant maintenance and upgrades.

Levels of service

What we do	How we do it
Provide quality roads and footpaths	<ul style="list-style-type: none"> • Planned and reactive maintenance • Replacement (renewal) of assets • Manage Inspection and condition rating of network assets • Manage Road Assessment and Maintenance Management (RAMM) data • Work collaboratively with neighbouring councils • Undertake activity management planning to demonstrate that the roading assets are operated and maintained in a sustainable and cost effective manner • 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 footpath 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 with Timaru and Mackenzie Districts to improve road behaviour and awareness • Monitor road accident statistics and locations • Ensure traffic management plans are in place for all road works sites which affect roads and footpaths • Ensure that private activities undertaken on the road corridor don't adversely compromise road safety or the road condition • License and monitor all cow crossings
Provide well maintained footpaths	<ul style="list-style-type: none"> • Inspection and condition rating of footpath assets • Manage footpath renewals and maintenance projects • Determine future footpath projects based on defined prioritisation approach and future demand
Provide adequate asset renewal	<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

Major projects

Project	Projected spend	Project description
Roading and footpaths capital programme	\$3,931,000	Ongoing replacements and upgrades for targeted roads and footpaths throughout the district.

Waimate District Council Forecast Funding Impact Statement for 30 June 2025 for Roading and Footpath Group

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	-	-	-	-
Targeted rates	2,835	2,843	3,248	3,131
Subsidies and grants for operating purposes	1,694	1,549	1,940	1,643
Fees and charges	-	-	-	-
Internal charges and overheads recovered	1	-	-	-
Local authority fuel tax, fines, infringements fees, and other receipts	77	97	104	100
Total operating funding	4,607	4,489	5,292	4,874
Applications of operating funding				
Payments to staff and suppliers	3,353	3,045	3,746	3,161
Finance costs	-	-	-	-
Internal charges and overheads applied	912	574	619	501
Other operating funding applications	-	-	-	-
Total application of operating funding	4,266	3,619	4,365	3,662
Surplus / (deficit) of operating funding	342	870	928	1,212
Sources of capital funding				
Subsidies and grants for capital expenditure	1,947	2,076	3,023	2,614
Development and financial contributions	8	-	-	-
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	1,955	2,076	3,023	2,614
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	91	495	550	530
Capital expenditure - to replace existing assets	2,415	2,431	3,381	3,276
Increase/(decrease) in reserves	(209)	20	20	20
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	2,297	2,945	3,951	3,826
Surplus/(deficit) of Capital Funding	(342)	(870)	(928)	(1,212)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2021-31

Subsidies and grants for operating and capital expenditure have increased due to an increased subsidy rate of 68%, compared to 64% for the LTP, in addition to some increased operational and capital spends.

Payments to staff and suppliers - The Annual Plan 2025 has increased from the LTP budget due to increased operational allowances for Sealed and Unsealed Pavement maintenance, drainage maintenance and professional services. The Annual Plan 2025 allows for emergency reinstatement of \$130,000 which was not allowed in the LTP.

Internal charges and overheads applied - The Annual Plan 2025 has increased from the LTP budget due to increased overhead costs including increased staff resources and new positions, increased costs for software licencing and support, insurance cost increases and other general cost increases since the LTP budget.

Capital Expenditure - The Annual Plan 2025 includes an increased focus, with associated budget increases, for kerb and channel renewals, pavement rehabilitation and footpath renewals compared to the LTP.

Prospective Capital Expenditure for the year ended 30 June 2025

	<i>Replacement</i>		Actual	Annual Plan	Annual Plan	LTP
	<i>Level of Service</i>	REP	30 June	30 June	30 June	30 June
	<i>Additional Demand</i>	AD	\$000	\$000	\$000	\$000
Roading and Footpaths						
Resealing		REP	1,092	1,108	1,297	1,246
Drainage construction		REP	242	266	172	335
Culvert replacement		REP	160	212	193	215
Kerb and channel renewal		REP	161	114	293	197
Concrete ford renewal		REP	20	-	45	49
Pavement rehabilitation		REP	429	315	818	738
Structures component replacements		REP	11	178	203	194
Sign renewal		REP	63	55	70	67
Lighting renewal		REP	18	-	-	-
Minor improvements		LOS	72	330	390	361
Footpath renewal		REP	239	182	290	235
Minor improvements (non-subsidised)		LOS	-	48	50	49
Seal Extensions		LOS	-	64	60	66
Development		LOS	-	53	50	55
Roading and Footpaths Total			2,505	2,925	3,931	3,806



Organisation and Governance Group

What we do

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

Central Administration

Community Representation

Investments and Finance

Strategy

Central Administration

The Central Administration activity consists of core services that Council provides to its activity areas to support the delivery of each activities' outcome. An appropriate operating structure of Council is the main function of Central Administration.

The Corporate Services group includes customer service, cleaning, finance, information technology, records & archives and GIS (Geographic Information System).

The Community and Strategy group includes strategic development, policy, library services, event centre operations and community support.

The Chief Executive department includes economic development, district marketing and promotions, communications, human resources and payroll management.

The Regulatory and Compliance group includes district planning, building, compliance monitoring, environmental services, animal control, emergency management, health and safety and security.

The Asset group includes sewerage, stormwater, waste management, water supply, roading and footpaths, property, parks and reserves, camping, cemeteries and swimming pool.

Community Representation

This activity provides support to Elected Members, enabling them to govern effectively. The Waimate District's Elected Members are the democratic representatives of the community and collectively set the district's strategic vision and direction by reviewing Council's policies, making regulatory decisions and reviewing Council's performance.

To facilitate and assist with such functions, Council's governance staff provide a range of services such as preparation and co-ordination of meetings, preparation of meeting agendas and minutes, administration of Elected Members' remuneration, expenses, training and a variety of technological needs.

Investments and Finance

The Investments and Finance activity equates with the management of Council's investment portfolio, including its Gorge Road property, its forestry investment, its shareholding with Alpine Energy and any other investments of Council.

Council finance staff manage Council's cash-flow position, in order that sufficient funds are available to pay our suppliers and any surplus funds are invested appropriately to attract the best return. The relationship with Council's principal bankers and the Local Government

Funding Agency is managed through this activity, to ensure prudent management and that financing is available when required.

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 every three years, while Annual Plans are produced in the intervening two years. The Annual Report summarises the performance of Council every 30 June, and is supported throughout the year by periodic reports to Council.

Special consultation to gather community feedback is managed in the Strategy activity, along with Local Body Elections and Representation Reviews.

Why we provide it

These activities are provided to ensure:

- A well-organised and efficiently run Central Administration will result in Council fully supporting its activity areas in achieving its aims, ensuring the community gets the most value from Council services.
- A robust process of effective, democratic, sustainable, inclusive and transparent governance at local level.
- 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 provides residents and ratepayers throughout the Waimate District with the opportunity to participate in the decisions affecting their community.
- Careful management of Council investments should yield investment returns that, in turn, support the activities of Council.

Community outcomes



Central Administration		✓		
Community Representation		✓		✓
Investments and Finance		✓	✓	
Strategy	✓	✓	✓	✓

Community wellbeings



Central Administration	✓			
Community Representation	✓			✓
Investments and Finance		✓		
Strategy	✓	✓	✓	✓

Effects on the community

This section identifies potential negative effects the activities within this Group may have on the community, including economic, environmental, cultural or social.

For each negative aspect, Council will seek to mitigate or address these issues.

Activity	Effect	How we intend to mitigate the effect
Central Administration	Reliance on Central Administration	Should Central Administration be unable to support an activity, either by being unable to provide appropriate expertise or being unable to do so within budget limits, the resulting levels of service, or the cost to deliver this support, will be negatively impacted. To mitigate this risk, Council ensures there are appropriate controls and reporting in place for each activity. Council provides its staff with training and support to enhance their knowledge and ability to recommend and take appropriate action.
Investments and Finance	Compromised cost of debt	Council seeks to mitigate this risk by employing appropriate internal controls and reporting. Council has regular discussions with its principal bankers and the Local Government Funding Agency.
Community Representation	Decisions with potentially negative impacts on specific groups of people or individuals even when decisions have been made with consideration to the wider benefit of the community	Council will seek to mitigate the effect through consultation with affected groups and individuals where this is possible.

Our challenges

Alpine Energy reduced dividend

Reduced dividend returns from Council's investment in Alpine Energy provides a significant challenge, as this income was largely used to offset rates previously. To address this issue, Council considered options for smoothing the impact of this reduction in income to ensure there was a spread of effect and reduction in the initial impact of a rates increase. The impact will continue to be absorbed in this Annual Plan period.

Technology

The information technology environment of Council is continuously reviewed. Council will monitor the development and relevant technology options and their applicability to the organisation. As a matter of due diligence, Council continuously upgrade components to ensure that the IT environment is current and seeks to mitigate risk at every opportunity, and within budget.

Levels of service

What we do	How we do it
Provide good quality governance for the community in an open and transparent manner	<ul style="list-style-type: none"> • Lead, govern and make decisions about the overall direction of the Council on behalf of the community • Carry out regular Council and Standing Committee meeting programmes which are open to the public • Develop and implement planned policy review programme • 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 work 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

Major projects

Project	Projected spend	Project description
AV conferencing system for Council Chambers	\$75,000	Upgrades to the Council Chambers technology to facilitate recording and online streaming of meetings.

Waimate District Council Forecast Funding Impact Statement for 30 June 2025 for Organisation and Governance Group

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	429	587	812	612
Targeted rates	1,073	1,165	1,270	1,121
Subsidies and grants for operating purposes	63	263	6	-
Fees and charges	-	2	2	2
Internal charges and overheads recovered	4,778	5,404	5,655	4,426
Local authority fuel tax, fines, infringements fees, and other receipts	640	536	2,591	2,326
Total operating funding	6,982	7,955	10,336	8,487
Applications of operating funding				
Payments to staff and suppliers	5,023	5,879	6,160	4,527
Finance costs	169	336	334	309
Internal charges and overheads applied	1,342	1,584	1,557	1,247
Other operating funding applications	-	-	-	-
Total application of operating funding	6,535	7,799	8,052	6,083
Surplus / (deficit) of operating funding	447	157	2,284	2,404
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (decrease) in debt	(113)	10,000	200	(2,813)
Gross proceeds from sale of assets	24	-	20	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	(90)	10,000	220	(2,813)
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	8	-
Capital expenditure - to improve the level of service	7	67	127	-
Capital expenditure - to replace existing assets	326	348	381	250
Increase/(decrease) in reserves	24	9,742	1,989	(660)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	357	10,157	2,504	(409)
Surplus/(deficit) of Capital Funding	(447)	(157)	(2,284)	(2,404)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2021-31

General rates, uniform annual general charges, rates penalties and Targeted rates - The Annual Plan 2025 has increased from the LTP budget mainly due to increased costs as noted below.

Internal charges and overheads recovered - The Annual Plan 2025 has increased from the LTP budget due to increased internal interest recoveries as a result of higher interest rates, along with increased recoveries for additional staff resources and other overhead operational costs which are recovered through internal allocations.

Payments to staff and suppliers - The Annual Plan 2025 has increased from the LTP budget due to increased staff resources and new positions, along with increased costs for software licencing and support, insurance cost increases, consultancy costs including Treasury management services, and other general increases.

Internal charges and overheads applied - The Annual Plan 2025 has increased from the LTP budget due to increased overhead costs including increased staff resources and new positions, increased costs for software licencing and support, insurance cost increases and other general cost increases since the LTP budget. Internal interest costs have increased due to higher interest rates.

Increase / (decrease) in debt - Due to the deferral and timing of large capital projects, the increase in debt expected for LTP Year 1 (2021/22) has been deferred to the Annual Plan 2024 and Annual Plan 2025.

Capital Expenditure - The Annual Plan 2025 includes a number of new projects introduced since the LTP including a mobile fuel tanker \$23,000, Lutra Software \$21,000 and Gorge Road furniture and fittings \$15,000. Other projects have been rebudgeted from prior plans; AV Conferencing system \$75,000 and Magiq software upgrades \$70,000.

Prospective Capital Expenditure for the year ended 30 June 2025

	<i>Replacement</i>	REP	Actual	Annual Plan	Annual Plan	LTP
	<i>Level of Service</i>	LOS	30 June 2023	30 June 2024	30 June 2025	30 June 2025
	<i>Additional Demand</i>	AD	\$000	\$000	\$000	\$000
Organisation and Governance						
Central Administration						
Investment - Gorge Road Premises		LOS/REP	4	85	-	-
Investment - Furniture and fittings		AD/LOS	3	-	15	-
Forestry - Land access		REP	4	50	-	-
Forestry - Planting reserves		REP	-	-	14	9
Governance - AV Conferencing system for Council Chambers		LOS	-	-	75	-
Chief Executive - Vehicle replacement		REP	-	38	-	-
Corporate Services - Cleaners vehicle replacement		REP	-	-	40	43
Corporate Services - Furniture and fittings		REP	8	16	15	16
Corporate Services - Computers and hardware		REP	11	16	15	16
Corporate Services - Elected member devices		REP	-	-	16	18
Corporate Services - Servers		REP	69	-	-	-
Corporate Services - Telephone/PABX Upgrade		REP	-	16	-	-
Corporate Services - UPS		REP	4	-	-	-
Corporate Services - Event Centre		REP	-	8	-	-
Corporate Services - Public security cameras		REP/LOS	-	37	5	-
Corporate Services - Internet connection		LOS	1	-	-	-
Corporate Services - ESRI Server upgrade		REP	-	-	10	-
Corporate Services - Magiq software upgrades		REP	-	53	70	11
Planning and Regulatory - Vehicle replacement		REP	-	-	-	22
Utilities - Sundry plant renewals		REP	7	5	7	5
Utilities - Data Loggers		REP	5	-	-	-
Utilities - Fuel storage tank and mobile fuel tanker		LOS	-	-	23	-
Utilities - Vehicle replacements		REP	181	53	120	51
Utilities - Lutra software SF*		LOS	-	-	21	-
Roading - Vehicle replacement		REP	-	-	-	43
Asset Management - SCADA		REP	-	5	58	-
Parks - Plant and machinery		REP	-	5	10	15
Parks - Walker Mower replacement		REP	-	26	-	-
Parks - Office equipment		REP	-	3	-	-
Parks - Alarm system		REP	1	-	-	-
Asset Manager - Pool vehicle		REP	37	-	-	-
Central Administration Total			334	415	515	250
<i>* Project partially / fully funded from Stimulus Fund Income</i>						
Organisation and Governance Total			334	415	515	250



District Planning and Regulatory Services Group

What we do

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

Animal Management

Building Control

Environmental Services

Resource Management

The central focus of this group is to administer Council's statutory and regulatory responsibilities across a wide number of statutes. Its primary focus is the protection of community health, safety and amenity.

Animal Management

Animal Management is responsible for regulating 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, with a particular emphasis on educating children on how to interact safely with dogs.

Council 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 incidents. We also maintain a pound in Waimate

to ensure we are able to deal appropriately with dogs, and any other animals which need to be contained.

Council 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) in order 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, Council ensure buildings are safe and healthy for the people who use them. The BCA processes and grants building consents, monitors pool fencing, inspects and monitors building work and provides advice on building related issues. It is responsible for issuing documents such as Code Compliance Certificates (CCCs), Certificates of Public Use (CPUs), Building Warrants of Fitness and processing Project and Land Information Memorandums (PIMs and LIMs). The activity is focused on meeting legislative requirements, while balancing customer service with the management of risk to Council and the public.

Environmental Services

Environmental Services has a primary focus on improving, maintaining and promoting public health, wellness and safety within the district.

Environmental Services regulates food safety, noise control, hazardous substances and health nuisances, liquor licensing, gambling control and offensive trades. Environmental Services also encompass 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, mobile shops and the keeping of animals, poultry and bees.

For the more technical aspects of the activity requiring expert input from environmental health officers or alcohol licensing inspectors, Council has a health contract service arrangement with the Timaru District Council. Both residential and commercial excessive noise provisions under the Resource Management Act 1991 are given effect by in-house Council staff.

Resource Management

Resource Management is primarily focused on land use and the sustainable management of natural and physical resources within the Waimate District. It is responsible for the preparation and administration of the District Plan, which is the key tool for managing the district's

resource management issues and objectives.

Tasks include the processing and administering of land use and subdivision consents, notices of requirement and District Plan variations,

processing Land Information and Projects Information Memorandums (LIMs and PIMs), managing development of land use activities, compliance monitoring and state of the environment reporting.

The activity also guides the review of the District Plan, which has a statutory obligation under the Resource Management Act 1991 (RMA) to be reviewed every 10 years.

Why we provide it

Our District Planning and Regulatory Services Group safeguard residents in everyday community life. This means residents don't need to worry about their new house falling over in a stiff breeze, or that wandering dogs will get into the rubbish bins. Residents should not need to stress that new developments might poison a stream, or that the food they buy hasn't been prepared and stored hygienically.

Council will take care of any late-night drumroll 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 2002, Resource Management Act 1991, Dog Control Act 1996, Building Act 2004, Health Act 1956, Sale and Supply of Alcohol Act 2012 and the Food Act 2014.

These activities help to ensure:

- Our natural and built 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
- 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

Community outcomes



Animal Management		✓	
Building Control	✓	✓	
Environmental Services	✓	✓	
Resource Management	✓	✓	✓

Community wellbeings



Animal Management	✓			
Building Control	✓	✓	✓	
Environmental Services	✓	✓	✓	
Resource Management	✓	✓	✓	✓

Effects on the community

This section identifies potential negative effects the activities within this Group may have on the community, including economic, environmental, cultural or social.

For each negative aspect, Council will seek to mitigate or address these issues.

Activity	Effect	How we intend to mitigate the effect
Animal Management	Cost of compliance	<p>The activity involves people and their emotional connection with their dogs and animals. In situations of financial hardship where an enforcement action may be required or people have to carry out a requirement of the law at a cost to them, such as registering their dogs, emotions can cloud people's ability to reason.</p> <p>This can lead to challenging situations for Council staff and managers, such as, after following due process, seizing a dog for non-registration from a person experiencing financial hardship. The law requires prescribed actions, where the circumstances might benefit from a more empathetic solution.</p> <p>To address this issue, Council will ensure staff and managers are adequately trained in active listening and de-escalation techniques to assist in managing difficult conversations. Also, explore where there might be opportunities to build in alternative solutions within the existing regulatory framework (e.g. payment options).</p>
Building Control	Conflict over consenting and regulation outcomes	<p>We provide education and information on legislative requirements, building code requirements, bylaws and District Plan rules and policies.</p>
Resource Management	Enforcement of district planning requirements	<p>Council will ensure that the District Plan provides a balance between protecting people and the environment, whilst still encouraging appropriate and sustainable development within the district.</p> <p>Council continues to monitor that the cost of consent does not significantly increase by comparison to the value of work required. It's important to note, resource planning is not about restrictive regulations, but rather about guardianship of our residents and environment, both for today and for generations to come.</p>

Our challenges

Managing public expectation

As a regulator, Council operates within the provisions of the Dog Control Act, the Dog Control Bylaw, and the Impoundment Act in relation to stock. In the absence of prescribed actions toward enforcement, the Council follows its Enforcement Policy, which dictates a graduated response. We strive to enhance community understanding of the animal control process through education to ensure voluntary compliance from dog and animal owners.

Changes to legislation

Changes to the Building Act 2004, new methods of building (e.g. Modern Methods of Construction (MMC) and new building products) challenge Council to remain agile and responsive by managing staff levels to meet evolving workload and audit standard.

District Plan

The District Plan Review is a sizeable six-to-eight-year undertaking from informal consultation through to a new plan becoming operative. It requires significant resource to deliver the project within scope and on budget. The Resource Management Act 1991 reforms will have significant bearing on the District Plan and the review process, requiring Council to continuously adapt, whilst prioritising its completion due to its importance to the district.

Implementing the Resource Management Act 1991

The Resource Management Act (RMA) is currently undergoing reform. Council will be fully engaged in the consultative process and development of the Natural and Built Environment Act repeal changes, including fast-track consenting and freshwater consents. Change will not occur overnight, requiring Council to continue working within the current RMA while preparing for the implementation of the new acts.

Climate change

Climate change is the biggest challenge of our time. It is already affecting our weather, health and wellbeing, natural environment, taonga species, mahinga kai, food production, biosecurity, infrastructure, and our economy. Council is meeting the challenge by district-wide collaborative approach to developing our climate change strategy. By collectively committing to urgent climate action, we can create a better future for the Waimate District by identifying new opportunities to transition to a low emission, innovative and a more sustainable district. Together with the community, we will be the guardians of our environment for generations to come.

Levels of service

What we do	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 and resource consents • Process and issue Land Information Memorandums (LIMs) and Project Information Memorandums (PIMs) • Process and issue other Building Act requirements (e.g. notices to fix) • Process Resource Management Act requirements (e.g. 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

Major projects

Project	Projected spend	Project description
District Plan Review	\$100,000	The District Plan is reviewed every 10 years. The budget is set aside to progress the next District Plan Review, though will be subject to the outcome of the Resource Management Act Reforms.

Waimate District Council Forecast Funding Impact Statement for 30 June 2025 for District Planning and Regulatory Services Group

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	624	709	941	648
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	688	669	626	573
Internal charges and overheads recovered	12	27	29	(2)
Local authority fuel tax, fines, infringements fees, and other receipts	2	12	3	12
Total operating funding	1,326	1,417	1,599	1,231
Applications of operating funding				
Payments to staff and suppliers	797	1,067	1,048	785
Finance costs	-	-	-	-
Internal charges and overheads applied	488	554	648	497
Other operating funding applications	-	-	-	-
Total application of operating funding	1,285	1,621	1,696	1,282
Surplus / (deficit) of operating funding	41	(204)	(97)	(51)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	100	21	21	22
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	34	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	134	21	21	22
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	-	-
Capital expenditure - to improve the level of service	-	-	-	-
Capital expenditure - to replace existing assets	99	-	-	38
Increase/(decrease) in reserves	76	(183)	(76)	(68)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	175	(183)	(76)	(30)
Surplus/(deficit) of Capital Funding	(41)	204	97	51
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2021-31

General rates, uniform annual general charges, rates penalties and Targeted rates - The Annual Plan 2025 has increased from the LTP budget mainly due to increased costs as noted below.

Payments to staff and suppliers - The Annual Plan 2025 has increased from the LTP budget mainly due to increased staff resources in Resource Planning and a new position for a Climate Change Biodiversity Officer.

Internal charges and overheads applied - The Annual Plan 2025 has increased from the LTP budget due to increased overhead costs including increased staff resources and new positions, increased costs for software licencing and support, insurance cost increases and other general cost increases since the LTP budget. Internal interest costs have increased due to higher interest rates.

Capital Expenditure - The LTP budget allowed for the Animal Control vehicle replacement, however the replacement has been reviewed and is not required for the Annual Plan 2025.

Prospective Capital Expenditure for the year ended 30 June 2025

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June \$000	Annual Plan 30 June \$000	Annual Plan 30 June \$000	LTP 30 June \$000
District Planning & Regulatory Services						
Animal Management						
Animal Management - Pound stock yards		REP	24	-	-	-
Animal Management - Vehicle replacement		REP	-	-	-	38
Animal Management Total			24	-	-	38
Building Control						
Building Control - Vehicle replacements		REP	75	-	-	-
Building Control Total			75	-	-	-
District Planning & Regulatory Services Total			99	-	-	38



Community Services Group

What we do

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

Community Support

Economic Development and Promotions

Library Services

Emergency Management

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

Community Support

Community Support involves assisting groups and individuals through contestable and annual grants. Council administers grant funding on behalf of the Creative Communities Scheme and the Sport NZ Rural Travel Fund. Decisions for the various contestable grants are made by Council and a mix of Special Committees, consisting of community members and Council representatives.

Economic Development and Promotions

This activity delivers initiatives that enable economic growth and improve quality of life. Council's economic development priorities are set out in the Waimate District Economic Development Strategy Action Plans, adopted in February 2019.

It also includes promoting the Waimate District as a tourist, visitor and event destination.

Library Services

Council provides public library services to the district's residents from its library facility in Waimate. The core services are physical access to the library's collection, electronic/remote access to the digitised material, digital assistance and resources and public availability of computer (or computer-related) equipment (e.g. computer stations, laptops and free Wi-Fi access point).

During the year the library is undergoing an extension. While

the construction is occurring the library has been relocated to the Waimate Event Centre and providing a reduced level of service during this time. With the completion of the library renovations, the Information Centre will now be housed in the new library facilities.

Emergency Management

Council has a responsibility to undertake civil defence and emergency management activities for the district. Local planning and coordination of a response to emergency events play an important role in protecting the lives and livelihoods of the residents of the community. Waimate District's emergency management team functions within the broader Civil Defence Emergency Management Group (CDEM).

The Council meets its emergency management obligations through Local Emergency Management Plans, which are consistent with national and group civil defence emergency management plans.

Why we provide it

The activities within the Community Services Group aim to enhance the every-day community life for residents within the Waimate District. These activities help ensure:

- Current and future needs of the community are met, ensuring we continue to live in a diverse, thriving and sustainable district where people want to live, visit, work and play
- Foster lifelong learning via providing a broad range of

reading material and other information that we deliver to the public

- Research capabilities are available to residents enabling them to participate in extramural tertiary studies not otherwise available within the Waimate District
- Promotes literacy and encourages a sense of community wellness and connectedness
- Sustainable economic growth

- Civil Defence Emergency Management is provided to support our communities' ability to respond to, and recover from, emergency events. This is done through the 4Rs (e.g. reduction, readiness, response, and recovery).

Community outcomes



	THRIVING COMMUNITIES	SAFE & HEALTHY PEOPLE	SUSTAINABLE DISTRICT & ENVIRONMENT	ACTIVE, DIVERSE, SUPPORTIVE COMMUNITY
Community Support		✓	✓	✓
Economic Development and Promotions	✓	✓	✓	✓
Library Services	✓	✓		✓
Emergency Management		✓		

Community wellbeings



	SOCIAL	ECONOMIC	ENVIRONMENTAL	CULTURAL
Community Support	✓			
Economic Development and Promotions	✓	✓	✓	✓
Library Services	✓			✓
Emergency Management	✓	✓		

Effects on the community

This section identifies potential negative effects the activities within this Group may have on the community, including economic, environmental, cultural or social.

For each negative aspect, Council will seek to mitigate or address these issues.

Activity	Effect	How we intend to mitigate the effect
Emergency Management	Increased level of risk	<p>The activity involves people and their emotional connection. Risk reduction activities (e.g. flood protection, infrastructure investment, planning measures) can create significant cost for Council in the short term, and can prove to be politically unpopular.</p> <p>Elected Members and the community are made fully aware of the associated risks, and are fully briefed and consulted on decisions relating to planning and/or investment.</p>

Our challenges

Bridging the digital divide

With a predominantly older demographic within the district, Council need to be aware of the digital divide among certain members of the community. This means some residents may not have the knowledge or ability to utilise some of the library's digital services. To address this challenge, Council will continue to monitor technological changes and introduce training sessions and hands-on advice with devices, ensuring practical steps are made to bridge the digital divide.

Civil Defence

Ensuring that our Civil Defence infrastructure is modern, resilient, and compatible with other Canterbury Territorial Authorities is imperative in the face of climate change, natural disasters, and increasing extreme weather events.

Levels of service

What we do	How we do it
Provide quality community services that meet the expectations of the community	<ul style="list-style-type: none"> • Provide high quality library services to the 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 • Implement the Economic Development Strategy action items • Support 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 open to the community and visitors with consistent and appropriate opening hours • Ensure information centre is stocked with a variety of quality local information • 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

Major projects

There are no major projects planned for the Community Services Group in 2024/25.

Waimate District Council Forecast Funding Impact Statement for 30 June 2025 for Community Services Group

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	427	376	378	385
Targeted rates	613	629	726	609
Subsidies and grants for operating purposes	270	130	206	31
Fees and charges	10	9	10	9
Internal charges and overheads recovered	11	22	31	7
Local authority fuel tax, fines, infringements fees, and other receipts	6	14	14	13
Total operating funding	1,338	1,179	1,364	1,053
Applications of operating funding				
Payments to staff and suppliers	809	695	765	648
Finance costs	-	-	-	-
Internal charges and overheads applied	412	451	557	401
Other operating funding applications	-	-	-	-
Total application of operating funding	1,221	1,146	1,322	1,049
Surplus / (deficit) of operating funding	116	33	42	4
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	58	86	103	70
Increase/(decrease) in reserves	58	(53)	(61)	(66)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	116	33	42	4
Surplus/(deficit) of Capital Funding	(116)	(33)	(42)	(4)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2021-31

Subsidies and grants for operating purposes - The Annual Plan 2025 includes the Mayors Taskforce for Jobs initiative which Council assumes will be continued.

Payments to staff and suppliers - The Annual Plan 2025 has increased from the LTP budget mainly due to increased staff resources for the Mayors Taskforce for Jobs initiative.

Internal charges and overheads applied - The Annual Plan 2025 has increased from the LTP budget due to increased overhead costs including increased staff resources and new positions, increased costs for software licencing and support, insurance cost increases and other general cost increases since the LTP budget.

Capital Expenditure - The Annual Plan 2025 includes a new project introduced since the LTP for Emergency Management radio and repeater equipment renewals \$48,000.

Prospective Capital Expenditure for the year ended 30 June 2025

	<i>Replacement</i>	REP	Actual	Annual Plan	Annual Plan	LTP
	<i>Level of Service</i>	LOS	30 June	30 June	30 June	30 June
	<i>Additional Demand</i>	AD	\$000	\$000	\$000	\$000
Community Services						
Emergency Management						
Equipment renewals		REP	-	-	48	-
Emergency Management Total			-	-	48	-
Library						
Promotions - Community Xmas Tree		REP	-	31	-	-
Library - Books		REP	58	55	55	70
Library Total			58	86	55	70
Community Services Total			58	86	103	70



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 Waimate District. This includes cabins and camp sites (powered and non-powered) at Victoria Park, and camp sites (powered and non-powered) at the Knottingley Park Motor Camp, St Andrews Reserve and the Morven Camping Ground – the latter of which is managed by a Domain Board. Our Waimate Lakes campgrounds offer seasonal non-powered camping sites at five locations on the shores of the picturesque Lake Aviemore and Lake Waitaki. Through an appointed Camp Supervisor, Council manages the camping sites to ensure residents and visitors alike have fair 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, those being Waimate and Otaio. The Glenavy and Morven cemeteries are closed for interments, but continue to be maintained by

Council. Council also provide land and services for the burial or interment of ashes, and ensure cemeteries are well maintained to remain peaceful locations for family, friends, the community and visitors. Council also maintain and administer an electronic cemetery database for the Waimate and Otaio cemeteries to assist with burial enquiries.

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 also hosts a number of tenants currently including the Information Centre, providing a dual service to both residents and visitors to the district.

The main 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. Council work together with community, sport and school groups to co-ordinate a range of events to cater for the recreational and social needs of our community.

Parks and Public Spaces

Council provide and manage over 100 hectares of parks, reserves, sportsgrounds, playgrounds and gardens throughout the district. These vary in both size and use. Our premier parks, Victoria Park and Knottingley Park and Arboretum, offer a range of

sport and recreational activities in stunning settings that showcase the natural beauty of our district. Urban reserves and neighbourhood playgrounds, such as Boland Park and the Tennant Street/Victoria Park playgrounds, enhance the urban environment and provide recreational activities.

Our rural reserves provide roadside plantings to enhance town entrances, walking tracks, picnic areas and access to some local swimming and fishing spots. We also maintain a number of heritage monuments and plaques including the war memorials, the Margaret Cruickshank monument and the White Horse.

Property

Council 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, 27 community housing units and reserve land. Council maintains these properties to ensure they are safe and fit for purpose.

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 after the late Prime Minister Norman Kirk, who was born and bred in Waimate and has been laid to rest in the Waimate Lawn Cemetery. The pool is open from mid-October through to mid-March with sessions to cater for lane swimmers of all ages, the local swimming club, exercise classes and school visits. Trained lifeguards ensure the swimming pool is a safe and inviting facility for the community to enjoy.

Why we provide it

Parks, reserves, public open spaces and facilities are an important element in both the residential and rural environment for physical exercise, leisure activities, social contact and burial services.

These services 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.

Our aim is to provide quality community facilities that meet the expectations of the community.

To achieve this, Council ensure the following;

- Community facilities are accessible to the community and visitors

- Provide clean, safe and well maintained public toilets, camp sites and cemeteries
- Annual maintenance and public health and safety programmes
- Facilities are open to the community and visitors with consistent and appropriate opening hours

Community outcomes



	THRIVING COMMUNITIES	SAFE & HEALTHY PEOPLE	SUSTAINABLE DISTRICT & ENVIRONMENT	ACTIVE, DIVERSE, SUPPORTIVE COMMUNITY
Camping		✓	✓	✓
Cemeteries		✓	✓	✓
Event Centre	✓	✓		✓
Parks and Public Spaces		✓	✓	✓
Property	✓	✓		
Swimming Pool		✓		✓

Community wellbeing



	SOCIAL	ECONOMIC	ENVIRONMENTAL	CULTURAL
Camping	✓	✓	✓	✓
Cemeteries	✓	✓	✓	✓
Event Centre	✓	✓		✓
Parks and Public Spaces	✓	✓	✓	✓
Property	✓	✓		✓
Swimming Pool	✓	✓	✓	✓

Effects on the community

Our groups and activities can have a range of effects on the community.

The positive effects have already been outlined under the heading “Why we provide it”, and in our Community Outcomes. Potential negative effects of this Group and its activities are identified as the following:

Activity	Effect	How we intend to mitigate the effect
Community Facilities	Health and safety risks. There are health and safety risks associated with community facilities for both public and staff.	Council has robust health and safety systems in place, and an active Health and Safety Manual to ensure we meet all obligations under the Health and Safety at Work Act 2014 Playgrounds, camping grounds, and other community facilities are audited to ensure they comply with all health and safety standards. Staff and volunteers are appropriately trained to ensure health and safety requirements are met and any incidents responded to appropriately. All swimming pool staff are to hold a current Pool Lifeguard Practicing Certificate.
Cemeteries and Camping	Waterway contamination. Cemeteries and camping facilities can potentially cause contamination of groundwater and waterways.	Consents require cemetery developments to be set back an appropriate distance from watercourses and plots are not in direct contact with groundwater. Landscaping of cemeteries improves the aesthetics. Council provides facilities to mitigate potentially negative environmental effects at the Waimate Lakes camping grounds. Toilet facilities with septic tanks and rubbish and recycling bins and collection are provided during the camping season.
Parks and Public Spaces, Swimming Pool	Chemical use. Toxic chemicals are used in the maintenance of the swimming pool and to spray weeds in public spaces and road sides.	Swimming pool staff are trained in the handling of chlorine to ensure the safe use of this chemical. Parks staff are trained appropriately and wear personal protective equipment when using weed spray. Signs are used to warn the public that spraying is taking place.

Our challenges

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 also expect a high quality experience with regards to community facilities such as swimming pools, recreation facilities and public gardens - often driven by what they have experienced in other districts.

Council must cater for these expectations 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. There will also be an increased demand and growing work programme if the population and new builds increases, with planning already underway to

forecast growth and funding for these services.

Facility Management Plans

It has been identified that there are a number of facilities that still require a management plan to be developed - these will be produced in the coming years. Asset Management Plans will continue to be priority plans supported by the use of existing software which will help inform decision-making and prioritising programming.

Levels of service

What we do	How we do it
Provide high 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 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

Major projects

Project	Projected spend	Project description
Property - Waimate Regent Theatre upgrades	\$24,000	Modernise the existing fire alarm system to a Type 4 zoned system.
Property - Museum building (old Courthouse) upgrade	\$67,000	External painting of the Museum building.
Community housing - roofing to healthy homes standards, stage two	\$90,000	Stage two of re-roofing and insulation project of Kennedy Crescent community housing.
Public toilets - Waimate urban	\$445,000	Install new public toilets in Seddon Square to replace existing toilet block on Queen Street.
Public toilets - Glenavy and St Andrews	\$448,800	Replace aged infrastructure with modern equivalents. Funded from Government's Water Services Reform Programme Better Off Fund.

Waimate District Council Forecast Funding Impact Statement for 30 June 2025 for Community Facilities Group

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	320	286	269	313
Targeted rates	1,596	1,626	1,744	1,654
Subsidies and grants for operating purposes	-	214	18	-
Fees and charges	547	612	620	512
Internal charges and overheads recovered	490	585	726	471
Local authority fuel tax, fines, infringements fees, and other receipts	463	429	468	409
Total operating funding	3,415	3,752	3,846	3,359
Applications of operating funding				
Payments to staff and suppliers	2,050	2,084	2,061	2,026
Finance costs	-	-	-	-
Internal charges and overheads applied	723	1,016	1,034	760
Other operating funding applications	-	-	-	-
Total application of operating funding	2,772	3,100	3,095	2,786
Surplus / (deficit) of operating funding	643	652	751	573
Sources of capital funding				
Subsidies and grants for capital expenditure	123	-	449	-
Development and financial contributions	-	-	-	-
Increase / (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	16	-	10	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	139	-	459	-
Applications of capital funding				
Capital expenditure - to meet additional demand	-	-	15	-
Capital expenditure - to improve the level of service	281	533	490	1
Capital expenditure - to replace existing assets	110	206	939	52
Increase/(decrease) in reserves	391	(87)	(234)	520
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	782	652	1,210	573
Surplus/(deficit) of Capital Funding	(643)	(652)	(751)	(573)
Funding balance	-	-	-	-

Significant variances to the Long Term Plan 2021-31

Subsidies and grants for operating and capital expenditure - The Annual Plan 2025 includes Better Off funding income for projects included in the Annual Plan 2025 but not allowed in the LTP.

Internal charges and overheads recovered - The Annual Plan 2025 has increased from the LTP budget mainly due to increased operational costs for the Local Government Centre and library and Utilities Yard which are recovered through internal rent allocations.

Internal charges and overheads applied - The Annual Plan 2025 has increased from the LTP budget due to increased overhead costs including increased staff resources and new positions, increased costs for software licencing and support, insurance cost increases and other general cost increases since the LTP budget. Internal interest costs have increased due to higher interest rates.

Capital Expenditure - The Annual Plan 2025 includes a number of new projects introduced since the LTP including the Morven Reserve hall paint upgrade \$80,000, Community Housing roof upgrade \$90,000, Glenavy and St Andrews public toilets projects partially funded from Better Off Funding \$449,000 and Museum building upgrade \$67,000. The Waimate Town public toilets project for \$445,000 has been re-budgeted.

Prospective Capital Expenditure for the year ended 30 June 2025

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June \$000	Annual Plan 30 June \$000	Annual Plan 30 June \$000	LTP 30 June \$000
Community Facilities						
Camping						
Waimate Lakes Camping - Landscaping, fencing and plantings		AD/LOS	-	20	20	-
Waimate Lakes Camping - Concrete pad for refuse shelters		LOS	21	-	-	-
Waimate Lakes Camping - Boat ramp upgrade		REP	-	16	-	-
Waimate Lakes Camping - Public toilet dry vault system		LOS	118	-	-	-
Waimate Lakes Camping - Terraflake toilet floors		REP	-	5	-	-
Waimate Lakes Camping - Pipe renewals		REP	-	11	10	11
Waimate Lakes Camping - Chlorine dosing Te Aka and Waitangi		REP	-	-	10	-
Waimate Lakes Camping - Furniture and fittings		REP	-	-	5	-
Victoria Park Camping - General building capital		REP	7	-	5	-
Victoria Park Camping - Terraflake shower floor		LOS	11	-	-	-
Victoria Park Camping - Upgrade Tennant St cabins		LOS	14	5	-	-
Victoria Park Camping - Appliances		REP	-	-	5	-
Victoria Park Camping - General capital		REP	-	2	2	2
Knottingley Park Camping - Land improvements (soakholes)		REP	6	-	-	-
Camping Total			177	58	57	12
Cemeteries						
Cemetery - Reseal driveway		REP	-	-	50	-
Cemetery - Fencing		REP	-	-	4	-
Cemetery - Repurpose Queen Street toilets (and pump station)		LOS/REP	-	61	-	-
Cemetery - Walker Mower Replacement		REP	52	-	-	-
Cemetery - Water line renewal		REP	7	-	-	-
Cemetery - Signage upgrade		LOS	-	2	-	-
Cemeteries Total			60	63	54	-
Event Centre						
Event Centre - Cleaning machine / scrubber		REP	1	-	-	-
Event Centre - Furniture and fittings		REP	-	-	5	-
Event Centre Total			1	-	5	-
Parks and Public Spaces						
Morven Reserve - Hall painting (non rate funded)		REP	-	-	80	-
Morven Reserve - Irrigation upgrade (non rate funded)		LOS	-	350	-	-
Victoria Park - Garage door replacement		AD/LOS/ REP	-	-	33	-
Victoria Park - Sundry plant		REP	1	5	5	5
Victoria Park - Repaint the cycle track		REP	-	-	-	13
Victoria Park - Upgrade glasshouse heating system		REP	-	-	20	-
Knottingley Park - Building capital		AD/LOS	-	-	2	-
Knottingley Park - BBQ and cover		REP	1	-	-	-
Urban Reserves - Boland Park swimming pool walkway resealing		REP	4	-	-	-
Urban Reserves - Drinking fountain		LOS	1	-	-	-
Parks and Public Spaces Total			7	355	140	18

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June \$000	Annual Plan 30 June \$000	Annual Plan 30 June \$000	LTP 30 June \$000
Property						
Property - Washdown concrete pad and interceptor		LOS	6	-	-	-
Property - Museum building (old Courthouse) upgrade		REP	-	-	67	-
Property - Theatre building capital projects		LOS/REP	-	-	24	-
Property - Tennant St building capital		REP	2	4	13	4
Property - Paint Tennant Street dwelling		REP	10	5	5	-
Local Govt Centre - Security cameras		REP	-	5	10	-
Local Govt Centre - Sundry purchases		REP	-	5	4	5
Local Govt Centre - Heatpumps		REP	-	11	3	-
Community Housing - Complete roof upgrade		REP/LOS	-	-	90	-
Community Housing - Painting		REP	3	-	33	-
Community Housing - Replacement stoves		REP	3	-	-	-
Community Housing - Hot water cylinders and furniture and fittings		REP	9	6	6	6
Community Housing - Heatpumps		REP	3	3	3	6
Public toilets - Waimate Town (New Toilets)		LOS	-	-	445	-
Public toilets - Waihao Box		LOS	110	-	-	-
Public Toilets - Glenavy and St Andrews - BOF**		REP	-	-	449	-
Property Total			146	39	1,153	22
<i>** Project partially funded from Better Off Funding</i>						
Swimming						
Swimming Pool - LED lighting and security upgrade		LOS/REP	-	5	-	-
Swimming Pool - Replace pool covers		REP	-	-	31	-
Swimming Pool - Toddler pool upgrade		AD/LOS	-	5	5	-
Swimming Pool - PVC membrane lining		LOS/REP	-	213	-	-
Swimming Total			-	223	36	-
Community Facilities Total			391	739	1,444	53

Financial Information

Statement of Accounting Policies

Reporting entity

Waimate District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The Downlands Rural Water Scheme is a joint committee domiciled and operating in New Zealand and established under the LGA. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

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 prospective financial statements of the Council are for the year ended 30 June 2025. The financial statements were authorised for issue by Council on 27 June 2024.

Basis of preparation

The forecast financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently to all periods presented in the financial forecasts.

Statement of compliance

The prospective financial statements of the Council have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These prospective 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 prospective 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 prospective 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 are no changes in accounting policies.

Significant accounting policies

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

Revenue

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

Rates revenue

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

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

Grant Revenue

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

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

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.

Development and financial contributions

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

Borrowing costs

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

Grant expenditure

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

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

Foreign currency transactions

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

Income tax

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

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

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

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

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

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

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

Leases

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 recorded at the amount due, less an allowance for expected credit losses (ECL). The Council apply the simplified ECL model of recognising lifetime ECL for receivables. In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are "written-off":

- when remitted in accordance with the Council's rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

No rates were written off during the year (previous year nil).

Other receivables are written-off when there is no reasonable expectation of recovery.

Fair Value

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

There is no concentration of credit risk with respect to receivables outside the Council, as the Council has a large number of customers.

Impairment

Council does not provide for any impairment on rates receivables as it has various powers under the Local Government (Rating) Act 2022 to recover any outstanding debts. These powers allow Council to commence legal proceedings to recover any rates that remain unpaid 4 months after the due date for payment. If payment has not been made within 3 months of the Court's judgement, then Council can apply to the Registrar of the High Court to have the judgement enforced by sale or lease of the rating unit.

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

Other financial assets

Other financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

1. Amortised Cost
2. Fair value through surplus or deficit (FVTSD), or
3. Fair value through other comprehensive revenue and expenses (FVTOCRE).

Transaction costs are included in the value of the financial asset at initial recognition unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the Council's management model for managing them.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding and is held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Subsequent measurement of financial assets at FVTOCRE

Unlisted Shares and Listed Bonds

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, there is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit.

Financial Assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in the other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council designate into this category its Alpine Energy Limited shares.

Expected credit loss allowance (ECL)

The Council recognises an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to Council in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECL's are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council considers reasonable and supportable information that is relevant without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council's historical experience and informed credit assessment and included forward-looking information.

The Council consider a financial asset to be in default when the financial asset is more than 90 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

Joint arrangement

A joint arrangement is an arrangement over which two or more parties have joint control. Joint control exists when there is a binding agreement between the parties involved in the arrangement and this agreement requires the relevant activities of the arrangement to be decided by unanimous consent from all parties involved in the arrangement.

For joint arrangements, the Council recognises in its financial statements its assets, liabilities, revenue and expenses relating to its share in the arrangement.

The Council has a joint arrangement with the Timaru District Council and Mackenzie District Council for the Downlands Rural Water Scheme. The Downlands Rural Water Scheme is a joint operation rather than a joint venture because the three Councils jointly own their specified share of the whole scheme and have rights to the assets and obligations for the liabilities relating to the arrangement, due to the structure of the arrangement not being through a separate vehicle. Council's share in this joint arrangement equates to 14%, with Timaru District Council's share being 82% and Mackenzie District Council's 4%.

Inventory

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

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

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

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

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

Non-current assets held for sale

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

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

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

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

Property, plant and equipment

Property, plant and equipment consists of:

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

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

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

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

Revaluation

Land and buildings (operational and restricted) and infrastructural assets (except land under roads) 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	5 - 18	5.6% - 20.0%
	Pavement Unsealed	Not depreciable	
	Pavement Base-course	100	1.0%
	Pavement Sub-base	Not depreciable	
	Drainage	40 - 100	1.0% - 2.5%

		Depreciable life (years)	Depreciable rate (SL%)
	Surface Water Channel	50 - 80	1.3% - 2.0%
	Footpaths	25 - 30	3.3% - 4.0%
	Sign	15 - 30	3.3% - 6.7%
	Street Lighting	25 - 30	3.3% - 4.0%
	Traffic Facilities	15 - 50	2.0% - 6.7%
	Bridges	70 - 100	1.0% - 1.4%
	Culvert Bridges	40 - 100	1.0% - 2.5%
	Drain Fords	40	2.5%
Water	Urban Schemes (inc non-pipe)	1 - 105	0.95% - 100.00%
	Rural Schemes (inc non-pipe)	1 - 100	1.00% - 100.00%
	Downlands Water Scheme	1 - 100	1.00% - 100.00%
Wastewater	Laterals	80	1.25%
	Manholes	150	0.67%
	Mains Reticulation	60 - 150	0.67% - 1.67%
	Ponds (inc outlets)	15 - 150	0.67% - 6.67%
	Other Assets	10 - 150	0.67% - 10.0%
Sanitation	Solid Waste Assets	3 - 100	1.00% - 34.00%
Stormwater	Pipes	80 - 150	0.67% - 1.25%
	Open Drains	Not depreciable	
	Nodes	120	0.83%
	Elephant Hill drainage	25 - 26	3.90% - 4.00%
Operational assets		Depreciable life (years)	Depreciable rate (SL% or DV%)
	Buildings	5 - 60	1.67% - 20.00% SL
	Furniture and fittings	10 - 20	10.00% - 20.00% DV

		Depreciable life (years)	Depreciable rate (SL%)
Office equipment		10	20.00% DV
Plant and machinery		6 - 20	10.00% - 33.34% DV
Motor vehicles		10	20.00% DV
Library books		20	10.00% DV
Computer hardware		10	20.00% DV
Waimate Event Centre	Because of the unique nature of the Waimate Event Centre (WEC), specific depreciation rates have been applied to the components of this asset:		
	Structure / External Fabric	28.0 - 78.1	1.28% - 3.57% SL
	Services (inc Stormwater Services)	42.9	2.33% SL
	Internal Fit out	33.0	3.03% 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, and are not subsequently revalued. 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.

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 asset's ability to generate net cash flows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential. The value in use for cash-generating assets and cash-generating units is the present value of expected future cash flows.

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

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

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

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

Forestry assets

Standing forestry assets are independently revalued annually at fair value less estimated cost to sell for one growth cycle. Fair value is determined using the Hybrid method (the procedure is detailed in the Annual Report 2023 Forestry Assets Note).

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.

Payables and deferred revenue

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

Borrowings and other financial liabilities

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.

Financial liabilities are generally classified and measured at amortised cost, unless they meet the criteria for classification at fair value through profit or loss.

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

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.

Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

Superannuation schemes

Defined benefit scheme

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

Insufficient information is available to use defined benefit plan accounting, as it is not possible to determine from the terms of the scheme the extent to which the scheme's surplus or deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme. Further information on this scheme is disclosed in the Annual Report 2023 Contingencies Note.

Defined contribution scheme

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

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
- Special separate and trust funds
- Asset revaluation reserves
- Other reserves

Special separate and trust funds

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

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

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

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

Asset revaluation reserves

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

Goods and services tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget figures

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these financial statements.

Cost allocation

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

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

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

Statement of cash flows

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

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

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

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

Critical accounting estimates and assumptions

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

Landfill aftercare provision

Refer above for information about the estimates and assumptions surrounding the landfill aftercare provision.

Fair value of land, buildings and infrastructural assets

Refer above for information about the estimates and assumptions applied in determining the fair value of land, buildings and infrastructural assets.

Fair value of Alpine Energy investment

Refer above for information about the estimates and assumptions applied in determining the fair value of the Alpine Energy Limited investment.

Fair value of forestry investment

Refer above for information about the estimates and assumptions applied in determining the fair value of Council's forestry investment.

Critical judgments in applying Council's accounting policies

Management has exercised the following critical judgments in applying accounting policies:

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.

Balanced Budget

Statement concerning Balancing of Budget for the year ended 30 June 2025

Section 100 of the Local Government Act 2002 requires that Council must ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses.

However Council may set projected operating revenues at a different level to projected operating expenses if Council resolves that it is financially prudent to do so, having regard to:

- the estimated expenses of achieving and maintaining the predicted levels of service provision set out in the long-term plan, including the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and
- the projected revenue available to fund the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and
- the equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life; and
- the funding and financial policies adopted by Council.

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.

In arriving at an unbalanced budget, Council has:

- projected expenses to ensure the delivery of the desired levels of service and maintain asset integrity, over the course of the Annual Plan and beyond; and
- ensured that the revenues required to fund these expenses are aligned in the long term except where Council has elected not to fund depreciation as outlined in our Financial Strategy; and
- reviewed the allocation of the responsibility for funding these expenses, considering intergeneration equity; balancing rates increases and debt funding where appropriate; and
- adhered to the Revenue & Financing Policy throughout.

Additionally, an unbalanced budget has occurred as Council smooths the impact of significant capital works, the dividend income reduction and increased Resource Recovery Park operation contract costs over the term of the plan using increased debt.

Forecast Financial Statements

Forecast Statement of Comprehensive Revenue and Expenditure for the year ended 30 June 2025

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Revenue				
Rates (net of remissions) and rates penalties	13,200	14,209	16,114	14,181
Development and financial contributions	334	66	66	67
Subsidies and grants	4,784	4,265	5,763	4,323
Fees and charges	1,424	1,506	1,480	1,254
Other revenue	3,059	1,322	3,397	3,032
Total revenue	22,801	21,368	26,820	22,858
Expenditure				
Employment benefit expenses	5,585	6,331	6,755	5,382
Depreciation and amortisation	6,635	6,993	7,543	6,258
Finance costs	235	391	429	370
Other expenses	9,703	9,470	12,617	10,583
Total expenditure	22,159	23,185	27,344	22,592
Surplus/(Deficit) before tax	642	(1,817)	(524)	265
Increase / (decrease) in revaluation reserves	636	3,477	40,835	-
Financial assets at fair value through other comprehensive income	4,328	688	2,213	700
Total other comprehensive revenue and expenditure	4,964	4,164	43,048	700
Total Comprehensive Revenue and Expenditure	5,606	2,347	42,524	966

Forecast Statement of Changes in Equity for the year ended 30 June 2025

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Equity at start of year	515,923	517,025	528,890	477,567
Total comprehensive income	5,606	2,347	42,524	966
Equity at end of year	521,530	519,372	571,413	478,533
Components of equity				
Retained earnings at start of year	90,565	92,731	98,550	97,971
Surplus / (deficit) after tax	642	(1,817)	(524)	265
Transfers (to) / from restricted / council created reserves	1,855	10,948	2,612	(2,693)
Transfers (to) / from revaluation reserves	-	-	-	-
Retained earnings at end of year	93,062	101,862	100,637	95,544
Revaluation reserves at start of year	415,932	416,501	422,914	382,100
Revaluation gains / (losses)	636	3,477	40,835	-
Revaluation reserves at end of year	416,568	419,978	463,749	382,100
Restricted / Council created reserves at start of year	1,368	(929)	(5,792)	(11,543)
Transfers (to) / from retained earnings	(1,855)	(10,948)	(2,612)	2,693
Restricted / Council created reserves at end of year	(487)	(11,878)	(8,403)	(8,850)
Fair value through comprehensive revenue reserve at start of year	8,059	8,722	13,218	9,039
Transfers (to) / from comprehensive revenue	4,328	688	2,213	700
Fair value through comprehensive revenue reserve at end of year	12,387	9,410	15,431	9,739
Equity at end of year	521,530	519,372	571,413	478,533

Forecast Statement of Financial Position for the year ended 30 June 2025

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Assets				
Current assets				
Cash and cash equivalents	4,050	1,027	2,776	1,472
Trade and other receivables	1,923	1,800	2,234	1,776
Inventories	180	193	180	103
Other financial assets	2	1	2	5
Total current assets	6,154	3,020	5,191	3,356
Non-current assets				
Property, plant and equipment	499,670	515,007	553,576	470,540
Forestry assets	1,815	2,086	433	593
Intangible assets	1,403	1,440	1,441	117
Other financial assets	21,429	18,699	24,627	18,695
Total non-current assets	524,318	537,233	580,077	489,946
Total assets	530,473	540,253	585,268	493,302
Liabilities				
Current liabilities				
Trade and other payables	2,860	4,826	1,370	1,926
Borrowings	420	-	420	105
Provisions	7	6	6	6
Employment benefit liabilities	620	597	620	536
Total current liabilities	3,906	5,430	2,416	2,573
Non-current liabilities				
Provisions	67	80	67	61
Borrowings	4,970	15,371	11,372	12,135
Total non-current liabilities	5,037	15,451	11,439	12,196
Equity				
Public Equity	93,061	101,863	100,637	95,544
Other reserves	428,469	417,509	470,777	382,989
Total equity	521,530	519,372	571,413	478,533
Total liabilities and equity	530,473	540,253	585,268	493,302

Forecast Statement of Cash Flows for the year ended 30 June 2025

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Cash flows from operating activities				
Cash was received from:				
Receipts from rates revenue	12,980	14,171	16,004	14,162
Interest received	131	43	83	15
Dividends received	188	196	193	197
Receipts from other revenue	8,071	6,852	9,186	6,404
	21,370	21,261	25,467	20,778
Cash was applied to:				
Payments to suppliers and employees	16,070	14,259	17,302	13,984
Interest paid	235	391	429	370
	16,306	14,650	17,731	14,355
Net cash flow from operating activities	5,064	6,611	7,736	6,423
Cash flows from investing activities				
Cash was received from:				
Proceeds from sale of property, plant and equipment	74	-	30	-
Proceeds from sale of harvested forests	46	59	2,070	1,944
	120	59	2,100	1,944
Cash was applied to:				
Purchase of property, plant and equipment	7,226	16,024	9,379	5,604
Purchase of intangible assets	13	53	91	11
Purchase of silviculture capital expenditure	-	-	14	9
	7,239	16,077	9,484	5,624
Net cash flow from investing activities	(7,119)	(16,018)	(7,384)	(3,680)
Cash flows from financing activities				
Cash was received from:				
Proceeds from borrowings	3,412	9,750	200	-
	3,412	9,750	200	-
Cash was applied to:				
Repayment of borrowings	3,125	-	56	2,813
	3,125	-	56	2,813
Net cash flow from financing activities	287	9,750	144	(2,813)
Net increase / (decrease) in cash held	(1,768)	344	496	(70)
Add cash at start of year (1 July)	5,818	683	2,280	1,542
Balance at end of year (30 June)	4,050	1,027	2,776	1,472
Represented by:				
Cash, cash equivalents and bank overdrafts	4,050	1,027	2,776	1,472
	4,050	1,027	2,776	1,472

Forecast Reconciliation of Net Surplus to Funding Impact Statement for the year ended 30 June 2025

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Operating Surplus / (deficit) from Group Statements				
Water Supply	328	(221)	(178)	(40)
Waste Management	55	150	102	41
Stormwater	(3)	-	14	-
Sewerage	266	81	9	73
Roading and Footpaths	(915)	(1,015)	(137)	408
Organisation and Governance	693	(102)	(31)	298
District Planning & Regulatory Services	140	(208)	(100)	(52)
Community Services	45	(59)	(61)	(80)
Community Facilities	34	(444)	(143)	(383)
Surplus / (deficit) per Statement of Comprehensive Income	642	(1,817)	(524)	265
Less donated assets and interest on internal borrowing not included in the FIS	(565)	-	-	-
Surplus / (deficit) before vested assets and internal interest	77	(1,817)	(524)	265
Less capital grants, subsidies and donations	(2,610)	(2,076)	(3,472)	(2,614)
Less development and financial contributions	(334)	(66)	(66)	(67)
Less revaluation (gains)/losses not included in the FIS	116	(102)	(83)	(102)
Add (gains) / loss on sale and bad debts not included in the FIS	4	-	-	-
Add other non-cash items not included in the FIS	(971)	59	2,070	1,944
Add depreciation and amortisation not included in the FIS	6,635	6,993	7,543	6,258
	2,840	4,808	5,992	5,418
Surplus / (deficit) of operating funding	2,917	2,991	5,468	5,683
Balance as per Council FIS surplus/(deficit) of funding	2,917	2,991	5,468	5,683

Forecast Statement of General and Targeted Rates for the year ended 30 June 2025

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
General and Targeted Rates				
General Rates	1,812	2,066	2,520	2,027
Targeted Rates	11,312	12,104	13,547	12,142
Remissions	(53)	(51)	(63)	(52)
	13,071	14,119	16,004	14,117
General and Targeted Rates by Activity				
Community Facilities				
Cemeteries	65	61	59	97
Event Centre	495	458	442	483
Parks and Public Spaces	855	894	943	916
Property	164	118	188	127
Swimming Pool	319	361	362	324
Total Community Facilities	1,897	1,893	1,994	1,947
Community Services				
Community Support	140	90	97	119
Economic Development and Promotions	273	268	263	256
Emergency Management	199	200	222	190
Library	428	446	522	429
Total Community Services	1,040	1,004	1,103	993
District Planning & Reg. Serv.				
Animal Management	93	117	156	105
Building Control	224	241	269	185
Environmental Services	156	158	246	157
Resource Management	151	192	270	201
Total District Planning & Reg. Serv.	624	709	941	648
Organisation and Governance				
Community Representation	1,020	1,115	1,215	1,069
Investments and Finance	(356)	(216)	(159)	(131)
Strategy	687	745	889	713
Total Organisation and Governance	1,351	1,644	1,945	1,651
Roading and Footpaths				
Roading and Footpaths	2,830	2,836	3,240	3,125
Water Supply				
Rural Water Supply	1,917	2,233	2,527	2,305
Urban Water Supply	952	1,085	1,250	1,063
Total Water Supply	2,870	3,318	3,777	3,367
Sewerage and Sewage				
Sewerage and Sewage	676	759	851	676
Waste Management				
Waste Management	1,644	1,758	1,924	1,577
Stormwater				
Stormwater Drainage	140	198	228	132
	13,071	14,119	16,004	14,117

Forecast Statement of Depreciation and Amortisation for the year ended 30 June 2025

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Depreciation and Amortisation by Activity				
Community Facilities Group				
Camping	140	140	159	147
Cemeteries	32	39	32	29
Event Centre	141	139	159	155
Parks and Public Spaces	145	145	171	162
Property	503	525	736	393
Swimming Pool	77	108	86	71
Total Community Facilities	1,038	1,096	1,342	956
Community Services Group				
Economic Development and Promotions	3	22	21	10
Emergency Management	11	9	21	7
Library	58	61	60	67
Total Community Services	71	92	103	84
District Planning and Regulatory Services Group				
Animal Management	7	6	10	13
Building Control	17	19	14	10
Environmental Services	-	-	-	-
Resource Management	-	-	-	-
Total District Planning & Reg. Serv.	24	25	24	23
Organisation and Governance Group				
Central Administration	206	270	278	246
Community Representation	1	4	16	3
Investments and Finance	26	27	35	15
Strategy	-	-	-	-
Total Organisation and Governance	234	301	328	264
Roading and Footpaths Group	3,833	3,960	4,088	3,418
Water Supply Group				
Rural Water Supply	599	631	708	742
Urban Water Supply	339	374	419	332
Total Water Supply	938	1,005	1,127	1,075
Sewerage Group	329	351	378	278
Stormwater Group	63	64	69	61
Waste Management Group	106	99	85	101
Total Depreciation and Amortisation	6,635	6,993	7,543	6,258

Forecast Statement of Debt for the year ended 30 June 2025

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Internal Debt				
Waimate Event Centre *Note	2,353	2,308	2,250	2,132
Public Toilets *Note	-	200	-	-
Roading and Bridge Replacements Loan *Note	278	258	239	436
Urban Water Scheme *Note	3,292	5,162	5,612	5,232
Waste Management *Note	807	718	676	417
Sewerage *Note	820	1,062	744	1,444
Stormwater *Note	270	396	220	430
Rural Water Schemes - Drinking Water Standards upgrades *Note	1,400	5,610	2,330	4,512
Library / Local Government Centre Extension *Note	-	1,000	1,000	816
Total Internal Loans	9,220	16,715	13,071	15,419
External Debt	5,390	15,371	11,792	12,240
Total Debt	14,610	32,087	24,862	27,658
Total Debt (excluding items as noted)	11,911	19,645	17,295	16,569

* 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.

Prospective Capital Expenditure for the year ended 30 June 2025

	Replacement Level of Service Additional Demand	REP LOS AD	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Water Supply						
Rural Water						
Cannington - Renewals		REP	-	5	11	5
Cannington - Drinking water compliance upgrade		LOS	-	700	-	-
Cannington - Renewal maintenance of weir		REP	-	14	-	-
Cannington - Pratts pumphouse power supply		REP	-	-	19	20
Cannington - Upgrade reservoir and break tank SF*		LOS	7	-	-	-
Cannington - Eliminate AC pipe SF*		REP	37	-	-	-
Hook / Waituna - Renewals		REP/LOS	10	11	11	11
Hook / Waituna - Drinking water intake/Plant compliance upgrade		LOS	13	-	109	-
Hook / Waituna - Flow meter replacement		REP	-	-	6	6
Hook / Waituna - Dual check augmentation		LOS	4	-	-	-
Hook / Waituna - Line renewal Manchesters and Molloys Road		REP/LOS	-	22	36	39
Hook / Waituna - pH Online analysers		LOS	-	-	19	-
Hook / Waituna - Source / WTP generator		LOS	-	-	51	-
Hook / Waituna - Upgrade reservoir SF*		LOS	6	-	-	-
Hook / Waituna - Intake upgrade SF*		REP	1	-	-	-
Lower Waihao - Renewals		LOS/REP	2	5	28	5
Lower Waihao - Drinking water intake/Plant compliance upgrade		LOS	1,432	-	-	-
Lower Waihao - Glenavy chlorine monitoring station		LOS	11	57	-	-
Lower Waihao - Lower Waihao Reservoir telemetry renewal		REP	-	-	2	-
Lower Waihao - Telemetry - Lower Waihao boost renewal		REP	-	-	38	9
Lower Waihao - Flow Meter renewal		REP	-	6	-	-
Lower Waihao - Glenavy line renewal		LOS/REP	-	-	145	157
Lower Waihao - Denitrification		LOS	1	700	-	-
Lower Waihao - pH Online analysers		LOS	-	-	38	-
Lower Waihao - Upgrade reservoir SF*		REP	40	-	-	-
Otaio / Makikihi - Renewals		LOS/REP	-	2	19	-
Otaio / Makikihi - Makikihi Township mains renewal		REP	-	-	-	76
Otaio / Makikihi - Makikihi Township restrictor renewal		REP	-	-	-	11
Otaio / Makikihi - Tavistock Bore - Treatment filter & UV		LOS	18	-	-	-
Otaio / Makikihi - Makikihi chlorine monitoring station		LOS	-	58	-	-
Otaio / Makikihi - Flow meter replacement		REP	-	-	5	5
Otaio / Makikihi - Line renewal Makikihi 100mm PVC		REP	42	32	-	-
Otaio / Makikihi - Renewal Marshalls Road		REP	4	-	-	-
Otaio / Makikihi - pH Online analysers		LOS	-	-	38	-
Otaio / Makikihi - Source / WTP generator		LOS	-	-	51	-
Otaio / Makikihi - Eliminate AC pipe SF*		REP	25	-	-	-
Waihaorunga - Renewals		LOS/REP	-	-	13	5
Waihaorunga - Pump replacements		REP	5	-	29	-
Waihaorunga - Takitu Pumphouse - New board and telemetry		REP	15	-	-	-
Waihaorunga - Upgrade reservoir SF*		REP	32	-	-	-
Waihaorunga - Eliminate AC pipe SF*		REP	2	-	-	-
Waikakahi - Renewals		REP	-	5	35	5
Waikakahi - Harrison B/T 1.5km 63 OD		REP	4	-	-	-
Waikakahi - McKay/ Francis 1.3km 40 OD		REP	-	12	-	-
Waikakahi - Chlorine monitoring station		LOS	-	58	-	-
Waikakahi - pH Online analysers		LOS	-	-	38	-
Waikakahi - Upgrade reservoir and break tank SF*		REP	14	-	-	-
Waikakahi - Eliminate AC pipe SF*		REP	52	-	-	-
Downlands water scheme		REP	767	345	168	157
Rural Water Total			2,547	2,033	909	512

* Project partially / fully funded from Stimulus Fund Income

	Replacement Level of Service Additional Demand	REP LOS AD	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Urban Water						
Urban Water - Fencing		REP	-	12	-	-
Urban Water - Rising main renewals		REP	8	-	358	-
Urban Water - Lateral renewals		REP	57	63	-	65
Urban Water - AC Water main renewals		REP	158	116	58	119
Urban Water - CI Water main renewals		REP	170	169	-	173
Urban Water - Manchester Road Bore replacement		REP	14	-	-	-
Urban Water - Timaru Road pump renewals		REP	-	-	43	-
Urban Water - Telemetry - Timaru Road plant		REP	-	-	-	9
Urban Water - Telemetry - Manchesters Bore		REP	-	-	-	8
Urban Water - Waimate Reservoir cover replacement		REP	-	-	100	108
Urban Water - Waimate Reservoir 240V switch board		REP	3	-	-	-
Urban Water - Main line valve renewals		REP	-	30	-	30
Urban Water - Booster Bakers/Court/Hunts/Fitzmaurice Roads		AD	-	296	-	-
Urban Water - Extension Bakers/Court/Hunts/Fitzmaurice Roads		AD	-	-	540	-
Urban Water - Booster Manchesters Standby Pump 2		AD	13	-	-	-
Urban Water - Te Kiteroa main, booster and reservoir		AD	-	30	708	-
Urban Water - UVT online analyser - Manchesters		REP	18	-	-	-
Urban Water - Manchester's treatment plant generator		LOS	-	40	108	-
Urban Water - Replacement pump and motor Manchester's PS		LOS	-	18	-	-
Urban Water - Water meters SF*		LOS	321	-	-	-
Urban Water - Meter reader software		LOS	13	-	-	-
Urban Water Total			776	774	1,915	511
<i>* Project partially / fully funded from Stimulus Fund Income</i>						
Water Supply Total			3,323	2,806	2,824	1,024
Waste Management						
Waste Management - Wheelie bin replacements		REP	7	5	9	2
Waste Management - Public place refuse and recycling facilities		LOS	-	2	-	-
Waste Management - Miscellaneous capital		REP	-	1	1	1
Waste Management - Extend seal at RRP		REP/LOS	62	76	-	18
Waste Management - Battery recycling station		LOS	3	-	-	-
Waste Management Total			72	84	10	21
Stormwater						
Stormwater - Rapid soakage devices		AD/LOS	-	-	50	-
Stormwater - Park Road catchment investigation		AD/LOS	-	-	154	-
Stormwater - Consent and Management Plan		LOS	54	-	-	-
Stormwater - Manhole replacements		REP	-	-	9	5
Stormwater - CCTV assessment of mains		LOS	10	-	-	5
Stormwater - Manse Street crossing renewal		REP	-	40	-	-
Stormwater - Holmes Street upgrade		REP	77	-	-	-
Stormwater - Queen Street upgrade SF*		LOS/REP	27	-	-	-
Stormwater Total			169	40	213	11
<i>* Project partially / fully funded from Stimulus Fund Income</i>						
Sewerage						
Sewer - Waimate Urban renewals		REP	-	333	445	339
Sewer - Aerator 2		REP	6	-	-	-
Sewer - Edward Street upgrade (renewal)		LOS	71	-	-	-
Sewer - Permanent D.O. Probe and control - Dual probe		LOS	8	-	-	-
Sewer - WWTP electrics general 240, 24 Volts		REP	-	-	-	12
Sewer - Telemetry - Milford		REP	-	8	-	-
Sewer - Milford - Flygt Controller (PLC)		REP	-	3	-	-
Sewer - WWTP various equipment		REP	-	5	-	-
Sewer - Te Kiteroa line		AD	111	-	-	-
Sewer - New surface aerator		LOS/REP	34	37	-	-
Sewer - Garlands Road low pressure sewer extension		AD	-	198	-	-
Sewer - Montgomery Street low pressure sewer extension		AD	-	155	-	-
Sewer - Edward Street reticulation SF*		REP	59	-	-	-
Sewerage Total			288	739	445	351

	Replacement Level of Service Additional Demand	REP LOS AD	Actual 30 June \$000	Annual Plan 30 June \$000	Annual Plan 30 June \$000	LTP 30 June \$000
Roading and Footpaths						
Resealing		REP	1,092	1,108	1,297	1,246
Drainage construction		REP	242	266	172	335
Culvert replacement		REP	160	212	193	215
Kerb and channel renewal		REP	161	114	293	197
Concrete ford renewal		REP	20	-	45	49
Pavement rehabilitation		REP	429	315	818	738
Structures component replacements		REP	11	178	203	194
Sign renewal		REP	63	55	70	67
Lighting renewal		REP	18	-	-	-
Minor improvements		LOS	72	330	390	361
Footpath renewal		REP	239	182	290	235
Minor improvements (non-subsidised)		LOS	-	48	50	49
Seal Extensions		LOS	-	64	60	66
Development		LOS	-	53	50	55
Roading and Footpaths Total			2,505	2,925	3,931	3,806
Organisation and Governance						
Central Administration						
Investment - Gorge Road Premises		LOS/REP	4	85	-	-
Investment - Furniture and fittings		AD/LOS	3	-	15	-
Forestry - Land access		REP	4	50	-	-
Forestry - Planting reserves		REP	-	-	14	9
Governance - AV Conferencing system for Council Chambers		LOS	-	-	75	-
Chief Executive - Vehicle replacement		REP	-	38	-	-
Corporate Services - Cleaners vehicle replacement		REP	-	-	40	43
Corporate Services - Furniture and fittings		REP	8	16	15	16
Corporate Services - Computers and hardware		REP	11	16	15	16
Corporate Services - Elected member devices		REP	-	-	16	18
Corporate Services - Servers		REP	69	-	-	-
Corporate Services - Telephone/PABX Upgrade		REP	-	16	-	-
Corporate Services - UPS		REP	4	-	-	-
Corporate Services - Event Centre		REP	-	8	-	-
Corporate Services - Public security cameras		REP/LOS	-	37	5	-
Corporate Services - Internet connection		LOS	1	-	-	-
Corporate Services - ESRI Server upgrade		REP	-	-	10	-
Corporate Services - Magiq software upgrades		REP	-	53	70	11
Planning and Regulatory - Vehicle replacement		REP	-	-	-	22
Utilities - Sundry plant renewals		REP	7	5	7	5
Utilities - Data Loggers		REP	5	-	-	-
Utilities - Fuel storage tank and mobile fuel tanker		LOS	-	-	23	-
Utilities - Vehicle replacements		REP	181	53	120	51
Utilities - Lutra software SF*		LOS	-	-	21	-
Roading - Vehicle replacement		REP	-	-	-	43
Asset Management - SCADA		REP	-	5	58	-
Parks - Plant and machinery		REP	-	5	10	15
Parks - Walker Mower replacement		REP	-	26	-	-
Parks - Office equipment		REP	-	3	-	-
Parks - Alarm system		REP	1	-	-	-
Asset Manager - Pool vehicle		REP	37	-	-	-
Central Administration Total			334	415	515	250
<i>* Project partially / fully funded from Stimulus Fund Income</i>						
Organisation and Governance Total			334	415	515	250

	Replacement Level of Service Additional Demand	REP LOS AD	Actual 30 June \$000	Annual Plan 30 June \$000	Annual Plan 30 June \$000	LTP 30 June \$000
District Planning & Regulatory Services						
Animal Management						
Animal Management - Pound stock yards		REP	24	-	-	-
Animal Management - Vehicle replacement		REP	-	-	-	38
Animal Management Total			24	-	-	38
Building Control						
Building Control - Vehicle replacements		REP	75	-	-	-
Building Control Total			75	-	-	-
District Planning & Regulatory Services Total			99	-	-	38
Community Services						
Emergency Management						
Equipment renewals		REP	-	-	48	-
Emergency Management Total			-	-	48	-
Library						
Promotions - Community Xmas Tree		REP	-	31	-	-
Library - Books		REP	58	55	55	70
Library Total			58	86	55	70
Community Services Total			58	86	103	70
Community Facilities						
Camping						
Waimate Lakes Camping - Landscaping, fencing and plantings		AD/LOS	-	20	20	-
Waimate Lakes Camping - Concrete pad for refuse shelters		LOS	21	-	-	-
Waimate Lakes Camping - Boat ramp upgrade		REP	-	16	-	-
Waimate Lakes Camping - Public toilet dry vault system		LOS	118	-	-	-
Waimate Lakes Camping - Terraflake toilet floors		REP	-	5	-	-
Waimate Lakes Camping - Pipe renewals		REP	-	11	10	11
Waimate Lakes Camping - Chlorine dosing Te Aka and Waitangi		REP	-	-	10	-
Waimate Lakes Camping - Furniture and fittings		REP	-	-	5	-
Victoria Park Camping - General building capital		REP	7	-	5	-
Victoria Park Camping - Terraflake shower floor		LOS	11	-	-	-
Victoria Park Camping - Upgrade Tennant St cabins		LOS	14	5	-	-
Victoria Park Camping - Appliances		REP	-	-	5	-
Victoria Park Camping - General capital		REP	-	2	2	2
Knottingley Park Camping - Land improvements (soakholes)		REP	6	-	-	-
Camping Total			177	58	57	12
Cemeteries						
Cemetery - Reseal driveway		REP	-	-	50	-
Cemetery - Fencing		REP	-	-	4	-
Cemetery - Repurpose Queen Street toilets (and pump station)		LOS/REP	-	61	-	-
Cemetery - Walker Mower Replacement		REP	52	-	-	-
Cemetery - Water line renewal		REP	7	-	-	-
Cemetery - Signage upgrade		LOS	-	2	-	-
Cemeteries Total			60	63	54	-
Event Centre						
Event Centre - Cleaning machine / scrubber		REP	1	-	-	-
Event Centre - Furniture and fittings		REP	-	-	5	-
Event Centre Total			1	-	5	-

		Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Parks and Public Spaces					
Morven Reserve - Hall painting (non rate funded)	REP	-	-	80	-
Morven Reserve - Irrigation upgrade (non rate funded)	LOS	-	350	-	-
Victoria Park - Garage door replacement	AD/LOS/ REP	-	-	33	-
Victoria Park - Sundry plant	REP	1	5	5	5
Victoria Park - Repaint the cycle track	REP	-	-	-	13
Victoria Park - Upgrade glasshouse heating system	REP	-	-	20	-
Knottingley Park - Building capital	AD/LOS	-	-	2	-
Knottingley Park - BBQ and cover	REP	1	-	-	-
Urban Reserves - Boland Park swimming pool walkway resealing	REP	4	-	-	-
Urban Reserves - Drinking fountain	LOS	1	-	-	-
Parks and Public Spaces Total		7	355	140	18
Property					
Property - Washdown concrete pad and interceptor	LOS	6	-	-	-
Property - Museum building (old Courthouse) upgrade	REP	-	-	67	-
Property - Theatre building capital projects	LOS/REP	-	-	24	-
Property - Tennant St building capital	REP	2	4	13	4
Property - Paint Tennant Street dwelling	REP	10	5	5	-
Local Govt Centre - Security cameras	REP	-	5	10	-
Local Govt Centre - Sundry purchases	REP	-	5	4	5
Local Govt Centre - Heatpumps	REP	-	11	3	-
Community Housing - Complete roof upgrade	REP/LOS	-	-	90	-
Community Housing - Painting	REP	3	-	33	-
Community Housing - Replacement stoves	REP	3	-	-	-
Community Housing - Hot water cylinders and furniture and fittings	REP	9	6	6	6
Community Housing - Heatpumps	REP	3	3	3	6
Public toilets - Waimate Town (New Toilets)	LOS	-	-	445	-
Public toilets - Waihao Box	LOS	110	-	-	-
Public Toilets - Glenavy and St Andrews - BOF**	REP	-	-	449	-
Property Total		146	39	1,153	22
<i>** Project partially funded from Better Off Funding</i>					
Swimming					
Swimming Pool - LED lighting and security upgrade	LOS/REP	-	5	-	-
Swimming Pool - Replace pool covers	REP	-	-	31	-
Swimming Pool - Toddler pool upgrade	AD/LOS	-	5	5	-
Swimming Pool - PVC membrane lining	LOS/REP	-	213	-	-
Swimming Total		-	223	36	-
Community Facilities Total		391	739	1,444	53
Total Capital Expenditure		7,239	7,834	9,484	5,624

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	Balance 1 July 2024 \$000	Deposits \$000	Withdrawals \$000	Balance 30 June 2025 \$000
Perpetual Graves Reserve	111	-	-	111
Esplanade Reserve	51	-	-	51
Subdivision Contribution Reserve	600	21	(47)	575
Waste Minimisation Reserve	204	122	(36)	290
Mayors Welfare Relief Fund	5	-	-	5
Endowment Land	271	-	-	271
Te Aka Road Grant - Rockfall Protection	34	-	-	34
Te Aka Road Grant - Recreational	81	-	-	81
Waimate Event Centre	144	-	-	144
Heritage Fund reserve	5	-	-	5
Creative New Zealand and Sport NZ grant reserve	27	-	-	27
Waimate Community Halls	32	-	-	32
Track development grant	16	-	-	16
Footpath contributions	11	-	-	11
Library Bequests	241	-	-	241
Downlands Capital Contributions	155	-	-	155
Total Restricted Reserves	1,989	143	(82)	2,049

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	Balance 1 July 2024 \$000	Deposits \$000	Withdrawals \$000	Balance 30 June 2025 \$000
General Reserves	(572)	286	(379)	(664)
Property Reserve	(261)	4	(173)	(430)
Community Housing	71	-	-	71
Forestry Reserve	(306)	-	(88)	(394)
Camping	(633)	-	(216)	(849)
Rates Smoothing Reserve	314	-	(100)	214
Total Council Created General Reserves	(1,386)	290	(955)	(2,052)

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	Balance	Deposits	Withdrawals	Balance
	1 July 2024			30 June 2025
	\$000	\$000	\$000	\$000
Council Created Civic Amenities Rate Reserve	168	507	(115)	560

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	Balance	Deposits	Withdrawals	Balance
	1 July 2024			30 June 2025
	\$000	\$000	\$000	\$000
Urban Water Scheme	(36)	-	-	(36)
Sewerage	206	9	(38)	177
Waste Management - Collection	1	-	(51)	(49)
Rural Water Scheme Operating Reserves				
Cannington / Motukaika	17	-	-	17
Cattle Creek	(16)	-	-	(16)
Hook / Waituna	51	-	-	51
Lower Waihao	(16)	-	(35)	(51)
Otaio / Makikihi	26	-	-	26
Waihaorunga	(50)	-	-	(50)
Waikakahi	27	-	-	27
Total Council Created Targeted Rate Reserves	210	9	(124)	95

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	Balance	Deposits	Withdrawals	Balance
	1 July 2024			30 June 2025
	\$000	\$000	\$000	\$000
Waimate Library Extension	(1,000)	-	-	(1,000)
Waimate Event Centre	(2,308)	58	-	(2,250)
Rural Water Schemes - Drinking Water upgrades	(2,065)	35	(300)	(2,330)
Bridge Replacements Loan	(258)	20	-	(239)
Urban Water Scheme	(4,052)	40	(1,600)	(5,612)
Refuse & Recycling bins	(303)	43	-	(259)
Waste Management - Disposal	(439)	22	-	(417)
Sewerage	(782)	38	-	(744)
Stormwater	(250)	30	-	(220)
Total Council Created Internal Loan Reserves	(11,457)	286	(1,900)	(13,071)

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	Balance 1 July 2024 \$000	Deposits \$000	Withdrawals \$000	Balance 30 June 2025 \$000
General Asset Renewal Reserves				
General Asset Renewal Reserves	309	360	(534)	135
Property Reserve	1,736	563	(147)	2,153
Community Housing	481	89	(132)	438
Forestry Reserve	-	-	(14)	(14)
Camping	1,047	159	(57)	1,149
Stormwater	(145)	69	(213)	(288)
Civic Amenities Rate Asset Renewal Reserves				
Civic Amenities Rate Asset Renewal Reserves	531	456	(1,179)	(193)
Targeted Rate Asset Renewal Reserves				
Sewerage	(409)	377	(445)	(477)
Waste Management - Collection	102	45	(9)	139
Roading Reserve		3,931	(3,931)	
Urban Water Scheme	(4)	364	(355)	5
Rural Water Schemes				
Cannington / Motukaika	30		(30)	1
Cattle Creek	14	1	-	15
Hook / Waituna	426	105	(232)	298
Lower Waihao	20	301	(251)	70
Otaio / Makikihi	19	87	(113)	(6)
Waihaorunga	(67)	21	(42)	(88)
Waikakahi	596	157	(73)	680
Total Asset Renewal Reserves	4,685	7,086	(7,756)	4,015
Fair Value through other comprehensive income reserve				
Reserve	Balance 1 July 2024 \$000	Deposits \$000	Withdrawals \$000	Balance 30 June 2025 \$000
Fair value through other comprehensive income	13,218	2,213	-	15,431
Total Restricted and Council Created Reserves	7,426	10,534	(10,933)	7,028

Financial reserves descriptions

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

Restricted Reserves	Purpose	Council Activity
Discretionary		
Perpetual Graves	Future development of cemeteries in the District	Cemeteries
Esplanade	To purchase/develop esplanade strips or reserves	Parks and Public Spaces
Subdivision Contribution	Development of recreational reserves in the Waimate district	Parks and Public Spaces
Waste Minimisation	Waste Levy revenue received to fund waste minimisation initiatives	Waste Management
Mayors Welfare Relief Fund	Mayoral reserve for district welfare claims	Community Representation
Restricted		
Endowment Land	Purchase of endowment land	Property
Te Aka Road Grant - Rock fall Protection	Rock fall protection at Te Akatarawa Road	Roading
Te Aka Road Grant - Recreational	Development of public recreational areas adjoining Te Akatarawa Road	Camping
Waimate Event Centre	Investigation and/or refurbishment of the Waimate Event Centre	Property
Heritage Fund Reserve	Funding of district heritage related funds	Community Support
Ministry of Youth Development Grant	Youth development in the community	Community Support
Creative New Zealand Grant	Funds allocated for distribution in the coming year	Community Support
NZ Sport & Recreation Grants	Funds allocated for distribution in the coming year	Community Support
Community Grants	Funds allocated or to be allocated for distribution in the coming year	Community Support
Waimate Community Halls	To be determined - surplus funds from old Stadium Committee	To be determined

Trusts		
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	Purpose	Council Activity
General Reserves	General funds accumulated/borrowed over time	Investments and Finance, Building Control, Emergency Management, Regulatory Services, Dog and Animal Control, Community Representation, Strategy, Managing Services, Economic Development and Promotions, Community Support, Roading, and Stormwater Drainage
Property Reserve	Funds accumulated over time for Council property, including Rental Property, Local Government Centre, Waimate Airport, Waimate Event Centre and Gorge Road Offices	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

Targeted Rate Reserves		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		
Urban Water Scheme	Internally borrowed funds for future repayment by the users of the service	Water Supply
Rural Water Schemes - DWSNZ upgrades	Internally borrowed funds for future repayment by the users of the service	Water Supply
Sewerage	Internally borrowed funds for future repayment by the users of the service	Sewerage and Sewage
Stormwater	Internally borrowed funds for future repayment by the users of the service	Stormwater
Roading renewals and Bridge replacements	Internally borrowed funds for future repayment by the users of the service	Roading

Waste Management - Disposal	Internally borrowed funds for future repayment by the users of the service	Waste Management
Refuse and recycling bins	Internally borrowed funds for refuse and recycling bins at the commencement of the 2021 contract for service	Waste Management
Waimate Event Centre	Internally borrowed funds for future repayment by the users of the service	Property
Waimate Library Extension	Internally borrowed funds for the Library extension and future repayment by the users of the service	Property
Waimate Public Toilets	Internally borrowed funds for the Public Toilets project and future repayment by the users of the service	Property
Asset Renewal Reserves		
General Asset Renewal Reserves		
General Reserves	Funds accumulated for future asset replacement	Investments and Finance, Building Control, Resource Management, Emergency Management, Regulatory Services, Dog and Animal Control, Community Representation, Strategy, Managing Services, Economic Development and Promotions, and Community Support
Property Reserve	Funds accumulated for future asset replacement	Property
Community Housing	Funds accumulated for future asset replacement	Property
Forestry Reserve	Funds accumulated for future asset replacement	Forestry
Camping	Funds accumulated for future asset replacement for Camping facilities at Waitaki Lakes, Victoria Camp, Knottingley Park Camp and St Andrews Recreational Reserve Camp	Camping
Stormwater	Funds accumulated for future asset replacement	Stormwater Drainage
Civic Amenities Rate Asset Renewal Reserve		
Civic Amenities Rate Asset Renewal Reserve	Funds accumulated for future asset replacement for activities subject to the Civic Amenities Rate	Property, Library, Cemeteries, Parks and Public Spaces, Swimming, and Waste Management

Asset Renewal Reserves

Targeted Rate Asset Renewal Reserves

Sewerage	Funds accumulated for future asset replacement	Sewerage and Sewage
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Waste Management - Collection	Funds accumulated for future asset replacement	Waste Management
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Roading Reserve	Funds accumulated for future asset replacement	Roading
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Urban Water Scheme	Funds accumulated for future asset replacement	Water Supply
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Rural Water Schemes	Purpose	Council Activity
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Cannington / Motukaika	Funds accumulated for future asset replacement of the Cannington/Motukaika water supply	Water Supply
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Cattle Creek	Funds accumulated for future asset replacement of the Cattle Creek water supply	Water Supply
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Hook/Waituna	Funds accumulated for future asset replacement of the Hook/Waituna water supply	Water Supply
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Lower Waihao	Funds accumulated for future asset replacement of the Lower Waihao water supply	Water Supply
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Otaio/Makikihi	Funds accumulated for future asset replacement of the Otaio/Makikihi water supply	Water Supply
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Waihaorunga	Funds accumulated for future asset replacement of the Waihaorunga water supply	Water Supply
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Waikakahi	Funds accumulated for future asset replacement of the Waikakahi water supply	Water Supply
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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

Waimate District Council Forecast Funding Impact Statement for 30 June 2025 for whole of Council

	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Annual Plan 30 June 2025 \$000	LTP 30 June 2025 \$000
Sources of operating funding				
General rates, uniform annual general charges and rates penalties	1,941	2,156	2,630	2,091
Targeted rates	11,312	12,104	13,547	12,142
Subsidies and grants for operating purposes	2,174	2,189	2,291	1,708
Fees and charges	1,424	1,506	1,480	1,254
Interest and dividends from investments	318	238	277	212
Local authorities fuel tax, fines, infringements, and other receipts	1,163	981	3,037	2,718
Total operating funding	18,332	19,176	23,262	20,126
Applications of operating funding				
Payments to staff and suppliers	15,180	15,794	17,365	14,072
Finance costs	235	391	429	370
Other operating funding applications	-	-	-	-
Total application of operating funding	15,415	16,185	17,794	14,443
Surplus / (deficit) of operating funding	2,917	2,991	5,468	5,683
Sources of capital funding				
Subsidies and grants for capital expenditure	2,610	2,076	3,472	2,614
Development and financial contributions	334	66	66	67
Increase / (decrease) in debt	287	10,000	144	(2,813)
Gross proceeds from sale of assets	74	-	30	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	3,305	12,142	3,712	(131)
Applications of capital funding				
Capital expenditure - to meet additional demand	111	679	1,372	-
Capital expenditure - to improve the level of service	2,396	2,839	1,852	554
Capital expenditure - to replace existing assets	4,731	4,316	6,259	5,070
Increase/(decrease) in reserves	(1,017)	7,299	(304)	(72)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	6,222	15,133	9,180	5,552
Surplus/(deficit) of Capital Funding	(2,917)	(2,991)	(5,468)	(5,683)
Funding balance	-	-	-	-

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 2024/25

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 Drop-off Service |
| . Roading and Footpaths | . Rural Water (each scheme) |
| . Civil Defence | . Urban Water |
| . Sewer | . Downlands Water Scheme |
| . St Andrews Sewer | . Waimate Event Centre |
| . Waste Collection | . Community Hall Rates |

Lump Sum Contributions

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

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

General Rate

A general rate is set 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 2024/25 (GST)	Revenue 2024/25 (GST Inclusive)
Urban	1.00	\$ 0.0010441	\$ 994,718
Rural 1	0.41	\$ 0.0004258	\$ 1,615,614
Rural 2	0.37	\$ 0.0003869	\$ 261,956
Electricity generators and other transmission providers	0.06	\$ 0.0000640	\$ 26,039
Total Revenue			\$ 2,898,327

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.

	Differential Factor	Amenities Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Civic Amenities Rate			
Urban (On SUIP)	1.00	\$ 1,179.50	\$ 2,134,914
Rural 1 (On SUIP)	0.93	\$ 1,095.70	\$ 1,929,479
Rural 2 (On SUIP)	0.89	\$ 1,048.10	\$ 300,796
Business 1 and Business 2 (On per rating unit)	0.34	\$ 396.10	\$ 32,479
Electricity generators and other transmission providers (On capital value)	0.0000002	\$ 0.0002884	\$ 117,338
Large Industrials (On capital value)	0.0000001	\$ 0.0001273	\$ 15,366
Forestry operators and forest blocks (On capital value)	0.0000001	\$ 0.0001073	\$ 2,794
Total Revenue			\$ 4,533,166

Roading and Footpaths Rate

The Roding 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 Roding 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.

	Differential Factor	Targeted Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Roding and Footpaths Targeted Rate			
Urban	1.00	\$ 0.0003862	\$ 367,938
Rural 1	1.60	\$ 0.0006172	\$ 2,341,728
Rural 2	1.45	\$ 0.0005595	\$ 378,771
Electricity generators and other transmission providers	2.93	\$ 0.0011310	\$ 460,202
Forestry operators and forest blocks	18.54	\$ 0.0071584	\$ 186,384
Total Revenue			\$ 3,735,023

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.

Civil Defence Targeted Rate	Differential Factor	Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Urban	1.00	\$ 0.0000256	\$ 24,397
Rural 1	1.61	\$ 0.0000411	\$ 156,000
Rural 2	1.46	\$ 0.0000374	\$ 25,288
Electricity generators and other transmission providers	2.77	\$ 0.0000710	\$ 28,901
Total Revenue			\$ 234,587

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 Targeted Rate	Category	Differential Factor	Sewer Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (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	\$ 469.10	\$ 841,595
Sewer Unserviced	b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided	0.50	\$ 234.60	\$ 27,912
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	\$ 375.30	\$ 64,175
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	\$ 281.50	\$ 42,783
Total Revenue				\$ 976,466

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:

St Andrews Sewer Rate	Category	Sewer Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
St Andrews Sewer	Extent of provision of service	\$ 196.70	\$ 11,013
Total Revenue			\$ 11,013

Waste Collection Rate

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

- Standard set of bins consisting of: 240 litre organics bin collected weekly, 240 litre recycling bin collected fortnightly, 140 litre rubbish bin collected fortnightly and 45 litre glass recycling crate collected weekly to those rating units receiving the service.
- Large set of bins consisting of: 240 litre organics bin collected weekly, 240 litre recycling bin collected fortnightly, 240 litre rubbish bin collected fortnightly and 45 litre glass recycling crate collected weekly to those rating units receiving the service.

A map of the mandatory waste collection areas is available for inspection at the Council office, 125 Queen Street, Waimate.

Waste Collection Targeted Rate	Category	Differential Factor	Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Waste Collection - Standard	a) Serviced Rating Units	1.00	\$ 458.70	\$ 1,254,086
Waste Collection - Large	b) Serviced Rating Units	1.17	\$ 538.70	\$ 47,406
Additional Organic Bin (240 lt)	Upon request to serviced rating units	0.28	\$ 130.00	\$ 2,470
Additional Recycling Bin (240 lt)	Upon request to serviced rating units	0.13	\$ 60.00	\$ 2,820
Additional Rubbish Bin (140 lt)	Upon request to serviced rating units	0.33	\$ 152.00	\$ 1,824
Additional Glass Recycling Crate (45 lt)	Upon request to serviced rating units	0.06	\$ 27.00	\$ 81
Additional Rubbish Bin (240 lt)	Upon request to serviced rating units	0.51	\$ 232.00	\$ 15,080
Glass Recycling Bin (240 lt)	Upon request to serviced rating units	0.13	\$ 60.00	\$ 900
Total Revenue				\$ 1,324,666

Recycling Drop-off Service Rate

The Recycling targeted rate is set according to the provision or availability of service provided to the rating unit for any SUIPs not receiving a Waste Collection Service and contributes towards the funding of the Waste Management activity as follows:

SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.

Recycling Drop-off Service Rate	Category	Differential Factor	Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Recycling Drop-off Service	SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.	1.00	\$ 114.40	\$ 139,050
Total Revenue				\$ 139,050

Rural Water Rate

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-Motukaika, Hook-Waituna, Lower Waihao, Otaio-Makikihi, Waihaorunga and Waikakahi rural water schemes included in the Rural Water activity as follows:

Rural Water Scheme	Targeted Rate Per Litre for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Cannington-Motukaika	\$ 0.3268	\$ 130,027
Lower Waihao normal supply	\$ 0.5042	\$ 479,904
Otaio-Makikihi	\$ 0.4181	\$ 427,080
Waihaorunga	\$ 0.7223	\$ 222,706
Waikakahi	\$ 0.5720	\$ 627,545
Hook-Waituna domestic supply	\$ 0.3218	\$ 513,099
Hook-Waituna irrigation supply (55%)	\$ 0.1770	\$ 8,739
Total Revenue		\$ 2,409,100

Urban Water Rate

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:

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

Targeted Rate	Category	Differential Factor	Targeted Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (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	\$ 690.90	\$ 1,410,752
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	\$ 345.40	\$ 27,635
Total Revenue				\$ 1,438,386

Downlands Rural Water Supply Rate

The Downlands water scheme is a Joint Operation between Timaru, MacKenzie and Waimate District Councils. The scheme is managed 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 Operation. 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:

Targeted Rate	Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Domestic	\$ 1,010.00	\$ 69,690
Unit/Point	\$ 289.00	\$ 242,616
Service	\$ 722.00	\$ 192,052
Total Revenue		\$ 504,358

Waimate Event Centre Rate

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 funds principal and interest repayments for the Waimate Event Centre loan as follows:

Targeted Rate	Category	2024/25 (GST Inclusive)	2024/25 (GST Inclusive)
Waimate Event Centre	Charged per separately used or inhabited parts of a rating unit	\$ 57.00	\$ 219,906
Total Revenue			\$ 219,906

NOTE: Refer to Council's Rates Remission Policy, Remission 11 as published in the Long Term Plan 2021-31 for remissions applicable to the Waimate Event Centre targeted rate.

Community Halls Rate

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	Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
St Andrews Hall	\$ 40.00	\$ 6,440
Ikawai Memorial Hall	\$ 40.30	\$ 4,232
Arno Hall	\$ 28.80	\$ 3,168
Waihaorunga Hall	\$ 51.10	\$ 3,117
Glenavy Hall	\$ 46.00	\$ 10,856
Hunter Hall	\$ 50.00	\$ 4,000
Southburn Hall	\$ 60.00	\$ 4,800
Studholme Hall	\$ 28.80	\$ 1,901
Hook Hall	\$ 57.50	\$ 3,623
Kurow Memorial Hall	\$ 25.00	\$ 3,025
Willowbridge Hall	\$ 34.50	\$ 2,036
Waituna Creek Hall	\$ 35.00	\$ 4,690
Makikihi Hall	\$ 52.00	\$ 2,964
Lyalldale Hall	\$ 35.00	\$ 1,190
Bluecliffs Hall	\$ 46.00	\$ 2,346
Maungati Hall	\$ 45.00	\$ 2,835
Cattle Creek Hall	\$ 50.00	\$ 2,300
Total Revenue		\$ 63,521

Rating Base

Number of rating units at end of preceding year	4,382
Total capital value of rating units at end of preceding year	\$ 5,920,083,750
Total land value of rating units at end of preceding year	\$ 3,801,488,000

Rates examples

A selection of properties from throughout the Waimate District are summarised below to provide a guide of the value and percentage change to rates for that property, from the 2023/24 year to 2024/25. It is important to note that these properties

are examples from the rates database and they do not cover all situations for ratepayers in the district. Depending on the specific targeted rates and services received, individual properties will vary from the samples below. Environment Canterbury Rates collected on behalf of Environment Canterbury are excluded from these values.

Proposed rates changes for example properties in the Waimate District	General Rate Zone	Capital Value	2023/24 Total Rates	2024/25 Proposed Total Rates	Proposed Annual Change	Proposed Weekly Change	% increase
Waimate Residential	Urban	\$280,000	\$2,950	\$3,263	\$313	\$6.02	10.60%
Waimate Residential	Urban	\$380,000	\$3,077	\$3,409	\$332	\$6.38	10.79%
Waimate Residential	Urban	\$550,000	\$3,291	\$3,656	\$365	\$7.01	11.08%
Waimate Residential	Urban	\$880,000	\$3,201	\$3,561	\$361	\$6.94	11.28%
Waimate Commercial	Urban	\$140,000	\$2,394	\$2,763	\$369	\$7.10	15.42%
Rural Commercial (+ Dwg)	Rural 1	\$430,000	\$2,654	\$2,955	\$301	\$5.80	11.36%
St Andrews Residential	Rural 1	\$400,000	\$3,013	\$3,357	\$344	\$6.62	11.42%
Pareora Farm (171 ha)	Rural 1	\$3,550,000	\$8,533	\$9,407	\$874	\$16.81	10.24%
Pareora Farm (200 ha)	Rural 1	\$8,740,000	\$18,234	\$20,318	\$2,084	\$40.07	11.43%
Hook Farm (163 ha)	Rural 1	\$4,225,000	\$5,703	\$6,527	\$824	\$15.84	14.44%
Hook Farm (172 ha)	Rural 1	\$6,020,000	\$6,781	\$7,814	\$1,033	\$19.87	15.24%
Hook Lifestyle Block (7 ha)	Rural 1	\$690,000	\$2,284	\$2,534	\$249	\$4.79	10.91%
Makikihi Residential	Rural 1	\$320,000	\$2,472	\$2,756	\$284	\$5.47	11.50%
Makikihi Farm (143 ha)	Rural 1	\$3,180,000	\$5,877	\$6,681	\$804	\$15.46	13.68%
Makikihi Farm (260 ha)	Rural 1	\$7,620,000	\$12,829	\$14,667	\$1,839	\$35.36	14.33%
Morven Farm (62 ha)	Rural 1	\$2,260,000	\$6,146	\$6,950	\$804	\$15.46	13.08%
Morven Farm (145 ha)	Rural 1	\$7,030,000	\$16,549	\$19,483	\$2,934	\$56.43	17.73%
Glenavy Residential	Rural 1	\$350,000	\$2,193	\$2,481	\$288	\$5.55	13.15%
Glenavy Farm (247 ha)	Rural 1	\$5,990,000	\$6,752	\$7,793	\$1,040	\$20.00	15.41%
Ikawai Farm (284 ha)	Rural 1	\$5,470,000	\$16,000	\$18,116	\$2,116	\$40.70	13.23%
Hakataramea Residential	Rural 2	\$245,000	\$1,377	\$1,485	\$109	\$2.09	7.90%
Hakataramea Farm (1624 ha)	Rural 2	\$6,600,000	\$9,069	\$10,226	\$1,157	\$22.26	12.76%
Hakataramea Valley Farm (670 ha)	Rural 2	\$4,390,000	\$7,208	\$8,052	\$844	\$16.23	11.71%
Electricity Generator	EGOTP*	\$48,000,000	\$64,522	\$74,611	\$10,090	\$194.03	15.64%
Large Industrial	LI**	\$23,750,000	\$25,218	\$29,229	\$4,012	\$77.15	15.91%
Forestry - Small (43ha)	FOFB***	\$225,000	\$1,685	\$1,921	\$236	\$4.53	13.98%
Forestry Operator	FOFB***	\$960,000	\$6,101	\$6,975	\$874	\$16.81	14.33%

* EGOTP = Electricity generators and other transmission providers

**LI = Large industrials

***FOFB = Forestry operators and forest blocks

Disclosures Statements Prudential Reporting

Annual Plan Disclosure Statement for the year ended 30 June 2025

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 \$15.975M	\$15.64M	Yes
· increases	Rates increase no more than 8.0%	13.6%	No
Debt affordability benchmark	Debt level no more than \$27.68M	\$17.29M	Yes
Balanced budget benchmark	100%	98%	No
Essential services benchmark	100%	131%	Yes
Debt servicing benchmark	10%	1.6%	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 2021-31; 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 2021-31.

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.

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).

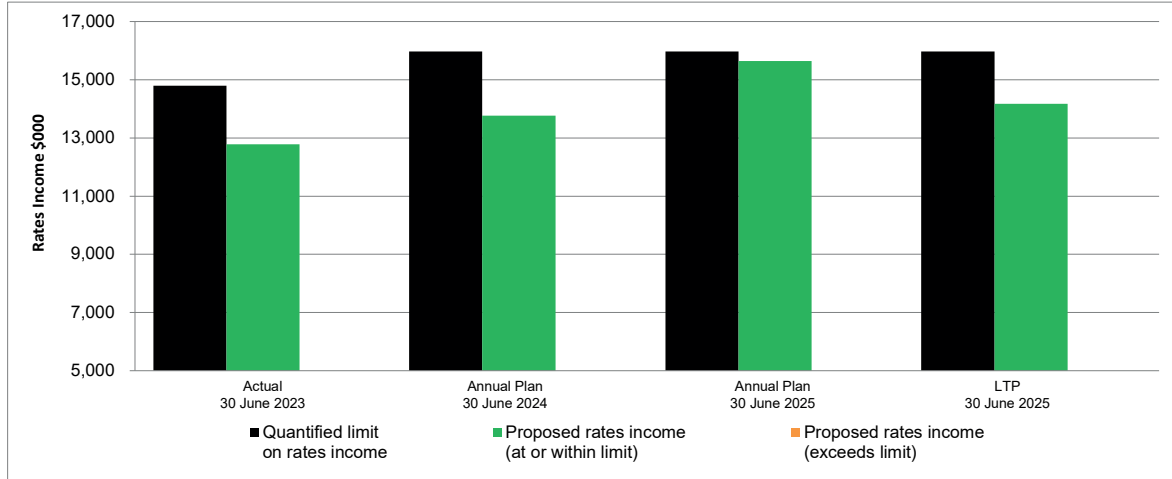
Because Statistics New Zealand projects the district's population will grow more slowly than the national population growth, Council meets the debt servicing benchmark if:

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

Disclosure Statement for the year ended 30 June 2025

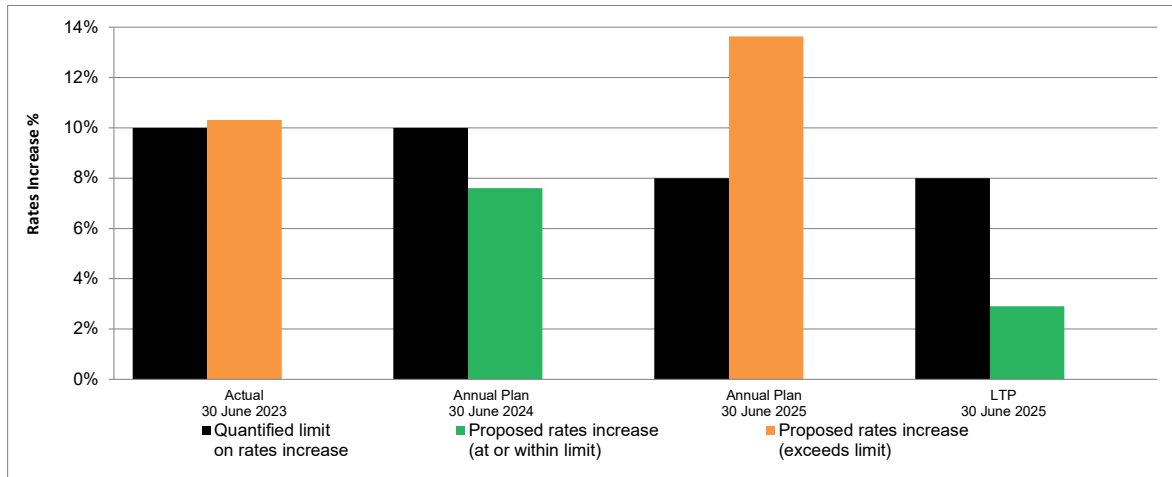
Rates (income) affordability

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 2021-31. The quantified limit is 0.3% of the District Capital Value.



Rates (increases) affordability

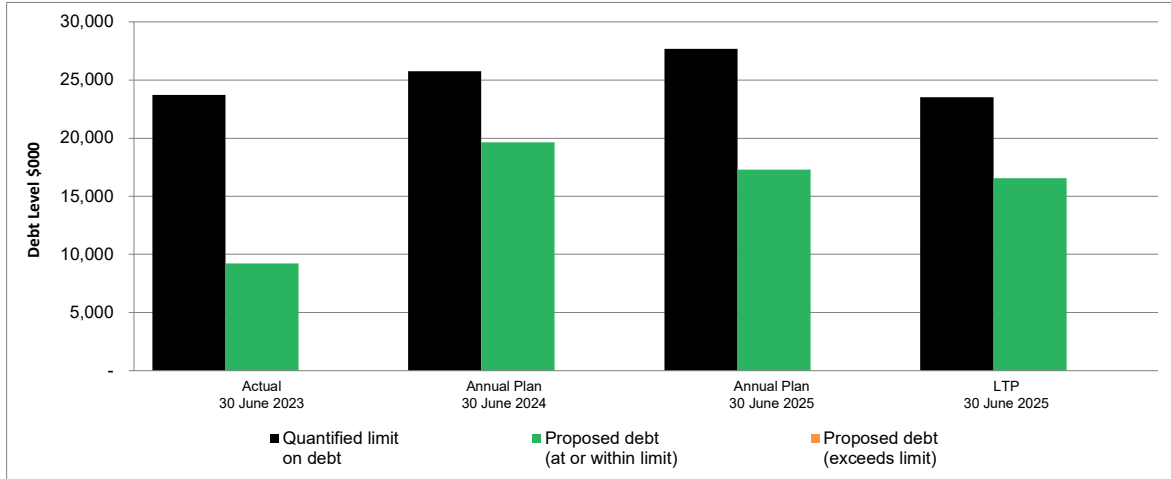
The following graph compares Council's planned rates increases with the quantified limit on rates increases contained in the Financial Strategy section within the Long Term Plan 2021-31. The quantified limit is 8.00%.



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 2021-31.

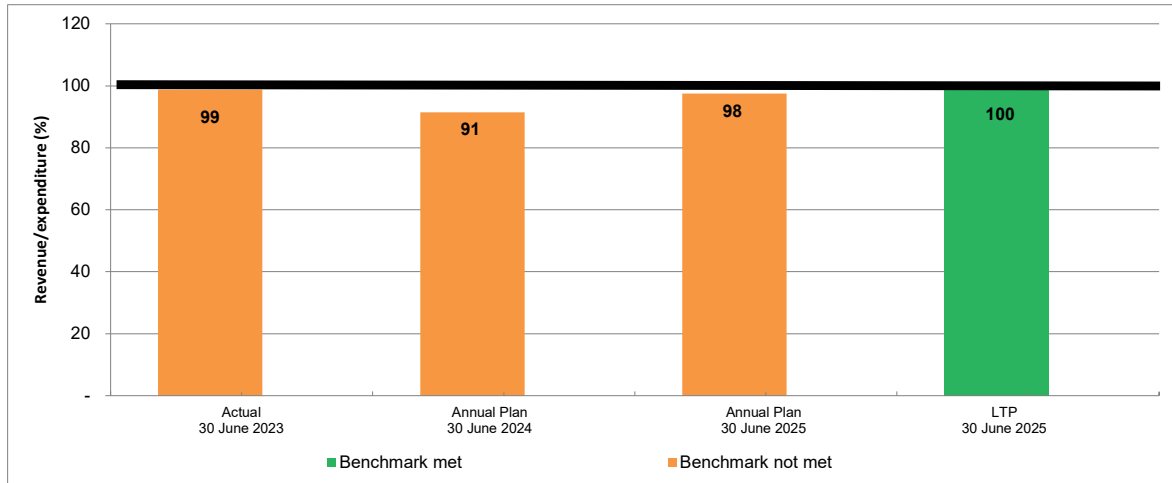


The quantified limit on debt is 5% of budgeted property, plant and equipment compared to actual borrowings (including internal debt except where specifically borrowed externally).

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):



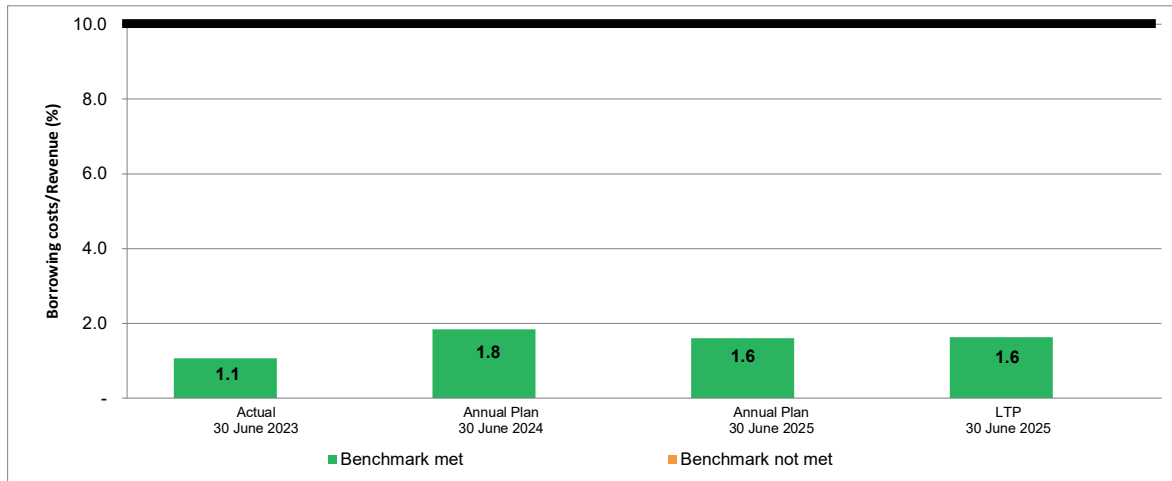
Council has previously decided not to fully fund the depreciation cost of specific assets. This may be for a number of different reasons: that Council has resolved not to replace the asset; that it is unfair to existing ratepayers to pay for a new asset and its replacement; that annual maintenance will 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.

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.

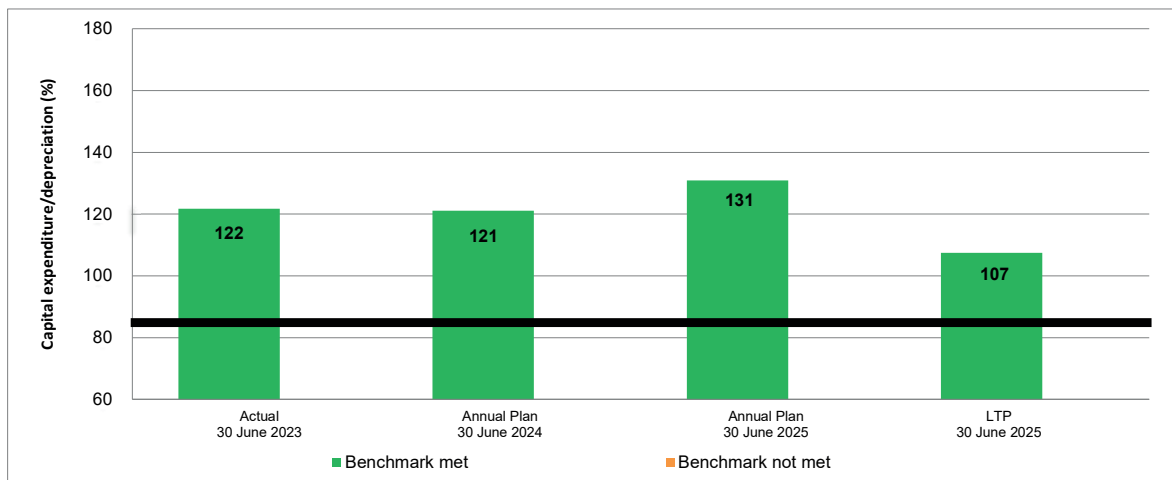
The following graph displays Council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment):



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:



125 Queen Street, Waimate 7924
PO Box 122, Waimate 7960

Phone: 03 689 0000
E-mail: council@waimatedc.govt.nz
Web: waimatedc.govt.nz



Waimate
District Council