

# ANNUAL REPORT

---

## 2018/19

**ADOPTED**  
**8 OCTOBER 2019**



Cover photo View from Mt Harris August 2011

# CONTENTS

<b>Message from the Mayor and Chief Executive</b> .....	<b>4</b>	<b>Waimate District Council Activities</b> .....	<b>81</b>
<b>Glossary</b> .....	<b>6</b>	<b>Water Supply Group</b> .....	<b>83</b>
<b>Council Information</b> .....	<b>8</b>	<b>Waste Management Group</b> .....	<b>91</b>
<b>About the Annual Report</b> .....	<b>9</b>	<b>Stormwater Group</b> .....	<b>97</b>
<b>Report on Long Term Plan and Policies</b> .....	<b>10</b>	<b>Sewerage Group</b> .....	<b>103</b>
<b>Statement of Compliance and Responsibility</b> .....	<b>11</b>	<b>Roading and Footpaths Group</b> .....	<b>109</b>
<b>Financial Statements</b> .....	<b>17</b>	<b>Organisation &amp; Governance Group</b> .....	<b>117</b>
Financial Summary .....	18	Central Administration .....	124
Statement of Comprehensive Revenue and Expenditure .....	19	Community Representation .....	126
Statement of Changes in Equity .....	20	Investments and Finance .....	127
Statement of Financial Position .....	21	Strategy .....	128
Statement of Cash Flows .....	22	<b>District Planning &amp; Regulatory Services Group</b> .....	<b>129</b>
Funding Impact Statement .....	23	Animal Management .....	136
Reconciliation of Surplus/(deficit) after tax to operating funding per the Funding Impact Statement .....	24	Building Control .....	137
Rates (income) affordability .....	25	Environmental Services .....	138
Rates (increases) affordability .....	25	Resource Management .....	139
Debt Affordability Benchmark .....	26	<b>Community Services Group</b> .....	<b>141</b>
Balanced Budget Benchmark .....	26	Community Support .....	148
Essential Services Benchmark .....	27	Economic Development and Promotions ..	149
Debt Serving Benchmark .....	27	Emergency Management .....	150
Debt Control Benchmark .....	28	Library .....	151
Operations Control Benchmark .....	28	<b>Community Facilities Group</b> .....	<b>153</b>
Activities - Rates vs Other Revenue .....	29	Camping .....	162
Statement of Accounting Policies .....	30	Cemeteries .....	163
Cost of Service Variances .....	73	Event Centre .....	164
Capital Expenditure .....	74	Parks and Public Spaces .....	165
Statement of Internal Borrowings by Group .....	79	Property .....	166
Statement of Internal Interest by Group .....	80	Swimming Pool .....	167
		<b>Vision for Waimate District</b> .....	<b>169</b>
		<b>Achieving Community Outcomes</b> .....	<b>169</b>
		<b>Equal Employment Opportunity</b> .....	<b>170</b>
		<b>Statement on Participation of Maori in the Decision-making Process</b> .....	<b>171</b>

## MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**Craig Rowley**  
Mayor



**Stuart Duncan**  
Chief Executive

# GLOSSARY

## ANNUAL REPORT

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

## ASSET MANAGEMENT

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

## CASH FLOW STATEMENT

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

## CURRENT ASSETS

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

## CURRENT LIABILITIES

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

## DAYS

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

## DEBT MANAGEMENT POLICY

Covers Council's policy on management of its debt.

## DECLINE IN SERVICE POTENTIAL (DEPRECIATION)

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

## FAIR VALUE

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

## FUNDING IMPACT STATEMENT

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

## FUNDING POLICY

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

## INFRASTRUCTURAL ASSETS

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

## INVESTMENT POLICY

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

## LONG TERM PLAN

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

## OBJECTIVES

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

## OPERATING COSTS

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

## OPERATING REVENUE

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

## OPERATING SURPLUS

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

## PROPERTY, PLANT AND EQUIPMENT

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

## RESOURCES

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

## SERVICE MEASURES

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

## STATEMENT OF CHANGES IN EQUITY

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

## STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE

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

## STATEMENT OF FINANCIAL POSITION

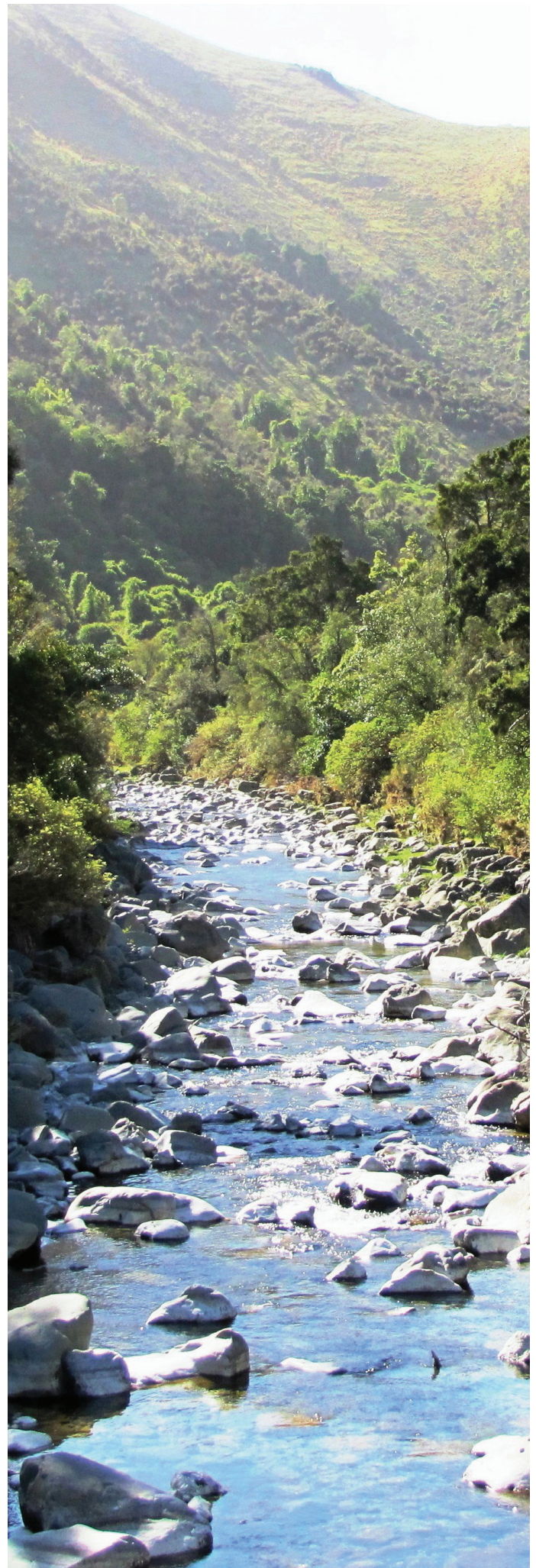
Provides a financial snapshot of Council's assets, liabilities, term loans and ratepayers equity at a point in time.

## STATEMENT OF SERVICE PERFORMANCE

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

## WORKING CAPITAL

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



# COUNCIL INFORMATION

## ELECTED MEMBERS

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

## WARD

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

## LEADERSHIP TEAM

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

## GENERAL INFORMATION

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

## CONTACT DETAILS

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Waimate 7960

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# ABOUT THE ANNUAL REPORT

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



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

	Page		Page
<b>Water Supply Group</b>	<b>83</b>	<b>District Planning &amp; Regulatory Services Group</b>	<b>129</b>
Urban Water Supply		Animal Management	136
Rural Water Supply		Building Control	137
<b>Waste Management Group</b>	<b>91</b>	Environmental Services	138
Waste Management		Resource Management	139
<b>Stormwater Drainage Group</b>	<b>97</b>	<b>Community Services Group</b>	<b>141</b>
Stormwater		Community Support	148
<b>Sewerage and Sewage Group</b>	<b>103</b>	Economic Development and Promotions	149
Sewerage		Emergency Management	150
<b>Roading and Footpaths Group</b>	<b>109</b>	Library	151
Roading and Footpaths		<b>Community Facilities Group</b>	<b>153</b>
<b>Organisation &amp; Governance Group</b>	<b>117</b>	Camping	162
Central Administration	124	Cemeteries	163
Community Representation	126	Event Centre	164
Investments and Finance	127	Parks and Public Spaces	165
Strategy	128	Property	166
		Swimming Pool	167

# REPORT ON LONG TERM PLAN AND POLICIES

## LONG TERM PLAN

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

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

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

## WHAT DOES THE LTP INTEND TO ACHIEVE?

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

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

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

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

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

## TREASURY POLICY

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

The **Investment Policy** states:

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

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

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

## FUNDING POLICY

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

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

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

These funding sources come from the following:

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

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

# STATEMENT OF COMPLIANCE AND RESPONSIBILITY

## Compliance

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

## Responsibility

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



Craig Rowley  
Mayor



Stuart Duncan  
Chief Executive

## Independent Auditor's Report

### To the readers of Waimate District Council's annual report for the year ended 30 June 2019

The Auditor-General is the auditor of Waimate District Council (the District Council). The Auditor-General has appointed me, Dereck Ollsson, using the staff and resources of Audit New Zealand, to report on the information in the District Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the District Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the District Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

We refer to this information as "the disclosure requirements" in our report.

We completed our work on 8 October 2019. This is the date on which we give our report.

### Opinion on the audited information

In our opinion:

- the financial statements on pages 19 to 22 and pages 30 to 72:
  - present fairly, in all material respects:
    - the District Council's financial position as at 30 June 2019;
    - the results of its operations and cash flows for the year ended on that date; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime;
- the funding impact statement on pages 23 to 24, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's long-term plan;
- the council activities performance reporting on pages 83 to 167:
  - presents fairly, in all material respects, the District Council's levels of service for each group of activities for the year ended 30 June 2019 including:

- the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved;
- the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- complies with generally accepted accounting practice in New Zealand;
- the statement about capital expenditure for each group of activities on pages 74 to 78, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's long-term plan; and
- the funding impact statement for each group of activities on pages 83 to 167, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's long-term plan.

### **Report on the disclosure requirements**

We report that the District Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014 on pages 25 to 28, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council's audited information and, where applicable, the District Council's long-term plan and annual plans.

### **Basis for our opinion on the audited information**

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. We describe our responsibilities under those standards further in the "Responsibilities of the auditor for the audited information" section of this report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the audited information.

### **Responsibilities of the Council for the audited information**

The Council is responsible for meeting all legal requirements that apply to its annual report.

The Council's responsibilities arise under the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the information we audit that is free from material misstatement, whether due to fraud or error.

In preparing the information we audit the Council is responsible for assessing its ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to amalgamate or cease all of the functions of the District Council or there is no realistic alternative but to do so.

## **Responsibilities of the auditor for the audited information**

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the District Council's long-term plan.

We did not evaluate the security and controls over the electronic publication of the audited information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the council activities performance reporting, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District

Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the District Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Other Information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 1 to 11, 17, 18, 29, 73, 79 to 82 and 168 to 171, but does not include the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Independence

We are independent of the District Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit and our report on the disclosure requirements, we have no relationship with or interests in the Council.



Dereck Ollsson  
Audit New Zealand  
On behalf of the Auditor-General  
Christchurch, New Zealand





# FINANCIAL STATEMENTS

<b>Contents</b>	<b>Page</b>
Financial Summary	18
Statement of Comprehensive Revenue and Expenditure	19
Statement of Changes in Equity	20
Statement of Financial Position	21
Statement of Cash Flows	22
Funding Impact Statement	23
Reconciliation of Surplus/(deficit) after tax to operating funding per the Funding Impact Statement	24
Rates (income) affordability	25
Rates (increases) affordability	25
Debt Affordability Benchmark	26
Balanced Budget Benchmark	26
Essential Services Benchmark	27
Debt Serving Benchmark	27
Debt Control Benchmark	28
Operations Control Benchmark	28
Activities - Rates vs Other Revenue	29
Statement of Accounting Policies	30
Note 1 - Summary of Services	40
Note 2 - Rates Revenue	44
Note 3 - Contributions, Subsidies and Grants, and Fees and Charges	45
Note 4 - Interest Revenue/Finance Costs	45
Note 5 - Other Revenue	45
Note 6 - Employee Benefit Expenses	46
Note 7 - Depreciation and Amortisation by Activity	46
Note 8 - Other Expenses	47
Note 9 - Taxation Expense	47
Note 10 - Cash and Cash Equivalents	48
Note 11 - Trade and Other Receivables	48

<b>Contents</b>	<b>Page</b>
Note 12 - Inventories	49
Note 13 - Other Financial Assets	50
Note 14 - Property, Plant and Equipment	51
Note 15 - Forestry Assets	56
Note 16 - Intangible Assets	57
Note 17 - Trade and Other Payables	57
Note 18 - Provisions	58
Note 19 - Employee Benefit Liabilities	58
Note 20 - Public Debt	59
Note 21 - Equity	60
Note 22 - Capital Commitments and Operating Leases	67
Note 23 - Contingencies	68
Note 24 - Related Party Transactions and Key Management personnel	68
Note 25 - Remuneration	69
Note 26 - Employee Staffing Levels and Remuneration	69
Note 27 - Severance Payments	69
Note 28 - Financial Instrument Categories	70
Note 29 - Capital Management	71
Note 30 - Insurance Disclosure	71
Note 31 - Explanation of Major Variances against Budget	72
Note 32 - Events after Balance Date	72
Cost of Service Variances	73
Capital Expenditure	74
Statement of Internal Borrowings by Group	79
Statement of Internal Interest by Group	80

## FINANCIAL SUMMARY

### COUNCIL FINANCIAL STATISTICS

	Actual	Long Term		Annual Plan
	30 June 2019	Plan	Actual	30 June 2018
Proportion of rates to total revenue	59.5%	62.2%	58.8%	62.1%
Average rates per rateable property (equals Total Rates divided by Total Rateable Units)	\$ 2,284	\$ 2,302	\$ 2,737	\$ 2,641
Net public debt as a percentage of total assets	0.63%	1.43%	0.64%	0.80%
Public debt per rateable property	\$ 617	\$ 1,442	\$ 805	\$ 974
Rating units				
- rateable	4,322		4,317	
- non-rateable	249		254	
Total Rating units at the start of the financial year	4,571		4,571	
Total Capital Value of Rating Units at the start of the financial year (\$000)	\$ 4,784,056		\$ 4,768,422	
Total Land Value of Rating Units at the start of the financial year (\$000)	\$ 3,169,229		\$ 3,167,407	

## HISTORICAL FINANCIAL PERFORMANCE SUMMARY

	Actual	Actual	Actual	Actual
	30 June 2019	30 June 2018	30 June 2017	30 June 2016
	\$000	\$000	\$000	\$000
General/Civic Amenities rates	3,547	3,436	3,195	3,263
Targeted rates	6,326	5,868	5,746	5,475
Net surplus/(deficit)	732	(345)	2,131	1,483
Working capital	4,506	4,872	3,944	3,092
Public debt	2,666	2,737	2,805	2,000
Net assets	421,548	420,815	433,511	399,439

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

	Note	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Operating Revenue</b>				
Rates (net of remissions)	2	9,873	9,873	9,303
Development and financial contributions	3	140	61	83
Subsidies and grants	3	3,435	3,160	3,098
Fees and charges	3	1,099	1,015	1,078
Interest revenue	4	112	119	101
Other revenue	5	1,926	1,635	2,150
<b>Total Operating Revenue</b>		<b>16,586</b>	<b>15,863</b>	<b>15,813</b>
<b>Operating Expenditure</b>				
Employment benefit expenses	6	4,019	4,213	3,883
Depreciation	14	4,719	4,745	4,437
Amortisation	16	49	41	36
Finance costs	4	108	182	114
Other expenses	8	6,959	7,384	7,689
<b>Total Operating Expenditure</b>		<b>15,854</b>	<b>16,564</b>	<b>16,158</b>
<b>Operating Surplus / (Deficit) before Taxation</b>		<b>732</b>	<b>(701)</b>	<b>(345)</b>
Taxation expense	9	-	-	-
<b>Total Surplus / (Deficit)</b>		<b>732</b>	<b>(701)</b>	<b>(345)</b>
<b>Other Comprehensive Revenue and Expenditure</b>				
Increase / (decrease) in restricted reserves	21	-	-	-
Increase / (decrease) in revaluation reserves	21	-	-	2,652
Financial assets at fair value through other comprehensive revenue and expenditure	21	-	3,150	(15,002)
<b>Total other comprehensive revenue and expenditure</b>		<b>-</b>	<b>3,150</b>	<b>(12,350)</b>
<b>Total Comprehensive Revenue and Expenditure</b>		<b>732</b>	<b>2,449</b>	<b>(12,695)</b>

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

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

# STATEMENT OF FINANCIAL POSITION

## AS AT 30 JUNE 2019

	Note	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	10	4,530	1,354	4,199
Trade and other receivables	11	1,593	804	1,796
Inventories	12	113	14	96
Other financial assets	13	637	643	928
<b>Total current assets</b>		<b>6,873</b>	<b>2,814</b>	<b>7,019</b>
<b>Non-current assets</b>				
Infrastructural assets	14	375,711	369,062	374,739
Operational assets	14	27,126	25,630	27,258
Forestry assets	15	1,894	1,661	1,727
Intangible assets	16	277	240	293
Other financial assets	13	14,683	32,823	14,693
<b>Total non-current assets</b>		<b>419,691</b>	<b>429,416</b>	<b>418,710</b>
<b>Total assets</b>		<b>426,564</b>	<b>432,230</b>	<b>425,729</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Trade and other payables	17	1,923	1,463	1,746
Borrowings	20	71	23	33
Provisions	18	5	6	6
Employment benefit liabilities	19	368	410	364
<b>Total current liabilities</b>		<b>2,367</b>	<b>1,902</b>	<b>2,148</b>
<b>Non-current liabilities</b>				
Provisions	18	54	61	61
Borrowings	20	2,595	6,161	2,704
<b>Total non-current liabilities</b>		<b>2,649</b>	<b>6,222</b>	<b>2,765</b>
<b>Equity</b>				
Public Equity	21	85,535	91,610	84,667
Special separate and trust funds	21	3,071	(4,198)	3,207
Asset revaluation reserve	21	327,219	314,044	327,219
Other reserves	21	5,722	22,651	5,722
<b>Total equity</b>		<b>421,548</b>	<b>424,106</b>	<b>420,815</b>
<b>Total liabilities and equity</b>		<b>426,564</b>	<b>432,230</b>	<b>425,729</b>

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2019

Note	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Cash flows from operating activities</b>			
<b>Cash was received from:</b>			
Receipts from rates revenue	9,909	9,913	9,345
Interest received	112	119	101
Dividends received	757	754	456
Receipts from other revenue	5,786	5,559	5,054
	<b>16,563</b>	<b>16,345</b>	<b>14,956</b>
<b>Cash was applied to:</b>			
Payments to suppliers and employees	10,536	11,611	11,269
Interest paid	108	182	114
	<b>10,645</b>	<b>11,793</b>	<b>11,383</b>
<b>Net cash flow from operating activities</b>	<b>5,918</b>	<b>4,552</b>	<b>3,573</b>
<b>Cash flows from investing activities</b>			
<b>Cash was received from:</b>			
Proceeds from sale of property, plant and equipment	46	-	15
Proceeds from sale of harvested forests	87	-	284
Proceeds from sale of investments	-	-	-
Proceeds from sale of Eric Batchelor subdivision sections	-	-	169
	<b>133</b>	<b>-</b>	<b>468</b>
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	5,591	6,760	3,199
Purchase of intangible assets	59	110	130
Purchase of silviculture capital expenditure	-	-	-
Acquisition of investments	-	-	146
	<b>5,649</b>	<b>6,870</b>	<b>3,475</b>
<b>Net cash flow from investing activities</b>	<b>(5,516)</b>	<b>(6,870)</b>	<b>(3,007)</b>
<b>Cash flows from financing activities</b>			
<b>Cash was received from:</b>			
Proceeds from borrowings	-	3,400	-
	<b>-</b>	<b>3,400</b>	<b>-</b>
<b>Cash was applied to:</b>			
Repayment of borrowings	71	23	68
	<b>71</b>	<b>23</b>	<b>68</b>
<b>Net cash flow from financing activities</b>	<b>(71)</b>	<b>3,377</b>	<b>(68)</b>
Net increase / (decrease) in cash held	331	1,060	498
Add cash at start of year (1 July)	4,199	294	3,701
<b>Balance at end of year (30 June)</b>	<b>4,530</b>	<b>1,354</b>	<b>4,199</b>
<b>Represented by:</b>			
Cash, cash equivalents and bank overdrafts	4,530	1,354	4,199
	<b>4,530</b>	<b>1,354</b>	<b>4,199</b>

## FUNDING IMPACT STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000	Annual Plan 30 June 2018 \$000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges and rates penalties	\$ 1,187	\$ 1,195	\$ 1,149	\$ 1,106
Targeted rates	8,791	8,812	8,246	8,281
Subsidies and grants for operating purposes	1,473	1,320	1,842	1,169
Fees and charges	1,099	1,015	1,078	1,013
Interest and dividends from investments	869	873	557	789
Local authorities fuel tax, fines, infringements, and other receipts	854	761	1,212	745
<b>Total operating funding</b>	<b>14,274</b>	<b>13,975</b>	<b>14,084</b>	<b>13,103</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	10,907	11,689	10,815	10,224
Finance costs	108	182	114	207
Other operating funding applications	-	-	-	-
<b>Total application of operating funding</b>	<b>11,016</b>	<b>11,871</b>	<b>10,929</b>	<b>10,431</b>
<b>Surplus / (deficit) of operating funding</b>	<b>3,258</b>	<b>2,104</b>	<b>3,155</b>	<b>2,672</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	1,963	1,679	1,261	1,672
Development and financial contributions	140	61	83	87
Increase / (decrease) in debt	(71)	3,400	(68)	(26)
Gross proceeds from sale of assets	46	-	15	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total capital funding</b>	<b>2,077</b>	<b>5,141</b>	<b>1,291</b>	<b>1,733</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	22	-	5	-
Capital expenditure - to improve the level of service	1,745	2,911	560	1,237
Capital expenditure - to replace existing assets	3,882	4,058	2,763	3,832
Increase/(decrease) in reserves	(314)	276	1,117	(664)
Increase/(decrease) of investments	-	-	-	-
<b>Total applications of capital funding</b>	<b>5,335</b>	<b>7,245</b>	<b>4,446</b>	<b>4,405</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(3,258)</b>	<b>(2,104)</b>	<b>(3,155)</b>	<b>(2,672)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Operating Surplus / (deficit) from Group Statements</b>			
Water Supply	\$ 35	\$ (84)	\$ 140
Waste Management	(81)	(26)	24
Stormwater	23	-	16
Sewerage	46	21	75
Roading and Footpaths	(139)	(69)	(774)
Organisation and Governance	610	71	171
District Planning & Regulatory Services	261	30	218
Community Services	199	(175)	(191)
Community Facilities	(221)	(469)	(25)
<b>Surplus / (deficit) per Statement of Comprehensive Income</b>	732	(701)	(345)
Less donated assets and interest on internal borrowing not included in the FIS	-	-	-
<b>Surplus / (deficit) before vested assets and internal interest</b>	732	(701)	(345)
Less capital grants, subsidies and donations	(1,963)	(1,708)	(1,261)
Less development and financial contributions	(140)	(61)	(83)
Less revaluation (gains)/losses not included in the FIS	(241)	(165)	(379)
Add loss on sale and bad debts not included in the FIS	21	1	232
Add other non-cash items not included in the FIS	80	-	518
Add depreciation and amortisation not included in the FIS	4,768	4,786	4,472
	2,526	2,852	3,500
<b>Surplus / (deficit) of operating funding</b>	<b>3,258</b>	<b>2,151</b>	<b>3,155</b>
<b>Balance as per Council FIS surplus/(deficit) of funding</b>	<b>3,258</b>	<b>2,151</b>	<b>3,155</b>



# DISCLOSURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

## What is the purpose of this statement?

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

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

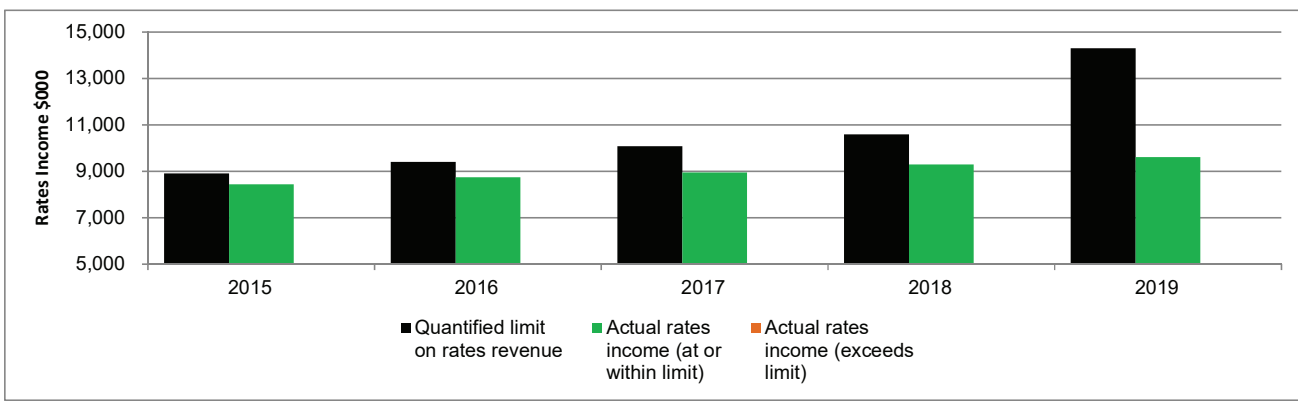
## Rates affordability benchmark

Council meets the rates affordability benchmark if:

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

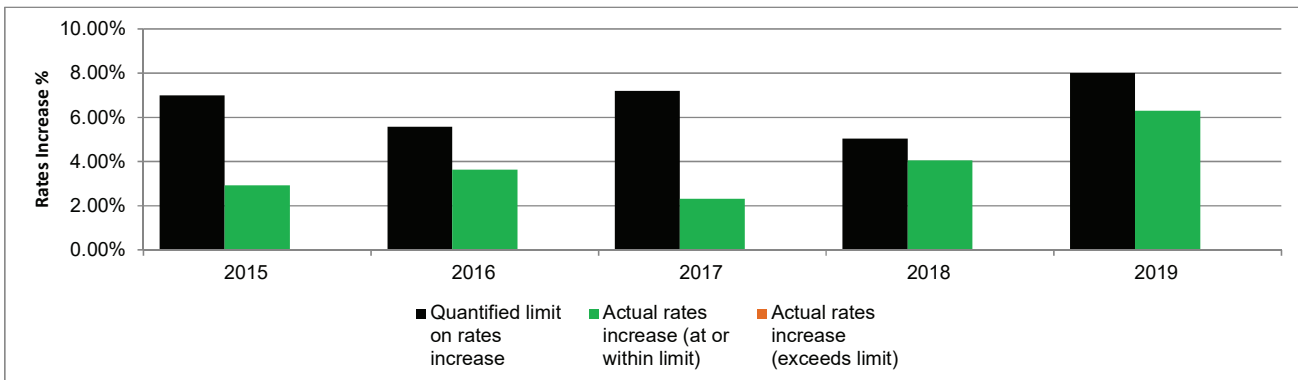
## Rates (income) affordability

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



## Rates (increases) affordability

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

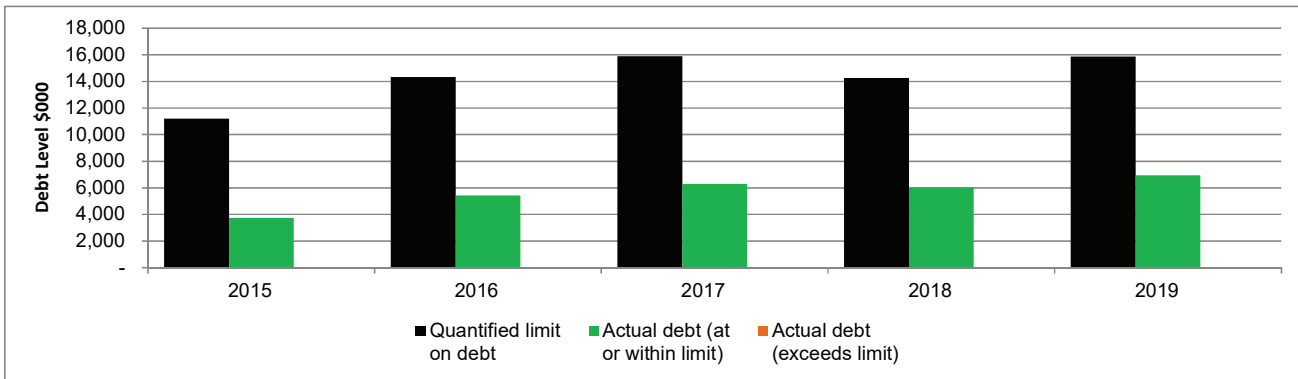


Note that as demonstrated in the above graphs Council has strived and achieved remaining within the total rates requirement as set.

### Debt affordability benchmark

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

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

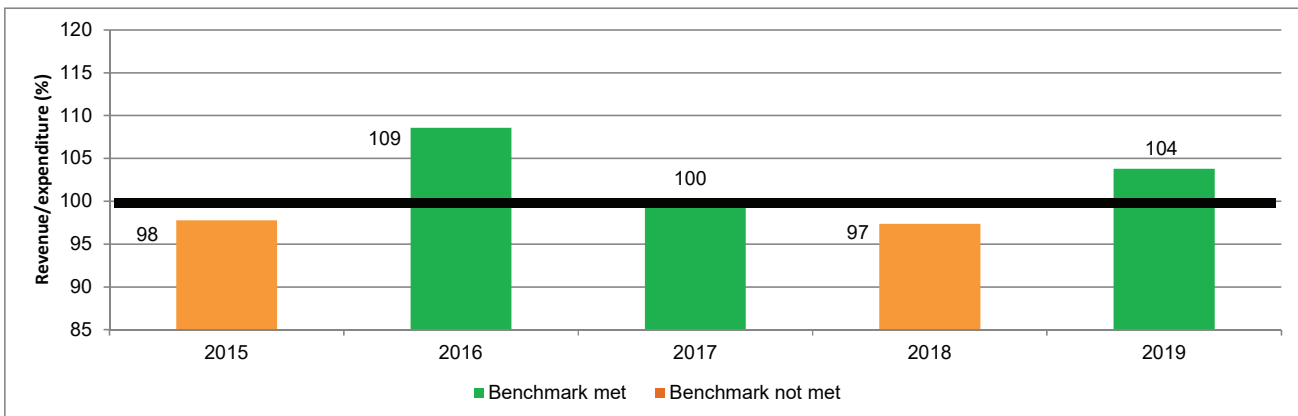


The quantified limit on debt that has been used is the projected Public debt (or Borrowings), both external and internal debt.

### Balanced budget benchmark

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

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



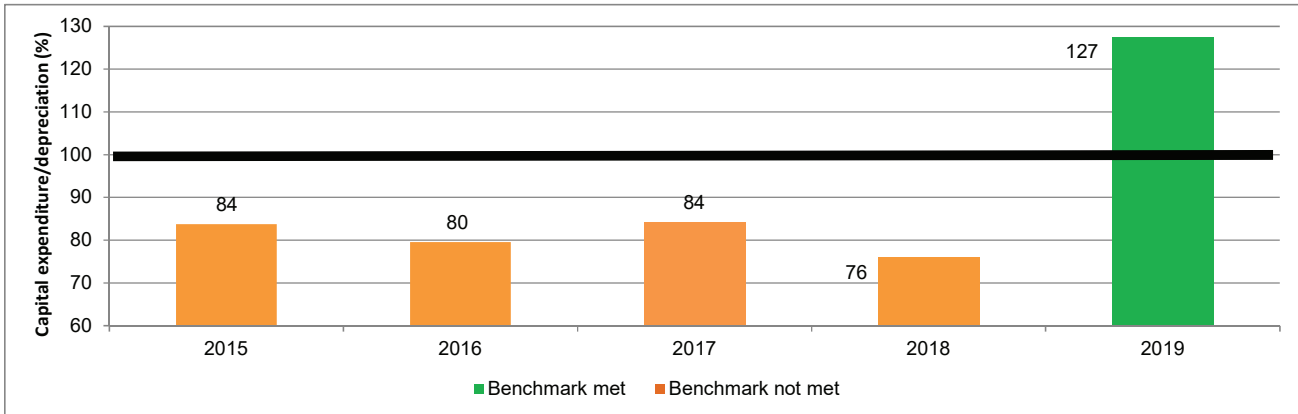
Council has previously decided not to fully fund the depreciation cost of specific assets. This may be for a number of different reasons: that Council has resolved not to replace the asset; that it is unfair to existing ratepayers to pay for a new asset and its replacement; that annual maintenance will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

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

### Essential services benchmark

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

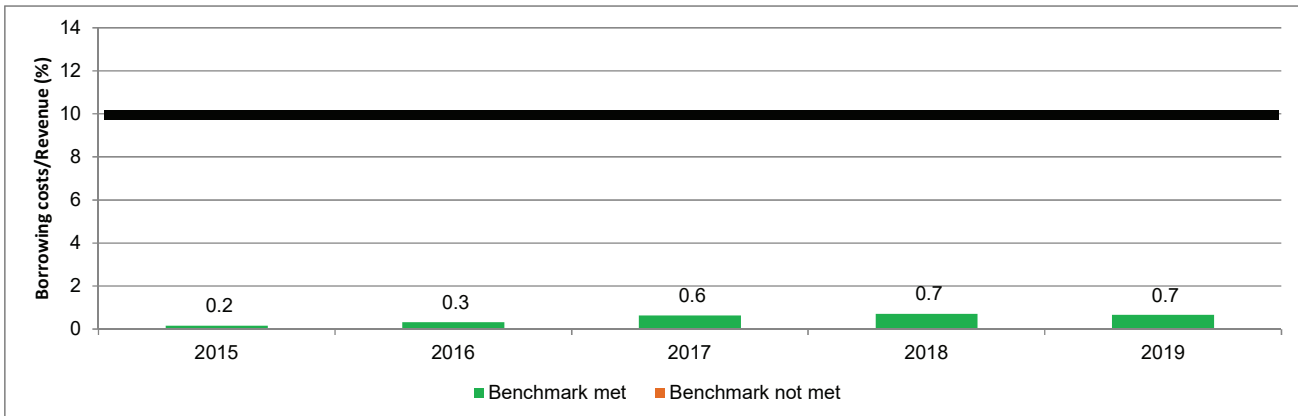
The following graph displays Council's capital expenditure on network services as a proportion of depreciation on those network services:



### Debt servicing benchmark

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

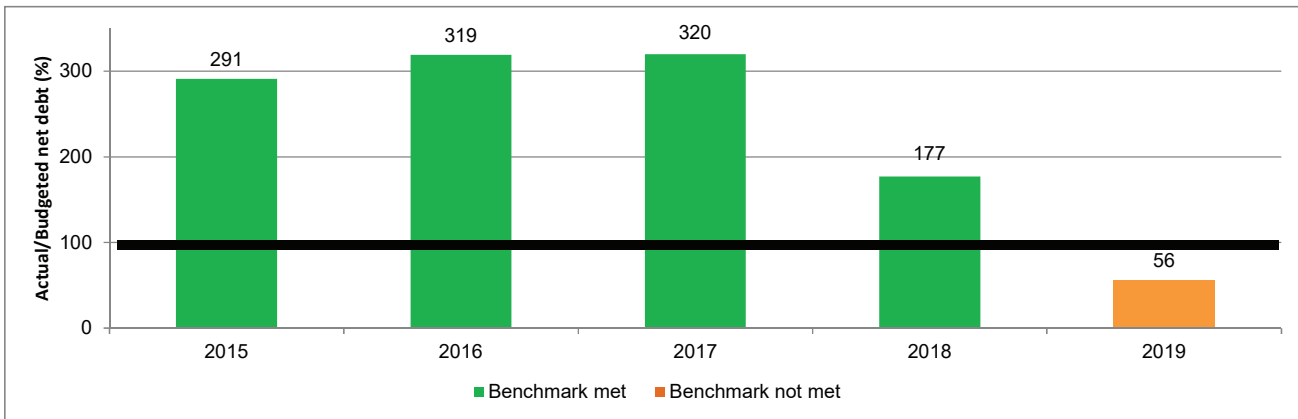
The following graph displays Council's borrowing costs as a proportion of actual revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment):



### Debt control benchmark

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

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

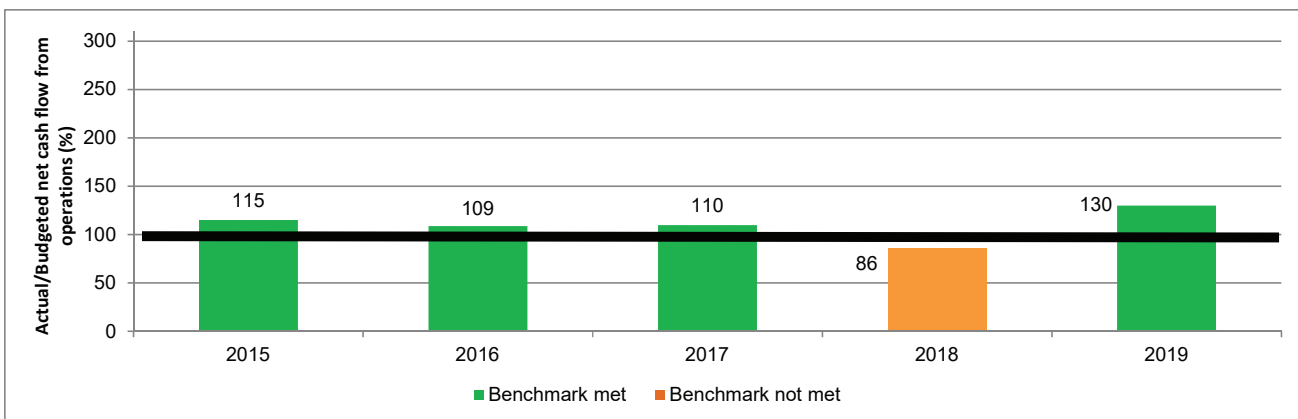




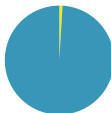






In a situation where Council planned to have net assets, financial assets (excluding trade and other receivables) were planned to exceed financial liabilities, the above graph will show "benchmark met" wherever Council is better off (either less indebted or with greater net assets) than planned. In each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

### Operations control benchmark

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

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



	How operating costs are funded	Rates proportion of total Rates	Rates 2018/19
<b>Water Supply</b> Urban Water - Two secure ground water bores and associated reticulation  Rural Water - Six rural water schemes	■ Rates 85% ■ Other, including fees and charges 15%	 21.9%	\$ 2,173,705
<b>Waste Management</b> Recycling and refuse collection and disposal services for urban and rural areas	■ Rates 85% ■ Other, including fees and charges 15%	 10.1%	\$ 999,019
<b>Stormwater Drainage</b> Underground pipe system for the removal of surplus surface water in the urban area	■ Rates 91% ■ Other, including fees and charges 9%	 1.0%	\$ 95,201
<b>Sewerage and Sewage</b> An urban system comprised of gravity sewer mains, gravity lateral connections, manholes  A treatment and disposal facility	■ Rates 89% ■ Other, including fees and charges 11%	 5.3%	\$ 524,433
<b>Roading and Footpaths</b> A district wide network of sealed and unsealed roads, excluding State Highways 1 and 82  Bridges, culverts, footpaths, signage, and street lighting	■ Rates 42% ■ Other, including fees and charges 58%	 25.6%	\$ 2,536,970
<b>Community Facilities</b> Camping grounds and cabins  Cemeteries  Managing Parks and Reserves  Swimming pool in Waimate  Waimate Event Centre  Property - A collection of land and buildings	■ Rates 54% ■ Other, including fees and charges 46%	 14.3%	\$ 1,420,790
<b>Organisation and Governance</b> Operational support of the Council's decision-making  Strategic Planning and Reporting  District wide governance by the Mayor and Councillors  Investments - Managing Council's share holdings, including forestry	■ Rates 12% ■ Other, including fees and charges 88%	 7.8%	\$ 776,393
<b>District Planning &amp; Regulatory Services</b> Building Control services  Resource Management  Emergency Management  Health Services and Noise Control  Animal Management	■ Rates 43% ■ Other, including fees and charges 57%	 5.2%	\$ 516,841
<b>Community Services</b> Economic Development and Promotions  Administration of grants  District Library service	■ Rates 92% ■ Other, including fees and charges 8%	 8.8%	\$ 871,910

# STATEMENT OF ACCOUNTING POLICIES

## Reporting entity

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

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

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

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

## Basis of preparation

### Statement of compliance

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

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

### Measurement base

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

### Functional and presentation currency

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

### Changes in accounting policies

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

### Significant accounting policies

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

#### Joint venture

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control. For jointly controlled operations, the Council recognises in its financial statements the share of assets, liabilities and equity it controls, along with Council's share of revenue and expenditure it incurs from the Joint Venture.

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

#### Standards issued and not yet effective, and not early adopted

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

##### *Interests in other entities*

In January 2017, the XRB issued new standards for interests in other entities (PBE IPSAS 34-38). These new standards replace the existing standards for interests in other entities (PBE IPSAS 6-8). The new standards are effective for annual periods beginning on or after 1 January 2019, with early application permitted.

The Council plans to apply the new standards in preparing the 30 June 2020 financial statements. The Council has not yet assessed the effects of these new standards.

##### *Financial Instruments*

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

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

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

## **Revenue**

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

### **Rates revenue**

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

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

### **Government grants**

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

### **Provision of services**

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

### **Vested assets**

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

### **Sale of goods**

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

### **Agency arrangements**

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

### **Interest and dividends**

Interest revenue is recognised using the effective interest method.

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

### **Development & Financial contributions**

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

### **Borrowing Costs**

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

### **Grant expenditure**

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

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

### **Foreign currency transactions**

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

### **Income tax**

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

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

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

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

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

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

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

## **Leases**

### **Finance leases**

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

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

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

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

### **Operating leases**

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

### **Cash and cash equivalents**

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

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

### **Trade and other receivables**

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

### **Other financial assets**

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

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

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

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

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



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

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

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

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

### **Loans and receivables**

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

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

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

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

### **Held to maturity investments**

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

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

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

### **Available for sale**

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

Council includes in this category:

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

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

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

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

### **Impairment of financial assets**

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

### **Loans and other receivables**

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

## **Financial assets at fair value through other comprehensive revenue and expenditure**

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

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

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

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

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

## **Inventory**

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

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

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

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

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

## **Non-current assets held for sale**

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

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

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

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

## **Property, plant and equipment**

Property, plant and equipment consists of:

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

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

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

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

## **Revaluation**

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

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

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

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

## Additions

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

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

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

## Disposals

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

## Depreciation

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

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

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

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

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

## Intangible assets

### Emissions Trading Scheme (ETS) - Carbon credits

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

### Software acquisition and development

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

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

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

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

### Easements

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

### Amortisation

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

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

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

### Impairment of property, plant and equipment and intangible assets

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

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

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

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

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

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

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

### Forestry assets

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

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

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

### Investment property

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

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

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

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

## **Trade and other payables**

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

## **Borrowings**

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

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

## **Employee entitlements**

### **Short-term employee entitlements**

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

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

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

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

### **Long-term employee entitlements**

#### **Long service leave**

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

#### **Presentation of employee entitlements**

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

## **Superannuation schemes**

### **Defined benefit scheme**

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

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

### **Defined contribution scheme**

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

## **Provisions**

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

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

## Financial guarantee contracts

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

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

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

## Equity

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

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

## Asset revaluation reserves

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

## Restricted reserves

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

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

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

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

## Fair value through other comprehensive revenue and expenditure reserves

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

## Goods and services tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

## Budget figures

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

## Cost allocation

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

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

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

### **Statement of cash flows**

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

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

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

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

### **Cost of service statements**

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

### **Critical accounting estimates and assumptions**

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

#### **Landfill aftercare provision**

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

#### **Infrastructural assets**

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

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

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

#### **Classification of property**

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

## 1 Summary of Services

### Revenue

#### Community Facilities

Camping	405	316	360
Cemeteries	82	95	80
Event Centre	475	471	399
Parks and Public Spaces	753	723	684
Property	646	619	607
Swimming Pool	246	231	214

#### Community Services

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

#### District Planning & Reg. Serv.

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

#### Organisation and Governance

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

#### Roading and Footpaths

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

Rural Water Supply	1,666	1,613	1,526
Urban Water Supply	779	767	734

#### Sewerage and Sewage

Sewerage and Sewage	581	625	569
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#### Waste Management

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

Stormwater Drainage	104	97	113
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#### Total Revenue

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Total Revenue</b>	<b>21,360</b>	<b>20,453</b>	<b>20,019</b>



Included within total revenue is "Internal Revenue" as follows:

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

## 1 Summary of Services

### Expenditure

#### Community Facilities

Camping	396	400	330
Cemeteries	103	105	100
Event Centre	506	595	448
Parks and Public Spaces	917	823	760
Property	668	773	538
Swimming Pool	240	232	194

#### Community Services

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

#### District Planning & Reg. Serv.

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

#### Organisation and Governance

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

#### Roading and Footpaths

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

Rural Water Supply	1,649	1,669	1,443
Urban Water Supply	761	794	677

#### Sewerage and Sewage

Sewerage and Sewage	535	604	494
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#### Waste Management

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

Stormwater Drainage	81	97	97
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#### Total Expenditure

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Total Expenditure</b>	<b>20,628</b>	<b>21,154</b>	<b>20,363</b>

Included within total expenditure is "Internal Expenditure" as follows:

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

## 2 Rates Revenue

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>General rates</b>	\$ 1,124	\$ 1,100	\$ 1,070
<b>Civic Amenities rates</b>	2,437	2,430	2,378
<b>Targeted rates attributable to activities:</b>			
Water Supply	2,172	2,167	1,992
Wastewater	524	532	493
Refuse and sanitation	737	749	715
Waimate Event Centre	191	190	189
Roothing and Footpaths	2,537	2,552	2,348
Civil Defence	146	145	112
Community halls	47	48	47
<b>Total rates</b>	<b>\$ 9,915</b>	<b>\$ 9,913</b>	<b>\$ 9,344</b>
<b>Rates Remissions</b>			
Land used for sport	\$ (1)	\$ (1)	\$ (1)
Halls, community centres, and other organisations	(11)	(10)	(9)
Land protected for historical or cultural purposes	-	-	-
Resulting from Urban Boundary changes	(4)	(2)	(2)
Waimate District Event Centre remission	(18)	(19)	(19)
Civic Amenities for multiple SUIP rating units	(9)	(8)	(10)
<b>Total remissions</b>	<b>\$ (42)</b>	<b>\$ (40)</b>	<b>\$ (41)</b>
<b>Rates (net of remissions)</b>	<b>\$ 9,873</b>	<b>\$ 9,873</b>	<b>\$ 9,303</b>

### Rates Remissions

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

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

### 3 Contributions, Subsidies and Grants, and Fees and charges

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

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

### 4 Interest Revenue / Finance Costs

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Interest revenue</b>			
Interest on term deposits	\$ 112	\$ 119	\$ 76
Interest on community loans	-	-	25
<b>Total finance revenue</b>	\$ 112	\$ 119	\$ 101
<b>Interest expense</b>			
Interest on bank borrowings	\$ 108	\$ 182	\$ 114
Interest on other items	-	-	-
<b>Total finance costs</b>	\$ 108	\$ 182	\$ 114

### 5 Other Revenue

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Deemed revenue from vested assets/carbon credits	\$ -	\$ -	\$ -
Petrol tax	93	97	93
Dividend revenue	757	754	456
Forestry Sales	87	-	284
Sales of Eric Batchelor Place sections	-	-	169
Gain on disposal of property, plant and equipment	11	-	8
Gain on changes in fair value of forestry assets	241	166	379
Other	737	618	761
<b>Total other revenue</b>	\$ 1,926	\$ 1,635	\$ 2,150

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

## 6 Employee Benefit Expenses

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

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

## 7 Depreciation and Amortisation by Activity

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Community Facilities</b>			
Camping	96	102	87
Cemeteries	24	11	13
Event Centre	124	152	150
Parks and Public Spaces	157	123	136
Property	278	245	235
Swimming Pool	39	56	32
<b>Community Services</b>			
Economic Development and Promotions	3	-	-
Emergency Management	24	24	30
Library	53	68	52
<b>District Planning &amp; Reg. Serv.</b>			
Animal Management	3	9	3
Building Control	11	11	9
<b>Organisation and Governance</b>			
Central Administration	158	204	141
Community Representation	1	1	1
<b>Roading and Footpaths</b>			
Roading and Footpaths	2,926	2,853	2,734
<b>Water Supply</b>			
Rural Water Supply	361	401	359
Urban Water Supply	213	230	205
<b>Sewerage and Sewage</b>			
Sewerage and Sewage	220	216	207
<b>Waste Management</b>			
Waste Management	45	45	44
<b>Stormwater</b>			
Stormwater Drainage	33	36	33
<b>Total depreciation and amortisation by activity</b>	<b>4,768</b>	<b>4,786</b>	<b>4,472</b>

## 8 Other Expenses

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Fees to principal auditor:			
Audit New Zealand fees for financial statement audit	\$ 91	\$ 97	\$ 90
Audit New Zealand fees for prior year under accrual	-	-	76
Audit New Zealand fees for Long Term Plan audit	-	82	15
Cost of forestry harvested	74	-	123
Cost of sections sold	-	-	144
Roading emergency reinstatement	435	-	664
Roading sealed pavement maintenance	558	482	440
Loss on disposal of property, plant and equipment	32	2	240
Other operating expenses	5,769	6,721	5,897
<b>Total other expenses</b>	<b>\$ 6,959</b>	<b>\$ 7,384</b>	<b>\$ 7,689</b>

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

## 9 Taxation expense

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000	
<b>Taxation expense</b>			
Operating surplus/(deficit) before tax	\$ 732	\$ (345)	
Income tax at 28%	205	(97)	
Taxation effect of permanent differences	79	430	
Effect of imputation credits	(295)	(287)	
Deferred tax	(14)	(23)	
Prior period adjustments	-	-	
Tax effect of losses recognised	14	23	
Tax effect of income tax rate change	-	-	
Tax effect of loss movements	11	(46)	
<b>Taxation expense</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Deferred tax assets/(liabilities)</b>	<b>Forestry</b>	<b>Tax losses</b>	<b>Total</b>
Balance at 1 July 2018	\$ (14)	\$ 14	\$ -
Charged to statement of comprehensive revenue and expenditure	14	(14)	-
Charge to equity	-	-	-
Balance at 30 June 2019	-	-	-
Charged to statement of comprehensive revenue and expenditure	-	-	-
Charge to equity	-	-	-
<b>Balance at 30 June 2019</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## 10 Cash and Cash Equivalents

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
ANZ Bank cheque account	\$ 627	\$ 1,354	\$ 1,661
ANZ Call deposit and Short term investments	3,458	-	2,500
Petty cash	1	-	13
ANZ Bank accounts - Hakataramea	22	-	22
BNZ Bank accounts - Downlands	423	-	3
<b>Total cash and cash equivalents</b>	<b>\$ 4,530</b>	<b>\$ 1,354</b>	<b>\$ 4,199</b>

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

### Fair Value

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

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

Cash at bank and on hand	\$ 1,073	\$ 1,354	\$ 1,699
Short term bank deposits (less than 3 months)	3,458	-	2,500
<b>Total cash, cash equivalents and bank overdrafts</b>	<b>\$ 4,531</b>	<b>\$ 1,354</b>	<b>\$ 4,199</b>

## 11 Trade and Other Receivables

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Rates receivables	\$ 309	\$ -	\$ 302
Other receivables	298	804	362
Related party receivables	53	-	57
Sundry receivables	716	-	942
Prepayments	145	-	62
GST refund due	85	-	90
Less provision for doubtful debts	(13)	-	(20)
<b>Total Trade and Other Receivables</b>	<b>\$ 1,593</b>	<b>\$ 804</b>	<b>\$ 1,796</b>
<b>Represented by:</b>			
Current	\$ 1,593	\$ 804	\$ 1,796
Non-current	-	-	-
	<b>\$ 1,593</b>	<b>\$ 804</b>	<b>\$ 1,796</b>

### Fair Value

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

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

Current	\$ 1,374	\$ 1,552
3 to 6 months	73	65
6 to 9 months	51	52
9 to 12 months	36	66
Greater than 12 months	60	61
	<b>\$ 1,593</b>	<b>\$ 1,796</b>



## 11 Trade and Other Receivables (continued)

### Impairment

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

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

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

	Actual			Actual		
	30 June 2019			30 June 2018		
	Gross	Impairment	Net	Gross	Impairment	Net
Current	\$ 1,374		\$ 1,374	\$ 1,552	\$ -	\$ 1,552
3 to 6 months	73		73	65	-	65
6 to 9 months	51		51	52	-	52
9 to 12 months	36		36	66	-	66
Greater than 12 months	73	(13)	60	81	(20)	61
	<b>\$ 1,606</b>	<b>(13)</b>	<b>\$ 1,593</b>	<b>\$ 1,816</b>	<b>(20)</b>	<b>\$ 1,796</b>

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

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

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

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

## 12 Inventories

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

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

No inventories are pledged as security for liability.

### 13 Other Financial Assets

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Current portion</b>			
<b>Investments</b>			
JV Investments - Downlands and Hakataramea	\$ 636	\$ 637	\$ 923
<b>Loans and receivables</b>			
Loans to community groups	1	6	5
<b>Total current other financial assets</b>	<b>\$ 637</b>	<b>\$ 643</b>	<b>\$ 928</b>
<b>Non-current portion</b>			
<b>Loans and receivables</b>			
Loans to community groups	\$ 12	\$ -	\$ 22
Total Loans and receivables	12	-	22
<b>Equity investments (at cost)</b>			
Combined Rural Traders Ltd (CRT)	7	7	7
NZ Local Government Insurance Company Ltd	28	28	28
MGI Irrigation Company Ltd	1	1	1
<b>Equity investments (at fair value)</b>			
Alpine Energy Ltd *	14,635	32,787	14,635
Total Equity Investments	14,671	32,823	14,671
<b>Total non-current other financial assets</b>	<b>\$ 14,683</b>	<b>\$ 32,823</b>	<b>\$ 14,693</b>

#### \* Alpine Energy Ltd

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

#### Term deposits

The carrying value of term deposits approximate their fair value.

#### Unlisted shares - valuation

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

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

#### Listed shares - valuation

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

14 Property, Plant and Equipment

	Cost/Valuation 1 July 2018 \$000	Accumulated depreciation and impairment charges 1 July 2018 \$000	Carrying amount 1 July 2018 \$000	Current year additions \$000	Current year disposals at cost/valuation \$000	Current year depreciation/ impairment \$000	Current year transfers \$000	Accumulated depreciation of disposals \$000	Revaluation Surplus \$000	Cost/ valuation 30 June 2019 \$000	Accumulated depreciation and impairment charges 30 June 2019 \$000	Carrying amount 30 June 2019 \$000
<b>Operational Assets</b>												
<b>Operating</b>												
Land	\$ 5,773	\$ -	\$ 5,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,773	\$ -	\$ 5,773
Buildings	12,911	-	12,911	66	-	(599)	-	-	-	12,978	(599)	12,379
Library books	999	(579)	420	64	-	(46)	-	-	-	1,063	(625)	438
Plant and Equipment	2,110	(889)	1,221	413	(97)	(199)	-	35	-	2,426	(1,053)	1,373
Motor vehicles	1,002	(535)	467	-	(61)	(91)	-	55	-	941	(570)	371
Work in progress	73	-	73	357	-	-	(63)	-	-	367	-	367
<b>Total operating assets</b>	<b>22,868</b>	<b>(2,003)</b>	<b>20,865</b>	<b>900</b>	<b>(158)</b>	<b>(935)</b>	<b>(63)</b>	<b>90</b>	<b>-</b>	<b>23,548</b>	<b>(2,847)</b>	<b>20,701</b>
<b>Restricted</b>												
Land	6,402	-	6,402	24	-	-	-	-	-	6,425	-	6,425
Buildings	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total restricted assets</b>	<b>6,402</b>	<b>-</b>	<b>6,402</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,425</b>	<b>-</b>	<b>6,425</b>
<b>Total operational assets</b>	<b>\$ 29,270</b>	<b>\$ (2,003)</b>	<b>\$ 27,267</b>	<b>\$ 924</b>	<b>\$ (158)</b>	<b>\$ (935)</b>	<b>\$ (63)</b>	<b>\$ 90</b>	<b>\$ -</b>	<b>\$ 29,973</b>	<b>\$ (2,847)</b>	<b>\$ 27,126</b>
<b>Infrastructural Assets</b>												
Wastewater schemes	\$ 9,911	\$ (204)	\$ 9,707	\$ 726	\$ -	\$ (216)	\$ -	\$ -	\$ -	\$ 10,636	\$ (419)	\$ 10,217
Rural water schemes	9,339	(566)	8,773	170	-	(291)	-	-	-	9,509	(855)	8,654
Urban water schemes	7,750	(215)	7,535	680	-	(211)	-	-	-	8,430	(426)	8,004
Downlands water scheme	2,905	(863)	2,042	83	-	(67)	-	-	-	2,987	(930)	2,057
Rural drainage schemes	57	(53)	4	-	-	(2)	-	-	-	57	(56)	2
Roading network	345,431	(2,734)	342,697	2,943	-	(2,926)	-	-	-	348,374	(5,660)	342,714
Stormwater schemes	2,651	(33)	2,618	516	-	(33)	-	-	-	3,167	(67)	3,100
Sanitation	572	(38)	534	-	-	(39)	-	-	-	572	(77)	495
Work in progress	819	-	819	309	-	-	(661)	-	-	468	-	468
<b>Total infrastructural assets</b>	<b>\$ 379,435</b>	<b>\$ (4,706)</b>	<b>\$ 374,729</b>	<b>\$ 5,427</b>	<b>\$ -</b>	<b>\$ (3,785)</b>	<b>\$ (661)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 384,200</b>	<b>\$ (8,490)</b>	<b>\$ 375,711</b>
<b>Total Property, plant and equipment</b>	<b>\$ 408,705</b>	<b>\$ (6,709)</b>	<b>\$ 401,996</b>	<b>\$ 6,351</b>	<b>\$ (158)</b>	<b>\$ (4,720)</b>	<b>\$ (724)</b>	<b>\$ 90</b>	<b>\$ -</b>	<b>\$ 414,173</b>	<b>\$ (11,337)</b>	<b>\$ 402,837</b>

14 Property, Plant and Equipment (continued)

2018	Cost/Valuation 1 July 2017 \$000	Accumulated depreciation and impairment charges 1 July 2017 \$000	Carrying amount 1 July 2017 \$000	Current year additions \$000	Current year disposals at cost/valuation \$000	Current year depreciation/ impairment \$000	Accumulated depreciation of disposals \$000	Revaluation Surplus \$000	Cost/valuation 30 June 2018 \$000	Accumulated depreciation and impairment charges 30 June 2018 \$000	Carrying amount 30 June 2018 \$000
<b>Operational Assets</b>											
<b>Operating</b>											
Land	\$ 5,063	\$ -	\$ 5,063	\$ -	\$ -	\$ -	\$ -	\$ 710	\$ 5,773	\$ -	\$ 5,773
Buildings	12,837	(884)	11,953	187	(123)	(551)	4	1,442	12,911	-	12,911
Library books	948	(534)	414	51	-	(44)	-	-	999	(579)	420
Plant and Equipment	1,923	(788)	1,135	310	(123)	(163)	62	-	2,110	(889)	1,221
Motor vehicles	1,159	(621)	538	110	(267)	(112)	198	-	1,002	(535)	467
Work in progress	205	-	205	-	(132)	-	-	-	73	-	73
<b>Total operating assets</b>	<b>22,135</b>	<b>(2,827)</b>	<b>19,308</b>	<b>658</b>	<b>(645)</b>	<b>(870)</b>	<b>264</b>	<b>2,152</b>	<b>22,868</b>	<b>(2,003)</b>	<b>20,865</b>
<b>Restricted</b>											
Land	5,901	-	5,901	-	-	-	-	500	6,402	-	6,402
Buildings	-	-	-	-	-	-	-	-	-	-	-
<b>Total restricted assets</b>	<b>5,901</b>	<b>-</b>	<b>5,901</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>6,402</b>	<b>-</b>	<b>6,402</b>
<b>Total operational assets</b>	<b>\$ 28,036</b>	<b>\$ (2,827)</b>	<b>\$ 25,209</b>	<b>\$ 658</b>	<b>\$ (645)</b>	<b>\$ (870)</b>	<b>\$ 264</b>	<b>\$ 2,652</b>	<b>\$ 29,270</b>	<b>\$ (2,003)</b>	<b>\$ 27,267</b>
<b>Infrastructural Assets</b>											
Wastewater schemes	\$ 9,879	\$ -	\$ 9,879	\$ 32	\$ -	\$ (203)	\$ -	\$ -	\$ 9,911	\$ (204)	\$ 9,707
Rural water schemes	9,302	(278)	9,024	37	-	(288)	-	-	9,339	(566)	8,773
Urban water schemes	7,715	(13)	7,702	35	-	(202)	-	-	7,750	(215)	7,535
Downlands water scheme	2,844	(795)	2,049	62	-	(67)	-	-	2,905	(863)	2,042
Rural drainage schemes	57	(51)	6	-	-	(2)	-	-	57	(53)	4
Roading network	342,990	-	342,990	2,441	-	(2,734)	-	-	345,431	(2,734)	342,697
Stormwater schemes	2,651	-	2,651	-	-	(33)	-	-	2,651	(33)	2,618
Sanitation	572	-	572	-	-	(39)	-	-	572	(38)	534
Work in progress	686	-	686	133	-	-	-	-	819	-	819
<b>Total infrastructural assets</b>	<b>\$ 376,696</b>	<b>\$ (1,137)</b>	<b>\$ 375,559</b>	<b>\$ 2,740</b>	<b>\$ -</b>	<b>\$ (3,568)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 379,435</b>	<b>\$ (4,706)</b>	<b>\$ 374,729</b>
<b>Total Property, plant and equipment</b>	<b>\$ 404,732</b>	<b>\$ (3,964)</b>	<b>\$ 400,768</b>	<b>\$ 3,398</b>	<b>\$ (645)</b>	<b>\$ (4,438)</b>	<b>\$ 264</b>	<b>\$ 2,652</b>	<b>\$ 408,705</b>	<b>\$ (6,709)</b>	<b>\$ 401,996</b>

## 14 Core Assets additional disclosure

	Closing Book Value \$000	Acquisitions - constructed \$000	Acquisitions - transferred \$000	Estimated replacement cost \$000
<b>Water Supply</b>				
Treatment plants and facilities	\$ 5,016	\$ -	\$ -	\$ 7,437
Other assets (such as reticulations systems)	13,699	933	-	27,672
<b>Total Water Supply</b>	<b>\$ 18,715</b>	<b>\$ 933</b>	<b>\$ -</b>	<b>\$ 35,109</b>
Water Supply assets were revalued in July 2017				
<b>Sewerage</b>				
Treatment plants and facilities	\$ 1,353	\$ -	\$ -	\$ 3,190
Other assets (such as reticulations systems)	8,864	726	-	20,110
<b>Total Sewerage</b>	<b>\$ 10,217</b>	<b>\$ 726</b>	<b>\$ -</b>	<b>\$ 23,300</b>
Sewerage assets were revalued in July 2017				
<b>Stormwater drainage</b>	\$ 3,100	\$ 516	\$ -	\$ 4,377
Stormwater Drainage assets were revalued in July 2017				
<b>Flood protection and control works</b>	\$ -	\$ -	\$ -	-
Flood protection is undertaken by ECAN				
<b>Roading and footpaths</b>	\$ 342,714	\$ 2,943	\$ -	\$ 455,890
Roading and footpath assets were revalued in June 2017				

## **Valuation - general**

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

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

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

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

## **Valuation - operational assets**

### **Land (operational and restricted)**

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

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

### **Buildings (operational and restricted)**

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

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

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

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

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

### **Plant and equipment**

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

### **Motor vehicles**

Motor vehicles are recorded at cost.

### **Library books**

From 1 July 2006 Library books additions are recorded cost.

## **Valuation - infrastructural assets**

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

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

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

- Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions. For example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over-or under-estimating the annual depreciation charge recognised as an expense in the statement of comprehensive revenue and expenditure. To minimise this risk, infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition-modelling are also carried out regularly as part of asset management planning activities, which provides further assurance over useful life estimates.

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

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

Downlands water scheme assets were valued by Graeme Hughson (BE, CEng, MIPENZ, MNZIM) of Maunsell & Co using depreciated replacement cost and the valuation is effective at 1 July 2005.

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

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

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

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

All additions are recorded at cost.

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

#### **Impairment**

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

#### **Work in progress**

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

#### **Leasing**

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

#### **Water Schemes (additional note)**

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

## 15 Forestry Assets

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

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

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

### Valuation Method

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

The "Hybrid" method uses the following procedure:

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

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

### Date to Maturity

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

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

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



## 16 Intangible Assets

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

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

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

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

### Easements

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

## 17 Trade and Other Payables

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
Sundry payables	\$ 1,577	\$ 1,463	\$ 1,486
Revenue received in advance	216	-	214
Accrued expenses	3	-	3
Related party payables	47	-	19
Other	80	-	25
<b>Total Trade and other payables</b>	<b>\$ 1,923</b>	<b>\$ 1,463</b>	<b>\$ 1,746</b>

### Fair value

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

## 18 Provisions

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

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

### Landfill aftercare (post-closure) costs

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

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

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

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

### Waimate Urban Sewer Main - Waimate Landfill

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

## 19 Employee Benefit Liabilities

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

## 20 Public Debt

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

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

### Fixed-rate debt

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

### Security

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

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

### Refinancing

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

### Maturity analysis and effective interest rates

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

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

### Fair values of non-current borrowings

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

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

	Actual \$000	Actual \$000
<b>Carrying amount</b>		
Secured loans	\$ 2,666	\$ 2,737
<b>Fair Value</b>		
Secured loans	\$ 2,666	\$ 2,737

## 21 Equity

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Public Equity - Retained earnings</b>			
As at 1 July	\$ 84,667	\$ 92,588	\$ 86,351
Transfers from/(to) special separate and trust funds	136	(276)	(1,338)
Transfers from/(to) asset revaluation reserves	-	-	-
Surplus/(deficit) for the year	732	(701)	(345)
<b>Total Public Equity as at 30 June</b>	<b>\$ 85,535</b>	<b>\$ 91,611</b>	<b>\$ 84,667</b>
<b>Special separate and trust funds (restricted reserves)</b>			
As at 1 July	\$ 3,207	\$ (4,474)	\$ 1,869
Transfers from/(to) public equity	(136)	276	1,338
Transfers from comprehensive revenue and expenditure	-	-	-
<b>Total Special separate and trust funds as at 30 June</b>	<b>\$ 3,071</b>	<b>\$ (4,198)</b>	<b>\$ 3,207</b>
<b>Asset revaluation reserve</b>			
As at 1 July	\$ 327,219	\$ 314,044	\$ 324,567
Transfers from/(to) public equity	-	-	-
Revaluation gains/(losses)	-	-	2,652
Impairment of revalued asset/reversal	-	-	-
<b>Total Asset revaluation reserve as at 30 June</b>	<b>\$ 327,219</b>	<b>\$ 314,044</b>	<b>\$ 327,219</b>
<b>Fair value through comprehensive revenue and expenditure reserve (shares)</b>			
As at 1 July	\$ 5,722	\$ 19,501	\$ 20,724
Revaluation gains/(losses)	-	3,150	(15,002)
<b>Total Fair value through comprehensive revenue and expenditure reserve as at 30 June</b>	<b>\$ 5,722</b>	<b>\$ 22,651</b>	<b>\$ 5,722</b>
<b>Asset revaluation reserves consist of:</b>			
<b>Operational assets</b>			
Land - freehold	\$ 5,172	\$ 4,667	\$ 5,172
Buildings	6,961	5,857	6,961
<b>Restricted assets</b>			
Land - restricted	4,720	4,530	4,720
<b>Infrastructural assets</b>			
Wastewater schemes	7,257	7,093	7,257
Rural water schemes	4,938	1,173	4,938
Urban water scheme	5,763	6,544	5,763
Roading network	289,628	281,488	289,628
Stormwater schemes	2,304	2,333	2,304
Sanitation	476	359	476
	<b>\$ 327,219</b>	<b>\$ 314,044</b>	<b>\$ 327,219</b>
<b>Special separate and trust funds (restricted reserves) consist of:</b>			
Discretionary reserves	\$ 857	\$ 690	\$ 755
Restricted reserves	582	619	601
Trusts	221	204	214
Special Reserves	4,330	(295)	3,825
Depreciation Reserves	3,002	(239)	3,029
Non-Cash Reserves	1,026	811	811
Internal Loan Reserves	(6,947)	(5,987)	(6,028)
	<b>\$ 3,071</b>	<b>\$ (4,198)</b>	<b>\$ 3,207</b>

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

## 21 Equity (continued)

### Financial reserves

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

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

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

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

	Opening balance 1 July 2018 \$000	Deposits \$000	Withdrawals \$000	Closing balance 30 June 2019 \$000
<b>Restricted Reserves</b>				
<b>Discretionary</b>				
Perpetual Graves	\$ 94	\$ 5	\$ -	\$ 98
Esplanade	46	2	-	48
Subdivision Contribution	443	119	(25)	537
Waste Minimisation	172	31	(31)	171
Mayors Welfare Relief Fund	1	-	-	1
<b>Restricted</b>				
Endowment Land	229	11	-	240
Te Aka Road Grant - Rock fall Protection	62	3	-	65
Te Aka Road Grant - Recreational	84	4	-	89
Waimate Event Centre	188	9	(57)	140
Heritage Fund Reserve	6	5	(2)	10
Creative New Zealand Grant Reserve	1	11	(13)	-
NZ Sport & Recreation Grants - Reserve	2	10	(11)	1
Community Grant Reserve	2	10	(12)	-
Waimate Community Halls	27	1	-	28
Waimate Trackways Development Grant	-	20	(10)	10
<b>Trusts</b>				
Friends of Knottingley Park	1	-	(1)	-
Library Bequests	212	11	-	222
<b>Non-cash</b>				
Downlands Asset Replacement	796	215	-	1,011
Downlands Capital Contributions	15	-	-	15
<b>Total Restricted Reserves</b>	<b>\$ 2,381</b>	<b>\$ 467</b>	<b>\$ (162)</b>	<b>\$ 2,686</b>
<b>General Reserves</b>				
General Reserves	\$ 675	\$ 1,256	\$ (840)	\$ 1,091
Property Reserve	157	37	(35)	159
Community Housing	(156)	-	-	(156)
Forestry Reserve	80	46	(76)	50
Camping	663	22	(13)	672
Rates Smoothing Reserve	437	29	-	466
Economic Development Special Grant Fund	7	110	(15)	101
<b>Total General Reserves</b>	<b>\$ 1,863</b>	<b>\$ 1,500</b>	<b>\$ (979)</b>	<b>\$ 2,383</b>
<b>Civic Amenities Rate Reserve</b>				
Civic Amenities Rate Reserve	\$ 1,317	\$ 134	\$ (179)	\$ 1,272
<b>Total Civic Amenities Rate Reserve</b>	<b>\$ 1,317</b>	<b>\$ 134</b>	<b>\$ (179)</b>	<b>\$ 1,272</b>

## 21 Equity (continued)

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

## 21 Equity (continued)

	Opening balance 1 July 2018 \$000	Deposits \$000	Withdrawals \$000	Closing balance 30 June 2019 \$000
<b>Asset Renewal Reserves</b>				
<b>General Asset Renewal Reserves</b>				
General Reserves	\$ 402	\$ 296	\$ (212)	\$ 486
Property Reserve	866	142	(49)	960
Community Housing	446	39	-	485
Forestry Reserve	(85)	-	-	(85)
Camping	113	96	(52)	156
Stormwater	(14)	383	(488)	(118)
<b>Civic Amenities Rate Asset Renewal Reserve</b>				
Civic Amenities Rate Asset Renewal Reserve	(18)	282	(539)	(275)
<b>Targeted Rate Asset Renewal Reserves</b>				
Sewerage	470	124	(227)	366
Waste Management - Collection	197	-	(16)	180
Roading Reserve	-	-	-	-
Urban Water Scheme	20	976	(830)	166
<b>Rural Water Schemes</b>				
Cannington/Motukaika	141	14	-	154
Cattle Creek	8	1	-	9
Hook/Waituna	284	71	(29)	325
Lower Waihao	(172)	41	(45)	(175)
Otaio/Makikihi	(82)	67	(14)	(29)
Waihaorunga	75	16	(42)	48
Waikakahi	378	52	(81)	349
<b>Total Asset Renewal Reserves</b>	<b>\$ 3,029</b>	<b>\$ 2,600</b>	<b>\$ (2,624)</b>	<b>\$ 3,002</b>
<b>Fair Value through other Comprehensive Revenue and Expenditure Reserve</b>				
Fair Value through other Comprehensive Revenue and Expenditure	\$ 5,722	\$ -	\$ -	\$ 5,722
<b>Total Fair Value through other Comprehensive Revenue and Expenditure Reserve</b>	<b>\$ 5,722</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,722</b>
<b>Total Reserves</b>	<b>\$ 8,907</b>	<b>\$ 5,126</b>	<b>\$ (5,238)</b>	<b>\$ 8,793</b>

## 21 Equity (continued)

### Financial reserves

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

Restricted Reserves	Purpose	Council Activity
<b>Discretionary</b>		
Perpetual Graves	Future development of cemeteries in the District	Cemeteries
Esplanade	To purchase/develop esplanade strips or reserves	Parks and Public Spaces
Subdivision Contribution	Development of recreational reserves in the Waimate district	Parks and Public Spaces
Waste Minimisation	Waste Levy revenue received to fund waste minimisation initiatives	Waste Management
Mayors Welfare Relief Fund	Mayoral reserve for district welfare claims	Community Representation

### Restricted

Endowment Land	Purchase of endowment land	Property
Te Aka Road Grant - Rock fall Protection	Rock fall protection at Te Akatarawa Road	Roading
Te Aka Road Grant - Recreational	Development of public recreational areas adjoining Te Akatarawa Road	Camping
Waimate Event Centre	Investigation and/or refurbishment of the Waimate Event Centre	Property
Heritage Fund Reserve	Funding of district heritage related funds	Community Support
Creative New Zealand Grant Reserve	Funds allocated for distribution in the coming year	Community Support
NZ Sport & Recreation Grants - Reserve	Funds allocated for distribution in the coming year	Community Support
Community Grant Reserve	Funds allocated or to be allocated for distribution in the coming year	Community Support
Waimate Community Halls	To be determined - surplus funds from old Stadium Committee	TBD

### Trusts

Friends of Knottingley Park	Beautification of Knottingley Park	Parks and Public Spaces
Library Bequests	Purchase of Library Books	Library

### Non-cash

Downlands Asset Replacement	Asset Replacement for Downlands Water Scheme	Water Supply
Downlands Capital Contributions	Capital Contributions for Downlands Water Scheme	Water Supply

### General Reserves

General Reserves	General funds accumulated/borrowed over time	Investments and Finance, Building Control, Emergency Management, Regulatory Services, Dog and Animal Control, Community Representation, Strategy, Managing Services, Economic Development and Promotions, Community Support, Roding, and Stormwater Drainage
Property Reserve	Funds accumulated over time for Council property, including Rental Property, Local Government Centre, Waimate Airport, Waimate Event Centre and Queen Street Subdivision	Property
Community Housing	Funds accumulated/borrowed over time for Community Housing	Property
Forestry Reserve	Funds accumulated/borrowed over time for Forestry	Forestry
Camping	Funds accumulated over time for Camping facilities at Waitaki Lakes, Victoria Camp, Knottingley Park Camp and St Andrews Recreational Reserve Camp	Camping
Rates Smoothing Reserve	To spread the funding of specific expenditure items over a number of years to smooth the rates impact, e.g. District Plan revenue and expenditure	Resource Management



## 21 Equity (continued)

### Civic Amenities Rate Reserve

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

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

### Rural Water Scheme Operating Reserves

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

### Internal Loan Reserves

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

### Asset Renewal Reserves

#### General Asset Renewal Reserves

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

#### Civic Amenities Rate Asset Renewal Reserve

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

### Asset Renewal Reserves (continued)

#### Targeted Rate Asset Renewal Reserves

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

#### Rural Water Schemes

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

#### Fair Value through other Comprehensive Revenue and Expenditure Reserve

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

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

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

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

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

### Operating leases as lessee

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

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

### Operating leases as lessor

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

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

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

## 23 Contingencies

### Contingent Assets

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

### Contingent Liabilities

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

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

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

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

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

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

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## 24 Related Party Transactions and Key Management personnel

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

### Joint Ventures

Timaru District Council - Downlands rural water scheme

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

##### Timaru District Council - Downlands rural water scheme

Services provided by Council  
Accounts payable to Council

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

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

#### Key Management personnel

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

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

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

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## 25 Remuneration

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

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

## 26 Employee Staffing Levels and Remuneration

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

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

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

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

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

## 27 Severance Payments

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

## 28 Financial Instrument Categories

	Actual 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Financial Assets</b>		
<b>Loans and receivables</b>		
Cash and cash equivalents	\$ 4,530	\$ 4,199
Trade and other receivables (excluding prepayments)	1,448	1,734
Term deposits	636	923
Community loans	13	27
Loans to related parties	-	-
	<b>\$ 6,627</b>	<b>\$ 6,883</b>
<b>Available for sale:</b>		
<b>Equity investments (at cost)</b>		
Combined Rural Traders Ltd (CRT)	\$ 7	\$ 7
NZ Local Government Insurance Company Ltd	28	28
MGI Irrigation Company Ltd	1	1
<b>Equity investments (at fair value)</b>		
Alpine Energy Ltd	14,635	14,635
	<b>\$ 14,671</b>	<b>\$ 14,671</b>
<b>Total financial assets</b>	<b>\$ 21,298</b>	<b>\$ 21,554</b>
<b>Financial Liabilities</b>		
<b>Financial liabilities at amortised cost</b>		
Trade and other payables (excluding revenue in advance)	\$ 1,706	\$ 1,533
Borrowings	2,666	2,737
	<b>\$ 4,372</b>	<b>\$ 4,270</b>
<b>Total financial liabilities</b>	<b>\$ 4,372</b>	<b>\$ 4,270</b>

## 29 Capital Management

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

The LGA requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayer's funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

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

The LGA requires the Council to make adequate and effective provision in its Long Term Plan (LTP) and in its annual plan (where applicable) to meet the expenditure needs identified in those plans. The act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities.

The source and levels of funding are set out in the funding and financial policies in the LTP.

Council has the following Council created reserves:

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

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

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

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

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## 30 Insurance Disclosure

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

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

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

### Insurance on Assets

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

### Water Network Assets

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

### Property, Plant and Equipment

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

### Vehicles and Moving plant

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

### Forestry

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

### Roading and Footpath Assets

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

### 31 Explanation of Major Variances against Budget

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

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	Variance to 30 June 2019 \$000
<b>Income Variances</b>			
NZ Transport Agency government grants	\$ 3,384	\$ 3,107	\$ 277
Financial contributions	140	61	78
Fees and charges	1,099	1,015	84
Gain on changes in fair value of forestry assets	241	166	75
Forestry sales	87	-	87
<b>Expenditure Variances</b>			
Employee benefit expenses	4,015	4,213	198
Audit fees	99	179	80
Conferences, seminars and training	106	184	78
Consultancy and legal expenses	62	249	187
Economic Development and Promotions, Council initiatives and rebranding	19	254	235
Roading emergency reinstatement	435	-	(435)
<b>Sub-total Major Variances</b>	<b>215</b>	<b>(730)</b>	<b>945</b>
All other revenues and expenditure	517	29	488
<b>Total Surplus/(deficit)</b>	<b>\$ 732</b>	<b>\$ (701)</b>	<b>\$ 1,433</b>

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

Financial contributions exceeded budget due to increased economic activity.

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

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

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

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

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

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

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

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

### 32 Events After Balance Date

There are no significant events after balance date.



## COST OF SERVICE VARIANCES FOR THE YEAR ENDED 30 JUNE 2019

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

## CAPITAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019

	<i>Replacement Level of Service Additional Demand</i>	<b>REP LOS AD</b>	<b>Actual 30 June 2019 \$000</b>	<b>LTP 30 June 2019 \$000</b>	<b>Actual 30 June 2018 \$000</b>
<b>Water Supply Group</b>					
Cannington - Renewals		REP	-	5	-
Cannington - Drinking Water Compliance Upgrade		LOS		700	-
Hook / Waituna - Renewals		REP	3	20	4
Hook / Waituna - Modelling future useage		AD	22	-	-
Hook / Waituna - Filtration/Coagulation		REP	-	-	12
Hook / Waituna - Drinking Water Intake/Plant Compliance Upgrade		LOS	1	400	-
Hook / Waituna - Simmons Pumphouse Pump 2 Renewal		LOS	4	6	-
Lower Waihao - Renewals		REP	1	5	5
Lower Waihao - Drinking Water Intake/Plant Compliance Upgrade		LOS	5	15	7
Lower Waihao - Old Ferry Rd 150mm AC Renewal		REP	39	40	-
Otaio / Makikihi - Sullivan - Tavistock 80AC 1000m		REP	-	-	33
Otaio / Makikihi - Water Main Renewals		REP	13	17	-
Otaio / Makikihi - Tavistock Bore - Treatment Filter & UV		LOS	1	167	-
Waihaorunga - Renewals		REP	-	4	-
Waihaorunga - Drink Water Intake/Plant Compliance Upgrade		LOS	42	8	-
Waikakahi - Renewals		REP		5	-
Waikakahi - Drinking Water Intake/Plant Compliance Upgrade		LOS	10	15	-
Waikakahi - Dyer/Cochrane - 800m 40 OD		REP	5	5	-
Waikakahi - Elephant Hill Rd Dyer -1.5km 63 OD (16bar), 1km		REP	17	29	-
Waikakahi - H Dyer Back Face		REP	5	5	-
Waikakahi - Telemetry - Claytons Resevior		REP	7	8	-
Waikakahi - Telemetry - Dog Kennel Repeater		REP	7	8	-
Waikakahi - Pump 2 Renewal		REP	29	28	-
Downlands - Various Renewals		REP	83	-	-
Urban Water - Rising Main Renewals		LOS	331	214	37
Urban Water - Lateral Renewals		LOS	66	60	-
Urban Water - AC Water Main Renewals		LOS	52	110	28
Urban Water - CI Water Main Renewals		LOS	146	160	33
Urban Water - Manchester Road Bore Replacement		REP	157	-	-
Urban Water - Urban Plant Redundancy		REP	-	-	39
Urban Water - Tim Rd Retic Sub Pump 1 Harmonic Filter		LOS	-	25	-
Urban Water - Man Rd Plant - Treatment Filter & UV		LOS	68	167	-
Urban Water - Telemetry - Waimate Reservoir		REP	9	8	-
Urban Water - Miscellaneous		LOS	-	2	2
			1,124	2,234	200
<b>Waste Management Group</b>					
Waste Management - Wheelie Bin Replacements		REP	14	3	4
Waste Management - Refuse/Recycle Bins - Public Toilet		LOS	-	4	-
Waste Management - Recycling Crates		REP	2	-	-
Waste Management - Compactor		LOS	42	-	-
			58	7	4
<b>Stormwater Group</b>					
Stormwater - Manse Street (Town Belt to Harris)		LOS	460	39	-
Stormwater - Belt Street to Town Belt		LOS	-	40	-
Stormwater - Consent & Management Plan		LOS	-	-	11
Stormwater - Pipeline, New Sumps Intersection Shearman/Glasg		LOS	28	104	-
Stormwater - Weather Station		LOS	-	7	-
Stormwater - CCTV Assessment of Mains		LOS	-	5	-
			488	195	11

## CAPITAL EXPENDITURE CONTINUED FOR THE YEAR ENDED 30 JUNE 2019

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

## CAPITAL EXPENDITURE CONTINUED FOR THE YEAR ENDED 30 JUNE 2019

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

## CAPITAL EXPENDITURE CONTINUED FOR THE YEAR ENDED 30 JUNE 2019

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

## CAPITAL EXPENDITURE CONTINUED FOR THE YEAR ENDED 30 JUNE 2019

	<i>Replacement Level of Service Additional Demand</i>	<b>REP LOS AD</b>	<b>Actual 30 June 2019 \$000</b>	<b>LTP 30 June 2019 \$000</b>	<b>Actual 30 June 2018 \$000</b>
<b>Total Capital Expenditure</b>			<b>5,649</b>	<b>6,870</b>	<b>3,329</b>
Replacement			3,882	3,959	2,763
Level of Service			1,745	2,911	560
Additional Demand			22	-	5
<b>Total Capital Expenditure</b>			<b>5,649</b>	<b>6,870</b>	<b>3,329</b>

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

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

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

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



# WAIMATE DISTRICT COUNCIL ACTIVITIES

	Page
<b>Water Supply Group</b>	<b>83</b>
Urban Water Supply	
Rural Water Supply	
<b>Waste Management Group</b>	<b>91</b>
Waste Management	
<b>Stormwater Drainage Group</b>	<b>97</b>
Stormwater	
<b>Sewerage and Sewage Group</b>	<b>103</b>
Sewerage	
<b>Roading and Footpaths Group</b>	<b>109</b>
Roading and Footpaths	
<b>Organisation &amp; Governance Group</b>	<b>117</b>
Central Administration	124
Community Representation	126
Investments and Finance	127
Strategy	128
<b>District Planning &amp; Regulatory Services Group</b>	<b>129</b>
Animal Management	136
Building Control	137
Environmental Services	138
Resource Management	139
<b>Community Services Group</b>	<b>141</b>
Community Support	148
Economic Development and Promotions	149
Emergency Management	150
Library	151
<b>Community Facilities Group</b>	<b>153</b>
Camping	162
Cemeteries	163
Event Centre	164
Parks and Public Spaces	165
Property	166
Swimming Pool	167



# WATER SUPPLY GROUP

## WHAT WE DO:

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

- Urban Water Supply**  
 Council provides a regular supply of potable water to the designated urban area and the fringe rural areas of Waimate (population 3,000 approx) to serve drinking, commercial and fire protection purposes. Two secure ground water bores at Timaru Road and Manchester Road supply the urban network via a reservoir at Mill Road. Council monitors water quality, and plans for future water supply needs.
- Rural Water Supply**  
 The Waimate District Council operates six rural water schemes (Cannington/Motukaika, Lower Waihao, Otaio/Makikihi, Waihaorunga, Waikakahi, Hook/Waituna) and in addition, incorporated societies run Hakataramea and Cattle Creek (Upper Waihao), with Downlands being supplied and administered by Timaru District Council, with a share holding by Waimate District Council. Some schemes do not currently comply with NZ Drinking Water Standards 2005 (Revised 2018).

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

## WHY WE PROVIDE IT:

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

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

## COMMUNITY OUTCOMES

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

## EFFECTS ON THE COMMUNITY

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

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

## LEVELS OF SERVICE AND PERFORMANCE MEASURES

1. Provide safe drinking water			
<b>How we do it</b>	<ul style="list-style-type: none"> <li>• Manage and monitor all water supplies under requirement of Drinking Water Standards</li> <li>• Monitor ongoing regulatory change for water supply activities</li> <li>• Implement Water Safety Plans for drinking water schemes</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure (M) - Mandatory performance measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Extent of compliance with Drinking Water Standards (Part 4) - Bacterial Compliance (M)  Target: Bacterial Compliance all schemes	Waimate: Timaru Rd - Yes Waimate: Manchesters Bore - No Otaio/Makikihi: Tavistock - Yes Hook/Waituna - No Lower Waihao - Yes Waikakahi - No Waihaorunga: Main - No Waihaorunga: Tavendales - Yes Cannington/Motukaika - Yes	Partially achieved <sup>1</sup>  (2017/18: Partially achieved)
	Extent of compliance with Drinking Water Standards (Part 5) - Protozoal Compliance (M)  Target: Protozoal Compliance all schemes	Waimate: Timaru Rd - Yes Waimate: Manchesters Bore - No Otaio/Makikihi: Tavistock - No Hook/Waituna - No Lower Waihao - No Waikakahi - No Waihaorunga: Main - No Waihaorunga: Tavendales - No Cannington/Motukaika - No	Partially achieved <sup>1</sup>  (2017/18: Partially achieved)

## 2. Provide a continuous, appropriate and safe water system throughout the District with excellent customer service

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

\* Attendance: from the time Council receives notification to the time that service personnel reach site

Resolution: from the time Council receives notification to the time that service personnel confirm resolution of the fault or interruption

### 3. Provide reliable, efficient and well planned water infrastructure and services that meets the needs of the community

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

## PERFORMANCE MEASURE DETAILS

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

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

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

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

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

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

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

# WATER SUPPLY GROUP

## FUNDING IMPACT STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges and rates penalties	\$ 2	\$ 2	\$ 12
Targeted rates	2,172	2,167	1,936
Subsidies and grants for operating purposes	-	-	-
Fees and charges	26	19	20
Interest and dividends from investments	30	23	18
Internal charges and overheads recovered	139	110	42
Local authority fuel tax, fines, infringements fees, and other receipts	29	39	96
<b>Total operating funding</b>	<b>2,398</b>	<b>2,359</b>	<b>2,124</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,107	1,058	1,245
Finance costs	-	26	-
Internal charges and overheads applied	724	750	296
Other operating funding applications	-	-	-
<b>Total application of operating funding</b>	<b>1,831</b>	<b>1,834</b>	<b>1,541</b>
<b>Surplus / (deficit) of operating funding</b>	<b>566</b>	<b>525</b>	<b>583</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	48	22	25
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total capital funding</b>	<b>48</b>	<b>22</b>	<b>25</b>
<b>Applications of capital funding</b>			
Capital expenditure - to meet additional demand	22	-	-
Capital expenditure - to improve the level of service	726	1,743	-
Capital expenditure - to replace existing assets	376	491	611
Increase/(decrease) in reserves	(510)	(1,687)	(3)
Increase/(decrease) of investments	-	-	-
<b>Total applications of capital funding</b>	<b>615</b>	<b>547</b>	<b>608</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(566)</b>	<b>(525)</b>	<b>(583)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>



# WATER SUPPLY GROUP

## SERVICE PERFORMANCE STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Revenue</b>			
General rates (net of remissions)	\$ 2	\$ 2	\$ 12
Civic Amenities rates (net of remissions)	-	-	-
Targeted rates (net of remissions)	2,171	2,166	1,992
Revenue from activities	209	166	204
Other revenue (including internal interest)	63	46	52
<b>Total revenue</b>	<b>2,445</b>	<b>2,380</b>	<b>2,260</b>
<b>Expenditure</b>			
Employee benefit expenses	\$ -	\$ -	\$ -
Depreciation and amortisation	574	631	564
Finance expenses (including internal interest)	88	126	95
Other expenses	1,748	1,707	1,461
<b>Total expenditure</b>	<b>2,410</b>	<b>2,464</b>	<b>2,120</b>
<b>Operating Surplus/(deficit)</b>	<b>\$ 35</b>	<b>\$ (84)</b>	<b>\$ 140</b>

#### Significant variations from Long Term Plan 2018-28

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

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

		Actual 30 June 2019 \$000	LTP Budget 30 June 2019 \$000	Actual 30 June 2018 \$000
<b>Capital Expenditure</b>				
Cannington - Renewals	REP	-	5	-
Cannington - Drinking Water Compliance Upgrade	LOS		700	-
Hook / Waituna - Renewals	REP	3	20	4
Hook / Waituna - Modelling future useage	AD	22	-	-
Hook / Waituna - Filtration/Coagulation	REP	-	-	12
Hook / Waituna - Drinking Water Intake/Plant Compliance Upgrade	LOS	1	400	-
Hook / Waituna - Simmons Pumphouse Pump 2 Renewal	LOS	4	6	-
Lower Waihao - Renewals	REP	1	5	5
Lower Waihao - Drinking Water Intake/Plant Compliance Upgrade	LOS	5	15	7
Lower Waihao - Old Ferry Rd 150mm AC Renewal	REP	39	40	-
Otaio / Makikihi - Sullivan - Tavistock 80AC 1000m	REP	-	-	33
Otaio / Makikihi - Water Main Renewals	REP	13	17	-
Otaio / Makikihi - Tavistock Bore - Treatment Filter & UV	LOS	1	167	-
Waihaorunga - Renewals	REP	-	4	-
Waihaorunga - Drink Water Intake/Plant Compliance Upgrade	LOS	42	8	-
Waikakahi - Renewals	REP		5	-
Waikakahi - Drinking Water Intake/Plant Compliance Upgrade	LOS	10	15	-
Waikakahi - Dyer/Cochrane - 800m 40 OD	REP	5	5	-
Waikakahi - Elephant Hill Rd Dyer -1.5km 63 OD (16bar), 1km	REP	17	29	-
Waikakahi - H Dyer Back Face	REP	5	5	-
Waikakahi - Telemetry - Claytons Resevior	REP	7	8	-
Waikakahi - Telemetry - Dog Kennel Repeater	REP	7	8	-
Waikakahi - Pump 2 Renewal	REP	29	28	-
Downlands - Various Renewals	REP	83	-	-
Urban Water - Rising Main Renewals	LOS	331	214	37
Urban Water - Lateral Renewals	LOS	66	60	-
Urban Water - AC Water Main Renewals	LOS	52	110	28
Urban Water - CI Water Main Renewals	LOS	146	160	33
Urban Water - Manchester Road Bore Replacement	REP	157	-	-
Urban Water - Urban Plant Redundancy	REP	-	-	39
Urban Water - Tim Rd Retic Sub Pump 1 Harmonic Filter	LOS	-	25	-
Urban Water - Man Rd Plant - Treatment Filter & UV	LOS	68	167	-
Urban Water - Telemetry - Waimate Reservoir	REP	9	8	-
Urban Water - Miscellaneous	LOS	-	2	2
		<b>1,124</b>	<b>2,234</b>	<b>200</b>

## POINTS OF INTEREST

Drinking Water Standards changes and challenges:

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

Urban pipe renewal on Edward, Michael and Wilken Streets.

# WASTE MANAGEMENT GROUP

## WHAT WE DO:

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

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

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

Provide education regarding recycling and waste reduction.

## WHY WE PROVIDE IT:

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

## COMMUNITY OUTCOMES

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

## EFFECTS ON THE COMMUNITY

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

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

## LEVELS OF SERVICE AND PERFORMANCE MEASURES

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

### 3. Public information and programmes promote waste minimisation and appropriate sorting of waste

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

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

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

# WASTE MANAGEMENT GROUP

## SERVICE PERFORMANCE STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

#### Significant variations from Long Term Plan 2018-28

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

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

#### POINTS OF INTEREST

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

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





# STORMWATER GROUP

## WHAT WE DO:

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

## WHY WE PROVIDE IT:

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

## COMMUNITY OUTCOMES

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

## EFFECTS ON THE COMMUNITY

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

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

## LEVELS OF SERVICE AND PERFORMANCE MEASURES

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

### 3. Maintain excellent customer service for stormwater systems

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

\* Flooding event means an event where stormwater enters a habitable floor. Measured from the time of notification to the time that service personnel reach the site.

# STORMWATER GROUP

## FUNDING IMPACT STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

# STORMWATER GROUP

## SERVICE PERFORMANCE STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

#### Significant variations from Long Term Plan 2018-28

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

#### POINTS OF INTEREST

Stormwater infrastructure extension on Manse Street to prevent nuisance flooding.



# SEWERAGE GROUP

## WHAT WE DO:

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

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

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

## WHY WE PROVIDE IT:

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

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

## COMMUNITY OUTCOMES

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

## EFFECTS ON THE COMMUNITY

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

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

## LEVELS OF SERVICE AND PERFORMANCE MEASURES

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



### 3. Maintain excellent customer service for sewerage system

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

# SEWERAGE GROUP

## FUNDING IMPACT STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

# SEWERAGE GROUP

## SERVICE PERFORMANCE STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

#### Significant variations from Long Term Plan 2018-28

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

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

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

#### POINTS OF INTEREST

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



# ROADING AND FOOTPATHS GROUP

## WHAT WE DO:

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

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

### Planned and reactive maintenance

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

### Replacement (renewal) of assets

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

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

## WHY WE DO IT:

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

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

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

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

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

### WHAT WE DON'T DO:

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

### COMMUNITY OUTCOMES

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

### EFFECTS ON THE COMMUNITY

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

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

## LEVELS OF SERVICE AND PERFORMANCE MEASURES

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

\* Last Road Roughness survey June 2018

## 2. Respond to customer complaints and requests in a timely manner

<b>How we do it</b>	<ul style="list-style-type: none"> <li>• Provide customer service request system 24 hours a day, 7 days a week</li> <li>• Investigate and rectify roading and footpaths complaints</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure (M) - Mandatory performance measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Percentage of customer service requests relating to roads and footpaths responded to within 5 working days (M) Target: 100%	184 complaints and service requests were received and 181 responded to within five working days	Not achieved (2017/18: Not achieved)
	Percentage of reported maintenance related faults that are likely to affect driver behaviour responded to within 2 working days Target: 100%	4 maintenance related faults that affected driver behaviour were responded to within 2 working days	Achieved (2017/18: Achieved)

## 3. Provide a safe transport environment

<b>How we do it</b>	<ul style="list-style-type: none"> <li>• Conduct safety audits on aspects of the district's roading network</li> <li>• Deliver quality community road safety campaigns to improve road behaviour and awareness</li> <li>• Monitor road accident statistics and locations</li> <li>• Manage vehicle crossings and road opening processes</li> <li>• Ensure Traffic Management Plans are in place for all road works sites</li> <li>• Licence and monitor all stock crossings</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure (M) - Mandatory performance measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	The change from the previous year in the number of fatalities and serious injury crashes on local road network (M) Target: Number of fatalities and serious injury crashes is less than the previous year on an annual basis	2017/18 serious injuries & fatalities = 7 2018/19 serious injuries & fatalities = 2 Change = -5	Achieved (2017/18: Not achieved)
	Licence and monitor all cow crossings Target: All known cow crossings licensed 10% of licences audited annually for compliance	31 Crossing expired and in renewal process out of 33 Crossings  5 audits were undertaken.	Not achieved (2017/18: Not achieved)  Achieved (2017/18: Achieved)



#### 4. Provide well maintained footpaths

<b>How we do it</b>	<ul style="list-style-type: none"> <li>• Monitor, inspect and audit footpath assets</li> <li>• Manage footpath renewals and maintenance</li> <li>• Determine future footpath projects based on defined prioritisation approach</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure (M) - Mandatory performance measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Resident satisfaction with footpaths Target: > 60% satisfied or very satisfied residents	58% or surveyed residents are satisfied with footpaths	Not achieved (2017/18: Not measured)
	Compliance with footpath prioritisation model Target: No more than 7km non-complaint	4.6km non-compliant	Achieved (2017/18: Achieved)
	Percentage of footpaths that fall within a condition rating of 1-3* (M) Target: 92% of footpaths fall within a condition rating of 1-3	83% of footpaths with a condition rating of 1-3	Not achieved (2017/18: Achieved)

#### 5. Provide adequate resurfacing of the road network

<b>How we do it</b>	<ul style="list-style-type: none"> <li>• Monitor and inspect the state of the roading network, including traffic counts, pavement roughness and condition</li> <li>• Renewals implemented at the right time with the right treatment</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure (M) - Mandatory performance measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Percentage of the sealed local road network that is resurfaced (M) Target: >5.5%	Percentage of sealed network resurfaced = 6.1%	Achieved (2017/18: Achieved)
	Annual quantity of metal spread on unsealed roads Target: 11,000 m <sup>3</sup>	13,978m <sup>3</sup>	Achieved (New measure)

\* As detailed in the Roading Activity Management Plan

# ROADING AND FOOTPATHS GROUP

## FUNDING IMPACT STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

# ROADING AND FOOTPATHS GROUP

## SERVICE PERFORMANCE STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

#### Significant variations from Long Term Plan 2018-28

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

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

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

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

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

#### POINTS OF INTEREST

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

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

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

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

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

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

Council completed these activities as part of our road programme.

- Seal Road repairs 7,600 m<sup>2</sup>
- Resurfacing of 42 km of sealed roads. 6.1% of the sealed network
- Seal Widening 1.5 km
- Seal Pavement Construction 2.2 km
- Seal Extension for Dust 5 locations 1.2 km
- Re-metaling of 266 km of unsealed roads
- Kerb and Channel Renewal 1.0 km
- New Kerb and Channel construction Durham Street 180 m
- Footpath Renewal with AC surface 1.5 km
- New and Replacement Culverts 330 culverts 302 m length
- Drain cleaning and construction 94.5 km
- Reinforced concrete invert and rock outlet protection installed to extend service life of Corrigals, Cattle Creek and Highland Farm Settlement Armco Culverts
- Cliffs Bridge steel beams cleaned and treated with barrier sealant
- Stokes Bridge underpinned with concrete due to degrading of stream-bed
- Hamiltons Bridge Extend piers due to degrading of stream bed

# ORGANISATION & GOVERNANCE GROUP

## WHAT WE DO:

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

- **Central Administration**

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

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

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

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

- **Community Representation**

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

Elected Members and community representatives are the voice of the community in this group. In order that Council decisions are made in the interest of the district, it is the role of these Elected Members to give due consideration to the issues at hand. Council has a further duty to review and respond to issues of special significance to the district, and from time to time represent the district views with Central Government.

The Elected Members form the governance layer for the District. They agree Council's strategy, approve non-mandatory Council activities, and monitor the performance of Council on behalf of the districts residents and ratepayers.

- **Investments and Finance**

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

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

- **Strategy**

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

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

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

## WHY WE PROVIDE IT:

These activities help ensure:

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

## COMMUNITY OUTCOMES

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

## EFFECTS ON THE COMMUNITY

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

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

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

## LEVELS OF SERVICE AND PERFORMANCE MEASURES

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

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



# ORGANISATION AND GOVERNANCE GROUP

## FUNDING IMPACT STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

	Actual 30 June 2019 \$000	LTP 30 June 2019 \$000	LTP 30 June 2018 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges and rates penalties	\$ (32)	\$ (33)	\$ 570
Targeted rates	872	871	925
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Interest and dividends from investments	834	849	586
Internal charges and overheads recovered	4,054	3,522	2,301
Local authority fuel tax, fines, infringements fees, and other receipts	309	161	110
<b>Total operating funding</b>	<b>6,036</b>	<b>5,370</b>	<b>4,491</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,909	4,056	2,858
Finance costs	108	156	19
Internal charges and overheads applied	1,427	1,047	1,210
Other operating funding applications	-	-	-
<b>Total application of operating funding</b>	<b>5,444</b>	<b>5,259</b>	<b>4,087</b>
<b>Surplus / (deficit) of operating funding</b>	<b>593</b>	<b>111</b>	<b>404</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	(71)	3,400	-
Gross proceeds from sale of assets	17	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total capital funding</b>	<b>(54)</b>	<b>3,400</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	1	35	-
Capital expenditure - to replace existing assets	187	417	106
Increase/(decrease) in reserves	350	3,059	299
Increase/(decrease) of investments	-	-	-
<b>Total applications of capital funding</b>	<b>538</b>	<b>3,511</b>	<b>404</b>
<b>Surplus/(deficit) of Capital Funding</b>	<b>(593)</b>	<b>(111)</b>	<b>(404)</b>
<b>Funding balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

## ORGANISATION AND GOVERNANCE GROUP SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

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

### Significant variations from Long Term Plan 2018-28

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

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

# CENTRAL ADMINISTRATION

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

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

### Significant variations from Long Term Plan 2018-28

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

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

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

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

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

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

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

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

## POINTS OF INTEREST

### Corporate & Support Services:

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

### IT Business Unit:

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

# COMMUNITY REPRESENTATION

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

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

### Significant variations from Long Term Plan 2018-28

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

### POINTS OF INTEREST

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

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

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

# INVESTMENTS AND FINANCE

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

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

### Significant variations from Long Term Plan 2018-28

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

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

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

# STRATEGY

## STRATEGY SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

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

### Significant variations from Long Term Plan 2018-28

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

### POINTS OF INTEREST

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



# DISTRICT PLANNING & REGULATORY SERVICES GROUP

## WHAT WE DO:

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

- **Animal Management**

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

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

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

- **Building Control**

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

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

- **Environmental Services**

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

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

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

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

- **Resource Management**

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

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

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

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

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

## WHY WE PROVIDE IT:

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

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

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

These activities help ensure:

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

## COMMUNITY OUTCOMES

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

## EFFECTS ON THE COMMUNITY

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

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

## LEVELS OF SERVICE AND PERFORMANCE MEASURES

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

## 2. Deliver timely, efficient processing of consents and related requirements

<b>How we do it</b>	<ul style="list-style-type: none"> <li>• Process and grant building consents</li> <li>• Process and grant resource consents</li> <li>• Process and issue Land Information Memorandums (LIMs) and Project Information Memorandums (PIMs)</li> <li>• Process and issue other Building Act requirements (eg notices to fix)</li> <li>• Process Resource Management Act requirements (eg alterations to designations)</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure (M) - Mandatory performance measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Building consent processing within statutory time-frames and average processing time Target: 100% of building consents granted within 20 working days	275 out of 279 building consents were issued within 20 working days. This includes 24 amendments to building consents.  1 building consent and 3 amendments to building consents were not issued within 20 working days.	Not achieved (2017/18: Not achieved)
	Resource Consent processing to take place within statutory time-frames and average processing time Target: 100% non- notified processed within 20 working days Target: 100% notified processed within 70 working days	40 of 40 resource consents were actioned within the statutory time-frame.  2 notified applications were received, they are still being processed (on hold awaiting more information)	Achieved (2017/18: Not achieved)  Achieved (2017/18: Achieved)

## 3. Investigate and respond to public complaints

<b>How we do it</b>	<ul style="list-style-type: none"> <li>• Respond to regulatory service complaints in a timely fashion</li> <li>• Provision of customer service request system 24 hours a day, 7 days a week</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure (M) - Mandatory performance measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Response to food hygiene related complaints Target: All complaints actioned within 48 hours	3 complaints received, all investigated within 48 hours	Achieved (2017/18: Achieved)
	Response to late night party noise Target: All complaints actioned within 2 hours	26 late night party noise (between hours 2100 - 0700) complaints received.  2 complaints were not responded to within 2 hours	Not achieved (2017/18: Not achieved)
	Response to environmental complaints Target: All complaints actioned within 10 working days	24 complaints received  All actioned within the statutory time-frame	Achieved (2017/18: Achieved)

#### 4. Resource Consents are monitored to ensure compliance

<b>How we do it</b>	<ul style="list-style-type: none"> <li>• Monitor and enforce conditions of notified and non-notified Resource Consents</li> <li>• Monitor effects of development on the environment</li> <li>• Provide policy advice on planning and development in the District to ensure adherence to the Waimate District Plan and Resource Management Act 1991</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure (M) - Mandatory performance measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Percentage of implemented Resource Consents monitored		
	Target: 100% of implemented subdivision consents and notified land use consents monitored annually	13 of 13 implemented subdivision consents monitored. No notified land use applications received.	Achieved (New measure)
	50% of implemented non-notified land use consents monitored annually	No non-notified land use consent monitoring undertaken this year. This will be part of the newly established Compliance Officer's role.	Not achieved (New measure)

#### 5. Protect the public from dog and animal related nuisances and dangers

<b>How we do it</b>	<ul style="list-style-type: none"> <li>• Investigate and respond to dog and animal related complaints</li> <li>• Enforce Council bylaws and policy pertaining to dogs</li> <li>• Statutory review of bylaws and policy pertaining to dogs</li> <li>• Impound dangerous and wandering dogs and animals</li> <li>• Maintain a safe pound</li> <li>• Maintain a register of dogs in the District</li> <li>• Provide public education on responsible ownership of dogs</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure (M) - Mandatory performance measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Response to wandering stock and animal related complaints Target: All complaints actioned within 2 hours	There were 192 wandering dogs and 78 wandering stock complaints. All responded to within two hours.	Achieved (2017/18: Achieved)
	Response to dog attacks on people and stock Target: All complainants interviewed within 2 hours of attack	There were 6 attacks on animal/stock and 4 attacks on people. One was reported to after-hours animal control who were unable to get more information from the complainant, this was followed up first thing Monday morning with the complainant and the dog's owner. All others were interviewed to within 2 hours.	Not achieved (2017/18: Achieved)
	Percentage of known dogs in the District registered by 1 December Target: 95% of all known dogs registered	As at 1 December 2018 99% of known dogs were registered (2830).	Achieved (2017/18: Achieved)

# DISTRICT PLANNING & REGULATORY SERVICES GROUP

## FUNDING IMPACT STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

# DISTRICT PLANNING AND REGULATORY SERVICES GROUP

## SERVICE PERFORMANCE STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

#### Significant variations from Long Term Plan 2018-28

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

# ANIMAL MANAGEMENT

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

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

### Significant variations from Long Term Plan 2018-28

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

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

### POINTS OF INTEREST

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

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



# BUILDING CONTROL

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

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

### Significant variations from Long Term Plan 2018-28

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

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

### POINTS OF INTEREST

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

Council retained BCA accreditation.

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

# ENVIRONMENTAL SERVICES

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

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

### POINTS OF INTEREST

The Consolidated Bylaw review was completed and adopted December 2018.

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

# RESOURCE MANAGEMENT

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

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

### Significant variations from Long Term Plan 2018-28

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

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

### POINTS OF INTEREST

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



# COMMUNITY SERVICES GROUP

## WHAT WE DO:

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

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

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

## WHY WE PROVIDE IT:

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

These activities help ensure:

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

## COMMUNITY OUTCOMES

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

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

## EFFECTS ON THE COMMUNITY

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

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

## LEVELS OF SERVICE AND PERFORMANCE MEASURES

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

## 2. Improve individual, community and business awareness of the risks from hazards and assist them to build resilience to emergency events

<b>How we do it:</b>	<ul style="list-style-type: none"> <li>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</li> <li>Review Civil Defence Plan</li> <li>Identify hazards that require research for risk reduction and assist in the delivery of results from research as part of ongoing community education</li> <li>Provide training for volunteers and staff so they can respond to emergency events in a manner that supports our communities</li> <li>Monitor hazard information and events as they progress</li> </ul>
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<b>How we measure performance</b>	<b>Performance Measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Percentage of residents who feel Council has provided them with enough information to be able to cope in an emergency  Target: > 85% satisfied or very satisfied residents	66% of surveyed residents feel Council has provided them with enough information to be able to cope in an emergency	Not achieved (New measure)
	Number of emergency management community engagement activities  Target: 6 per year	13 community based radios were checked by Community Representatives radioing council officers in September, December, March and June.  Two meetings were held with community in development of the Makikihi/Hunter/Hook Community Response Plan  One meeting was held with the community in Cannington & Maungati for the annual review of the Community Response Plan	Achieved (New measure)

## 3. Civil Defence Emergency Management personnel appropriately trained and prepared to assist community in the event of an emergency

<b>How we do it:</b>	<ul style="list-style-type: none"> <li>Civil Defence Emergency management personnel and partner agencies participate in in-house/regional/national exercises</li> <li>Civil Defence Emergency management personnel attend training courses</li> </ul>
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<b>How we measure performance</b>	<b>Performance Measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Annual Group exercise  Target: 1 annually	Exercise Pandora AF8 Pre-planning Workshop was held on 4 October with multiple external agencies involved  Part 2 of Exercise Pandora on 5 October was a training to set up the EOC, test systems and identify any gaps	Achieved (New measure)
	Civil Defence Emergency Management personnel within the EOC offered training  Target: 2 training opportunities per year	One Emergency Operations Centre Level 1 training was held on 9 July for new council staff  Part 2 of Exercise Pandora on 5 October was a training to set up the EOC, test systems and identify any gaps  One Emergency Operations Centre Level 2, 2 day training was held on 20 and 21 May, five staff members attended  One Emergency Operations Centre Level 3 training was held between 17 and 21 June, fourteen staff members attended	Achieved (New measure)

#### 4. Manage and allocate community funding scheme grants

<b>How we do it:</b>	<ul style="list-style-type: none"> <li>Administration, promotion and management of Council's community funding schemes, Creative Communities Scheme and Sport NZ Rural Travel Fund</li> <li>Grant accountability forms collected to ensure appropriate use of funds</li> <li>Promote the availability of all Council funding opportunities</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	All grants administered by Council are fully subscribed. Target: All grants fully subscribed	Sports Grant 10 applications were allocated a total of \$9,716.37 \$1,638.73 carried forward	Not achieved (2017/18: Not achieved)
		Creative NZ Communities Grant 11 applications were allocated a total of \$10,925.00 Nil carried forward	Achieved (2017/18: Not achieved)
		Sport NZ Rural Travel Grant 6 applications were allocated a total of \$9,025 Nil carried forward	Achieved (2017/18: Achieved)
		WDC Community Grant 10 applications were allocated a total of \$14,607.98 Nil carried forward	Achieved (2017/18: Not achieved)
		WDC Heritage Grant 2 applications were allocated a total of \$2,000 \$5,661.72 carried forward	Not achieved (2017/18: Not achieved)
		Recreational Track Grant 1 application was allocated a total of \$10,000 \$10,000 carried forward	Not achieved (New grant)

#### 5. Support economic development in the District

<b>How we do it:</b>	<ul style="list-style-type: none"> <li>Maintain a business friendly Council approach to customer relations</li> <li>Ensure economic development is a high priority in decision-making</li> <li>Finalise implementation of Economic Development Strategy</li> <li>Supporting local events</li> </ul>		
<b>How we measure performance</b>	<b>Performance Measure</b>	<b>Result</b>	<b>Achievement 2018/19</b>
	Implementation of Economic Development Strategy Target: Strategic aims identified and prioritized and commenced	The Economic Development Steering Group has prioritised the 21 projects. Nine projects were ranked the highest according to importance and urgency. Implementation of the top three projects has commenced.	Achieved (2017/18: Not achieved)
	Positive perception of living in Waimate District (As measured in biennial survey) Target: > 85% satisfied or very satisfied residents	93% of surveyed residents think their District is better (44%) or about the same (49%) as a place to live than it was three years ago.	Achieved (New measure)



## 6. Information and Library services, programmes and material are accessible to district residents, schools and visitors

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

# COMMUNITY SERVICES GROUP

## FUNDING IMPACT STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

# COMMUNITY SERVICES GROUP

## SERVICE PERFORMANCE STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

#### Significant variations from Long Term Plan 2018-28

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

# COMMUNITY SUPPORT

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

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

### Significant variations from Long Term Plan 2018-28

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

### POINTS OF INTEREST

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

# ECONOMIC DEVELOPMENT AND PROMOTIONS

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

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

### Significant variations from Long Term Plan 2018-28

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

### POINTS OF INTEREST

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

# EMERGENCY MANAGEMENT

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

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

### Significant variations from Long Term Plan 2018-28

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

### POINTS OF INTEREST

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

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

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

# LIBRARY

## LIBRARY SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

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

### Significant variations from Long Term Plan 2018-28

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

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

### POINTS OF INTEREST

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

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

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





## WHAT WE DO:

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

- **Camping**  
Council provides a range of formal and informal camping grounds throughout the District. This includes cabins and camp sites at Victoria Park, and camp sites the Knottingley Park Motor Camp, St Andrews Reserve and the Morven Camping Ground (which is managed by a Domain Board). These camp grounds all offer powered and non-powered sites. Our Waitaki Lakes camp grounds offer seasonal non-powered camping sites at five locations on the shores of the picturesque Waitaki Lakes. Council cleans and maintains our camping sites to ensure residents and visitors alike have access to quality, safe and appealing camping grounds and facilities.
- **Cemeteries**  
Council manages and maintains a number of cemeteries across the district. We have two active cemeteries, Waimate and Otaio. The Glenavy and Morven cemeteries are closed for interments but are maintained by Council. Council provides land and services for the burial or interment of ashes of the dead and ensure cemeteries are well maintained so they are peaceful places for family, friends, the community and visitors. We also maintain and update an electronic cemetery database for the Waimate and Otaio cemeteries to assist with enquires about burials in these Council cemeteries.
- **Event Centre**  
Opened in December 2016, the Waimate Event Centre is a modern facility offering a mix of spaces for indoor recreation, meetings and events. The Event Centre hosts a number of tenants including the Information Centre, providing a dual service to both residents and visitors alike.

The features of the Event Centre include:

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

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

- **Parks and Public Spaces**  
Parks and Public Spaces provides and manages over 100 hectares of parks, reserves, sports grounds, playgrounds and gardens throughout the district. These vary in size and use. Our premier parks – Victoria Park and Knottingley Park and Arboretum offer a range of sport and recreational activities in park settings that showcase the natural beauty of our district. Urban reserves and neighbourhood playgrounds, such as Boland Park and the Town Belt, enhance the urban environment and provide recreation for residents and visitors. Our rural reserves provide roadside plantings to enhance town entrances. We also maintain a number of heritage monument and plaques including the war memorials, the Margaret Cruikshank monument and the White Horse.
- **Property**  
We own and manage a variety of properties for community use. These properties supplement our other community facilities in this group and include community venues, public toilets, council administration buildings, community housing and reserve land. Council maintains these properties to ensure they are safe and fit for purpose.  
  
Council provides safe, clean and accessible toilet facilities for both residents and visitors. We also provide 27 community housing units. These are good quality, affordable units available for low income residents.
- **Swimming Pool**  
The Norman Kirk Memorial Swimming Pool is an outdoor heated, six lane pool, 33.3 metres long, set in a 0.28ha landscaped setting. The pool is named for the late Prime Minister, Norman Kirk, who was born and is buried in Waimate. The pool is open from mid-October to mid-March with sessions to cater for lane swimmers, children, swimming and exercise club and school visits. Trained lifeguards ensure the swimming pool is a safe and inviting facility for the community to enjoy.

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

## WHY WE PROVIDE IT:

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

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

## COMMUNITY OUTCOMES

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

## EFFECTS ON THE COMMUNITY

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

EFFECT	HOW WE INTEND TO MITIGATE THE EFFECT
There are health and safety risks associated with Community Facilities for the public and for staff.	Council has robust Health and Safety systems in place and an active Health and Safety Manual to ensure we meet all our obligations under the Health and Safety at Work Act 2014 and associated regulations and guidelines. Playgrounds, camping grounds, and other community facilities are audited to ensure they comply with all health and safety standards. Staff and volunteers are appropriately trained to ensure health and safety requirements are met and any incidents responded to appropriately. All swimming pool staff are hold a Pool Lifeguard Practicing Certificate.
Cemeteries and camping facilities can potentially cause contamination of groundwater and waterways	<p>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.</p> <p>Council provides facilities to mitigate potentially negative environmental effects at the Waitaki Lakes camping ground. Toilet facilities with septic tanks and rubbish and recycling bins and collection are provided during the camping season.</p>
The Waimate Event Centre is located in a residential area and some functions may cause disturbance to neighbours	Council will work to ensure all hirers of the Event Centre are aware of their responsibilities with regards to noise control. Landscape plantings will help mitigate noise pollution.
Toxic chemicals are used in the maintenance of the swimming pool and to spray weeds in public spaces and road sides.	<p>Swimming pool staff are trained in the handling of chlorine to ensure the safe use of this chemical.</p> <p>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.</p>

## LEVELS OF SERVICE AND PERFORMANCE MEASURES

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

## 2. Provide safe community facilities for the community and visitors

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

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

# COMMUNITY FACILITIES GROUP

## FUNDING IMPACT STATEMENT

### FOR THE YEAR ENDED 30 JUNE 2019

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

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

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

### Significant variations from Long Term Plan 2018-28

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



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

# CAMPING

## CAMPING SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

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

### Significant variations from Long Term Plan 2018-28

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

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

### POINTS OF INTEREST

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

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

# CEMETERIES

## CEMETERIES SERVICE PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

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

### POINTS OF INTEREST

The cemetery main entrance gates have been re-painted.

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

# EVENT CENTRE

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

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

### Significant variations from Long Term Plan 2018-28

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

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

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

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

### POINTS OF INTEREST

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

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

# PARKS AND PUBLIC SPACES

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

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

### Significant variations from Long Term Plan 2018-28

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

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

### POINTS OF INTEREST

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

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

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

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

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

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

# PROPERTY

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

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

### Significant variations from Long Term Plan 2018-28

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

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

### POINTS OF INTEREST

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

# SWIMMING POOL

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

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

### Significant variations from Long Term Plan 2018-28

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

### POINTS OF INTEREST

More inflatable toys have been purchased.

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

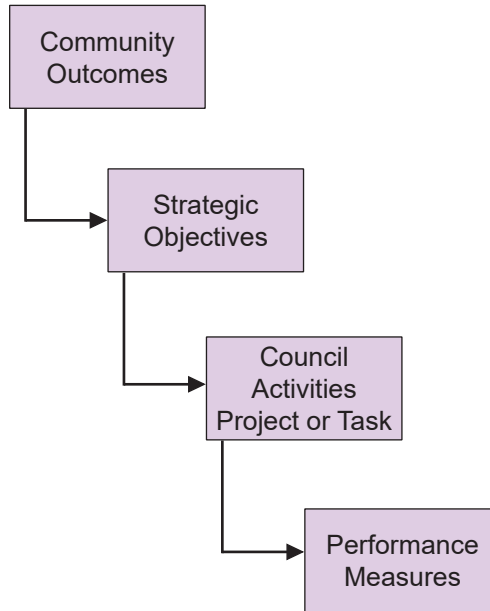




# VISION FOR WAIMATE DISTRICT

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

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



## ACHIEVING COMMUNITY OUTCOMES

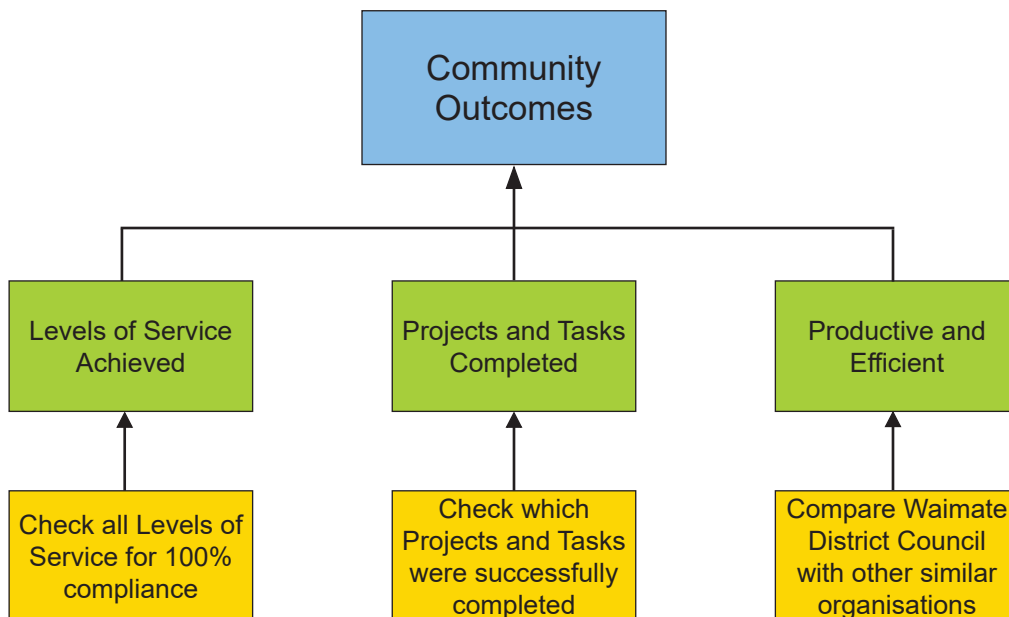
Each year, Council produces its Annual Report to disclose performance against targets set in the LTP.

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

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

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

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



## EQUAL EMPLOYMENT OPPORTUNITY

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

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

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

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

The review is continuing, however, all employee's Individual Employment Agreements or Collective Agreements were reviewed, including the definitions of misconduct.

The development of a grievance procedure for dealing with discrimination complaints based on the provisions of the Human Rights Act 1993, to be adopted as Council policy and included in all individual Employment Contracts. This policy will be reviewed on a regular basis to ensure compliance with current legal requirements.

Conditions of appointment for all Council staff contain a detailed description of procedures for addressing employment relationship problems which include personal grievance issues on the basis of discrimination.

Establishment of a training register to monitor accessibility, identification of special training requirements, and career aspirations as part of Council's role as a good employer to support and encourage all employees to seek career development and promotion within the organisation.

Employees in all Departments of Council have participated in a wide range of training courses in consultation with their managers.

An ongoing review of all Council's policies and documentation to ensure adherence to EEO principles. This will include regular liaison and consultation both within and outside Council to promote the interchange of EEO information and strategies.

Council has employed workplace support who visits fortnightly and who may function as an independent expert with whom staff may consult upon any grievance issues.

The Council confirms its commitment to this action, and with it the hope that by fostering a diverse range of employees who reflect the social mix within the community we serve, that Council staff will better understand customer needs, thus creating a better quality and more responsive service for the people of the Waimate District.

# STATEMENT ON PARTICIPATION OF MAORI IN THE DECISION-MAKING PROCESS

## REQUIREMENTS OF THE LOCAL GOVERNMENT ACT 2002

The Local Government Act 2002, requires all Councils to take specific actions with regard to Maori. The relevant sections of the Act are as follows:

The 'headline' provision referring explicitly to Maori is section 4. It reads:

In order to recognise and respect the Crown's responsibility to take appropriate account of the Principles of the Treaty of Waitangi and to maintain and improve opportunities for Maori to contribute to local government decision-making processes, Parts 2 and 6 provide principles and requirements for local authorities that are intended to facilitate participation by Maori in local authority decision-making processes.

Section 14(1)(d) reads:

In performing its role, a local authority must act in accordance with the principle that a local authority should provide opportunities for Maori to contribute to its decision-making processes.

Section 77(1)(c) reads:

A local authority must in the course of the decision-making process, - ...if any of the options identified under paragraph: (a) involves a significant decision in relation to land or a body of water, take into account the relationship of Maori and their culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga.

Section 81(1) requires that a local authority must:

- (a) Establish and maintain processes to provide opportunities for Maori to contribute to decision-making processes of the local authority; and
- (b) Consider ways in which it may foster the development of Maori capacity to contribute to the decision-making processes of the local authority; and
- (c) Provide relevant information to Maori for the purposes of paragraphs (a) and (b).

Section 82(2) states:

A local authority must ensure that it has in place processes for consulting with Maori in accordance with subsection (1).

## WAIMATE DISTRICT COUNCIL INITIATIVES

The Waimate District Council addresses these requirements by actively pursuing the following initiatives:

- The Council will work together with Maori organisations and individuals, to identify citizens who are considered to be Maori with an interest in the Community in accordance with the requirements of Section 81(1) of the Act. This includes all Maori, regardless of tribal affiliation, who reside in the District, who own land within the District or who have a recognised cultural affiliation with the District. This will also include Maori organisations that are directly involved in the interests of local Maori. This identified list of Maori will be maintained in partnership with local Maori groups.
- The Council will mail written advice of all issues to be referred to Community consultation to all Maori and organisations who have been identified as in the previous paragraphs, and where a postal address is known. This advice will include an overview of the proposals and instructions on registering submissions. This will be additional to all normal advertising methods employed for the community at large.
- The Council will meet with representatives of Te Runanga o Waihao at least once a year, to discuss current issues and the progress of the Long Term Plan. These meetings are in addition to other contact as part of the consultation process.
- The Council will provide meetings, on request, to explain current issues and proposals for consultation specifically for Maori groups, whenever practical considerations permit. These meetings can be, by request, limited to specific Maori group participation.
- The Council will continue to involve tangata whenua in all relevant deliberations with regard to the application of the Resource Management Act.

The Council will adhere to the basic principle that all its citizens are of equal importance in the community and are all part of that community. Accordingly, it will always strive to ensure that the interests of all its Maori citizens are fully addressed and considered in all decision-making processes and recognises the special need to ensure the capacity of Maori to play a full part in the decision-making process.

## Contact us

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