

ANNUAL REPORT 2023/24



Adopted 31 October 2024



Waimate
District Council

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Message from the Mayor and Chief Executive

Welcome to the Waimate District Council's Annual Report 2023/24. This report reflects how well Council has managed projects, services and financial performance against the original intentions of the third year of the Long Term Plan 2021-31.

The full Annual Report provides a snapshot of our performance over the past financial year and celebrates some of the key highlights that have been achieved. We will continue to progress with several significant projects in the coming months and years, and our focus remains strongly on delivering quality infrastructure, public and regulatory services that are both cost-effective and efficient for our community.

This year has had its challenges, particularly due to the inflationary pressures experienced throughout the entire country. Council's costs have increased on all fronts. Water, roading, waste management, and statutory compliance are some of the services and challenges which Council needs to resource and fund.

There continues to be significant uncertainty about how the Government will manage the legislation it imposes on territorial authorities. In particular, the question of how the Coalition Government's 'Local Water Done Well' initiative will impact Council and the community. Over the next 12 months Council will develop, and consult on, a water services delivery plan that details how we will meet the required drinking water standards while demonstrating long-term financial sustainability, capital investment and operational success.

Additionally, the Resource Management Act is currently being reformed, which will also have a significant impact on our operations and the community.

As we work through these changes, Council will continue to stand as a steadfast advocate for the needs of rural communities such as ours. Our goal is to provide solutions that protect our residents from unnecessary restrictions and burdensome costs.

A highlight of the year was the commencement of the Waimate District Council Library extension and Council Chambers refurbishment. This project will create a modern facility, increase the space available and allow for technology upgrades. We acknowledge the disruption the refurbishment has had on the community, elected members and Council staff, and thank the library customers for their patronage and support of the pop-up library during this time. We are looking forward to the official opening later in the year.

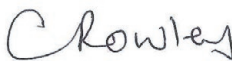
Mayor Craig Rowley (left) and Chief Executive Stuart Duncan (right)

Other large projects included public toilet replacements, relining the Norman Kirk Memorial Swimming Pool, re-roofing community housing, upgrading the Edward Street wastewater system, in addition to ongoing work on our roading and three waters infrastructure.

On the finance front, Council recorded a budget surplus of \$2.652 million compared to a forecast deficit of \$1.817 million. This was largely due to recognising income for assets which were vested (gifted) to Council, previously unrecognised (found) assets for our Forestry investment, increased contributions for water and sewer due to development, unbudgeted Three Waters Government funding, and reduced expenditure compared to what was expected across a variety of areas. Refer to note 28 for the explanations of major variances against budget.

While the legislative landscape may still be unclear, we can reflect on what has been a productive and successful year for Council. We thank those who have contributed to all the achievements throughout the year – elected members, staff, agencies, contractors, local businesses, volunteers and, of course, the community.

Thank you!



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 that meets operational demand and performance standards, and maintains the agreed levels of service. This includes roads, bridges, 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, inventory, receivables and short-term investments.

Current liabilities

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

Days

Included within the Activities and Service Performance Information section, days mean working days, which do not include statutory holidays or weekends.

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.

Liability management policy

Covers Council's policy on management of its debt.

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 Waka Kotahi 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.

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	Waimate Ward
Councillor Colin Pankhurst	Hakataramea-Waihaorunga Ward
Councillor Sandy McAlwee	Pareora-Otaio-Makikihi Ward
Councillor Tom O'Connor JP	Pareora-Otaio-Makikihi Ward
Councillor Lisa Small	Lower Waihao Ward
Councillor John Begg	Waimate Ward
Councillor Peter Collins	Waimate Ward
Councillor Rick Stevens	Waimate Ward

Leadership team

Stuart Duncan	Chief Executive
Dan Mitchell, BSc, Grad Dip Eng	Asset Group Manager
Tina Stevenson, ACA, Dip Bus	Corporate Services Group Manager
Carolyn Johns, Dip Com	Community and Strategy Group Manager
Jonts McKerrow	Regulatory and Compliance Group Manager (until September 2023)
Dylan Murray, BCom, Dip Bus	Regulatory and Compliance Group Manager (from November 2023)
Rachel Holley-Dellow	Human Resources Manager
Michelle Jones	Executive Support Manager

General information

Bank	ANZ Bank New Zealand Ltd, Timaru
Auditor	Audit New Zealand on behalf of the Office of the Controller and Auditor-General
Solicitors	Anderson Lloyd, Dunedin Hope and Associates, Waimate McPhail Gibson & Zwart Limited, Christchurch

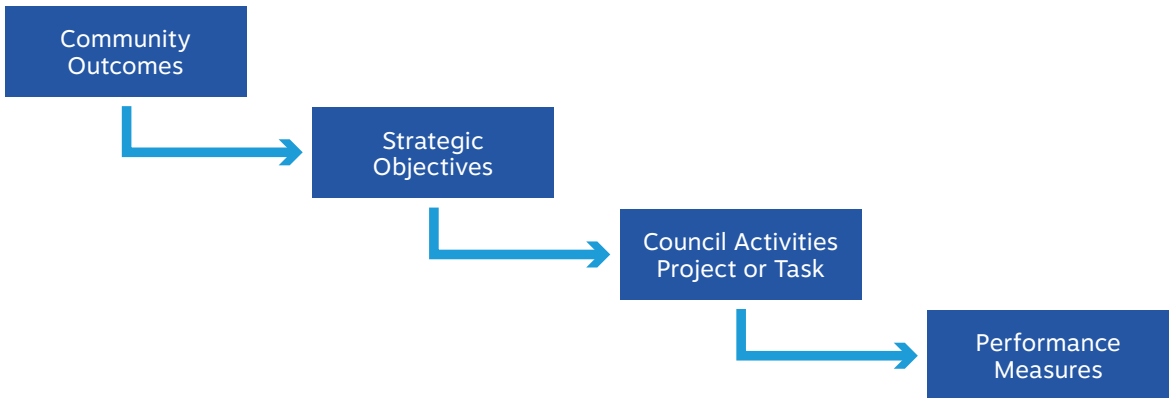
Contact details

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Telephone: (03) 689 0000	
Email: council@waimatedc.govt.nz	Website: www.waimatedc.govt.nz

Strategic Framework

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.



About the Annual Report

The purpose of this Annual Report is to explain how we delivered on year three of the 2021-31 Long Term Plan, as required by section 98 of the Local Government Act 2002.



Community Outcomes

Thriving communities

A district that provides infrastructure for economic activity.

A district that encourages development.

A district that actively promotes itself and its businesses.

A district that is enhanced through sustainable and diverse development.

Our heritage is valued and protected.

We value the natural environment, biodiversity and landscapes.

Sustainable district & environment



Safe & healthy people

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

Our services, infrastructure and environment enhance quality of life.

All people are encouraged to participate in our democratic process.

District assets provide recreation and leisure choice.

We celebrate and support the good things about our community.

Active, diverse, supportive community

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.



Wellbeing Assessment Indicators

Economic

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

Gross domestic product (GDP) per capita

Major road traffic accident statistics

Compliant water and wastewater schemes

Number of building consents issued

Dollar figure spent by visitors in the Waimate District

Average accommodation occupancy rate

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

Water quality of monitored lakes, rivers and swimming spots

Number of drinking water supplies that comply with water standards

Landfill waste-kilograms per capita

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

Environmental

Social

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

Percentage of school leavers by NCEA level

Percentage of residents tertiary educated

Employment rate

Average median household income

Housing affordability

Average weekly rent

Life expectancy

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

Percentage of residents feeling safe at home

Crime rate

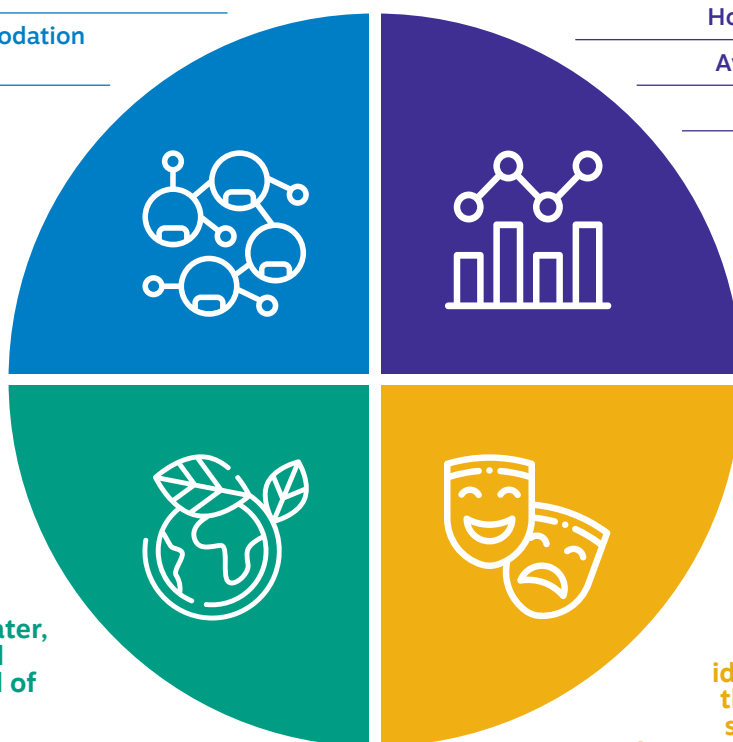
Looks at the shared beliefs, values, customs, behaviours and identities reflected through language, stories, visual and performing arts, ceremonies and heritage that make up our communities.

Percentage of te reo Māori speakers

Ethnic diversity

Number of creative and cultural activities offered

Cultural



Wellbeing assessment indicators reporting

Economic

Wellbeing indicators	Results
Gross domestic product (GDP) per capita	\$66,107.14 (2023)
Major road traffic accident statistics	3 (3 serious, 0 fatal)
Compliant water and wastewater schemes	0 of 9 water schemes and our wastewater scheme is compliant
Number of building consents issued	184 (2024)
Dollar figure spent by visitors in the Waimate District	\$22.2m (2023)
Average accommodation occupancy rate	24.4% (2019)

Social

Wellbeing indicators	Results
Percentage of school leavers by NCEA level	75.6% (2022)
Percentage of residents tertiary educated	60%
Employment rate	45.8% (2024)
Average mean household income	\$100,107 (2024)
Housing affordability	44% (2024)
Average weekly rent	\$368 (2024)
Life expectancy	83.3 (2020)
Percentage of residents who consider Waimate District a great place to live in	88% (2023 survey)
Percentage of residents feeling safe at home	Not measured
Crime rate (victimisation of unlawful entry with intent/burglary)	271.4 crimes per 10,000 population (2023)

Environmental

Wellbeing indicators	Results
Water quality of monitored lakes, rivers and swimming spots	For the 8 monitored sites: 4x Poor 3x Fair 1x Good
Number of drinking waters supplies that comply with water standards	0 of 9 water schemes is compliant
Landfill waste-kilograms per capita	84 kg/capita (2024)
Rate of transition of Council-owned vehicles to hybrid/electric engines	26 fleet vehicles as at 30 June 2023, with 5 hybrid/electric = 19% of the fleet 24 fleet vehicles as at 30 June 2024, with 5 hybrid/electric = 21% of the fleet

Cultural

Wellbeing indicators	Results
Percentage of te reo Māori speakers	1.4% (2018)
Ethnic diversity	88.4% (Euro), 8.7% (Māori), 6.5% (Asian) 1.5% Pacific, 0.9% MELAA*
Number of creative and cultural activities offered	15 (2023/24)

*Middle-Eastern, Latin American or African

Summary of Council's Groups of Activities

Groups	Activities
Water Supply	<ul style="list-style-type: none"> • Urban Water Supply • Rural Water Supply
Waste Management	<ul style="list-style-type: none"> • Waste Management
Stormwater	<ul style="list-style-type: none"> • Stormwater
Sewerage	<ul style="list-style-type: none"> • Sewerage
Roading and Footpaths	<ul style="list-style-type: none"> • Roding and Footpaths
Organisation and Governance	<ul style="list-style-type: none"> • Central Administration • Community Representation • Investments and Finance • Strategy
District Planning and Regulatory Services	<ul style="list-style-type: none"> • Animal Management • Building Control • Environmental Services • Resource Management
Community Services	<ul style="list-style-type: none"> • Community Support • Economic Development and Promotions • Emergency Management • Library Services
Community Facilities	<ul style="list-style-type: none"> • Camping • Cemeteries • Event Centre • Parks and Public Spaces • Property • Swimming Pool

The Annual Report on pages 14 to 31 and 107 to 140 details Council's achievements and progress across the 9 Groups of Activities.

Summary of Service Performance Information

Council uses a number of measures to track our performance. Every three years they are reviewed in conjunction with our Long Term Plan. The 2021-31 Long Term Plan measures are being used in the 2023/24 financial year.

Each year we report on this progress in our Annual Report. Below is a snapshot of our performance measures achievement. To view the full list of measures please refer to the Activities and Service Performance Information section.



Water Supply

Achieved 9 of 12 measures
1 not measured



Waste Management

Achieved 2 of 4 measures
2 not measured



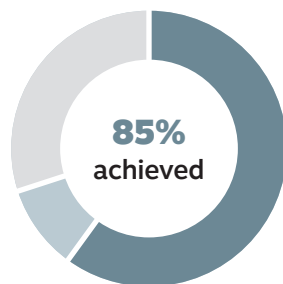
Stormwater

Achieved 6 of 6 measures



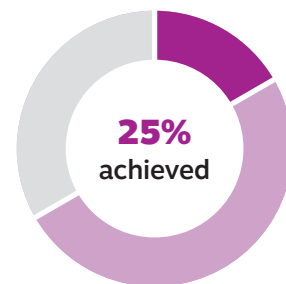
Sewerage

Achieved 5 of 6 measures
1 not measured



Roading and Footpaths

Achieved 6 of 7 measures
3 not measured



Organisation and Governance

Achieved 1 of 4 measures
2 not measured



District Planning and Regulatory Services

Achieved 11 of 16 measures



Community Services

Achieved 6 of 12 measures
3 not measured



Community Facilities

Achieved 8 of 8 measures
6 not measured

The performance measures not measured this year were due to the independent survey being conducted biennially. The next community survey will be in 2025.

Service Performance Judgements and Assumptions

When we prepared the forecast Statement of Service Performance in the 2021-2031 Long Term Plan (LTP), Waimate District Council made the following judgements in the selection of service performance measures found in the Activities and Service Performance Information section under each group of activities.

- We have reflected on the extent of which the levels of service we plan to provide to the community were best captured by performance measures.
- Consideration has been given to the views expressed by our residents and ratepayers. This includes feedback relevant to the levels of service and performance measures received throughout the LTP consultation period.
- We have ensured that the performance measures adequately inform progress towards delivering the outcomes in the LTP.
- Relevant measurement judgements have been included within each of the nine groups of activities.

Under the Local Government Act 2002 we are mandated to provide standard performance measures so that the public may compare the level of service provided in relation to the following group of activities:

- Water Supply
- Waste Management
- Stormwater
- Sewerage
- Roading and Footpaths
- Organisation and Governance
- District Planning and Regulatory
- Community Services
- Community Facilities

Department of Internal Affairs (DIA) guidance has been followed in measuring performance against all mandatory measures. We demonstrate regulatory compliance for statutory measures such as percentage of both building consents and resource consents applications processed within 20 statutory days.

Further to the above judgements being made in the selection of performance measures, we also apply judgements in the measurement, aggregation, and presentation of service performance information.

As part of setting funding levels there was consideration on the impact on services and their related performance measures. Despite funding pressures across the groups Council has determined it is possible to continue to provide services at current levels and the related performance measures do not need to be adjusted for funding reasons.

Material judgements have been applied using a resident survey

To measure the quality of our outputs, we use a resident survey to cover perceptual related research on our customers and community. This helps us to assess the quality of the service provided. This biennial survey is independently run and the analysis from the survey, along with benchmarking results are used to improve our processes and informs future service level improvements.

Methodology of the survey is a mixed method of

- Data collection is used consisting of a postal invitation to an online survey, with a hard copy survey back up. Sample selection is based on a random selection from the Electoral Roll since this conforms most closely with the ideal of each member within the population having an equal probability of selection, thereby minimising the opportunity for bias. The invite is sent to a random selection of 2,200 residents aged 18 years or older across the Waimate District. Paper survey questionnaires are made available on demand.
- Data collection is undertaken over a six-week period. To avoid data being skewed towards any demographic, a sample of n=404 respondents is selected to closely match with the Census distribution for the district.
- At an aggregate level, the sample has an expected 95% confidence interval (margin of error) of $\pm 4.23\%$. The margins of error associated with subgroups will be larger than this as the results become less precise as the sample size shrinks.
- Post data collection the sample is weighted so it is aligned with known population distributions for the Waimate District Council area, as per the latest Census results, based on age, gender, ward and ethnicity.

To determine the number of performance measures to monitor and report on, and the level of aggregation we have considered the information needs of our communities, the costs and benefits of these, practical feasibility, and the requirement to provide performance information across the full breadth of services that the Council provides.

External implications for statements about performance

There are conditions that affect the service performance results and may result in a variation from the anticipated or forecasted results. These are ones which are outside our control. Examples of this are, but not limited to changes in government policy in New Zealand, changes in international travel restriction, global and domestic economic conditions and international policy that may impact areas such as recruitment, availability of material and supplies (for example, materials required for critical infrastructure), volatility in international financial markets and other unforeseen considerations.

Performance Measures

Water Supply Group

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Provide safe drinking water						
Extent of compliance with Drinking Water Standards (Part 4) - Bacterial Compliance (M) ¹ Cannington/Motukaika = No Hook/Waituna = No Lower Waihao = No Otaio/Makikihi = No Waihaorunga = No Waikakahi = No Waimate = No	●	■	Compliance all schemes	Cannington and Waihaorunga - plant 1 is compliant. All other schemes are not compliant	No schemes compliant	Compliance was not achieved either through identifying E. coli within regular water testing or through implementing the new Drinking Water Quality Assurance Rules (DWQAR) requirements. Staff are modifying our systems/record-keeping to meet the DWQAR requirements.
Extent of compliance with Drinking Water Standards (Part 5) - Protozoal Compliance (M) ¹ Cannington/Motukaika = No Hook/Waituna = No Lower Waihao = No Otaio/Makikihi = No Waihaorunga = No Waikakahi = No Waimate = No	●	■	Compliance all schemes	Otaio is compliant. All other schemes are not compliant	No schemes compliant	Compliance was not achieved either through not having a Protozoa barrier or through implementing the new DWQAR requirements. Where appropriate, staff are modifying systems/record-keeping to meet the DWQAR requirements or capital investment to establish protozoa barriers.

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Provide a continuous, appropriate and safe water system throughout the district with excellent customer service						
Median attendance and resolution times for urgent and non-urgent callouts for water supply faults or unplanned interruptions to the urban network (M) ²						
Attendance to urgent callout	●	▼	≤ 1 hour	0:07 (h:m)	0:39 (h:m)	
Resolution for urgent callout	●	▲	≤ 24 hours	2:25 (h:m)	1:44 (h:m)	
Attendance to non-urgent callout	●	▲	≤ 24 hours	20:38 (h:m)	6:18 (h:m)	
Resolution for non-urgent callout	●	▲	≤ 72 hours	29:08 (h:m)	17:59 (h:m)	
Total number of complaints received about: Drinking water clarity, drinking water taste, drinking water odour, drinking water pressure or flow, continuity of supply, Council's response to these issues (M)						
Urban Water Supply	●	▼	≤ 10 complaints per 1,000 connections	6	8	
Rural Water Supply	●	▲	≤ 40 complaints per 1,000 connections	69	67	Unfavourable variance primarily driven by non-urgent water leaks.
Percentage of residents receiving the service satisfied with water supply services		Not measured	> 86%	Survey not undertaken	66%	Resident survey takes place every two years. The next survey is scheduled for 2025.

Performance Measure M = mandatory ● = achieved ● = not achieved — = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Provide reliable, efficient and well planned water infrastructure and services that meets the needs of the community						
The average consumption of drinking water per day per resident within the Waimate District (M)	●	▲	≤ 500 litres per person per day	469 litres	383.2 litres	Average normal consumption litres per day = 469 (litres per day).
Percentage of real water loss from Council's network reticulation systems (M) ³	●	▼	≤ 35%	21.26%	25.93%	Progressive renewals continue to reduce water loss within the networked reticulation.
Reactive maintenance (system failure) or programmed work in the Waimate urban area that exceed 8 hours of not supplying drinking water to the community or a consumer	●	—	< 1 per year	0	0	
Reactive maintenance (system failure) or programmed work in the Rural Water Supplies that exceed 3 days of not supplying drinking water to the community or a consumer	●	—	< 1 per year	0	0	

¹ The 2022/23 compliance year's bacteriological and protozoal compliance were determined against both the DWSNZ (2018) and DWQAR (2022).

² Attendance

From the time Council receives notification to the time service personnel reach the site.

Resolution

From the time Council receives notification to the time service personnel confirm resolution of the fault or interruption.

Urgent attendance and resolution time

Urgent performance measures require 1 hour attendance, 24 hours resolution for loss of supply of drinking water. Council has 4 hours attendance, 48 hours resolution for loss of drinking water supply in the rural areas for practical reasons, due to geospatial distance and 96 hours onsite storage policy. The rural consumers of the Waimate District are not at risk of having no drinking water because of the greater attendance and resolution times, as they are required to have 96 hours onsite storage.

³ Estimated assumed water loss per litre per second on minimum night flow methodology. Estimated assumed water loss per connection per day based on minimum night flow methodology.

At present Council only has meters at the Timaru Road and Manchesters Road plants. Meters have been installed throughout the urban supply which will be monitored through automated reading. Future reporting will utilise data from the new meters which will allow for a more robust estimate of real water loss. The reported results do not include the rural network as the supply is not metered.

Waste Management Group

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Convenient and accessible waste management services						
Residents receiving the service are satisfied with waste management services		Not measured	≥ 75%	Survey not undertaken	77%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Council provides access to kerbside refuse and recycling collection	●	▲	≥ 70%	78.00%	77.40%	
Council manages the waste management services wisely						
Compliance with resource consent conditions	●	■	Full compliance	Not compliant	Not compliant	Non-compliance relates to a nitrate trigger level being exceeded at the Glenavy closed landfill site. Background nitrate levels within the wider catchment are now higher than the trigger level within the consent. Environment Canterbury are aware of this situation, therefore no further action is required.
Reduce the percentage of residual waste to landfill	●	▼	< 49%	28.81%	33.39%	Council is continuing to reduce waste to landfill through the education programme and regular communication.
Public information and programmes promote waste minimisation and appropriate sorting of waste						
Number of fly tipping incidents in the district	●	▼	≤ 15	22	42	Reduction achieved through continuous enforcement.
Percentage of organics and recyclables in refuse collection bin						
Organics		Not measured	≤ 22%	No Solid Waste Analysis Protocol audit this year	40.10%	With the implementation of the organics collection service, much of the weight in the residual waste stream has been diverted. Whilst 40.1% is organic, there are significantly fewer kilograms.
Recyclables			≤ 49%		25.75%	

Stormwater Group

Performance Measure M = mandatory ● = achieved ● = not achieved — = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Maintain reliable stormwater network service						
Number of flooding events that occur in our systems (M)	●	—	0	0	0	
Number of habitable floors affected in flooding events in the district per 1,000 properties connected (M)	●	—	0	0	0	
Number of blockages in the Council's urban stormwater transmission (i.e. piped, open drain)	●	▼	≤ 3	0	1	
Deliver stormwater services according to required environmental standards						
Compliance with resource consents for discharge from stormwater system (M)	●	—	No abatement notices, infringement notices, enforcement orders and convictions	0	0	
Maintain excellent customer service for stormwater systems						
Median response time to attend a flooding event (M) ¹	●	—	≤ 120 minutes	0:00 (h:m)	0:00 (h:m)	There were no flooding events, therefore no response times.
Number of complaints received about the performance of the stormwater system (M)	●	▼	≤ 1.5 per 1,000 properties	0	3	

¹ Flooding event means an event where stormwater enters a habitable floor. Measured from the time of notification to the time service personnel reach the site.

Sewerage Group

Performance Measure M = mandatory ● = achieved ● = not achieved — = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Maintain reliable sewerage network services						
Number of dry weather overflows from the sewerage system (M)	●	▲	≤ 2 per 1,000 connections	2	0	Associated with an increase in reported blockages.
Number of blockages in Council's urban sewer transmission reticulation	●	▲	≤ 10	4	0	Increased reporting and/or programmed inspections.
Deliver sewer services according to required environmental standards						
Compliance with Resource Consents for discharge from sewerage system (M)	●	—	No abatement notices, infringement notices, enforcement orders and convictions	0	0	
Maintain excellent customer service for sewerage system						
Median attendance and resolution times to sewerage overflows resulting from blockages or other faults (M)						
Attendance	●	▲	Median attendance time ≤ 60 minutes	0:22 (h:m)	0.00 (h:m) ¹	
Resolution	●	▲	Median resolution time ≤ 12 hours	4:52 (h:m)	0.00 (h:m) ¹	
Total complaints received about: Sewer odour, sewerage system faults, sewerage system blockages, the WDC response to sewerage system issues (M)	●	▲	≤ 3 complaints per 1,000 connections	3.4	3	Increased number of blockages within the reticulation network.
People receiving the service are satisfied with sewerage services		Not measured	≥ 97%	Survey not undertaken	91%	Resident survey takes place every two years. The next survey is scheduled for 2025.

¹ There were no sewerage overflows resulting from blockages or other faults, therefore no response times.

Roading and Footpaths Group

Performance Measure	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
M = mandatory ● = achieved ● = not achieved — = no change						
Provide quality roads and footpaths						
Resident satisfaction with sealed roads		Not measured	≥ 66%	Survey not undertaken	40%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Resident satisfaction with unsealed roads		Not measured	≥ 55%	Survey not undertaken	35%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Average quality of ride on sealed local roads (M)	●	—	Smooth travel exposure ≥ 93%	94%	94%	
Respond to customer complaints and requests in a timely manner						
Percentage of customer service requests relating to roads and footpaths responded to within 10 working days (M)	●	▼	≥ 95%	98%	99%	
Provide a safe transport environment						
The change from the previous year in the number of fatalities and serious injury crashes on local road network (M)	●	▼	Number of fatalities and serious injury crashes is less than the previous year on an annual basis	3	5	

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Provide well maintained footpaths						
Compliance with footpath prioritisation model	●	▼	No more than 7km non-compliant	3.2km	4.4km	
Resident satisfaction with footpaths		Not measured	≥ 58%	Survey not undertaken	44%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Percentage of footpaths that fall within a condition rating of fair, 1-3 (M) as detailed in the Roading Asset Management plan	●	▲	≥ 85%	91%	89%	
Provide adequate asset renewal						
Percentage of the sealed local road network that is resurfaced (M)	●	▲	> 5.25%	4.70%	4.50%	A reduced amount of resealing was completed due to contract price escalations and budget constraints.
Annual quantity of metal spread on unsealed roads	●	▲	13,000m ³	15,694m ³	15,128m ³	

Organisation and Governance Group

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Provide good quality governance for the community in an open and transparent manner						
Ordinary Council meetings are recorded and made available to public	●	■	100% live streamed	None of these meetings recorded and made available to the public	None of these meetings recorded and made available to the public	Council meetings that are held in person will not be recorded until audio/visual meeting systems are installed. Physical works are expected to be completed in late 2024.
Compliance with Local Government Act planning, accountability and regulatory requirements	●	■	Statutory Local Government Act planning, accountability and regulatory requirements are achieved	The 2022/23 Annual Report received an unmodified audit report from Audit NZ dated 31 October 2023	The 2021/22 Annual Report received an unmodified audit report from Audit NZ dated 30 May 2023	
Response time to Local Government Official Information and Meeting Act (LGOIMA) requests	●	▼	100% responded to within statutory timeframe	99%	100%	Our internal process requires 2 party approval of a LGOIMA response before the information is released to the requestor. The approval for 1 LGOIMA request (from the 97 requests received) was not provided until the day after the statutory timeframe had passed.
Residents are satisfied with performance of elected members		Not measured	≥ 84%	Survey not undertaken	55%	Resident survey takes place every two years. The next survey is scheduled for 2025.

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Communicate with the community						
Resident satisfaction with sufficiency of the information supplied by Council		Not measured	≥ 69%	Survey not undertaken	50%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Advocate for the community						
Formal Waimate District Council submissions are made to agencies	●	▼	≥ 4 submissions per year	3	7	Council has taken the opportunity to provide feedback and be a signatory to joint submissions through both Environment Canterbury and Taituara when our interests align with a regional consensus. In doing so, we have been able to prioritise concentrated efforts on fewer submissions targeted at legislation that more significantly impacts Waimate.

District Planning and Regulatory Services Group

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Perform statutory functions as required						
Retain accreditation as Building Consent Authority	●	■	Associated audit processes ensure accreditation retained	Retained accreditation	Retained accreditation	
District Plan and bylaws reviewed within statutory timeframe	●	■	100% reviewed and adopted within statutory timeframe	District Plan and bylaws remain current	District Plan and bylaws remain current	
Deliver timely, efficient processing of consents and related requirements						
Building consent processing within statutory timeframes and average processing time	●	▼	100% of building consents granted within 20 working days	96.74%	96.81%	Only 6 consents out of 184 were not processed within statutory timeframes. Due to recruiting challenges, the Building Office operated with one Building Control Officer (instead of two) for most of the year. One consent was late due to its complexity.
Resource consent processing to take place within statutory timeframes and average processing time						
Non-notified	●	▼	100% of resource consents processed within 20 working days	66.67%	78.85%	Sixteen consents out of 48 were not processed within statutory timeframes. Due to recruiting challenges, the Planning Office operated with one Planner (instead of two) for most of the year. Evolving national regulations have significantly increased the complexity of resource management.
Notified	●	■	100% of resource consents processed within 70 working days	100%	100%	

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Investigate and respond to public complaints						
Response to food hygiene related complaints	●	■	All complaints actioned within 48 hours	100%	100%	
Response to late night party noise	●	■	All complaints actioned within 2 hours	100%	100%	
Response to environmental complaints	●	▲	All complaints actioned within 10 working days	100%	97.40%	
Resource consents are monitored to ensure compliance						
Percentage of implemented resource consents monitored						
Notified land use consents	●	■	100% of implemented subdivision consents and notified land use consents monitored annually	100%	100%	
Non-notified land use consents	●	■	50% of implemented non-notified land use consents monitored annually	100%	100%	

Performance Measure M = mandatory ● = achieved ● = not achieved ▬ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Protect the public from dog and animal related nuisances and dangers						
Response to wandering stock and animal related complaints	●	▼	All complaints actioned within 2 hours	98.26%	99.62%	The 4 complaints, out of 230, that were not actioned within 2 hours fell to After-Hours Officers not following prescribed procedure. This has been addressed by redefining training and focusing on specific performance aspects.
Response to dog attacks on people and stock						
Attacks on people	●	▬	Initial contact with all complainants within 2 hours of attack notified	100%	100%	
Attacks on stock	●	▬	Initial contact with all complainants within 2 hours of attack notified	100%	100%	
Percentage of known dogs in the district registered by 1 December	●	▬	≥ 95% of all known dogs registered	100%	100%	
Provide quality customer services that meet the expectations of the community						
User satisfaction with building services (results via internal user survey)		Not measured	≥ 44%	Not measured	No surveys returned	At the end of the 2022/23 year, it was considered by Council that the method of surveying needed to change so a decision was made to include the question on the independent resident survey conducted every two years commencing 2025.
User satisfaction with resource consent services (results via internal user survey)	●	▼	≥ 44%	No surveys returned	100%	At the end of the 2022/23 year, it was considered by Council that the method of surveying needed to change so a decision was made to include the question on the independent resident survey conducted every two years commencing 2025.

Community Services Group

Performance Measure	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
M = mandatory ● = achieved ● = not achieved ■ = no change						
Provide quality community services that meet the expectations of the community						
User satisfaction with library services		Not measured	≥ 91%	Survey not undertaken	76%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Improve individual, community and business awareness of the risks from hazards and assist them to build resilience to emergency events						
Percentage of residents who feel Council has provided them with enough information to be able to cope when there is an emergency		Not measured	≥ 66%	Survey not undertaken	52%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Number of emergency management community engagement activities	●	▼	6 per year	8	27	A review of the criteria surrounding what constitutes a reportable engagement activity resulted in the removal of digital engagement methods. The measure is now only reported against physical community engagement activities.
Civil Defence Emergency Management personnel appropriately trained and prepared to assist community in the event of an emergency						
Annual Group exercise	●	▲	1 annually	1	0	
Civil Defence Emergency Management personnel within the EOC offered training	●	▲	2 training opportunities per year	20	5	The number of activities has increased because of a change in the way training is delivered. Full day training sessions are still offered, however regular function-specific training is also offered in brief chunks. This means staff do not spend long periods away from their BAU roles, and the training is more frequent.

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Manage and allocate community funding scheme grants						
<p>All grants administered by Council are fully subscribed.</p> <p>WDC Sports = Yes Creative NZ Communities = No Sport NZ Rural Travel = No WDC Community = No WDC Heritage = No Recreational Track = Yes</p>	●	▲	All grants fully subscribed	2 of 6 fully subscribed	1 of 6 fully subscribed	<p>Creative NZ: Along with additional funding and limited events post-COVID the balance of unallocated money has been a challenge to distribute, however the balance has reduced from the previous year which was \$13,670</p> <p>Sport NZ Rural Travel: Due to limited events and applications post-COVID the balance of unallocated money remains a challenge to distribute, however the balance has reduced from the previous year which was \$12,730</p> <p>WDC Community: While the number of applications increased from the previous year the full amount of funding was not distributed. The committee recommended that two applicants pursue funding totalling \$4,596 from alternative grants, as they were well-suited for those opportunities.</p> <p>WDC Heritage: It was pleasing to receive 2 applications as the previous year none were received.</p> <p>We will continue to promote the Heritage fund to encourage more applications.</p>

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Support economic development in the District						
Annual progress of economic development strategy economic indicators Gross domestic product (GDP) per capita = Yes Number of building consents issued = No Dollar figure spent by visitors to the district = Yes Employment rate = No Average mean household income = Yes Housing affordability = No Average weekly rent = Yes	●	▼	Year on year increase	\$66,107 (2024) 184 (2024) \$22.2M (2024) 45.8% (2024) \$100,107 (2024) 44% (2024) \$368 (2024)	\$61,298 (2023) 251 (2023) \$10 M (2022) ¹ 64% (2022) ¹ \$79,373 (2023) 55% (2023) \$357 (2023)	While Council has limited control over general economic indicators, they are included as performance measures to inform both Council and the public of the broader economic health of the district. This baseline tracking serves to demonstrate Council's responsiveness to economic conditions, identifying trends, and shaping targeted policy responses.
Positive perception of living in Waimate District		Not measured	≥ 93%	Survey not undertaken	88%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Information and Library services, programmes and material are accessible to district residents, schools and visitors						
Provide educational programmes at the library	●	▲	≥ 4 programmes provided annually	15	12	
Visitors to Explore Waimate website	●	▼	Number of visitors increases annually	39,973	183,289	The significant increase in the 2022/23 figures were from United States visitors and may have been a result of marketing for the Edition Zero Gravel Race. The 2023/24 results were higher than the 2021/22 year.

¹ 2022 is the latest data available.

Community Facilities Group

Performance Measure M = mandatory ● = achieved ● = not achieved ■ = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Provide high quality community facilities that meet the expectations of the community						
Resident satisfaction with public toilets		Not measured	≥ 55%	Survey not undertaken	66%	Resident survey takes place every two years. The next survey is scheduled for 2025.
User satisfaction with camping facilities		Not measured	≥ 75%	Survey not undertaken	82%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Resident satisfaction with cemetery facilities and services		Not measured	≥ 76%	Survey not undertaken	83%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Resident satisfaction with parks and public spaces		Not measured	≥ 89%	Survey not undertaken	83%	Resident survey takes place every two years. The next survey is scheduled for 2025.
User satisfaction with swimming pool facilities		Not measured	≥ 83%	Survey not undertaken	73%	Resident survey takes place every two years. The next survey is scheduled for 2025.
User satisfaction with Event Centre facilities		Not measured	≥ 75%	Survey not undertaken	76%	Resident survey takes place every two years. The next survey is scheduled for 2025.
Camping facilities are well maintained and tidy	●	▼	Less than 5 complaints per year	0	1	
Cemeteries are well maintained	●	▲	Less than 5 complaints per year	2	1	

Performance Measure M = mandatory ● = achieved ● = not achieved — = no change	Results against target	Year on year change	2024 Target	2024 Result	2023 Result	How did we perform
Provide safe community facilities for the community and visitors						
Community facilities meet legislative safety requirements (Local Government Centre, Library, Regent Theatre, Event Centre)	●	—	Building Warrant of Fitness (WOF), Fire Regulations and Licence requirements are current	Yes	Yes	
All Council playgrounds are inspected and documented for maintenance every two months	●	—	2 monthly inspections	Yes	Yes	
Maintain Pool Safe accreditation	●	—	Accreditation maintained	Yes	Yes	
Community housing units are tenanted and well managed						
Occupancy rate of community housing units	●	▼	90% or greater occupancy	99.50%	99.87%	
Rent charge for community housing units is equal to, or less than market rental	●	—	Equal to, or less than market rental	Yes	Yes	
Provide accessible and accurate cemetery records						
Cemetery records updated to reflect new internments	●	—	100% of cemetery records are updated within a month	100%	100%	

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 2031, 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 2021-31 and within this document the Consolidated Comprehensive Revenue and Expenditure information for each of these 10 years is 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

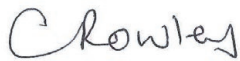
These funding sources come from the following:

- 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 2021-31.

Statement of Compliance

Waimate District Council hereby confirms that all statutory requirements in relation to the Annual Report, as outlined in the Local Government Act, have been complied with.



Craig Rowley
Mayor

31 October 2024



Stuart Duncan
Chief Executive

31 October 2024

Statement on Participation of Māori in the Decision-making Process

Although the Treaty of Waitangi is between Māori and the Crown, the Local Government Act 2002 (LGA) imposes certain obligations on local government to reflect those Treaty obligations. Section 81 of the LGA requires all local authorities to develop ways that it can involve local Māori in the Council decision-making process.

Council values the contribution Māori make to Council decision-making. We are committed to giving effect to the principles and intent of the Treaty of Waitangi and to engaging in genuine and appropriate consultation with Māori, taking into account the principles of the LGA provisions and recognising the special relationship between and with Māori, their culture, tikanga, land and taonga.

The LGA requires all Councils to take specific actions with regard to Māori.

Relevant sections of the Act

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 Māori 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 Māori 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 Māori 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 Māori 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 Māori to contribute to the decision-making processes of the local authority; and

(b) Consider ways in which it may foster the development of Māori capacity to contribute to the decision-making processes of the local authority; and

(c) Provide relevant information to Māori 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 Māori in accordance with subsection (1).

Council-led initiatives

To address these requirements, Council will pursue the following initiatives:

- Work together with Māori organisations and individuals, to identify citizens who are considered to be Māori with an interest in the community in accordance with the requirements of Section 81(1) of the Act. This includes all Māori, 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 Māori organisations that are directly involved in the interests of local Māori.
- 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 Long Term Plan consultation process.
- Provide meetings, on request, to explain current issues and proposals for consultation specifically for Māori groups, whenever practical considerations permit. These meetings can be, by request, limited to specific Māori group participation.
- 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 Māori citizens are fully addressed and considered in all decision-making processes and recognises the special need to ensure the capacity of Māori to play a full part in the decision-making process.

A Year in Review

Financial

Overall result

On the finance front, Council recorded a surplus of \$2.652 million compared to a forecast deficit of \$1.817 million. This was largely due to income recognition for found assets and vested assets, along with increased water, sewer and subdivision

contributions, increased subsidies and grants from Government's Three Waters Better Off funding and Three Waters transitional funding, and other various cost reductions. Refer to note 28 for the explanations of major variances against budget.

Financial highlights

\$2.652 million
operating surplus

(compared with budget of \$1.817 million deficit)

\$5.9 million
government funding

(Three Waters transitional funding, Three Waters Better Off funding, Mayors Taskforce for Jobs initiative and NZ Transport Agency Waka Kotahi subsidies)

\$26.49 million
operating revenue

(compared with budget of \$21.4 million)

\$23.84 million
operating expenditure

(compared with budget of \$23.19 million)

\$8.4 million
capital expenditure

(compared with budget of \$7.8 million)

\$6 million
total borrowings

(compared with budget of \$15.4 million)

\$530.7 million
total net assets

(compared with \$521.5 million in 2023)



Rates allocation per activity groups

The figures in the following diagram are shown for every \$100 of rates collected (on average).



Water Supply

Operational spend: \$1,839,000
Capital spend: \$1,753,000



Waste Management

Operational spend: \$1,563,000
Capital spend: \$35,000



Stormwater

Operational spend: \$47,000
Capital spend: \$68,000



Sewerage

Operational spend: \$249,000
Capital spend: \$1,188,000



Roading and Footpaths

Operational spend: \$3,879,000
Capital spend: \$3,127,000



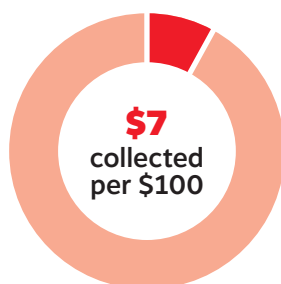
Organisation and Governance

Operational spend: \$5,745,000
Capital spend: \$377,000



District Planning and Regulatory Services

Operational spend: \$680,000
Capital spend: \$Nil



Community Services

Operational spend: \$789,000
Capital spend: \$52,000



Community Facilities

Operational spend: \$2,041,000
Capital spend: \$1,808,000

Operational spend includes payments to staff and suppliers, and finance costs.

Government Reforms

New Government, new water services reform

With the election of the Coalition Government in 2023 came a revised policy roadmap for reforms. This legislative agenda includes the new “Local Water Done Well” initiative, aimed at overhauling New Zealand’s ageing water infrastructure system. In a departure from the previous “three waters” reform, the proposed initiative will endeavour to balance local decision-making, regulatory oversight, and financial sustainability in water service delivery.

In May 2024, the Government introduced the “Water Services Preliminary Arrangements Bill,” which provided a roadmap for councils to determine whether they will manage their water services independently, or through council-controlled organisations (CCOs). Over the next 12 months, councils will be exploring, consulting, and developing a revised water service strategy with a community-centric approach that continues to ensure the availability of safe drinking water for all residents.

Ongoing resource management reform

The Government has repealed the Natural and Built Environments Act, the Spatial Planning Act, and embarked on a significant process of Resource Management Act (RMA) reform. This work will include a review or replacement of a range of national directions implemented by Council and the eventual replacement of the RMA.

Ongoing RMA reform has significant impacts on both Council and the community. These changes will require Council to proactively consider its approach to a range of issues, including the district plan, investment priorities, and operations. The costs and implications of RMA reform cannot be determined at this stage but will likely be significant.

Investment in Infrastructure

- There was significant activity on the district’s **roads and footpaths** with a focus on addressing drainage issues and enhancing the community’s resilience to storm events. As a result, 38 culverts were installed with a total length of 323m, 123km of drains were cleaned and constructed, and 643m of kerb and channel was renewed. In addition, 31.8km of roads were resurfaced and 15,128m² of metal was applied to 266km of unsealed roads. New footpaths were constructed on Edinburgh and King Streets, significantly improving pedestrian safety. Repairs were made to Keenans Bridge and Forrests Bridge.
- Work began in March 2024 on the Waimate District **Library extension and Council Chambers refurbishment** project. The library extension will allow larger groups to be accommodated and provide dedicated learning areas. The Council Chambers refurbishment will address the poor lighting and airflow, create a multi-functional space, and future-proof the area to meet the changing technology demands of local authorities, including the ability to live-stream Council meetings. For the duration of the renovations, the Waimate Event Centre is operating as a temporary location for a pop-up library and Council meetings. The project is expected to be finished before December 2024, and is partially funded from the Government’s Three Waters Better Off Fund.
- The largest upgrade to Council’s stormwater system was the **Edward Street wastewater upgrade**, which was completed in November 2023. The existing wastewater line was replaced with a larger diameter pipeline. A 2021 study had found the area was a bottleneck during large rainfall events and the new system will increase the capacity to withstand flooding.
- The peak in the **Lower Waihao Rural Water Supply** drinking water nitrates has reduced to a level well below the Drinking Water Standards for New Zealand. Council is continuing to work with stakeholders to establish the preferred methodology for ensuring that future peaks can be managed whilst other planning controls have an effect.
- Council is working towards **reducing peak flows within the Park Road catchment** which will potentially introduce capacity within the existing network to ensure development can continue in the future.
- **Low pressure sewer infrastructure** has been installed and commissioned in the Montgomery and Pembroke Street area. The area is designated residential, and the provision of reticulated services will allow development to occur in the future.
- A project to replace and insulate the roofs of Council’s **27 community housing units** on

Kennedy Crescent was completed in 2024. The \$320,447 project will extend the lifespan of the units and make them more energy efficient. Of this amount, \$218,992 was funded from the Government's Three Waters Better Off Fund.

- Work began in March to upgrade the **Normal Kirk Memorial Swimming Pool** with a PVC membrane to stop water leaking and help maintain the water temperature. As a result, annual operating costs will be lowered by

reducing the heating requirements and extend the life of the pool by 20 years. The work will be completed before the pool reopens in October 2024.

- The commissioning of **new public toilets at the Glenavy rest area** occurred in July 2024. The \$192,202 project came in under budget at \$180,225, and was funded from the Government's Three Waters Better Off Fund.

Caring for the Environment

- Council is engaging with the community to develop the **Waimate District Climate Resilience Strategy**, which commenced in December 2023 with an online survey to gauge public sentiment around climate change. The feedback received resulted in seven themes being identified, and a series of public educational and interactive workshops scheduled throughout 2024, with the first held in March. The strategy is a blueprint for collective action and how we will work with the community to reduce greenhouse gas emissions, and plan for the ongoing effects of climate change. The strategy is due to be finalised in September 2025.
- A second **greenhouse gas inventory** (GHG) was commissioned for the 2022/23 financial year to review Council's emissions. The total gross carbon dioxide equivalents for the year were approximately 959 tonnes, compared to 903 tonnes in the baseline 2018/19 study. With around 142 hectares of planted forest, the replacement of the swimming pool coal-fired furnace with electrical heat pumps, and other

emission reductions, Council recorded net negative emissions of 249 tonnes of carbon dioxide equivalents. The \$5,500 project was funded from the Government's Better Off Fund.

- Timaru and Waimate District Councils launched a new resource '**Personal Responses to a Warming Planet**' in June 2024. The short guide gives practical everyday advice to help people lessen their impact on the climate and deal with some of the increasing effects of climate change.
- In February 2024, the Government introduced **national standards for kerbside rubbish and recycling collection**. Council distributed a brochure to all households in the district outlining the changes, and contractors have reported high levels of compliance.
- The **Waste Management and Minimisation Plan 2024-2030** was adopted in July 2024, following public consultation. The plan outlines Council's vision, goals, objectives, targets and methods for achieving effective and efficient waste management and minimisation.

Partnering with the Community

- The **Glenavy Recreation Reserve Management Plan** was adopted by Council in November 2023, following public consultation. The 10-year plan outlines the intentions for the use, development, maintenance, protection and preservation of the reserve. The newly formed Friends of Glenavy Reserve, made up of Glenavy residents, Glenavy School and Council, will provide input into the day-to-day management of the 4.2 hectare site.
- Council administered 36 **community grants** which included WDC Sports (8), Creative NZ Communities (10), Sports NZ Rural Travel Fund (8), WDC Community (4), Heritage (2) and Recreational Track Grants (4), with more than \$97,000 allocated.
- The **Civil Defence Community Response Plan** for the St Andrews township and inland areas, including Otaio, Southburn and the

Pareora Huts was updated with the help of the community, and presented by Council's Emergency Management Officer and Councillor Tom O'Connor at a public meeting in St Andrews on 28 February 2024.

- Several **Civil Defence Emergency Management training exercises** took place, including a mock exercise in Lake Tekapo alongside staff from the Mackenzie and Timaru District Councils.
- The installation of an **emergency generator** for the Local Government Centre and Library is underway and is expected to be operational by November 2024. This will ensure that during power outages Council business can continue as usual, and in the event of an emergency, the Emergency Operations Centre will be able to function from the Council building, providing support and communications to residents.

The \$48,658 project is funded from the Government's Three Waters Better Off Fund.

- The **Mayors Taskforce for Jobs (MTFJ) programme** placed 42 people into full-time roles, well above the target of 25 set by the Ministry of Social Development, which funds the programme. In addition, there were 18 part-time/casual/seasonal roles filled, and assistance provided for 53 driver licences.
- A **Waimate District Driver Licence Programme Coordinator** was appointed in April 2024, and a dedicated vehicle for driving lessons was sponsored by Fonterra, Rotary Club of Waimate

and Waimate Lions Club. The programme allows jobseekers and young drivers to have regular driving lessons in Waimate, and help fast-track the licencing process.

- Following public consultation, the **Speed Management Plan** was approved by Council and the NZ Transport Agency resulting in the introduction of safer speed areas. The plan reduced the speed limit around most schools to 30km/h, reduced five roads in recreational and industrial areas to either 40km/h or 60km/h, and reduced the Waimate Central Business Area (excluding State Highway 82) to 30km/h.

Corporate Highlights

- The 2024 **Waimate District Civic Awards** function was held at the Waimate Event Centre on 21 February, where four volunteers, one youth volunteer and a group/organisation were recognised and thanked for their community service. The individual recipients were Gael Grigg, Lorraine Morgan, Paula Page and Rob Smith, with the Youth Civic Award going to Patrick Partleton, and this year's Group/Organisation being the Waimate Historical Society's fundraiser – Bookarama.
- Ceremonies were held in August and December 2023 and April 2024 to **welcome 27 Waimate District residents** who were granted New Zealand citizenship. Originally from Argentina, the United Kingdom, Russia, Australia, Nepal, the Philippines, Israel, Venezuela, Thailand, Latvia, South Africa and Ireland, the new citizens administered their oath and were sworn in.
- In November 2023, the Waimate Cemetery was awarded the **Green Flag Award** – an international standard that recognises and rewards parks and green spaces that provide high-quality and innovative recreational experiences. Waimate is one of the smallest councils to receive the award, while very few cemeteries have been awarded a Green Flag.
- Due to uncertainty around Government reforms and direction, Council opted to produce an **Enhanced Annual Plan** for 2024/25, and a nine-year Long Term Plan for 2025-34. The draft plan which went out for public consultation received 34 submissions. The Annual Plan was adopted on 27 June 2024.
- In April 2024, Council commenced a review of its **representation arrangements** for the 2025 and 2028 local elections, with a survey distributed to all households in the district to gauge public opinion about the current system used for electing councillors and the mayor. Of the 225 responses received, 72% wanted to keep the same number of elected members and 63% wanted the current ward system retained. Council's initial proposal was to retain the status quo, that is Council comprise eight members elected from the four wards, and the Mayor

elected at large. One submission was received on the initial proposal. On 29 September 2024 the final proposal was confirmed as presented, due to no submissions received.

- Council **reappointed its Chief Executive** Stuart Duncan in November 2023 for another five-year fixed term. Stuart had completed the maximum term of employment permitted under the Local Government Act of seven years (five years with a two-year extension) before the role was required to be re-advertised.
- Three **community 'Let's Chat' meetings** were held in Waimate township, Waihao Forks, and Makikihi. This enables Councillors to travel to each community to listen and engage with residents first-hand, addressing local concerns at a local level.
- The independent Waimate District 2023 **Residents' Satisfaction Survey** report was finalised in October 2023. The biggest improvements from the 2021 survey related to regular rubbish collection and recycling services. Compared to other councils in New Zealand surveyed, in 13 of the 36 metrics, Waimate was perceived as the top performer in the country and in 33 metrics, satisfaction was ranked above the national average. Overall perceived quality of life in the district was 88% – the most of any district in the country.
- Following public consultation, Council amended the **Dog Control Bylaw** in November 2023 to create consistent and clear rules. Six reserves had amendments made to their use regarding dogs, and the definition of menacing dogs was also amended to align it with the Dog Control Act 1996.
- The contract for Council to receive its \$2.42 million share of the Government's **Three Waters Better Off Fund** was signed in late 2023. This followed Council's reversal of its earlier decision not to accept the funding due to its absolute opposition to the Three Waters Reform. Eleven projects were approved for funding, with the majority already commenced.

Independent Auditor's Report

To the readers of Waimate District Council's annual report for the year ended 30 June 2024

The Auditor-General is the auditor of Waimate District Council (the District Council). The Auditor-General has appointed me, Rudie Tomlinson, 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 31 October 2024. This is the date on which we give our report.

Opinion on the audited information

In our opinion:

- the financial statements on pages 47 to 50 and pages 56 to 99:
 - present fairly, in all material respects:
 - the District Council's financial position as at 30 June 2024; and
 - 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; and
- the funding impact statement on page 51, 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 annual plan; and

- the activities and service performance information on pages 12 to 31 and 107 to 140:
 - presents fairly, in all material respects, the District Council’s levels of service for each group of activities for the year ended 30 June 2024, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
 - 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; and
- the statement about capital expenditure for each group of activities on pages 100 to 103, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council’s annual plan; and
- the funding impact statement for each group of activities on pages 109, 112, 115, 118, 122, 126, 131, 135 and 140, 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 52 to 55, 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.

The basis for our opinion is explained below and we draw attention to other matters. In addition, we outline the responsibilities of the Council and our responsibilities relating to the audited information, we comment on other information, and we explain our independence.

Emphasis of matter – uncertainty over valuation of unlisted share investment

Without modifying our opinion, we draw attention to Note 13 on page 73, which outlines an uncertainty over the value of the Council’s investment in Alpine Energy Limited (Alpine). Alpine identified an error in the information provided to the Commerce Commission for regulating prices. This matter has not been taken into account in the valuation because the Commerce Commission is considering the appropriate course of action. The outcome of the Commerce Commission’s consideration and its possible effect on the value of the investment is therefore uncertain.

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 annual plan and 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 activities and service performance information, 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 auditor's 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.

Our responsibilities arise from the Public Audit Act 2001.

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, 32, 35 to 39 and 46, 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, and we do not express any form of audit opinion or assurance conclusion thereon.

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: International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit and our report on the disclosure requirements, we have performed a limited assurance engagement related to the District Council’s Debenture Trust Deed. This engagement is compatible with those independence requirements.

Other than these engagements, we have no relationship with, or interests in, the District Council.



Rudie Tomlinson
Audit New Zealand
On behalf of the Auditor-General
Dunedin, New Zealand

Financial Statements

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Statement of Comprehensive Revenue and Expenditure for the year ended 30 June 2024

	Note	Actual 30 June 2024 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2023 \$000
Operating revenue				
Rates (net of remissions)	2	14,100	14,119	13,071
Development and financial contributions	3	339	66	334
Subsidies and grants	3	5,962	4,265	4,784
Fees and charges	3	1,331	1,506	1,424
Interest revenue	4	156	43	131
Other revenue	5	4,604	1,369	3,058
Total operating revenue		26,492	21,368	22,801
Operating expenditure				
Personnel costs	6	5,802	6,331	5,585
Depreciation	14	6,731	6,950	6,603
Amortisation	16	25	43	32
Finance costs	4	281	391	235
Other expenses	8	11,001	9,470	9,703
Total operating expenditure		23,840	23,185	22,159
Operating surplus / (deficit) before taxation		2,652	(1,817)	642
Taxation expense	9	-	-	-
Total surplus / (deficit) after tax		2,652	(1,817)	642
Other comprehensive revenue and expenditure				
Net increase / (decrease) in revaluation reserves	21	5,627	3,477	636
Financial assets at fair value through other comprehensive revenue and expenditure	21	900	688	4,328
Total other comprehensive revenue and expenditure		6,527	4,164	4,964
Total comprehensive revenue and expenditure		9,179	2,347	5,606

Explanations of major variances against budget are provided in Note 28.

The accompanying accounting policies and notes should be read in conjunction with the financial statements

Statement of Changes in Equity for the year ended 30 June 2024

	Note	Actual 30 June 2024 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2023 \$000
Equity at start of year		521,530	517,025	515,924
Total comprehensive revenue and expenditure		9,179	2,347	5,606
Equity at end of year	21	530,709	519,372	521,530

The accompanying accounting policies and notes should be read in conjunction with the financial statements

Statement of Financial Position as at 30 June 2024

	Note	Actual 30 June 2024 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2023 \$000
Assets				
Current assets				
Cash and cash equivalents	10	1,468	1,027	4,050
Receivables	11	3,721	1,800	1,923
Inventories	12	234	193	180
Other financial assets	13	2	1	2
Total current assets		5,425	3,020	6,154
Non-current assets				
Property, plant and equipment	14	509,213	515,007	499,670
Forestry assets	15	2,186	2,086	1,815
Intangible assets	16	1,378	1,440	1,403
Other financial assets	13	22,458	18,699	21,429
Total non-current assets		535,235	537,233	524,318
Total assets		540,660	540,253	530,473
Liabilities				
Current liabilities				
Payables and deferred revenue	17	3,181	4,826	2,860
Borrowings and other financial liabilities	20	3,019	-	420
Provisions	18	10	6	7
Employee entitlements	19	689	597	620
Total current liabilities		6,900	5,430	3,906
Non-current liabilities				
Provisions	18	82	80	67
Borrowings and other financial liabilities	20	2,970	15,371	4,970
Total non-current liabilities		3,052	15,451	5,037
Equity				
Public equity	21	96,928	101,863	93,061
Special separate and trust funds	21	(1,702)	(11,878)	(487)
Asset revaluation reserve	21	422,195	419,978	416,568
Other reserves	21	13,287	9,409	12,387
Total equity		530,709	519,372	521,530
Total liabilities and equity		540,660	540,253	530,473

The accompanying accounting policies and notes should be read in conjunction with the financial statements

Statement of Cash Flows for the year ended 30 June 2024

Note	Actual 30 June 2024 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2023 \$000
Cash flows from operating activities			
Cash was received from:			
Receipts from rates revenue	13,914	14,171	12,980
Interest received	156	43	131
Dividends received	150	196	188
Receipts from other revenue	7,407	6,852	8,071
	21,627	21,261	21,370
Cash was applied to:			
Payments to suppliers and employees	16,245	14,259	16,070
Interest paid	281	391	235
	16,526	14,650	16,306
Net cash flow from operating activities	5,101	6,611	5,064
Cash flows from investing activities			
Cash was received from:			
Proceeds from sale of property, plant and equipment	125	-	74
Proceeds from sale of harvested forests	-	59	46
	125	59	120
Cash was applied to:			
Purchase of property, plant and equipment	8,408	16,024	7,226
Purchase of intangible assets	-	53	13
Purchase of silviculture capital expenditure	-	-	-
	8,408	16,077	7,239
Net cash flow from investing activities	(8,283)	(16,018)	(7,119)
Cash flows from financing activities			
Cash was received from:			
Proceeds from borrowings	599	9,750	3,412
	599	9,750	3,412
Cash was applied to:			
Repayment of borrowings	-	-	3,125
	-	-	3,125
Net cash flow from financing activities	599	9,750	287
Net increase / (decrease) in cash held	(2,583)	344	(1,768)
Add cash at start of year (1 July)	4,050	683	5,818
Balance at end of year (30 June)	1,468	1,027	4,050
Represented by:			
Cash, cash equivalents and bank overdrafts	1,468	1,027	4,050
	1,468	1,027	4,050

The accompanying accounting policies and notes should be read in conjunction with the financial statements

Waimate District Council

Funding Impact Statement for 30 June 2024 for Whole of Council

	Annual Plan 30 June 2023 \$000	Actual 30 June 2023 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2024 \$000
Sources of operating funding				
General rates, uniform annual general charges and rates penalties	1,867	1,941	2,156	2,228
Targeted rates	11,330	11,312	12,104	12,092
Subsidies and grants for operating purposes	1,856	2,174	2,189	2,540
Fees and charges	1,331	1,424	1,506	1,331
Interest and dividends from investments	202	318	238	305
Local authorities fuel tax, fines, infringements, and other receipts	850	1,163	981	1,079
Total operating funding	17,437	18,332	19,176	19,574
Applications of operating funding				
Payments to staff and suppliers	14,389	15,180	15,794	16,551
Finance costs	350	235	391	281
Other operating funding applications	-	-	-	-
Total application of operating funding	14,738	15,415	16,185	16,832
Surplus / (deficit) of operating funding	2,699	2,917	2,991	2,742
Sources of capital funding				
Subsidies and grants for capital expenditure	1,707	2,610	2,076	3,422
Development and financial contributions	65	334	66	339
Increase / (decrease) in debt	10,237	287	10,000	599
Gross proceeds from sale of assets	-	74	-	125
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total capital funding	12,009	3,305	12,142	4,486
Applications of capital funding				
Capital expenditure - to meet additional demand	686	111	679	300
Capital expenditure - to improve the level of service	1,885	2,396	2,839	2,189
Capital expenditure - to replace existing assets	5,804	4,731	4,316	5,919
Increase/(decrease) in reserves	6,333	(1,017)	7,299	(1,181)
Increase/(decrease) of investments	-	-	-	-
Total applications of capital funding	14,708	6,222	15,133	7,228
Surplus/(deficit) of Capital Funding	(2,699)	(2,917)	(2,991)	(2,742)
Funding balance	-	-	-	-

In a LTP year, the first year of the LTP serves as the Annual Plan

Disclosure Statement for the year ended 30 June 2024

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 revenues, 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.

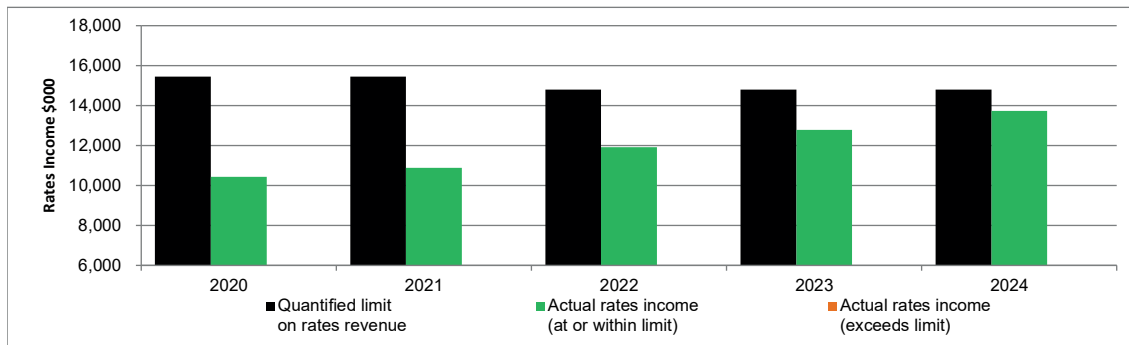
Rates affordability benchmark

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. Quantified limit based on 0.3% of Capital Value which increases by an estimated 8% every three years at revaluation.

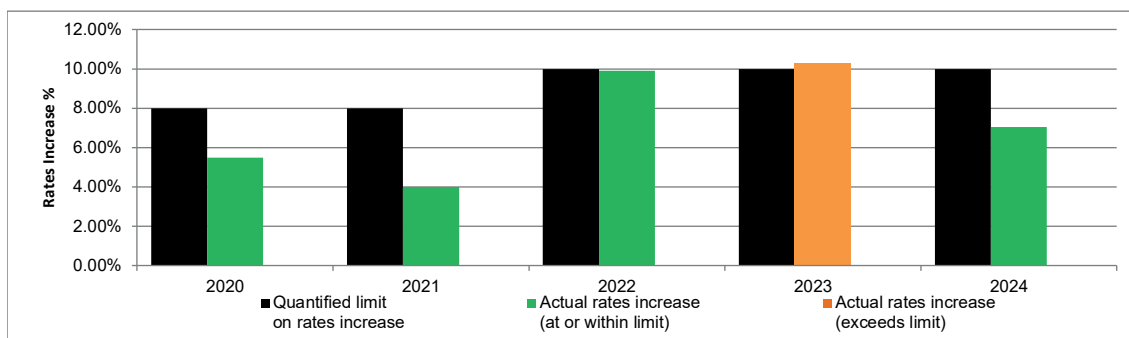
Rates (income) affordability

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. The quantified limit is 0.30% of Capital Value.



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. The quantified limits were: 2020 and 2021 - 8%, 2022, 2023 and 2024 - 10%.



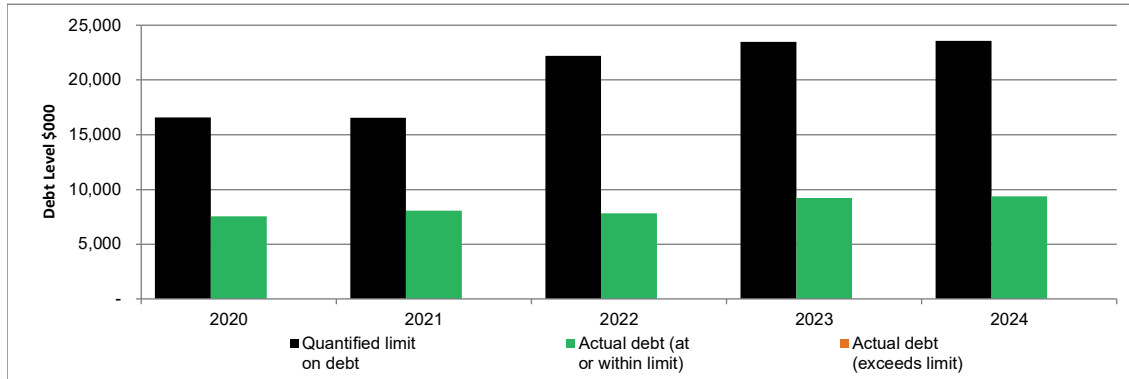
Note that as demonstrated in the above graphs Council has strived and achieved remaining within the total rates requirement as set except for the 2023 year where Council has exceeded the limit due to the timing of updating the rates database relating to building consents in late June 2022.

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.

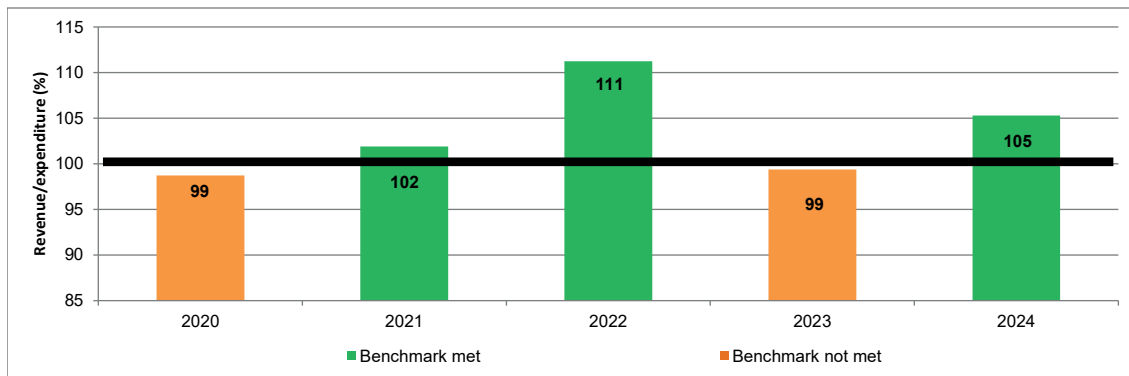
The quantified limits on debt were as follows: 2020 and 2021 calculated as 100% of total income budgeted compared to actual borrowings, and for 2022, 2023 and 2024 calculated as 5% of budgeted property, plant and equipment compared to actual borrowings (including internal debt except where specifically borrowed externally).



Balanced budget benchmark

Council meets the balanced budget benchmark if 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):



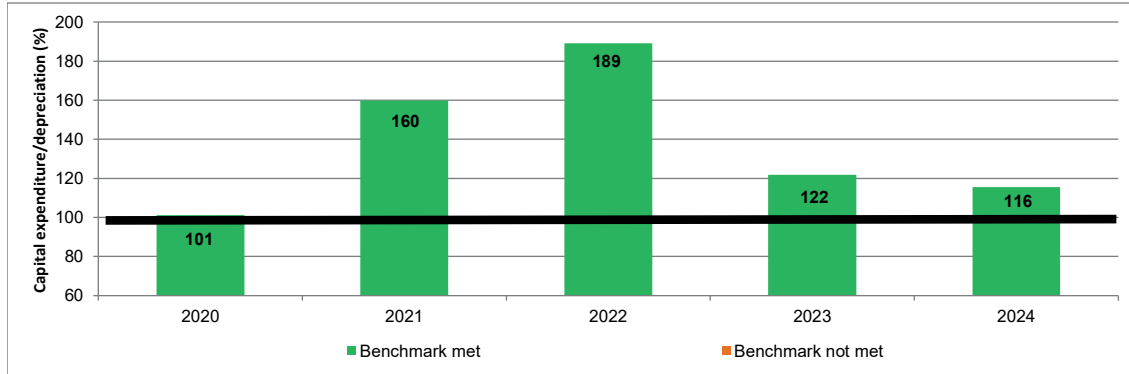
Council has previously decided not to fully fund the depreciation cost of specific assets. This may be for a number of different reasons: that Council has resolved not to replace the asset; that it is unfair to existing ratepayers to pay for a new asset and its replacement; that annual maintenance will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

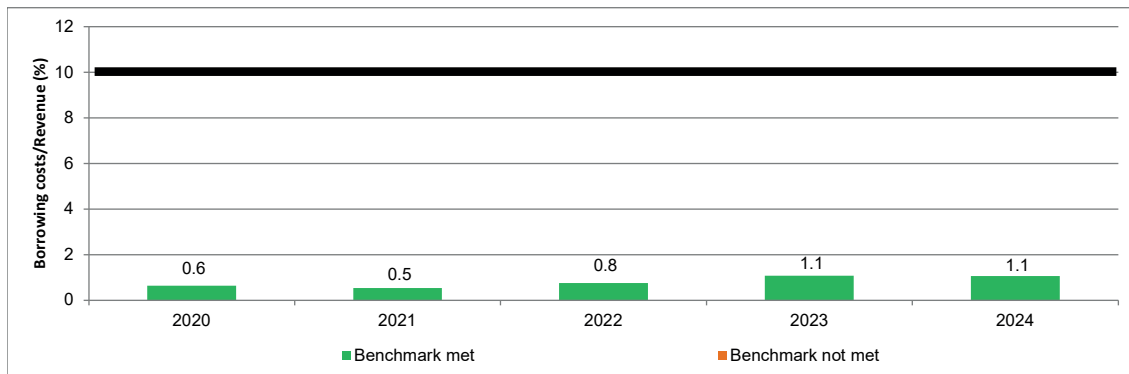
The following graph displays Council's capital expenditure on network services as a proportion of depreciation on those network services:



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.

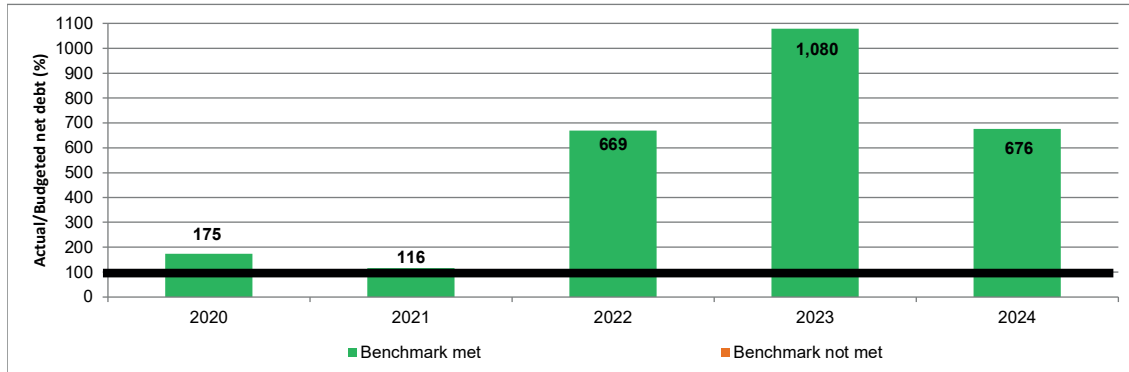
The following graph displays Council's borrowing costs as a proportion of actual revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment):



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):



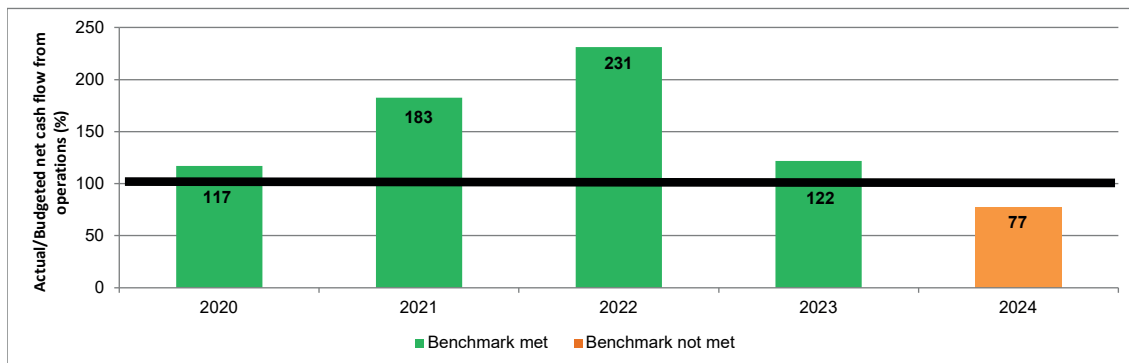
The above graph will show "benchmark met" wherever Council is better off (either less indebted or with greater net assets) than planned. In the graph above Council had net assets greater than planned net assets.

The planned debt for 2022, 2023 and 2024 was not fully required due to a delay in some infrastructure capital projects.

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.



The 2024 actual net cash flow from operations was below the planned net cash flow from operations mainly due to increased operational roading spends and the budget assumptions around the timing of capital projects and payments due at year end.

Statement of Accounting Policies

Reporting entity

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

Council is a separate legal entity and does not have any subsidiaries.

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

The financial statements and activities and service performance information of the Council are for the year ended 30 June 2024. The financial statements and activities and service performance information were authorised for issue by Council on 31 October 2024.

Basis of preparation

The financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the year.

Statement of compliance

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

The financial statements and activities and service performance information of the Council have been prepared in accordance with Tier 2 PBE accounting standards, as Total Expenditure is below the \$30 million threshold.

Certain prior period revenue and expenditure has been reclassified between functional categories for consistency with the current period.

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.

Summary of significant accounting policies

Significant accounting policies affecting the measurement of operating results, cash flows, and financial position may be found in the relevant notes to the financial statements.

Changes in accounting policies

There were no changes in accounting policies during the financial year:

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).

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 Annual Plan 2024. 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.

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.

Fair value of land, buildings and infrastructural assets

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

Fair value of Alpine Energy investment

The Other Financial Assets Note provides information about the estimates and assumptions applied in determining the fair value of the Alpine Energy Limited investment.

Fair Value of forestry assets

The Forestry Asset Note provides information about the estimates and assumptions applied in determining the fair value of Council's forestry investment.

Critical judgments in applying Council's accounting policies

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

Classification of property

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

Joint arrangement

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

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

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

Notes to the Financial Statements

Note 1 - Summary of revenue and expenditure for group of activities

Accounting policy

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.

There have been no changes to the cost allocation methodology during the year.

Analysis of Revenue and expenditure for group of activities

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Revenue		
Community Facilities	5,132	3,855
Community Services	1,315	1,337
District Planning and Regulatory Services	1,250	1,449
Organisation and Governance	8,633	7,946
Roading and Footpaths	7,551	6,791
Water Supply	5,365	3,740
Sewerage and Sewage	1,195	1,070
Waste Management	2,067	1,883
Stormwater	496	140
Total revenue by group including internal revenue	33,004	28,213
Less internal revenue	(6,512)	(5,412)
Total revenue	26,492	22,801
Expenditure		
Community Facilities	4,028	3,821
Community Services	1,312	1,292
District Planning and Regulatory Services	1,273	1,309
Organisation and Governance	8,158	7,254
Roading and Footpaths	8,254	7,706
Water Supply	4,325	3,413
Sewerage and Sewage	805	804
Waste Management	2,025	1,828
Stormwater	171	143
Total expenditure by group including internal expenditure	30,352	27,571
Less internal expenditure	(6,512)	(5,412)
Total expenditure	23,840	22,159

Note 2 - Rates Revenue

Accounting policy

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.

Analysis of rates revenue

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
General rates	2,065	1,812
Civic Amenities rates	3,654	3,404
<i>Targeted rates attributable to activities:</i>		
Water Supply	3,303	2,869
Sewerage	765	682
Waste Management	1,100	1,091
Waimate Event Centre	191	193
Roading and Footpaths	2,842	2,835
Civil Defence	183	185
Community halls	53	53
Total rates	14,157	13,124
Rates remissions	(57)	(53)
Rates (net of remissions)	14,100	13,071

Rates written off

The Chief Executive approved nil (2023: nil) write-off of rates receivable during the year under the Local Government (Rating) Act 2002 sections 90A and 90B.

Rates remissions

Rates revenue reported has been reduced by rates remissions, which are remitted in accordance with Council's Rates Remission and Postponement Policy available on Council's website.

LGFA Guarantee and Indemnity Deed disclosure

The Council is required by the LGFA Guarantee and Indemnity Deed to disclose in its financial statements (or notes) its annual rates income. The Multi-Issuer Deed defines annual rates income as an amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002 together with any revenue received by the Council from other local authorities for services provided by the Council for which those other local authorities rate. The annual rates income of the Council for the year ended 30 June 2024 for the purposes of the LGFA Guarantee and Indemnity Deed disclosure is shown below:

Rates (net of remissions)	\$ 14,100	\$ 13,071
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Rating base information

Total rating units at the start of the financial year	4,389	4,427
Total capital value of rating units at the start of the financial year (\$000)	\$ 5,911,243	\$ 4,977,143
Total land value of rating units at the start of the financial year (\$000)	\$ 3,805,786	\$ 3,217,008

Note 3 - Contributions, Subsidies and Grants, and Fees and Charges

Accounting policy

Development and Financial contributions

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

Grant Revenue

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

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

Analysis of contributions, subsidies and grants, and fees and charges

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Development and financial contributions	339	334
Waka Kotahi NZ Transport Agency roading subsidies	4,213	3,641
Three Waters Stimulus and Transitional funding grants	227	638
Mayors Taskforce for Jobs grant	221	237
Better Off Funding grant	1,111	-
Other grants	189	268
Subsidies and grants	5,962	4,784
Building and resource consent charges	353	556
Camping fees	503	437
Dog registration and animal control fees	133	132
Cemetery fees	74	82
Swimming pool revenue	30	28
Library fees	9	10
Refuse collection and disposal	148	134
Other	81	45
Fees and charges	1,331	1,424

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

Note 4 - Interest Revenue and Finance Costs

Accounting policy

Revenue

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

Borrowing costs

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

Analysis of interest revenue and finance costs

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Interest revenue		
Interest on term deposits and call accounts	156	131
Total interest revenue	156	131
Finance costs		
Interest on borrowings	281	235
Total finance costs	281	235

Note 5 - Other Revenue

Accounting policy

Revenue

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

Sale of goods

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

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.

Analysis of other revenue

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Petrol tax	102	94
Dividend revenue	150	188
Rates penalties	163	129
Forestry sales	-	46
Vested assets - White Horse redevelopment project	-	331
Vested assets - McHenrys Road pavement	-	234
Vested assets - Bond Street subdivision	716	-
Vested assets - Building McNamaras Road	332	-
Found assets revenue recognition	1,512	-
Carbon credit income	-	971
Gain on disposal of property, plant and equipment	152	41
Gain on changes in fair value of forestry assets	371	-
Other, including rental revenue and other miscellaneous income	1,106	1,024
Total other revenue	4,604	3,058

Operating leases as lessor

Council leases its vacant land and property under operating leases. The majority of these leases have non-cancellable terms between 1 to 60 months. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Non-cancellable operating leases as lessor		
Not later than one year	74	77
Later than one year, not later than five years	-	15
Later than five years	-	-
	74	92

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

Note 6 - Personnel Costs

Accounting policy

Salaries and wages

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

Superannuation schemes

Defined benefit scheme

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

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

Analysis of personnel costs

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Salaries and Wages	5,397	5,227
Employer contributions to multi-employer defined benefit plans and defined contribution plans	336	335
Increase/(decrease) in employee entitlements	69	23
Total personnel costs	5,802	5,585

Further information

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.

The DBP Contributors Scheme ('the Scheme') is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine, from the terms of the Scheme, the extent to which the deficit will affect future contributions by employers, as there is no prescribed basis for allocation.

The current employer contribution rate is four times contributor contributions, inclusive of Employer Contribution Withholding Tax. The Actuary has recommended the employer contribution rate of four times contributor contributions continues.

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Chief Executive remuneration	230	221
Additional benefits		
Employer superannuation contribution	19	18
Motor vehicle *	27	25
Communication expenses	1	1
Total Chief Executive remuneration	277	265

* Note: The Motor vehicle benefit has been calculated using methodology which includes New Zealand Automobile Association's published cost calculations for private vehicles, with adjustments for company taxes and depreciation rates etc.

Analysis of Personnel costs (continued)**Elected representatives' remuneration**

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Craig Rowley (Mayor)	104	99
Sharyn Cain (Deputy Mayor)	43	41
John Begg	28	19
Peter Collins	28	19
Fabia Fox	-	9
Sandy McAlwee	28	28
Miriam Morton	-	9
Tom O'Connor	28	28
David Owen	-	9
Colin Pankhurst	28	28
Sheila Paul	-	9
Lisa Small	28	19
Rick Stevens	28	19
Total elected representatives' remuneration	343	339

Note: The above amounts for Council Representatives are inclusive of reimbursement of expenses claimed.

Total full time equivalent number of employees**Represented by:**

	Actual 30 June 2024	Actual 30 June 2023
Full time employees	54	50
Full time equivalent of all other employees	8.70	10.11

(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).

Total annual remuneration by band for employees at 30 June 2024:

\$0 - \$60,000	33
\$60,001 - \$80,000	24
\$80,001 - \$100,000	10
\$100,001 - \$120,000	6
\$120,001 - \$180,000	7
\$180,001 - \$280,000	1
	81

Total annual remuneration by band for employees at 30 June 2023:

\$0 - \$60,000	34
\$60,001 - \$80,000	21
\$80,001 - \$100,000	6
\$100,001 - \$140,000	9
\$140,001 - \$180,000	6
\$180,001 - \$280,000	1
	77

Severance payments

For the year ended 30 June 2024 there were two (2023: nil) severance payments made to employees totalling \$16,449. The value of each of the severance payments was \$12,064 and \$4,385.

Note 7 - Depreciation and Amortisation by Group of Activity

Accounting policy

Depreciation

Depreciation is provided on either straight-line or diminishing value 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%)
Roading	Land and Formation	Not depreciable	
	Formation	Not depreciable	
	Pavement Surface	5 - 18	5.6% - 20.0%
	Pavement Unsealed	Not depreciable	
	Pavement Base-course	100	1.0%
	Pavement Sub-base	Not depreciable	
	Drainage	40 - 100	1.0% - 2.5%
	Surface Water Channel	50 - 80	1.3% - 2.0%
	Footpaths	25 - 30	3.3% - 4.0%
	Sign	15 - 30	3.3% - 6.7%
	Street Lighting	25 - 50	2.0% - 4.0%
	Traffic Facilities	15 - 50	2.0% - 6.7%
	Bridges	70 - 100	1.0% - 1.4%
	Culvert Bridges	40 - 100	1.0% - 2.5%
	Drain Fords	40	2.5%
	Land under roads	Not depreciable	
Water	Urban Schemes (inc non-pipe)	1 - 105	0.95% - 100.00%
	Rural Schemes (inc non-pipe)	1 - 100	1.00% - 100.00%
	Downlands Water Scheme	1 - 100	1.00% - 100.00%
Wastewater	Laterals	80	1.25%
	Manholes	100 - 150	0.67% - 1.00%
	Mains Reticulation	60 - 100	1.00% - 1.70%
	Ponds (inc outlets)	33 - 150	0.67% - 3.03%
	Other Assets	10 - 100	1.00% - 10.0%
Sanitation	Solid Waste Assets	5 - 100	1.00% - 20.00%
Stormwater	Pipes	80 - 150	0.67% - 1.25%
	Open Drains	Not depreciable	
	Nodes	60 - 185	0.54% - 1.67%
	Elephant Hill drainage	25 - 26	3.85% - 4.00%
Operational assets		Depreciable life (years)	Depreciable rate (SL% or DV%)
Buildings		5 - 60	1.67% - 20.00% SL
Furniture and fittings		10 - 20	10.00% - 20.00% DV
Office equipment		10	20.00% DV
Plant and machinery		6 - 20	10.00% - 33.34% DV
Motor vehicles		10	20.00% DV
Library books		20	10.00% DV
Computer hardware		10	20.00% DV

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	28.0 - 78.1	1.28% - 3.57% SL
WEC - Services (inc Stormwater Services)	42.9	2.33% SL
WEC - Internal Fit out	33.0	3.03% SL

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

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%

Analysis of depreciation and amortisation by group of activity

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Community Facilities	1,027	1,038
Community Services	67	71
District Planning and Regulatory Services	28	24
Organisation and Governance	237	234
Roading and Footpaths	3,838	3,833
Water Supply	1,059	938
Sewerage and Sewage	348	329
Waste Management	87	106
Stormwater Drainage	65	63
Total depreciation and amortisation by activity	6,756	6,635

Note 8 - Other Expenses

Accounting policy

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.

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.

Analysis of other expenses

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Fees to principal auditor:		
Audit New Zealand fees for financial statement audit	195	147
Audit New Zealand fees for LGFA Debenture Trust Deed	7	7
Stimulus and Transitional Fund operational projects	171	106
Mayors Taskforce for Jobs initiative	233	243
Roading sealed pavement maintenance	937	699
Roading emergency reinstatement works	18	301
Loss on disposal of property, plant and equipment	295	42
Loss on changes in fair value of forestry assets	-	116
Waste Management contract and disposal costs	1,442	1,213
Other operating expenses	7,703	6,829
Total other expenses	11,001	9,703

Other operating expenses above includes computer support, grant expenditure, legal fees, repairs and maintenance, insurance, electricity, roading expenditure (not itemised above), water schemes related costs, and other miscellaneous expenses.

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 1 to 3 months. The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Non-cancellable operating leases as lessee		
Not later than one year	168	211
Later than one year, not later than five years	33	27
Later than five years	-	-
	201	238

Note 9 - Taxation Expense

Accounting policy

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.

Analysis of taxation expense

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Operating surplus/(deficit) before tax	2,652	642
Income tax at 28%	743	180
Taxation effect of permanent differences	(745)	(182)
Effect of imputation credits	-	-
Prior period adjustments	-	-
Deferred tax asset on tax losses not recognised	2	2
Taxation expense	-	-

The Taxation (Annual Rates for 2021-22, GST, and Remedial Matters) Act 2022 has resulted in changes to the taxation of Local Authorities. Dividends derived from Alpine Energy Limited are now exempt income. Other income (excluding rates) from Alpine Energy Limited will remain taxable. There is no longer an income tax deduction available for charitable or other public benefit gifts made by local authorities.

These changes have effect from the 2022-23 and later income years.

For the 2023 and 2024 income years there was no taxable income from Alpine Energy Limited.

Council has unrecognised tax losses of \$1,049,305 (2023: \$1,042,835) with a tax effect of \$293,805 (2023: \$291,994) which are available to carry forward.

Note 10 - Cash and Cash Equivalents

Accounting policy

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.

Analysis of cash and cash equivalents

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
ANZ Bank account	170	628
ANZ Call account and short term investments	1,165	3,374
ANZ Retentions holding account	96	-
Petty cash	2	2
ANZ Bank accounts - Hakataramea	18	10
BNZ Bank accounts - Downlands	16	36
Total cash and cash equivalents	1,468	4,050

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	207	676
Short term bank deposits (less than 3 months) and call accounts	1,261	3,374
Total cash, cash equivalents and bank overdrafts	1,468	4,050

Note 11 - Receivables

Accounting policy

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

Rates are "written-off":

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

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

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

Fair Value

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

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

Impairment

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

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

Analysis of receivables

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Rates receivables	690	504
Other receivables	1,505	505
Sundry receivables	956	537
Prepayments	215	347
GST refund due	379	45
Estimated credit losses	(24)	(15)
Total receivables	3,721	1,923

Represented by:

Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates

Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates

3,213	1,384
508	539
3,721	1,923

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

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Opening balance at 1 July	(15)	(19)
Additional provisions made during the year	(13)	(4)
Receivables written off during the year	3	8
As at 30 June	(24)	(15)

Note 12 - Inventories

Accounting policy

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

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

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

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

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

Analysis of inventories

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Utilities Department stores	223	168
Information Centre souvenirs	12	12
	234	180

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 2024 amounted to \$234,000 (2023: \$180,000).

No inventories are pledged as security for liability.

Note 13 - Other Financial Assets

Accounting policy

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

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

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

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

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

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

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

Subsequent measurement of financial assets at FVTOCRE

Unlisted Shares and Listed Bonds

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

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

Expected credit loss allowance (ECL)

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

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

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

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

Analysis of other financial assets

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Current portion		
Amortised cost		
Loans to community groups	2	2
Total current financial assets at amortised cost	2	2
Non-current portion		
Amortised cost		
LGFA borrowers notes	88	88
Loans to community groups	4	6
Total non current financial assets at amortised cost	92	94
Mandatorily measured at FVTSD		
Combined Rural Traders Ltd (CRT)	7	7
Civic Financial Services Ltd	28	28
MGI Irrigation Company Ltd	131	1
Total at FVTSD	166	36
FVTOCRE		
Alpine Energy Ltd	22,200	21,300
Total at FVTOCRE	22,200	21,300
Total non-current other financial assets	22,458	21,429

Fair value disclosures**Term deposits**

The carrying value of term deposits approximate their fair value.

Unlisted shares - valuation

The fair value of Council's investment in AEL has been determined primarily by using a valuation technique based on discounted cash flows and a capitalisation of maintainable earnings approach, using a mid-point Weighted Average Cost of Capital (WACC) of 6.4% (2023: 6.4%) and a regulatory asset base (RAB) multiple of 1.15x (2023: 1.125x). The value of the investment is highly sensitive to movements in the WACC rate and RAB multiple. Minor movements in these will materially change the value of the investment.

Waimate District Council's share of the valuation, ranges in value from \$20.4m to \$24.1m, with a mid-point of \$22.2m, which is reflected as the fair value in these financial statements. The independent valuation was completed by Ernst & Young (EY) at 30 June 2024.

During the year, AEL discovered an administrative error in its previous nine years' Information Disclosure Schedules that were submitted to the Commerce Commission (the Commission). Details of the error and the amended Information Disclosure Schedules are available on AEL's website.

The amended information is under review by the Commission to determine the appropriate course of action. There is a range of possible actions that the Commission may take against AEL, depending on the outcome of its review, which is expected to be finalised during the next financial year.

Until such time, the outcome of the review remains uncertain. The valuation therefore does not take account of this matter because the possible effects cannot be determined with any certainty.

Note 14 - Property, Plant and Equipment

Accounting policy

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 less impairment losses.

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.

Impairment of property, plant and equipment

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).

Analysis of property, plant and equipment

2024	Cost / Valuation 1 July 2023 \$000	Accumulated depreciation and impairment 1 July 2023 \$000	Carrying amount 1 July 2023 \$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 2024 \$000	Accumulated depreciation and impairment 30 June 2024 \$000	Carrying amount 30 June 2024 \$000
Operational Assets												
Operating												
Land	6,471	-	6,471	23	(3)	-	6	-	48	6,545	-	6,545
Buildings	15,998	(1,777)	14,221	661	(107)	(905)	10	21	5,222	19,140	(16)	19,124
Library books	1,266	(813)	453	45	-	(48)	-	-	-	1,312	(861)	451
Plant and Equipment	4,140	(2,135)	2,005	221	(114)	(338)	-	81	-	4,247	(2,392)	1,855
Motor vehicles	1,236	(691)	545	87	(193)	(112)	-	152	-	1,129	(651)	478
Work in progress	100	-	100	1,563	-	-	(16)	-	-	1,647	-	1,647
Total operating assets	29,211	(5,416)	23,795	2,600	(417)	(1,403)	-	254	5,270	34,020	(3,920)	30,100
Restricted												
Land	7,328	-	7,328	25	-	-	-	-	(116)	7,238	-	7,238
Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Total restricted assets	7,328	-	7,328	25	-	-	-	-	(116)	7,238	-	7,238
Total operational assets	36,540	(5,416)	31,124	2,625	(417)	(1,403)	-	254	5,154	41,259	(3,920)	37,339
Infrastructural Assets												
Wastewater schemes	14,165	(327)	13,838	1,324	-	(346)	380	-	883	16,079	-	16,079
Rural water schemes	14,758	(755)	14,003	1,466	-	(428)	57	-	107	15,205	-	15,205
Cattle Creek and Haka water schemes	362	(337)	25	-	-	(1)	-	-	-	362	(338)	24
Urban water schemes	13,657	(334)	13,323	649	-	(368)	14	-	614	14,230	-	14,230
Downlands water scheme	10,933	(222)	10,711	660	(311)	(255)	-	19	-	11,281	(458)	10,823
Rural drainage schemes	57	(57)	-	-	-	-	-	-	-	57	(57)	-
Roading network	368,106	(3,833)	364,273	3,363	(436)	(3,838)	9	-	-	371,042	(7,671)	363,371
Land under roads	46,444	-	46,444	-	-	-	-	-	-	46,444	-	46,444
Stormwater schemes	4,937	(63)	4,874	315	-	(65)	10	-	(509)	4,626	-	4,626
Sanitation	481	-	481	-	-	(26)	-	-	-	481	(26)	455
Work in progress	575	-	575	513	-	-	(470)	-	-	618	-	618
Total infrastructural assets	474,474	(5,928)	468,546	8,290	(747)	(5,327)	-	19	1,095	480,424	(8,550)	471,874
Total Property, plant and equipment	511,014	(11,344)	499,670	10,915	(1,164)	(6,730)	-	273	6,249	521,683	(12,470)	509,213

Analysis of property, plant and equipment (continued)

2023	Cost / Valuation 1 July 2022 \$000	Accumulated depreciation and impairment 1 July 2022 \$000	Carrying amount 1 July 2022 \$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 2023 \$000	Accumulated depreciation and impairment 30 June 2023 \$000	Carrying amount 30 June 2023 \$000
Operational Assets												
Operating												
Land	6,468	-	6,468	4	-	-	-	-	-	6,471	-	6,471
Buildings	15,343	(889)	14,454	646	-	(888)	10	-	-	15,998	(1,777)	14,221
Library books	1,208	(766)	442	58	-	(47)	-	-	-	1,266	(813)	453
Plant and Equipment	4,082	(1,853)	2,229	187	(139)	(369)	-	96	-	4,140	(2,135)	2,005
Motor vehicles	1,066	(686)	380	293	(123)	(110)	-	104	-	1,236	(691)	545
Work in progress	98	-	98	19	-	-	(18)	-	-	100	-	100
Total operating assets	28,265	(4,194)	24,071	1,207	(262)	(1,414)	(8)	200	-	29,211	(5,416)	23,795
Restricted												
Land	7,260	-	7,260	69	-	-	-	-	-	7,328	-	7,328
Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Total restricted assets	7,260	-	7,260	69	-	-	-	-	-	7,328	-	7,328
Total operational assets	35,526	(4,194)	31,332	1,276	(262)	(1,414)	(8)	200	-	36,540	(5,416)	31,124
Infrastructural Assets												
Wastewater schemes	13,757	-	13,757	124	-	(327)	283	-	-	14,165	(327)	13,838
Rural water schemes	12,091	1	12,092	1,690	-	(755)	977	-	-	14,758	(755)	14,003
Cattle Creek and Haka water schemes	362	(335)	27	-	-	(1)	-	-	-	362	(337)	25
Urban water schemes	11,974	(1)	11,973	762	-	(336)	921	-	-	13,657	(334)	13,323
Downlands water scheme	8,826	-	8,826	767	-	(222)	-	-	1,340	10,933	(222)	10,711
Rural drainage schemes	57	(57)	-	-	-	-	-	-	-	57	(57)	-
Roading network	412,146	-	412,146	2,746	(342)	(3,833)	(46,444)	-	-	368,106	(3,833)	364,273
Land under roads	-	-	-	-	-	-	46,444	-	-	46,444	-	46,444
Stormwater schemes	4,634	-	4,634	169	-	(63)	135	-	-	4,937	(63)	4,874
Sanitation	582	(74)	508	3	-	(37)	2	-	5	481	-	481
Work in progress	2,617	-	2,617	268	-	-	(2,310)	-	-	575	-	575
Total infrastructural assets	467,045	(467)	466,578	6,529	(342)	(5,574)	8	-	1,345	474,474	(5,928)	468,546
Total Property, plant and equipment	502,571	(4,661)	497,910	7,805	(604)	(6,988)	-	200	1,345	511,014	(11,344)	499,670

Core assets additional disclosure

	Closing Book Value \$000	Acquisitions - constructed \$000	Acquisitions - transferred \$000	Estimated replacement cost \$000
2024				
Water Supply				
Treatment plants and facilities	8,187	168	-	11,423
Other assets (such as reticulations systems)	32,095	2,678	-	56,942
Total Water Supply	40,282	2,846	-	68,365
Water Supply assets were revalued in June 2024				
Sewerage				
Treatment plants and facilities	468	-	-	851
Other assets (such as reticulations systems)	15,611	1,704	-	41,417
Total Sewerage	16,079	1,704	-	42,268
Sewerage assets were revalued in June 2024				
Stormwater drainage	4,625	325	-	7,490
Stormwater Drainage assets were revalued in June 2024				
Flood protection and control works	-	-	-	-
Flood protection is undertaken by ECAN				
Roading and footpaths (including land under roads)	409,815	3,363	-	575,542
Roading and footpath assets were revalued in June 2022				
2023				
Water Supply				
Treatment plants and facilities	5,207	1,445	-	8,262
Other assets (such as reticulations systems)	32,854	3,671	-	52,922
Total Water Supply	38,061	5,116	-	61,184
Water Supply assets were revalued in June 2022				
Sewerage				
Treatment plants and facilities	468	-	-	768
Other assets (such as reticulations systems)	13,370	408	-	36,670
Total Sewerage	13,838	408	-	37,438
Sewerage assets were revalued in June 2022				
Stormwater drainage	4,874	304	-	7,788
Stormwater Drainage assets were revalued in June 2022				
Flood protection and control works	-	-	-	-
Flood protection is undertaken by ECAN				
Roading and footpaths (including land under roads)	410,717	2,746	-	575,542
Roading and footpath assets were revalued in June 2022				

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 Cameron Ferguson of Quotable Value and the valuation is effective as at 30 June 2024. 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 Maria McHugh of Quotable Value and the valuation is effective as at 30 June 2024. 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 at 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 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 Jed Sorenson and Esther Teng of Beca Projects NZ Limited and reviewed by Robert Berghuis of Beca Projects NZ Limited using optimised depreciated replacement cost with the valuation effective as at 30 June 2024.

Urban and rural water assets were valued by Jed Sorenson and Esther Teng of Beca Projects NZ Limited and reviewed by Robert Berghuis of Beca Projects NZ Limited using optimised depreciated replacement cost with the valuation effective as at 30 June 2024.

Downlands Water Scheme assets were revalued on 30 June 2022 by Timaru District Council officers and peer reviewed by B. Smith, CA, of Brian Smith Advisory Services Limited. Due to recent cost increases a revaluation based in price index movements has been completed in 2023 by Jennifer Fox from Waugh Infrastructure Management Limited.

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 Shahaanan Arulgnanapragasam of WSP New Zealand Limited using optimised depreciated replacement cost and the valuation is effective as at 30 June 2022.

Stormwater assets were valued by Jed Sorenson and Esther Teng of Beca Projects NZ Limited and reviewed by Robert Berghuis of Beca Projects NZ Limited using optimised depreciated replacement cost with the valuation effective as at 30 June 2024.

Sanitation assets (transfer station and recycling building) were valued by Angelina Chen and John Vessey of WSP New Zealand Limited using optimised depreciated replacement cost and the valuation is effective as at 30 June 2023. The valuation was peer reviewed by Council.

All additions are recorded at cost.

Impairment

The value of impairment losses were nil for property, plant and equipment (2023 \$384,562).

Work in progress

The total amount of property, plant and equipment in the course of construction is \$2,265,300 (2023 \$675,000). Work in progress is disclosed above.

Leasing

The net carrying amount of plant and equipment held under finance leases is \$nil (2023 \$nil).

Downlands Water Scheme measurement basis

The measurement basis for Downlands Water Scheme changed from historical cost to the revaluation model for the 2019/20 financial year, in agreement with the joint arrangement parties being Waimate, Timaru and MacKenzie District Council's.

Note 15 - Forestry Assets

Accounting policy

Standing forestry assets are independently revalued annually at fair value less estimated cost to sell for one growth cycle.

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.

Critical accounting estimates and assumptions

Fair value of forestry assets

Independent registered valuers, Forest Management Limited, have valued forestry assets as at 30 June 2024.

The Crop Expectation Value (CEV) method has been used for age classes 15-29 years. It utilises a discounted cash flow to calculate a net present value (NPV) for the crop by growing the asset forward to a nominated harvest age and discounting back with a recommended industry discount rate.

The Current Replacement Cost (CRC) method has been used for age classes 15 years or younger. It applies standard costings for the replacement of tree crops, compounded forward from the year of planting to account for the time value and the opportunity cost of the capital.

The following significant valuation assumptions have been adopted in determining the fair value of forestry assets:

- a discount rate of 7.8% has been used in discounting the present value of expected future cash flows;
- a compound rate of 4.0% has been used in the valuation calculations;
- notional land rental costs have been included;
- the forest has been valued on a going concern basis and includes only the value of the existing crops on a single rotation basis;
- costs are current average costs. No allowance has been made for cost improvements in future operations; and
- the radiata log prices used are the current log prices. Macrocarpa prices are based on local knowledge of current market conditions.

The 2023 valuation was performed by Allan Laurie (RMNZIF) of Laurie Forestry Ltd. The 2023 valuation used a Hybrid method.

The "Hybrid" method used the following procedure:

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

Analysis of forestry assets

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Balance at 1 July	1,815	1,932
Gains/(losses) arising from changes attributable to physical changes	208	218
Gains/(losses) arising from changes attributable to price changes	163	(307)
Decreases due to harvest	-	(28)
Balance at 30 June	2,186	1,815

Represented by:

Reserves	503	336
Waihao Forest	1,683	1,479
Balance at 30 June	2,186	1,815

Note 16 - Intangible Assets

Accounting policy

Emissions Trading Scheme (ETS) - Carbon credits

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

Software acquisition and development

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

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

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

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

Impairment of intangible assets

Intangible assets that have an indefinite useful life, or that are not yet available for use, are not subject to amortisation and are tested annually for impairment.

Analysis of intangible assets

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
ETS carbon credits		
Cost		
Balance at 1 July	1,264	292
Additions and vested carbon credits	-	971
Balance at 30 June	1,264	1,264
Software		
Cost		
Balance at 1 July	526	513
Additions	-	-
Work in progress	-	13
Balance at 30 June	526	526
Accumulated amortisation and impairment losses		
Balance at 1 July	(387)	(355)
Amortisation charge for the year	(25)	(32)
Balance at 30 June	(412)	(387)
Software carrying value at 30 June	114	139
Total intangible assets carrying value at 30 June	1,378	1,403

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 \$124,230 on the tradable carbon credit market as at 30 June 2024.

As at 30 June 2024 there were 33,726 NZUs in the account pertaining to the Post89 Registration, with a tradable value of \$1,703,163 which includes 13,487 credits that were claimed for the 2019-2022 mandatory return period.

Note: The tradeable values are based on a unit price of \$50.50/NZU as at 30 June 2024.

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.

Note 17 - Payables and Deferred Revenue

Accounting policy

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

Analysis of payables and deferred revenue

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Sundry payables	2,625	2,231
Revenue received in advance	331	483
Accrued expenses	41	40
Other	184	106
Total payables and deferred revenue	3,181	2,860

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.

Note 18 - Provisions

Accounting policy

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) resulting from past events, and it is probable that an outflow of future economic benefit 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 expenditure expected to be required to settle the obligation using a pre-tax discount rate reflecting the current assessment of the time value of money and of the risks specific to the obligation.

Analysis of provisions

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Current liability portion		
Landfill aftercare - Balance at 1 July	7	6
Additional provisions	4	1
Amounts used	-	-
Unused amounts reversed	-	-
Total Landfill aftercare current liability portion	10	7
Non-current liability portion		
Landfill aftercare - Balance at 1 July	67	80
Additional provisions	15	-
Amounts used	-	-
Unused amounts reversed	-	(13)
Total landfill aftercare non-current liability portion	82	67
Total provisions	92	74

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.

Note 19 - Employee Entitlements

Accounting policy

Short-term employee entitlements

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

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

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

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

Long-term employee entitlements

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

Presentation of employee entitlements

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

Analysis of employee entitlements

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Accrued salaries and wages	228	205
Annual leave	456	407
Long service leave	4	8
Total employee entitlements	689	620
Represented by:		
Current liabilities	689	620
	689	620

Note 20 - Borrowings and Other Financial Liabilities

Accounting policy

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

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

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

Analysis of borrowings and other financial liabilities

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Secured debt	3,019	420
Total current liability portion	3,019	420
Non-current liability portion		
Secured debt	2,970	4,970
Total non-current liability portion	2,970	4,970
Total borrowings and other financial liabilities	5,989	5,390

Fixed-rate debt

The Council has secured debt of \$3,500,000 at interest rates ranging from 4.7% to 6.15% (2023: Secured debt of \$3,500,000 at interest rates ranging from 4.7% to 6.05%).

The Council's share of the Downlands Water Scheme secured debt \$2,489,200 at an interest rate of 3.89% for both short and long term loans (2023: Secured debt of \$1,890,000 at interest rates ranging from 3.08% to 4.06% for both short and long term loans).

Security

The overdraft is secured for 2024. The maximum amount that can be drawn down against the overdraft facility is \$2 million (2023: \$2 million secured). There are no restrictions on the use of this facility. This facility expires in June 2025.

The Council borrowings are secured against rates of the Council under a debenture trust deed.

As at 30 June 2024, Council had issued \$3.5m of Security Stock to the Local Government Funding Agency and \$3.0m to the ANZ Bank for term debt (As at 30 June 2023: Council had issued \$3.5m of Security Stock to the Local Government Funding Agency and \$3.0m to the ANZ Bank for term debt).

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

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Less than one year		
Overdraft	-	-
	<i>Overdraft Interest rate</i>	<i>8.49%</i>
		<i>8.99%</i>
Secured loans	3,019	420
	<i>Weighted average effective interest rate</i>	<i>4.06%</i>
		<i>5.39%</i>
Between one and five years		
Secured loans	2,970	4,970
	<i>Weighted average effective interest rate</i>	<i>5.05%</i>
		<i>4.30%</i>

Fair values of non-current borrowings

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

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

	Actual \$000	Actual \$000
Carrying amount		
Secured loans	5,989	5,390
Fair Value		
Secured loans	5,989	5,390

Note 21 - Equity

Accounting policy

Equity

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

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

Special separate and trust funds

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

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

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

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

Asset revaluation reserves

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

Analysis of equity

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Public equity (retained earnings)		
As at 1 July	93,061	90,565
Transfers from/(to) special separate and trust funds	1,215	1,855
Transfers from/(to) asset revaluation reserves	-	-
Surplus/(deficit) for the year	2,652	642
Total public equity as at 30 June	96,928	93,061
Special separate and trust funds		
As at 1 July	(487)	1,368
Transfers from/(to) public equity	(1,215)	(1,855)
Transfers from comprehensive revenue and expenditure	-	-
Total special separate and trust funds as at 30 June	(1,702)	(487)
Asset revaluation reserves		
As at 1 July	416,568	415,932
Transfers from/(to) public equity	-	-
Revaluation gains/(losses)	6,249	636
Reversal on disposal of revalued assets	(622)	-
Total asset revaluation reserves as at 30 June	422,195	416,568
Other reserves (investments)		
As at 1 July	12,387	8,059
Revaluation gains/(losses)	900	4,328
Total other reserves (investments)	13,287	12,387
Total equity	530,709	521,530

Analysis of equity (continued)

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Asset revaluation reserves consist of:		
Operational assets		
Land - freehold	5,804	5,758
Buildings	14,488	9,449
Restricted assets		
Land - restricted	5,373	5,489
Infrastructural assets		
Wastewater schemes	11,588	10,705
Rural water schemes	8,259	8,150
Downlands water scheme	5,549	5,549
Urban water scheme	8,952	8,341
Roading network	358,831	359,267
Stormwater schemes	2,869	3,378
Sanitation	482	482
	422,195	416,568
Special separate and trust funds consist of:		
Discretionary reserves	1,080	983
Restricted reserves	615	613
Trusts	249	238
Special Reserves	456	1,040
Asset Renewal Reserves	5,107	5,704
Non-Cash Reserves	155	155
Internal Loan Reserves	(9,364)	(9,220)
	(1,702)	(487)

Analysis of equity (continued)

Special separate and trust funds

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
- Internal Loan Reserves
- Civic Amenities Rate Reserves
- Asset Renewal Reserves
- Targeted Rate 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 2023 \$000	Deposits \$000	Withdrawals \$000	Closing balance 30 June 2024 \$000
Restricted reserves				
Discretionary				
Perpetual graves	109	5	-	114
Esplanade	50	2	-	52
Subdivision contribution	615	44	(33)	627
Waste minimisation	204	79	-	282
Mayors Welfare Relief Fund	5	-	-	5
Restricted				
Endowment land	267	12	-	278
Te Aka Road grant - Rock fall protection	33	1	-	34
Te Aka Road grant - Recreational	80	4	-	84
Waimate Event Centre	142	6	-	148
Heritage Fund reserve	6	1	(2)	5
Creative New Zealand grant reserve	27	33	(43)	16
Waimate community halls	31	1	-	33
Track development grant	16	20	(30)	6
Footpath contributions	11	-	-	11
Trusts				
Library bequests	238	11	-	249
Non-cash				
Downlands capital contributions	155	-	-	155
Total restricted reserves	1,989	219	(108)	2,099
General reserves				
General reserves	(115)	324	(582)	(373)
Property reserve	(47)	208	(39)	122
Community Housing	-	-	(137)	(137)
Forestry reserve	(6)	-	(102)	(108)
Camping	(499)	24	(179)	(654)
Rates smoothing reserve	402	54	-	456
Economic Development special grant fund	312	-	-	312
Total general reserves	47	610	(1,039)	(382)
Civic Amenities rate reserve				
Civic Amenities rate reserve	287	137	(140)	284
Total Civic Amenities rate reserve	287	137	(140)	284

Analysis of equity (continued)

	Opening balance 1 July 2023 \$000	Deposits \$000	Withdrawals \$000	Closing balance 30 June 2024 \$000
Targeted rate reserves				
Urban water scheme	27	2	-	29
Sewerage	243	18	-	261
Waste management - Collection	142	-	(84)	59
Rural water scheme operating reserves				
Cannington/Motukaika	61	6	-	67
Cattle Creek	(16)	-	-	(16)
Hook/Waituna	71	-	(5)	66
Lower Waihao	41	-	(146)	(105)
Otaio/Makikihi	70	-	-	70
Waihaorunga	(7)	-	(8)	(15)
Waikakahi	74	64	-	138
Total Targeted rate reserves	706	90	(243)	554
Internal Loan reserves				
Urban water scheme	(3,292)	40	(200)	(3,452)
Sewerage	(820)	38	(200)	(982)
Stormwater	(270)	20	-	(250)
Roading renewals / bridge renewals	(278)	20	-	(258)
Waste management - Disposal	(461)	22	-	(439)
Refuse and recycling bins	(346)	43	-	(303)
Waimate Event Centre	(2,353)	45	-	(2,308)
Rural Water DWSNZ upgrades	(1,400)	28	-	(1,372)
Total Internal Loan reserves	(9,220)	256	(400)	(9,364)
Asset renewal reserves				
General asset renewal reserves				
General reserves	475	349	(263)	561
Property reserve	1,537	819	(1,046)	1,310
Community Housing	492	457	(335)	613
Forestry reserve	(196)	-	-	(196)
Camping	937	139	(9)	1,067
Stormwater	(157)	65	(68)	(160)
Civic Amenities rate asset renewal reserve				
Civic Amenities rate asset renewal reserve	993	430	(583)	840
Targeted Rate asset renewal reserves				
Sewerage	519	718	(1,188)	49
Waste Management - Collection	72	44	(35)	82
Roading reserve	-	-	-	-
Urban water scheme	(47)	570	(534)	(11)
Rural water schemes				
Cannington/Motukaika	6	27	(14)	18
Cattle Creek	13	1	-	14
Hook/Waituna	496	94	(166)	423
Lower Waihao	35	94	(98)	31
Otaio/Makikihi	111	110	(207)	14
Waihaorunga	(111)	26	(16)	(101)
Waikakahi	529	82	(58)	553
Total asset renewal reserves	5,704	4,025	(4,620)	5,107
Total special separate and trust funds	(487)	5,337	(6,550)	(1,702)
Total Fair value through other Comprehensive Revenue and Expenditure Reserve	12,387	900	-	13,287

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
Refuse and recycling bins	Internally borrowed funds for refuse and recycling bins at the commencement of the 2021 contract for service	Waste Management
Waimate Event Centre	Internally borrowed funds for future repayment by the users of the service	Property

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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Note 22 - Capital Commitments

There were six capital commitments in relation to projects from Council's capital programme (2023: Five). Capital commitments represent capital expenditure contracted for at balance date but not yet incurred. The following contracts have been entered into:

Analysis of capital commitments	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Capital expenditure contracted for at balance date not yet incurred for property, plant and equipment:		
Library extension and Council chambers upgrade	992	-
Downlands Rural Water Scheme (14% share)	7	-
Urban Sewer	-	593
Urban and Rural Water	126	1,174
Roading	1,960	3,435
	3,085	5,202
Capital Commitments		
Not later than one year	2,105	2,912
Later than one year, not later than five years	980	2,290
Later than five years	-	-
	3,085	5,202

Note 23 - Contingencies

Contingent Assets

There are no Contingent Assets as at 30 June 2024 (30 June 2023: nil).

Contingent Liabilities

Council has potential liability under the Emissions Trading Scheme if any forests on pre-1990 Forest Land are not replanted to the required standard within 4 years of harvest.

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.

Ongoing obligation relating to New Zealand Mutual Liability Riskpool scheme

Waimate District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind down; however, the Council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme. The likelihood of any call, in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in *Napier City Council v Local Government Mutual Funds Trustee Limited*, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weather-tight defects (in a mixed claim involving both weather-tight and non-weather-tight defects). Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

Council belongs to the Local Authority Protection Programme (LAPP). Members may be called upon to contribute should a future major natural disaster negatively impact the LAPP. Council will recognise a liability in relation to any future contributions when there is certainty over their amount and timing, but is not aware of any such liability due at, or occurring after, balance date.

Local Government Funding Agency

Waimate District Council is a guarantor (not shareholder) of the New Zealand Local Government Funding Agency Limited (LGFA). The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. LGFA has a local currency rating from Standard and Poor's of AAA and a foreign currency rating of AA+ LGFA has a local currency rating from Fitch of AA+ and a foreign currency rating of AA+.

As at 30 June 2024, Waimate District Council is one of 72 local authority guarantors. There are 30 local authority shareholders. LGFA has uncalled capital of \$20 million. When aggregated with the uncalled capital of other shareholders, \$20 million is available in the event that an imminent default is identified. Also, together with the other shareholders and guarantors, Waimate District Council is a guarantor of all of LGFA's borrowings. At 30 June 2024, the LGFA had borrowings totalling \$23 billion (2023: \$17.7 billion).

Financial reporting standards require Waimate District Council to recognise the guarantee liability at fair value. However, Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability.

Council considers the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that:

- It is not aware of any local authority debt default events in New Zealand; and
- local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

Council is not aware of any other contingent assets or contingent liabilities at 30 June 2024 (2023: \$nil). There are no unfulfilled conditions and other contingencies attached to Waka Kotahi New Zealand Transport Agency subsidies recognised.

Note 24 - Related Party Transactions and Key Management Personnel

Related party transactions

Related party disclosures have not been made for transactions with related parties that are:

- within a normal supplier or client / recipient relationship; and
- on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Further, no disclosure has been made for transactions with entities within the Council (such as funding and financing flows), where the transactions are consistent with the normal operating relationships between the entities and are on normal terms and conditions for such transactions.

Analysis of key management personnel compensation

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Councillors		
Full time equivalent members	9.0	9.0
Remuneration	346	339
Senior management personnel, including the Chief Executive		
Full time equivalent members	7.0	7.0
Remuneration	1,124	1,100
Total full time equivalent personnel	16.0	16.0
Total key management personnel remuneration	1,470	1,439

Due to the difficulty in determining the full-time equivalents for Councillors, the full-time equivalent figure is taken as the number of Councillors.

An analysis of Councillor remuneration and further information on Chief Executive remuneration is provided in Note 6.

Note 25 - Financial Instrument Categories

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000
Financial assets		
<i>Amortised cost</i>		
Cash and cash equivalents	1,468	4,050
Receivables (excluding prepayments and rates receivables)	2,816	1,072
Community loans	6	8
Total Financial assets at amortised cost	4,289	5,130
Available for sale:		
<i>Mandatorily measured at FVTSD</i>		
Combined Rural Traders Ltd (CRT)	7	7
NZ Local Government Insurance Company Ltd	28	28
MGI Irrigation Company Ltd	131	1
LGFA borrowers notes	88	88
Total at FVTSD	254	124
<i>FVTOCRE</i>		
Alpine Energy Ltd	22,200	21,300
Total at FVTOCRE	22,200	21,300
Total financial assets	26,743	26,553
Financial liabilities		
<i>Financial liabilities at amortised cost</i>		
Payables and deferred revenue (excluding revenue in advance)	2,851	2,377
Borrowings and other financial liabilities	7,989	5,390
Total Financial liabilities at amortised cost	10,840	7,767
Total financial liabilities	10,840	7,767

Note 26 - 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;
- 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.

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.

Note 27 - Insurance Disclosure

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

	Actual 30 June 2024 \$000	Actual 30 June 2023 \$000	Actual 30 June 2022 \$000	Actual 30 June 2021 \$000
Insurance costs	593	400	382	347

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 \$112,913,019. Total group cover across 22 member councils in any one event is to a maximum of \$150 million less a \$7.5 million excess.

Property, Plant and Equipment

The combined sum insured of all Council Property, Plant and Equipment is \$59,563,229.

Vehicles and Moving plant

The total asset value for insurance purposes is \$1,364,006. All vehicles are insured for replacement value.

Forestry

The maximum insurance cover is \$1,800,097 for fire events and \$360,019 for windstorm.

Roading and Footpath Assets

The total asset value is \$575,542,000. There is no current insurance for roads or bridges within the Waimate District, however there is an expectation that Council will use Waka Kotahi NZTA emergency funds and council reserves and/or loans for local share. This is a risk in itself given Waka Kotahi NZTA has indicated that emergency works will be subject to stricter regime in the future.

Note 28 - Explanation of Major Variances against Budget

Statement of comprehensive revenue and expenditure

Revenue

Rates penalties income exceeded the Annual Plan 2024 budget due to increased rates receivables outstanding after due dates in addition to a conservative budget (Actual: \$163,000; Budget \$90,000).

Subsidies and grants income exceeded the Annual Plan 2024 budget mainly due to Waka Kotahi NZTA subsidies income (Actual: \$4.213m; Budget \$3.625m), Mayors Taskforce for Jobs initiative (Actual: \$221,000; Budget \$100,000), Waste Levy grants (Actual: \$148,000; Budget \$34,000) and Better Off Funding (Actual: \$1.111m; Budget \$nil).

Fees and charges income was below the Annual Plan 2024 budget due to reduced levels of economic activity and income for the building control activity.

Development and financial contributions exceeded the Annual Plan 2024 budget due to the large volume of water and sewer capital contributions mainly in the Waimate Urban area.

Interest income exceeded the Annual Plan 2024 budget by \$112,000 due to higher cash reserves following delayed capital spends compared to the budgeted spends.

Other revenue exceeded the Annual Plan 2024 budget mainly due to vested assets (Actual \$1.61m; Budget \$nil) and found assets revenue recognition (Actual \$1.51m; Budget \$nil).

Expenditure

Employee entitlements were below the Annual Plan 2024 budget due to staff vacancies and the timing of replacements.

Finance costs were below the Annual Plan 2024 budget due to increased cash reserves following the delay of some large capital projects meaning that additional borrowings were not required.

Depreciation and amortisation expenses were below the Annual Plan 2024 budget as a result of some large capital expenditure deferrals and timing of spends.

Other expenses exceeded the Annual Plan 2024 budget as a result of increased expenditure for Mayors Taskforce for Jobs initiative (\$243,000), Three Waters transitional funding consultancy expenditure (\$171,000), repairs and maintenance (\$195,000), roading operational spends (\$837,000) and increased insurance costs (\$113,000). This is partially offset by reduced expenditure for District Plan review and other regulatory spends (\$117,000) and electricity costs (\$96,000).

Increase in revaluation reserves includes \$1.1m for an out of cycle revaluation at 30 June 2024 for Three Waters infrastructural assets which was not included in the Annual Plan 2024 budget. The Land and Buildings operational asset revaluation at 30 June 2024 saw an increase of \$4.9m compared to the Annual Plan 2024 budget of \$2.9m.

Financial assets at fair value through other comprehensive and revenue includes the Alpine Energy Limited investment and associated annual valuation movements, with the 30 June 2024 annual movement higher than the budget anticipated.

Statement of financial position

Receivables at 30 June 2024 are higher than the budget anticipated mainly due to increased receivables for Better Off Funding income \$869,000 and other general receivables.

Property, plant and equipment at 30 June 2024 were unfavourable to budget mainly due to the Annual Plan budget allowing for large capital projects to be completed, which have been deferred.

Other financial assets includes the Alpine Energy Limited investment with the 30 June 2024 annual valuation movement higher than the budget anticipated.

Borrowings were favourable to budget predominantly due to the use of cash reserves and the delay of some large capital projects for the 2023 and 2024 financial years.

Special separate and trust funds are favourable mainly due to delayed completion of capital projects for the Library extension, Waimate town public toilets and various Water Scheme upgrades, where the drawdown of internal reserves and loans were budgeted.

The Asset Revaluation reserve includes Three Waters and Land and Buildings revaluations completed at 30 June 2024, which were higher than anticipated when the budget was set.

Capital expenditure

Total capital expenditure was in line with the Annual Plan 2024 budget, however the major variances are as follows:

The Cannington rural water scheme Drinking Water Standards upgrade project was delayed (Actual \$nil; Budget \$700,000), and the Lower Waihao rural water scheme Denitrification project was below budget (Actual \$22,000; Budget \$700,000). These projects will be carried forward to the 2024/25 financial year.

The Waimate Urban water scheme project for the booster for Bakers/Court/Hunts and Fitzmaurice Roads was below budget (Actual \$5,000; Budget \$296,000) and will be carried forward to the 2024/25 financial year.

The Waimate Urban Sewerage scheme project for the Edward Street reticulation upgrade was budgeted in a prior year (Actual \$858,000; Budget LTP 2022 \$616,000).

The Library extension and Local Government Centre Chambers upgrade project was budgeted in a prior year (Actual \$0.866m; Annual Plan 2023 \$1.673m) and is partially funded from Better Off Funding income.

The Community Housing roof replacement (Actual \$320,000; Budget \$nil) and Public Toilets at Glenavy (Actual \$180,000; Budget \$nil) projects were not budgeted, and are partially funded from Better Off Funding income.

Note 29 - Local Water Done Well Programme

The current coalition government is implementing “Local Water Done Well” through three pieces of legislation.

The Government recently enacted the Local Government (Water services Preliminary Arrangements) Act 2024 establishing the Local Water Done Well framework and preliminary arrangements for the new system. Key provisions of the Act are:

- Develop a Water Services Delivery Plan (WSDP) and deliver to the Secretary by 3 September 2025
- Define the anticipated or proposed model or service delivery arrangements alongside an implementation plan
- Provide baseline information as a step towards economic regulation

Council will not know what the model or arrangements are until the WSDP is approved by the Secretary.

Council is currently reviewing the potential for “ring fencing” the Three Waters activity and looking to establish a preferred service delivery model. Additionally, Waimate District Council is actively engaging on this matter with neighboring territorial authorities.

More recently council has received signalling that there may be some relaxation of regulation around rural water supplies. This has potential to influence our capital investment programme for those rural water supplies yet to be upgraded.

Note 30 - Events After Balance Date

2024: LGFA Borrowings

On 18 July 2024, Council acquired the following loan from the Local Government Funding Agency:

- \$1.5m, maturity 20 May 2029, fixed interest rate of 4.9%.

Associated borrower notes of \$75,000 were subscribed to simultaneously with the loan drawdown. Borrower notes are used by the LGFA as a source of capital to ensure there is sufficient capital to match the growth in their balance sheet.

2024: Waimate Event Centre Fire

There was a fire at the Waimate Event Centre on 25 October 2024 with damage primarily centred on the area occupied by the Waimate Squash Club and Waimate Health Developments gym. The services of these two external organisations have been significantly impacted. The balance of the building is able to be occupied as normal with Council's services unaffected. An insurance assessor has been appointed and Council are awaiting their report. Initial indications suggest a claim totaling more than \$500,000, which is expected to be covered by insurers – less the relevant deductible.

2023: Water Services Reform Programme - Better-Off Fund

A fully executed funding agreement between the Department of Internal Affairs, Council and Crown Infrastructure Partners Limited, for Better Off Funding for Council, was completed on 12 October 2023. The agreement provides for a total maximum of \$2.42m of funding to go towards specified permitted funding activities. The end date of the funding agreement is 30 June 2027.

Capital Expenditure for the year ended 30 June 2024

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June 2024 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2023 \$000
Water Supply Group					
Cannington - Renewals		REP	-	5	-
Cannington - Drinking water intake/Plant compliance upgrade		LOS	-	700	-
Cannington - Renewal maintenance of weir		REP	-	14	-
Cannington - Line renewal PE 80mm slip line		REP	14	-	-
Cannington - Upgrade reservoir and break tank SF*		LOS	-	-	7
Cannington - Eliminate AC pipe SF*		REP	-	-	37
Hook / Waituna - Renewals		REP	13	11	10
Hook / Waituna - Filtration/Coagulation		REP	1	-	-
Hook / Waituna - Drinking water intake/Plant compliance upgrade		LOS	120	-	13
Hook / Waituna - Dual check augmentation		LOS	10	-	4
Hook / Waituna - Line renewal Manchesters and Molloy's Rd		REP	22	22	-
Hook / Waituna - Upgrade reservoir SF*		LOS	-	-	6
Hook / Waituna - Intake upgrade SF*		REP	-	-	1
Lower Waihao - Renewals		REP	5	5	2
Lower Waihao - Drinking water intake/Plant compliance upgrade		LOS	36	-	1,432
Lower Waihao - Glenavy chlorine monitoring station		LOS	35	57	11
Lower Waihao - Flow Meter Renewal		LOS	-	6	-
Lower Waihao - Denitrification		LOS	22	700	1
Lower Waihao - Upgrade reservoir SF*		REP	-	-	40
Otaio / Makikihi - Renewals		REP	1	2	-
Otaio / Makikihi - New bore redundancy		LOS	145	-	-
Otaio / Makikihi - Tavistock Bore - Treatment filter & UV		LOS	-	-	18
Otaio / Makikihi - Makikihi chlorine monitoring station		LOS	29	58	-
Otaio / Makikihi - Line renewal Makikihi 100mm PVC		REP	33	32	42
Otaio / Makikihi - Renewal Marshalls Road		REP	-	-	4
Otaio / Makikihi - Eliminate AC pipe SF*		REP	-	-	25
Waihaorunga - Pump replacements		REP	15	-	5
Waihaorunga - Takitu Pumphouse - New board and telemetry		REP	1	-	15
Waihaorunga - Upgrade reservoir SF*		REP	-	-	32
Waihaorunga - Eliminate AC pipe SF*		REP	-	-	2
Waikakahi - Renewals		REP	8	5	-
Waikakahi - Drinking water intake/Plant compliance upgrade		LOS	12	-	-
Waikakahi - Harrison B/T 1.5km 63 OD		REP	-	-	4
Waikakahi - McKay/ Francis 1.3km 40 OD		REP	-	12	-
Waikakahi - Chlorine monitoring station		LOS	38	58	-
Waikakahi - Upgrade reservoir and break tank SF*		REP	-	-	14
Waikakahi - Eliminate AC pipe SF*		REP	-	-	52
Downlands - Various capital projects		REP	660	345	767
Urban Water - Fencing		REP	-	12	-
Urban Water - General plant and equipment		REP	6	-	-
Urban Water - Rising main renewals		REP	1	-	8
Urban Water - Lateral renewals		REP	74	63	57
Urban Water - AC Water main renewals		REP	46	116	158
Urban Water - CI Water main renewals		REP	271	169	170
Urban Water - Manchester Road Bore replacement		REP	-	-	14
Urban Water - Waimate Reservoir 240V switch board		REP	1	-	3
Urban Water - Main line valve renewals		REP	-	30	-
Urban Water - Booster Bakers/Court/Hunts/Fitzmaurice Roads		AD	5	296	-
Urban Water - Booster Manchesters standby Pump 2		LOS	3	-	13
Urban Water - Te Kiteroa main, booster and reservoir		AD	8	30	-
Urban Water - Bond Street Subdivision		AD	75	-	-
Urban Water - UVT online analyser - Manchesters		REP	-	-	18
Urban Water - Manchester's treatment plant generator		LOS	34	40	-

Capital Expenditure for the year ended 30 June 2024

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June 2024 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2023 \$000
Water Supply Group continued					
Urban Water - Replacement pump and motor Manchester's PS		REP	11	18	-
Urban Water - Water meters SF*		LOS	-	-	321
Urban Water - Meter reader software		LOS	-	-	13
<i>* Project partially / fully funded from Stimulus Fund income</i>			1,753	2,806	3,323
Waste Management Group					
Waste Management - Miscellaneous plant and equipment		REP	2	1	-
Waste Management - Wheelie bin replacements		REP	7	5	7
Waste Management - Public place refuse and recycling facilities		LOS	-	2	-
Waste Management - Greenwaste Storage area upgrade		REP	25	-	-
Waste Management - Extend seal at RRP		LOS/REP	-	76	62
Waste Management - Battery recycling station		LOS	-	-	3
			35	84	72
Stormwater Group					
Stormwater - Consent & Management Plan		LOS	-	-	54
Stormwater - CCTV Assessment of mains		LOS	-	-	10
Stormwater - Manse Street crossing renewal		LOS	-	40	-
Stormwater - Holmes Street upgrade		REP	-	-	77
Stormwater - Park Road catchment investigation		AD/LOS	68	-	-
Stormwater - Queen Street upgrade SF*		LOS/REP	-	-	27
<i>* Project partially / fully funded from Stimulus Fund income</i>			68	40	169
Sewerage Group					
Sewer - Waimate urban renewals		REP	136	333	-
Sewer - Aerator 2		REP	-	-	6
Sewer - Edward Street upgrade (renewal)		LOS	458	-	71
Sewer - Permanent D.O. probe and control - Dual probe		LOS	-	-	8
Sewer - Telemetry - Milford		REP	-	8	-
Sewer - Milford - Flygt Controller (PLC)		REP	-	3	-
Sewer - WWTP various equipment		REP	5	5	-
Sewer - Te Kiteroa line		AD	-	-	111
Sewer - New surface aerator		LOS/REP	11	37	34
Sewer - Garlands Road low pressure sewer extension		AD	-	198	-
Sewer - Montgomery Street low pressure sewer extension		AD	178	155	-
Sewer - Edward Street reticulation SF*		REP	400	-	59
<i>* Project partially / fully funded from Stimulus Fund income</i>			1,188	739	288
Roading and Footpaths Group					
Roading - Resealing		REP	1,146	1,108	1,092
Roading - Drainage construction		REP	177	266	242
Roading - Culvert replacement		REP	176	212	160
Roading - Kerb and channel renewal		REP	177	114	161
Roading - Concrete ford renewal		REP	-	-	20
Roading - Pavement rehabilitation		REP	547	315	429
Roading - Structures component replacements		REP	36	178	9
Roading - Sign renewal		REP	72	55	63
Roading - Lighting renewal		LOS	-	-	18
Roading - Minor improvements		LOS	275	330	72
Roading - Bridge renewal		LOS	-	-	1
Roading - Footpath renewal		REP	248	182	239
Roading - Minor improvements (non-subsidised)		LOS	229	48	-
Roading - Seal extensions		LOS	-	64	-
Roading - Development		LOS	33	53	-
Roading - Dust suppression		LOS	11	-	-
			3,127	2,925	2,505

Capital Expenditure for the year ended 30 June 2024

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June 2024 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2023 \$000
Organisation and Governance Group					
Investment Property - Gorge Road premises		LOS/REP	120	85	4
Investment Property - Furniture and fittings		LOS	-	-	3
Forestry - Land access		REP	-	50	4
Chief Executive - Vehicle replacement		LOS	34	38	-
Chief Executive - Cellphone		LOS	3	-	-
Corporate Services - Furniture and fittings		REP	14	16	8
Corporate Services - Computers and hardware		REP	21	16	11
Corporate Services - Servers		REP	-	-	69
Corporate Services - Telephone/PABX Upgrade		REP	-	16	-
Corporate Services - UPS		REP	1	-	4
Corporate Services - Event Centre		REP	6	8	-
Corporate Services - Public security cameras		REP/LOS	50	37	-
Corporate Services - Internet connection		LOS	-	-	1
Corporate Services - Magiq software upgrades		REP	-	53	-
Utilities - Sundry plant and equipment		REP	4	5	5
Utilities - Data loggers		REP	-	-	5
Utilities - Equipment renewals		REP	-	-	2
Utilities - Vehicle replacements		REP	-	53	181
Roading - Vehicle replacement		REP	49	-	-
Asset Management - SCADA		REP	-	5	-
Parks - Plant and machinery		REP	2	5	-
Parks - Walker mower replacement		REP	61	26	-
Parks - Tilt trailer		REP	7	-	-
Parks - Equipment purchases		REP	5	3	-
Parks - Alarm system		REP	-	-	1
Asset Manager - Pool vehicle		REP	-	-	37
			377	415	334
District Planning and Regulatory Services Group					
Building Control - Vehicle replacements		REP	-	-	75
Animal Management - Pound stock yards		REP	-	-	24
			-	-	99
Community Services Group					
Promotions - Mayors Taskforce vehicle		LOS	4	-	-
Promotions - Storage		REP	-	31	-
Promotions - District signage		LOS	3	-	-
Library - Books		REP	45	55	58
			52	86	58

Capital Expenditure for the year ended 30 June 2024

	<i>Replacement Level of Service Additional Demand</i>	REP LOS AD	Actual 30 June 2024 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2023 \$000
Community Facilities Group					
Waimate Lakes Camping - Landscaping, fencing and plantings		LOS	-	20	-
Waimate Lakes Camping - Concrete pad for refuse shelters		LOS	-	-	21
Waimate Lakes Camping - Boat ramp upgrade		REP	-	16	-
Waimate Lakes Camping - Public toilet dry vault system		LOS	-	-	118
Waimate Lakes Camping - Terraflake toilet floors		REP	-	5	-
Waimate Lakes Camping - Pipe renewals		REP/LOS	2	11	-
Waimate Lakes Camping - Various plant and equipment		REP	5	-	-
Victoria Park Camping - General building capital		REP	-	-	7
Victoria Park Camping - Terraflake shower floor		LOS	-	-	11
Victoria Park Camping - Upgrade Tennant Street cabins		LOS	1	5	14
Victoria Park Camping - Furniture and fittings		REP	-	2	-
Knottingley Park Camping - Land improvements (soakholes)		REP	-	-	6
Cemetery - Storage shed / building improvements		REP	9	-	-
Cemetery - Repurpose Queen Street toilets (and pump station)		REP/LOS	-	61	-
Cemetery - Walker mower replacement		REP	-	-	52
Cemetery - Water line renewal		REP	-	-	7
Cemetery - Signage upgrade		LOS	1	2	-
Event Centre - Furniture and equipment		REP	-	-	1
Morven Reserve - Irrigation upgrade (non rate funded)		LOS	65	350	-
Victoria Park - Sundry plant		REP	5	5	1
Knottingley Park - BBQ and cover		REP	-	-	1
Urban Reserves - Boland Park swimming pool walkway resealing		REP	-	-	4
Urban Reserves - Playground equipment		REP	4	-	-
Urban Reserves - Drinking fountain		LOS	-	-	1
Swimming Pool - LED lighting and security upgrade		REP/LOS	2	5	-
Swimming Pool - Toddler pool upgrade		REP	-	5	-
Swimming Pool - PVC membrane lining		REP/LOS	170	213	-
Property - Washdown concrete pad and interceptor		LOS	-	-	6
Property - General building capital		REP	7	-	-
Property - Tennant Street building capital		REP	-	4	2
Property - Tennant Street dwelling painting		REP	-	5	10
Local Govt Centre - Library extension / Chambers upgrade BOF**		REP/LOS	866	-	-
Local Govt Centre - Library / LGC extension scoping and plan		LOS	2	-	-
Local Govt Centre - Emergency generator		REP	49	-	-
Local Govt Centre - Security Cameras		REP	-	5	-
Local Govt Centre - Sundry Purchases		REP	2	5	-
Local Govt Centre - Heatpumps		REP	-	11	-
Community Housing - Painting		REP	-	-	3
Community Housing - Roof replacement BOF**		REP	320	-	-
Community Housing - Replacement stoves		REP	-	-	3
Community Housing - Hot water cylinders and other fittings		REP	9	6	9
Community Housing - Heat pumps		REP	6	3	3
Public Toilets - Waimate Town (New Toilets)		LOS	101	-	-
Public Toilets - Waihao Box		LOS	-	-	110
Public Toilets - Glenavy facilities BOF**		LOS	180	-	-
<i>**BOF - Project partially funded from Better Off Funding income</i>			1,808	739	391
Total Capital Expenditure			8,408	7,834	7,239

Statement of Internal Borrowings by Group for the year ended 30 June 2024

	Actual 30 June 2024 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2023 \$000
Internal Borrowings			
Water Supply Group			
Opening borrowings	(4,692)	(5,222)	(3,032)
Additional drawdown	(200)	(5,570)	(1,700)
Repayments	68	20	40
Closing borrowings	(4,824)	(10,772)	(4,692)
Waste Management Group			
Opening borrowings	(807)	(800)	(872)
Additional drawdown	-	-	-
Repayments	65	82	65
Closing borrowings	(742)	(718)	(807)
Stormwater Group			
Opening borrowings	(270)	(416)	(290)
Additional drawdown	-	-	-
Repayments	20	20	20
Closing borrowings	(250)	(396)	(270)
Sewerage Group			
Opening borrowings	(819)	-	(857)
Additional drawdown	(200)	(1,100)	-
Repayments	38	38	38
Closing borrowings	(982)	(1,062)	(819)
Roading and Footpaths Group			
Opening borrowings	(278)	(278)	(298)
Additional drawdown	-	-	-
Repayments	20	20	20
Closing borrowings	(258)	(258)	(278)
Organisation and Governance Group	-	-	-
District Planning and Regulatory Services Group	-	-	-
Community Services Group	-	-	-
Community Facilities Group			
Opening borrowings	(2,353)	(2,354)	(2,450)
Additional drawdown	-	(1,200)	-
Repayments	45	45	97
Closing borrowings	(2,308)	(3,508)	(2,353)
Total Internal Borrowings	(9,364)	(16,715)	(9,220)

Statement of Internal Interest by Group for the year ended 30 June 2024

	Actual 30 June 2024 \$000	Annual Plan 30 June 2024 \$000	Actual 30 June 2023 \$000
Internal Interest Revenue			
Water Supply Group	66	15	21
Waste Management Group	10		1
Stormwater Group	-	-	-
Sewerage Group	34	18	8
Roading and Footpaths Group	3	-	-
Organisation and Governance Group - Other internal interest	144	69	53
Organisation and Governance Group - Interest on internal borrowings	503	698	246
District Planning and Regulatory Services Group	32	27	12
Community Services Group	34	22	11
Community Facilities Group	151	149	50
Total Internal Interest Revenue	977	998	401
Internal Interest Expenditure			
Water Supply Group - Other internal interest	8	-	4
Water Supply Group - Interest on internal borrowings	256	402	96
Waste Management Group - Other internal interest	28	21	12
Waste Management Group - Interest on internal borrowings	44	40	27
Stormwater Group - Other internal interest	10	-	2
Stormwater Group - Interest on internal borrowings	15	22	9
Sewerage Group - Interest on internal borrowings	45	63	27
Roading and Footpaths Group - Other internal interest	-	23	3
Roading and Footpaths Group - Interest on internal borrowings	15	15	9
Organisation and Governance Group - Other internal interest	412	237	124
District Planning and Regulatory Services Group - Other internal interest	-	-	-
Community Services Group - Other internal interest	8	6	5
Community Facilities Group - Other internal interest	10	12	5
Community Facilities Group - Interest on internal borrowings	128	157	77
Total Internal Interest Expenditure	977	998	401

Activities

Pages 12 to 31 and 107 to 140 of the Annual Report constitute the Council's Activities and Service Performance Information.



Water Supply Group

What we do

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

Urban Water Supply

Rural Water Supply

The Water Supply Group provides water to approximately 4,000 households, businesses and properties throughout the Waimate District.

Urban Water Supply

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

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

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

Rural Water Supply

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

In addition, incorporated societies run Hakataramea and Cattle Creek (Upper Waihao), with the Downlands water supply being operated and administered by Timaru District Council, albeit a 14% shareholding by Waimate District Council. Post 14 November 2022 the Drinking Water Standards were replaced by the Water Services (Drinking Water Standards for New Zealand) Regulations 2022. These along with the Drinking Water Quality Assurance Rules

and Aesthetic Values form the new framework for compliance. All schemes do not currently comply with the new Drinking Water Standards.

Why we provide it

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

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

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

Looking ahead

The Local Water Done Well reform programme is set to have a significant impact on the long-term strategic direction for water services in Waimate. Over the next 12 months, Council will be exploring, consulting, and developing a revised water service strategy with a community-centric approach that ensures the continued delivery of water services for all residents.

During this time, Council will continue to update and improve water service delivery to achieve standards set by the Drinking Waters Quality Assurance Rules 2022.

Community outcomes



Community wellbeings



Effects on the community

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

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

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

Levels of service

1. Provide safe drinking water

- Manage and monitor all water supplies under requirement of Drinking Water Standards
- Monitor ongoing regulatory change for water supply activities
- Implement Water Safety Plans for drinking water schemes

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

- Manage, monitor and test all water supplies
- Respond to service failures and faults
- Provide a customer service request system 24 hours a day, 7 days a week

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

- Monitor demand on all water supplies
- Manage growth of network
- Monitor condition and performance of water supply reticulation and assets and analyse data to predict asset failure/identify priority improvements required
- Complete capital expenditure programme associated with developing the network
- Minimise the disruptions to water supplies
- Provide a restricted supply of water to customers on rural water schemes
- Implement leak detection and reduction programme

Waimate District Council Funding Impact Statement for 30 June 2024 for Water Supply Group

	LTP 30 June 2023 \$000	LTP 30 June 2024 \$000	Actual 30 June 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	1	1	1
Targeted rates	3,002	3,240	3,303
Subsidies and grants for operating purposes	-	-	-
Fees and charges	20	21	57
Internal charges and overheads recovered	88	90	164
Local authority fuel tax, fines, infringements fees, and other receipts	59	60	214
Total operating funding	3,170	3,412	3,739
Applications of operating funding			
Payments to staff and suppliers	1,404	1,434	1,752
Finance costs	60	60	87
Internal charges and overheads applied	967	990	1,135
Other operating funding applications	-	-	-
Total application of operating funding	2,431	2,483	2,974
Surplus / (deficit) of operating funding	740	929	764
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	23	23	119
Increase / (decrease) in debt	-	-	599
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	23	23	718
Applications of capital funding			
Capital expenditure - to meet additional demand	716	326	87
Capital expenditure - to improve the level of service	622	57	482
Capital expenditure - to replace existing assets	729	764	1,184
Increase/(decrease) in reserves	(1,305)	(194)	(271)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	763	953	1,482
Surplus/(deficit) of Capital Funding	(740)	(929)	(764)
Funding balance	-	-	-

Significant variations from Long Term Plan 2021-31

Payments to staff and suppliers increased from the LTP budget mainly due to increased general maintenance and operational expenditure.

Internal charges and overheads recovered and applied have increased from the LTP mainly due to increased operational spends including wages and salaries within overhead business units.

Development and financial contributions have increased from the LTP 2024 budget due to contributions from a large subdivision in the Waimate Urban area.

Debt increased due to the Downlands Rural Water supply scheme capital projects and associated borrowings.

Capital expenditure has increased from the LTP 2024 budget mainly due to the Downlands Rural Water Scheme capital spends (Actual \$660,000; LTP 2024 Budget \$272,000; LTP 2023 Budget \$193,000).



Waste Management Group

What we do

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

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

Why we provide it

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

Looking ahead

After successfully completing two years of a fifteen-year contract, Council is now looking towards consulting on and implementing the new Waste Minimisation and Management Plan. This implements the New Zealand Waste Strategy (NZWS) 2023 and standardised kerbside collections. There will be challenges associated with changing accepted recyclable materials in future years. Whilst Council is already achieving a number of the NZWS targets, Council will continue to improve on these in the future.

Community outcomes



Community wellbeings



Effects on the community

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

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

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

Levels of service

1. Convenient and accessible waste management services

- Provide a range of refuse collection and disposal services for urban and rural areas for households and businesses
- Manage and maintain all aspects of the waste operation including a competitive tender process and management of waste contract
- Provision of customer service request system 24 hours a day, 7 days a week
- Provide a resource recovery park according to set hours of opening

2. Council manages the waste management services wisely

- Manages waste facilities under the conditions of the resource consent
- Apply for renewal of waste consents as required
- Monitor ongoing regulatory change for waste activities
- Waste is diverted from the landfill to the resource recovery park

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

- Provide opportunities for the public, community organisations and businesses to learn about waste minimisation, including talks, tours, business support and event support
- Provide and disseminate written educational material to promote services available, waste minimisation and appropriate sorting of waste
- Conduct audits of kerbside collection for appropriate recycling
- Promote waste minimisation programmes
- Zero Waste programme

Waimate District Council Funding Impact Statement for 30 June 2024 for Waste Management Group

	LTP 30 June 2023 \$000	LTP 30 June 2024 \$000	Actual 30 June 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	-	-	-
Targeted rates	1,525	1,685	1,759
Subsidies and grants for operating purposes	33	34	148
Fees and charges	77	79	148
Internal charges and overheads recovered	3	3	12
Local authority fuel tax, fines, infringements fees, and other receipts	-	-	-
Total operating funding	1,638	1,800	2,067
Applications of operating funding			
Payments to staff and suppliers	1,176	1,184	1,563
Finance costs	-	-	-
Internal charges and overheads applied	339	345	375
Other operating funding applications	-	-	-
Total application of operating funding	1,515	1,529	1,938
Surplus / (deficit) of operating funding	123	271	129
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	-	-	-
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	81	78	-
Capital expenditure - to replace existing assets	3	3	35
Increase/(decrease) in reserves	39	190	94
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	123	271	129
Surplus/(deficit) of Capital Funding	(123)	(271)	(129)
Funding balance	-	-	-

Significant variations from Long Term Plan 2021-31

Subsidies and grants for operating purposes includes the Waste Levy grant income which has increased from the LTP 2024 budget.

Fees and charges exceeded the LTP budget due to higher levels of income from the Resource Recovery Park compared to budget.

Payments to staff and suppliers increased from the LTP budget due to increased contract costs for waste contractor costs and waste to landfill charges, partially due to the increased frequency of servicing the rural recycling drop off depots compared to the LTP budgeted frequency, along with contract cost increases and Waste Levy disposal cost increases.



Stormwater Group

What we do

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

Why we provide it

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

Looking ahead

The Local Water Done Well reform programme is set to have a significant impact on the long-term strategic direction for water services in Waimate. Over the next 12 months, Council will be exploring, consulting, and developing a revised water service strategy with a community-centric approach that ensures the continued delivery of water services for all residents.

In the meantime, Council will continue to implement projects to better collect, transport and discharge stormwater whilst meeting the requirements of the Global Resource Consent.

Community outcomes



Community wellbeing



Effects on the community

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

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

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

Levels of service

1. Maintain reliable stormwater network service

- Maintain stormwater systems and respond to service failures
- Develop and implement system for recording flooding events
- Monitor demand and manage growth of network
- Collection and disposal of stormwater via stormwater systems
- Monitor condition and performance of stormwater reticulation and assets

2. Deliver stormwater services according to required environmental standards

- Manage and monitor stormwater systems under conditions of resource consents
- Monitor ongoing regulatory changes to stormwater activities
- Develop a Demand Management Plan for the Stormwater activity
- Update and review Risk Management Strategy
- Investigate options for stormwater treatment
- Develop stormwater quality monitoring systems
- Apply for and receive stormwater resource consents within necessary time period

3. Maintain excellent customer service for stormwater systems

- Provide a customer service request system 24 hours a day, 7 days a week
- Maintain stormwater system and respond to service failures or faults in a timely manner

Waimate District Council Funding Impact Statement for 30 June 2024 for Stormwater Group

	LTP 30 June 2023 \$000	LTP 30 June 2024 \$000	Actual 30 June 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	127	132	198
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authority fuel tax, fines, infringements fees, and other receipts	-	-	-
Total operating funding	127	132	198
Applications of operating funding			
Payments to staff and suppliers	26	26	47
Finance costs	-	-	-
Internal charges and overheads applied	49	49	59
Other operating funding applications	-	-	-
Total application of operating funding	75	75	106
Surplus / (deficit) of operating funding	52	57	92
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	4	4	2
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	4	4	2
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	34
Capital expenditure - to improve the level of service	5	-	34
Capital expenditure - to replace existing assets	-	40	-
Increase/(decrease) in reserves	51	21	25
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	56	61	93
Surplus/(deficit) of Capital Funding	(52)	(57)	(92)
Funding balance	-	-	-



Sewerage Group

What we do

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

The Waimate sewerage system comprises 35km of gravity sewer mains, 5km of rising sewer mains, 18km of gravity lateral connections, one pumping station and a treatment and disposal facility.

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

Why we provide it

Council are required by statute to protect the health of the community and the environment by

collecting, treating and appropriately disposing of treated wastewater. This assists expansion and development of the town by enabling smaller lot sizes and helps to average the cost for treating and disposing of the treated effluent across the broader community.

Looking ahead

The Local Water Done Well reform programme is set to have a significant impact on the long-term strategic direction for water services in Waimate. Over the next 12 months, Council will be exploring, consulting, and developing a revised water service strategy with a community-centric approach that ensures the continued delivery of water services for all residents.

In the meantime, Council will plan to continue to protect the health of the community and the environment by collecting, treating and appropriately disposing of treated wastewater and meet current legislation, plus manage and meet any legislative plan and policy changes in the future.

Community outcomes



Community wellbeings



Effects on the community

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

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

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

Levels of service

1. Maintain reliable sewerage network services

- Maintain wastewater schemes and respond to service failures
- Monitor demand and manage growth of network
- Monitor condition and performance of wastewater reticulation and assets
- Ongoing pipe investigation programme
- Public education (i.e. wipes disposal)

2. Deliver sewer services according to required environmental standards

- Manage and monitor sewerage treatment and disposal system under conditions of resource consent
- Monitor quality of effluent

- Monitor ongoing regulatory change for wastewater activities
- Treatment and disposal of domestic and industrial wastewater via the wastewater schemes
- Update and review Risk Management Strategy

3. Maintain excellent customer service for sewerage system

- Provide a customer service request system 24 hours a day, 7 days a week
- Investigate and rectify sewer services and wastewater odour complaints
- Maintain wastewater schemes and respond to service failures or faults
- Manage the collection, treatment and disposal of domestic and industrial wastewater

Waimate District Council Funding Impact Statement for 30 June 2024 for Sewerage Group

	LTP 30 June 2023 \$000	LTP 30 June 2024 \$000	Actual 30 June 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	-	-	-
Targeted rates	652	676	765
Subsidies and grants for operating purposes	-	-	-
Fees and charges	55	57	24
Internal charges and overheads recovered	3	2	34
Local authority fuel tax, fines, infringements fees, and other receipts	8	8	16
Total operating funding	718	743	840
Applications of operating funding			
Payments to staff and suppliers	213	218	249
Finance costs	-	-	-
Internal charges and overheads applied	194	192	215
Other operating funding applications	-	-	-
Total application of operating funding	407	410	464
Surplus / (deficit) of operating funding	311	332	376
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	17	17	198
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	17	17	198
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	178
Capital expenditure - to improve the level of service	-	-	463
Capital expenditure - to replace existing assets	340	344	547
Increase/(decrease) in reserves	(12)	6	(614)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	328	350	574
Surplus/(deficit) of Capital Funding	(311)	(332)	(376)
Funding balance	-	-	-

Significant variations from Long Term Plan 2021-31

Development and financial contributions have increased from the LTP 2024 budget due to contributions from a large subdivision in the Waimate Urban area.

Capital expenditure has increased from the LTP 2024 budget mainly due to the Edward Street upgrade project (Actual \$858,000; LTP 2024 Budget \$nil; LTP 2022 Budget \$616,000).



Roading and Footpaths Group

What we do

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

Rural roads make up 96% of our network and form an important part of the export supply chain, with the main land uses within the Waimate District being dairy, pastoral farming and forestry.

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

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

Why we provide it

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

If one were to stop and consider how life would be without paved roads, bridges and footpaths, it doesn't take long to realise how vital a robust and efficient road network is to all areas of life within the Waimate District.

Looking ahead

Given the current financial challenges, we have adopted a conservative budgeting approach. Our primary goal is to ensure operational continuity while acknowledging the financial constraints of all our stakeholders. We have developed a practical, no-nonsense budget that prioritises essential expenditure on pavement and drainage, aligning with the NZ Transport Agency's funding allocation.

However, funding for operations such as signage, environmental maintenance, and road safety promotion is severely constrained. There are no improvement projects funded.

Community outcomes



Community wellbeings



Effects on the community

This Group has a range of effects on the community.

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

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

Levels of service

1. Provide quality roads and footpaths

- Planned and reactive maintenance
- Replacement (renewal) of assets
- Manage inspection and condition rating of network assets
- Manage Road Assessment and Maintenance Management (RAMM) data
- Work collaboratively with neighbouring councils
- Undertake activity management planning to demonstrate that the roading assets are operated and maintained in a sustainable and cost effective manner
- Investigate improvement projects and long term network needs

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

- Provide customer service request system 24 hours a day, 7 days a week
- Investigate and rectify roading and footpath complaints

3. Provide a safe transport environment

- Conduct safety audits on aspects of the district's roading network
- Deliver quality community road safety campaigns with Timaru and Mackenzie Districts to improve road behaviour and awareness
- Monitor road accident statistics and locations
- Ensure traffic management plans are in place for all road works sites which affect roads and footpaths
- Ensure that private activities undertaken on the road corridor don't adversely compromise road safety or the road condition
- License and monitor all cow crossings

4. Provide well maintained footpaths

- Inspection and condition rating of footpath assets
- Manage footpath renewals and maintenance projects
- Determine future footpath projects based on defined prioritisation approach and future demand

5. Provide adequate asset renewal

- Monitor and inspect the state of the roading network, including traffic counts, pavement roughness and condition
- Renewals implemented at the right time with the right treatment

Waimate District Council Funding Impact Statement for 30 June 2024 for Roading and Footpaths Group

	LTP 30 June 2023 \$000	LTP 30 June 2024 \$000	Actual 30 June 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	-	-	-
Targeted rates	2,815	2,883	2,842
Subsidies and grants for operating purposes	1,518	1,549	1,896
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	3
Local authority fuel tax, fines, infringements fees, and other receipts	94	97	75
Total operating funding	4,427	4,529	4,816
Applications of operating funding			
Payments to staff and suppliers	2,985	3,045	3,879
Finance costs	-	-	-
Internal charges and overheads applied	488	490	944
Other operating funding applications	-	-	-
Total application of operating funding	3,473	3,535	4,822
Surplus / (deficit) of operating funding	955	994	(7)
Sources of capital funding			
Subsidies and grants for capital expenditure	2,039	2,076	2,494
Development and financial contributions	-	-	1
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	2,039	2,076	2,495
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	490	495	549
Capital expenditure - to replace existing assets	2,484	2,555	2,579
Increase/(decrease) in reserves	20	20	(639)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	2,994	3,069	2,489
Surplus/(deficit) of Capital Funding	(955)	(994)	7
Funding balance	-	-	-

Significant variations from Long Term Plan 2021-31

Subsidies and grants for operating and capital expenditure includes the Waka Kotahi New Zealand Transport Agency subsidy income which increased from the LTP 2024 budget due to increased funding allocations and spends.

Payments to staff and suppliers exceeded the LTP 2024 budget due to increased spends for sealed pavement maintenance, drainage maintenance and metalling.

Internal charges and overheads applied includes the Roading Technical Unit professional services, which are included in Payments to staff and suppliers in the LTP budget.



Organisation and Governance Group

What we do

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

Central Administration

Community Representation

Investments and Finance

Strategy

Central Administration

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

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

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

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

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

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

Community Representation

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

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

Investments and Finance

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

Council finance staff manage Council's cash-flow position, in order that sufficient funds are available to pay our suppliers and any surplus funds are invested appropriately to attract the best return. The relationship with Council's principal bankers is managed through this activity, to ensure prudent management and that financing is available when required.

Strategy

This activity comprises of the processes that support the Council's decision-making. For example, strategic planning, policy development and monitoring and reporting. Long Term Plans are produced every three years, while Annual Plans are produced in the intervening two years. The Annual Report summarises the performance

of Council every 30 June, and is supported throughout the year by periodic reports to Council.

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

Why we provide it

These activities are provided to ensure:

- A well-organised and efficiently run Central Administration will result in Council fully supporting its activity areas in achieving its aims, ensuring the community gets the most value from Council services.
- A robust process of effective, democratic, sustainable, inclusive and transparent governance at local level.

- Basis for fair and equitable decision-making in the district. It ensures there is a robust governance framework underpinning decisions and that these decisions comply with legal requirements. It also provides residents and ratepayers throughout the Waimate District with the opportunity to participate in the decisions affecting their community.
- Careful management of Council investments should yield investment returns that, in turn, support the activities of Council.

Looking ahead

Council plan to continue meeting the current and future requirements of the community. In addition, Council will continue to maintain its investments and consider additional opportunities as they arise. It is intended that Council will maintain current service levels and meet the demand for better systems and processes.

Community outcomes



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

Community wellbeings



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

Effects on the community

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

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

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

Levels of service

1. Provide good quality governance for the community in an open and transparent manner

- Lead, govern and make decisions about the overall direction of the Council on behalf of the community
- Carry out regular Council and Standing Committee meeting programmes which are open to the public
- Develop and implement planned policy review programme
- Maintain relationships with iwi
- Fulfil the purpose of Local Government and all statutory obligations, as set by the Local Government Act 2002 and other relevant legislation
- Prepare and adopt statutory planning and reporting documents as required (Annual Plan, Annual Report and Long Term Plan)
- Conduct elections, by-elections and Representation Reviews as required

2. Communicate with the community

- Provide opportunities for community engagement, including public forums, informal consultation and Special Consultative Procedures (SCPs)
- Communicate Council work to the community via WDC website, print and social media
- Maintain an up-to-date website which is available 24 hours a day, 7 days a week

3. Advocate for the community

- Prepare submissions on issues that will, or may impact the Waimate District community
- Advocate on district issues on behalf of the community
- Maintain, collaborate and develop relationships and partnerships with other agencies to provide solutions to district issues
- Communicate issues of importance that may require advocacy to the community

Waimate District Council Funding Impact Statement for 30 June 2024 for Organisation and Governance Group

	LTP 30 June 2023 \$000	LTP 30 June 2024 \$000	Actual 30 June 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	214	624	659
Targeted rates	1,068	1,085	1,167
Subsidies and grants for operating purposes	-	-	233
Fees and charges	2	2	-
Internal charges and overheads recovered	4,314	4,371	5,597
Local authority fuel tax, fines, infringements fees, and other receipts	441	431	576
Total operating funding	6,039	6,512	8,232
Applications of operating funding			
Payments to staff and suppliers	4,412	4,522	5,551
Finance costs	406	391	194
Internal charges and overheads applied	1,200	1,216	1,799
Other operating funding applications	-	-	-
Total application of operating funding	6,017	6,129	7,544
Surplus / (deficit) of operating funding	22	382	688
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	930	(423)	-
Gross proceeds from sale of assets	-	-	120
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	930	(423)	120
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	21	59	131
Capital expenditure - to replace existing assets	174	284	246
Increase/(decrease) in reserves	757	(384)	432
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	952	(41)	809
Surplus/(deficit) of Capital Funding	(22)	(382)	(688)
Funding balance	-	-	-

Significant variations from Long Term Plan 2021-31

Subsidies and grants for operating purposes includes income from the Three Waters Transitional funding and Better Off Funding which was not allowed in the LTP 2024 budget.

Local authority fuel tax, fines, infringements fees, and other receipts includes interest income which exceeded the LTP 2024 budget by \$152,000 due to increased cash reserves following reduced capital spends compared to budget.

Internal charges and overheads recovered and applied have increased from the LTP mainly due to increased operational spends as noted below.

Payments to staff and suppliers have increased from the LTP 2024 budgets due to overall increased operational spends for wages and salaries, consultancy, software and Three Waters Transitional funding spends.

Finance costs were below LTP budgets due to the delay of some large capital projects, and overall positive cash reserves, therefore lower borrowings were required compared to the LTP budget.



District Planning and Regulatory Services Group

What we do

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

Animal Management

Building Control

Environmental Services

Resource Management

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

Animal Management

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

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

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

Building Control

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

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

Environmental Services

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

Environmental Services regulates food safety, noise control, hazardous substances, health nuisances, liquor licensing, gambling control and offensive trades. Environmental Services also encompass a number of activities in the community that require rules to safeguard public health and safety. These range from premises such as hairdressers, beauty salons, tattooists and skin piercing businesses, funeral directors, mobile shops and the keeping of animals, poultry and bees.

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

Resource Management

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

Tasks include the processing and administering of land use and subdivision consents, notices of requirement and District Plan variations, processing Land Information and Projects Information Memorandums (LIMs and PIMs), managing development of land use activities, compliance monitoring and state of the environment reporting.

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

Why we provide it

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

Council will take care of any late-night drumroll practices and will make sure that gambling and licensed liquor premises are doing things by the book. Council is required to provide District Planning and Regulatory Service activities under a number of Acts of Parliament including, but not limited to; the Local Government Act 2002, Resource Management Act 1991, Dog Control Act 1996, Building Act 2004, Health Act 1956, Sale and Supply of Alcohol Act 2012 and the Food Act 2014.

These activities help to ensure:

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

Looking ahead

Council are currently meeting the needs within the community throughout all components of this group. However, the intention in the coming years is to expand the educational component of the Animal Management activity, with plans to regularly present to schools and community groups.

Community outcomes



	THRIVING COMMUNITIES	SAFE & HEALTHY PEOPLE	SUSTAINABLE DISTRICT & ENVIRONMENT	ACTIVE, DIVERSE, SUPPORTIVE COMMUNITY
Animal Management		✓		
Building Control	✓	✓		
Environmental Services	✓	✓		
Resource Management	✓	✓	✓	

Community wellbeings



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

Effects on the community

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

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

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

Levels of service

1. Perform statutory functions as required

- Administer legislative requirements under district planning and regulatory services related legislation
- Meet requirements to remain accredited as a Building Consent Authority
- Review District Plan, bylaws and related policies
- Monitor ongoing legislative and regulatory changes

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

- Process and grant building and resource consents
- Process and issue Land Information Memorandums (LIMs) and Project Information Memorandums (PIMs)
- Process and issue other Building Act requirements (e.g. notices to fix)
- Process Resource Management Act requirements (e.g. alterations to designations)

3. Investigate and respond to public complaints

- Respond to regulatory service complaints in a timely fashion
- Provision of customer service request system 24 hours a day, 7 days a week

4. Resource consents are monitored to ensure compliance

- Monitor and enforce conditions of notified and non-notified resource consents
- Monitor effects of development on the environment
- Provide policy advice on planning and development in the district to ensure adherence to the Waimate District Plan and Resource Management Act 1991

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

- Investigate and respond to dog and animal related complaints
- Enforce Council bylaws and policy pertaining to dogs
- Statutory review of bylaws and policy pertaining to dogs
- Impound dangerous and wandering dogs and animals
- Maintain a safe pound
- Maintain a register of dogs in the district
- Provide public education on responsible ownership of dogs

6. Provide quality customer services that meet the expectations of the community

- Provide high quality building and resource planning customer services to the community

Waimate District Council Funding Impact Statement for 30 June 2024 for District Planning and Regulatory Services Group

	LTP 30 June 2023 \$000	LTP 30 June 2024 \$000	Actual 30 June 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	633	608	708
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	551	562	486
Internal charges and overheads recovered	4	-	32
Local authority fuel tax, fines, infringements fees, and other receipts	12	12	4
Total operating funding	1,199	1,182	1,231
Applications of operating funding			
Payments to staff and suppliers	970	777	680
Finance costs	-	-	-
Internal charges and overheads applied	480	487	553
Other operating funding applications	-	-	-
Total application of operating funding	1,451	1,263	1,232
Surplus / (deficit) of operating funding	(251)	(82)	(2)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	21	21	20
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	21	21	20
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	-	-	-
Capital expenditure - to replace existing assets	-	-	-
Increase/(decrease) in reserves	(230)	(60)	18
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	(230)	(60)	18
Surplus/(deficit) of Capital Funding	251	82	2
Funding balance	-	-	-

Significant variations from Long Term Plan 2021-31

Fees and charges income has reduced from the LTP budget due to reduced building consent activity as the economy has slowed.

Payments to staff and suppliers reduced from the LTP budget due to deferral of the District Plan review expenditure (Actual \$1,000; LTP 2024 budget \$104,000).



Community Services Group

What we do

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

Community Support

Economic Development and Promotions

Library Services

Emergency Management

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

Community Support

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

Economic Development and Promotions

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

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

Library Services

Council provides public library services to the district's residents from its library facility in

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

Emergency Management

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

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

Why we provide it

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

- Current and future needs of the community are met, ensuring we continue to live in a diverse, thriving and sustainable district where people want to live, visit, work and play
- Foster lifelong learning via providing a broad range of reading material and other information that we deliver to the public
- Research capabilities are available to residents enabling them to participate in extramural tertiary studies not otherwise available within the Waimate District

- Promotes literacy and encourages a sense of community wellness and connectedness
- Sustainable economic growth
- Civil Defence Emergency Management is provided to support our communities' ability to respond to, and recover from, emergency events. This is done through the 4Rs (e.g. reduction, readiness, response, and recovery).

monitoring and improvements, with a key emphasis on meeting the current and future needs of the community.

A particular area of focus shall be systematic integration of modern information technologies with core and extended library services, as to fully exploit the vast potential of such technologies to enhance all present and future aspects of library services.

Looking ahead

Parallel to its active and continuous support for the community via funding opportunities, the Council shall endeavor to engineer and facilitate an ever-increasing integration of cultural, social, economic and environmental indicators of wellbeing.

It is important Council work to raise awareness within the community of how to be more prepared and resilient in the face of civil defence emergencies, and this is an area closely promoted by Council's Emergency Management and Health and Safety Advisor.

Council plan to continue the provision of the current library services with a view of continuous

Community outcomes



Community Support		✓	✓	✓
Economic Development and Promotions	✓	✓	✓	✓
Library Services	✓	✓		✓
Emergency Management		✓		

Community wellbeings



Community Support	✓			
Economic Development and Promotions	✓	✓	✓	✓
Library Services	✓			✓
Emergency Management	✓	✓		

Effects on the community

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

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

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

Levels of service

1. Provide quality community services that meet the expectations of the community

- Provide high quality library services to the community and visitors

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

- Educate and inform the public and businesses about the risks to their communities from hazards via presentations, media campaigns and printed material in order to improve community resilience
- Review Civil Defence Plan
- Identify hazards that require research for risk reduction and assist in the delivery of results from research as part of ongoing community education
- Provide training for volunteers and staff so they can respond to emergency events in a manner that supports our communities
- Monitor hazard information and events as they progress

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

- Civil Defence Emergency Management personnel and partner agencies participate in in-house/regional/national exercises
- Civil Defence Emergency Management personnel attend training courses

4. Manage and allocate community funding scheme grants

- Administration, promotion and management of Council's community funding schemes, Creative Communities Scheme and Sport NZ Rural Travel Fund
- Grant accountability forms collected to ensure appropriate use of funds
- Promote the availability of all Council funding opportunities

5. Support economic development in the District

- Maintain a business friendly Council approach to customer relations
- Ensure economic development is a high priority in decision-making
- Implement the Economic Development Strategy action items
- Support local events

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

- Ensure information and library services are open to the community and visitors with consistent and appropriate opening hours
- Ensure information centre is stocked with a variety of quality local information
- Provide access to physical collections at the library facilities and online
- Provide a wide range of high quality library material
- Produce and promote an annual programme of library exhibitions on a range of subject material

Waimate District Council Funding Impact Statement for 30 June 2024 for Community Services Group

	LTP 30 June 2023 \$000	LTP 30 June 2024 \$000	Actual 30 June 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	406	379	376
Targeted rates	589	596	629
Subsidies and grants for operating purposes	30	30	263
Fees and charges	9	9	9
Internal charges and overheads recovered	7	7	35
Local authority fuel tax, fines, infringements fees, and other receipts	12	19	5
Total operating funding	1,052	1,040	1,316
Applications of operating funding			
Payments to staff and suppliers	651	640	789
Finance costs	-	-	-
Internal charges and overheads applied	387	392	455
Other operating funding applications	-	-	-
Total application of operating funding	1,038	1,032	1,244
Surplus / (deficit) of operating funding	13	8	71
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	-	-	-
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	-	-	6
Capital expenditure - to replace existing assets	67	69	45
Increase/(decrease) in reserves	(53)	(61)	20
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	13	8	71
Surplus/(deficit) of Capital Funding	(13)	(8)	(71)
Funding balance	-	-	-

Significant variations from Long Term Plan 2021-31

Subsidies and grants for operating purposes includes additional income from the Mayors Taskforce for Jobs initiative (Actual: \$221,000; LTP 2024 budget \$nil).

Payments to staff and suppliers has increased from the LTP 2024 budget due to additional operational spends associated with the funding for the Mayors Taskforce for Jobs initiative.



Community Facilities Group

What we do

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

Camping

Cemeteries

Event Centre

Parks and Public Spaces

Property

Swimming Pool

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

Camping

Council provides a range of formal and informal camping grounds throughout the Waimate District. This includes cabins and camp sites (powered and non-powered) at Victoria Park, and camp sites (powered and non-powered) at the Knottingley Park Motor Camp, St Andrews Reserve and the Morven Camping Ground – the latter of which is managed by a Domain Board. Our Waimate Lakes campgrounds offer seasonal non-powered camping sites at five locations on the shores of the picturesque Lake Aviemore and Lake Waitaki. Through an appointed Camp Supervisor, Council manages the camping sites to ensure residents and visitors alike have fair access to quality, safe and appealing camping grounds and facilities.

Cemeteries

Council manages and maintains a number of cemeteries across the district. We have two active cemeteries, those being Waimate and Otaio. The

Glenavy and Morven cemeteries are closed for interments, but continue to be maintained by Council. Council also provide land and services for the burial or interment of ashes, and ensure cemeteries are well maintained to remain peaceful locations for family, friends, the community and visitors. Council also maintains and administers an electronic cemetery database for the Waimate and Otaio cemeteries to assist with burial enquiries.

Event Centre

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

The main features of the event centre include:

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

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

Parks and Public Spaces

Council provides and manages over 100 hectares of parks, reserves, sportsgrounds, playgrounds and gardens throughout the district. These vary in both size and use. Our premier parks, Victoria Park and Knottingley Park and Arboretum, offer a range of sport and recreational activities in stunning settings that showcase the natural beauty of our district.

Urban reserves and neighbourhood playgrounds, such as Boland Park and the Tennant Street/ Victoria Park playgrounds, enhance the urban environment and provide recreational activities.

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

Property

Council own and manage a variety of properties for community use. These properties supplement our other community facilities in this group and include community venues, public toilets, Council administration buildings, 27 community housing units and reserve land. Council maintains these properties to ensure they are safe and fit for purpose.

Swimming Pool

The Norman Kirk Memorial Swimming Pool is an outdoor heated, six lane pool, 33.3 metres long, set in a 0.28ha landscaped setting. The pool is named after the late Prime Minister Norman Kirk, who was born and bred in Waimate and has been laid to rest in the Waimate Lawn Cemetery. The pool is open from mid-October through to mid-March with sessions to cater for lane swimmers of all ages, the local swimming club, exercise classes and school visits. Trained lifeguards ensure the swimming pool is a safe and inviting facility for the community to enjoy.

Why we provide it

Parks, reserves, public open spaces and facilities are an important element in both the residential and rural environment for physical exercise,

leisure activities, social contact and burial services.

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

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

To achieve this, Council ensure the following:

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

Looking ahead

From a strategic standpoint, the parks and reserves services aim to utilise technology to work smarter, investigate opportunities to implement environmentally friendly options to run facilities, grow the visitor experience by connecting walking and cycling tracks, grow the camping grounds, expand the Waimate Cemetery and receive national recognition as a Beautiful Town, including an aim to achieve 'Green Flag' Awards (public recognition of good, quality green spaces).

In addition, Council aims to proactively seek practical opportunities for further enhancement and modernisation of the Event Centre, expansion of its stakeholder network, optimisation of both range and quality of hosted activities and overall, enhance the wellbeing of the Waimate District.

Community outcomes



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

Community wellbeings



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

Effects on the community

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

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

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

Levels of service

1. Provide high quality community facilities that meet the expectations of the community

- Ensure community facilities are accessible to the community and visitors
- Provide clean, safe and well maintained public toilets, camp sites and cemeteries
- Annual maintenance and health and safety programmes for public toilets, camp sites, cemeteries, swimming pool and event centre
- Facilities are open to the community and visitors with consistent and appropriate opening hours

2. Provide safe community facilities for the community and visitors

- Maintain facilities, parks, playgrounds and buildings to established standards
- Periodic replacement or refurbishment of plant to maintain existing level of service
- Ensure health and safety plans are in place for all community facilities
- Annual cleaning, maintenance and health and safety audits for public toilets, camp sites, cemeteries, swimming pool and event centre

3. Community housing units are tenanted and well managed

- Maintain a waiting list, interview and place prospective tenants according to Council's eligibility criteria
- Manage issues associated with the community housing portfolio
- Maintain units as notified through the Council's service request system
- Provide low cost community housing

4. Provide accessible and accurate cemetery records

- Maintain and update electronic cemetery database

Waimate District Council Funding Impact Statement for 30 June 2024 for Community Facilities Group

	LTP 30 June 2023 \$000	LTP 30 June 2024 \$000	Actual 30 June 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges and rates penalties	326	309	285
Targeted rates	1,636	1,640	1,626
Subsidies and grants for operating purposes	-	-	-
Fees and charges	492	502	607
Internal charges and overheads recovered	451	454	636
Local authority fuel tax, fines, infringements fees, and other receipts	376	392	494
Total operating funding	3,281	3,298	3,648
Applications of operating funding			
Payments to staff and suppliers	1,972	1,994	2,041
Finance costs	-	-	-
Internal charges and overheads applied	765	766	978
Other operating funding applications	-	-	-
Total application of operating funding	2,737	2,760	3,018
Surplus / (deficit) of operating funding	544	538	630
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	928
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	5
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	-	-	933
Applications of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	261	51	524
Capital expenditure - to replace existing assets	130	96	1,284
Increase/(decrease) in reserves	154	390	(245)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	544	538	1,562
Surplus/(deficit) of Capital Funding	(544)	(538)	(630)
Funding balance	-	-	-

Significant variations from Long Term Plan 2021-31

Fees and charges have increased from the LTP budget mainly due to increased camping income.

Local authority fuel tax, fines, infringement fees and other receipts increased from the LTP budget mainly due to increased Waimate Event Centre income and Community Housing rental income.

Internal charges and overheads recovered and applied have increased from the LTP mainly due to increased operational spends including wages and salaries within overhead business units. Internal charges also include interest on reserve balances, which have reduced in line with additional spends.

Payments to staff and suppliers exceeded the LTP budget mainly due to increased allocations of staff resources and the Glenavy recreational reserve upgrade and maintenance costs.

Subsidies and grants for capital expenditure includes Better Off Funding income for the Library extension and Chambers upgrade, Community Housing roof replacement and Glenavy toilet facilities projects.

Capital expenditure includes the Community Housing roof replacement project (Actual \$320,000; LTP 2024 Budget \$nil); the Glenavy toilet facilities project (Actual \$180,000; LTP 2024 Budget \$nil; Annual Plan 2025 Budget \$192,200); the Library extension and Council chambers upgrade project (Actual \$866,000; LTP 2024 Budget \$nil; Annual Plan 2023 Budget \$1.673m) and the Swimming Pool PVC membrane renewal project (Actual \$170,000; LTP 2024 Budget \$nil; Annual Plan 2024 Budget \$213,000).



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