

2014-15
ANNUAL PLAN

Central Otago District Council



DECISIONS
made today
will affect tomorrow

Time to put our Plan into Action

This is Central Otago District Council's annual plan covering the period 1 July 2014 to 30 June 2015. It represents Year 3 of our Long Term Plan (LTP) 2012-2022, updated following further scrutiny of the budgets and work programmes for the year and slight adjustments to what was forecast in the LTP 2012-2022.

This annual plan has been shaped by CODC's vision for the future outlined in the LTP 2012-2022, which captures the outcomes sought by the community, the activities we plan to undertake to contribute to those outcomes and the likely costs to provide these activities over the decade.

We received 119 submissions on this Annual Plan. Thank you to each and every one of you who took the time to get involved and tell us what you think.

Responses to the common issues raised through this submission process are outlined below:

Clyde Underpass

Taking into account a submission with more than 700 signatures the biggest amount of feedback in this annual plan consultation round related to the community's desire to see an underpass at Clyde made a reality.

Council will endeavour to make this happen and appreciate all the offers of support from the community to get behind any lobbying or funding applications. Council plans to fund up to \$250,000 from the minor improvements budget and will explore options for funding any shortfall.

Campervan Dump Stations

The second hottest topic was around the draft plan's provisional sum of \$100,000 each for campervan dump stations at Cromwell and Alexandra. There was more support for the dump stations than against, but submitters felt the sum was excessive.

Vincent Community Board agreed to \$40,000 being the upper limit with staff to investigate an appropriate site. Cromwell Community Board agreed to \$40,000 being left in the Annual Plan for a network friendly dump station but

requested staff first investigate the possibility of using or upgrading existing facilities in the Cromwell area and talking with the New Zealand Motor Caravan Association before going ahead with a new dump station.

Track Maintenance

Council considered a cycleway/track funding report in conjunction with the Draft 2014/15 Annual Plan and approved funding of \$100,000 in total for track repairs and maintenance in the district. This includes committed allocations to Teviot Valley Walkways and the Millennium Track.

Roadside Spraying

The \$60,000 for an expanded roadside spraying programme has been included in the final 2014/15 budget.

Roading Requests for Service

We got a handful of submissions relating to specific roading concerns or projects, which do get added to a prioritisation list.

Council has a system for identifying and prioritising our roading programmes – which considers the hierarchy classification of the road, the condition of the surface, and safety and accessibility issues. Programmes are prepared every three years and the simple fact is there are always more roading projects on the list than there is funding available to achieve them all.

During the next Long Term Plan period we will be having discussions with our communities about our roading network and levels of service.

Prior to those discussions we also have a Roding Bylaw which will go out for consultation later this year, which we encourage you to take note of and give your feedback on.

Rating Review

Some submitter raised points that relate to our rating system. We are undertaking a Rating Review in the coming months as part of our long term plan process at which time many of these concerns will be discussed and debated.

District Plan Review

Submitter comments about such topics as dairying and irrigation are items that will be picked up during the next stages of our District Plan Review. The next step in that process is the release of an issues and options paper for public comment, which will occur in the latter part of this year.

Affordability

Council took on board comments submitters made about the impact rates rises have on our community. Affordability and sustainability are two key principles that underpin our planning.

Looking for Savings and Efficiencies

A number of submitters raised concerns and some offered suggestions as to how and where Council should look for savings or greater efficiencies. This is something that both elected members and management are continually working on.

As is common in our consultations we get submitters telling us areas they don't believe Council should be involved in. We must weigh these comments up against other feedback we get, such as against what the community tells us in our annual residents' survey about where emphasis and funding should be concentrated.

Toilets

A number of comments came up about the need for public toilets, particularly near particular recreational reserve

areas and tracks. We have scheduled in Year One of the next Long Term Plan to install a toilet along the Millennium Track. Other toilet requests for tracks will need to be considered as part of an ongoing review of our track network. Regarding public toilet facilities in towns, our facilities team is currently doing condition assessments as part of work leading up to our Long Term Plan next year and any requests for additional facilities would need to be considered during that Long Term Plan process.

Freedom Camping

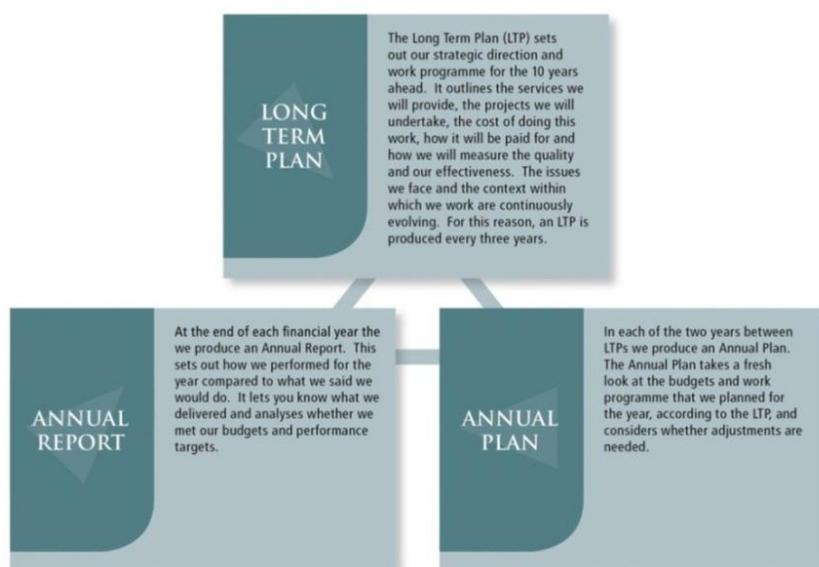
All comments on freedom camping and camping areas have been reviewed by the camping working group. The group's view is that the current guidelines are appropriate for the Central Otago camping experience. Further education of campers will be promoted by partner agencies CODC and LINZ.

Camping survey results indicate the majority of campers stay less than three days. It tends to be workers in the community that stay longer and this will be addressed by working with local employers to ensure that workers in the area are not staying at camping locations for too long, and rather stay at commercial campgrounds or use employer provided camping sites.

Our final Annual Plan has an average rates increase of 3.4% for 2014/15.

Our Plan provides a basis for ensuring the Council remains accountable to the community. This will primarily be achieved through reporting back on progress against the plan via our Annual Report 2014/15, which will be adopted in October 2015.

THE PLANNING CYCLE



Contents

OUR SPACE, OUR PLACE.....	5
OUR SPACE, OUR CHALLENGES.....	6
OUR ACTIVITIES.....	9
WATER.....	11
WASTEWATER.....	15
STORMWATER.....	20
TRANSPORTATION.....	23
WASTE MINIMISATION.....	27
OTHER INFRASTRUCTURE.....	30
PARKS, RESERVES & CEMETERIES.....	34
COMMUNITY FACILITIES, LIBRARIES & SWIMMING POOLS.....	37
DISTRICT DEVELOPMENT.....	40
PLANNING & ENVIRONMENT.....	44
GOVERNANCE.....	49
CORPORATE SERVICES.....	51
PROSPECTIVE FINANCIAL INFORMATION.....	55
REVENUE & FINANCING POLICY.....	89
RATING POLICY.....	106
OUR SPACES, OUR FACES.....	121

YOU CAN
get
involved



Our Space, Our Place

The aspirations of our Central Otago community, and the many smaller communities within our district, are central to our planning. Central Otago District Council helps facilitate community planning and each of these community plans help articulate what it is our communities want and need to ensure this district remains a great place in which to live, work and play. We currently have 11 community plans.

Council also continues to foster closer relations and improved communication channels with local iwi to contribute to Council's decision-making.

Community outcomes are a high level set of goals that we aim to achieve. These outcomes seek to improve the social,

economic, environmental and cultural well-being of our district, now and for the future.

Community outcomes are important to us at Council. They are used to guide and inform the planning process and set out priorities. They also help us focus on a vision for the district.

The community outcomes Council has a key role in are set out below. They will be achieved by working in partnership with the whole community, including individuals, businesses, government agencies and community organisations.

Thriving Economy

A thriving economy would be attractive to both business and residents alike

ECONOMIC DEVELOPMENT

Promote Central Otago as a place to live. Help business get through the legislative requirements when developing business opportunities.

TOURISM

A tourism industry that is well managed, which focuses on our natural environment and heritage with marketing plans that reflect this.

EASE OF DOING BUSINESS

Having easy access to information, friendly business services with streamlined consent processes.

Sustainable Environment

An environment that provides a good quality of life. A community that would also have a healthy balance between its natural and built environment

WATER

Ensuring there is an appropriate allocation of water for irrigation while ensuring sustainable waterways. Provide certainty in the quality and availability of residential water supplies, as well as education on water conservation.

WASTE MINIMISATION

Reduce the waste we generate and increase recycling.

MANAGING DEVELOPMENT IMPACTS ON LANDSCAPE AND NATURAL ECOSYSTEMS

Understand and protect the inherent values of our landscape and natural ecosystems while having well defined areas for growth.

Safe & Healthy Community

A vibrant community with a range of services and facilities. A community that valued and celebrated its rich heritage

MAINTAIN SERVICES IN LOCAL COMMUNITIES

Retain key services and facilities which are appropriate to the local community while retaining volunteer networks.

SAFE COMMUNITY

Retain our safe community.

TRANSPORT & COMMUNICATION

Having a well connected community through a safe roading system and communications network.

RECREATION

Respect landowners' rights, while enjoying access to our lakes and recreational areas. Encourage walking and cycling for the community's health and wellbeing.

ARTS & CULTURE

Provide places and spaces for arts and cultural expressions.

HERITAGE

Clear guidelines for accessing, managing and preserving heritage within Central Otago while also identifying tourism opportunities.

Our Space, Our Challenges

The local body elections in October 2013 brought with it an injection of new blood to our Council and Community Boards – with Council welcoming six new Councillors and many new faces across the district at Board level.

Inducting new members into the organisation and bringing them up to speed with the background information they need for good decision-making in itself is a challenge for elected members and staff alike, but it also presents an opportunity as fresh perspectives get brought into the mix and new sets of eyes and ears scrutinise policies, plans and work programmes.

The year ahead will be about rolling up our sleeves and getting on with business as usual, while at the same time getting geared up for our next Long Term Plan and ensuring we bring our community with us in that planning process.

Water infrastructure continues to be a hot topic for our district and in the 2014/15 year some big decisions need to be addressed.

A key focus for Councillors over the coming 12 months is developing a clear long-term strategic direction and associated policy for the delivery of Three Waters infrastructure services into the future (water supply, wastewater and stormwater). The strategy will specifically consider levels of service, priorities for infrastructure upgrades, future debt levels, and funding models. The community will be asked to contribute its views on this important topic during the long term planning process.

Omakau and Naseby's water supply upgrades have been pushed out to allow time for councillors to complete Three Waters Strategy work and explore affordable solutions for these smaller communities.

Having received the consent for Cromwell wastewater treatment upgrade earlier this year work will begin on implementing the single biggest capital project our district has seen for some time. Another big ticket upgrade – the Alexandra Water Supply – has recently been out for public consultation. Council has allowed provision in the next Long Term Plan for a new source, with timing to be determined as part of the 2015-2025 LTP process.

Waste minimisation and management is also a topic in the spotlight. July 1, 2014 signals the start of a fortnightly wheelie bin service in Central Otago, so the next year will be a matter of keeping up the momentum in terms of public engagement and education around waste minimisation and working with our recycling provider Central Otago

WasteBusters to handle the expected increase in recyclables.

Within our property activity, work will begin in 2014/15 on strengthening some of our Council-owned buildings in the district that have been identified as earthquake prone. Developing a sensible and cost-effective response to anticipated changes in Building Act legislation is key. Our property team and elected members will also be working with communities to discuss outcomes of the recent Community Halls review and discuss options for managing and maintaining these facilities in the future.

We face continued pressure on roading subsidies and funding available from central government. At the same time the pressure is on for increasing levels of service as land use intensifies and roading demand patterns change. We've recognised the need for more community education around our levels of service and the specific costs associated with delivering these.

Council of course is not all about infrastructure services and there are plenty of challenges and opportunities to deal with in our Community Services and Regulatory activities. The rapidly evolving information environment has implications for libraries, tourism promotion and visitor information centres. The expansion of cycleways has provided recreation and tourism promotion opportunities, but with that comes the question of future maintenance funding and who pays.

This year the community will also be invited to get involved in the next step of our District Plan review and comment on Issues & Options. Issues to explore with the community include future irrigation expansion and land use intensification, protection of indigenous biodiversity and heritage, and how to address natural hazards. Getting the right balance between environmental, economic, social and cultural factors is a responsibility Council must consider carefully.

Most of the budgets and projects for 2014/15 are as we originally forecast in the 2012/22 Long Term Plan. It is important to outline where we have deviated from the long term plan and that we identify any significant new items proposed.

Within the 2014/15 budget, we have included \$100,000 for track maintenance for district cycleways/walkways, \$40,000 each for campervan effluent dump stations in Alexandra and Cromwell, an additional \$60,000 for roadside spraying and increased library operational costs.

These are some of the big items but we encourage you to look through the activity sections within this plan to see some of the other challenges and projects for 2014/15 we have highlighted.

We are looking at an average district rates rise of 3.4%. The total rates requirement has gone from \$24.0 million to \$24.8 million (GST exclusive).

It is important to remember this is an average across the district and that rate increases will vary from property to property, with some individual properties seeing higher increases, depending on a range of factors such as property valuations and targeted rates assessed on a ward basis.

In this past year all properties in the district have been revalued by Quotable Value (QV). These revaluations are effective for rating purposes from 1 July 2014. The impact of that shows in the rating examples on page 8 recognising changing land use.

Unlike the LTP we will not be borrowing externally in the 2014/15 year as we have deferred some water projects while we are working through the Three Waters Strategy. We will manage within reserves and remodel our debt profile through the next LTP process.

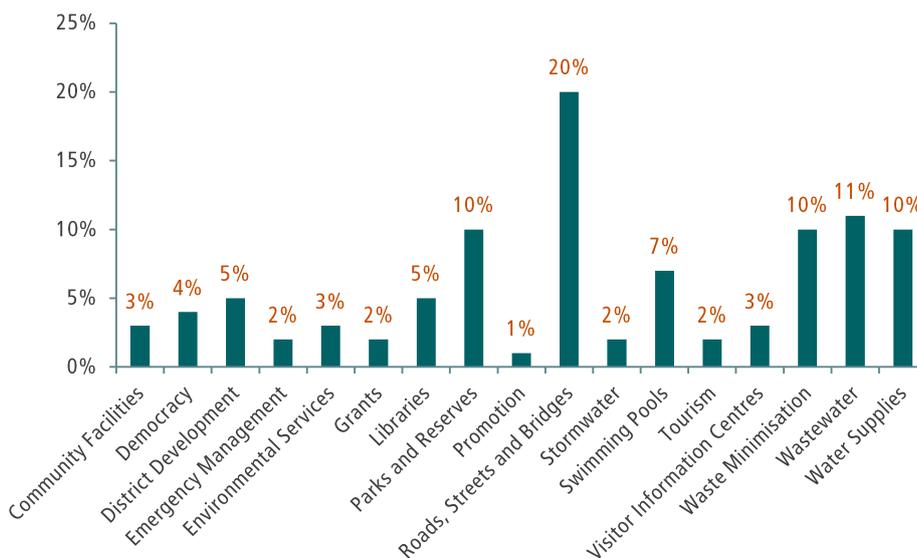


Chief Executive
Phil Melhopt

Mayor
Tony Lepper

WHERE DO MY RATES DOLLARS GO?

(GST Inclusive)



Volumetric water charges are not included within this graph.

Rating Example by Property

Location	LV 1/9/13	CV 1/9/13	Rates 2014/15	Rates 2013/14	\$ Change
Alexandra Commercial	106,000	395,000	4,641.81	4,607.00	34.81
Alexandra Hotel	420,000	2,030,000	6,494.90	6,239.45	255.45
Alexandra Lifestyle Block	305,000	580,000	1,720.88	1,756.07	(35.19)
Alexandra Major Motel	540,000	2,920,000	14,527.88	13,506.70	1,021.18
Alexandra Motel	170,000	450,000	3,526.36	3,351.55	174.81
Alexandra Residential	125,000	260,000	2,298.51	2,197.65	100.86
Bannockburn Vineyard	1,040,000	2,420,000	3,608.98	3,463.11	145.87
Clyde Commercial	250,000	500,000	1,979.77	1,903.85	75.92
Clyde Commercial	200,000	590,000	2,177.12	1,953.25	223.87
Clyde Motel	230,000	580,000	2,080.48	2,079.24	1.24
Clyde Residence	96,000	275,000	1,296.74	1,307.04	(10.30)
Cromwell Orchard	620,000	840,000	2,366.14	2,240.22	125.92
Cromwell Commercial	255,000	540,000	2,586.08	2,429.32	156.76
Cromwell Farm	3,160,000	3,710,000	7,936.58	6,130.95	1,805.63
Cromwell Large Farm	5,450,000	7,040,000	12,724.37	11,608.06	1,116.31
Cromwell Lifestyle Block	275,000	800,000	1,551.56	1,505.93	45.63
Cromwell Major Hotel	1,550,000	6,175,000	19,773.49	19,188.70	584.79
Cromwell Motel	680,000	1,680,000	7,051.92	6,818.15	233.77
Cromwell Residence	155,000	325,000	1,884.25	1,848.03	36.22
Cromwell Storage	880,000	2,660,000	7,146.98	6,617.18	529.80
Earnsclough Lifestyle Block	260,000	495,000	1,099.07	1,149.09	(50.02)
Earnsclough Orchard	280,000	660,000	1,291.67	1,336.21	(44.54)
Maniototo Farm	1,040,000	1,420,000	2,742.53	2,318.98	423.55
Maniototo Large Farm	6,775,000	7,800,000	13,633.46	13,715.93	(82.47)
Maniototo Lifestyle Block	103,000	241,000	911.86	971.52	(59.66)
Maniototo Rural Hotel	65,000	775,000	1,601.79	1,805.75	(203.96)
Manuherikia Farm	1,440,000	1,700,000	2,944.90	2,350.17	594.73
Manuherikia Large Farm	4,480,000	5,575,000	8,212.05	7,551.67	660.38
Manuherikia Lifestyle Block	103,000	241,000	751.02	791.80	(40.78)
Naseby Residence	76,000	235,000	1,976.99	1,917.53	59.46
Omakau Residence	45,000	240,000	2,218.74	2,165.51	53.23
Patearoa Residence	44,000	170,000	1,256.37	1,318.06	(61.69)
Ranfurly Hotel	72,000	295,000	3,348.27	3,374.70	(26.43)
Ranfurly Commercial Property	20,000	170,000	1,999.13	1,920.58	78.55
Ranfurly Residence	41,000	195,000	1,943.53	1,940.70	2.83
Roxburgh Commercial	58,000	150,000	2,452.08	2,338.61	113.47
Roxburgh Hotel	63,000	300,000	2,584.30	2,530.01	54.29
Roxburgh Orchard	110,000	230,000	1,878.21	1,852.70	25.51
Roxburgh Farm	1,000,000	1,580,000	2,872.49	2,964.33	(91.84)
Roxburgh Large Farm	7,750,000	9,000,000	16,747.34	16,967.40	(220.06)
Roxburgh Residence	43,000	185,000	2,292.81	2,256.38	36.43
Roxburgh Rural Industry	135,000	1,460,000	2,524.66	2,472.32	52.34

These examples are indicative only. The examples presented are not necessarily based on average information or statistical sampling techniques. They may vary from other examples with similar characteristics/locality due to lump sum payments on loan rates and other factors. All examples are GST inclusive. Any movements in the rating base will change the examples.

These rating examples have been updated according to latest QV revaluations and reflect changing land use.

Volumetric water charges are not included within these rating examples.

Our Activities

'Our Activities' provides a detailed overview of the activities we will undertake over the coming financial year. The groups of activities incorporate the core services that we deliver and we give particular consideration to how these core services contribute to the community in our decision-making process.

While some of the activities relate to legislation such as the Building Act 2004 and the Resource Management Act 1991, they contribute to the community's social, cultural, environmental and economic well-being and therefore also contribute to the community outcomes in some way, either directly or indirectly.

Corporate support provides the internal processes and support required for the organisation to carry out its activities.

Within each group of activities you will find a breakdown of each activity, including what the activity delivers, why we do it, how we plan to respond to our challenges, what we want to achieve, what the activity will cost and how it is funded. All operating and capital expenditure is inflated and stated exclusive of GST.

To enable Council to operate effectively and efficiently we have various strategies, plans and policies. Detailed information, including various strategies and policies on each group of activities is contained in their respective asset management plans.

WATER	Water Demand Management		
WASTEWATER			
STORMWATER			
TRANSPORTATION			
OTHER INFRASTRUCTURE	Waste Minimisation	Elderly Persons' Housing District/Commercial Property Public Toilets Airports	
COMMUNITY SERVICES	Parks & Recreation Cemeteries	Community Facilities Libraries Swimming Pools	<i>District Development</i> Economic Development Tourism Community Planning Visitor Information Centres Central Otago Brand Promotions & Grants
PLANNING & ENVIRONMENT	Resource Management Building Control Liquor Licensing Dog Control & Registration Environmental Health Rural Fire Civil Defence		
GOVERNANCE & CORPORATE SERVICES	Elected Members' Support	Administration Buildings Personnel Communications Customer Service & Administration Financial Planning & Reporting Information Systems	

WATER



Water

OUR SPACE

We manage nine public water supply schemes, servicing approximately 14,400 residents. We aim to supply the community with treated water at a suitable pressure and quantity. Each scheme is different but operates under the same basic process. Water is drawn from a lake, river or bore before being treated to a required standard. Treated water is then pumped to elevated storage reservoirs for distribution. The reservoirs ensure sufficient quantities are available for consumption and firefighting while the elevation produces the required pressure.

As at July 2013 the total replacement cost of our water supply schemes was \$83 million.

The water supply service is a primary contributor to all three of our community outcomes.



OUR CHALLENGES

Our overarching challenge is to find the right balance between providing sustainable levels of water quality and quantity at affordable levels for our community.

At the time of preparing the draft annual plan, Council was out for public consultation on the Alexandra Water Supply Upgrade Options. Community feedback helped shape Council's decision-making on this important issue for the Alexandra community.

The Three Waters Committee resolved to make provision in the 2015 Long Term Plan for a new source for the Alexandra water supply to provide water with a low limescale producing tendency and to ultimately provide treatment to meet Drinking Water Standards.

The timing of implementation of the new source will be confirmed when Council considers all of its proposed capital projects as part of the 2015-2025 Long Term Plan process.

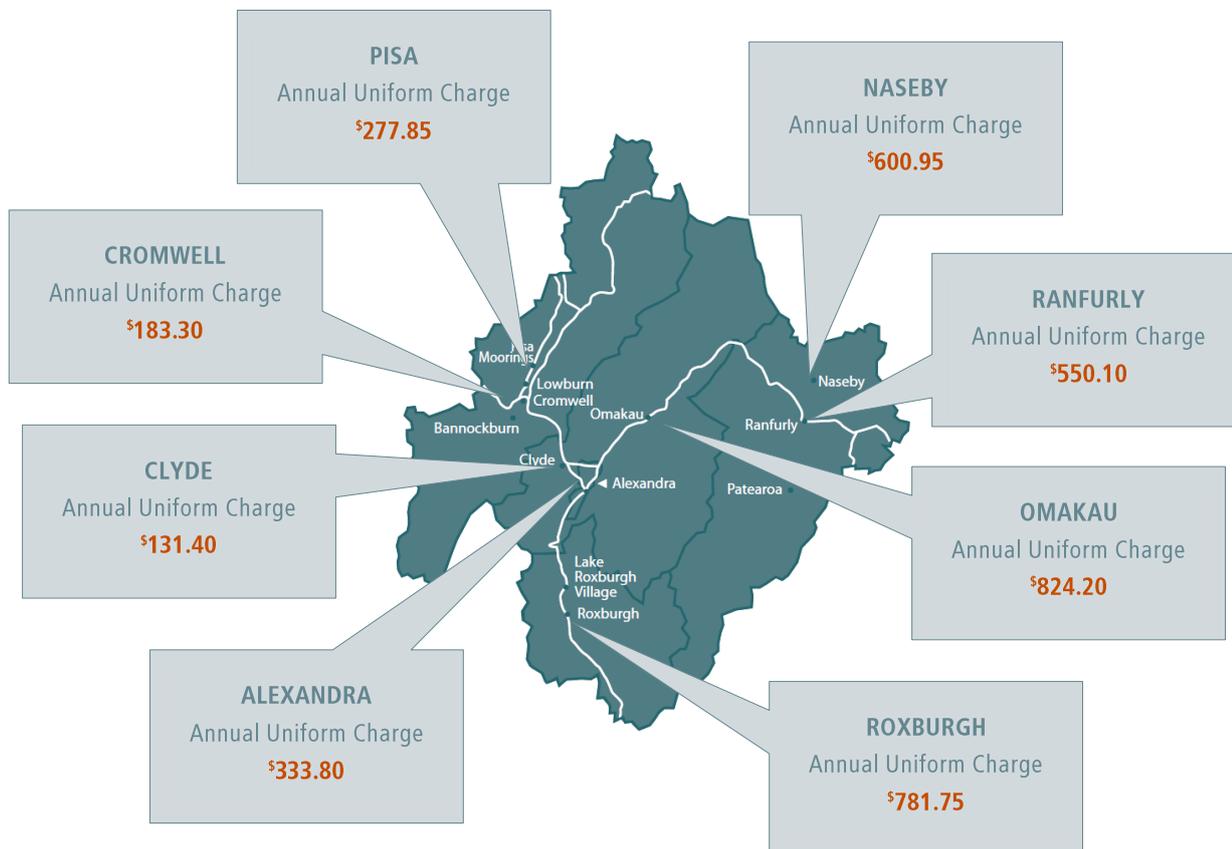
Water pressure management on the Roxburgh supply is another project for the 14/15 year. This work will look to reduce the pressure in the high pressure areas to help minimise burst water pipes and leakage. This will help

extend the life of the pipes in these areas and defer renewals.

We have once again deferred works for Omakau and Naseby water upgrades, in order to allow Council to work through the development of its Three Waters Strategy first.

A key focus for Councillors over the coming 12 months is developing a clear long-term strategic direction and associated policy for the delivery of Three Waters infrastructure services into the future (water supply, wastewater and stormwater). The strategy will specifically consider levels of service, priorities for infrastructure upgrades, future debt levels, and equity of funding models.

We have had to correct the ratio of income received from fixed charges given the variable revenue from volumetric charges is lower than predicted. This reflects greater savings in water consumption than anticipated and is positive for the long term operating costs and investment in infrastructure.



MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for water supply totals \$5 million. Of this \$2.8 million is for maintenance and operations while capital expenditure totals \$2.2 million.

Major projects to address our issues within the next year include:

Vincent

- 1 Continuing with the Alexandra water quality upgrade establishment and ongoing reticulation renewals.
- 2 The Omakau water quality upgrade has been deferred to 2016/17.

Cromwell

Ongoing asset renewals.

Maniototo

Ongoing asset renewals.

How do we Fund this Activity?

	Volumetric Charging	Targeted Rates	General Rate	Development Contributions	Loans/Reserves
Maintenance and operations	✓	✓			
Renewals	✓	✓			✓
Capital for improvement					✓
Capital for growth				✓	

HOW DO WE MEASURE OUR SUCCESS?

The following table details the level of service Council will deliver to the community, how it is measured and performance to date.

Community Outcome	Our Objective Level of Service	How we Measure Success	2012/13 Results	Our Aim Years 1-3	Our Aim Years 4-10
A Thriving Economy (Affordability)	Provide a fully accessible and reliable water network	Time without water per customer per annum (planned and unplanned)	99.9%	99.7% system availability	99.7% system availability
		Flow and pressure at connection	4 complaints	Number of low pressure or flow complaints trending down	Number of low pressure or flow complaints trending down
A Sustainable Environment (Quantity / Sustainability)	Provide an efficient water network	Water consumption per property per annum	336m ³ per annum per connection	Water consumption is stable at 450m ³ per annum per connection	Water consumption is stable at 365m ³ per annum per connection
		Number of requests for service received from customers	730	Number of service requests trending down from 900	For number of service requests to continue to trend down
A Safe and Healthy Community (Quality / Sustainability)	Provide a safe and healthy water network	Percentage of residents who are satisfied with water quality (taste, odour, colour)	55% district wide	90% satisfied or above on community survey scale	90% satisfied or above on community survey scale
		Compliance with the microbiological criteria of the NZ Drinking Water Standards	0 failed results	Zero failed E-coli tests	Zero failed E-coli tests

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	-	-
2,048	Targeted rates (other than a targeted rate for water supply)	2,593	2,501
19	Subsidies and grants for operating purposes	20	20
1,803	Fees, charges and targeted rates for water supply	1,445	1,844
67	Internal charges, and overheads recovered	72	86
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-
3,937	Total Operating Funding	4,130	4,451
Applications of Operating Funding			
1,690	Payments to staff and suppliers	1,790	1,637
89	Finance costs	-	348
809	Internal charges, internal interest and overheads applied	958	852
56	Other operating funding applications	58	64
2,644	Total Applications of Operating Funding	2,806	2,901
1,293	Surplus/(Deficit) of Operating Funding	1,324	1,550
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	-	-
208	Development and financial contributions	90	419
860	Increase/(decrease) in debt	-	5,136
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
1,068	Total Sources of Capital Funding	90	5,555
Applications of Capital Funding			
Capital expenditure			
157	- to meet additional demand	245	795
876	- to improve the level of service	923	4,285
1,041	- to replace existing assets	1,034	1,901
287	Increase/(decrease) in reserves	(788)	124
-	Increase/(decrease) in investments	-	-
2,361	Total Applications of Capital Funding	1,414	7,105
(1,293)	Surplus/(Deficit) of Capital Funding	(1,324)	(1,550)
-	Funding Balance	-	-
1,272	Depreciation expense (Not included in above FIS)	1,305	1,466

The Funding Impact Statement is not compliant with GAAP.

We are not borrowing externally in the 2014/15 year as we have deferred some water projects while we are working through the Three Waters Strategy.

WASTE water



Wastewater

OUR SPACE

We manage eight public wastewater schemes, servicing approximately 12,500 residents. Each scheme pumps, reticulates and treats the wastewater generated by your household as well as from businesses and industrial processes. Wastewater is treated to a statutory standard and then discharged into a nearby water body or onto land.

As at July 2013 the total replacement cost of our wastewater infrastructure was \$69 million.

Privately owned septic tanks are used in townships without reticulated schemes.

The wastewater service is a primary contributor to two of our community outcomes.



We have included \$40k each for campervan effluent dump stations in both Cromwell and Alexandra. There are limitations with the existing dump stations in these towns and there have been several submissions from the public and the New Zealand Motor Caravan Association for Council to improve these facilities.

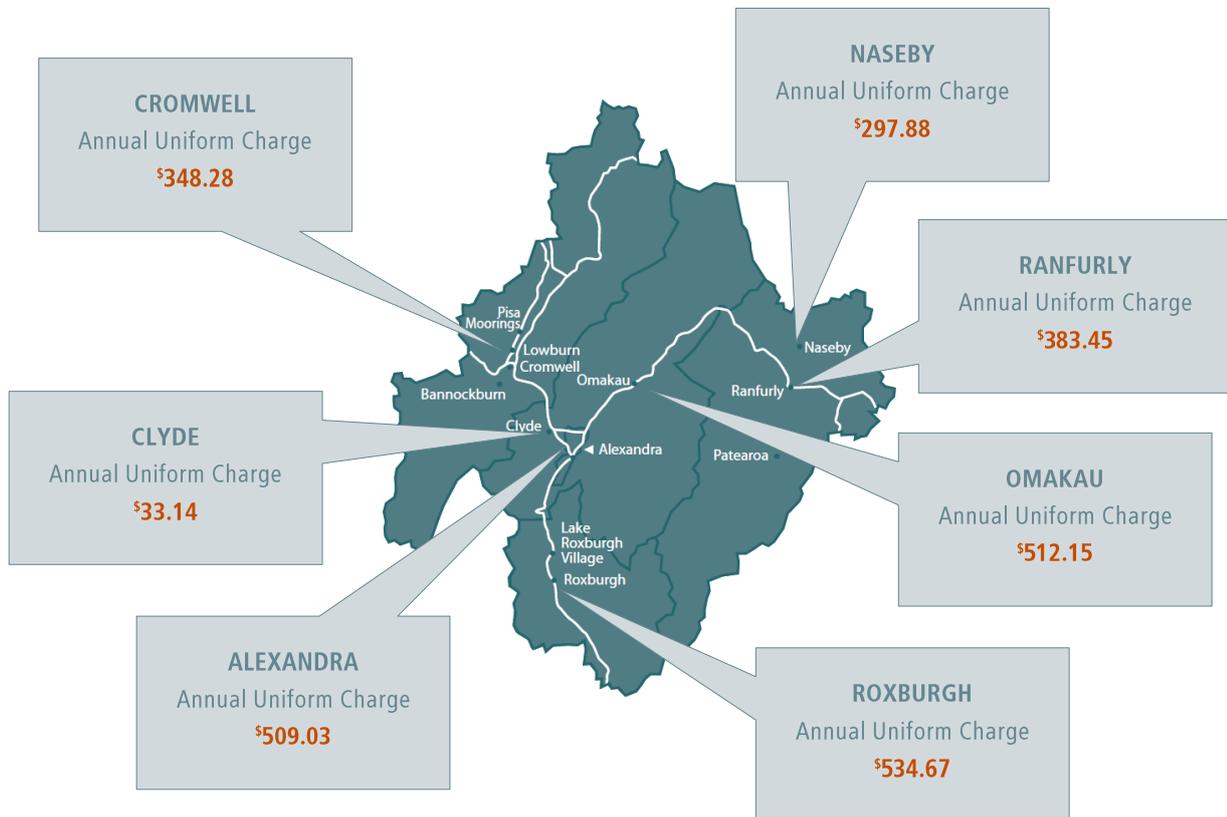
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OUR CHALLENGES

National and regional environmental standards are demanding we lift our game when it comes to the treated wastewater we discharge to the environment. Our challenge is to provide more sustainable wastewater services while maintaining affordability.

Now that the Cromwell and Bannockburn Wastewater Treatment System has been issued long-term resource consent the next step is to undertake a procurement process for the upgrade.

Other projects during the 2014/15 year include Naseby infiltration disposal bed improvements; progressing Ranfurly sludge screening and wastewater consent; a feasibility options study for Clyde wastewater; ultraviolet (UV) disinfection plant installation for Alexandra and looking at installing emergency storage or a generator for the Dunorling Street plant.



MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for wastewater totals \$3.6 million. Of this \$1.6 million is for maintenance and operations while capital expenditure totals \$2 million.

Major projects to address our issues within the next year include:

Cromwell

- 1 Consents for the treatment upgrade have been received and the process for upgrading is commencing.
- 2 \$40k has been provided for a campervan effluent dump station.
- 3 Ongoing asset renewals.

Teviot Valley

Ongoing asset renewals.

Vincent

- 1 Treatment upgrades are an ongoing process.
- 2 The conceptual work for the Dunorling Street pump station is underway and will continue in 2014/15.
- 3 Continuation of Clyde ground water monitoring.
- 4 \$40k has been provided for a campervan effluent dump station.
- 5 Ongoing asset renewals.

How do we Fund this Activity?

	Fees & Charges	Targeted Rates	General Rate	Development Contributions	Loans/Reserves
Maintenance and operations		✓			
Renewals		✓			✓
Capital for improvement					✓
Capital for growth				✓	

HOW DO WE MEASURE OUR SUCCESS?

The following table details the level of service Council will deliver to the community, how it is measured and performance to date.

Community Outcome	Our Objective Level of Service	How we Measure Success	2012/13 Results	Our Aim Years 1-3	Our Aim Years 4-10	
A Thriving Economy	Provide an efficient, accessible and reliable wastewater network	Number of requests for service received from customers	78	Number of service requests trending down from 115	For number of service requests to continue to trend down	
A Sustainable Environment	Provide a safe and compliant wastewater network	Compliance with resource consents	42 non-compliance events for reporting purposes only	100% compliance	100% compliance	
			Alexandra			0
			Omakau			7
			Cromwell			7
			Bannockburn			1
			Roxburgh			15
			Lake Roxburgh Village			0
			Ranfurlly			12
A Safe and Healthy Community		Sewage is managed without risk to public health	No properties affected more than twice in this year	Frequency of blockages affecting a single property, no more than twice a year	Frequency of blockages affecting a single property, no more than twice a year	

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	-	-
2,690	Targeted rates (other than a targeted rate for water supply)	2,830	3,243
-	Subsidies and grants for operating purposes	-	-
2	Fees, charges and targeted rates for water supply	2	2
122	Internal charges, and overheads recovered	66	116
5	Local authorities fuel tax, fines, infringement fees, and other receipts	5	5
2,819	Total Operating Funding	2,903	3,366
Applications of Operating Funding			
916	Payments to staff and suppliers	1,120	1,178
172	Finance costs	1	268
388	Internal charges, internal interest and overheads applied	458	421
58	Other operating funding applications	65	59
1,534	Total Applications of Operating Funding	1,644	1,926
1,285	Surplus/(Deficit) of Operating Funding	1,259	1,440
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	-	-
108	Development and financial contributions	70	401
1,011	Increase/(decrease) in debt	-	809
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
1,119	Total Sources of Capital Funding	70	1,210
Applications of Capital Funding			
Capital expenditure			
208	- to meet additional demand	219	180
696	- to improve the level of service	966	719
965	- to replace existing assets	717	717
535	Increase/(decrease) in reserves	(573)	1,034
-	Increase/(decrease) in investments	-	-
2,404	Total Applications of Capital Funding	1,329	2,650
(1,285)	Surplus/(Deficit) of Capital Funding	(1,259)	(1,440)
-	Funding Balance	-	-
1,246	Depreciation Expense (Not included in above FIS)	1,261	1,365

The Funding Impact Statement is not compliant with GAAP.

We are not externally borrowing in the 2014/15 year.

STORM water



Stormwater

OUR SPACE

The stormwater activity provides for the safe removal of excess rainfall that does not naturally permeate into the ground. We manage stormwater for 10 townships.

Stormwater is conveyed directly to waterways using piped infrastructure, natural water courses and open channels. We have a responsibility to ensure communities are not adversely impacted by localised flooding. This includes liaising closely with the roading activity on ponding issues. Flood risks from large catchments, like the Clutha and Taieri rivers for instance, are managed by the Otago Regional Council (ORC).

As at July 2013 our stormwater infrastructure had a replacement cost of \$30 million.

The stormwater activity is a secondary contributor to two of our community outcomes.



MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for stormwater totals \$172k. Of this \$111k is for maintenance and operations while capital expenditure totals \$61k.

Major projects to address our issues within the next year include:

Vincent

Stormwater improvements and extensions.

Cromwell

Continual discharge monitoring.

OUR CHALLENGES

Investigations are planned for the 2014/15 year into stormwater improvements for Gillaly Way, Success Street and Poplar Grove in Alexandra.

A key focus for Councillors over the coming 12 months is developing a clear long-term strategic direction and associated policy for the delivery of Three Waters infrastructure services into the future (water supply, wastewater and stormwater). The strategy will specifically consider levels of service, priorities for infrastructure upgrades, future debt levels, and equity of funding models.

How do we Fund this Activity?

	Fees & Charges	Targeted Rates	General Rate	Development Contributions	Loans/Reserves
Maintenance and operations		✓			
Renewals		✓			✓
Capital for improvement					✓
Capital for growth				✓	

HOW DO WE MEASURE OUR SUCCESS?

The following table details the level of service Council will deliver to the community, how it is measured and the performance to date.

Community Outcome	Our Objective Level of Service	How we Measure Success	2012/13 Result	Our Aim Years 1-3	Our Aim Years 4-10
A Sustainable Environment	Provide an efficient, fully accessible and reliable stormwater network	Proportion of our budgeted works programme completed annually	37%	100% of budgeted works completed within the financial year	100% of budgeted works completed within the financial year
		Number of requests for service received from customers	15	Number of service requests trending down from 10	For number of service requests to continue to trend down
A Safe and Healthy Community	Provide a safe and compliant stormwater network	Compliance with resource consents in relation to stormwater discharges to water ways	100%	100% compliance	100% compliance

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	-	-
352	Targeted rates (other than a targeted rate for water supply)	333	365
-	Subsidies and grants for operating purposes	-	-
-	Fees, charges and targeted rates for water supply	-	-
34	Internal charges, and overheads recovered	43	41
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-
386	Total Operating Funding	376	406
Applications of Operating Funding			
60	Payments to staff and suppliers	64	62
-	Finance costs	-	-
47	Internal charges, internal interest and overheads applied	47	48
-	Other operating funding applications	-	-
107	Total Applications of Operating Funding	111	110
279	Surplus/(Deficit) of Operating Funding	265	296
CAPITAL			
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 Sources of Capital Funding	-	-
Applications of Capital Funding			
Capital expenditure			
1	- to meet additional demand	10	10
32	- to improve the level of service	51	116
80	- to replace existing assets	-	-
166	Increase/(decrease) in reserves	204	170
-	Increase/(decrease) in investments	-	-
279	Total Applications of Capital Funding	265	296
(279)	Surplus/(Deficit) of Capital Funding	(265)	(296)
-	Funding Balance	-	-
401	Depreciation Expense (Not included in above FIS)	333	418

The Funding Impact Statement is not compliant with GAAP.

TRANSPORTATION



Transportation

OUR SPACE

The transportation activity is a primary contributor to all three of our community outcomes. It enables the movement of goods, people, and services across our district.



We utilise a significant number of transportation assets to deliver our community outcomes. The largest of this is more than 1850km of roads spreading throughout the district. Most of these, approximately 1360km, are unsealed roads or tracks. We utilise 176 bridges, just under 5000 culverts and close to 12,000 hectares of road reserves. As at July 2012 the gross replacement cost of our roading network was \$500.5 million.

OUR CHALLENGES

Our challenge is to maintain a vast roading network, which meet the needs of the users in a cost-effective and affordable manner.

In February 2014 Council adopted a Roding Policy that provides that background for the development of a Roding Bylaw for the district, which will be consulted on later this year.

Within our roading maintenance and operations budget the driver for increased expenditure and therefore the increase in rate funding is unsubsidised work, with the most significant increases being \$60k for roadside spraying.

Given increasing financial pressures, and public expectation of service levels, there is a clear need to better inform the community of just how we manage our roading network. We will strive to be more proactive about informing and educating our community about the level of service we provide, and the specific costs associated with delivering it.

There was a groundswell of community support expressed through this annual plan consultation process for an underpass at Clyde.

Council plans to fund up to \$250,000 from the minor improvements budget and will explore options for funding any shortfall.

MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for Roding totals \$8.1 million. Of this \$4.1 million is for maintenance and operations while capital expenditure totals \$4 million.

How do we Fund this Activity?

	Fees & Charges	Targeted Rates	General Rate	Development Contributions	NZTA Subsidy	Loans / Reserves
Maintenance and operations	✓	✓	✓		✓	
Renewals		✓	✓		✓	✓
Capital for improvement	✓				✓	✓
Capital for growth				✓	✓	

HOW DO WE MEASURE OUR SUCCESS?

Community Outcomes	Our Objective Level of Service	How we measure success	2012/13 Results	Our Aim Years 1-3	Our Aim Years 4-10
A Thriving Economy	Provide a fully accessible roading network	Proportion of customers who are satisfied with the provisions made for cyclists and footpath facilities	Cycling 82% Footpath 81%	To develop an upward trend in customer satisfaction	To continue to trend upwards in customer satisfaction
		Proportion of people making use of alternative transport mechanisms within the district	Cycling 17% Walking 33%	3% increase per annum	To continue to trend upwards in the %
		Average length of time to issue a consent for access to a road	1 day	To develop a downwards trend in number of days	To improve towards zero days
A Sustainable Environment	Provide an efficient roading network	Proportion of our budgeted capital works programme completed annually	113% of the projects were completed with 90% of the budget	100% of budgeted works completed within the financial year	100% of budgeted works completed within the financial year
		Number of requests for service received from customers	492	No more than 650 requests per annum	To continue to trend down in number of requests
		Customer satisfaction with car parks	89%	To develop an upward trend in customer satisfaction	To continue to trend upwards in customer satisfaction
A Safe & Healthy Community	Provide a safe roading network	Number of serious injury and fatal crashes on district roads and state highways	District roads – 6 SH – 16 Total – 19	To reverse the upwards trend in crash numbers	To continue to trend down in crash numbers
		Sealed Roads Roughness, Smooth Travel Exposure (STE) (%), Pavement Integrity Index (PII) Unsealed Roads Roughness	STE = 97% the NZ Av is 86% P I Index = 7.2 NZ Av (2011/12 is 6.3 Unsealed to be developed	To maintain the STE % higher than the NZ average and PII lower than NZ average	To maintain the unsealed and sealed roughness levels
		Customer satisfaction with condition of sealed roads	90%	To maintain customer satisfaction at or above 90%	To maintain customer satisfaction at or above 90%
		Customer satisfaction with condition of unsealed roads	75%	To develop an upward trend in customer satisfaction	To continue to trend upwards in customer satisfaction

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
3,893	General rates, uniform annual general charges and rates penalties	3,886	3,612
547	Targeted rates (other than a targeted rate for water supply)	710	686
1,553	Subsidies and grants for operating purposes	1,437	1,458
2	Fees, charges and targeted rates for water supply	12	12
42	Internal charges, and overheads recovered	45	62
151	Local authorities fuel tax, fines, infringement fees, and other receipts	147	147
6,188	Total Operating Funding	6,237	5,977
Applications of Operating Funding			
3,233	Payments to staff and suppliers	3,240	3,153
-	Finance costs	-	-
832	Internal charges, internal interest and overheads applied	934	748
31	Other operating funding applications	33	30
4,096	Total Applications of Operating Funding	4,207	3,931
2,092	Surplus/(Deficit) of Operating Funding	2,030	2,046
CAPITAL			
Sources of Capital Funding			
1,821	Subsidies and grants for capital expenditure	1,864	1,814
120	Development and financial contributions	120	337
-	Increase/(decrease) in debt	-	-
5	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
1,946	Total Sources of Capital Funding	1,984	2,151
Applications of Capital Funding			
Capital expenditure			
470	- to meet additional demand	524	474
555	- to improve the level of service	563	563
2,930	- to replace existing assets	2,900	2,900
83	Increase/(decrease) in reserves	27	260
-	Increase/(decrease) in investments	-	-
4,038	Total Applications of Capital Funding	4,014	4,197
(2,092)	Surplus/(Deficit) of Capital Funding	(2,030)	(2,046)
-	Funding Balance	-	-
4,236	Depreciation expense (Not included in above FIS)	4,970	4,547

The Funding Impact Statement is not compliant with GAAP.

OTHER infrastructure

waste minimisation airports
elderly persons housing public toilets
district/commercial property



Waste Minimisation

OUR SPACE

There are two distinct areas of service in providing this activity. Waste minimisation focuses on leading, facilitating and educating the community on wiser use of resources and environmental sustainability. It provides access to green waste sites and recycling services. Waste management collects and disposes of your rubbish. Waste management also provides access to refuse transfer stations, and monitors and maintains the 15 closed landfills in the district.

For the last 14 years we have provided a weekly kerbside 240 litre wheelie bin refuse collection service to approximately 7500 properties (domestic and commercial) across the district. A further 800 properties are served by a private contract agreement.

From 1 July 2014, we will be bringing in an additional 250 properties including Pisa Moorings, Bannockburn and the lower end of Letts Gully into the Council collection area. In accordance with our Waste Minimisation and Management Plan to reduce the amount of waste to landfill, the Council weekly refuse collection service will also shift to fortnightly collection.

We will continue to provide weekly kerbside recycling in the larger townships of Cromwell, Clyde and Alexandra. We supplement this with 10 recycling drop-off points throughout the district and we support Central Otago WasteBusters to collect and process all recyclable materials. We also provide five green waste (organic material) sites across the district.

All residual waste is disposed into landfill at Victoria Flats (based in Queenstown).

Waste minimisation is a primary contributor to two of our community outcomes.



OUR CHALLENGES

Producing waste indicates an inefficient use of resources. By adopting the practices of the waste mantra 'reduce, reuse, recycle' we will move towards less waste, more efficient use of resources, better environmental and social outcomes and long-term affordability.

Society places no value on rubbish however it still costs money to collect and dispose of it. The Waste Minimisation Act 2008 recognised that the true cost of waste should be met by the polluter. It also shifted New Zealand's focus from managing waste to minimising it. So we are changing the way we think about rubbish.

We are working hard to implement the actions in our Waste Minimisation and Management Plan adopted in March 2012 and move 'Towards Zero Waste and a Sustainable Central Otago'.

The key focus for the 2014/15 Annual Plan year is the shift to fortnightly refuse collection and increasing the level of support for Central Otago WasteBusters to carry out recycling and waste minimisation services.

Recycling is a valuable transitional step to more efficient use of resources so in the near term we aim to increase the percentage of waste we recycle. This will reduce waste to landfill and start us thinking about the type of materials and packaging we get through day to day.

However, we recognise that just recycling increasingly more material is not the long-term solution either. This is partly why our emphasis is on sustainable living practices and household responsibility for materials used. This approach is focused in a number of supported actions including; subsidies and workshops for home composting and cloth nappies, EnviroSchools facilitation and Sustainable Living events, and community opportunities to learn how to further reduce our waste.

MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for Waste Minimisation maintenance and operations totals \$795k and for Waste Management \$2.3 million. Capital expenditure includes \$26k for Waste Minimisation and \$137k for Waste Management.

How do we Fund this Activity?

	Fees & Charges	Targeted Rates	General Rate	Contributions	Loans/Reserves
Maintenance and operations	✓	✓			✓
Renewals	✓	✓			✓
Capital for improvement				✓	✓

HOW DO WE MEASURE OUR SUCCESS?

Community Outcome	Our Objective Level of Service	How we Measure Success	2012/13 Result	Our Aim Years 1-3	Our Aim Years 4-10
A Sustainable Environment	Engage the community in waste reduction and wiser use of resources	Total quantity to landfill (tonnes p.a.)	9197 tonnes	Incremental year on year reduction	Incremental year on year reduction
		Total amount generated per person	893kg	Incremental year on year reduction (measured as rubbish + recycling)	Incremental year on year reduction (measured as rubbish + recycling)
		Total quantity diverted by COWB (tonnes p.a.)	1743 tonnes	Incremental year on year increase	Incremental year on year increase
		Average wheelie bin weight (kg/bin collected)	16.7kg	Incremental year on year reduction in wheelie bin weight	Incremental year on year reduction in wheelie bin weight
		% of wheelie bins set out for collection each week	77.4%	Reduce year on year the percentage of bins set out for collection	Reduce year on year the percentage of bins set out for collection
		Percentage of residents satisfied with the execution of waste minimisation and Council's aim of moving towards zero waste	80%	Improve customer satisfaction to 100%	Improve customer satisfaction to 100%
A Safe and Healthy Community	Provide compliant waste systems and facilities	Compliance with resource consents for transfer stations, closed and operational landfills	88%	Incremental percentage improvements	Incremental percentage improvements

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	-	-
2,348	Targeted rates (other than a targeted rate for water supply)	2,313	2,481
52	Subsidies and grants for operating purposes	53	53
53	Fees, charges and targeted rates for water supply	54	42
1	Internal charges, and overheads recovered	7	-
627	Local authorities fuel tax, fines, infringement fees, and other receipts	685	872
3,081	Total Operating Funding	3,112	3,448
Applications of Operating Funding			
2,572	Payments to staff and suppliers	2,583	2,888
-	Finance costs	-	-
276	Internal charges, internal interest and overheads applied	288	295
175	Other operating funding applications	176	171
3,023	Total Applications of Operating Funding	3,047	3,354
58	Surplus/(Deficit) of Operating Funding	65	94
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	8	8
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
-	Total Sources of Capital Funding	8	8
Applications of Capital Funding			
Capital expenditure			
-	- to meet additional demand	100	-
217	- to improve the level of service	57	67
-	- to replace existing assets	6	-
(159)	Increase/(decrease) in reserves	(90)	35
-	Increase/(decrease) in investments	-	-
58	Total Applications of Capital Funding	73	102
(58)	Surplus/(Deficit) of Capital Funding	(65)	(94)
-	Funding Balance	-	-
57	Depreciation Expense (Not included in above FIS)	65	59

The Funding Impact Statement is not compliant with GAAP.

Other Infrastructure

OUR SPACE

The other infrastructure activity includes the following sub-activities:

- We provide housing predominately for the elderly. Council own 98 flats in Alexandra (23), Clyde (3), Cromwell (31), Ranfurly (26) and Roxburgh (15).
- We provide public toilets in towns across the district and at recreation facilities and parks. These are available for residents and visitors.
- We own and lease a variety of commercial and farm properties. We also develop land for sale that is not contributing to community outcomes and where it is considered unlikely to do so in the future. The income from commercial property is used to fund other Council costs.
- We manage the assets at the aerodromes at Alexandra, Cromwell and Roxburgh. The users are generally recreational private pilots and some commercial users for such things as top dressing of farms.
- We own and manage a number of forestry blocks. These forests also provide an amenity value for the community for walking and biking.

As at July 2011 the total replacement cost of our other infrastructure assets was \$11.1 million, with the land on which they are held valued at \$37 million.

The services provided by other infrastructure are a primary contributor to two of our community outcomes.



OUR CHALLENGES

Council Buildings

Council has undertaken structural engineering assessments of 31 buildings it owns that were identified as being potentially earthquake prone buildings in terms of CODC's Earthquake Prone Building Policy. Of that number 17 buildings are below the 34% of the National Building Standards (NBS) threshold. Initial forecasts to get buildings up to 34% within 15 years, which has been indicated through the Bill before Parliament will be the minimum

standard, is approximately \$850,000. Strengthening work ranges from basic fixes needed to a chimney to reinforcing a building's structure.

Money will be put in the 2014/15 Annual Plan and the Long Term Plan 2015-2025 to work through these with the greatest expediency possible.

Work will start in 2014/15 with the Roxburgh and Ranfurly Service Centres, which Council decided will be brought up to a level of 67% of NBS, due to their potential use as a community hub in an emergency situation. The estimated cost to bring these two buildings up to 67% of NBS is \$215,000. We will take the opportunity to use the "regional brand" colours when repainting as a result of these works.

Elderly Persons' Housing (EPH)

A major challenge for EPH is to balance the appropriate level of service at affordable rents while not placing too great a burden on ratepayers. Work has commenced on reviewing the EPH levels of service as part of planning towards the 2015/25 Long Term Plan.

Commercial Property

In the 2013/14 Annual Plan Council had provided for funding of \$2 million for the Cromwell ward for property purchase and/or development. This was offset by budgeted income of \$2 million to ensure the net effect of providing an approved budget was zero. The inclusion of these items in budgets of the Cromwell community recognised the Council would consider opportunities for development should they present. This has not eventuated in 2013/14 so the same provision has been made in the 2014/15 Annual Plan.

Public Toilets

With increasing commercial activity at Tarras and higher visitor numbers, the demand for public toilets has increased. Council considered the matter and provided funding up to \$115,000 in the 2013/14 Annual Plan for its contribution towards a facility. Work on this project is proceeding but is not likely to progress to construction until 2014/15.

The Clyde Town Centre public toilet septic tank is scheduled for renewal due to its age and condition. As issues with the tank and disposal field have been increasingly occurring, \$30,000 has been provided for in the 2014/15 Annual Plan to fund this work.

MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for other infrastructure totals \$4.3 million. Of this, \$1.9 million is for operational maintenance and repairs while capital expenditure totals \$2.4 million.

How do we Fund this Activity?

	Fees & Charges	Targeted Rates	General Rate	Contributions	Loans/Reserves
Maintenance and operations	✓	✓	✓		
Renewals		✓	✓		✓
Capital for improvement				✓	✓

HOW DO WE MEASURE OUR SUCCESS?

The following table details the level of service Council will deliver to the community, how it is measured and the performance to date. Performance is reported annually to the community. Ensuring we meet this level of service is the key driver of decision making and costs.

Community Outcome	Our Objective Level of Service	How we Measure Success	2012/13 Result	Our Aim Years 1-3	Our Aim Years 4-10
Thriving Economy	Commercial buildings are maintained and upgraded where necessary, the prime driver being to maintain the ability to maximise the economic return and the integrity of the asset	Decreasing number of complaints received from tenants/leaseholders	0	Decreasing	Decreasing
	Each building will be assessed at a frequency required to meet all Building Act and Code of Compliance requirements	Compliance with building WOF requirements	Full compliance	Full compliance	Full compliance
Safe and Healthy Community	Housing suitable and affordable for elderly is provided in the main townships until such time as the need can be met by other agencies	Number of units available in the district and their location	98 units	98 units	98 units
	Free public toilets are available for the local community and visitors throughout the district at locations set out in the Public Toilet Strategy	Number and location of public toilets	25 available	18	18
	Airports will meet Airways Corporation's four-yearly inspection criteria	Five-yearly inspection and certification by Civil Airways Corporation	Full compliance	Full compliance	Full compliance

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
637	General rates, uniform annual general charges and rates penalties	812	736
258	Targeted rates (other than a targeted rate for water supply)	252	272
-	Subsidies and grants for operating purposes	-	-
733	Fees, charges and targeted rates for water supply	763	780
28	Internal charges, and overheads recovered	45	42
59	Local authorities fuel tax, fines, infringement fees, and other receipts	62	50
1,715	Total Operating Funding	1,934	1,880
Applications of Operating Funding			
1,599	Payments to staff and suppliers	1,678	1,657
-	Finance costs	-	-
(269)	Internal charges, internal interest and overheads applied	(195)	(262)
352	Other operating funding applications	366	409
1,682	Total Applications of Operating Funding	1,849	1,804
33	Surplus/(Deficit) of Operating Funding	85	76
CAPITAL			
Sources of Capital Funding			
100	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
3,360	Gross proceeds from sale of assets	2,365	365
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
3,460	Total Sources of Capital Funding	2,365	365
Applications of Capital Funding			
Capital expenditure			
115	- to meet additional demand	-	-
15	- to improve the level of service	-	5
3,369	- to replace existing assets	2,433	213
(6)	Increase/(decrease) in reserves	17	223
-	Increase/(decrease) in investments	-	-
3,493	Total Applications of capital Funding	2,450	441
(33)	Surplus/(Deficit) of Capital Funding	(85)	(76)
-	Funding Balance	-	-
281	Depreciation Expense (Not included in above FIS)	299	286

The Funding Impact Statement is not compliant with GAAP.

COMMUNITY services

tourism libraries
swimming pools business development cemeteries
visitor information centres central otago brand
community planning parks
promotion and grants



Parks, Reserves & Cemeteries

OUR SPACE

Parks and Reserves

Access to parks, reserves, rivers and recreational facilities is important for our overall well-being. Maintaining high quality open spaces is what makes our district an attractive place to live, work and play.

Our overarching goal is to provide recreational facilities that work for the users. This includes:

- Managing street and walkway gardens
- Managing parks, gardens and playgrounds
- Supporting a wide range of sporting codes through the preparation of fields and facilities
- Provision of education and enforcement for the waterways of Lake Dunstan and the Clutha River from Cromwell to Roxburgh.

In providing this activity we utilise 146 hectares of land and 19 playgrounds.

Cemeteries

The provision of cemeteries assists with peace of mind for people, knowing their loved ones will rest in peaceful, well-kept environments. There are three classes of cemetery within the district, open cemeteries controlled by cemetery trustees, open cemeteries we control and closed cemeteries managed as reserves. We are responsible for 11 cemeteries, three of which are considered closed.

Parks, reserves and cemeteries contribute to all three of our community outcomes.



OUR CHALLENGES

Parks and Reserves

A focus for 2014/15 will be continuing to roll out reserve management plans for our parks and reserves, as required under Reserves Act legislation. We will look to undertake management plans for Maniototo in the 2014/15 year. The purpose of these reserve management plans is to provide for and ensure the use, enjoyment, maintenance, protection and preservation of our recreational spaces, as well as appropriate development of the reserve. These plans will be reviewed on a regular basis, and involve public participation in the process, to ensure these public spaces evolve with the changing times and needs of our community.

The painting of the Cromwell fruit sculpture has been pushed out to tie in with the Cromwell Mall redevelopment schedule.

An increase of \$100k in the Clutha Management budget has been made to allow for track maintenance of district cycleways/walkways. This includes committed allocations to Teviot Valley Walkways and the Millennium Track.

Cemeteries

We have a responsibility to the community, and under the law, for the maintenance of burial records, maintenance of cemetery grounds, burial of human remains and interment of human ashes. Some of our cemeteries will need further development of adjacent areas to a certain standard. We have developed a strategy and operational direction to clearly guide us through these challenges.

MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for Parks and Reserves totals \$2.5 million. Of this \$2.2 million is for maintenance and operations while capital expenditure totals \$300k.

Major projects to address our issues within the next year include:

Vincent

Footpath and pathway renewals in Pioneer Park **\$53k**.

Teviot Valley

\$10k has been budgeted for playgrounds.

Cromwell

\$17k has been budgeted for the playground equipment renewals.

Maniototo

\$24k has been budgeted for playgrounds.

How do we Fund this Activity?

	Fees & Charges	Targeted Rates	General Rate	Contributions	Loans/Reserves
Maintenance and operations	✓	✓			
Renewals		✓		✓	✓
Capital for improvement				✓	✓

HOW DO WE MEASURE OUR SUCCESS?

We have listened to the community who have told us it is important to provide safe and functional parks, reserves, sports grounds, playgrounds and other recreational open spaces. The following table defines the level of service we will provide and how we measure our performance. This includes cemeteries.

Community Outcomes	Our Objective Level of Service	How we Measure Success	2012/13 Result	Our Aim Years 1-3	Our Aim Years 4-10
Thriving Community	Areas are maintained and operated so that they look good and meet the needs of users	% of residents satisfied with maintenance of parks and reserves	95%	Maintain satisfaction with maintenance of parks and reserves at above 90%	Maintain satisfaction with maintenance of parks and reserves at above 90%
			97%	Maintain satisfaction with maintenance of sportsfields at above 90%	Maintain satisfaction with maintenance of sportsfields at above 90%
Sustainable Environment	To provide access to a network of parks and reserves that meets community demand	Proportion of residents satisfied with parks and reserves and cemeteries through the Resident Opinion Survey	99%	Maintain satisfaction with provision of parks and reserves at above 90%	Maintain satisfaction with provision of parks and reserves at above 90%
			99%	Maintain satisfaction with provision of sportsfields at 90%	Maintain satisfaction with provision of sportsfields at 90%
			96%	Cemeteries – maintain satisfaction with provision of cemeteries at above 90%	Cemeteries – maintain satisfaction with provision of cemeteries at above 90%
Safe & Healthy Community	Parks and playgrounds are maintained to a level that is safe for users	% of residents satisfied with maintenance of playgrounds	96%	Maintain satisfaction with maintenance of playgrounds at above 90%	Maintain satisfaction with maintenance of playgrounds at above 90%

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
11	General rates, uniform annual general charges and rates penalties	-	-
1,977	Targeted rates (other than a targeted rate for water supply)	1,934	1,993
124	Subsidies and grants for operating purposes	12	18
433	Fees, charges and targeted rates for water supply	439	446
20	Internal charges, and overheads recovered	24	19
16	Local authorities fuel tax, fines, infringement fees, and other receipts	21	16
2,581	Total Operating Funding	2,430	2,492
Applications of Operating Funding			
1,892	Payments to staff and suppliers	1,922	1,854
-	Finance costs	-	-
184	Internal charges, internal interest and overheads applied	198	199
59	Other operating funding applications	77	69
2,135	Total Applications of Operating Funding	2,197	2,122
446	Surplus/(Deficit) of Operating Funding	233	370
CAPITAL			
Sources of Capital Funding			
16	Subsidies and grants for capital expenditure	-	-
40	Development and financial contributions	40	40
-	Increase/(decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
56	Total Sources of Capital Funding	40	40
Applications of Capital Funding			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
513	- to replace existing assets	259	259
(11)	Increase/(decrease) in reserves	14	151
-	Increase/(decrease) in investments	-	-
502	Total Applications of Capital Funding	273	410
(446)	Surplus/(Deficit) of Capital Funding	(233)	(370)
-	Funding Balance	-	-
462	Depreciation Expense (Not included in above FIS)	400	507

The Funding Impact Statement is not compliant with GAAP.

Community Facilities, Libraries & Swimming Pools

OUR SPACE

Community Facilities

Our community facilities and buildings provide places for social, sporting and cultural interaction. As at July 2011 the total replacement cost of our community facilities buildings was \$47.4 million. The land on which these facilities are located was valued at \$5.1 million. This land is freehold or held in trust.

Libraries

Our libraries promote literacy, education and the exchange of information and ideas. We provide libraries under a shared services arrangement with Queenstown Lakes District Council. We run libraries in Alexandra, Clyde, Cromwell and Roxburgh and share resources of those based in the Queenstown Lakes District. We also have a partnership with schools in Millers Flat, Omakau and Maniototo.

Swimming Pools

Swimming pools contribute to the health and well-being of the community and add to the attractiveness of the area. They provide a place for people to learn to swim, particularly for our young people, which Council has recognised as being increasingly important when so much of our district is surrounded by water. We manage the Cromwell Swim Centre and Molyneux Aquatic Centre directly, along with a community swimming pool in Ranfurly. Millers Flat is operated by a community trust and the Roxburgh Community Board financially supports the school to facilitate swimming.

Community facilities, libraries and swimming pools contribute to two community outcomes.



OUR CHALLENGES

Community Facilities

A review of community halls carried out in the last 12 months has given community boards a better understanding of the levels of service being provided and the communities of interest.

Consideration of future options and direction for community halls will continue into 2014/15 as part of planning towards the Long Term Plan 2015-2025.

Funding was provided for in the LTP for Year 3 (2014/15) for redevelopment of the Cromwell Memorial Hall. Council's proposed contribution was \$1,500,000 (funded from land sales occurring after 30 June 2012) with the balance of \$1,500,000 estimated to be raised from other sources within the community. Due to more work being undertaken on design to ensure the best result is obtained, it is now likely redevelopment will not be until 2016. Therefore the funding provided for in 2014/15 has been postponed.

There is \$1 million provided for in 2014/15 to progress further redevelopment of the open space areas of the Cromwell Town Centre. This was provided for as part of the Long Term Plan. Design work is proceeding towards physical work being proposed in winter this year.

Libraries

CODC shared and co-funded a library manager with Queenstown Lakes District Council until that position was disestablished mid-2013. As a result of this, we have recruited a District Libraries Manager to provide leadership and strategic direction to our seven libraries, as well as a Collection Development Manager. We also plan to upgrade our computer system in the coming year. In order to make these changes, which ultimately should see our libraries operate more efficiently and cost-effectively long-term, we have increased the libraries budget by about \$92,000 from what was forecast for Year 3 (being 2014/15) of our LTP.

The main challenge for libraries is keeping up with technology to ensure the customer experience provided is consistent with modern expectations. Utilisation of new technology such as e-books and self-checkouts will help us to meet our key goals going forward. As a result of these dynamic changes we are continuing to review our current library services to ensure we are in touch with the user.

Swimming Pools

The maintenance and operational costs of providing swimming pools is high. We have also embraced Pool Safe as a code of practice for the safe operation of the district pools, and our plan reflects the operational expenditure required to operate in line with these safety standards.

The costs to heat the pools are particularly challenging, especially in the colder winter months.

With this in mind the Vincent Community Board has considered the feasibility of relocating the ice rink to be situated next to the Molyneux Aquatic Centre. This would enable heating and cooling facilities to be shared and reduce costs. The Vincent Community Board has taken a very considered approach to this proposal, as the upfront investment is significant but so too are the long-term benefits. A standalone consultation took place on this project and the Board approved a funding contribution towards the joint initiative with IceInLine. The Board will continue to work with ice rink representatives over the next year as they further develop this project.

Swimming pools are funded by both general rates and user charges. Council endeavours to get this balance correct to ensure they are affordable for all users but that a fair share is paid for by those that use the facility more.

Capital refurbishment projects have been identified for Molyneux Aquatic Centre and Cromwell Swim Centre in our asset management plan and this will ensure these facilities remain in good operating condition.

MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for Community Facilities, Libraries and Swimming Pools totals \$5.5 million. Of this \$3.9 million is for maintenance and operations while capital expenditure totals \$1.6 million.

Major projects to address our issues within the next year include:

Cromwell

1

\$1 million capital expenditure is included to complete the next stage of the Cromwell Town Centre upgrade.

2

Both the Memorial Hall upgrade and Bannockburn Hall upgrade grant have been deferred until 2015/16.

Vincent

\$33k allowed for new ceiling air plenums including insulation for heat and energy efficiency at Molyneux Aquatic Centre.

How do we Fund this Activity?

	Fees & Charges	Targeted Rates	General Rate	Contributions	Loans/Reserves
Maintenance and operations	✓	✓			
Renewals				✓	✓
Capital for improvement				✓	✓

HOW DO WE MEASURE OUR SUCCESS?

Community Outcomes	Our Objective Level of Service	How we Measure Success	2012/13 Result	Our Aim Years 1-3	Our Aim Years 4-10
Thriving Community Safe & Healthy Community	Community buildings are accessible and affordable to communities based on existing provision	Percentage of residents satisfied	94%	85% satisfied by ward	85% satisfied by ward
		A charging policy is in place that demonstrates fees that reflect the level of benefit provided	Not achieved	Charging policy in place	Charging policy in place
	To provide all year round aquatic facilities (with the exception of some public holidays) that are affordable to ratepayers and meet the needs of the majority of users	Percentage of users satisfied as per Resident Opinion Survey results	97%	Maintain user satisfaction at > 90%	Maintain user satisfaction at > 90%
	Aquatic facilities are managed to NZ Water Safety Council "Pool Safe" Standards	Annual "Pool Safe" audit	Pass for both Molyneux Aquatic Centre and Cromwell Swim Centre	To Pass	To Pass
	To maximise the number of residents that use the library	The percentage of residents who have used a library in the past 12 months	72%	Maintain % of residents who use the library in the preceding 12 months	Maintain % of residents who use the library in the preceding 12 months

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	-	-
3,608	Targeted rates (other than a targeted rate for water supply)	3,696	3,670
92	Subsidies and grants for operating purposes	16	40
578	Fees, charges and targeted rates for water supply	601	615
19	Internal charges, and overheads recovered	29	22
108	Local authorities fuel tax, fines, infringement fees, and other receipts	112	110
4,405	Total Operating Funding	4,454	4,457
Applications of Operating Funding			
2,979	Payments to staff and suppliers	2,904	2,854
-	Finance costs	-	-
624	Internal charges, internal interest and overheads applied	698	645
264	Other operating funding applications	290	377
3,867	Total Applications of Operating Funding	3,892	3,876
538	Surplus/(Deficit) of Operating Funding	562	581
CAPITAL			
Sources of Capital Funding			
54	Subsidies and grants for capital expenditure	30	4
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
2	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
56	Total Sources of Capital Funding	30	4
Applications of Capital Funding			
-	Capital expenditure	-	-
-	- to meet additional demand	-	-
570	- to improve the level of service	740	513
83	- to replace existing assets	884	795
(59)	Increase/(decrease) in reserves	(1,032)	(723)
-	Increase/(decrease) in investments	-	-
594	Total Applications of Capital Funding	592	585
(538)	Surplus/(Deficit) of Capital Funding	(562)	(581)
-	Funding Balance	-	-
922	Depreciation Expense (Not included in above FIS)	997	1,051

The Funding Impact Statement is not compliant with GAAP.

District Development

OUR SPACE

We facilitate economic opportunity indirectly with the provision of infrastructure, recreational and cultural assets.

We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund.

The district development activity is a primary contributor to all three of our community outcomes.



OUR CHALLENGES

Economic Development

Our Economic and Business Development programme works with community groups, businesses and organisations with the intention to build the Central Otago economy. We help the community to identify opportunities, facilitate initiatives and provide support where possible. Two such opportunities we will continue to work on throughout Year 3 of the LTP are the Digital Strategy for Otago, where we are working with our neighbour councils to gain the best possible access for our community to digital broadband technology as the Government's ultra-fast broadband and Rural Broadband Initiative are rolled out across Central Otago, and irrigation projects that will expand the area of irrigated land and hence production and job opportunities in our district.

In addition, Council plans to support economic development in the district by supporting private sector partners.

Exploring accommodation options for older members of our community, and also for families on lower level incomes and seasonal workers, is an example.

Tourism

Work in our Tourism activity in Year 3 is all about getting on with business as usual and building on successful campaigns, while monitoring and adapting to change in the

industry. Visitor numbers are increasing and there is a clear shift in visitor origin, from the west to the east. Rapidly developing social media and mobile technology are also influencing destination choices. Tourism Central Otago (TCO) acts as a bridge between tourism operators, national tourism bodies, local and Central Government and is responsible for promoting Central Otago to the world. TCO will continue to explore new opportunities to ensure this promotion reaps benefits for our district.

A particular focus in the year ahead will be to target the Australian special interest group market through our three key campaigns of cycling, food and wine and camping.

We will be increasing our presence in the online marketing space, with the recent addition of a new tourism team member dedicated to the role of digital/social media marketing.

Visitor Information Centres

The critical stage in the promotion of our district is connecting visitors with tourism operators. We do this through visitor information centres, located in Cromwell, Alexandra, Ranfurly and Roxburgh. We will respond to the challenges of visitor growth while maintaining affordability, through innovation and improvement of existing facilities.

Council and the community have acknowledged the strategic importance of the Cromwell i-SITE in promoting our district. Plans are currently underway to move the Cromwell i-SITE to a leased facility in the Mall, clearly visible from the highway, with completion scheduled for October 2014.

Community Planning

Community planning has three components to it being community plans, community outcomes and a strategic role. The information developed during the community planning process feeds into the community outcomes and strategies for the district. Community planning helps us to determine the level of service for all our activities. New plans are being developed in 2014 for Omakau and Oturohau, and St Bathans and Naseby communities will conduct a review of their plans in the coming year.

Regional Identity Brand

Council manages the regional identity brand on behalf of the community. The regional identity is a definition of what

and who we are, and the unique set of natural circumstances we have inherited. Every local and businessperson can help build and protect Central Otago's special difference. The local community is encouraged to get involved and use the regional brand consistent with our regional values. This is one of our key challenges.

The now biennial Central Otago Awards will be held in September 2015. The awards are presented to businesses and individuals that exemplify a commitment to making a difference in and for our region, and are a great opportunity to celebrate the skills, talent and ingenuity within our local communities.

Promotions and Grants

We make grants in certain circumstances to groups undertaking activities considered to benefit the community generally. Maintaining the affordability of core services means we are encouraging community groups to explore alternative funding sources. We are also engaging with community groups to build partnerships based on innovation and resourcefulness, where local solutions allow the ratepayer's dollar to go further.

MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for District Development is \$3.4 million. Of this \$3 million is for maintenance and operations while capital expenditure totals \$400k.

Major projects to address our issues within the next year include:

District-wide

\$300k has been allowed for the fit out of the leased facility for the Cromwell Information Centre.

How do we Fund this Activity?

	Fees & Charges	Targeted Rates	General Rate	Contributions	Loans/Reserves
Maintenance and operations	✓	✓	✓	✓	✓
Renewals				✓	✓
Capital for improvement				✓	✓

HOW DO WE MEASURE OUR SUCCESS?

Community Outcomes	Our Objective Level of Service	How we Measure Success	2012/13 Result	Our Aim Years 1-3	Our Aim Years 4-10
A Thriving Economy	Manage the brand applications and process in a timely manner	End to end time in delivery of approving new brand users	7.3 days	Within 15 working days	Within 15 working days

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
975	General rates, uniform annual general charges and rates penalties	1,103	1,003
1,341	Targeted rates (other than a targeted rate for water supply)	1,423	1,631
30	Subsidies and grants for operating purposes	62	30
201	Fees, charges and targeted rates for water supply	223	202
7	Internal charges, and overheads recovered	6	9
133	Local authorities fuel tax, fines, infringement fees, and other receipts	141	147
2,687	Total Operating Funding	2,958	3,022
Applications of Operating Funding			
1,458	Payments to staff and suppliers	1,662	1,562
9	Finance costs	11	11
442	Internal charges, internal interest and overheads applied	499	520
844	Other operating funding applications	913	836
2,753	Total Applications of Operating Funding	3,085	2,929
(66)	Surplus/(Deficit) of Operating Funding	(127)	93
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
8	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
8	Total Sources of Capital Funding	-	-
Applications of Capital Funding			
-	Capital expenditure	-	-
-	- to meet additional demand	-	-
-	- to improve the level of service	303	-
1,392	- to replace existing assets	63	-
(1,450)	Increase/(decrease) in reserves	(493)	93
-	Increase/(decrease) in investments	-	-
(58)	Total Applications of Capital Funding	(127)	93
66	Surplus/(Deficit) of Capital Funding	127	(93)
-	Funding Balance	-	-
42	Depreciation Expense (Not included in above FIS)	44	68

The Funding Impact Statement is not compliant with GAAP.

PLANNING and environment

planning civil defence
rural fire building control
liquor licensing dog control and registration
environmental health



Planning & Environment

OUR SPACE

Resource Management

We prepare and administer the District Plan under the Resource Management Act (RMA).

The District Plan is implemented through processing of resource consents. We provide advice to our customers seeking to subdivide or develop their land.

We also monitor conditions of resource consents and District Plan provisions to ensure any effects on the environment are managed appropriately.

Building Control

The purpose of building control is to help people build in a safe manner through a streamlined and cost-effective process. We do this by issuing building consents, carrying out building inspections and responding to building-related enquiries and complaints.

We are required under the Building Act to develop and review policies relating to insanitary and earthquake-prone buildings.

We also issue Land Information Memoranda for customers who are intending to purchase property and monitor Building Warrants of Fitness for commercial buildings in accordance with the Building Act.

Environmental Health

This activity provides assurance to the community and to our visitors that our food premises, hairdressers, camping grounds and funeral directors are safe and clean. We licence and annually inspect registered premises to manage the public health risks of food and water contamination. We undertake water testing of public and private water supplies.

We also respond to complaints such as noise and odour, to minimise nuisance to the community.

Liquor Licensing

We maintain the social well-being of the district by monitoring and controlling the sale of alcohol and the number of gaming machines (pokies) in the district. Our role through the newly established District Licensing Committee involves processing and issuing licences for hotels, restaurants, liquor stores and for special events. We also issue manager's certificates.

Dog Control and Registration

The aim is to ensure a healthy and safe environment, free from dangerous and aggressive dogs and to minimise nuisance. We register and microchip all dogs in the district, and issue infringement notices to those owners who fail to register their dogs. We provide education to dog owners and assist them in meeting their obligations under the Dog Control Act. Both dog registration and dog control functions are provided under contract.

Rural Fire

Our dry and fertile environment creates a significant fire risk, particularly during the heat of summer.

Central Otago District Council is currently a rural fire authority (RFA) with jurisdiction over 782,000 hectares of rural land, with rural fire protection provided via four registered Volunteer Rural Fire Forces – Tarras, Blackstone (Omakau), Ettrick and Dunstan (Alexandra). The plan is for 2014/15 to see Central Otago become part of an Enlarged Rural Fire Authority (see 'Our Challenges' below for more on this).

The RFA's fire plan, policies and procedures are based on the standard 4-R programme of Reduction, Readiness, Response and Recovery.

Emergency Management

We have a responsibility to plan and provide for civil defence emergency management within the district.

Central Otago District Council is part of a hierarchical structure overseeing emergency management across New Zealand. We are part of the Otago Civil Defence and Emergency Management Group. The Otago group in turn has responsibilities to the Ministry of Civil Defence and Emergency Management.

At a local level a number of staff are first line civil defence responders, with roles ranging from welfare and logistics coordination through to primary controllers.

The emergency management plan, policies and procedures are based on the standard 4-R programme listed under Rural Fire.

All planning and environment activities contribute to all three of our community outcomes.



OUR CHALLENGES

Adapting to legislative change is again the big theme within our Planning and Environment activities for the 2014/15 year.

Resource Management

Under the Resource Management Act (RMA), our District Plan must be reviewed by 2018. We have sought comment from the community on resource management issues, and matters we need to address in the District Plan review. The next step will be the release of an issues and options paper for public comment, which will occur in the late part of 2014.

A number of changes have been made to the RMA, which is part-way through a reform process. We will be keeping a watchful eye the RMA reforms as they will impact on the way we process consents and write district plans.

Building Control

We are still waiting to see what changes in legislation around earthquake prone building policy will mean for us and our district, as well as changes in legislation around online consenting. We will keep the community and all affected parties well informed on any proposed changes.

Environmental Health

The Food Bill received Royal Assent on 6 June and is now the Food Act 2014. Some provisions of the new Act are in force and the rest of the Act comes into force in March 2016. These changes affect all food premises. We will be working with the sector to ensure people are aware of the new legislation and what it means.

Liquor Licensing

We are currently dealing with changes brought in with the new Sale and Supply of Alcohol Act 2013. The newly established District Licensing Committee is determining applications for licences. We are part way through development of a Local Alcohol Policy for Central Otago.

Rural Fire

Otago's six existing rural fire authorities will form an enlarged rural fire authority across Otago from 1 July 2014.

Emergency Management

Maintaining an appropriate level of readiness for a civil defence emergency is one of the ongoing challenges faced at a local level. Having the right people in the right place and providing training and development for the local staff responders is a priority. Local, group and national civil defence exercises are an important element of the training.

MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for Planning and Environment totals \$2.8 million. Of this, \$2.7 million is for operational expenditure while capital expenditure totals \$100k.

How do we Fund this Activity?

	Fees & Charges	Targeted Rates	General Rate	Contributions	Loans/Reserves
Maintenance and operations	✓		✓		
Renewals	✓		✓		✓
Capital for improvement					✓

HOW DO WE MEASURE OUR SUCCESS?

Community Outcome	Our Objective Level of Service	How we Measure Success	2012/13 Result	Our Aim Years 1-3	Our Aim Years 4-10
Thriving Economy Sustainable Environment	To enable people to develop their land in an appropriate way through a streamlined and cost-effective consent process	Customer satisfaction with resource consent process in Resident Opinion Survey	82%	Maintain customer satisfaction at > 75%	Maintain customer satisfaction at > 75%
		Resource consents processed within statutory timeframes and in accordance with internal standards	100%	Resource consents processed within statutory timeframe 100%	Resource consents processed within statutory timeframe 100%
Thriving Economy Safe & Healthy Community	To help people develop appropriately, and assist in the provision of health and well-being in the community by ensuring that food service premises are hygienic	Customer satisfaction with building consent processes in Resident Opinion Survey	82%	Maintain customer satisfaction at > 75%	Maintain customer satisfaction at > 75%
		Building consents processed within statutory timeframes and in accordance with internal standards	100%	Building consents processed within statutory timeframe 100%	Building consents processed within statutory timeframe 100%
Thriving Economy Safe & Healthy Community	To provide a safe and healthy environment in which people may live and travel without fear of dangerous dogs	Annual licensing and inspections programme, including audit of food control plans is completed in accordance with legal and internal standards	100% premises registered under the Health Registration of Premises Regulations were inspected. Of the 16 approved Food Control Plans 10 are overdue for an audit	95% of annual licensing programme completed within reporting period	95% of annual licensing programme completed within reporting period
Thriving Economy Safe & Healthy Community	Community satisfaction with Council performance	Customer satisfaction in the Resident Opinion Survey (dog control & registration)	70%	Maintain customer satisfaction at > 60%	Maintain customer satisfaction at > 60%
Safe & Healthy Community	Timely response to call-outs	Resident Opinion Survey – satisfaction with rural fire services	95%	>95%	>95%
	Community satisfaction with Council performance	Dispatch firefighting resources within 30 minutes of a call-out and/or place on standby pending further information	100%	100%	100%
A Safe & Healthy Community	Community satisfaction with Council performance	Resident Opinion Survey – satisfaction with Emergency Management (Civil Defence)	92%	>90%	>90%

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
1,174	General rates, uniform annual general charges and rates penalties	1,290	1,187
-	- Targeted rates (other than a targeted rate for water supply)	-	-
-	- Subsidies and grants for operating purposes	-	-
1,115	Fees, charges and targeted rates for water supply	1,222	1,129
7	Internal charges, and overheads recovered	7	7
257	Local authorities fuel tax, fines, infringement fees, and other receipts	208	264
2,553	Total Operating Funding	2,727	2,587
Applications of Operating Funding			
1,992	Payments to staff and suppliers	2,178	2,011
-	Finance costs	-	-
405	Internal charges, internal interest and overheads applied	469	396
54	Other operating funding applications	37	53
2,451	Total Applications of Operating Funding	2,684	2,460
102	Surplus/(Deficit) of Operating Funding	43	127
CAPITAL			
Sources of Capital Funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development and financial contributions	-	-
-	- Increase/(decrease) in debt	-	-
12	Gross proceeds from sale of assets	10	10
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
12	Total Sources of capital funding	10	10
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
111	- to replace existing assets	143	145
3	Increase/(decrease) in reserves	(90)	(8)
	Increase/(decrease) in investments		
114	Total Applications of Capital Funding	53	137
(102)	Surplus/(Deficit) of Capital Funding	(43)	(127)
-	Funding Balance	-	-
112	Depreciation Expense (Not included in above FIS)	36	118

The Funding Impact Statement is not compliant with GAAP.

GOVERNANCE and corporate services

communication
administration buildings



Governance

OUR SPACE

The governance activity is at the forefront of everything we do. While the Council provides many different services, it is the governance activity that supports elected members to be effective and responsible decision-makers. This activity facilitates and supports Council and community boards, ensures agendas are published and available to the public and runs local body elections every three years.

The governance activity contributes indirectly to all three main community outcomes.



OUR CHALLENGES

Information and Decision Making

We ensure accurate and timely information is provided to elected members to enable them to make efficient and cost-effective decisions. We must also ensure we have in place appropriate systems to ensure that the community is informed and, where appropriate, able to participate in the decision-making processes. The use of information technology to facilitate this process is growing in importance.

We are always looking at and trialling new ways to engage more people in the decision-making process. With the Alexandra Water Supply Upgrade consultation we had a successful public engagement outside Alexandra New World on a Saturday, with staff and elected members present to answer questions and encourage people to have their say on the issue. We are also promoting more widely the fact that community groups and organisations are welcome to invite staff or elected representatives along to meetings to discuss topical items.

District Strategy and Policy

In an environment where a high level of decision-making authority has been delegated to local community boards, the need for Council to develop high-level supporting strategies and policies to guide community boards has been increasing in importance. With pressure on infrastructure upgrades the concerns about rates increases, future debt and sustainability are foremost in the elected members' minds.

Leading up to the next Long Term Plan councillors will be looking in particular at developing a clear long-term strategic direction and associated policy for the delivery of Three Waters infrastructure. The strategy will specifically consider levels of service, priorities for infrastructure upgrades, future debt levels, and equity of funding models.

Local Government Reform

An 8-point reform programme for local government called "Better Local Government" was announced in 2012 by the Minister of Local Government. The programme aims to provide clarity about councils' roles, stronger governance, improved efficiency and more responsible fiscal management. We are keeping ourselves up to date, planning for and responding to these central government legislative changes that are impacting on our local government sector – changes that include the introduction of 30-year infrastructure strategies.

How do we Fund this Activity?

	Fees & Charges	Targeted Rates	General Rate	Contributions	Loans/Reserves
Maintenance and operations	✓	✓	✓		

HOW DO WE MEASURE OUR SUCCESS?

The following table details the level of service Council will deliver to the community, how it is measured and the performance to date.

Community Outcome	Our Objective / Level of Service	How we Measure Success	2012/13 Result	Our Aim Years 1-3	Our Aim Years 4-10
A Thriving Economy	Satisfaction with the leadership, representation and decision-making by elected members	Resident Opinion Survey and those satisfied with the performance of elected members of local community boards	86%	>85%	>85%
A Sustainable Environment					
A Safe and Healthy Community		Resident Opinion Survey and those satisfied with the performance of elected members	85%	>85%	>85%

Corporate Services

OUR SPACE

The corporate services activities provide both direct and indirect support across the organisation that allows Council to function efficiently and effectively. The corporate services activity contributes indirectly to all three main community outcomes.



OUR CHALLENGES

Providing Customer Service

The customer services activity provides the friendly and professional staff that greet you when you visit our service centres or when you call us. The customer services staff have a number of responsibilities including processing service requests, managing bookings, processing payments and providing information on properties and rates. They are usually the first, and sometimes only, point of contact. We realise our customers' needs are varied and continually evolving. To meet these needs, we must provide an efficient and consistent level of service.

Providing Communication Support

Our communication objective is to ensure the community has access to relevant, timely and meaningful information, and to create opportunities for the public to influence decision-making. Direct external communications include the production of a quarterly newsletter, regular community updates in local papers, media releases, public advertising, website updates and project-specific information releases. We also facilitate internal communications and develop processes that assist and improve community engagement.

This past year has seen the launch of our new CODC website and we will continue to make improvements to build on this new platform to keep it fresh, up-to-date, engaging and catering to user demand. We have also recently launched an official Council Facebook page and a YouTube channel as further ways to reach new audiences and complement our traditional methods of communication.

Providing Financial and Administration Support

The finance activity is an internal service that provides financial, rating and treasury support to all activities within the Council. Finance is responsible for the provision and development of effective monitoring and reporting of the organisation's performance. A significant amount of the formal planning and reporting is prescribed by legislation, including this Annual Plan. Our other responsibilities include budgeting, payroll management and the management of debtors and creditors.

Providing Information Support

The Information Services Team focus in the 2014/15 year includes a Telecommunication Improvement Programme to update outdated telephony systems, utilise the latest technologies to reduce costs and improve Council's communication through efficient and effective processes. This aligns with updating our website last year and intranet this year to assist with internal communication, knowledge transfer and retention.

Rural aerial imagery is being updated, a follow on from the urban aerial project in 2013. We are working with the Southland councils' consortium and have additional funding from LINZ to undertake this 10-year renewal while achieving significant savings. The latest technology delivers superior imagery, which will help with Council's future planning. Our aerials (maps) are available currently on the website, and the timeline for addition of the new imagery availability is weather dependent.

A Business Continuity Improvement Programme that will look at the business needs of the Council is underway to assist the Information Services Team providing suitable disaster recovery services.

We also have a project on the horizon to digitise our records over the next several years, which will be presented to Council for consideration in the 2014/15 year.

MEETING THE CHALLENGES

The 2014/15 Annual Plan budgeted expenditure for Governance and Corporate Services totals \$1.6 million. Of this, \$500k is for operational expenditure while capital expenditure totals \$1.1 million.

The majority of capital expenditure will be used to fund Information technology projects, however \$150k has been allowed to reconfigure the William Fraser Building to accommodate the information technology projects in a way that will provide greater efficiency.

HOW DO WE MEASURE OUR SUCCESS?

The following table details the level of service Council will deliver to the community, how it is measured and the performance to date.

Community Outcome	Our Objective / Level of Service	How we Measure Success	2012/13 Result	Our Aim Years 1-3	Our Aim Years 4-10
A Thriving Economy	Satisfaction with the initial contact with Council	Resident Opinion Survey – the service was fast and efficient.	93%	>90%	>90%
		Resident Opinion Survey – the service was friendly and courteous	96%	>90%	>90%
		Resident Opinion Survey – issues dealt with effectively	85%	>80%	>80%
A Sustainable Environment	Satisfaction with contact regarding service requests	Resident Opinion Survey – the service was fast and efficient	83%	>80%	>80%
		Resident Opinion Survey – the service was friendly and courteous	91%	>90%	>90%
		Resident Opinion Survey – issues dealt with effectively	81%	>75%	>75%
A Safe and Healthy Community	Satisfaction with the overall effectiveness of Council communications	Resident Opinion Survey – overall effectiveness of communications	85%	>80%	>85%

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
177	General rates, uniform annual general charges and rates penalties	(35)	93
201	Targeted rates (other than a targeted rate for water supply)	273	250
-	Subsidies and grants for operating purposes	-	-
125	Fees, charges and targeted rates for water supply	155	134
376	Internal charges, and overheads recovered	627	423
488	Local authorities fuel tax, fines, infringement fees, and other receipts	486	486
1,367	Total Operating Funding	1,506	1,386
Applications of Operating Funding			
3,284	Payments to staff and suppliers	3,411	3,033
41	Finance costs	40	42
(3,015)	Internal charges, internal interest and overheads applied	(3,383)	(3,034)
455	Other operating funding applications	445	402
765	Total Applications of Operating Funding	513	443
602	Surplus/(Deficit) of Operating Funding	993	943
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
10	Gross proceeds from sale of assets	16	16
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
10	Total Sources of Capital Funding	16	16
Applications of Capital Funding			
-	Capital expenditure	-	-
-	- to meet additional demand	100	-
8	- to improve the level of service	150	-
510	- to replace existing assets	851	504
144	Increase/(decrease) in reserves	(40)	507
(50)	Increase/(decrease) in investments	(52)	(52)
612	Total Applications of Capital Funding	1,009	959
(602)	Surplus/(Deficit) of Capital Funding	(993)	(943)
-	Funding Balance	-	-
437	Depreciation expense (Not included in above FIS)	599	667

The Funding Impact Statement is not compliant with GAAP.

FINANCIALS

assumptions
audit opinion
accounting policies
fees and charges



Prospective Financial Information

This section sets out the prospective financial information for the 2014/15 year. The prospective financial statements have been prepared in accordance with Financial Reporting Standard 42 Prospective Financial Statements.

The prospective financial statements have been prepared on the basis of best estimates as to future events that Council expects to take place. We use opening balances from the period ending 30 June 2014 where estimates have been restated accordingly if required.

The actual results achieved for any particular financial year are likely to vary from the information presented and the variations may be material depending on the circumstances that arise during the period.

We are now budgeting for a deficit of \$1,408 million in the 2014/15 year against a LTP budget for Year 3 of \$84k surplus.

This is a result of the changes made to budgets in order to minimise the rate increase and the significant drop in anticipated development contributions reflecting recent economic conditions. As a number of significant projects have been pushed out from the 2014/15 year as detailed throughout the plan, we do not envisage external borrowing in the 2014/15 year.

FUNDING IMPACT STATEMENT

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
OPERATING			
6,867	General rates, uniform annual general charges	7,056	6,631
15,370	Targeted rates (including targeted rate for water supply)	16,357	17,092
1,870	Subsidies and grants for operating purposes	1,600	1,618
5,045	Fees, charges and targeted rates for water supply	4,916	5,207
1,844	Local authorities fuel tax, fines, infringement fees, rates penalties and other receipts	1,867	2,095
30,996	Total Operating Funding	31,796	32,643
Applications of Operating Funding			
21,675	Payments to staff and suppliers	22,552	21,889
311	Finance costs	52	671
2,348	Other operating funding applications	2,460	2,470
24,334	Total Applications of Operating Funding	25,064	25,030
6,662	Surplus/(Deficit) of Operating Funding	6,732	7,613
CAPITAL			
Sources of Capital Funding			
1,991	Subsidies and grants for capital expenditure	1,902	1,826
476	Development and financial contributions	320	1,197
1,871	Increase/(decrease) in debt	-	5,945
3,397	Gross proceeds from sale of assets	2,391	391
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
7,735	Total Sources of Capital Funding	4,613	9,359
Applications of Capital Funding			
Capital expenditure			
951	- to meet additional demand	1,198	1,458
2,969	- to improve the level of service	3,753	6,268
10,994	- to replace existing assets	9,290	7,434
(467)	Increase/(decrease) in reserves	(2,844)	1,863
(50)	Increase/(decrease) in investments	(52)	(52)
14,397	Total Applications of Capital Funding	11,345	16,972
(6,662)	Surplus/(Deficit) of Capital Funding	(6,732)	(7,613)
-	Funding Balance	-	-
9,467	Depreciation Expense (Not included in above FIS)	10,362	10,552

RECONCILIATION OF FUNDING IMPACT STATEMENT TO PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
INCOME PER ACTIVITY FUNDING IMPACT STATEMENT			
3,870	Water	4,058	4,365
2,697	Wastewater	2,837	3,250
352	Stormwater	333	365
6,146	Transportation	6,192	5,914
3,080	Waste Minimisation	3,105	3,448
1,687	Other Infrastructure	1,889	1,838
2,561	Parks & Cemeteries	2,406	2,473
4,386	Libraries, Swimming Pools & Community Facilities	4,425	4,435
2,680	District Development	2,952	3,013
2,546	Planning & Environment	2,720	2,580
991	Governance & Corporate Services	879	962
30,996	Total Operating Income	31,796	32,643
33,463	Total Income as per Proposed Comprehensive Income	34,018	35,666
(2,467)	Variance made up of:	(2,222)	(3,023)
1,991	Subsidies & Grants For Capital Expenditure	1,902	1,826
476	Development Contributions For Capital Growth	320	1,197
-	Vested Assets	-	-
2,467		2,222	3,023
EXPENDITURE PER ACTIVITY FUNDING IMPACT STATEMENT			
1,835	Water	1,848	2,049
1,146	Wastewater	1,186	1,505
60	Stormwater	64	62
3,264	Transportation	3,273	3,184
2,747	Waste Minimisation	2,759	3,059
1,951	Other Infrastructure	2,044	2,066
1,951	Parks & Cemeteries	1,999	1,923
3,243	Libraries, Swimming Pools & Community Facilities	3,194	3,231
2,311	District Development	2,586	2,409
2,046	Planning & Environment	2,215	2,064
3,780	Governance & Corporate Services	3,896	3,478
24,334	Total Applications of Operating Funding	25,064	25,030
33,801	Total Expenditure as per Proposed Comprehensive Income	35,426	35,582
(9,467)	Variance made up of:	(10,362)	(10,601)
9,467	Depreciation	10,362	10,601
-	Loss on Sale of Assets	-	-
9,467		10,362	10,601
Other Comprehensive Income			
23,060	Gains on Asset Revaluation	12,558	22,490
22,722	Total Comprehensive Income for the year	11,150	22,574

PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
REVENUE			
6,867	General rates	7,056	6,631
15,370	Targeted rates (including water)	16,357	17,092
1,801	Charges for volumetric water supply	1,443	1,842
65	Penalties, remissions, discounts	65	65
3,403	Government grants and subsidies	3,299	3,319
296	Interest	339	340
3	Dividends	3	3
1,102	Regulatory fees	1,206	1,114
3,911	User fees and other income	3,842	4,051
645	Development and financial contributions	408	1,209
-	Profit on sale of assets	-	-
-	Vested assets	-	-
-	Valuation gains	-	-
33,463	Total Revenue	34,018	35,666
EXPENDITURE			
7,021	Employee benefit expenses	7,322	7,100
9,467	Depreciation and amortisation	10,362	10,552
311	Finance costs	52	671
-	Valuation losses	-	-
17,002	Other expenses	17,690	17,259
33,801	Total Expenditure	35,426	35,582
(338)	Surplus/(Deficit) before Tax	(1,408)	84
-	Income Tax Expense	-	-
(338)	Surplus/(Deficit) after Tax	(1,408)	84
Gain on Asset Revaluations			
2,349	Gains (loss) on revaluation of wastewater assets	1,609	2,400
4,717	Gains (loss) on revaluation of water assets	2,346	3,697
594	Gains (loss) on revaluation of stormwater assets	406	464
15,594	Gains (loss) on revaluation of roading assets	8,149	13,044
(241)	Gains (loss) on revaluation of property and parks assets	-	2,837
47	Gains (loss) on revaluation of investment properties	48	48
23,060	Total Gain on Asset Revaluations	12,558	22,490
23,060	Total Other Comprehensive Income	12,558	22,490
22,722	Total Comprehensive Income	11,150	22,574

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
PUBLIC EQUITY			
641,616	Public Equity 1 July	661,627	683,540
Accumulated Funds			
339,093	Balance at 1 July	340,263	338,773
(338)	Surplus/(deficit) after tax	(1,408)	84
(3)	Transfer to restricted reserves	(3)	(3)
-	Transfer from property revaluation reserve on disposal	-	-
338,752	Balance at 30 June	338,852	338,854
Other Reserves			
Property Revaluation Reserve			
302,457	Balance at 1 July	321,295	344,698
23,060	Revaluation gains/(loss)	12,558	22,490
-	Transfer to accumulated funds on disposal on property	-	-
325,517	Balance at 30 June	333,853	367,188
Fair Value through Other Comprehensive Income Reserve			
-	Balance at 1 July	-	-
-	Revaluation gains/(loss)	-	-
-	Reclassification to surplus or deficit on disposal	-	-
-	Balance at 30 June	-	-
Restricted Reserves (Trust and Bequest Funds)			
66	Balance at 1 July	69	69
3	Transfer from accumulated funds	3	3
69	Balance at 30 June	72	72
325,586	Total Other Reserves	333,925	367,260
664,338	Public Equity 30 June	672,777	706,114

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
PUBLIC EQUITY			
338,752	Accumulated Funds	338,852	338,854
325,517	Property revaluation reserve	333,853	367,188
-	Fair value through other comprehensive income reserve	-	-
69	Restricted reserves	72	72
664,338		672,777	706,114
REPRESENTED BY:			
Current Assets			
9,194	Cash and cash equivalents	5,306	8,416
-	Available for sale financial assets	-	-
4,203	Debtors and other receivables	2,432	4,358
37	Inventories	63	5
13,434		7,801	12,779
Less Current Liabilities			
419	Agency and deposits	930	102
4,438	Creditors and other payables	2,524	4,722
-	Provisions	-	-
-	Borrowings	-	766
4,857		3,454	5,590
8,577	Working Capital	4,347	7,189
Non-Current Assets			
-	Available for sale financial assets	665	-
1,889	Loans and receivables	1,892	1,798
217	Intangible assets	273	181
777	Forestry assets	966	664
1,657	Investment property	1,593	1,659
655,825	Property, plant and equipment	663,084	705,241
660,365		668,473	709,542
Less Non-Current Liabilities			
48	Provisions	43	52
4,556	Borrowings	-	10,565
4,604		43	10,617
664,338	Net Assets	672,777	706,114

PROSPECTIVE STATEMENT OF CASHFLOWS

Annual Plan 2013/14 \$000		Annual Plan 2014/15 \$000	LTP 2014/15 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was provided from:			
33,164	Receipts from rates, fees and other revenue	33,676	35,204
296	Interest received	339	340
3	Dividends received	3	3
33,463		34,018	35,547
Cash was applied to:			
24,074	Payments to suppliers and employees	25,064	24,284
260	External Interest paid	-	617
24,334		25,094	24,901
9,129	Net Cash Inflow/(Outflow) from Operating Activities	8,954	10,646
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from:			
3,397	Sale of property, plant and equipment	2,391	391
1,185	Withdrawal of investments	-	-
50	Repayment of loans and receivables	52	52
4,632		2,443	443
Cash was applied to:			
14,914	Purchase of property, plant and equipment	14,241	15,161
-	Purchase of investments	-	-
14,914		14,241	15,161
(10,282)	Net Cash Inflow/(Outflow) from Investing Activities	(11,798)	(14,718)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash was provided from:			
1,930	Loans raised	-	6,094
Cash was applied to:			
59	Loans repaid	-	149
1,871	Net Cash Inflow/(Outflow) from Financing Activities	-	5,945
718	Net Cash Increase/(Decrease) in Cash held	(2,844)	1,873
8,476	Opening Cash held 1 July	8,147	6,543
9,194	Closing Cash held 30 June	5,303	8,416

RESERVE FUNDS

Reserves are held to ensure that funds received for a particular purpose and any surplus created is managed in accordance with the reason for which the reserve was established. Surpluses held in reserves are credited with interest. Restricted reserves are reserves that have rules that can be set by legal obligation that restrict the use that Council may put the funds to. The remaining Council-created reserves are discretionary reserves that the Council has established for the fair and transparent use of monies. Below is a list of current reserves outlining the purpose for holding each reserve and the Council activity to which each reserve relates, together with summary financial information for the 2014/15 year.

Reserves		Opening Balance 2014/15 (\$000)	Transfers In 2014/15 (\$000)	Transfers Out 2014/15 (\$000)	Closing Balance 2014/15 (\$000)
Specific Reserves These reserves are designated from a statute or legal document or are to maintain and provide for improvements to separately identifiable areas.	Other Infrastructure	778	10	(0)	788
	Parks, Reserves and Cemeteries	20	4	0	24
	Libraries, Swimming Pools & Community Facilities	25	2	0	27
	Governance & Corporate Services	3,805	468	(197)	4,076
	Total Specific Reserves	4,628	484	(197)	4,915
Development Contributions To provide for growth in identifiable infrastructure assets.	Governance & Corporate Services	(6,028)	8,149	(9,220)	(7,099)
	Total Development Contributions	(6,028)	8,149	(9,220)	(7,099)
General Reserves These reserves are invested to provide a financial return to ratepayers.	Governance & Corporate Services	9,091	1,164	(2,162)	8,093
	Total General Reserves	9,091	1,164	(2,162)	8,093
Property To provide for the purchase of properties.	Other Infrastructure	(319)	309	(83)	(93)
	Libraries, Swimming Pools & Community Facilities	109	6	(3)	112
	Governance & Corporate Services	417	0	(106)	311
	Total Property	207	315	(192)	330
Loss of Service Potential and Development To set aside funds for the replacement or provision of assets in identifiable infrastructure areas.	Water	(3,709)	2,330	(2,205)	(3,584)
	Wastewater	459	5,131	(5,574)	16
	Stormwater	963	203	0	1,166
	Transportation	(356)	2,374	(3,258)	(1,240)
	Other Infrastructure	(13)	0	0	(13)
	Total Loss of Service Potential & Development	(2,656)	10,038	(11,037)	(3,655)
Amenities To provide funding for ongoing operations and assets in amenity areas.	Waste Minimisation	(125)	23,719	(23,798)	(204)
	Other Infrastructure	(383)	50	0	(333)
	Parks, Reserves & Cemeteries	382	28	(49)	361
	Libraries, Swimming Pools & Community Facilities	(390)	1,583	(1,711)	(518)
	Planning & Environment	188	18	0	206
	Total Amenities	(328)	25,398	(25,558)	(487)
Governance To provide funding for the elected member activity, specifically the democratic process.	Governance & Corporate Services	120	0	(9)	111
	Total Governance Reserves	120	0	(9)	111
District Development To provide funding for ongoing operations and assets in this activity.	District Development	149	34	(411)	(228)
	Total District Development Reserves	149	34	(411)	(228)
		5,183	45,582	(48,786)	1,980

ACCOUNTING POLICIES

1. Reporting Entity

The Central Otago District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 and is domiciled within New Zealand.

The primary objective of the Council is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, the Central Otago District Council has designated itself as a tier 1 public benefit entity (PBE) for the purposes of the new PBE International Public Sector Authority Standards (IPSAS), which come into effect on 1 July 2014. This is the first year the annual plan has been prepared under the new PBE International Public Sector Authority Standards.

The financial statements comprise the activities of the Council. The Council does not have a significant interest in any other entities. The Council adopted the prospective financial statements on 25 June 2014.

2. Basis of Financial Statement Preparation

The financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002 and in accordance with New Zealand generally accepted accounting practice (NZ GAAP). The financial statements comply with FRS 42 and use opening balances from the period ending 30 June 2014, estimates have been restated accordingly if required.

Some rounding variances may occur in the financial statements due to the use of decimal places in the underlying financial data.

The following accounting policies have been applied consistently to all periods presented in these financial statements.

The financial statements are prepared on a historical cost basis, as modified by the revaluation of:

- Available for sale financial assets
- Forestry assets
- Certain classes of property, plant and equipment
- Investment property

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

3. Joint Ventures

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control. For jointly controlled operations Council recognises in its financial statements the assets it controls, the liabilities and expenses it incurs, and the share of income that it earns from the joint venture. Council currently has jointly controlled operations with Queenstown Lakes District Council in respect to forestry.

4. Revenue

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

I. RATES

Rates are set annually by resolution of 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 when payable.

II. GOODS SOLD AND SERVICES RENDERED

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer.

III. INTEREST INCOME

Interest income is recognised as it accrues, using the effective interest method.

IV. RENTAL INCOME

Rental income from investment property is recognised on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income.

V. GOVERNMENT GRANTS

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

VI. DIVIDEND INCOME

Dividends are recognised when the right to receive payment has been established.

VII. WATER BILLING REVENUE

Water billing revenue is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

VIII. VESTED ASSETS

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as income. Vested assets are recognised at the point when Council has issued the certificate prescribed under the Resource Management Act 1991 S224(c), relating to the respective subdivisions.

IX. DEVELOPMENT CONTRIBUTIONS

Development and financial contributions revenue is recognised at the point where Council has issued an invoice in respect of the development demand notice.

Development contributions are classified as part of "Contributions for capital purposes".

5. Operating Leases

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

6. 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 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 Council's decision.

7. Income Tax

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

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial

statements and the corresponding tax bases used in the computation of taxable surplus.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which 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 surpluses 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 surplus or deficit for the period, except to the extent that it relates to a business combination or to transactions recognised in other comprehensive income or directly in equity.

8. Equity

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

- accumulated funds
- restricted reserves
- property revaluation reserve
- fair value through other comprehensive income reserve

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

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

Also included in restricted reserves are reserves created by Council decision. Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at Council's discretion.

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

Fair value through other comprehensive income reserves comprises the cumulative net change in the fair value of financial assets through other comprehensive income.

9. Cash and Cash Equivalents

Cash and cash equivalents include cash balances deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

10. Debtors and Other Receivables

Debtors and other receivables are stated at their cost less any provision for impairment (see Impairment Policy 19).

11. Inventories

Inventories represent land being developed for resale and are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

12. Financial Assets

Council classifies its financial assets as available-for-sale financial assets, and loans and receivables.

AVAILABLE-FOR-SALE FINANCIAL ASSETS

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Other financial instruments held by Council are classified as being available-for-sale and are stated at fair value, with any resultant gain or loss recognised in other comprehensive income, except for impairment losses which are recognised on the surplus or deficit.

Financial instruments classified as available for sale investments are recognised / derecognised by Council on the date it commits to purchase / sell the investments. Available-for-sale financial assets are derecognised when they mature. On derecognition, the cumulative gain or loss previously recognised in

other comprehensive income is recognised on the surplus or deficit.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets. They are measured at initial recognition at fair value, and subsequently carried at amortised cost using the effective interest method, subject to a test for impairment. Gains or losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

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

13. Property, Plant and Equipment

The following infrastructural assets are shown at fair value, based on annual valuations by external independent valuers:

- Stormwater
- Water
- Wastewater

Revaluations of roads, buildings, parks and reserves are completed on a periodic basis by external independent valuers.

Revaluations will be undertaken by independent valuers, suitably qualified in the category and location of the assets. The valuation process shall include verification of asset registers, application of rates representing current replacement cost or market value (if any), asset optimisation and adjustments for asset condition and performance.

Valuations are performed with sufficient regularity to ensure revalued assets are carried at a value that is not materially different from fair value.

Where Council has elected to account for revaluations of property, plant and equipment on a class of asset basis, increases or decreases in the carrying amounts arising on revaluation of a class of assets are credited or debited to other comprehensive income and are accumulated to an asset revaluation reserve in equity for that class of asset. However, the net revaluation result is recognised in the surplus or deficit to the extent it reverses a net revaluation decrease of the

same class of assets previously recognised in the surplus or deficit.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

All other property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the surplus or deficit during the financial period in which they are incurred.

Land is not depreciated. Depreciation on other assets is calculated using the straight line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives.

Assets to be depreciated include:

Operational Assets

Buildings	
- structures	5-100 yrs
- external fabric	5-100 yrs
- services	5-80 yrs
- internal fit out	5-80 yrs
Equipment, furniture and fittings	3-10 yrs
Motor vehicles and plant	4-12 yrs
Library books	10 yrs
Parks and reserves	2-50 yrs

Infrastructure Assets

Bridges	30-125 yrs
Footpaths and cycle ways	30-100 yrs
Kerb and channel	70-100 yrs
Roads – sealed	8-17 yrs
Roads – unsealed	3-70 yrs
Roads – land and formation	not depreciated
Sewerage plant and equipment	15-35 yrs
Sewerage reticulation networks	60-80 yrs
Stormwater networks	70 yrs
Water plant and equipment	10-35 yrs
Water reticulation networks	60-100 yrs

Restricted assets are included in the asset register in Revenue

An asset's carrying amount is written down to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Assets under construction are not depreciated. The total cost of the project is transferred to the relevant asset when it is available for use, and then depreciated.

14. Non current Assets (or Disposal Groups) Held for Sale

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

An impairment loss is recognised for any initial or subsequent write down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non current asset (or disposal group) is recognised at the date of de-recognition.

Non current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Non current assets classified as held for sale and the assets of a disposal group classified as held for sale are presented separately from the other assets in the statement of financial position. Further, the liabilities of a disposal group classified as held for sale are presented separately from other liabilities in the statement of financial position. Those assets and liabilities shall not be offset and presented as a single amount.

15. Intangible Assets

I. COMPUTER SOFTWARE

Acquired computer software licenses are capitalised on the basis of costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives of three years using the straight line method.

Costs associated with developing or maintaining computer software programmes are recognised as an expense as incurred.

II. OTHER INTANGIBLE ASSETS

Other intangible assets that are acquired by Council are stated at cost less accumulated amortisation (see below) and impairment losses (see Impairment Policy 19).

Easements are not amortised. Branding assets are amortised over their estimated useful lives of 10 years using the straight line method.

III. SUBSEQUENT EXPENDITURE

Subsequent expenditure on capitalised intangible assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates, and it meets the definition of, and recognition criteria for, an intangible asset. All other expenditure is expensed as incurred.

IV. AMORTISATION

An intangible asset with a finite useful life is amortised over the period of that life. The asset is reviewed annually for indicators of impairment, and tested for impairment if these indicators exist. The asset is carried at cost less accumulated amortisation and accumulated impairment losses.

An intangible asset with an indefinite useful life is not amortised, but is tested for impairment annually, and is carried at cost less accumulated impairment losses.

16. Forestry Assets

Forestry assets are predominantly standing trees which are managed on a sustainable yield basis. These are shown in the statement of financial position at fair value less estimated point of sale costs at harvest. The costs to establish and maintain the forest assets are included in the surplus or deficit together with the change in fair value for each accounting period.

The valuation of forests is based on discounted cash flow models where the fair value is calculated using cash flows from continued operations; that is, based

on sustainable forest management plans taking into account growth potential. The yearly harvest from forecast tree growth is multiplied by expected wood prices and the costs associated with forest management, harvesting and distribution are then deducted to derive annual cash flows.

The fair value of the forest assets is measured as the present value of cash flows from one growth cycle based on the productive forest land, taking into consideration environmental, operational and market restrictions. Forest assets are valued separately from the underlying freehold land.

The forestry assets are revalued annually by D W Guild MNZIF of Guild Forestry as at 30 June.

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 surplus or deficit.

17. Emissions Trading Scheme

New Zealand Units (NZUs) allocated as a result of the company's participation in the Emissions Trading Scheme (ETS) will be treated as intangible assets, and recorded at cost. These are yet to be allocated to us.

Liabilities for surrender of the NZUs (or cash) are accrued at the time the forests are harvested, or removed in any other way, in accordance with the terms of the ETS legislation.

18. Investment Property

Investment properties are properties which are held either to earn rental income or for capital appreciation or for both. Investment properties generate cash flow largely independent of other assets held by the entity. Investment properties are stated at fair value. An external, independent valuer, having an appropriate recognised professional qualification and recent experience in the location and category of property being valued, values the portfolio annually. The fair values are based on market values, being the estimated amount for which a property could be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's length transaction.

Any gain or loss arising from a change in fair value is recognised in the surplus or deficit.

Rental income from investment property is accounted for as described in the Revenue Policy (4), above.

19. Impairment of Non-financial Assets

The carrying amounts of Council's assets, other than inventories (see Inventories Policy 11), forestry assets (see Forestry Assets Policy 16), and Investment Property (see Investment Property Policy 18) are reviewed at each balance date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows 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 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 surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or 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 surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

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

20. Third Party Transfer Payment Agencies

Council collects and distributes monies for other organisations. Where collections are processed through Council's books, any monies held are shown as accounts payable in the statement of financial position. Amounts collected on behalf of third parties are not recognised as revenue, but commissions earned from acting as agent are recognised in revenue.

21. Creditors and Other Payables

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

22. Employee Entitlements

Provision is made in respect of Council's liability for the following short and long-term employee entitlements.

I. SHORT-TERM ENTITLEMENTS

Employee benefits that Council expects 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 date, but not yet taken, at balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

Liabilities for annual leave are accrued at the full amount owing at the pay period ending immediately prior to the statement of financial position date.

Liabilities for accumulating short-term compensated absences (e.g. sick leave), where material, are measured as the amount of unused entitlement accumulated at the pay period ending immediately prior to the statement of financial position date, that Council anticipates employees will use in future periods, in excess of the days that they will be entitled to in each of those periods.

II. LONG-TERM ENTITLEMENTS

Where (for historical reasons) a retirement gratuity entitlement exists, where material, liability is assessed on an actual entitlement basis using current rates of pay taking into account years of service. All remaining staff with this provision in their contracts have completed the qualifying conditions.

Where (for historical reasons) a long service leave entitlement exists in an individual's employment agreement, the value of the entitlement will be recognised on an actual basis for staff who have completed the service entitlement, but not yet taken the leave, and on a discounted basis for the staff members who have not yet completed the qualifying service.

III. SUPERANNUATION SCHEMES

Defined contribution schemes – Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit as incurred.

23. Borrowings

Borrowings are recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Council has not capitalised borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset, in line with PBE IPSAS 5.

Consequently, all borrowing costs are recognised as an expense in the period in which they are incurred.

24. Provisions

A provision is recognised in the statement of financial position when Council has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits, the amount of which can be reliably estimated, will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

25. Landfill Post Closure Costs

Council has a number of closed landfills. The resource consents for these include a legal obligation to provide ongoing maintenance and monitoring services throughout the life of the consent. The provision is measured on the present value of future cash flows expected, taking into account future events, including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post closure.

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

The estimated future costs of meeting this obligation have been accrued and charged. The calculations assume no change in the legislative requirements for post-closure treatment.

26. Goods and Services Tax

The financial statements are prepared exclusive of GST with the exception of debtors and other receivables and creditors and other payables that are shown inclusive of GST. Where GST is not recoverable as an input tax it is recognised as part of the related asset or expense.

27. Cost Allocations

The costs of all internal service activities are allocated or charged directly to external service type activities. External service activities refer to activities which provide a service direct to the public. Internal service activities provide support for the external service activities.

Where the user of a service can be identified, the cost recovery is made by way of a direct charge. Where this has not been possible, the costs are allocated by way of general overhead, on the basis of expenditure incurred within the activity.

28. Critical Judgements

Significant assumptions and risks (critical judgements) related to the Long Term Plan (LTP) are identified at various points within the LTP. Estimates and underlying assumptions are regularly reviewed. Any change to estimates is recognised in the period if the change affects only that period, or into future periods if it also affects future periods.

FEES AND CHARGES

Fees and Charges have largely been held or have had a standard inflation rate added to them. While Council has aimed to provide an exhaustive and accurate schedule of charges, if any errors or omissions are identified, charges will be calculated by reference to the appropriate underlying authority/resolution. Council reserves the right to vary and introduce fees and charges at its discretion. All fees and charges referred to are inclusive of goods and services tax (GST) at 15%.

WATER, WASTEWATER, STORMWATER CHARGES

Where a service connection for water and/or wastewater, or a wheelie bin is provided to a rating unit in the course of a rating year, the rating unit will be charged a proportion of the full year cost of the service as scheduled in the rating section of the annual plan, based on the number of complete months remaining in the financial year.

ROADING CHARGES

DESIGNATED WASTEWATER TREATMENT PLANT

Disposal of septage tank load less than 3,000 litres
Every additional 1,000 litres discharges (or part thereof)

TRADE WASTE

Application fee
Application to transfer trade waste discharge consent
Annual fee
Inspection of confidential consents (at cost after first \$115)

WATER, WASTEWATER, STORMWATER – NEW CONNECTION

Approved contractors (per connection)
Non-approved contractors (per connection)

BULK TANKER WATER FROM FIRE HYDRANTS (PER LOAD)

First load (in series)
Subsequent loads (in series)

WATER METER ACCURACY TESTS

House visit and assessment
Meter removal and calibration

LICENCE TO OCCUPY

Single owner
Multiple owner

TRAFFIC MANAGEMENT PLAN APPROVAL

Commercial organisations and events
Non-profit community events

TEMPORARY ROAD CLOSURE

Commercial organisations and events
Non-profit community events

ROAD OPENING NOTICE

Approved service provider
Other service

ROAD STOPPING

Time and disbursements plus legal and survey costs
Miscellaneous fees (other consents, certificates, authorities, services or inspections not specifically provided for to be charged at the cost of time and disbursement)

RAPID NUMBER

New
Replacement

DUST SUPPRESSION

Residential house with 100m of road to Council programme timetable
Residential house with 100m of road outside programme works
Commercial and other applications to Council programmed timetable
Commercial and other applications outside programme works

OTHER

Commercial fingerboard signs
Unauthorised activities

**Includes GST
2014/15**

112.00

34.00

180.00

70.00

120.00

At cost

30.00

120.00

65.00

15.00

52.00

500.00

2014/15

280.00

At cost

70.00

No charge

280.00

No charge

No charge

No charge

At cost

At cost

50.00

20.00

No charge

At cost

49% of cost

At cost

At cost

At cost

OTHER INFRASTRUCTURE CHARGES

A \$25 booking fee is applicable for non payment on landing.

Where weighing facilities are available Council reserves the right to charge by weight, where no weighing facilities are available Council reserves the right to charge by volume as assessed by the operator.

All fees are user pays (ie waste producer pays) and include a waste minimisation charge to help fund recycling and other waste reduction initiatives. Fees also include charges associated with the Emissions Trading Scheme.

AIRPORTS

AIRPORT LANDING FEES (PER LANDING)

Private aircraft	10.00
Commercial light aircraft/twin engine	20.00
Passenger planes < 18 passenger capacity	30.00
Passenger planes > 18 passenger capacity	60.00
Emergency services (Police, Rural Fire, Air Ambulance)	No charge
New Zealand Armed Forces	No charge

WASTE MINIMISATION

TRANSFER STATION CHARGES

Standard size refuse bag	3.00
Car load (small load, minimum fee) load <100 kg or <0.6 m ³	19.00

Van, Ute, Wagon, Trailer Load

Load <200 kg or <1.0 m ³	37.00
Load >200 kg or >1.0 m ³ charge by volume per cubic metre	53.00

General waste charge by volume per cubic metre	53.00
General waste charge by weight per tonne	262.00

Car body (all tanks pierced and drained)	5.00
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Whiteware and separated metal	No charge
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CRT TVs and computer monitors	40.00
All other electronics per item	15.00

Greenwaste Deposited in Greenwaste Area

Load <0.5 m ³	No charge
Load >0.5 m ³ – 1.0 m ³	10.00
Load >1.0 m ³	20.00

Cleanfill Deposited in Cleanfill Area

Load <0.5 m ³	No charge
Load >0.5 m ³ – 1.0 m ³	4.50
Load >1.0 m ³	15.00

Prepaid CODC approved 60 litre refuse bag	3.50
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Includes GST
2014/15

DEVELOPMENT & FINANCIAL CONTRIBUTIONS CHARGES

CAPITAL CONTRIBUTIONS – NEW CONNECTIONS (SEE DISTRICT PLAN ALSO)

Patearoa Water	1,260.00
Lowburn-Pisa Moorings Sewer (indexed to Dec 12 using SQNEE0000 index)	4,635.00
Bannockburn Sewer (treatment)	1,150.00
Bannockburn Sewer extension	3,450.00

FINANCIAL CONTRIBUTIONS - RESERVES

Urban (indexed to Dec 12 using SQNEE0000 index)	2,082.00
Rural (indexed to Dec 12 using SQNEE0000 index)	1,041.00

DEVELOPMENT CONTRIBUTIONS - NEW CONNECTIONS

WATER SUPPLY

Alexandra	4,676.00
Clyde	3,601.00
Cromwell - Urban	1,333.00
Outer Cromwell	3,387.00
Omakau/Ophir	3,343.00
Ranfurly	2,107.00
Naseby	3,007.00
Roxburgh	1,367.00

WASTEWATER

Alexandra	2,275.00
Cromwell Urban	4,156.00
Outer Cromwell	See financial contributions
Omakau/Ophir	658.00
Ranfurly	918.00
Naseby	866.00
Roxburgh	882.00

ROADING

Residential	1,885.00
Business	5,031.00

COMMUNITY SERVICES CHARGES

CEMETERIES

ALEXANDRA CEMETERY

Plot Fees

Standard plot fees	750.00
Ashes plot	375.00

Burial Fees

Standard re-opening and burial	855.00
Burial of ashes	390.00
Burial of infants (up to 2 years / re-opening)	440.00
Extraordinary costs	At cost

CLYDE CEMETERY

Plot Fees

Standard plot fees	595.00
Ashes plot	295.00

Burial Fees

Standard re-opening and burial	660.00
Burial of ashes	290.00
Burial of infants (up to 2 years / re-opening)	290.00
Extraordinary costs	At cost

COMMUNITY
SERVICES
CHARGES
CONT.

A \$200 bond is required for social functions; a whole day is more than 6 hours, half day is less than 6 hours.

Bookings for the Jordon lounge are made with the Senior Citizens on 03 448 7007.

	Includes GST 2014/15
OMAKAU CEMETERY	
Plot fees	230.00
CROMWELL CEMETERY	
Plot Fees	
Standard plot fees	575.00
Ashes plot	290.00
Memorial structures plot	575.00
Burial Fees	
Standard re-opening and burial	770.00
Burial of ashes	365.00
Burial of infants (up to 2 years / re-opening)	365.00
Memorial structures burials	740.00
Memorial structures burials stillborns & infants (up to 2 years old)	330.00
Extraordinary costs	At cost
NASEBY CEMETERY	
Standard plot fees	267.00
RANFURLY CEMETERY	
Plot Fees	
Standard plot fees	267.00
Ashes plot	139.00
COMMUNITY FACILITIES	
ALEXANDRA COMMUNITY CENTRE	
Hall and Bar	
Commercial whole day	265.00
Commercial half day	166.00
Commercial hourly rate	32.00
Non-commercial whole day	156.00
Non-commercial half day	98.00
Non-commercial hourly rate	20.00
Hall, Kitchen and Bar	
Commercial whole day	291.00
Commercial half day	194.00
Non-commercial whole day	177.00
Non-commercial half day	119.00
Hall, Reading Room, Kitchen and Bar	
Commercial whole day	333.00
Commercial half day	218.00
Non-commercial whole day	218.00
Non-commercial half day	130.00
Whole Complex	
Commercial whole day	442.00
Commercial half day	291.00
Non-commercial whole day	270.00
Non-commercial half day	166.00
Hire of Trestles and Chairs (away from hall)	
Trestles (each)	5.00
Chairs (each)	2.00
Alexandra Memorial Theatre	
Commercial / non-local or by agreement with CEO	
Evening performance	650.00
Matinee performance (afternoon)	489.00
Rehearsal (includes heating)	218.00

COMMUNITY SERVICES CHARGES CONT.

A \$200 bond is required for social functions; a whole day is more than 6 hours, half day is less than 6 hours.

	Includes GST 2014/15
Amateur local non-profit making incorporated societies and educational institutes	
Evening performance	229.00
Matinee performance (afternoon)	172.00
Rehearsal (no heating)	59.00
Rehearsal (with heating)	120.00
CROMWELL MEMORIAL HALL	
Whole Complex (auditorium, supper room, west wing, kitchen)	
Commercial whole day	470.00
Commercial half day	315.00
Non-commercial whole day	190.00
Non-commercial half day	140.00
Sporting events – tournaments whole day	145.00
Sporting events – club nights/half day tournaments	115.00
Sporting events – schools	115.00
Hourly rate (only available on application to the Cromwell Community Board)	25.00
After 1.00am charge per hour	25.00
Auditorium (not including kitchen)	
Commercial whole day	300.00
Commercial half day	185.00
Non-commercial whole day	160.00
Non-commercial half day	105.00
Sporting events – tournaments	115.00
Sporting events – club nights/half day tournaments	85.00
Sporting events – schools	85.00
Hourly rate (only available on application to the Cromwell Community Board)	20.00
After 1.00am charge per hour	20.00
Supper Room or West Wing (not including kitchen)	
Commercial whole day	155.00
Commercial half day	115.00
Non-commercial whole day	90.00
Non-commercial half day	75.00
Hourly rate (only available on application to the Cromwell Community Board)	15.00
Supper Room and Kitchen	
Commercial whole day	180.00
Commercial half day	125.00
Non-commercial whole day	115.00
Non-commercial half day	90.00
Hourly rate (only available on application to the Cromwell Community Board)	25.00
Kitchen per hour	25.00
Stage per hour	25.00
Hire of Trestles and Chairs (away from hall)	
Trestles (each)	5.00
Chairs (each)	5.00
Refundable deposit for 1 – 20 chairs	85.00
Refundable deposit for more than 20 chairs	115.00
Crockery breakages (at hall)	At cost
CROMWELL SPORTS PAVILIONS	
Alpha Street Pavilion	
Soccer Club per annum	540.00
Casual day hire	55.00

COMMUNITY
SERVICES
CHARGES
CONT.

A \$200 bond is required for social functions.

A \$200 bond is required for social functions

Track lighting is additional to all other fees.

	Includes GST 2014/15
Anderson Park Pavilion	
Club per season	541.00
Casual day hire	108.00
NASEBY HALL	
Whole day hire (not exceeding 24 hours)	78.00
Half day hire (not exceeding 4 hours)	36.00
Hourly rate if less than half day	16.00
WAIPIATA HALL	
24 hour period	104.00
Hourly rate	5.00
Waipiata Darts Club per annum	395.00
WALLACE MEMORIAL HALL	
Whole day hire (not exceeding 24 hours)	31.00
Half day hire (not exceeding 4 hours)	16.00
RANFURLY HALL	
Ranfurlly Drama Club (per annum)	198.00
Meetings	52.00
Meetings in supper room (hourly rate)	16.00
Furniture auctions	52.00
Local concerts	83.00
Visiting artists and concerts	114.00
Weddings and cabarets etc	172.00
Local schools: sports day/events (subject to conditions)	No charge
PATEAROA HALL	
Whole day hire and funerals	104.00
Half day hire	31.00
Meeting room (locals)	16.00
Meeting room (non-locals)	26.00
Discretionary bond	260.00
Hire of Tables and Chairs (away from hall)	
Tables	10.00
Padded chairs	2.00
Plastic chairs	1.00
ROXBURGH ENTERTAINMENT CENTRE	
Theatre	
Evenings	302.00
Conferences	302.00
Matinees, meetings and rehearsals	146.00
Hourly rate for non-profits groups only	18.00
Dance Hall	
Commercial whole day (social functions, weddings, funerals)	302.00
Commercial half day (social functions, weddings, funerals)	146.00
Hourly rate for non-profit groups only	18.00
Track lighting (per day)	54.00
Track lighting – supper room (per day)	28.00
Track lighting – dance hall (per day)	28.00
Kitchen	
Commercial hire whole day (social functions, weddings, funerals)	146.00
Commercial half day (social functions, weddings, funerals)	104.00
Hourly rate for non-profit groups only	18.00
Whole complex (non-discountable)	640.00

COMMUNITY
SERVICES
CHARGES
CONT.

	Includes GST 2014/15
ROXBURGH MEMORIAL HALL	
Whole Hall	
Commercial hire	187.00
Hourly rate for commercial hire	59.00
Hourly rate for non-profits groups only	18.00
COUNCIL OFFICE HIRE	
WILLIAM FRASER BUILDING	
Council Chambers whole day	115.00
Council Chambers half day	55.00
Conference room / Bill McIntosh room whole day	55.00
Conference room / Bill McIntosh room half day	35.00
Assets department meeting room whole day	35.00
Assets department meeting room half day	35.00
Tea making facilities (per person per tea break)	2.00
CROMWELL SERVICE CENTRE	
Council Chambers whole day	115.00
Council Chambers half day	55.00
Tea making facilities (per person per tea break)	2.00
RANFURLY SERVICE CENTRE	
Council Chambers whole day	55.00
Council Chambers half day	35.00
Meeting room whole day	35.00
Meeting room half day	25.00
ROXBURGH SERVICE CENTRE	
Council Chambers whole day	55.00
Council Chambers half day	35.00
CROMWELL MUSEUM	
SALE OF MUSEUM PHOTOGRAPHS	
6 x 4 black and white	14.00
7 x 5 black and white	19.00
10 x 8 black and white	24.00
6 x 4 sepia	21.00
7 x 5 sepia	31.00
10 x 8 sepia	42.00
Photocopy of photographs	2.00
DIGITAL PHOTOGRAPH COLLECTION	
including Ron Murray collection	
6 x 4 printed copy	4.00
Tiff image supplied on CD for personal use + postage	10.00
Tiff image supplied on CD for publication use + reproduction fee + postage	10.00
Reproduction (per application)	
Book/periodical/newspaper	25.00
Postcard/greeting card/decoration	50.00
Advertising/publicity	150.00
Television programmes/commercial + research time	250.00
Hire of long ladder (per day)	25.00
Postage	
New Zealand	5.00
Overseas	10.00

COMMUNITY
SERVICES
CHARGES
CONT.

LIBRARIES

	Includes GST 2014/15
Rental books – popular fiction and new releases (per book)	1.00
Interloan books from outside district (plus and externally imposed charges per book)	Up to \$15.00
Overdue Books (per book per week)	
Adults	2.00
Children	2.00
Reciprocal borrowers	10.00
Reservation fee (per book)	1.00
DVDs (per week)	3.00
CD Roms (per week)	4.00
Lost/damaged books	Replacement cost
Computer Use (no internet)	
15 mins	2.00
30 mins	4.00
45 mins	6.00
Per hour	7.00
Internet Charges	
20mb	2.00
50mb	5.00
100mb	10.00
Photocopying	
A4 per sheet up to 20 sheets (black and white)	.20
A4 per sheet up to 20 sheets (colour)	1.30
A4 per sheet more than 20 sheets (black and white)	.10
A4 per sheet more than 20 sheets (colour)	.60
A3 per sheet up to 20 sheets (black and white)	.40
A3 per sheet up to 20 sheets (colour)	2.00
A3 per sheet more than 20 sheets (black and white)	.20
A3 per sheet more than 20 sheets (colour)	1.00
A4 double sided (black and white)	.40
A4 double sided (colour)	2.00
A3 double sided (black and white)	.80
A3 double sided (colour)	4.00
Own paper per sheet (black and white)	.10
Own paper per sheet (colour)	.60
Own paper double sided per sheet (black and white)	.20
Own paper double sided per sheet (colour)	1.00
Fax Charges	
All locations up to 3 pages (per fax)	3.00
Additional pages per page	.50
Book Covering	
Small books (paperback/trade paperback)	5.00
Medium books	8.00
Large books	11.00
Scanning (per page)	1.00
Replacement cards	5.00
Non-residents without a borrowing card (\$25 non-refundable)	50.00
Damaged item charge	10.00

COMMUNITY SERVICES CHARGES CONT.

A whole day is more than 6 hours, half day is less than 6 hours. The stadium has a wooden gymnasium floor and is therefore not suitable for events requiring seating or furniture unless provision is made to protect the floor.

Cricket rates are variable depending on level of pitch preparation; seasonal rates available on application and by negotiation

A \$400 bond is required for circuses and fairs, amusement device operators are also required to pay the appropriate inspection licensing fees to operate devices in the district.

A \$400 bond is required for circuses and fairs, amusement device operators are also required to pay the appropriate inspection licensing fees to operate devices in the district.

A \$200 bond is required for social functions in the Stadium.

A whole day is more than 6 hours, half day is less than 6 hours. The stadium has a wooden gymnasium floor and is therefore not suitable for events requiring seating or furniture unless provision is made to protect the floor.

PARKS

MOLYNEUX PARK

Stadium

Sports groups (per hour)	34.00
Vincent sports groups (per hour)	22.00
Gas heating token (20 mins)	7.00
Electric heating token (15 mins)	1.00
Sports groups whole day	296.00
Sports groups half day	198.00
Vincent sport groups whole day	166.00
Vincent sport groups half day	120.00
Kitchen whole day (includes foyer toilets)	54.00
Kitchen half day (includes foyer toilets)	27.00
Changing rooms (per room)	10.00

Sports Grounds

Casual (per ground per day)	110.00
Cricket wickets (per day)	95.00
Changing rooms (per room)	25.00

PIONEER PARK

Commercial activity or event including circus, gypsy fair, Blossom Festival	295.00
Community group activity	35.00
Community group activity – a Vincent benefit	135.00
Amusement devices (activity or device)	70.00
Council power box (per hour)	5.00

ANDERSON PARK

Sports Club Rentals (per player per season)

Anderson Park grounds	45.00
Netball/tennis courts	18.00

Casual Users (per day)

Playing fields (per player)	2.00
Netball/tennis courts (per player)	2.00
Non-sporting activities (per ground plus electricity)	67.00
Touch tournaments (per ground)	61.00

ALPHA STREET RESERVE

Commercial activity or event including circus and gypsy fair	294.00
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Sports Club Rentals (per player per season)

Alpha Street grounds	45.00
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Casual Users (per day)

Playing fields (per player)	2.00
Non-sporting activities (per player plus electricity)	67.00
Touch tournaments (per ground)	61.00
Coin operated BBQ	1.00

MANIOTOTO PARK

Sports clubs (per annum)	806.00
Sports ground (per day)	104.00
Sports ground (half day)	52.00
Outdoor netball/tennis courts	No charge

Stadium

Stadium sports session (not exceeding 2 hours)	16.00
Stadium sports session (not exceeding 4 hours)	35.00
Stadium only (day rate – not exceeding 24 hours)	109.00
Stadium/kitchen/bar (day rate) weddings, cabarets	166.00
Local schools sports day/events (subject to conditions)	No charge

Includes GST
2014/15

COMMUNITY
SERVICES
CHARGES
CONT.

	Includes GST 2014/15
Rugby Clubrooms	
Rugby clubrooms (day rate – not exceeding 8 hours)	83.00
Rugby clubrooms (half day rate – not exceeding 4 hours)	42.00
Rugby clubroom/kitchen/bar (day rate not exceeding 24 hours)	140.00
Rugby clubroom/kitchen/bar (half day rate not exceeding 4 hours)	68.00
Local schools sports day/events (subject to conditions)	No charge
Kitchen	
Kitchen whole day (not exceeding 24hours)	52.00
Kitchen half day (not exceeding 4 hours)	26.00
Hire of Trestles away from the Stadium	
Hire of trestles away from the stadium (per trestle)	3.00
Hire of chairs away from the stadium (per chair)	1.00
Charges Per Annum	
Maniototo Squash Club	1,508.00
A&P Association (per show)	801.00
SWIMMING POOLS	
MOLYNEUX AQUATIC CENTRE	
Single Admission	
Adult	4.50
Child	2.00
Preschooler (with maximum of 2 per 1 paying parent/caregiver)	No charge
Gold Card and tertiary student 10%	4.00
Community Services Card holder 10%	4.00
Spectator (when whole pool is hired including competitions)	1.00
Shower	2.00
Membership Card and Yearly Pass	
Adult 11 swims	45.00
Adult 22 swims	90.00
Adult 45 swims	180.00
Adult yearly pass	540.00
Child 11 swims	20.00
Child 22 swims	40.00
Child 45 swims	80.00
Child yearly pass	290.00
Gold Card, Community Services Card and Tertiary Students	
11 swims	40.00
22 swims	80.00
45 swims	160.00
Yearly pass	480.00
Aquarobics and Aqua Fit	
Adult entry and class	9.00
Adult 11 class membership concession (includes pool entry)	90.00
Gold Card, Community Services Card, tertiary student entry and class	8.10
Gold Card, Community Services Card, tertiary student 11 class membership concession (includes pool entry)	81.00
Aqua Fit Class only excluding pool entry	4.50
Swimming Lesson – Central Swim School (includes pool entry)	
8 x toddler/preschool lesson	73.00
10 x school age lessons	99.00
10 x 45 minute stroke development	106.00
Weekday private lesson	
15 minutes	17.00
20 minutes	23.00
30 minutes	35.00
5 day block holiday classes	46.00

COMMUNITY
SERVICES
CHARGES
CONT.

	Includes GST 2014/15
School Hire	
District primary schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00
District high schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00
Non-district schools – normal pool entry plus non-commercial lane hire	23.00
Central Otago Swimming Clubs / Non-Commercial (as per definition)	
Child – 12 month	312.00
Tues, Thurs non-competitive club nights per lane, no entry (does not include development or squad coaching sessions)	12.00
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (including development or squad coaching sessions)	12.00
Swim meets / competition nights full 25 metre pool hire includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer)	120.00
Commercial Operators	
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer)	49.00
Additional Charges	
Additional staff after hours	\$20/hr/staff
Surcharge for outside normal opening hours	%
Meeting Room Charges (where available)	
Non-commercial per hour min 1 hour then ½ hour blocks	10.00
Commercial per hour min 1 hour then ½ hour blocks	31.00
Kitchen surcharge	31.00
CROMWELL SWIM CENTRE	
Single Admission	
Adult	4.50
Child	2.00
Preschooler (with maximum of 2 per 1 paying parent/caregiver)	No charge
Gold Card and tertiary student 10%	4.00
Community Services Card holder 10%	4.00
Spectator (when whole pool is hired including competitions)	1.00
Shower	2.00
Membership Card and Yearly Pass	
Adult 11 swims	45.00
Adult 22 swims	90.00
Adult 45 swims	180.00
Adult yearly pass	540.00
Child 11 swims	20.00
Child 22 swims	40.00
Child 45 swims	80.00
Child yearly pass	290.00
Gold Card, Community Services Card and Tertiary Students	
11 swims	40.00
22 swims	80.00
45 swims	160.00
Yearly pass	480.00

COMMUNITY
SERVICES
CHARGES
CONT.

Aquarobics and Aqua Fit

Adult entry and class	9.00
Adult 11 class membership concession (includes pool entry)	90.00
Gold Card, Community Services Card, tertiary student entry & class	8.10
Gold Card, Community Services Card, tertiary student 11 class membership concession (includes pool entry)	81.00
Aqua Fit class only excluding pool entry	4.50

Swimming Lesson – Central Swim School (includes pool entry)

8 x toddler/preschool lesson	73.00
10 x school age lessons	99.00
10 x 45 minute stroke development	106.00
Weekday private lesson	
15 minutes	17.00
20 minutes	23.00
30 minutes	35.00
5 day block holiday classes	46.00

School Hire (off peak hours only)

District primary schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00
District high schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00
Non-district schools – normal pool entry plus non-commercial lane hire	23.00

Central Otago Swimming Clubs / Non-Commercial (as per definition)

Child – 12 month (July – June)	312.00
Tues, Thurs non-competitive club nights per lane, no entry (does not include development or squad coaching sessions)	12.00
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (including development or squad coaching sessions)	12.00
Swim meets / competition nights full 25 metre pool hire includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer)	120.00

Commercial Operators

Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer)	49.00
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Additional Charges

Additional staff after hours	\$22/hr/staff
Surcharge for outside normal opening hours	%

Meeting Room Charges (where available)

Non-commercial per hour min 1 hour then ½ hour blocks	10.00
Commercial per hour min 1 hour then ½ hour blocks	31.00
Kitchen surcharge	31.00

RANFURLY SWIM CENTRE

Admission

Adult	4.50
Child	2.00
11 x child swims (swim card)	20.00
11 x adult swims (swim card)	45.00

Season pass (single)	92.00
Season pass (family) plus \$10 per child	115.00
Maniototo Area School	760.00
St John's School	137.00
Aquabelles (per session)	366.00
Other groups (per session)	366.00
Professional coaching	\$20 per hour

DISTRICT DEVELOPMENT CHARGES

TOURISM CENTRAL OTAGO

Central Otago Visitor Guide

Quarter page	370.00
Half page	740.00
Full page	1,300.00
Quarter page – repeat no charge	350.00
Half page – repeat no charge	700.00
Full page – repeat no charge	1200.00

Central Otago Online

Basic website listing - 1 image	No charge
Website listing - 5 images	300.00
Full online package - 6 images, fact sheet, booking engine	420.00

Central Otago Visitor Guide plus Website Package

Quarter page advert plus full online	520.00
Half page advert plus full online	890.00
Full page advert plus full online	1,450.00

Booking Commission on Operator Bookings via Website Booking Engine	10-20%
Central Otago related products/operators registration fee (outside region operators as approved by TCO)	364.00
There may be one-off projects carried out during the year where operators who participate contribute to the costs on a case by case basis	As required

Located at Alexandra, Cromwell, Ranfurly and Roxburgh.

VISITOR INFORMATION CENTRES

Toll Calls

National (per 2 minutes)	1.00
International (per 5 minutes)	6.00

Booking commission (on operator bookings)	10-20%
Cancellation fee (payable by customer)	10-20%
Event tickets	Up to 20%
Booking fee	6.00

Photocopying and faxes (refer to Administration Services)

Display

Window (per week)	Up to \$50
Wall / poster (per month) A4	300.00
Wall / poster (per month) A3 or larger	500.00
Large panel display (per year)	Up to \$2,000
Light box (per month)	25.00
Local operators (per brochure per centre per annum)	108.00
Outside region operators (per brochure per centre per annum)	108.00
Commercial series publications per centre	540.00
Commercial series publications all four centres	1,350.00
Commercial individual publications (per centre per annum)	165.00

Plasma TV Operator Advertising

Per month	60.00
Per 6 months (summer/winter)	300.00
Per year	500.00

Internet Charges

20mb	2.00
50mb	5.00
100mb	10.00
Mobile device charging	Up to \$2

One-off projects carried out during the year where operators who participate contribute to the costs on a case by case basis	As required
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PLANNING & ENVIRONMENT CHARGES

Estimated value of work, includes Project Check Fee.

The cost of any peer review of professional documents is at the applicant's cost.

All Building Control Fees are based on the average time taken to complete administration, processing and inspections based on the value of the building consent or other building work. Work in excess of this time may be charged for at time and disbursements.

Any other charge for information, certification or inspection, or recording of safe and sanitary certificates not specifically provided for to be charged at time and disbursements (\$60 minimum).

BUILDING CONTROL CHARGES

Up to and including \$5,000	270.00
Over \$5,000 and not exceeding \$10,000	550.00
Over \$10,000 and not exceeding \$20,000	1,000.00
Over \$20,000 and not exceeding \$40,000	1,480.00
Over \$40,000 and not exceeding \$80,000	1,660.00
Over \$80,000 and not exceeding \$200,000	2,350.00
Over \$200,000 and not exceeding \$350,000	2,880.00
Over \$350,000 and not exceeding \$500,000	3,050.00
Over \$500,000 and not exceeding \$750,000	3,350.00
Over \$750,000 and not exceeding \$1,000,000	3,630.00
Exceeding \$1 million (min deposit plus additional time if necessary)	3,490.00+

Commercial Alterations & New

Up to \$10,000	680.00
\$10,000 - \$20,000	1,270.00
\$20,000 - \$40,000	1,720.00
\$40,000 - \$80,000	1,860.00
\$80,000 - \$200,000	2,490.00
\$200,000 - \$350,000	2,995.00
\$350,000 - \$500,000	3,170.00
\$500,000 - \$750,000	3,460.00
\$750,000 +	3,735.00

BRANZ Levy - (exempt from GST) (projects under \$20,000 are exempt)	\$1 for every \$1,000 or part thereof
BIA Levy - (projects under \$20,000 are exempt)	\$2.01 for every \$1,000

Multi-proof building consents (deposit) actual cost of work to be recovered at time and disbursements	165.00
Amendments to Building Consents (deposit) actual cost of work to be recovered at time and disbursements	75.00
Erection of marquee	230.00
Heating / fire appliances - free standing	200.00
Inbuilt secondhand	350.00
Wind machines (horticultural)	440.00
Plan perusal fee for withdrawn applications	75.00

OTHER BUILDING INSPECTIONS

Certificate of Acceptance

Minor work up to \$5,000	800.00
Residential \$5,000 to \$20,000	1,135.00
Residential \$20,000 +	1,950.00
Commercial – \$550 deposit plus hourly rate plus travel	560.00+
Relocated house within the district	160.00
New compliance schedule	75.00
Amended compliance schedule	75.00
WOF monitoring fechrice	75.00
Certificate of Public Use	375.00
Notice to Fix	170.00
Fire Service assessment of building consents (plus costs)	75.00
Demolition – non-commercial	230.00
Demolition – commercial	450.00
Inspection of unsatisfactory work (per visit or inspections not already provided for)	75.00
Swimming pool exemption (referred to Council)	280.00
Water test fee (fee plus actual test cost)	60.00

Project Information Memorandum – Residential

Up to and including \$5,000	30.00
Over \$5,000 and not exceeding \$10,000	75.00
Over \$10,000 and not exceeding \$20,000	125.00
Over \$20,000 and not exceeding \$40,000	200.00

PLANNING &
ENVIRONMENT
CHARGES
CONT.

Over \$40,000 and not exceeding \$80,000	260.00
Over \$80,000 and not exceeding \$200,000	290.00
Over \$200,000 and not exceeding \$350,000	335.00
Over \$350,000 and not exceeding \$500,000	335.00
Exceeding \$500,000 (min deposit plus additional time if necessary)	320.00+
Minor appliances (heaters – inbuilt, second-hand)	30.00

Project Information Memorandum – Commercial

Alteration / new building up to \$10,000	200.00
Alteration / new building \$10,000 - \$20,000	370.00
Alteration / new building \$20,000 - \$1,000,000	440.00
Alteration / new building over \$1,000,000	440.00
Reactivate a lapsed consent (deposit)	75.00
Assessment of building consent exemption application (deposit)	75.00
Local Authority Compliance Certificate	115.00

Time and Disbursements

Hourly rates for processing all applications	94.00
Mileage (cents per km)	1.00

ENVIRONMENTAL HEALTH

Establishment of new premises	150.00
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Annual Inspection

Food premises	175.00
Camping grounds	175.00
Hairdresser shops	175.00
Offensive trades	175.00
Funeral directors	175.00
Follow up inspection fee	175.00
Change of ownership	70.00

Annual Renewal

Food premises	90.00
Camping grounds	90.00
Hairdresser shops	90.00
Offensive trades	90.00
Funeral directors	90.00
Miscellaneous Bylaw and general licence fees	150.00
Late payment fee	150%

Food Control Plans

Application	70.00
Audit	180.00
Renewal	90.00
Corrective action (hourly rate)	85.00

BYLAW AND POLICY

Trading General Bylaw in Public Place

Trading stalls (per week)	50.00
Trading stalls in public places (per annum)	300.00

TAB and gambling venues application fee (deposit)	150.00
Additional sandwich board	80.00

LIQUOR LICENSING

Local Authority Compliance Certificate

Building	60.00
Planning	60.00

PLANNING & ENVIRONMENT CHARGES CONT.

Any dog classified as dangerous under the Dog Control Act shall pay 150% of the registration fee prescribed in this schedule.

All applications for resource and subdivision consent and changes to the District Plan will be charged on a time charge, plus disbursements basis although a minimum payment is required as set out below.

Applications will not be processed unless accompanied by the appropriate application or deposit fee.

In accordance with Section 36 of the Resource Management Act where a charge is payable, the Council will not perform the action to which the charge relates until the charge has been paid in full. Note: This applies to all fees and charges in relation to Resource Management functions.

Applications which are incomplete or require the applicant to undergo remedial works will incur further costs on a time and disbursement basis.

ANIMAL CONTROL

Dog Registration Fees

Non-working dogs	55.00
Working dogs	12.00
Late penalty fee (percentage of base fee)	150%

Dog Impounding Charges

First impounding (for each 12 months)	100.00
Second impounding (for each 12 months)	130.00
Third and subsequent impounding (for each 12 months)	165.00
Sustenance	22.00
Destruction of dog	57.00
Notification	21.00
Microchipping	31.00

Licence to Keep Four or More Dogs

Application	50.00
Inspection fee	85.00

PLANNING

SUBDIVISION CHARGES

Land Subdivision Consent

Consent application deposit (notified to formal hearing)	2,000.00
Consent application deposit (non notified to formal hearing)	1,500.00
Consent application deposit (under delegated authority)	800.00
Minor boundary adjustment	350.00
Plan Certification - 223	140.00
Plan Certification - 224(c)	140.00
Minor amendment to cross lease/unit title plan (deposit)	510.00

Other Subdivision Charges

Completion certificates	75.00
Compliance certificates (deposit)	540.00
Certified copy of Council resolution	75.00
Registered bond	At cost
Release from registered bond	At cost
Right of way consents (348 Certificate)	100.00
Certificate of approval of survey plans (s.226(1)(e)(ii))	140.00
Change or cancellation of amalgamation condition (deposit)	100.00
Cancellation of easement (Section 243)	100.00

LAND USE CONSENT

Consent application deposit (notified to formal hearing)	2,000.00
Consent application deposit (non-notified to formal hearing)	1,500.00
Consent application deposit (under delegated authority)	500.00
Non-compliance with bulk and location requirements (delegated authority)	140.00
Minor breach of standards (e.g. colour palette) (deposit)	250.00
Application for Extension of Time for a Resource Consent (deposit)	140.00
Minor Change or Cancellation of Consent Condition (delegated) (deposit)	260.00
Complex Change or Cancellation of Consent Condition (delegated) (deposit)	520.00
Change or Cancellation of Consent Condition to Formal Hearing (deposit)	785.00
Monitoring Consent Holders (per hour + mileage)	90.00
Hearing of Objection to Resource Consent (deposit)	785.00

Application for Heritage Orders and Designations (deposit)

Minor, no research (plus public notification)	1,000.00
Moderate, standard research requirements (plus public notification)	5,000.00
Major, affects large area of district (plus public notification)	10,000.00

**Includes GST
2014/15**

PLANNING & ENVIRONMENT CHARGES CONT.

Because such procedures are lengthy and involved, it is appropriate that provision be made for ongoing fee charging, for the processing, report preparation, briefing of Chairperson, attendance of planning consultant and/or staff at hearing or in preparation of application to the Chief Executive Officer in the event of an application under delegated authority and for the preparation and drafting of the decision and release to all parties. DBH and BRANZ levies apply to work over \$20,000.

APPLICATION FOR DISTRICT PLAN CHANGE (DEPOSIT)

Minor effect – not requiring research (plus public notification and disbursements and all costs associated with conducting a hearing, including Councillors' fees. Applicant to provide all documentation to Council's satisfaction).

Moderate effect – requiring limited research (plus public notification and disbursements and all costs associated with conducting a hearing, including Councillors fees. Applicant to provide all documentation to Council's satisfaction).

Major effect – affects significant part of District Plan/major land use effects (plus public notification and disbursements and all costs associated with conducting a hearing, including Councillors' fees. Applicant to provide all documentation to Council's satisfaction).

Information Charges

Resource Management Act information

All other information requested in writing (time charge + disbursements basis min)

LAND INFORMATION MEMORANDUM (LIM)

Residential Search

Provided in 10 working days

Provided in 5 working days

Commercial Search

Provided in 10 working days

Provided in 5 working days

Other charges (engineering, technical consultancy and valuation fees) – to be in addition to all fees where additional information may be required or a report commissioned, or where attendance at a meeting is requested and for administration, inspection and/or supervision.

Includes GST
2014/15

1,000.00

5,000.00

10,000.00

At cost

75.00

160.00

200.00

220.00

290.00

At cost

GOVERNANCE & CORPORATE SERVICES CHARGES

PHOTOCOPYING

A4 per sheet up to 20 sheets (black and white)	.20
A4 per sheet up to 20 sheets (colour)	1.30
A4 per sheet more than 20 sheets (black and white)	.10
A4 per sheet more than 20 sheets (colour)	.60
A3 per sheet up to 20 sheets (black and white)	.40
A3 per sheet up to 20 sheets (colour)	2.00
A3 per sheet more than 20 sheets (black and white)	.20
A3 per sheet more than 20 sheets (colour)	1.00
A4 double sided (black and white)	.40
A4 double sided (colour)	2.00
A3 double sided (black and white)	.80
A3 double sided (colour)	4.00
Own paper per sheet (black and white)	.10
Own paper per sheet (colour)	.60
Own paper double sided per sheet (black and white)	.20
Own paper double sided per sheet (colour)	1.00
Providing of regular meeting agenda (per agenda)	34.30

FAX CHARGES

All locations up to 3 pages (per fax)	3.00
Additional pages per page	.50

WORD PROCESSING

First page	7.30
All subsequent pages	3.10

RATING SERVICES

Water rates final read	25.00
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MAPS/AERIAL PHOTOGRAPHY

Black and white A4	2.20
Black and white A3	2.20
Colour A4	4.40
Colour A3	4.40
Custom maps (per hour cost)	98.80
Electronic copies of aerials	POA

VIDEO CONFERENCING

Not for profit and other community groups	Actual phone charge
Business users	\$56/hr + actual phone charge
Private users	\$56/hr + actual phone charge

POLICIES

revenue and finance rating
development and
financial contributions



Revenue & Financing Policy

PURPOSE

This policy sets out the District Council's policies in respect to funding operating and capital expenditure. This policy has been reviewed in line with the preparation of the Long Term Plan to ensure it is aligned with the LTP and has considered the principles of our Financial Strategy.

Council has reviewed each individual activity with a view to determining an equitable funding policy. In doing so Council considered the nature of the service and the benefits and beneficiaries for each service. Items taken into account during that deliberation were:

- Community outcomes to which an activity contributes
- The distribution of benefits between the community as a whole, identifiable parts of the community and individuals
- The period during which the benefits are expected to occur
- The extent to which actions, or inactions, of individuals or groups contribute to the need to undertake the activity
- Costs and benefits of funding the activity distinctly from other activities

The revenue and financing policy is not just an aggregation of policies for the individual activities Council carries out, but is also a means for Council to consider the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental and cultural well-being of the community.

Council's overall approach is that, where practicable, areas that directly benefit fund the service/activity or bundle of services in that area. It implements this philosophy through the use of distinct ward rating areas.

FINANCIAL MANAGEMENT

The Local Government Act 2002 places specific responsibility on Council to manage its revenue, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the Central Otago District community. In doing so, Council is required to make adequate and effective provision for the expenditure needs of the Council.

FUNDING OF OPERATING EXPENDITURE

Council is required to have a balanced budget. It must set each year's projected operating revenues at a level sufficient to meet that year's projected operating expenses. Council may only vary this when it is financially prudent to do so.

Council must also give consideration to the equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life.

Operational expenditure is the cost of providing the level of service in a given year and includes depreciation on assets. Depreciation is defined as the measure of consumption of the economic benefits of an asset arising from its use overtime. Those who benefit from the use of an asset should contribute towards its cost/consumption.

Because of the size of Council's depreciation expenses within a balanced budget, rate funding of depreciation provides resources to pay for the renewal of the asset at the end of its useful life or for related debt repayment.

There are circumstances whereby fully rate funding depreciation may result in some ratepayers bearing a funding burden that is not entirely fair and equitable. This is where funds for capital project replacement are provided from sources outside Council, for example where a community has raised funds for a hall. Council would not rate fund the depreciation on the hall, as any replacement of that facility would be the responsibility of that community.

Council reviews the effects on ratepayers of fully rate funding increased depreciation from the revaluation of assets. Council considers each revaluation and may in fact chose to not fully rate fund an increase or to introduce the increase in funding required over time.

OVERVIEW OF FUNDING MECHANISMS USED BY COUNCIL

Council will make use of a mix of revenue sources to meet operating expenses.

The extent to which the provision of a service by the Council is a public or private good will largely determine the extent to which rates and fees and charges become the funding

source. The income from fees and charges and subsidies may vary based on economic circumstances.

The mechanisms are outlined below:

General Rate

General rates are used to fund activities where it is not possible to clearly identify customers or users. The general rate is also used to fund activities where, for reasons of fairness and equity, consideration of the wider community good indicates that this is the most appropriate way to fund an activity.

Differentials detailed in the Schedule of Rates are applied to this rate. Differentials have been applied to the residential rating unit base rate in order to maintain an equitable rating impact and preserve the relationship which exists between residential, rural, commercial and utilities.

Targeted Rates

Targeted rates are used where an activity benefits an easily identifiable group of ratepayers and where it is appropriate that only this group be targeted to pay for some or all of a particular service, for example, water supply. Differentials detailed in the Schedule of Rates are applied to this rate. Differentials have been applied to the residential rating unit base rate in order to maintain an equitable rating impact and preserve the relationship which exists between residential, rural, commercial and utilities.

Fees and Charges

These are direct charges to individuals or organisations who use certain activities such as pools and building consents.

Other Sources of Funding

Other sources of funding received by Council include dividends, interest, proceeds from asset sales and income from external agencies. These are used to support an activity for example, government assistance such as the New Zealand Transport Agency for the roading activity.

The table on the next pages outlines the funding mechanism used for the individual activities. These mechanisms fall under three headings: General rates, Targeted Rates, and fees and subsidies.

Council will apply the Rating Policy to projects in which Council participates with third parties unless Council determines a separate revenue and financing policy is required in which case it would consult on that policy.

FUNDING OF CAPITAL EXPENDITURE

Council categorises capital expenditure into three main areas being:

- Renewal of existing assets at the end of their useful lives
- Growth related assets
- Expenditure on assets that are an improvement or addition to the asset including expenditure on assets driven by statutory requirement. This expenditure is seen as an increase in the level of service provided and intergenerational by nature.

Council's use of funding mechanisms to fund capital expenditure is as follows:

Council will first apply any relevant subsidies, for example relevant NZ Transport Agency subsidies, and Development Contributions for any growth related assets.

Special Funds are also used for funding new capital and/or renewals. These funds are contributed from a number of sources, for example, historical funds, proceeds from the sale of assets and proceeds from the sale of endowment land.

It is the intention the Council will get to the point where asset renewals are being met from operating rates revenue through depreciation, except for assets where the Council's policy is not to fund depreciation. To ensure the Council achieves value for money, there will be times where we group works in one year, but equalize the rate take over a period of years.

Borrowing will be applied to new capital works subject to the preceding statement on the use of rates. The Council views debt as a smoothing mechanism and a means of achieving equity between time periods. However the Council does not have an unlimited capacity to borrow and the community does not have unlimited capacity to service those loans into the future. Therefore, the Council adopts a prudent approach to debt and its capital programme to ensure that the burden of debt and the interest cost does not place an impossible burden on the community. In doing so the Council is conscious of its use of internal funds as a source of borrowing.

Proceeds from asset sales may be used to fund capital works or repay debt. This method is favoured due to its transparency and the neutral effect it has on rating. Land available for sale in Cromwell is projected to be sold and the monies used to fund the Cromwell Town Centre Upgrade within this plan.

Activity Group	Community Outcome	Rationale for Allocation	Funding Source						Fees & Charges
			General		Targeted Rate		Land Value		
			UAGC	Capital Value	Land Value	Uniform Charge		Capital Value	
Water	 <p>We supply households and the community with treated water at a suitable pressure and quantity. Water is treated to a required health standard and then pressurised for distribution and public firefighting. All water usage is measured through meters. From July 2012, we introduced volumetric charging across the district (except Roxburgh). Income from volumetric charging reflects the private benefit of water at the connection, but is priced to achieve an overall objective of reducing per connection usage.</p>				Residual Targeted rate set by ward, assessed differentially		Volumetric Charge		
Wastewater	 <p>Wastewater generated by private and public premises is conveyed and treated to minimise public health risks and impacts on the environment. Where wastes from industrial processes are known to dramatically increase demand for the activity, we capture costs through our Trade Waste Bylaw.</p>				Majority Targeted rate set by ward, assessed differentially		Trade Waste Fees		
Stormwater	 <p>The stormwater activity provides for the safe removal of excess rainfall that does not naturally permeate into the ground. We have a responsibility to ensure individuals, households and businesses are not adversely impacted by localised flooding. Localised flooding risk is greater in urban areas where development reduces the permeability of the ground. Flood risks from large catchments, like the Clutha and Taieri rivers, are managed separately by the Otago Regional Council (ORC).</p>					Full Targeted rate set by ward assessed differentially (Urban properties only)			
							Rural properties greater than 2 hectares will not be assessed for this rate as they do not receive the service.		

Activity Group	Community Outcome	Rationale for Allocation	Funding Source						Fees & Charges
			General		Targeted Rate		Land Value		
			UAGC	Capital Value	Land Value	Uniform Charge		Capital Value	
Transportation		<p>Subsidised Roading – A core service for the public providing roads, bridges, roadmarking, signage, lighting, road safety and transport planning. The public benefits from our roading network by enabling economic activity throughout the district. The NZTA subsidises 50% of expenditure. This subsidy is funded through fuel taxes, road user charges, etc and reflects the private benefit received.</p> <p>Non-Subsidised Transportation - The provision of infrastructure and service such as footpaths, car parks, vehicle crossings, access ways and corridor gardens is governed at a ward level. A good network contributes to physical, economic and social well-being. Private benefit is mainly derived from car parking, and vehicle crossings, however Council believes a policy of free car parking assists its economic development strategy, and therefore currently chooses not to fully fund the private benefit through user fees and charges.</p>	Residual District annual uniform charge	Residual General District rate, assessed differentially				Subsidy	
Other Infrastructure				Full District wide General Rate (Noxious Plants)		Majority Targeted rate set by ward for Other Activities (5) Village Caretakers	Inspection fees		
Waste Minimisation		<p>Waste management collects and disposes of your rubbish and provides access to transfer stations, green waste drop-offs and recycling. Waste minimisation focuses on leading, facilitating and educating the community on wiser use of resources and environmental sustainability. The activity contributes directly to the environmental and social well-being of the district. It allows individuals and businesses to dispose and recycle their waste but also educates them and the public on the importance of resource efficiency. We operate a 'polluter pays' approach to fund most of the activity. But we remain wary of the risk of making waste management too expensive for residents.</p>			Targeted rate set by District, assessed differentially		Transfer Station Charges		
Elderly Persons' Housing		<p>We provide housing predominately for the elderly. Council owns flats in Alexandra, Clyde, Cromwell, Ranfurly and Roxburgh. This activity provides direct social and economic benefits to residents within housing. It also provides comfort to the wider community that our elderly residents are being assisted.</p>		Residual General rate set by District			Market Rents		

Activity Group	Community Outcome	Rationale for Allocation	Funding Source						Fees & Charges
			General		Targeted Rate		Land Value		
			UAGC	Capital Value	Land Value	Uniform Charge		Capital Value	
Public Toilets		<p>We provide public toilets in towns across the district and at recreation facilities and parks. These are available for residents and visitors. They provide social well-being to the public by maintaining health and hygiene. They also provide economic well-being by supporting tourism activity. We understand there is individual benefit but feel it is uneconomic and impractical to charge for toilets. Depending on the facility, public toilets are funded by either a district-wide or ward rate.</p>		Full District Toilets General rate set by District			Full Ward Toilets, Targeted rate set by ward		
Forestry		<p>We own and manage a number of forestry blocks across the district. These forests are regarded as a financial investment while providing land stabilisation and amenity value for the community for walking and biking. Council seeks to obtain maximum value for timber sold with the aim of recovering costs plus some return on capital invested. Income will be raised on and by sale only.</p>						Sale via tender/quote	
District / Commercial Property		<p>We own and lease a variety of commercial and farm properties. We also develop land for sale that is not contributing to community outcomes and where it is considered unlikely to do so in the future.</p>					Residual Targeted rate set by ward	Market	
Airports		<p>We manage the assets at the aerodromes at Alexandria, Cromwell and Roxburgh. Council believes the aerodromes are assets of importance to all residents of the district due to the potential role they play in emergencies and alternate transport options for tourists and business. The users are generally recreational private pilots and some commercial users for such things as top dressing of farms.</p>		Majority General rate set by District				Landing Fees	

Activity Group	Community Outcome	Rationale for Allocation	Funding Source						Fees & Charges
			General		Targeted Rate		Land Value	Capital Value	
			UAGC	Capital Value	Land Value	Uniform Charge			
Community Services		<p>Access to parks, reserves, rivers and recreational facilities are important for individual and public well-being. Maintaining high quality open spaces is what makes our district an attractive place to live, work and play. This includes Clutha River and Lake Dunstan recreation. Private users of sports fields and courts directly benefits also.</p>			Majority Targeted rate District set Lake Dunstan, Balance set by ward, assessed differentially	Clyde and Omakau Recreation Reserve Committee Targeted rate set by ward	User Charges		
Parks and Reserves								<p>The targeted rate will be assessed on the basis of where the rateable land is situated. The targeted rate will be assessed on the number of separated used or inhabited parts (SUIP) of the rating unit. The Maniototo is excluded from the Clutha Management rate as the river does not run through the ward. For the Vincent Board the Molyneux Park rate will be set and assessed across the whole Vincent ward based on distance from Alexandra, in 3 bands.</p>	
Cemeteries		<p>The provision of cemeteries assists with peace of mind for people, knowing their loved ones will rest in peaceful, well-kept environments. We have a responsibility to the public, and under the law, for the maintenance of burial records, maintenance of cemetery grounds, burial of human remains, interment of human ashes and protection of the district's heritage.</p>			Residual Targeted rate set by ward		Majority		
Community Facilities		<p>Our community facilities and buildings provide places for social, sporting and cultural interaction. They provide both private and public well-being to users within the respective ward, unless regarded as a district facility.</p>			Availability Targeted rate set by ward, assessed differentially		User Charges		
								<p>The targeted rate will be assessed on the basis of where the rateable land is situated. The targeted rate will be assessed on the number of separated used or inhabited parts (SUIP) of the rating unit. For the Vincent Board the Molyneux Stadium rate will be set and assessed across the whole Vincent ward based on distance from Alexandra, in 3 bands.</p>	

Activity Group	Community Outcome	Rationale for Allocation	Funding Source						Fees & Charges
			General		Targeted Rate		Land Value		
			UAGC	Capital Value	Land Value	Uniform Charge		Capital Value	
Libraries		<p>Our libraries promote literacy, education and the exchange of information and ideas. We run libraries in Alexandra, Clyde, Cromwell and Roxburgh and share resources of those based in the Queenstown Lakes District. We also have a partnership with schools in Millers Flat, Omakau and Maniototo. We recognise the private benefits of literacy and education but feel there should be equal access to all users, especially children and low income households who could not afford this service if it was funded completely by user fees.</p>			Availability Targeted rate set by District, assessed differentially		Fees, Fines and Charges		
Swimming Pools		<p>Swimming pools contribute to the health and well-being of the community and add to the attractiveness of the area. They provide a place for people to be active and to learn to swim, particularly for our young people, which we have recognised as being increasingly important when so much of our district is surrounded by water. We also acknowledge that making charges too high would decrease usage.</p>			Availability Targeted rate set by ward, assessed differentially		User Charges		
District Development									
Business Development		<p>We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund. There is direct benefit in district promotion to all in the form of increased economic activity, but particularly to tourism operators.</p>			Full General rate set by District, Differential only in respect to electricity generators		The larger dams contribute about 10% of the capital value of the district. If a differential were not applied they would contribute at an inequitable level of the rate take of the district. Therefore Council will apply a differential to remove this inequity. The differential will ensure that the hydro dams contribution each year reflects the overall movement in all rates.		

Activity Group	Community Outcome	Rationale for Allocation	Funding Source						Fees & Charges
			General		Targeted Rate				
			UAGC	Capital Value	Land Value	Uniform Charge	Capital Value	Land Value	
Tourism		<p>The larger dams contribute about 10% of the capital value of the district. If a differential were not applied they would contribute at an equitable level of the rate take of the district. Therefore Council will apply a differential to remove this inequity. The differential will ensure that the hydro dams contribution each year reflects the overall movement in all rates.</p> <p>There is a further split by land use category – commercial 28.2%, accommodation 5.8%, residential 26.0%, rural 26.0%, utilities 2.0%, small dams 1.0%, Contact Energy 11.0%.</p>	Majority General rate set by District assessed differentially					User Charges	
Visitor Information Centres		<p>We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund. There is direct benefit in district promotion to all in the form of increased economic activity, but particularly to tourism operators.</p>	Majority General rate set by District assessed differentially					User Charges	
Community Planning			Full General rate set by District						
Central Otago Brand			Full General rate set by District						

Assessed on the use to which the land is put and where the land is situated.

Activity Group	Community Outcome	Rationale for Allocation	Funding Source					Fees & Charges
			General		Targeted Rate		Land Value	
			UAGC	Capital Value	Land Value	Uniform Charge		
Promotions and Grants	 <p>We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund. There is direct benefit in district promotion to all in the form of increased economic activity, but particularly to tourism operators.</p>	<p>Promotions are differentiated on the basis of the following:</p> <p>The larger dams contribute about 10% of the capital value of the district. If a differential were not applied they would contribute at an inequitable level of the rate take of the district. Therefore Council will apply a differential to remove this inequity. The differential will ensure that the hydro dams contribution each year reflects the overall movement in all rates.</p> <p>There is a further split by land use category.</p> <p>Vincent Community Board:</p> <ul style="list-style-type: none"> Alexandra ward – 25% residential, 75% commercial/industrial Earnsclough/Manuhirikia ward – 40% commercial, 30% residential, 30% rural <p>Cromwell Community Board:</p> <ul style="list-style-type: none"> Commercial 60%, residential 20%, rural 20% <p>Vincent Community Board grants to Central Stories will be set and assessed across the Alexandra ward only.</p>	Full District Grants General rate set by District	Uniform Charge	Full Targeted rate set by ward, assessed differentially Promotions	Full Targeted rate set by ward Community Board Grants		
Planning and Environment	 <p>We prepare and manage the District Plan under the Resource Management Act (RMA). The District Plan controls the way we use, develop and subdivide land by identifying what activities can take place, and what landscapes and features should be protected. The activity controls the development of the district and the protection of the natural environment for all. We implement the District Plan by processing resource consent and LIM applications for individuals, companies and groups.</p>		Majority General rate set by District. Differential only in respect to electricity generators				Resource Consent and Enforcement Fees	
Resource Management		We waive resource consent fees for heritage items, or activities in a heritage precinct which require consent solely because of the rules relating to heritage values.						

Activity Group	Community Outcome	Rationale for Allocation	Funding Source						Fees & Charges
			General		Targeted Rate		Land Value		
			UAGC	Capital Value	Land Value	Uniform Charge		Capital Value	
Building Control		<p>The purpose of building control is to uphold public safety in generally privately owned buildings. We do this by issuing building consents, carrying out building inspections and responding to building related enquiries and complaints. Buildings and their owners directly benefit also through consent that the building is safe and complies with the law.</p>	Residual General rate set by District, Differential in respect to electricity generators					Building Consent Fees	
Environmental Health		<p>This activity provides confidence to the public and visitors that our water, food premises, hairdressers, camping grounds and funeral directors are free from harmful contaminants. Premises directly benefit also by receiving certification that they are safe and comply with the law.</p>	Residual General rate set by District, Differential in respect to electricity generators					Enforcement Fees	
Liquor Licensing		<p>We maintain the social well-being of the district by monitoring and controlling the sale of alcohol and the number of gaming machines (pokies) in the district. Premises directly benefit also by receiving licenses to trade and assurance they comply with the law.</p>	Residual General rate set by District, Differential in respect to electricity generators					Enforcement Fees	
Dog Control and Registration		<p>We provide the public a healthy and safe environment, free from dangerous and aggressive dogs and to minimise nuisance. Dog owners benefit from legal registrations and impounded dogs being returned. Council feels, on the grounds of fairness and equity, the costs of controlling and registering dogs should be borne by those generating the demand, dog owners.</p>						Registrations and Fines	
Rural Fire		<p>Our dry and fertile environment creates a significant public fire risk, particularly during the heat of summer. Central Otago District Council is a rural fire authority with jurisdiction over 782,000 hectares of rural land. With such a wide area of fire risk to manage, we regard this activity as wholly of public benefit. We attempt to recover costs where fires are proven to be deliberately or inadvisably lit. We fund this activity to reflect the property and residents we work to protect and we cannot legally charge for fire permits.</p>	Majority General rate set by District, Differential in respect to electricity generators					Recovery of costs through fault	

Working dogs are differentiated at 0.2 of a non-working dog charge.

Activity Group	Community Outcome	Rationale for Allocation	Funding Source					Fees & Charges
			General		Targeted Rate			
			UAGC	Capital Value	Land Value	Uniform Charge	Capital Value	
Emergency Management		<p>We have the responsibility to plan and provide for civil defence emergency management within the district. This activity is for the safety of our community, as any part or all of the district may be affected by an emergency event. An emergency may be declared in response to threats to life or property. We fund this activity to reflect the property and residents we work to protect.</p>	Full General rate set by District, Differential in respect to electricity generators					
Governance and Corporate Services								
Governance		<p>While the Council and Community Boards provide many different services, it is the governance activity that supports elected members to be effective and responsible decision-makers. Each person has an equal right to partake in the democratic process of Council and so benefit equally. Community Boards represent residents of each ward and are funded as such.</p>	Councillors General rate set by District			Community Boards Targeted rate set by ward		
Corporate Services		<p>The corporate services activities provide both direct and indirect support across the organisation that allows Council to function efficiently and effectively. Residents requesting information or staff time is a direct private benefit.</p>						Staff Time Charged User Charges

Note for all Planning & Environment activities: The larger dams contribute about 10% of the capital value of the district. If a differential were not applied they would contribute at an inequitable level of the rate take of the district. Therefore Council will apply a differential to remove this inequity. The differential will ensure that the hydro dams contribution each year reflects the overall movement in all rates.

The targeted rate will be assessed on the basis of where the rateable land is situated.
The targeted rate will be assessed on the number of separated used or inhabited parts (SUIP) of the rating unit.

Explanation of Notations made in the table

1. Full means that all, or almost all, of the cost of the activity is funded from that particular source. If the comment is made in the rates column it does not preclude making minor charges for the service but indicates that the charges are a negligible part of the total funding.
2. Availability means that the cost of having the service available is met from that funding source. For these services Council believes that charges can be a major barrier to access for some members of the community. Revenue in these services reflects revenue from programmes, hire of the facility and added value services.
3. Subsidy means that a portion of the activity is funded from a Government subsidy. In some instances the subsidy makes a relatively minor contribution, but in others, such as roading, the subsidy is a substantial contributor to the cost of the activity. Those subsidies are identified within the individual plan of the activity.
4. Majority means the majority of the service is funded from this source. When used in the fees and charges column it reflects the view that the services should be recovered from users but that legislation imposes some constraints which may mean that full recovery is not possible.
5. Marginal reflects that the service has a level of public benefit but also recognises that the level of the service required is influenced by the actions or inactions of others. The revenue reflects a contribution to the cost from those parties.
6. Market means that the Council attempts to set its charges at a level that is affordable for the users and competitive with similar services either within the city or outside the city. It is used where market rates are not sufficient to meet the full costs of the service. The balance is funded from rates.
7. Residual indicates that a portion of funds comes from this source. It reflects that in some circumstances there are constraints on Council charges, or that the alternative revenue source may include enforcement revenue which is imposed to achieve compliance and may not always cover the costs of enforcement.
8. Licence and enforcement fees can be charged for some services. Licence fees may be set by the Council or by regulation, and may not always cover the full costs of the service. Enforcement fees are charged to achieve compliance and do not necessarily meet the full costs of the enforcement activity.

The Local Government rating Act defines matters that may be used to define categories of rateable land. These are outlined below as per Schedule 2 of the Rating Act. CODC

Uses Schedule 2 to define the apportionment of land for rateable purposes, and for the setting of differentials.

EXTRACT FROM LOCAL GOVERNMENT (RATING) ACT 2002

Schedule 2 – Matters that may be used to define categories of rateable land

1. The use to which the land is put.
2. The activities that are permitted, controlled, or discretionary for the area in which the land is situated, and the rules to which the land is subject under an operative district plan or regional plan under the Resource Management Act 1991.
3. The activities that are proposed to be permitted, controlled, or discretionary activities, and the proposed rules for the area in which the land is situated under a proposed district plan or proposed regional plan under the Resource Management Act 1991, but only if –
 - a. no submissions in opposition have been made under clause 6 of the First Schedule of that Act on those proposed activities or rules, and the time for making submissions has expired; or
 - b. all submissions in opposition, and any appeals, have been determined, withdrawn, or dismissed.
4. The area of land within each rating unit.
5. The provision or availability to the land of a service provided by, or on behalf of, the local authority.
6. Where the land is situated.
7. The annual value of the land.
8. The capital value of the land.
9. The land value of the land.

DIFFERENTIAL MATTERS AND CATEGORIES

Differentials based on Land Use

The Council proposes to use this matter to differentiate the general rate, tourism rate, economic development rate, planning and environment rate, promotion rate (all wards except Maniototo), and the Alexandra Town Centre 08 loan rate.

The differential categories are:

GENERAL RATE

Clyde Dam – Earnsclough and Roxburgh Dam – Roxburgh.

Paerau Dam – Maniototo.

Teviot Dams – Roxburgh.

All other properties.

ECONOMIC DEVELOPMENT RATE AND PLANNING AND ENVIRONMENT RATE

Clyde Dam – Earnsclough and Roxburgh Dam – Roxburgh.

All other properties.

TOURISM

Residential – all rating units that are primarily used for residential purposes.

Rural – all rating units used primarily for the purpose of agriculture, viticulture, horticulture or silviculture.

Commercial and industrial – all rating units which are primarily used for commercial or industrial purposes, other than commercial accommodation, hydro-electric dams, and utilities.

Accommodation – all rating units which are primarily used for commercial accommodation purposes.

Contact Energy dams – Clyde Dam – Earnsclough and Roxburgh Dam – Roxburgh.

Small dams – Paerau Dam – Maniototo and Teviot Dams – Roxburgh.

Utilities – distribution networks of utility companies, including Council owned utilities.

PROMOTION

Alexandra

- Commercial and industrial – all rating units used primarily for commercial and industrial purposes within the Alexandra ward.

- Residential – all other rating units in the Alexandra ward which are not included within the commercial and industrial category.

Cromwell

- Urban commercial and industrial – all rating units used primarily for commercial and industrial purposes within the town of Cromwell and included on valuation roll numbers 28504, 28505, 28506, 28507.
- Urban residential – all rating units that are primarily used for residential or recreational purposes within the town of Cromwell and included on valuation roll numbers 28504, 28505, 28506, 28507 and properties located in Scott Tce, valuation roll 28421.
- Rural – all other rating units within the Cromwell ward.

Earnsclough/Manuherikia

- Contact Energy dam – Clyde Dam – Earnsclough.
- Commercial and Industrial – all rating units used primarily for commercial and industrial purposes within the Earnsclough/ Manuherikia ward except Clyde Dam.
- Residential – all rating units that are primarily used for residential or recreational purposes within Earnsclough/Manuherikia ward.
- Rural – all other rating units within Earnsclough/Manuherikia ward.

Roxburgh

- Contact Energy dam – Roxburgh Dam – Roxburgh
- Teviot Dams – Roxburgh
- All other rating units within Roxburgh ward.

ALEXANDRA TOWN CENTRE 08 LOAN

Commercial – all commercial properties within the boundaries of the area defined by the resolution determining the area of benefit.

Residential – all other properties within Alexandra Ward.

Properties which have more than one use (or where there is doubt as to the primary use) will be placed in a category with the highest differential factor. Note that, subject to the rights of objection to the rating information database set out in section 28 of the Local Government (Rating) Act 2002, the Council is the sole determiner of the categories.

Differentials based on Location

The Council proposes to use this matter to assess rates for the library services rate, the Vincent recreation and culture rate for the Vincent Community Board, the Clutha Management rate, and the Earnscleugh/Manuherikia Ward Services rate.

LIBRARY SERVICES

Maniototo Ward – all rating units located within the Maniototo ward to recognise the agreement between Council and Maniototo Area school.

District excluding Maniototo – all rating units within the district apart from those units within the Maniototo ward.

Vincent Recreation and Culture (Alexandra Ward and Earnscleugh/Manuherikia Ward).

Band 1 – all rating units within Alexandra ward.

Band 2 – all rating units within a 17km circle centred on the Soldiers' Memorial in Alexandra (to Chatto Creek), and excluding rating units within Alexandra Ward.

Band 3 – all other rating units within Earnscleugh / Manuherikia Ward.

CLUTHA MANAGEMENT

Alexandra, Cromwell, Earnscleugh/Manuherikia and Roxburgh wards – all rating units within these wards as the Clutha River flows in those wards.

EARNSCLEUGH/MANUHERIKIA WARD SERVICES

Earnscleugh and Manuherikia Wards were combined following the Local Government Commission's Representation Determination in 2007. The Vincent Board has continued to apply the local roading content within the works and services rate in accordance with the former wards. In this statement reference to "Former" wards refers to the area covered by the valuation rolls included in those wards.

Former Earnscleugh represents Valuation Roll Numbers 28451, 28461, 28462, and 28476.

Former Manuherikia represents Valuation Roll Numbers 28241, 28250, 28431, and 28471.

Where a rating unit is situated in more than one ward, the Council will assign the rating unit to a ward based on whichever part of the rating unit has the "home" block.

Differentials based on Area

The Council proposes to use this measure to differentiate the Alexandra stormwater rate within the Alexandra ward.

The following categories apply:

- Rating units up to 2 hectares in area
- Rating units over 2 hectares.

Differentials based on Availability of Service

WATER SUPPLY

The categories for the proposed water supply rates are:

- Connected – any rating unit (including vacant sections) that is connected to (lateral/s provided) a council operated water supply
- Serviceable – any rating unit (including vacant sections) that is not connected to (no lateral provided) a council operated water supply but is within 100 metres of a water supply reticulation system.

WASTEWATER

The categories for the proposed wastewater rates are:

- Connected – any rating unit (including vacant sections) that is connected to (lateral/s provided) a council operated wastewater system
- Serviceable – any rating unit (including vacant sections) that is not connected to (no lateral provided) a council operated wastewater system but is within 30 metres of a wastewater drain.

WASTE MANAGEMENT

The categories for the proposed waste management rates are:

- Waste management with collection – a wheelie bin is provided by the Council and a weekly collection service is available to the rating unit
- Waste management without collection – no wheelie bin is provided and no weekly collection service is available to the rating unit.

The Local Government Rating Act 2002 defines factors that may be used in calculating liability for targeted rates. CODC relies on Factor 7 of Schedule 3 Separated Used and Inhabited Parts. CODC further defines separately used and inhabited parts below:

EXTRACT FROM LOCAL GOVERNMENT (RATING) ACT 2002

Schedule 3 – Factors that may be used in calculating Liability for Targeted Rates

1. The annual value of the rating unit.
2. The capital value of the rating unit.
3. The land value of the rating unit.
4. The value of improvements to the rating unit.
5. The area of land within the rating unit.
6. The area of land within the rating unit that is sealed, paved, or built on.
7. The number of separately used or inhabited parts of the rating unit.
8. The extent of provision of any service to the rating unit by the local authority, including any limits or conditions that apply to the provision of the service.
9. The number or nature of connections from the land within each rating unit to any local authority reticulation system.
10. The area of land within the rating unit that is protected by any amenity or facility that is provided by the local authority.
11. The area of floor space of buildings within the rating unit.
12. The number of water closets and urinals within the rating unit.

CENTRAL OTAGO DISTRICT COUNCIL DEFINITION OF SEPARATELY USED OR INHABITED PARTS

Council has elected to use Factor 7 of Schedule 3 of the Local Government (Rating) Act 2002 “the number of separately used or inhabited parts of the rating unit” in its Revenue and Financing Policy for calculating the liability of certain rates including where multiple parts exist.

Rating units, parts or portions of rating units are terms used to define separately used or inhabited rating units and include any part of a rating unit used or inhabited by the owner or any other person who has the right to use or inhabit that part by virtue of tenancy, lease or other agreement. At a minimum, the land and/or premises intended to form the SUIP must be capable of actual habitation, or actual separate use.

These are defined by Council as those properties meeting the conditions and criteria:

Conditions and criteria

1. General:

- 1.1 Where more than one rating unit is owned by the ratepayer, then only one unit will count for the purposes of assessing any rate calculated on the basis of a SUIP.
- 1.2 Where a residential rating unit contains two or more separately habitable parts, flats or houses each of which is separately inhabited or is capable of separate habitation (i.e. have all the facilities such as bathroom, toilets, kitchens, reticulated power, separate entrance ways, etc.), then each separately habitable part will count as separate parts for the purposes of assessing any rate calculated on the basis of a SUIP.
- 1.3 A commercial or other non-residential rating unit that contains separate residential accommodation in addition to its commercial or other primary use will attract rates calculated on the basis of a SUIP for each identified use and/or part, except where the owner of the commercial operation resides on the same rating unit in that accommodation, and that that accommodation is the owners usual place of residence.

2. Business/Commercial Properties:

- 2.1 Where multiple professional or business practices operate from shared premises on a single rating unit, each practice constitutes a separate use for the purpose of assessing any rate calculated on the basis of a SUIP.
- 2.2 Where a commercial rating unit is used partly for non-business purposes (e.g. a business with a flat attached), each business unit and each non-business unit will count as separate parts for the purposes of assessing any rate calculated on the basis of a SUIP.
- 2.3 Business ‘parts’ that are vacant will be considered a separate part on the basis of potential use and demand on services.
- 2.4 A premise on a commercial rating unit which contains separate shops, kiosks or other retail or wholesale outlets, which are operated as separate businesses or are capable of operation as separate businesses, will attract rates on each separately used or inhabited part, office, shop, kiosk or other retail or wholesale outlet.

3. Motels, Hotels, Traveller Accommodation and Camping Grounds:

- 3.1 An exception is made for motels, hotels, etc. which will be treated as one business use even if each accommodation unit may be capable of separate habitation.
- 3.2 For the owner's accommodation to be deemed a separate part, the accommodation must be capable of actual separate habitation, (i.e. have all the facilities such as bathroom, toilets, kitchens, reticulated power, separate entrance ways, etc.) and be capable of habitation in its own right, regardless of the Motel/Hotel etc, and occupied by people or persons not associated with the accommodation activity.

4. Residential/Business Properties:

- 4.1 Residential rating units which are partially used for business - the number of parts will equal the number of residential units plus one for each business use, e.g. a house with a hairdressing salon contains two parts, as does a house and doctor's surgery.
- 4.2 For the business to be considered a separate use, the rating unit in question must be the business's standard 'place of business'. To clarify, a self employed person who resides on a rating unit, but performs their business activities elsewhere, is not considered a separate use (for example electricians and builders).

5. Small Businesses:

Where a small business is used in conjunction with the residential use and the uses are 'co-dependent' i.e. one would not operate/exist without the other, this will be considered one use for the purposes of assessing any rate calculated on the basis of a SUIP. Co-dependency is further explained as follows:

- *"The two separate uses are co-dependent when the very nature or the scale of the business operation is such that the sustainability of the business carried out on site may not be viable over time if the business was not physically co-located with the place of residence of the owner. Typically, in this example the ability of the business to deliver service over time would be threatened by a separation from the place of residence and therefore for that reason the owner chooses not to operate from a separate rating unit."*

Where a rating unit contains both a commercial operation and residential accommodation, the two separately used parts of the rating unit identified will each attract rates calculated on the basis of a SUIP. The exception to this will be when any rating unit contains a small business use and a residential use. Where that small business is used in conjunction with the residential use; and

- *the small business is owned and operated by the same person who resides in the dwelling contained in the rating unit; and*
- *that small business is operated on a sole charge basis by the resident owner identified in the rating information database for that rating unit, then –*
- *both the small business use and the residential use will be considered to be one use for the purposes of assessing any rate calculated on the basis of a SUIP.*

6. Travellers Accommodation:

- 6.1 A rating unit which operates 'Travellers Accommodation', as defined in Section 18 of Council's District Plan, for up to six persons and does not comply with the definition of 'homestay' as outlined under Section 18 of Council's District Plan, will be considered two parts for the purposes of assessing any rate calculated on the basis of a SUIP.
- 6.2 A rating unit which operates 'Travellers Accommodation', as defined in Section 18 of Council's District Plan, for more than six persons, will be rated as a commercial activity and will be assessed SUIP charges in accordance with Section 3. Motels, Hotels, Traveller Accommodation and Camping Grounds.

7. Farming

- 7.1 For rating units which are farm properties less than 100ha in area, and contain additional dwellings each additional dwelling will constitute a separate use for the purpose of assessing any rate calculated on the basis of a SUIP.
- 7.2 Where rating units are farm properties, are greater than 100ha in area, and contain additional dwellings which are inhabited by persons who work on that farm, they will for the purposes of separate habitation, be treated as a single use.

- 7.3 Owners of farm properties greater than 100ha in area with multiple dwellings will be asked as required, to make a declaration that the additional dwellings are in use by persons working on the farm.

8. Exceptions

Council has recognised that there are certain instances where the above situations will occur, but in circumstances that do not give rise to separate uses or inhabitations.

These specific instances are:

- Where a farm, orchard, vineyard or horticultural operation contains accommodation which is let on a rent-free basis for the owner, staff or share milkers associated with the enterprises' productive operation
- Where a residential property contains not more than one additional separately inhabited part and where members of the owner's family inhabit the separate part on a rent-free basis
- Where an orchard, vineyard or horticultural operation contains a stall for the sale to goods produced solely by that operation.

9. Extracts (ex District Plan) – 'Section 18 Definitions':

'RESIDENTIAL ACTIVITY'

- means a use of land and building by people for the purpose of living accommodation in a household unit and includes a dwelling. It includes accessory buildings, sleepouts, leisure activities associated with needs generated principally from living on the site; home occupation as defined; and homestay as defined.

'HOUSEHOLD UNIT'

- means one or more persons whether related or not, who live together in a residential building which is self contained, in respect of sleeping, cooking, dining bathing and toilet facilities.

'RESIDENTIAL BUILDING'

- means any building or part of a building used or intended to be used for human habitation as a residential activity.

'HOMESTAY'

- means the use of a residential building for short term living accommodation for up to six persons on a commercial fee paying basis and who share use of the residential building with person(s) who permanently occupy the residential building as their permanent residential address.

'TRAVELLERS ACCOMMODATION'

- means land and buildings used for the accommodation of travellers on a daily tariff and includes ancillary facilities and includes camping grounds (excluding at 'Travellers accommodation' listed in Schedule 19.3.4) but does not include homestays.
- commercial accommodation means Hotels, Motels and Travellers Accommodation as defined above (including camping grounds).

Rating Policy

SCHEDULE OF RATES

To enable flexibility between the processes of the Long Term Plan and the Annual Plan, a Schedule of Rates has been created. This is in response to the need to distinguish rating policy from the notification of annual operational rates funding requirements.

The Schedule of Rates will allow Council to respond to these circumstances without the necessity of engaging in the complex process required to amend the Long Term Plan for items of a minor nature and dealt with in other consultative procedures.

Council annually reviews each matter described in the Schedule of Rates. This is to ensure that the information is current and presents a true and correct statement to the ratepayers of Central Otago. This includes the review of definitions of rating categories, rates and charges, and other such information that applies in the ensuing rating year.

For the financial year 1 July 2014 to 30 June 2015

All rates and charges referred to in this policy are inclusive of goods and services tax at 15%.

The system of rating for the Central Otago District is the land value system. The general rate is set out on this basis. Some rates are levied on capital value, as specified. Unless otherwise specified, references to "defined areas" means sub-divisions of wards as described in the Council resolutions which established the differential rating.

At various points throughout this document a level of rate or charge is specified. These are indicative figures only included to give an estimate of what rates are likely to be in the financial year. These figures are not final and will be subject to possible change until the rating database is finalised. Any movements in the rating base, e.g. as a result of subdivision activity will change the figures until the rates are set by the Council.

General

Uneconomic Rates – Rates levied on any one rating unit of less than \$10 for the year are deemed by the Council to be uneconomic to collect.

Allocation – Where a payment made by a ratepayer is less than the amount now payable, the Council will apply the payment firstly to any arrears from previous years, and then proportionately across all current year rates due.

Due Dates for Payment of Rates

All rates other than metered water charges will be payable in four instalments due on:

- 20 August 2014
- 20 November 2014
- 20 February 2015
- 20 May 2015

CHARGES FOR METERED WATER WILL BE DUE ON:

Bannockburn, Ranfurly, Naseby, Omakau and Patearoa:

- 30 October 2014, reading taken in September 2014
- 26 February 2015, reading taken in January 2015
- 25 June 2015, reading taken in May 2015

Cromwell Township and Pisa:

- 27 November 2014, reading taken in October 2014
- 26 March 2015, reading taken in February 2015
- 30 July 2015, reading taken in June 2015

Alexandra:

- 25 September 2014, reading taken in August 2014
- 29 January 2015, reading taken in December 2014
- 28 May 2015, reading taken in April 2015

Clyde and Roxburgh:

- 28 August 2014, reading taken in July 2014
- 24 December 2014, reading taken in November 2014
- 30 April 2015, reading taken in March 2015

Penalties

The Council will apply penalties under section 58 and 59 of the Act on unpaid rates as follows:

- i. A charge of 10% on any amount of any instalment assessed after 1 July 2014 and which is unpaid after the due date
- ii. A charge of 10% on so much of any rates (including metered water) levied before 1 July 2014 which remain unpaid on 1 October 2014
- iii. A further charge of 10% on any rates (including metered water) levied before 1 July 2014 which remain unpaid on 1 April 2015.

Payment of Rates

A discount of 2.5% will be given where payment of the year's rates is made in full on or before the due date for the first instalment of the year.

FUNDING IMPACT STATEMENT – INDICATIVE RATES FOR THE FINANCIAL YEAR 1 JULY 2014 TO 30 JUNE 2015

Rates

All rates and charges referred to in this policy are inclusive of goods and services tax at 15%.

The system of rating for the Central Otago District is the land value system. The general rate is set on this basis. Some rates are levied on capital value, as specified. Unless otherwise specified, references to 'defined areas' mean sub-divisions of wards as described in the Council resolutions which established the differential rating.

It is important to note at various points throughout this document a level of rate or charge is specified. These are indicative figures only included to give an estimate of what rates are likely to be in the financial year. These figures are not final and will be subject to possible change until the rating information database is finalised. Any movements in the rating base, e.g. as a result of subdivision activity will change the figures until the rates are set by the Council.

Water Rates and Charges

The Council proposes to set a targeted rate for water supply. The targeted rate will be assessed differentially, per connection to any rating unit (including vacant sections) within the district which is either connected to (lateral provided) at 100% charge, or serviceable, any rating unit (including vacant sections) that is not connected (no lateral provided) to a council operated water supply but is within 100 metres of a water supply reticulation system, at 50% charge. Rating units which are not connected to a scheme, and which are not serviceable will not be liable for this rate. The rates for the respective schemes are shown below:

Location	Connected (lateral provided) \$	Serviceable (No lateral provided) \$
Alexandra	333.80	166.91
Cromwell	183.30	91.66
Clyde	131.40	65.69
Naseby	600.95	300.48
Omakau	824.20	412.09
Pisa	277.85	138.92
Ranfurly	550.10	275.06
Roxburgh	781.75	390.88

The Council proposes to set a targeted rate for water supply that is based on volume of water supplied to all consumers connected to the Patearoa water schemes.

	Per Unit \$
Patearoa Water Supply	461.09

The Council proposes to set a targeted rate for water charges that is based on volume of water supplied to consumers who will be metered and billed under the Council Water Supply Bylaw 2008.

- All users of water on the Patearoa rural supply (Section 9.5.3a) the Patearoa urban supply.

	Volumetric Charge per cubic metre
Alexandra	0.58
Clyde	0.58
Cromwell	0.58
Pisa Village	0.58
Omakau	0.58
Patearoa	1.24
Naseby	0.86
Ranfurly	0.86
Roxburgh	0.86

Waste Management and Collection Charges

The Council proposes to set an annual waste collection charge per property as a uniform charge per separately used or inhabited part of a rating unit within the district, based on the level of service provided. Where a Council provided collection service is available the charge is set on the basis of the number of containers of waste that the Council is prepared to collect as part of its normal waste collection service, that is one wheelie bin per property per week. Additional bins provided to a rating unit will be subjected to an additional annual charge on a per bin basis. The provision of additional bins is at the discretion of the Council.

		\$
Waste Management with collection	Per Part	282.41
Waste Management no collection	Per Part	75.00
Waste Management second and subsequent bin	Per Bin	207.41

All waste management charges will be applied to the costs of waste collection and its disposal, waste minimisation including monitoring of waste sites.

Wastewater Charges

The Council proposes to set a targeted rate for wastewater as a uniform charge assessed differentially per connection to any rating unit (including vacant sections) within the district which are connected to (lateral/s provided) a council

operated wastewater system at 100% or serviceable, any rating unit (including vacant sections) that is not connected to (no lateral provided) a council operated wastewater scheme, but is within 30 metres of a wastewater drain at 50%. Rating units which are not connected to a scheme, and which are not serviceable will not be liable for this rate. The Council proposes to set a targeted rate as a uniform charge for each additional pan or urinal in excess of one for those rating units providing commercial accommodation. The rates for the respective schemes are shown in the table below:

Location	Connected (lateral provided) \$	Serviceable (no lateral provided) \$	Second and subsequent WC Accommodation \$
Alexandra	509.03	254.52	127.26
Cromwell	348.28	174.14	87.07
Omakau	512.15	256.08	128.04
Naseby	297.88	148.94	74.47
Ranfurlly	383.45	191.72	95.86
Roxburgh	534.67	267.33	133.67

The wastewater charges will be applied for operations and maintenance of the individual schemes.

The Council proposes to set a targeted rate for wastewater management as a fixed charge per rating unit and will extend to separately used or inhabited parts of a rating unit within Clyde (identified by Valuation Roll 28461).

	\$
Clyde Wastewater Management	33.14

The wastewater management charges will be applied for ground water monitoring and preliminary costs for a Clyde wastewater scheme.

Works and Services

The Council proposes to set a targeted rate for each ward for ward services calculated on the basis of land value for each rating unit for non-subsidised roading, housing and property, grants, recreation reserve committees, public toilets (ward funded) and other works.

Ward	Cents in \$
Alexandra	0.098
Cromwell	0.065
Former Earnsclough	0.019
Former Manuherikia	0.008
Maniototo	0.029
Roxburgh	0.047

A targeted rate based on location for village caretaker (calculated on land value) within Earnsclough and Manuherikia wards for each rating unit within the area of benefit, set as follows:

	Cents in \$
Clyde	0.024
Omakau	0.016

The Council proposes to set a targeted rate based on location on those rating units within the defined area for the Alexandra town centre upgrading (calculated on land value of all rateable properties) for servicing the loan raised for the 1991 upgrade works.

	Cents in \$
Alexandra Town Centre Upgrading 1991	0.197

The Council proposes to set a targeted rate based on location on those rating units within the defined area for the Alexandra town centre upgrading 2008 set on a differential basis, (calculated on land value of all rateable properties) for servicing the loan raised for the 2008 upgrade works as follows:

	Cents in \$
Alexandra Town Centre Upgrade 2008 Commercial	0.061
Alexandra Town Centre Upgrade 2008 Residential	0.002

The Council proposes to set a targeted rate for stormwater in the Alexandra Ward calculated on land value on rating units within the Alexandra Ward. This rate will be set on a differential basis based on area (with the categories being rating units up to 2 hectares in area and rating units greater than 2 hectares). This rate will not be applicable to those rating units which are greater than 2 hectares in area as they are outside the area of benefit.

	Cents in \$
Alexandra Stormwater	0.030

The stormwater rate is applied to Alexandra stormwater operations, maintenance and loan charges.

The Council proposes to set targeted rates for ward services within each ward on the basis of a uniform charge for each rating unit and will extend to separately used or inhabited parts of a rating unit. The rates are shown in the table below:

Ward	Per Part \$
Alexandra	30.32
Cromwell	34.76
Earnsclough/Manuherikia	34.05
Maniototo	65.24
Roxburgh	60.71

Ward services charges are used to fund Community Board elected members costs and other works for each respective ward.

Recreation and Culture

The Council proposes to set a targeted rate for recreation and culture within each ward. The targeted rates will be based on a uniform charge per rating unit and will extend to separately used or inhabited parts of a rating unit as shown in the table below:

Ward	Per Part \$
Alexandra	176.85
Cromwell	356.02
Earnsclough/Manuherikia	79.33
Maniototo	326.14
Former Manuherikia Ward	79.33
Roxburgh	229.31

Recreation and culture charges fund the operations and maintenance of parks and reserves, swimming pools (other than Vincent), museums, sports club loan assistance, community halls (other than Earnsclough/Manuherikia) and other recreation facilities and amenities.

The Council proposes to set a targeted rate for certain Vincent recreation and culture activities within Vincent Community Board area. This will be on a differential basis based on location (with the categories being "Band 1 - Alexandra Ward", "Band 2 - Alexandra Ward boundary to Chatto Creek 17km" and "Band 3 - Chatto Creek 17km and Beyond"). The targeted rates will be based on a fixed charge per rating unit and will extend to separately used or inhabited parts of a rating unit as shown in the table below:

	Per Part \$
Band 1 - Alexandra Ward	291.93
Band 2 - Alexandra Ward Boundary to Chatto Creek 17km	175.16
Band 3 - Chatto Creek 17km and beyond	29.19

Vincent recreation and culture charges fund the operations and maintenance of Molyneux Aquatic Centre, Clyde Pool, Molyneux Stadium and Molyneux Park.

The Council proposes to set targeted rates based on location for community pools within Earnsclough/Manuherikia ward based on a fixed charge for each rating unit and will extend to separately used or inhabited parts of a rating unit, within Ophir township, as follows:

	Per Part \$
Ophir	11.97

The Council proposes to set a targeted rate for community halls within Earnsclough/Manuherikia ward based on a uniform charge for each rating unit and will extend to each separately used or inhabited part of a rating unit, set as follows:

	Per Part \$
Community Halls	35.21

The Council proposes to set a targeted rate for library services as a uniform charge per rating unit, on a differential basis based on location, (with the categories being "Maniototo ward" and "District excluding Maniototo"). The targeted rates will be based on a uniform charge for each rating unit and will extend to each separately used or inhabited part of a rating unit, as shown in the table below:

Category	Per Part \$
District excluding Maniototo	104.76
Maniototo	62.86

Library charges are applied to operations and maintenance of libraries.

The Council proposes to set a targeted rate for Clutha Management as a uniform charge per rating unit, on a differential basis based on location, within Alexandra, Cromwell, Earnsclough/Manuherikia and Roxburgh Wards. The targeted rate will be based on a uniform charge for each rating unit and will extend to each separately used or inhabited part of a rating unit, as follows:

	Per Part \$
Clutha Management	22.92

Clutha Management charges are applied to operations and maintenance of facilities associated with Lake Dunstan and the Clutha River.

Promotion

The Council proposes to set a targeted rate for promotion within each ward. For each ward, other than Maniototo, the rate will be on a differential basis, based on the use to which the rating unit is put (with the categories for Cromwell ward being "Rural", "Urban Commercial and Industrial" and "Urban Residential", the categories for Alexandra ward being "Commercial and Industrial" and "Residential", the categories for Earnsclough/Manuherikia ward being "Clyde Dam", "Commercial and Industrial", "Residential" and "Rural" and the categories for Roxburgh ward being "Roxburgh Dam", "Teviot Power Scheme", and "Ward except Hydro Dams").

The targeted rates will be based on the capital value of all rating units as shown in the table below:

	Cents in \$
Alexandra Ward	
Commercial and Industrial	0.02542
Residential	0.00154
Cromwell Ward	
Rural	0.002346
Urban Commercial and Industrial	0.024172
Urban Residential	0.002687
Earnscliffe/Manuherikia	
Commercial and Industrial	0.01250
Clyde Dam	0.00011
Residential	0.00120
Rural	0.00040
Maniototo Ward	0.00246
Roxburgh Ward	
Ward except Hydro Dams	0.00084
Roxburgh Dam	0.00008
Teviot Power Scheme - Roxburgh	0.00090

The rate revenue is used to promote local areas within the District.

Loan Rates

The Council proposes to set targeted rates to service loans on each unit within the historical area benefiting from the works relating to each loan on all properties which have not elected to pay a lump sum contribution. The targeted rates will be based on the land value of all rating units as shown in the table below:

	Cents in \$
Roxburgh Water Supply	0.025

The loan rates and charges are levied to fund the debt servicing cost of capital work as defined.

Planning and Environment

The Council proposes to set a planning and environment rate on a differential basis based on use (with the differential categories being "Clyde Dam Earnscliffe, Roxburgh Dam Roxburgh" and "All areas excluding Clyde Dam Earnscliffe and Roxburgh Dam Roxburgh") on all rating units. The rate will be charged on the capital value of all rating units in the District according to the table below:

	Cents in \$
All areas excluding Clyde Dam - Earnscliffe and Roxburgh Dam - Roxburgh	0.01922
Clyde Dam - Earnscliffe, Roxburgh Dam - Roxburgh	0.03801

Planning and Environment rates are used to fund functions including Resource Management, Environmental Health and Building, Civil Defence and Rural Fire.

Economic Development

The Council proposes to set an economic development rate on a differential basis based on use (with the differential categories being "Clyde Dam Earnscliffe, Roxburgh Dam Roxburgh" and "All areas excluding Clyde Dam Earnscliffe and Roxburgh Dam Roxburgh") on all rating units. The rate will be charged on the capital value of all rating units in the District according to the table below:

	Cents in \$
All areas excluding Clyde Dam - Earnscliffe and Roxburgh Dam - Roxburgh	0.01154
Clyde Dam - Earnscliffe, Roxburgh Dam - Roxburgh	0.02283

The Economic Development rate is used to fund district development and business development activity.

Projects with Third Parties

Council may set a targeted rate, if necessary, on rating units that benefit directly from loans and/or guarantees made to or in respect of third parties in which the owners of those rating units have an interest. The way in which the rate will be levied and the amount will be set on a case by case basis with a view to achieving full recovery of Council's financial input. Before entering into any loan or guarantee, Council may require owners of affected rating units to accept a contingent liability being the levy by the Council of a targeted rate, which liability would run with ownership of the rating unit.

Tourism

The Council proposes to set a tourism rate on a differential basis based on use (with the differential categories being "Residential", "Rural", "Commercial and Industrial", "Contact Energy Dams", "Small Dams", "Utilities", "Commercial Accommodation" and "Sport and Recreation") on all rating units. The rate will be charged on the capital value of all rating units in the District except "Sport and Recreation" in accordance with the table below:

	Cents in \$
Residential	0.01297
Rural	0.00984
Commercial and Industrial	0.07001
Accommodation	0.07713
Contact Energy Dams	0.01840
Small Dams	0.05678
Utilities	0.00883

The tourism rate will be used to fund visitor information centres and tourism development within the district.

General Rate

The Council proposes to set a general rate on a differential basis based on use (with the differential categories being "Clyde Dam - Earnsclough, Roxburgh Dam - Roxburgh" , "Paerau Dam - Maniototo" , "Teviot Power Scheme - Roxburgh" and "All areas excluding Clyde Dam - Earnsclough, Paerau Dam - Maniototo, Roxburgh and Teviot Dams - Roxburgh") on all rating units. The rate will be charged on the land value of all rating units in the District according to the table below:

	Cents in \$
All areas excluding Clyde Dam - Earnsclough, Paerau Dam - Maniototo, Roxburgh and Teviot Dams - Roxburgh	0.113
Clyde Dam - Earnsclough , Roxburgh Dam - Roxburgh	6.415
Paerau Dam - Maniototo	5.841
Teviot Power Scheme - Roxburgh	11.084

Note: The roading content of the all areas general rate equates to a rate of 0.11 cents in the dollar.

General rates are used to fund the costs of functions not delegated to a Community Board and not covered by any other rate or charge. Included are housing, district grants, regional identity, roading (other than the uniform charge contribution), noxious plant control, public toilets (district funded), airports and other.

Uniform Annual Charge

The Council proposes to set a uniform annual charge on every rating unit.

	Per Property \$
All areas	125.04

The uniform annual charge is used to fund democracy, roading (\$60 of the charge), and other amenities controlled by the Council.

FUNDING IMPACT STATEMENT – TOTAL RATES TO BE COLLECTED

The revenue and financing mechanisms to be used by the Council, including the amount to be produced by each mechanism, are as follows (all GST inclusive):

	2014/15	2013/14
	\$000	\$000
REVENUE AND FINANCING MECHANISMS		
General Rate	4,218	4,325
Uniform Annual Charge	1,540	1,480
GENERAL RATES		
Planning & Environment	1,481	1,348
Economic Development	889	751
TARGETED RATES		
Clutha Management	261	119
Tourism	1,172	1,103
Refuse	2,661	2,700
Library	1,291	1,182
WARD TARGETED RATES		
Vincent Community Board		
Alexandra Ward Services Rate	476	424
Alexandra Ward Services Charge	98	86
Ward Services E/M Charge	82	77
Ward Services Earnsclough	71	70
Ward Services Manuherikia	30	24
Clyde Maintenance	23	23
Village Caretaker Omakau	2	2
Alexandra Recreation Uniform Charge	581	608
Manuherikia Recreation Charge	54	78
Earnsclough Recreation Charge	134	194
Community Pools - Ophir	1	1
Community Halls E/M	83	92
Vincent Recreation & Cultural	1,275	1,389
Promotion - Alexandra Ward	57	55
Promotion - E/M Ward	13	12
Alexandra Wastewater [Operating]	1,401	1,314
Omakau Wastewater	86	82
Clyde Wastewater Management	27	40
Alexandra Water Supply	972	718
Omakau Water Supply	194	172
Clyde Water Supply	111	38
Alexandra Stormwater	116	120
Alexandra Town Centre Upgrading 1991	27	27
Alexandra Town Centre Upgrading 2008	29	29
Cromwell Community Board		
Cromwell Ward Services Rate	801	529
Cromwell Ward Services Charge	159	151
Cromwell Recreational & Cultural	1,633	1,630
Cromwell Promotions	122	116
Cromwell Water Supply	600	421
Pisa Village Water Supply	61	50
Cromwell Wastewater	1,195	1,139
Maniototo Community Board		
Maniototo Ward Services Rate	193	190
Maniototo Ward Services Charge	100	91
Maniototo Recreational & Cultural	500	573
Maniototo Promotion	23	23
Ranfurly Wastewater	193	170
Naseby Wastewater	97	93
Ranfurly Water Supply	291	275
Naseby Water Supply	201	159
Patearoa Water Supply	151	147
Roxburgh Community Board		
Roxburgh Ward Services Charge	70	70
Roxburgh Ward Services Rate	151	158
Roxburgh Recreational & Cultural	266	272
Roxburgh Promotion	5	5
Roxburgh Water Supply	400	374
Roxburgh Wastewater	255	254
Roxburgh Wastewater Extension 1993	-	1
Roxburgh Water Supply Loan	1	1
	26,924	25,575

Note: These figures are GST inclusive whereas the Activity Funding Impact Statements are GST exclusive. These rates to be collected do not include volumetric water charges.

OPERATIONAL RATING PRINCIPLES

Payment Options

Rates may be paid by:

- cash
- cheque
- eftpos (excluding from a credit card account)

during the hours of 8.30am to 5pm, Monday to Friday at any of the following:

- Council Offices, William Fraser Building, Dunorling Street, Alexandra
- Cromwell Service Centre, 42 The Mall, Cromwell
- Maniototo Service Centre, 15 Pery Street, Ranfurly
- Roxburgh Service Centre, 120 Scotland Street, Roxburgh (9am to 4.30pm)

Rates may be paid by:

- direct debit (Council's preferred method of payment)
- automatic payment (please contact our Alexandra office to discuss an appropriate payment plan)
- internet transfer or telephone initiated direct credit

or by prior arrangement with the Rates Department on 03 440 0617.

Rates may be paid by credit card on the Internet via www.codc.govt.nz. There will be a service charge payable direct to Council's bankers by ratepayers who use this option.

Due Dates for Payment of Rates

Rates will be payable in four instalments, with due dates as follows:

Installment	Due Date
1	Mid August
2	Mid November
3	Mid February
4	Mid May

The actual instalment dates will be notified annually in the Rates Assessment.

Early Payment of Rates

Early payment of all rates assessed in the current financial year may be made at any time.

A discount of 2.5% will be given if payment is made in full on or before the due date for the first instalment of the year.

Penalties on Rates

Penalties for unpaid rates will be applied as follows:

- 10% on any outstanding amount of any instalment not paid by the due date
- 10% on amounts outstanding from earlier years, such penalty being applied on 1 October and 1 April

Requests for waiver of penalties should be sent, in writing, to the Rates Officer.

Requests for waiver of penalties on water accounts should be sent, in writing, to the Water Billing Officer.

Inspection of and Objection to Rating Information and Records

The Complete Rating Information Database (CRID) and related rates records are available for inspection between 8.30am to 4.30pm, Monday to Friday, at any of the following:

- Council Offices, William Fraser Building, Dunorling Street, Alexandra
- Cromwell Service Centre, 42 The Mall, Cromwell
- Maniototo Service Centre, 15 Pery Street, Ranfurly
- Roxburgh Service Centre, 120 Scotland Street, Roxburgh (9am to 4pm)

Any interested person may inspect the CRID. Inspection is free but there may be a fee payable for the supply of particulars from the CRID.

The following persons may inspect the rates records for a rating unit:

- the ratepayer
- anyone authorised, in writing, by the ratepayer to do so
- any person who has become liable to pay the rates under the recovery provisions of the Local Government (Rating) Act 2002
- a solicitor, landbroker or real estate agent
- any member of the public with respect to rates assessed, but not including arrears, remissions or postponed rates

Any ratepayer named in the Rating Information Database (RID) can object to the information in the RID on the following grounds:

- rating unit listed in the district valuation roll (DVR) has been omitted from the RID

- information from the DVR has been omitted or incorrectly entered in the RID
- information entered in the RID (other than information from the DVR) is incorrect
- a lawful amendment to the DVR has not been entered in the RID

Objections to the rates records of a rating unit may only be made by:

- the ratepayer, or
- someone who has become liable to pay the rates on the unit under the recovery provisions

Objections to rates records may only be made on the following grounds:

- the rates have been incorrectly calculated, or
- the balance shown as owing on the rating unit is incorrect

The Council will notify objectors in writing of its decision regarding an objection.

Delegations

Section 132 of the Local Government (Rating) Act 2002 allows Council to delegate the exercise of functions, powers or duties conferred by the Act to any specific officer of the Council. It cannot delegate:

- the power to delegate, or
- any of the powers to set and assess rates or replacement rates

Council has put in place the following delegations:

1. The decision whether disclosure of a name is necessary to identify a rating unit (s28 (2) of the Act) – to the CEO and Corporate Services Manager, acting singly.
2. Authority to determine the fee payable for supplying a copy of the Rates Information Database (RID) (Section 28 (3) of the Act) – to the Corporate Services Manager.
3. Authority to determine objections to the RID – to the CEO, Corporate Services Manager and Financial Accountant, any two acting jointly.
4. Authority to remove names from the RID (Section 35 (b) of the Act) – to the Corporate Services Manager, Financial Accountant, and Rates Officer acting singly.
5. Authority to determine objections to rates records (Section 39 of the Act) – to the CEO, Corporate Services Manager and Financial Accountant, any two acting jointly.
6. Authority to correct errors in RIDs and Rate Records (Section 40 of the Act) – to the Corporate Services Manager, Financial Accountant and Rates Officer, acting singly.

7. Authority to fix the interest rate to be charged on reassessed rates (Section 41 (3) of the Act) – to the Corporate Services Manager.
8. Authority to issue invoices based on previous year's rates (Section 50 of the Act) – to the Corporate Services Manager and Financial Accountant, acting singly.
9. Determine agreeable method of rates payments (Section 52 (2) of the Act) – to the Corporate Services Manager.
10. Authority to recover unpaid rates from owner (Section 61 (1) of the Act) – to the Corporate Services Manager, Financial Accountant and Rates Officer, any two acting jointly.
11. Authority to recover unpaid rates from persons other than owners (Section 62 of the Act) – to the Corporate Services Manager, Financial Accountant and Rates Officer, acting singly.
12. Authority to commence proceedings for unpaid rates (Section 63 of the Act) – to the CEO and Corporate Services Manager, acting jointly.
13. Commencement of rating sale or lease provisions (Section 67 of the Act) – to the CEO and Corporate Services Manager, acting jointly.
14. Authority to sell by private treaty (Section 72 of the Act) – to the CEO and Corporate Services Manager, acting jointly.
15. Authority to sell abandoned land (Section 77 to 83 of the Act) – to the Corporate Services Manager and Property Officer, acting singly.
16. Authority to administer remission and postponement policies (Sections 85/87 of the Act) – to the Corporate Services Manager.
17. Authority to impose penalties on unpaid rates (Section 57 and 58 of the Act) - to the Corporate Services Manager.
18. Authority to remit rates penalties as applied in accordance with section 57 and 58 of the Act to the Corporate Services Manager, Financial Accountant or Rates Officer acting singly.
19. Authority to remit water rates penalties as applied in accordance with section 57 and 58 of the Act to the Corporate Services Manager, Financial Accountant, Rates Officer or Water Billing Officer, acting singly.

OPERATIONAL RATING POLICIES

Maori Freehold Land

Central Otago District Council has no Maori freehold land and therefore has no policy relating to rates relief thereon.

Postponement of Rates

The objective of the Council's policy on postponement of rates is to assist ratepayers experiencing extreme financial circumstances which affect their ability to pay rates.

Only rating units used solely for residential purposes (as defined by the Council) will be eligible for consideration for rates postponement for extreme financial circumstances.

Only the ratepayer, or his/her authorised agent, may make application for rates postponement. Such application must be in writing.

The ratepayer must have owned the rating unit for at least five years.

When considering whether extreme financial circumstances exist, all of the ratepayer's circumstances will be relevant, including:

- age
- physical and/or mental disability
- injury or illness
- family circumstances
- eligibility for DIA Rate Rebate

Additionally, Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after the payment of rates, for:

- normal health care
- proper provision for maintenance of his/her home and chattels at an adequate standard
- normal day to day living expenses

Any postponed rates will be postponed until:

- the death of the ratepayer; or
- the sale of the rating unit

Postponed rates will be registered as a statutory land charge on the rating unit title. This means that the Council will have first call on the proceeds of any revenue from the sale or lease of the rating unit.

Postponement of rates will apply from the beginning of the rating year in which the application is made.

Postponed rates will incur a postponement fee, equivalent to interest calculated on the total amount postponed at 30 June each year, plus an administrative charge. The interest will be calculated at Council's internal investment rate, as used for internal loans.

Remission of Rates

The general objectives of the Council's policy on remission of rates are to:

- mitigate the effects of anomalies and inequities in its rating system, i.e. fairness and equity, i.e. economic well-being
- assist new and existing businesses to increase their contribution to district employment, i.e. social and economic well-being
- assist conservation of natural, historic and cultural resources, i.e. environmental and cultural well-being

Specific objectives are set out in each element of the policy.

Remission of Penalties

The objective is to enable Council to act fairly and reasonably in its consideration of rates which have not been received by the due date due to circumstances outside a ratepayer's control.

Remission of penalty will be considered in the case of death, illness or accident of a close family member (as defined by Council) as at the due date.

Remission of penalty will be considered when a payment plan for arrears is agreed and operational.

Remission of penalty will be considered if the ratepayer is able to provide evidence that payment has gone astray in the post or by failure to act by a bank in the case of direct debits or credits.

Remission of penalty will be considered where the penalty has been incurred during the processing of settlements following changes in ownership of rating units.

Application for remission of penalty must be in writing to the Rates Officer, or in the case of volumetric water charges, the Water Billing Officer.

Remission of Uniform Annual Charges and Fixed Charge Targeted Rates on Rural Rating Units

The objective is to prevent a ratepayer paying several uniform annual charges and fixed charge targeted rates on rural land where land is contiguous, farmed as a single entity but is owned by more than one family member, including a family trust (but excluding a limited liability company)

Application for remission of uniform annual charges must be in writing to the Council. It will not be necessary to reapply each year unless circumstances change.

Remission will include any targeted rate set on the basis of a fixed dollar charge per rating unit, as well as any uniform annual charges, with the exception of water and waste water.

The ratepayer will remain liable for at least one set of each charge.

Remission of uniform annual charges and fixed charge targeted rates, where granted, will take effect from the commencement of the next rating year.

Remissions will not be granted where the Council views the contiguous properties as held for investment purposes; for example, where a new deposited plan has been approved. [Refer also to the Council's policy on remission for development land.]

Where a remission of uniform annual charges and fixed charge targeted rates has been granted to a rating unit, and that remission ceases to be applicable through change in ownership or usage, the rating unit will be charged a proportion of the targeted rates and uniform annual charges applicable for the remainder of the year, commencing from the beginning of the next rating instalment period.

Remission for Extreme Financial Hardship

The objective is to assist ratepayers who experience temporary extreme financial circumstances which affect their ability to pay rates.

Application must be in writing, on the prescribed form (available at Council offices). This is to enable Council to verify that extreme financial circumstances exist.

If the ratepayer would not qualify for the DIA rates rebate, Council may remit some or all of the rates due, based on its assessment of the situation.

Remission for Anomalous and/or Iniquitous Rates Increases

The objective is to allow Council to mitigate the effects of:

- changes in funding policies
- changes arising from general revaluation of the district's rating units
- changes in legislation
- changes arising from unforeseen and/or unusual circumstances

Council will each year receive a report, as part of its Annual Plan process, detailing properties which, unless remissions were granted, would suffer an anomalous or iniquitous rates increase in the year to which the Annual Plan relates.

Council may remit such part of the potential increase as it sees fit, subject to such remission not being so great that the rating unit pays a lesser increase than the average for the ward or district.

Ratepayers eligible for such remission will be notified in writing before the first instalment falls due. However, ratepayers not so notified may make application in writing for such remission.

Remission of Rates on Rural Land with a Capital Value less than \$1,000

The objective is to recognise that undeveloped rural land with a capital value below \$1,000 should only pay minimum rates.

To qualify, ratepayers must hold other land in the district on which full rates are payable.

The minimum rate may vary, but is currently deemed to be \$10.

Ratepayers eligible for such remission will be notified in writing before the first instalment falls due.

Remission of Rates on Land Protected for Natural, Historic or Cultural Conservation Purposes

The objective is to preserve and promote natural resources and heritage by encouraging the protection of land held for natural, historical or cultural purposes.

Ratepayers who own rating units that have some feature of cultural, natural or historical heritage that is voluntarily protected may qualify for remission of rates under this policy.

Applications must be made in writing and be supported by documented evidence of the protected status of the rating unit, for example a copy of the covenant or other legal mechanism.

In considering any application for remission of rates under this part of the policy, the Council will consider the following criteria:

- The extent to which the preservation of natural, cultural or historic heritage will be promoted by granting remission on rates on the rating unit
- The degree to which features of natural, cultural or historic heritage are present on the land
- The degree to which features of natural, cultural or historic heritage inhibit the economic use of the land
- The use of the property

In granting remissions under this policy, the Council may specify certain conditions before remission will be granted. Applicants will be required to agree in writing to these conditions and to pay any remitted rates if the conditions are violated.

Council reserves discretion in the awarding of all remissions, with the value and duration being relative to scale of the maintenance or restoration project.

Ratepayers are only eligible to apply for this remission if they voluntarily protect any features of cultural, natural or historic heritage.

Land that is non-rateable under section 8 of the Local Government (Rating) Act 2002 and is liable only for rates for water supply, sewage disposal or refuse collection will not qualify for remission under this part of the policy.

Remission of Rates for Heritage Buildings

The objective is to provide for the preservation of Central Otago's heritage by encouraging the maintenance and restoration of historic buildings. Provision of a rates remission recognises that there are private costs incurred for public benefit.

Ratepayers who have buildings with a heritage classification may apply for a rates remission providing the following conditions are met:

- Buildings date pre-1900 or are listed on the Central Otago District Plan Schedule 19.4: Register of Heritage Buildings, Places, Sites and Heritage Objects and Notable Trees
- The property must not be owned by the Council or the Crown, or their agencies
- Building owners will need to make a commitment to the ongoing maintenance of their building; or
- Provide details of the restoration project

In granting remissions under this policy, the Council may specify certain conditions before remission will be granted. Applicants will be required to agree in writing to these conditions and to pay any remitted rates if the conditions are violated.

Council reserves discretion in the awarding of all remissions, with the value and duration being relative to scale of the maintenance or restoration project.

Water, wastewater and refuse charges will be excluded and not subject to remission under this policy.

Remissions for Community, Sporting and Other Organisations

The objective is to facilitate the ongoing provision of non-commercial community services and non-commercial recreational opportunities.

The purpose of granting rates remission to an organisation is to:

- Recognise the public good contribution to community well-being made by such organisations
- Assist the organisation's survival
- Make membership of the organisation more accessible to the general public, particularly disadvantaged groups including children, youth, young families, aged people and economically disadvantaged people

Council supports applications for financial assistance by any organisation not conducted for private profit. The principal object of the organisation should be to promote the development of Central Otago and provide for at least one of the following: the public, recreation, health, enjoyment, instruction, sport or any form of culture, or for the improving or developing of amenities, where the provisions of any one of these areas is to the benefit of the area.

An organisation making an application should include the following information in support of its application:

- Evidence that other areas of assistance have been investigated if available
- That there is a need for assistance
- That there has been a reasonable effort made to meet the need by the organisation itself
- The organisation's most recent financial accounts

Each application will be considered by Council in its merits, and provision of a remission in any year does not set a precedent for similar remissions in any future year.

Remissions to any qualifying organisation shall be on a case by case basis of reduction in rates and charges, except that no remission will be granted on targeted rates/charges for water supply, sewage disposal or refuse collection, or areas used for bars.

Remission for Crown Land used for Private or Commercial Purposes

The objective is to ensure lessees using Crown land for private or commercial use do not pay unreasonable levels of rates. Such land is subject to the remissions supporting contiguous land.

Part 1 of Schedule 1 of the Local Government (Rating) Act 2002 states that Crown land is non-rateable, but excludes land used primarily or exclusively for private or commercial purposes under a lease, licence or other agreement.

Applications for remission under this part of the policy must be in writing to the Rates Officer. Applications should give evidence as to why it is unreasonable for the ratepayer to be assessed for rates on the land.

Remission for Land Affected by Natural Disasters

The objective is to provide relief to ratepayers whose land or property has been seriously adversely affected by a natural disaster. A natural disaster is considered as including, but not necessarily limited to, flooding, earthquake damage, wildfire or storm.

Applications for remission under this part of the policy must be in writing to the Council. Applications should give evidence as to why the ratepayer's enjoyment of the land or property has been seriously adversely affected by the natural disaster.

This part of the policy will only be relevant if the natural disaster had a widespread effect in the district.

Remission for Development Land

The objective is to ensure that unsold development land which is in one parcel, but has separate valuation assessment numbers, does not pay more than one set of uniform annual charges and fixed charge targeted rates, excluding volumetric water charges.

Council reserves discretion to consider other requests for remission for Development Land, which vary from that outlined above.

Applications under this part of the policy must be in writing to the Council.

Any remission granted shall be for four years.

For each development (defined as one deposited plan):

- in years 1 and 2 the ratepayer shall pay uniform annual charges and fixed charge targeted rates on one allotment and receive 100% remission on second and subsequent allotments
- in years 3 and 4 the ratepayer shall pay uniform annual charges and fixed charge targeted rates on one allotment and receive 50% remission on second and subsequent allotments
- Remission shall cease for any allotment if:
 - any interest in the land is passed by the developer to another party, or
 - an application for a building consent is granted, or
 - the land is developed in some other way

Remission ceases from the end of the quarter in which any of these events occur.

Remission for Business Development

The objective is to promote employment and economic development within the district by assisting new businesses

(i.e. not in competition with existing businesses) and/or the expansion of existing businesses.

This part of the policy applies to:

- commercial and/or industrial development that involves the construction, erection or alteration of any building, fixed plant and machinery, or other works intended to be used for industrial, commercial or administrative purposes. Investment in capital improvements (excluding the cost of the land) must be in excess of \$1,000,000 and significant new employment opportunities created
- residential developments are specifically excluded from consideration for remission under this part of the policy

Applications must be made in writing to the Council and must be supported by:

- a description of the development
- a plan of the development (where possible)
- an estimate of costs
- an estimate of the likely number of new jobs to be created by the development

Any rates remission granted will apply during the course of the development for a period of up to three years.

The amount of remission to be granted will be on a case by case basis, subject to a maximum of 50% of rates assessed.

In granting any remission under this part of the policy the Council may specify certain conditions before the remission will be granted. Applicants will be required to agree in writing to such conditions and to pay any remitted rates if the conditions are violated.

Remission of Water Rates Attributable to Leakage BACKGROUND

From time to time water consumers experience a loss as a result of leaks or damage to their water supply system. It is the normal practice for the consumer to be responsible for the maintenance of the reticulation from the water meter to the property, and to account for any consumption of water supplied through the meter. This is currently enforced through the Water Supply Bylaw 9.13.5.

Council has taken the view that some consumers may experience an occasional water leak without them being aware of the problem. They have therefore decided that it would be reasonable to allow for a reduction in charges to these consumers in certain circumstances.

This policy statement addresses that decision.

OBJECTIVE OF THE POLICY

To standardise procedures to assist ratepayers who have excessive water rates due to a fault (leak) in the internal reticulation serving their rating unit.

Whilst at the same time ensuring that consumers retain responsibility for the maintenance of their private reticulation, as required by the Water Supply Bylaw 9.15.

CONDITIONS AND CRITERIA

The Council may remit the excess water rates where the application meets the following criteria:

- the policy will apply to applications from ratepayers who have excess water rates due to a fault(s) in the internal reticulation
- that all applicants are requested to submit their application in writing before the due date of an invoice
- that a report from a registered plumber be supplied stating that the property has experienced a water loss as a result of a leak
- that proof of the repairs to the internal reticulation be submitted for verification (i.e. plumber's repair account) within 60 days of the due date of an invoice
- that the ratepayer be charged the full charge for normal consumption
- the maximum relief that will be provided will be 50% of the difference between the normal consumption and the actual water consumption for that period
- any remission under this policy will be limited to one application within any two year period for any particular rating unit
- the Corporate Services Manager be delegated authority to consider applications for remission of excess water rates and, if appropriate, approve or decline them

Notes:

- "Internal reticulation" refers to the underground and indoor pipe work and specifically excludes irrigation and leaking toilets, taps etc.
- The "normal consumption" will be calculated at Council's discretion from the information available.
- No adjustment shall be backdated beyond the current period invoiced.
- This is a financial remission only based on the volumetric charge.

GENERAL

All applications for remissions will be considered in the first instance by the Corporate Services Manager. In certain cases, particularly requests for remission for:

- business development
- land protected for natural, historic or cultural conservation purposes
- land affected by natural disaster
- heritage buildings
- community sporting and other organisations

The application will be referred to Council for a decision.

All applications considered by Council will be discussed in open session, or the results of its deliberations in closed session will be disclosed in open session at its next meeting.

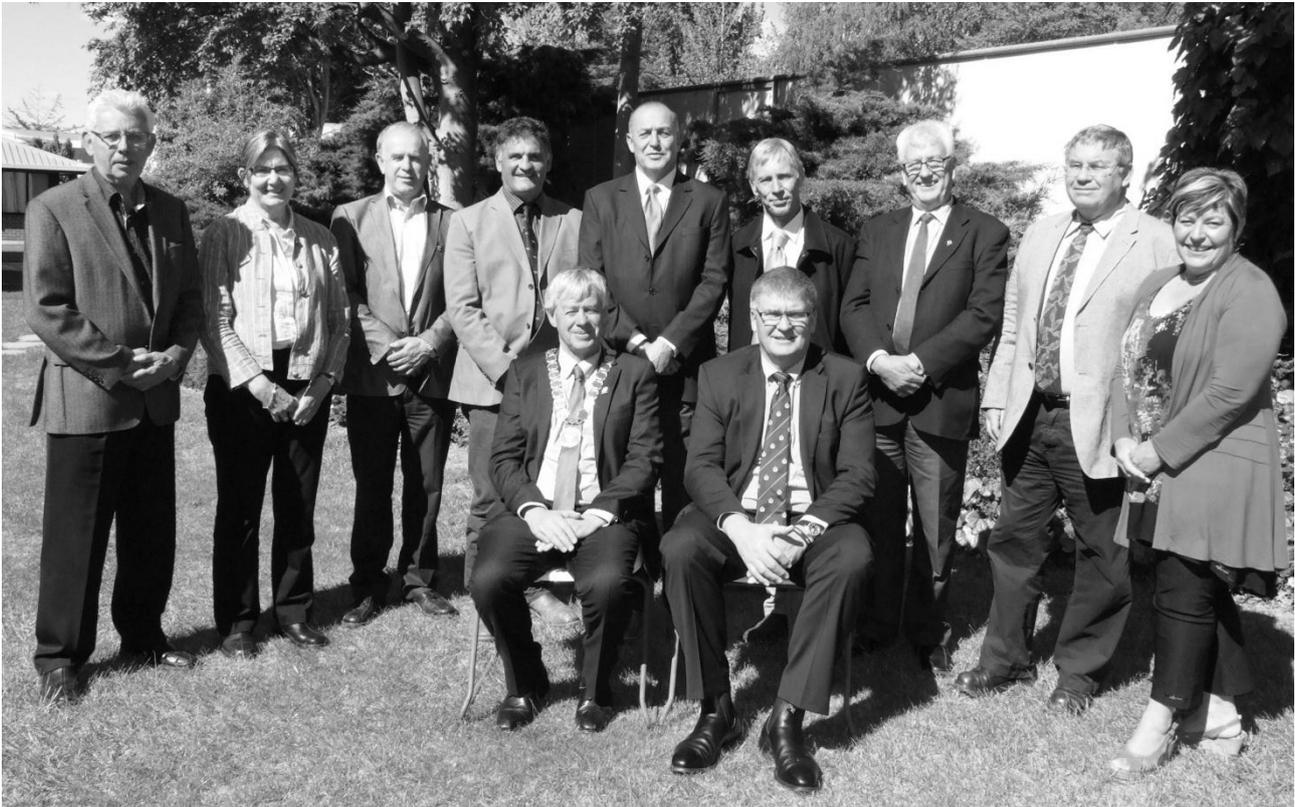
OUR COUNCIL

elected members
community boards
executive team



Our Spaces, Our Faces

YOUR MAYOR & COUNCILLORS



(Back row from left) Malcolm Topliss, Clair Higginson, Stephen Jeffery, Stuart Duncan, Martin McPherson, Barrie Wills, Stephen Battrick, Nigel McKinlay, Shirley Calvert.

(Front) Mayor Tony Lepper and Deputy Mayor Neil Gillespie.

Tony Lepper
His Worship the Mayor

Phone: (03) 449 2413
Mobile: 027 220 6831
Email: mayor@codc.govt.nz

Neil Gillespie (Deputy Mayor)
Cromwell

Phone: (03) 445 0669 (home)
Mobile: 027 433 4856
Email: neil.gillespie@codc.govt.nz

Nigel McKinlay
Cromwell

Phone: (03) 445 4262
Mobile: 027 474 1961
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Shirley Calvert
Cromwell

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Barrie Wills
Alexandra

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Martin McPherson
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Earnsclough/Manuherikia

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Malcolm Topliss
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Stuart Duncan
Maniototo

Phone: (03) 444 9194
Mobile: 021 224 2320
Email: stuart.duncan@codc.govt.nz

Stephen Jeffery
Teviot Valley

Phone: (03) 446 8189
Mobile: 027 220 6080
Email: stephen.jeffery@codc.govt.nz

COMMUNITY BOARDS

The Council has four community boards covering the entire district. Community boards provide a link between Council and the community. Our Council is one of the few in the country that maintains a comprehensive community board structure with significant delegated powers.

Cromwell Community Board

Chair Neil Gillespie

42 The Mall, Cromwell

t: (03) 445 0211

f: (03) 445 1649



(Back from left) Shirley Calvert, Nigel McKinlay, Glen Christiansen, Gordon Stewart, Tom Pinckney.

(Front) Helen Hucklebridge (Deputy) and Neil Gillespie (Chair).

Vincent Community Board

Chair Clair Higginson

1 Dunorling Street, Alexandra

t: (03) 440 0056

f: (03) 448 9196



(Back from left) Stu Millis, James Armstrong, Malcolm Topliss, Barrie Wills (Deputy), Barry Hambleton.

(Front from left) Mel Bell*, Clair Higginson (Chair), Claire Goudie.

*Mel Bell resigned from the VCB on 19 May 2014. A by-election will be held in September for a new member of the Board.

Maniototo Community Board

Chair Mark Harris

15 Pery Street, Ranfurly

t: (03) 444 9170

f: (03) 444 9166



(Back from left) Sue Evans, Stu Duncan (Deputy), Robert Hazlett.

(Front) Mark Harris (Chair) and Sue Umbers.

Teviot Valley Community Board

Chair Raymond Gunn

120 Scotland Street, Roxburgh

t: (03) 446 8105

f: (03) 446 8113



(Back from left) Stephen Jeffery, Jenna Stevens, Russell Read (Front from left) Raymond Gunn (Chair) and Cliff Parker (Deputy).

EXECUTIVE TEAM

Phil Melhopt Chief Executive Officer			
Susan Finlay Corporate Services Manager	Jon Kingsford Manager, Infrastructure Services	Louise van der Voort Manager, Planning & Environment	Anne Pullar Manager, Community Services
<p>Elected Members' Support</p> <p>Accounting</p> <p>Financial Planning & Reporting</p> <p>Rating / Policy</p> <p>Information Systems</p> <p>Customer Service & Administration</p>	<p>Transportation</p> <p>Water</p> <p>Wastewater</p> <p>Stormwater</p> <p>Waste Minimisation</p> <p>Elderly Persons' Housing</p> <p>Public Toilets</p> <p>District / Commercial Property</p> <p>Airports</p> <p>Community Facilities</p>	<p>Resource Management</p> <p>Building Control</p> <p>Liquor Licensing</p> <p>Dog Control & Registration</p> <p>Environmental Health</p> <p>Rural Fire</p> <p>Emergency Management</p>	<p>Parks & Recreation</p> <p>Cemeteries</p> <p>Libraries</p> <p>Swimming Pools</p> <p>Economic Development</p> <p>Tourism Central Otago</p> <p>Visitor Information Centres</p> <p>Community Planning</p> <p>Regional Identity</p> <p>Promotions & Grants</p>

Budgeted staff numbers (FTEs) remain constant at 111.



1 Dunorling Street
PO Box 122
Alexandra

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