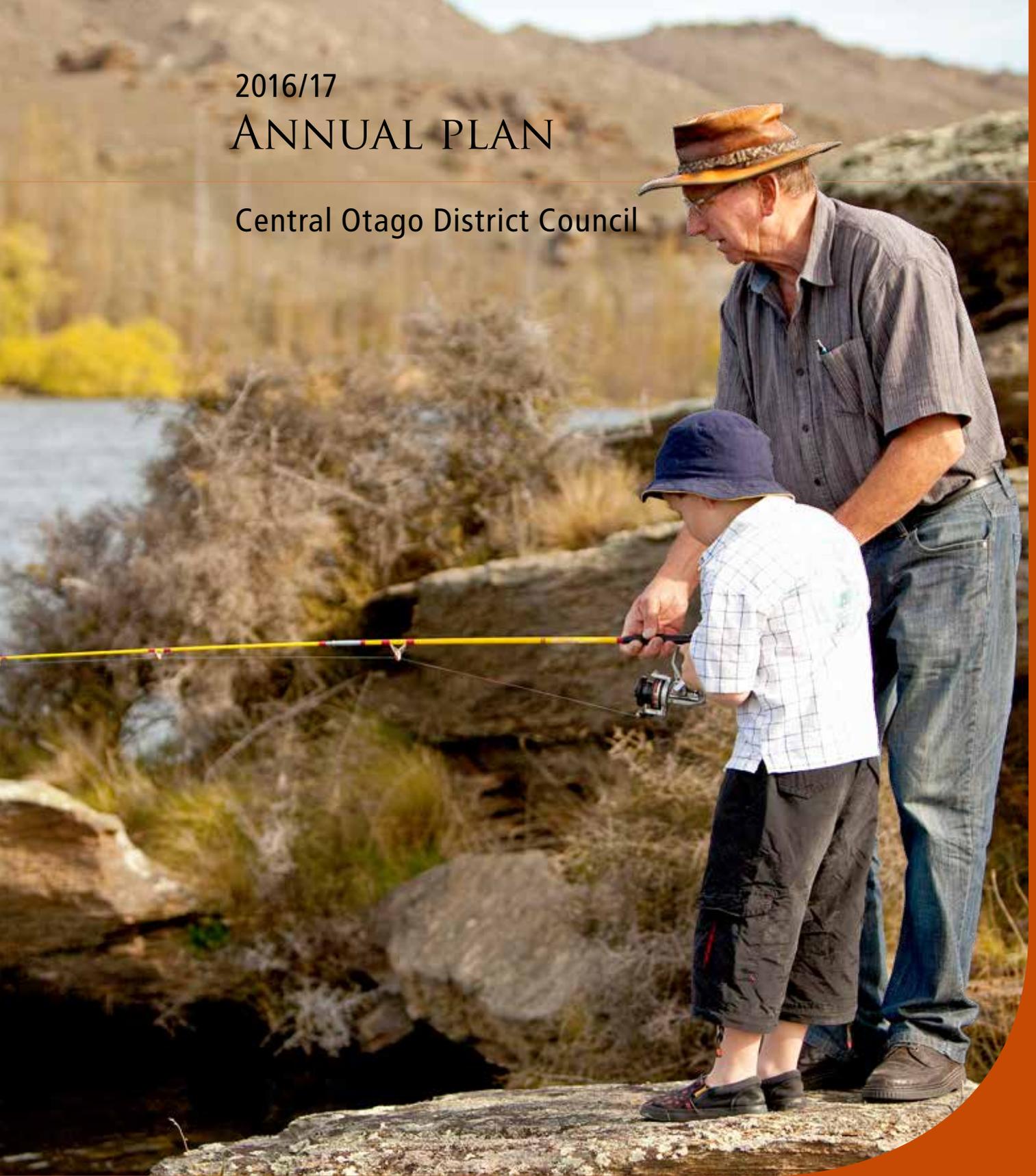


2016/17  
ANNUAL PLAN

Central Otago District Council



DECISIONS  
made today  
will affect tomorrow

# Time to put our **Plan into Action**

We received 55 submissions on our Annual Plan consultation document. Thank you to all those who took the time to get involved and tell us what you think.

Below is an overview of the key issues raised through this consultation and decisions made.

## **Cromwell Memorial Hall**

The Cromwell Community Board agreed to proceed with the refurbishment as planned, future-proofing the facility at a total project cost of \$4.5 million.

## **Tarras Toilets**

There was strong support in submissions for Council to provide a public toilet facility in Tarras. Council has put \$255k into this year's budget for this purpose. Council agreed a facility needed to be within walking distance of Tarras Village. Staff will progress discussions with the community and potential partners, including looking at whether government funding can be tapped into for this project. Council will keep the public informed as we work towards a solution. In the interim Council will continue to fund the temporary toilet.

## **Manuherikia Catchment Water Strategy Group**

Council has included \$15k for a grant to the Manuherikia Catchment Water Strategy Group towards the cost of its social impact assessment. This is required to support any future application for resource consent and will assist the group in funding applications. Council believes this initiative will have benefits for the wider Central Otago community.

## **Regional Research Institute**

Council will support the Centre for Space Science Technology with a \$20k contribution. Councillors were impressed how far the group has progressed with its bid to date and is excited about the potential benefits for the district.

## **Wilding Pines**

Council confirmed its additional support of \$10k towards the Central Otago Wilding Conifer Control Group. It felt this was a modest amount of seed funding to enable the group to move forward into its implementation phase.

## **Becks Hall**

Professional cleaning services will be introduced for Becks Hall with an annual budget of \$1,500 being confirmed by the Vincent Community Board.

## **Additional District Grants**

The Central Otago Heritage Trust sought funding to employ a part-time Heritage Coordinator to assist member groups to achieve better heritage outcomes. Council declined the full amount requested. It decided to offer the group \$15k as a seed fund for one year, subject to an agreed work plan.

Council increased its contribution to Film Otago Southland (FOS) by \$4k (from \$5k currently to \$9k this coming year). This is to better reflect the percentage of filming activity being managed by FOS in the Central Otago area. Council acknowledges the great work being done by the film office to attract film projects to our district, and the positive spin-offs that had for both tourism and the local economy.

## **Vincent Community Board Grants**

The Board agreed to provide \$9k (increase of \$3k) to the Alexandra and Districts Youth Trust for rental expenses for the coming year.

The Board agreed to provide \$6k to the Clyde War Memorial Hall Committee for the installation of a heat pump.

## LONG TERM PLAN

The Long Term Plan (LTP) sets out our strategic direction and work programme for the 10 years ahead. It outlines the services we will provide, the projects we will undertake, the cost of doing this work, how it will be paid for and how we will measure the quality and our effectiveness. The issues we face and the context within which we work are continuously evolving. For this reason, an LTP is produced every three years.

## ANNUAL REPORT

At the end of each financial year we produce an Annual Report. This sets out how we performed for the year compared to what we said we would do. It lets you know what we delivered and analyses whether we met our budgets and performance targets.

## ANNUAL PLAN

In each of the two years between LTPs we produce an Annual Plan. The Annual Plan takes a fresh look at the budgets and work programme that we planned for the year, according to the LTP, and considers whether adjustments are needed.

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# IMAGINE YOUR COMMUNITY

Imagine your community in 10 years time. How would you like it to be?

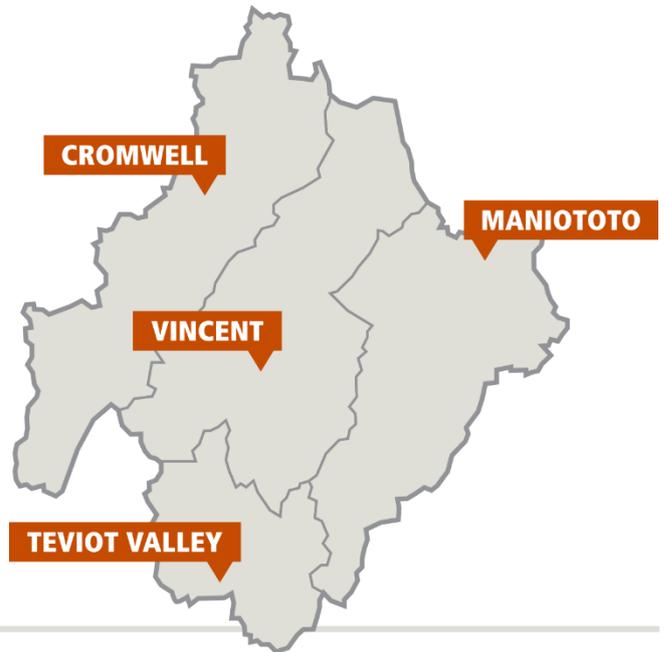
YOU CAN  
get  
involved



# OUR SPACE, OUR PLACE

The Central Otago District covers an area of 9968.5km<sup>2</sup> and encompasses the electoral wards Alexandra and Earnscliffe-Manuherikia (Vincent), Cromwell, Maniototo and Teviot Valley. The main towns include Alexandra, Clyde, Cromwell, Roxburgh, Ranfurly and Naseby. Our population is 17,895. We have one of the lowest population densities in New Zealand.

The Central Otago district has a unique and diverse economy. While rural or primary industries still provide the backbone, Central Otago has become an attractive place to live and visit. This means that industries such as viticulture and tourism are playing an increasing part in local development, while service industries such as construction and business services have grown considerably.



## Community Planning

The aspirations of our Central Otago community are central to our planning.

Central Otago District Council helps facilitate community planning. We currently have 14 community plans 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.**

## Consultation with Maori

Council also continues to foster closer relations and improved communication channels with local iwi to contribute to Council's decision-making. Council is a signatory to the Te Ropu Taiao Otago governance charter. This charter formalises an agreement between Otago Runanga and Otago local authorities to work together at both a collective and individual council level.

# OUR COMMUNITY OUTCOMES

## THRIVING ECONOMY

A thriving economy that is attractive to both businesses 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

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

## SUSTAINABLE ENVIRONMENT

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

### Water

Ensure 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 & 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 values and celebrates 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

Have 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

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

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.

These are the **community outcomes** Council has a key role in.

They will be achieved by **working in partnership** with the whole community, including individuals, businesses, government agencies and community organisations.

Our Regional Brand values are what Councillors will draw on to guide good decision-making.

## Regional Identity

Our regional identity expresses the things that are special about this district that ring true for those in every corner of the community. It reinforces those values that are special to Central Otago as a place to live, work and play, for now and for the future.

The regional identity is much more than a logo. It is about embracing those values – an image that will last and endure in the hearts and minds of both residents and visitors alike.

We have inherited a magnificent natural and historic wealth. **A WORLD OF DIFFERENCE.** We must celebrate and protect it.



The upper part of the symbol represents a solitary cloud whisked upward against a vast blue sky. The lower form represents both the landscape and the native falcon, the karearea. In symbolic language, this bird is associated with noble-natured people, strength, bravery, ingenuity and high spirits.

## Regional Brand Values

1. **MAKING A DIFFERENCE:** We will inspire and lead others with our special point of difference.
2. **RESPECTING OTHERS:** We will respect our culture and personal differences.
3. **EMBRACING DIVERSITY:** We will recognise differences and embrace diversity.
4. **ADDING VALUE:** We will always ask ourselves if there is a better way – one that achieves a premium status.
5. **HAVING INTEGRITY:** We will seek to be open and honest.
6. **LEARNING FROM THE PAST:** We will learn from past experiences with future generations in mind.
7. **MAKING A SUSTAINABLE DIFFERENCE:** We will make decisions in business with the community in mind and in harmony with the natural environment.
8. **PROTECTING OUR RICH HERITAGE:** We will protect and celebrate our rich heritage in landscapes, architecture, flora and fauna and different cultural origins.
9. **MEETING OBLIGATIONS:** We will meet legal obligations at both a local and national level.

# PROGRESSING THE PLAN

Our Annual Plan 2016-17 represents year 2 of our Long Term Plan (LTP) 2015-25. The 12 months ahead is very much about getting on with business as usual, delivering services and implementing programmes as planned and budgeted for in our LTP.

Our big challenge, highlighted in our LTP, is to balance affordability with sustainability. We aim to keep rates and charges affordable now and into the future, while making sure that our wise infrastructure investments continue to support a thriving Central Otago.

From 1 July 2016 water and wastewater activities become district funded. Council believes this is a significant step in uniting Central Otago as a region and ensures that all of Central Otago remains an affordable place to live.

We face a number of big infrastructure upgrades in the years ahead. We move from a planning to a delivery phase this year, progressing the Lake Dunstan Water Supply Project and Cromwell Wastewater Treatment Upgrade to a point where construction can begin in 2017.

1 July also marks the date from which all contractors working for Council need to be on board and have an acceptable rating with health and safety contractor prequalification system SiteWise.



Council is committed to working with industry at all levels to improve health and safety practices and culture. We believe Council's participation in SiteWise will be a positive step towards the goal of zero harm and will improve our management of health and safety in all of our workplaces.

We will also commence a range of service reviews this year based on the requirements of Section 17A of the Local Government Act. This review is an opportunity for us to see how we might improve the delivery of services to our residents and ratepayers. We are working in partnership with other Otago councils to make these reviews as meaningful as possible.

This year we will have a focus on excellent customer service. As a council we realise that we are your Council and we want to be of service to you. We want our people to deliver epic customer service as a norm. As such we are looking to establish some customer feedback mechanisms that will give us a timely snapshot of what is happening in our forward facing customer contact areas – such as our pools, libraries and service centres; the places where we engage with customers on a daily basis.

Going forward our commitment remains real, our energy levels high and above all else is our desire to be an organisation you see value in. When we work together with our community great things are made possible. Then our future hopes and dreams become the reality we want for now and generations to come.





## Our **commitment**

In preparing this Annual Plan elected members and staff have worked together to present a plan that helps us progress along the path set out in Long Term Plan. A path we believe will future proof our district and that looks out for the interest of the district as a whole. We are committed to delivering the activities and services detailed on the following pages.

We look forward to working with our community to put our plans into action.

Tony Lepper  
Central Otago Mayor

Leanne E Mash  
Chief Executive Officer

# OUR ACTIVITIES

This section provides a detailed overview of the activities we will undertake over the next year. The groups of activities incorporate the core services we deliver. We give consideration to how these services contribute to community well-being in our decision-making process.

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

Within each group of activities you will find a description of each activity, our key challenges, what we have planned, what you can expect from us, and a breakdown of the costs involved. All operating and capital expenditure is inflated and stated exclusive of GST.

<p style="text-align: center;"><b>Water</b></p> <p style="text-align: center;">Drinking Water Supply, Legislative Monitoring and Reporting, New Connections, Maintenance, Replacement, Renewals</p>	<p style="text-align: center;"><b>Wastewater</b></p> <p style="text-align: center;">Resource Consent Monitoring and Renewals, Treatment and Management, Trade Waste Management, System Development, Connections</p>	<p style="text-align: center;"><b>Stormwater</b></p> <p style="text-align: center;">Open Channel Maintenance, Drain Clearance, Reticulation Management</p>
<p style="text-align: center;"><b>Transportation</b></p> <p>Sealed and Unsealed Roads, Signage and Traffic Services, Bridges, Maintenance and Renewals, Drainage, Vegetation Control, Street Cleaning, Minor Improvement Projects, Footpaths and Carparks, Winter Maintenance, Emergency Works, Asset Management, Road Safety</p>	<p style="text-align: center;"><b>Other Infrastructure</b></p> <p style="text-align: center;">Waste Minimisation, Elderly Persons' Housing, District/Commercial Property, Public Toilets, Airports</p>	<p style="text-align: center;"><b>Community Services</b></p> <p>Parks and Recreation, Cemeteries, Community Facilities, Libraries, Swimming Pools District Development: Economic Development, Tourism, Community Planning, Visitor Information Centres, Central Otago Brand, Promotions and Grants</p>
<p style="text-align: center;"><b>Planning and Environment</b></p> <p style="text-align: center;">Resource Management, Building Control, Alcohol Licensing, Dog Control and Registration, Environmental Health, Emergency Management</p>	<p style="text-align: center;"><b>Governance and Corporate Services</b></p> <p style="text-align: center;">Elected Members' Support, Administration Buildings, Human Resources, Communications, Customer Services and Administration, Financial Planning and Reports, Information Systems</p>	

# DECISIONS MADE TODAY

Decisions made today will affect tomorrow

# WATER



## What we do

We manage 10 public water supply schemes, servicing approximately 13,500 residents. We **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.

THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:



*“Most communities in Central Otago face major upgrades to their water schemes. We’ve done the planning for these and are now moving into the project delivery phase.”*

## Challenges we face

Most communities in Central Otago face major upgrades to their ageing water schemes in order to comply with the national drinking water standards and to address underlying water quality issues. We’ve done the planning including introducing water metering and district funding to address the issue of affordability of infrastructure upgrades. Now’s the time for project delivery – we will begin the construction phase of a number of major projects in the 16/17 year.

**Balance sustainability with affordability**

# What we have planned

The Alexandra Water supply upgrade will move into a construction phase in 2016/17. We will be investing in infrastructure to install a water main from the new water source near Clyde running through to Alexandra, which will allow us to combine these schemes to form a Lake Dunstan Water Supply to service Alexandra, Clyde and the associated rural areas.

In the Teviot Valley work on tidying up reticulation (toby separation) will continue to allow for the introduction of water metering for domestic residents in Roxburgh and Lake Roxburgh Village as part of the district water demand management plan.

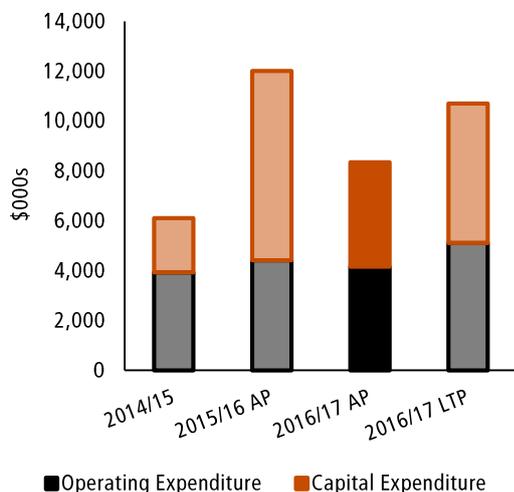
# How we pay for water

This year sees a change from each water scheme being funded separately at different rates. From 1 July 2016 a flat rate will be charged across the whole district regardless of the funding requirement of each scheme.

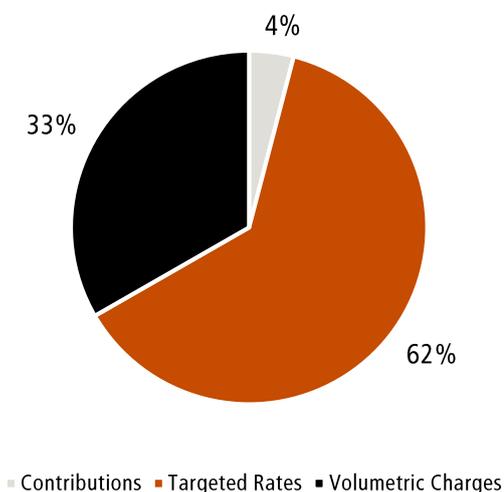
This is consistent with the philosophy that Council provides the same service across the district and therefore the same cost should be applied across the district.

**11%** of rates is spent on our water schemes.

**How much does water cost?**



**How is water paid for?**



# What you can expect from us

We will strive to provide you with a reliable, safe and healthy water supply. The table below sets out the goals we will be able to measure our success by.

<b>WATER</b>				
<b>Community Outcome</b>	<b>Our Objective Level of Service</b>	<b>How we Measure Success</b>	<b>2014/15 Result</b>	<b>Our Aim 2016/17</b>
A Thriving Economy	Provide a fully accessible and reliable water network	<b>The percentage of real water loss from the network reticulation system (leaks, metering inaccuracies)</b>	New measure	Target Current Annual Real Losses from the networked reticulation system ≤ 20% of water produced
		<b>Percentage of budgeted capital works completed annually</b>	New measure	To complete more than 90% of budgeted capital works
		<b>Percentage of budgeted renewals completed annually</b>	New measure	To complete more than 90% of budgeted renewals
		<b>Time with water per customer per annum (planned and unplanned)</b>	99.9%	To maintain supply to customers for ≥ 99% of the time
A Sustainable Environment	Provide an efficient water network	<b>Fault response time to urgent call-outs Attendance: Resolution:</b>	New measure	Target median time to get to site ≤ 120 minutes Target median time to resolve ≤ 480 minutes
		<b>Fault response time to non-urgent call-outs Attendance: Resolution:</b>	New measure	Target median time to get to site ≤ 1440 minutes Target median time to resolve ≤ 4320 minutes
		<b>The average consumption of water per day per resident</b>	New measure	To maintain water demand at <600 L/person/day
		<b>Total number of customer complaints for:</b> <ul style="list-style-type: none"> <li>• Water clarity</li> <li>• Water taste</li> <li>• Water odour</li> <li>• Water pressure and flow</li> </ul>	New measure	≤ 13 per 1000 connections

<b>WATER</b>				
<b>Community Outcome</b>	<b>Our Objective Level of Service</b>	<b>How we Measure Success</b>	<b>2014/15 Result</b>	<b>Our Aim 2016/17</b>
		<ul style="list-style-type: none"> <li>• <b>Continuity of water supply</b></li> <li>• <b>Responses to water service requests</b></li> </ul>		
A Safe and Healthy Community	Provide a safe and healthy water network	<b>Compliance with the NZ Drinking Water Standards</b> <b>Pt4: Bacterial</b> <b>Pt5: Protozoal</b>	<b>New measure</b>	All Council water schemes comply with Part 4: Bacterial No Council water schemes comply with Part 5: Protozoal except for Roxburgh

# RESPECT FOR THIS LAND

Respect for this land will ensure we act sustainably

# WASTE water



## What we do

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

THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:



*“Most communities in Central Otago face major upgrades to their wastewater schemes. We’ve done the planning for these and are now moving into the project delivery phase.”*

## Challenges we face

The quality of treated wastewater we discharge to the environment is generally good, but national and regional environmental standards are demanding we lift our game. After all, our environment is what makes Central Otago such a desirable place to live and visit. Our challenge is to provide more sustainable wastewater services while maintaining affordability. As many communities face these costly upgrades to more sophisticated wastewater treatment systems, much time and thought has been spent on how we ensure all communities in our district can afford these.

**Achieve treatment standards and remain affordable**

# What we have planned

The Cromwell wastewater treatment plant upgrade project continues with construction of the Bannockburn pump station and rising main planned for 2016/17 enabling the Bannockburn scheme to be connected to Cromwell. We will also enter the tendering and design phase for construction of the new Cromwell Wastewater Treatment Plant.

We will continue to investigate potential further processes to reduce the operation and disposal costs of sludge from the Alexandra wastewater treatment plant.

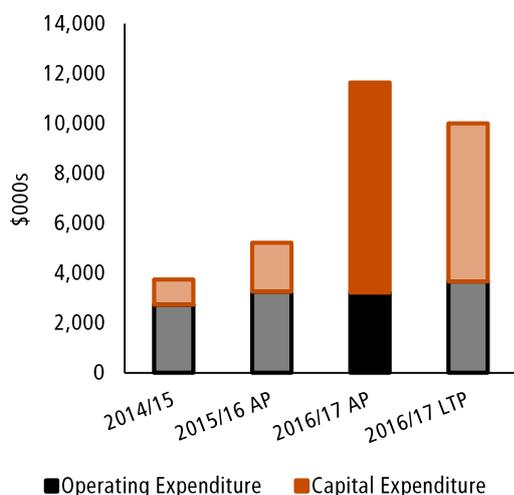
# How we pay for wastewater

This year sees a change from each wastewater scheme being funded separately at different rates. From 1 July 2016 a flat rate will be charged across the whole district regardless of the funding requirement of each scheme.

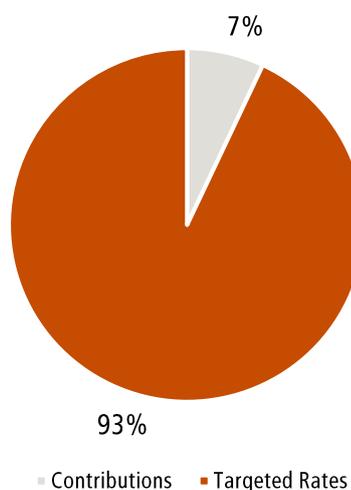
This is consistent with the philosophy that Council provides the same service across the district and therefore the same cost should be applied across the district.

**13%** of rates is spent on our wastewater network.

### How much does wastewater cost?



### How is wastewater paid for?



# What you can expect from us

We aim to deliver you an efficient, safe and compliant wastewater network. The table below sets out the goals we will be able to measure our success by.

<b>WASTEWATER</b>				
<b>Community Outcome</b>	<b>Our Objective Level of Service</b>	<b>How we Measure Success</b>	<b>2014/15 Result</b>	<b>Our Aim 2016/17</b>
A Thriving Economy	Provide an efficient, accessible and reliable wastewater network	<b>Number of complaints received from customers per 1000 connections</b>	<b>New measure</b>	Number of sewage odour complaints $\leq$ 1 per 1000 connections Number of sewerage system faults & blockage complaints $\leq$ 11 per 1000 connections Number of complaints regarding responses to sewer service requests $\leq$ 1 per 1000 Total number of customer complaints $\leq$ 13 per 1000
		<b>Percentage of budgeted capital works completed annually</b>	<b>New measure</b>	To complete more than 90% of budgeted capital
		<b>Percentage of budgeted renewals completed annually</b>	<b>New measure</b>	To complete more than 90% of budgeted renewals
A Sustainable Environment	Provide a safe and compliant wastewater network	<b>Compliance with discharge consents</b>	<b>New measure</b>	To have no enforcement actions
		<b>Fault response times Attendance: Resolution:</b>	<b>New measure</b>	Target median time to get to site $\leq$ 120 minutes Target median time to resolve the problem $\leq$ 480 minutes
A Safe and Healthy Community	Provide a safe and compliant wastewater network	<b>Number of dry weather sewerage overflows from sewerage scheme</b>	<b>New measure</b>	Number of dry weather sewerage overflows $\leq$ 1 per 1000 connections

# BE RESOURCEFUL

Be resourceful to find innovative solutions

# STORM water



## What we do

Our 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).

THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:



*“With intense quantities of rainfall an uncommon occurrence the capacity of our stormwater infrastructure is infrequently tested. This makes capacity upgrades often difficult to justify.”*

## Challenges we face

The Regional Council has indicated that Plan Change 6’s focus on rural water quality will extend to urban water quality in the future. We need to look at how we are going to meet these requirements and manage our quality for stormwater. Given we have a very low average annual rainfall in Central Otago our challenge will be to balance these requirements with treatment solutions that make economic sense.

**Balance requirements with cost-effective solutions**

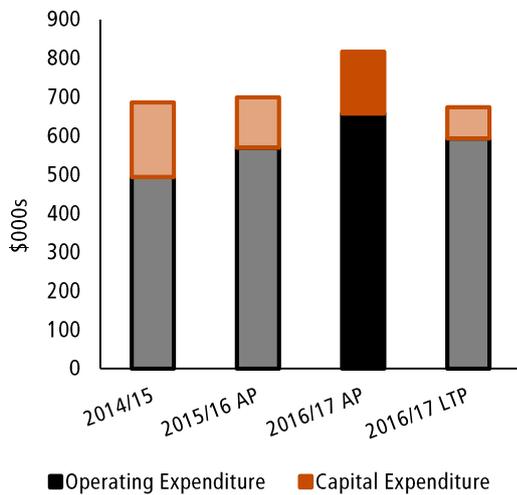
# What we have planned

Upgrades are required to manage and improve the water quality of our communities' urban stormwater discharge, in anticipation of signaled changes to the Regional Water Plan. Greater emphasis is being placed on working through potential solutions for our district.

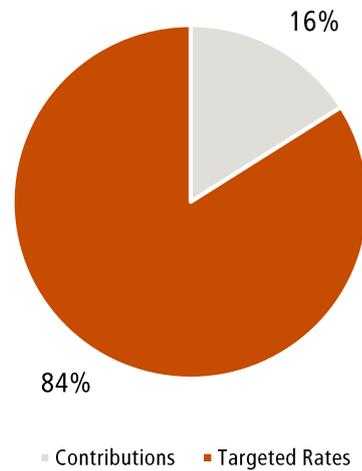
# How we pay for stormwater

Stormwater protects properties from damage especially in our urban areas. **2%** of rates is spent on our stormwater network. This rate also covers drainage next to our roading network.

## How much does stormwater cost?



## How is stormwater paid for?



# What you can expect from us

The table below defines the level of service we will provide and how we measure our performance.

<b>STORMWATER</b>					
<b>Community Outcome</b>	<b>Our Objective Level of Service</b>	<b>How we Measure Success</b>	<b>2014/15 Result</b>	<b>Our Aim 2016/17</b>	
A Thriving Economy	Provide an efficient, fully accessible and reliable stormwater network	<b>Percentage of budgeted capital works completed annually</b>	<b>New measure</b>	To complete more than 90% of budgeted capital works	
		<b>Percentage of budgeted renewals completed annually</b>	<b>New measure</b>	To complete more than 90% of budgeted renewals	
A Sustainable Environment	Provide an efficient, fully accessible and reliable stormwater network	<b>Compliance with discharge consents</b>	<b>New measure</b>	To have no enforcement actions	
A Safe and Healthy Community	Provide a safe and compliant stormwater network	<b>Number of flooding events that occurred and habitable floors affected</b>	<b>New measure</b>	Target number of habitable floors affected $\leq 1$ per 1000 properties	
		<b>Response time to attend flood events</b>	<b>New measure</b>	Target median time to get to site $\leq 120$ minutes	
		<b>Number of complaints received about stormwater performance</b>	<b>New measure</b>	Total number of customer complaints $\leq 2$ per 1000 properties	

# ADD VALUE

Add value. Ask yourself is there a better way?

## TRANSPORTATION

cycleways footpaths **car parks**  
road safety bridges street lighting



## What we do

Our Transportation activity **enables the movement of goods, people and services across our district**. We have 1886km of roads spreading throughout the district, with 1739km of rural roads and 147km of urban streets.

We have 175 bridges, just under 5000 culverts and close to 12,000 hectares of road reserves. Our focus for the next 10 years is to **deliver an efficient, fully accessible, safe roading network**.

THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:



*“We will need to optimise our roading network to ensure we can afford to deliver the outcomes our communities require.”*

## Challenges we face

We have 175 bridges on our network with 35 expected to reach the end of their economic life within the next 30 years, and a further 30 requiring significant renewals work. A large number of these are on low volume roads where alternative routes exist and the economic viability of their replacement needs to be considered. The number and weight of trucks on our network are also increasing as land productivity improves. We are currently working through detailed structural inspections and impact assessments within the next three year period to inform community discussion regarding the shape of our network in the future.

**The affordability and resilience of our aging bridge network**

Unsealed roads make up 73% of our roads and account for approximately 30% of our proposed transportation investment. Many of our low volume roads provide access to less than three properties. We have a backlog of renewals work on unsealed roads, particularly on the lowest volume roads which service land and back country areas. Changes in land use and improved productivity in our rural areas is resulting in an increase in demand on our unsealed roads. We have increased our renewals investment for unsealed roads by 16% (excluding escalation) to enable us to partially address this backlog and improve accessibility on these roads.

**Land use change  
increasing demand on  
our unsealed roads**

We have identified a need to proactively inform the community on how we manage and fund our roading network. We will have conversations with our community in the coming three year period around both levels of service and the extent of our roading network.

**Inform and engage on  
service levels**

## What we have planned

Our programme for the year ahead is largely about business as usual getting on with programmed maintenance. That said, since Council got involved with the national Road Efficiency Group, our new approach to day-to-day business is always asking ourselves if there is a better way and looking to apply best practice guidelines to gain greater efficiency.

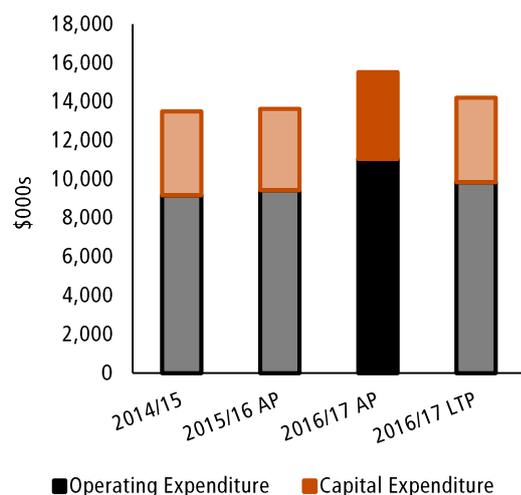
In 2016/17 we will start replacing our existing street lighting with new LED technology, which will reduce energy consumption and maintenance costs.

We will also begin gathering data over the next 12 months and starting to engage our community in conversations in the latter half of the year around levels of service and the extent of our roading network.

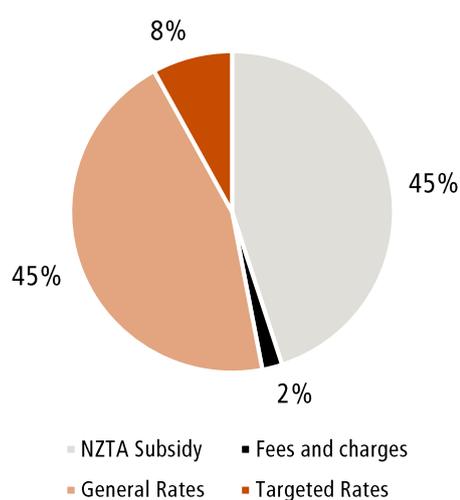
# How we pay for transportation

Roading is the single most expensive activity we undertake as a Council, with **19%** of rates income funding work on our district roading network. Funding for road maintenance comes from two sources – local rates and New Zealand Transport Agency (NZTA) subsidies for specific work. NZTA funding is approved on a three-year cycle.

## How much does transportation cost?



## How is transportation paid for?



# What you can expect from us

Our goal is to ensure you get an efficient, fully accessible, safe roading network. The table below sets out the goals we will be able to measure our success by.

TRANSPORTATION				
Community Outcome	Our Objective Level of Service	How we Measure Success	2014/15 Result	Our Aim 2016/17
A Thriving Economy	Provide a fully accessible roading network	Percentage of budgeted capital works completed annually	100% of the projects were completed with 98% of the budget spent	100% of the budgeted works completed and 100% of the budget spent
		Average length of time to issue a consent for access to a road	0.6 days	≤ 2 days
		Average quality of ride on sealed local roads	Smooth Travel Exposure = 94%	Smooth Travel Exposure ≥ 90%

<b>TRANSPORTATION</b>				
<b>Community Outcome</b>	<b>Our Objective Level of Service</b>	<b>How we Measure Success</b>	<b>2014/15 Result</b>	<b>Our Aim 2016/17</b>
A Sustainable Environment	Provide an efficient roading network	Percentage of sealed local road network that is resurfaced	New measure	≥ 20km per annum
		Number of service requests	661	< 600
		Number of service requests from customers responded to within 10 days	New measure	≥ 90%
A Safe and Healthy Community	Provide a safe roading network	Change from previous year in number of fatalities and serious injury crashes on local roading network	Number of fatal and serious injuries = 8. Increase of 2 from previous year	Stable or decreasing trend
	Provide a fully accessible roading network	Percentage of footpaths that meet our service standard for footpath condition. Council will be measuring the condition of the footpaths by October 2015 and this will be used to set a baseline for setting the level of service and reporting against in the 2014/15 Annual Report	New measure	> 70%
		Number of journeys impacted by unplanned events	New measure	< 16,423
		Customer satisfaction with condition of unsealed roads	72%	To maintain customer satisfaction at or above 70%

# CREATE GOOD INFRASTRUCTURE

Create good infrastructure in a non-invasive way

## OTHER infrastructure

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



## What we do

The focus of our Waste Minimisation activity is to **lead and facilitate community learning opportunities towards zero waste**. We also provide the services to divert recyclable materials and green waste from going to the landfill. Through our Waste Management activity, **we collect and dispose of your rubbish**, and provide transfer stations for rubbish disposal. We also monitor and maintain 15 closed landfills in the district.

THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:

SUSTAINABLE ENVIRONMENT

SAFE & HEALTHY COMMUNITY

*“Eliminating wasteful practices in business and at home will support a lower carbon future.”*

## Challenges we face

Our community has committed to reducing its waste under New Zealand’s Waste Minimisation Act. This commitment requires us to manage our lives within the waste hierarchy: **Reduce, Reuse, Recycle, Recover** and lastly **Disposal** to landfill. Reducing waste requires leadership, action and ongoing commitment across all of the community.

Our focus continues to be engaging our community in learning how to live and work more sustainably. We must take responsibility at home and at work to eliminate wasteful practices.

**Engage the community in sustainable living**

In the near term we aim to increase the percentage of waste we recycle. As we engage in less wasteful practices we can reduce our reliance on kerbside collections for rubbish and recycling.

**Recycling is a transitional step towards zero waste**

# What we have planned

Waste minimisation activity funds a district wide learning programme for schools that aims to foster a generation of people who instinctively think and act sustainably. The Enviroschools programme supports children in 11 Central Otago primary and area schools to plan, design and implement sustainability actions that are important to them and their communities. This year St Gerard's, Alexandra, and Clyde Primary Schools are planning to undertake a reflection process on their Enviroschools journey. This involves the schools reviewing and documenting what they have achieved and planning the next steps of their education for sustainability.

There are also plans for a collaborative approach with the Enviroschools in the Queenstown Lakes District through a community leadership opportunity. The two districts will work together on a project to reduce single-use plastics.

Council's collaboration with Central Otago REAP helps support and facilitate a variety of community learning opportunities for reducing waste and practising sustainable living skills. This includes the Thyme Festival, World Environment Week, Cloth Nappy Week, Plastic Free July, Adult Learners' Week, Earth Hour and other events supporting local, national and global action for a lower carbon future.

We will work with our local partners to participate in a nationwide campaign to reduce food waste called Love Food Hate Waste New Zealand. We also plan to support nationwide product stewardship schemes as they arise across New Zealand.

We are committed to ensuring that the legacy waste left by previous generations does not negatively impact on our environment. Maintenance work is programmed to improve the closed landfill covers as required by consent conditions and we will continue to actively monitor all sites.

While our community transitions towards zero waste we are required to provide kerbside collection services for glass, mixed recycling and rubbish to the 8500 properties (domestic and commercial) in the Council collection area. This service is supplemented with seven recycling drop-off points. We also operate four transfer stations for rubbish disposal and five green waste (organic material) sites.

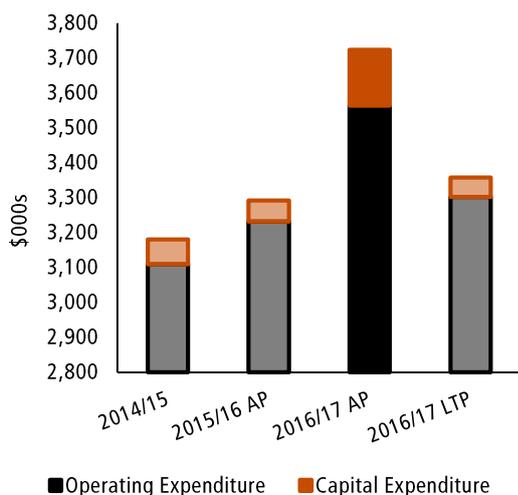
Waste to landfill volume is reducing and in the near term we aim to increase the percentage of waste we recycle. However, recycling more is not the best long-term solution and our planned programme of community events helps us learn the sustainable living skills to reduce our reliance on kerbside services.

All residual waste is disposed into landfill at Victoria Flats near Queenstown.

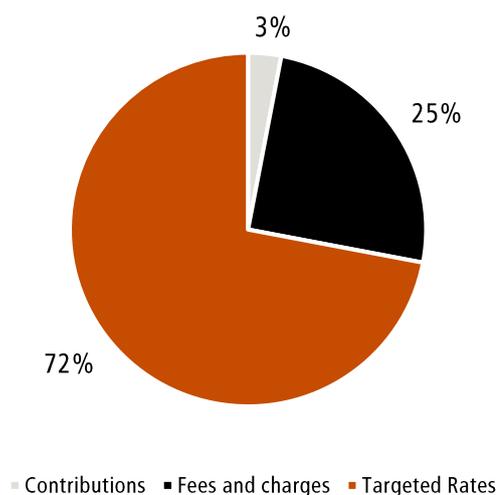
# How we pay for waste minimisation

Waste management rates cover far more than just the cost of collecting your rubbish and recycling bins. **10%** of rates funds our waste management and waste minimisation activities. These charges also pay for transporting and disposal costs, recycling processing, provision of transfer stations, green waste and recycling drop-offs, the servicing of public litter bins and a waste minimisation education programme.

**How much does waste cost?**



**How is waste paid for?**



# What you can expect from us

We will continue to engage the community on sustainable living practices, with the ultimate aim of reducing how much waste we send to landfill and the associated costs – both to our wallet and our planet. The table below sets out the goals we will be able to measure our success by.

<b>WASTE MINIMISATION</b>				
<b>Community Outcome</b>	<b>Our Objective Level of Service</b>	<b>How we Measure Success</b>	<b>2014/15 Result</b>	<b>Our Aim 2016/17</b>
A Sustainable Environment	Engage the community in waste reduction and wiser use of resources	<b>Total quantity to landfill (tonnes p.a.)</b>	<b>7220 tonnes</b>	Incremental year on year reduction
		<b>Total amount generated per rateable property</b>	<b>642kg</b>	Incremental year on year reduction (measured as rubbish + recycling)
		<b>Total amount recycled (tonnes p.a.)</b>	<b>1650 tonnes</b>	Incremental year on year increase
		<b>Average rubbish wheelie bin weight (kg/bin collected)</b>	<b>20.4kg</b>	Incremental year on year reduction in wheelie bin weight
		<b>Percentage of people satisfied with waste minimisation education</b>	<b>76%</b>	Customer satisfaction $\geq$ 90%
A Safe and Healthy Community	Provide compliant waste systems and facilities	<b>Compliance with resource consents for transfer stations, closed and operational landfills</b>	<b>91%</b>	Incremental percentage improvements

## What we do

We provide **community housing**, predominantly for the elderly. Council owns 98 flats located in Alexandra, Clyde, Cromwell, Ranfurly and Roxburgh.

We provide **public toilets** across the district and at recreation facilities and parks.

We own and lease a variety of **commercial and farm properties**, and develop land for sale. The income is used to fund other Council costs.

We manage the assets at the **airports** at Alexandra, Cromwell and Roxburgh. The users are generally recreational private pilots and some commercial users. There is also an increasing interest in private hangers with residential annex.

We hold a number of land parcels, currently being used as **forestry blocks**. These forests provide an amenity value for the community for walking and biking, and have potential for future development.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:

**THRIVING  
ECONOMY**

## Challenges we face

### Elderly Persons' Housing (EPH)

Our population is aging, yet we are not seeing an increasing demand for Council housing. We need to provide a standard of housing that meets future demand while not increasing rates.

**Balance future  
needs and  
demands with  
affordability**

### Forestry

Given our distance from markets and impacts of the Emissions Trading Scheme we are challenged to obtain a return on our investment. In many cases it is more economic to retain existing forests until there is demand for other land uses.

**Seek return on  
investment**

### Airports

Council's Airports Reference Group provides input and guidance to the Council as it considers airport development. The group includes representatives from both the commercial and recreational aviation sectors.

**Consider  
development  
carefully**

## Commercial Property

Our Earthquake-Prone Building Policy has implications for all building owners with older buildings, including Council's own buildings. We must prioritise the need to strengthen earthquake prone-buildings against risk. Council only plans to strengthen those buildings that get regular use by reasonable numbers of people. We will maintain a watching brief on our legal obligations in this space.

**Prioritise against risk**

## What we have planned

Ten of our Elderly Persons' units will be refurbished throughout the year, fitting in with our plan that over the course of 10 years all our 98 community housing rentals will be updated.

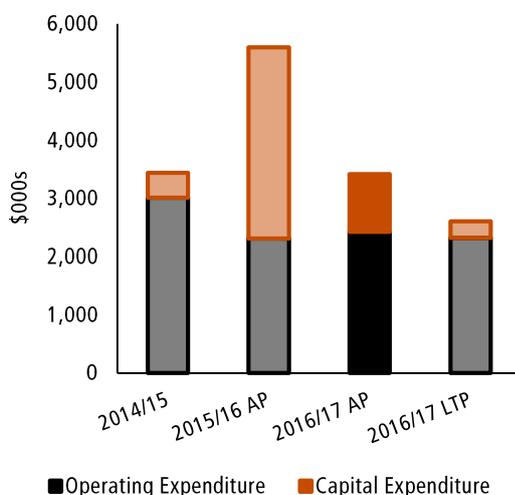
Planned power and water reticulation infrastructure upgrades will enable hangars and hangars with accommodation to be developed at Alexandra airport. The airport apron will also be resealed in the 16/17 year.

Roxburgh and Ranfurly Service Centres will have building strengthening work undertaken to bring them up to 67% of National Building Standards. These facilities have been prioritised due to their potential use for emergency management purposes. The old concrete block toilets at Waipiata Domain have been identified as earthquake prone so will be replaced with a new unisex toilet.

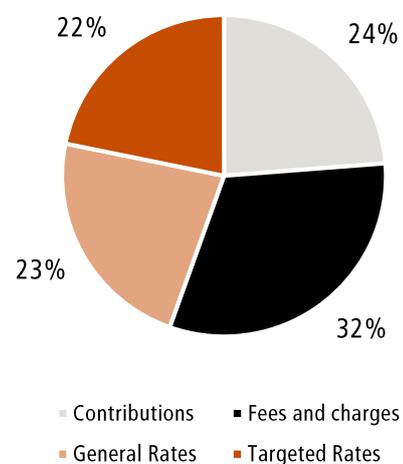
## How we pay for other infrastructure

**5%** of rates income funds community housing, public toilets, airports, forestry and commercial property.

### How much does other infrastructure cost?



### How is other infrastructure paid for?



# What you can expect from us

We will manage and maintain our buildings and property wisely to meet the needs of our local community and visitors to our district. The table below sets out the goals we will be able to measure our success by.

<b>OTHER INFRASTRUCTURE</b>				
<b>Community Outcome</b>	<b>Our Objective Level of Service</b>	<b>How we Measure Success</b>	<b>2014/15 Result</b>	<b>Our Aim 2016/17</b>
A 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	<b>Number of complaints received from tenants / leaseholders</b>	<b>0</b>	< 2
	Each building will be assessed at a frequency required to meet all Building Act and Code of Compliance requirements	<b>Compliance with building WOF requirements</b>	<b>Full compliance</b>	Full compliance
	Housing suitable and affordable for elderly is provided in the main townships until such time as the need can be met by other agencies	<b>Number of units available in the district</b>	<b>98 units</b>	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	<b>Number of free public toilets</b>	<b>25 available</b>	25
	Airports will meet Airways Corporation's four-yearly inspection criteria	<b>Four-yearly inspection and certification by Civil Airways Corporation</b>	<b>Full compliance</b>	Full compliance

# YOU CAN HELP

You can help shape the future of Central Otago

## COMMUNITY services

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



## What we do

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

Council's parks team looks after 13 sport grounds or domains, more than 100 hectares of reserve land, eight cycling and walking tracks, 15 playgrounds, three skateboard facilities, a bike park and swimming dams or lakes.

The **provision of cemeteries** assists with peace of mind for people, knowing their loved ones will rest in peaceful, well-kept environments. Council is responsible for nine cemeteries in our district, and cemetery trusts manage the balance of them.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:

**THRIVING  
ECONOMY**

**SUSTAINABLE  
ENVIRONMENT**

**SAFE & HEALTHY  
COMMUNITY**

## Challenges we face

### Parks and Reserves

We aim to provide recreational facilities that work for the users, whether they are using these spaces for sport or leisure. Our challenge is to work with our community to see what its vision is for our key recreational spaces and reflect this in our reserve management plans and work programmes.

**Partner with community to maintain and enhance our spaces**

### Cemeteries

We will continue to work on the actions in our Cemeteries Strategy and create development plans for some of our cemeteries including the Alexandra, Clyde and Ranfurly cemeteries.

**Continue to roll out development plans**

# What we have planned

## CROMWELL



At Anderson Park the junior swing set will be replaced and a path will be paved around the fountain.

A new playground will be built by the Big Fruit Reserve as part of the reserve redevelopment.

A shelter belt will be planted out by the lake margins near the Alpha Street Reserve, budgeted to cost about **\$130k** spread over two years.

## VINCENT



The junior playground at Pioneer Park will be relocated and upgraded at a cost of **\$100k**.

The seating at the Glad McArthur Gardens in Pioneer Park will be replaced.

Landscaping – involving tree removal and replanting – is scheduled for Blacks Cemetery.

## TEVIOT VALLEY



The tennis courts at the Millers Flat Recreation Reserve will be resurfaced, with funding coming from the local recreation reserve committee.

## MANIOTOTO

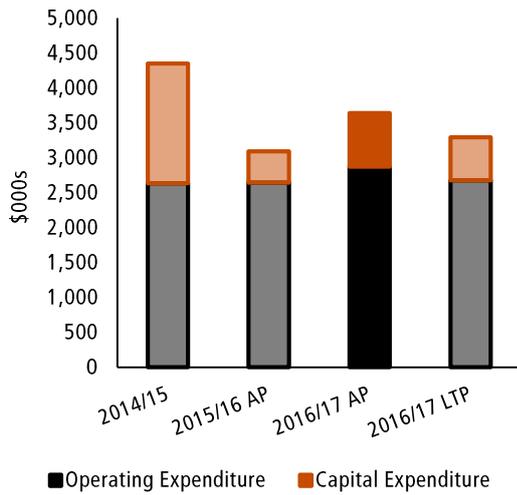


Landscaping will be carried out at the Naseby Dam Reserve.

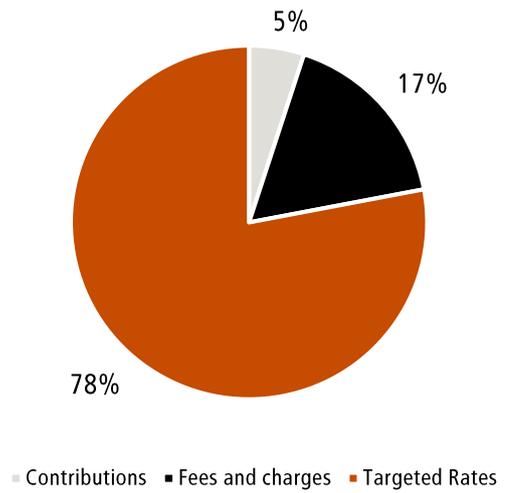
# How we pay for parks, reserves and cemeteries

**9%** of rates is used to maintain and develop our parks and reserve spaces and our cemeteries.

**How much do parks, reserves and cemeteries cost?**



**How are parks, reserves and cemeteries paid for?**



# What you can expect from us

The community has told us it is important to provide safe and functional parks, reserves, sports grounds, playgrounds and other recreational open spaces. The table below defines the level of service we will provide and how we measure our performance.

<b>PARKS, RESERVES AND CEMETERIES</b>				
<b>Community Outcome</b>	<b>Our Objective Level of Service</b>	<b>How we Measure Success</b>	<b>2014/15 Result</b>	<b>Our Aim 2016/17</b>
A Thriving Economy and A Sustainable Environment	Areas are maintained and operated so that they look good and meet the needs of users	<b>Percentage of residents satisfied with parks and reserves in customer survey</b>	<b>95%</b>	Maintain satisfaction with parks and reserves at above 93%
		<b>Percentage of residents satisfied with sportsfields in customer survey</b>	<b>98%</b>	Maintain satisfaction with sportsfields at above 93%
		<b>Percentage of residents satisfied with cemeteries in customer survey</b>	<b>99%</b>	Maintain satisfaction with cemeteries at above 90%
A Sustainable Environment				
A Safe & Healthy Community	Parks and playgrounds are maintained to a level that is safe for users	<b>Percentage of residents satisfied with playgrounds in customer survey</b>	<b>97%</b>	Maintain satisfaction with playgrounds at above 90%

## What we do

Our community facilities and buildings **provide local community hubs** for social, sporting and cultural interaction.

CODC provides a **joint library service** with Queenstown Lakes District Council. In our district we run libraries in Alexandra, Clyde, Cromwell and Roxburgh, and we have a partnership with schools in Millers Flat, Omakau and Maniototo. We aim to provide our community with the highest quality library service to meet the informational, educational, recreational and cultural needs of the community.

Our **swimming pools** contribute to the health and well-being of our 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 we recognise as being vitally 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 Teviot Valley Community Board financially supports the school to facilitate swimming.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:

**THRIVING  
ECONOMY**

**SAFE & HEALTHY  
COMMUNITY**

## Challenges we face

### Community Facilities

Many of our 18 community halls require extra maintenance as they age or face increasing demand for upgrading to higher standards, particularly earthquake-prone building standards.

The Teviot Valley Community Board will close and divest of the Lake Roxburgh Village Hall due to its lack of use, as well as some peripheral land on which the building sits.

We plan to develop management agreements for hall committees outlining the responsibilities of both hall committee and Council to bring a level of consistency to how these facilities are maintained into the future.

**Find sustainable and affordable solution  
for maintaining our halls**

### **Libraries**

The challenge for our libraries is constantly adapting to provide what our community needs at any point in time. Keeping up with dynamic changes in technology to ensure the customer experience provided is consistent with modern expectations is important. There is a big shift to digital resources to access information and moving in this direction is about offering more choices to library patrons.

**Adapt to change**

### **Swimming Pools**

The costs of providing swimming pools is high. Heating costs are particularly challenging. Our energy strategy helps drive improvements in our energy use at our pool facilities.

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

**Look for efficiencies and funding balance**

# What we have planned

## CROMWELL



Construction for the Cromwell Memorial Hall redevelopment has been moved out to the 2017 calendar year and is subject to funding from both land sales and community grants being realised.

The staged upgrade of the Cromwell Town Centre is two stages down the track. The next project is to be the Big Fruit Reserve redevelopment.

The Bannockburn Community Centre upgrade is sitting within the 16/17 year and work on the ceiling panel replacement and internal repaint of Tarras Hall will be completed.

Cromwell Swim Centre will have a new non-slip surface applied at the facility.

## MANIOTOTO



The Maniototo Stadium upgrade, including earthquake strengthening, is programmed for 2016/17.

## TEVIOT VALLEY



Millers Flat Hall was scheduled for repainting but a detailed inspection has found that considerable exterior cladding replacement is required so an additional \$30K will be required.

The planned disposal of the Lake Roxburgh Village Hall due to low use and high deferred maintenance costs is still in progress.

Ranfurlly Pool will be re-fenced and a shade sail will be installed.

## VINCENT

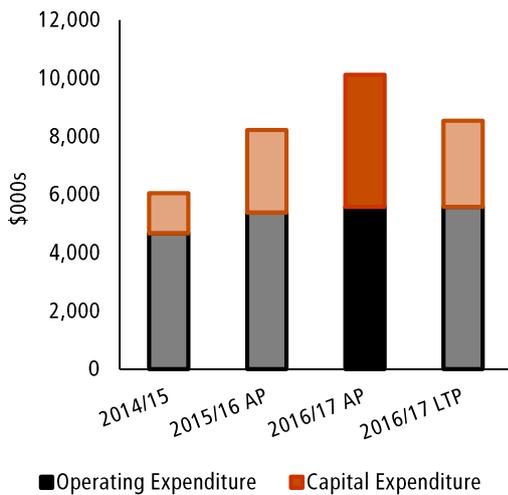


The family changing rooms at Molyneux Aquatic Centre in Alexandra are set for an upgrade in 2016/17.

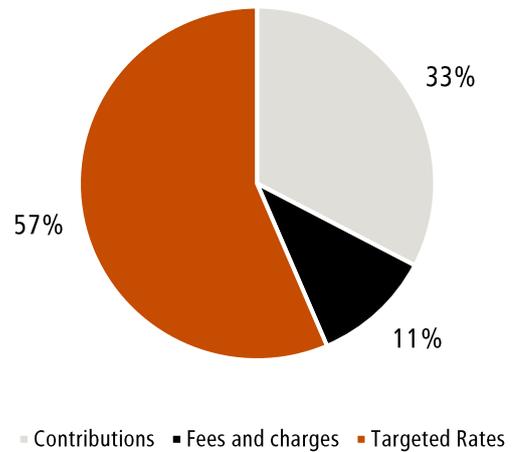
# How we pay for community facilities, libraries and swimming pools

**16%** of rates income ensures that we continue to provide community halls, sports stadiums, libraries and swimming pools that meet the needs of our community.

**How much do community facilities, libraries and swimming pools cost?**



**How are community facilities, libraries and swimming pools paid for?**



# What you can expect from us

We aim to provide you with accessible and affordable community buildings, access to all-year round aquatic facilities, and a shared library service that remains fresh and current. The table below defines the level of service we will provide and how we measure our performance.

<b>COMMUNITY FACILITIES, LIBRARIES AND SWIMMING POOLS</b>				
<b>Community Outcome</b>	<b>Our Objective Level of Service</b>	<b>How we Measure Success</b>	<b>2014/15 Result</b>	<b>Our Aim 2016/17</b>
A Thriving Economy and A Safe and Healthy Community	Community buildings are accessible and affordable to communities based on existing provision	<b>Percentage of residents satisfied with community buildings</b>	91%	> 85% satisfied
		<b>A charging policy is in place that demonstrates fees that reflect the level of benefit provided</b>	Not achieved	Charging policy in place
	To provide aquatic facilities that meet the needs of the majority of the community	<b>Percentage of users satisfied with pools through customer survey results</b>	94%	Maintain user satisfaction at > 90%
	Aquatic facilities are managed to NZ Water Safety Council "Pool Safe" Standards	<b>Annual "Pool Safe" audit</b>	Pass for both Molyneux Aquatic Centre and Cromwell Swim Centre	To Pass
	To provide a quality library service through friendly, helpful and knowledgeable staff that enables residents and visitors to have valued library experiences.	<b>Percentage of library users satisfied with the quality of library services</b>	New measure	> 90%

## What we do

We facilitate economic opportunity indirectly with the provision of infrastructure, recreational and cultural assets. We directly facilitate **economic opportunity** with the provision of an economic development programme, a regional **tourism** organisation, **community planning**, **visitor information centres**, managing the **regional brand** and a modest **promotional grants** fund.

THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:

**THRIVING  
ECONOMY**

**SUSTAINABLE  
ENVIRONMENT**

**SAFE & HEALTHY  
COMMUNITY**

## Challenges we face

The Central Otago regional identity and its values define what is special about our place and community. Our challenge is to encourage and inspire people to live by these values in their everyday lives and business activities.

**Cherish and  
celebrate our  
regional identity**

Monitoring and adapting to change in the tourism industry, plus keeping pace with consumer and marketing trends are challenges for both Tourism Central Otago and our visitor information centres.

**Adapt to industry  
change**

In both our Tourism Central Otago and regional brand activities a key challenge is building on momentum, looking for new opportunities to promote our region and launching ourselves from the platform of preceding successful campaigns.

**Continue to build  
on momentum**

Council works alongside communities to help them develop their own localised community plan, which articulates a collective vision for the community's special points of difference and provides direction for what it would like to achieve in the short to medium term. Critical to the success of community planning is willing volunteers from the communities themselves to oversee the plan and drive its recommendations.

**Engage and  
enable our  
community**

# What we have planned

Key projects within our District Development activity for the year ahead include the development of a Central Otago touring route to connect Queenstown to the east coast. This will be a touring route with official designation, like that of the Southern Scenic Route, to promote our region, our local attractions and expose the range of products, activities and unique experiences available.

Council will work with the Clyde Community Plan group to develop its third community plan during 2016/17, as well as completing the "third edition" Naseby Community Plan.

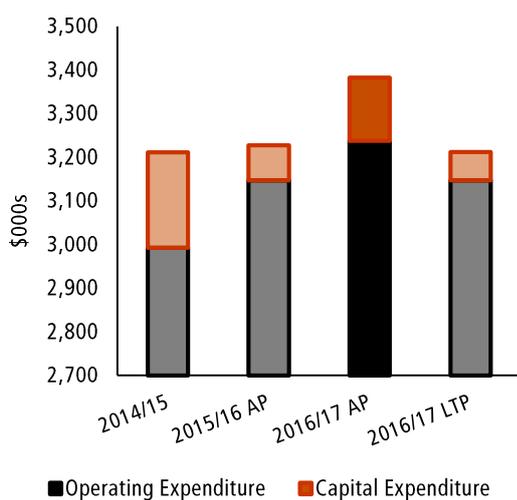
The Tourism Central Otago team will continue its implementation of actions it holds the responsibility for within the community-owned tourism strategy Towards Better Tourism Outcomes for Central Otago 2014-2019.

Our Visitor Centres are gearing up to host the 2016 National i-SITE Conference in Cromwell in September. This is a wonderful opportunity to increase the knowledge i-SITE consultants from across the country have of our region and its unique products and experiences to promote to visitors.

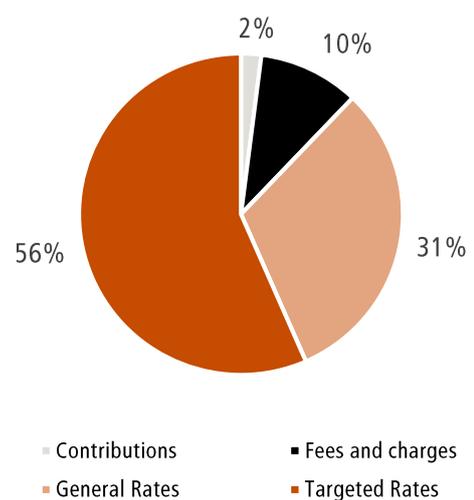
# How we pay for district development

**11%** of rates income is used to fund economic development, tourism, visitor information centres, community development and management of the regional brand, and to support and resource local promotional initiatives through contestable funding grants.

**How much does district development cost?**



**How is district development paid for?**



# What you can expect from us

The table below defines the level of service we will provide and how we measure our performance.

DISTRICT DEVELOPMENT				
Community Outcome	Our Objective Level of Service	How we Measure Success	2014/15 Result	Our Aim 2016/17
A Thriving Economy	Manage the brand applications and process in a timely manner	<b>End to end time in delivery of approving new brand users</b>	8.15 days	Within 15 working days

## Annual Funding Grants

Central Otago District Council provides a number of grants annually to help support and strengthen our local community. Some of the groups, organisations and activities Council has committed grants funding to include those listed below. This is not a comprehensive list and does not capture those groups that apply for contestable promotions, sports, cultural and arts grants rounds.

Total amount of contestable and non-contestable funding of grants \$901,103.

- Central Stories (Council)
- Central Otago Health Inc.
- Creative NZ
- Heritage Management
- Otago Museum
- Sport Central
- Bannockburn Hall
- Central Otago Motorcycle Club
- Cromwell Speedway
- Cromwell Youth Worker Trust
- Cromwell Museum Trust
- Cromwell Promotions
- Maniototo Early Settlers
- Maniototo Ice Rink
- Maniototo Promotions
- Millers Flat Athletics
- Roxburgh Cemetery Trust
- Roxburgh Sports Ground Committee
- Roxburgh Silver Brass Band
- Roxburgh Promotions
- Alexandra Community Youth Trust
- Alexandra Pipe Band
- Central Stories (VCB)
- Keep Alexandra/Clyde Beautiful
- Non-Council Halls
- Omakau Town Beautification
- Alexandra Blossom Festival
- Alexandra Promotions

# MAKE WISE CHOICES

Make wise choices that last beyond your lifetime

## PLANNING and environment

planning emergency management  
building control  
alcohol licensing dog control and registration  
environmental health



## What we do

Our **planners prepare and implement the District Plan** under the Resource Management Act. The District Plan is applied 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.

Our Building Control team help people build in a safe and compliant manner through a streamlined and cost-effective process. We carry out **building inspections, issue building consents and respond to building-related enquiries**. We 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.

The environmental health activity provides confidence to the community and visitors to our region 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 noise complaints to minimise nuisance to the community.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:



*“Adapting to legislative change and guiding our customers through this change is a constant challenge in our Planning & Environment activity.”*

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

We aim 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.

We have a responsibility to plan and provide for **civil defence emergency management** within the district and work collaboratively in this planning with the Otago Civil Defence and Emergency Management Group and the Ministry of Civil Defence and Emergency Management. At a local level a number of staff are first line civil defence responders, and undergo training in roles ranging from welfare and logistics coordination through to primary controllers. In 2014 we joined forces with neighbouring council Queenstown Lakes District Council to employ a joint Emergency Management Officer.

Our previous Central Otago **Rural Fire** Authority was part of a merger to form the Otago Rural Fire Authority in July 2014 and our Council now supports this authority.

## Challenges we face

In all areas of our activity we aim to provide people with a streamlined, cost-effective process – whether they are applying for a building or resource consent, a LIM, an alcohol or premises licence, or simply registering their dog.

**Continue to provide streamlined and cost-effective approach**

Changes in legislation and standards, and reviews of policies and plans are a regular thing for our regulatory arm of Council. We are currently reviewing our District Plan, responding to changes with the Sale and Supply of Alcohol Act 2013, and Food Act 2014 changes are being phased in. Our challenge is to keep a watchful eye on what's happening in the sector, keep pace with changes, and inform, educate and guide our customers.

**Adapt to change**

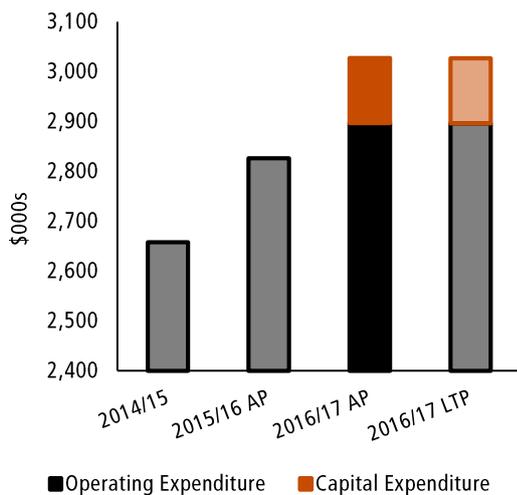
## What we have planned

Our District Plan Review will be publicly notified for submissions in this year.

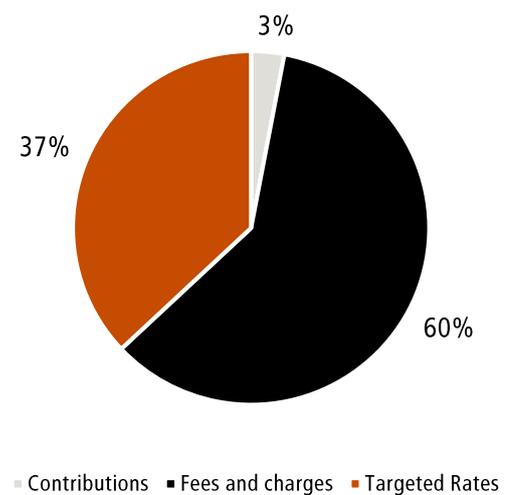
# How we pay for planning and environment

**4%** of rates funds our planning and regulatory activities. The majority of funding for this activity comes from fees and charges recovered from applicants on a user pays basis. This includes fees for building consents, resource consents, liquor licensing and dog licences.

**How much does planning and environment cost?**



**How is planning and environment paid for?**



# What you can expect from us

The table below defines the level of service we will provide and how we measure our performance.

PLANNING AND ENVIRONMENT					
Community Outcome	Our Objective Level of Service	How we Measure Success	2014/15 Result	Our Aim 2016/17	
A Thriving Economy and A Sustainable Environment	To enable people to develop their land in an appropriate way through a streamlined and cost-effective consent process	Customer satisfaction with the resource consent process in customer survey	74%	Maintain customer satisfaction $\geq$ 75%	
		Resource consents processed within statutory timeframes	94%	Resource consents processed within statutory timeframe $\geq$ 99%	

## PLANNING AND ENVIRONMENT

Community Outcome	Our Objective Level of Service	How we Measure Success	2014/15 Result	Our Aim 2016/17
A Thriving Economy and A Safe & Healthy Community		<b>Customer satisfaction with the building consent process in customer survey</b>	<b>82%</b>	Maintain customer satisfaction $\geq$ 85%
		<b>Building consents processed within statutory timeframes</b>	<b>100%</b>	Building consents processed within statutory timeframe 100%
A Thriving Economy and A 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	<b>Annual licensing and inspections programme, including audit of food control plans is completed in accordance with legal and internal standards</b>	<b>100%</b>	100% of annual licensing programme completed within reporting period
	To provide a safe and healthy environment in which people may live and travel without fear of dangerous dogs	<b>Customer satisfaction with dog control</b>	<b>75%</b>	Maintain customer satisfaction $\geq$ 75%
A Safe & Healthy Community	Community satisfaction with Council performance	<b>Satisfaction with Emergency Management (Civil Defence)</b>	<b>93%</b>	Greater than 90%

# MAKE THIS A BETTER WORLD

Make this a better world for those that succeed us

## GOVERNANCE and corporate services

communications  
administration buildings accounting  
financial planning and reporting elected members' support  
customer service and administration rates information systems  
personnel



## What we do

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. Within this activity we **facilitate and support Council and community boards**, ensure agendas are published and available to the public, and run local body elections every three years.

The corporate services activities **provide support across the organisation** that allows Council to function efficiently and effectively. It includes our accounting, financial planning and reporting, rating, policy, information systems, communications, and customer service and administration activities.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES:



*“Ensure the community has access to relevant, timely and meaningful information and create opportunities for the public to influence decision-making.”*

## Challenges we face

We want to be the best organisation we can be. This drive to be the best and deliver cost-effective and efficient services to our community includes investing in technology to assist us in this changing environment we live and work in. This includes electronic tablets for our elected members, looking to revamp our meeting spaces, and investing in information technology to enhance our communications and engagement with our community.

**Focus on continual improvement**

A challenge for our elected members is to weigh up affordability with suitable investment in our district to ensure progress continues and this remains a great place to live, work and play – a tricky balancing act. Increasingly our focus is widening to look at the big picture and the knock-on effects of decisions. Part of having that big picture view is ensuring the views of, and impacts on, our community are understood and fed into the process.

**Think big picture  
and long term**

Our customers' needs are varied and continually evolving. To meet these needs we must provide an efficient and consistent level of service, and invest in technology to aid us with this goal. This includes such things as telephony system upgrades and online services capability, to looking for opportunities to make our Council office spaces more efficient, inviting and engaging.

**Invest in technology  
to help us work  
smarter**

We are looking at new and better ways to engage our community in the decision-making process and encourage an interest in Council happenings, such as our new residents' newsletter The FlipSide, our weekly Community Noticeboard, drop-in sessions with elected members, social media, and Mayoral YouTube updates. It is about offering a variety of ways to get involved to suit a diverse audience.

**Keep engagement  
fresh**

## What we have planned

Local government elections will be held in October.

We will be transitioning away from our annual paper-based Residents' Opinion Survey to a Customer Insights Programme including a suite of point of customer contact surveys and online surveys.

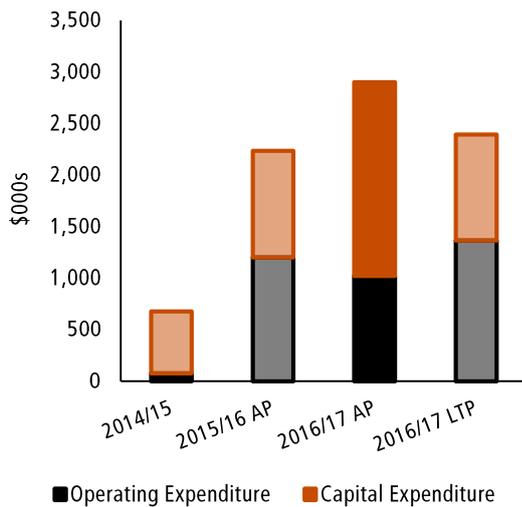
We are currently tendering for a records management information system to manage our digital and paper based records, with implementation currently planned to begin in July 2016.

This is beginning of our records transformation programme, to ensure information is treated as an asset. This will take Council on a journey ending with all records being appropriately governed and managed, improve Council and Community awareness, improve knowledge and understanding of records management and the importance of records to Council and the Community.

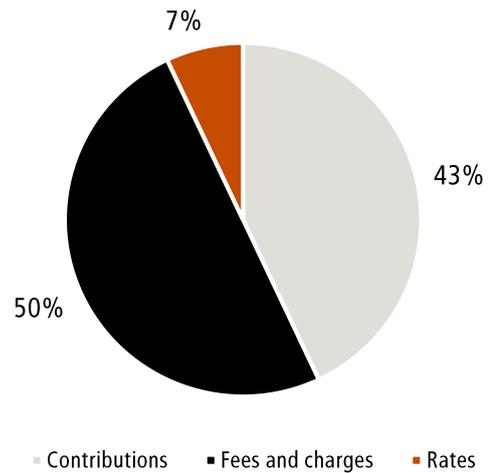
# How we pay for governance and corporate services

**1%** of rates goes towards funding the many and varied activities that fall under the umbrella of governance and corporate services.

**How much does governance and corporate services cost?**



**How is governance and corporate services paid for?**



## What you can expect from us

We know you want elected representatives you can trust to lead and make wise decisions on your behalf. The table below sets out the goals we will be able to measure our success by.

GOVERNANCE				
Community Outcome	Our Objective Level of Service	How we Measure Success	2014/15 Result	Our Aim 2016/17
A Thriving Economy	Satisfaction with the leadership, representation and decision-making by elected members	Satisfaction with the performance of elected members of local community boards	83%	> 85%
A Sustainable Environment				
A Safe and Healthy Community		Satisfaction satisfied with the performance of elected members	80%	> 85%

We strive to deliver great customer service to our community and provide meaningful opportunities to be engaged with Council. The table below sets out the goals we will be able to measure our success by.

<b>CORPORATE SERVICES</b>					
<b>Community Outcome</b>	<b>Our Objective Level of Service</b>	<b>How we Measure Success</b>	<b>2014/15 Result</b>	<b>Our Aim 2016/17</b>	
A Thriving Economy	Satisfaction with the initial contact with Council	Customer survey – the service was fast and efficient.	94%	> 90%	
		Customer survey – the service was friendly and courteous	95%	> 90%	
		Customer survey – issues dealt with effectively	84%	> 80%	
A Sustainable Environment	Satisfaction with contact regarding service requests	Customer survey – the service was fast and efficient	79%	> 80%	
		Customer survey – the service was friendly and courteous	93%	> 90%	
		Customer survey – issues dealt with effectively	73%	> 75%	
A Safe and Healthy Community	Satisfaction with the overall effectiveness of Council communications	Customer survey – overall effectiveness of communications	81%	> 80%	

# LEARN FROM THE PAST

Learn from past experiences with future generations in mind

# FINANCIALS

assumptions  
accounting policies  
audit opinion  
fees and charges



# PROSPECTIVE FINANCIAL INFORMATION

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

Council is required under the Local Government Act 2002 to present prospective financial statements. This provides our community the opportunity to review the projected financial results and the projected financial position of Council. This information may not be suitable for use in any other context.

The prospective financial statements have been prepared on the basis of best estimates as to future events which Council expects to take place. We use opening balances from the period ending 30 June 2016 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.

The assumptions made in relation to arriving at the prospective financial statements are included under significant assumptions within this section.

## Financial Prudence Benchmarks

### Disclosure Statement

What is the purpose of this statement?

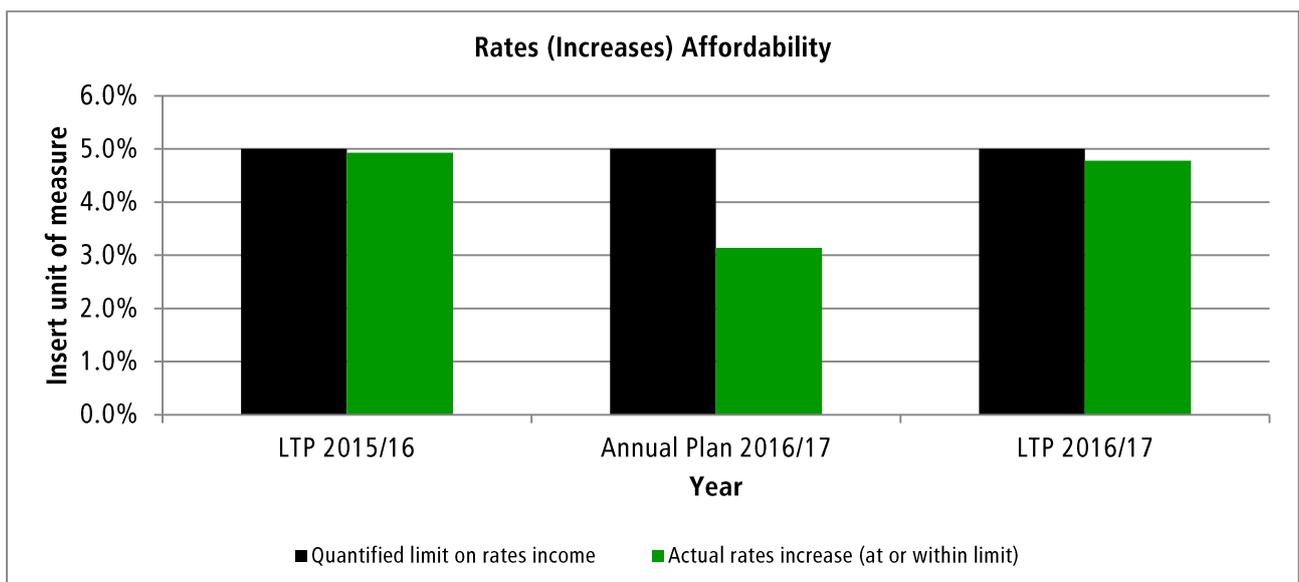
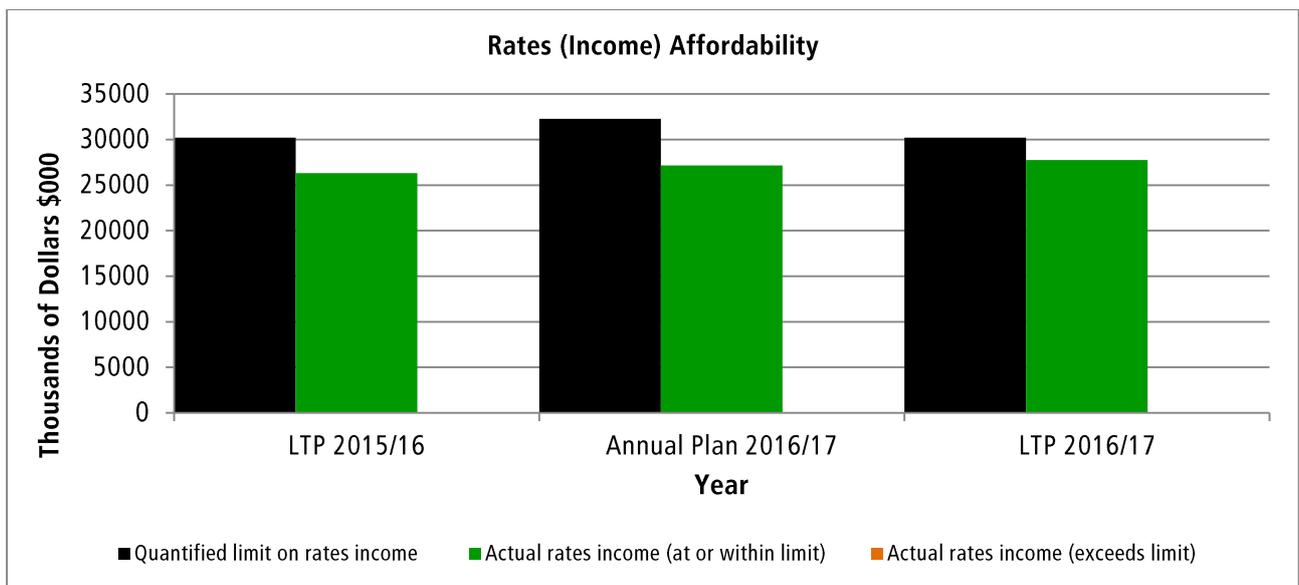
The purpose of this statement is to disclose the council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

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

Benchmark		Planned	Met
Rates affordability benchmark			
Income	Does not exceed 80% of total revenue	68%	Yes
Increases	Does not exceed 5% of previous years rates revenue	3.2% includes growth of volumetric water	Yes
Debt affordability benchmark	Does not exceed 10% of total assets	0%	Yes
Balanced budget benchmark	100%	102%	Yes
Essential services benchmark	100%	153%	Yes
Debt servicing benchmark	10%	0%	Yes

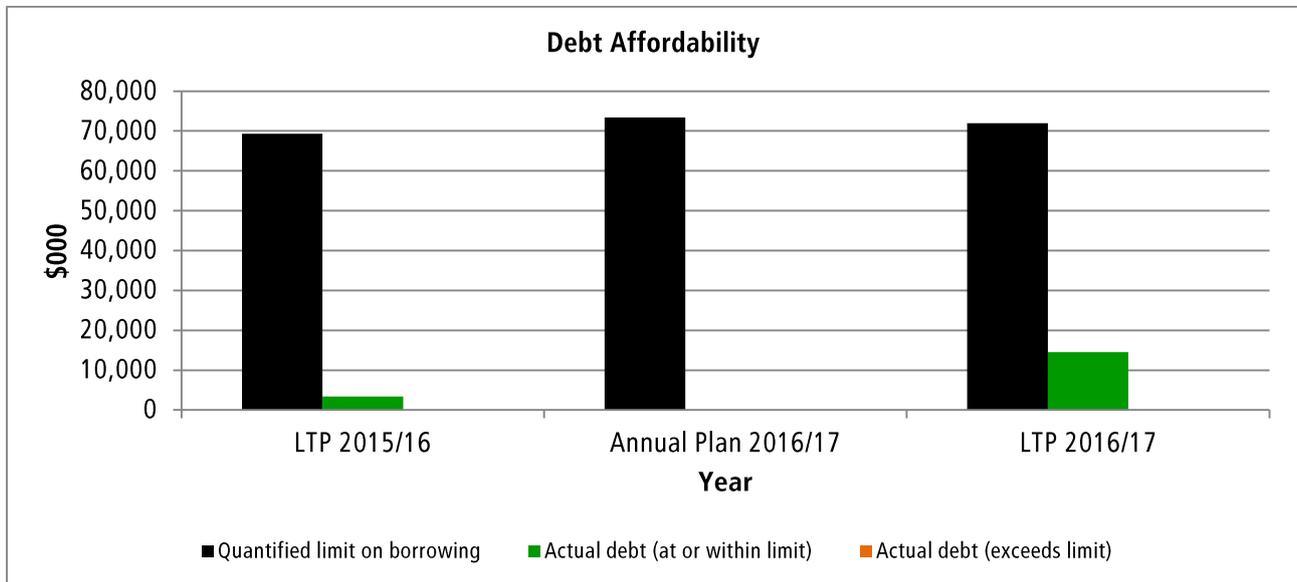
## Rates Affordability

1. For this benchmark,—
  - (a) the council’s planned rates income for the year is compared with 80% of total revenue on rates contained in the financial strategy included in the council’s long-term plan; and
  - (b) the council’s planned rates increases for the year are compared with 5% on rates increases for the year contained in the financial strategy included in the council’s long-term plan.
2. The council meets the rates affordability benchmark if—
  - (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
  - (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.



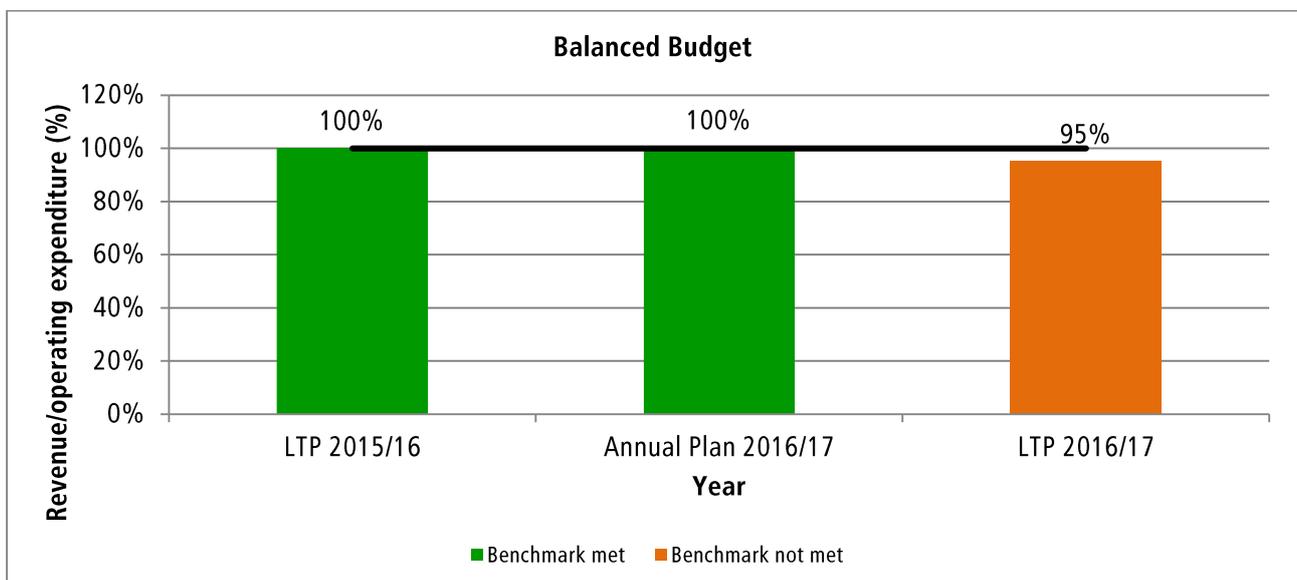
## Debt Affordability

1. For this benchmark, the council's planned borrowing is compared with 10% of the total value of Council assets on borrowing contained in the financial strategy included in the council's long-term plan.
2. The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.



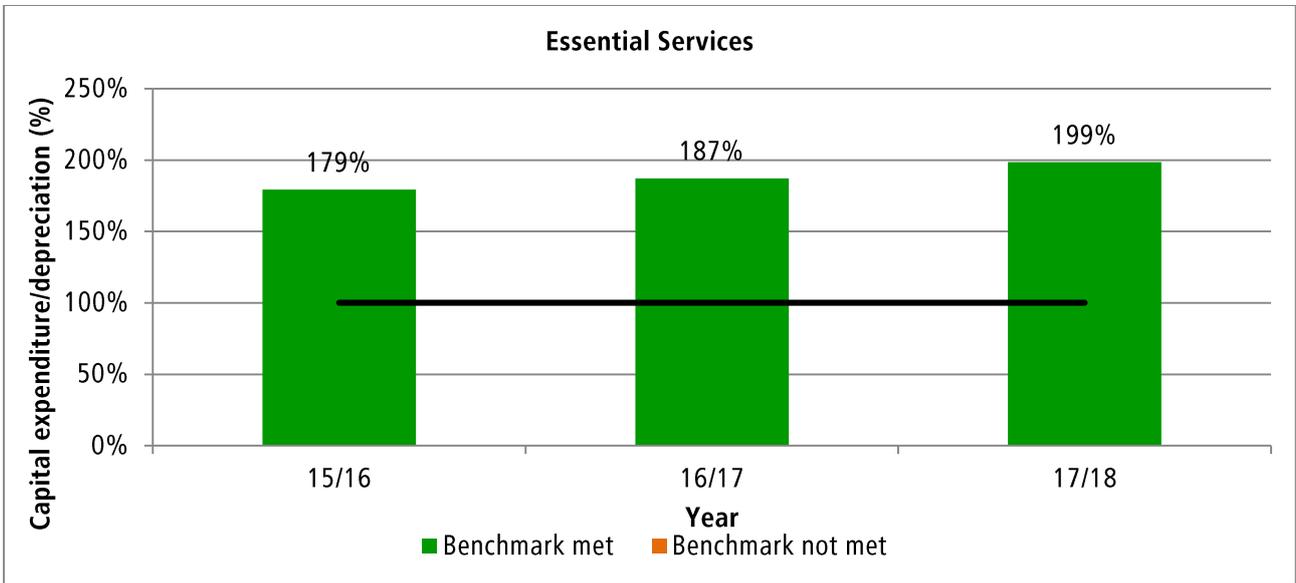
## Balanced Budget

1. For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).
2. The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.



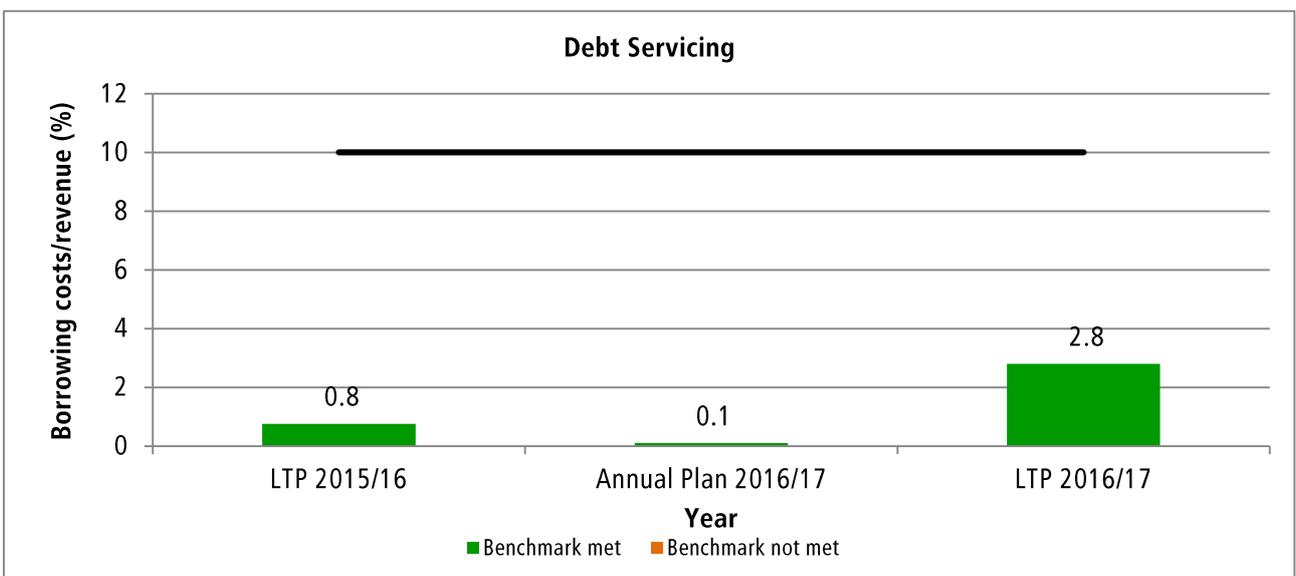
## Essential Services

1. For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
2. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.



### Debt Servicing

1. For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
2. Because Statistics New Zealand projects that the council's population will grow as fast as the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.



2015/16 Annual Plan \$000	Prospective Funding Impact Statement <b>WHOLE OF COUNCIL</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
4,967	General rates, uniform annual general charges and rates penalties	5,672	5,201
21,351	Targeted rates	21,474	22,565
2,089	Subsidies and grants for operating purposes	2,105	2,062
3,702	Fees and charges	3,870	3,779
424	Interest and dividends from investments	574	355
1,425	Local authorities fuel tax, fines, infringement fees and other receipts	1,706	1,501
<b>33,958</b>	<b>Total operating funding</b>	<b>35,400</b>	<b>35,462</b>
<b>Applications of operating funding</b>			
24,010	Payments to staff and suppliers	25,967	24,532
283	Finance costs	42	1,067
2,626	Other operating funding applications	1,527	2,660
<b>26,919</b>	<b>Total applications of operating funding</b>	<b>27,536</b>	<b>28,259</b>
<b>7,039</b>	<b>Surplus (deficit) of operating funding</b>	<b>7,864</b>	<b>7,203</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
3,436	Subsidies and grants for capital expenditure	4,357	1,913
385	Development and financial contributions	605	396
3,421	Increase (decrease) in debt	-	11,088
4,191	Gross proceeds from sale of assets	685	1,734
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
<b>11,433</b>	<b>Total sources of capital funding</b>	<b>5,647</b>	<b>15,131</b>
<b>Applications of capital funding</b>			
Capital expenditure			
1,387	- to meet additional demand	2,634	2,304
7,247	- to improve the level of service	8,777	7,778
13,001	- to replace existing assets	14,465	11,429
(3,142)	Increase (decrease) in reserves	(12,262)	932
(21)	Increase (decrease) in investments	(104)	(108)
<b>18,472</b>	<b>Total applications of capital funding</b>	<b>13,512</b>	<b>22,334</b>
<b>(7,039)</b>	<b>Surplus (deficit) of capital expenditure</b>	<b>(7,864)</b>	<b>(7,203)</b>
-	<b>Funding balance</b>	-	-
<b>10,398</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>12,061</b>	<b>11,031</b>

2015/16 Annual Plan \$000	Reconciliation of <b>FUNDING IMPACT STATEMENT</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>PUBLIC EQUITY</b>			
7,039	Surplus (deficit) of operating funding from funding impact statement	7,864	7,202
(10,398)	Depreciation	(12,061)	(11,031)
3,435	Subsidies and grants for capital purposes	4,357	1,912
385	Development and financial contributions	605	385
<b>461</b>	<b>Net surplus (deficit) before tax in Statement of Financial Performance</b>	<b>765</b>	<b>(1,532)</b>

2015/16 Annual Plan \$000	<b>Prospective Statement of COMPREHENSIVE REVENUE AND EXPENDITURE</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>			
4,910	General rates	5,672	5,146
19,895	Targeted rates	19,898	21,092
1,458	Charges for volumetric water	1,521	1,472
55	Penalties, remissions, discounts	55	55
5,524	Subsidies and grants	6,341	3,974
1,155	Regulatory fees	1,334	1,173
3,079	User fees and other revenue	3,495	3,218
385	Development and financial contributions	605	397
<b>Revenue from exchange transactions</b>			
495	Direct charges revenue – full cost recovery	489	486
397	Rental revenue	378	401
424	Interest	574	355
-	- Dividends	-	-
-	- Profit of sale of assets	-	-
-	- Gains (loss) on revaluation of investment properties	-	-
<b>37,779</b>	<b>Total revenue</b>	<b>40,362</b>	<b>37,771</b>
<b>EXPENDITURE</b>			
7,879	Employee benefit expenses	8,551	8,114
10,398	Depreciation and amortisation	12,061	11,031
283	Finance costs	42	1,068
-	- Valuation losses	-	-
18,758	Other expenses	18,943	19,078
<b>37,318</b>	<b>Total expenditure</b>	<b>39,597</b>	<b>39,291</b>
<b>461</b>	<b>Surplus (deficit) before tax</b>	<b>765</b>	<b>(1,520)</b>
-	- Income tax expense	-	-
<b>461</b>	<b>Surplus (deficit) after tax</b>	<b>765</b>	<b>(1,520)</b>
<b>GAIN ON ASSET REVALUATIONS</b>			
1,233	Gains (loss) on revaluation of wastewater assets	1,073	994
2,010	Gains (loss) on revaluation of water assets	2,062	1,962
560	Gains (loss) on revaluation of stormwater assets	685	571
13,372	Gains (loss) on revaluation of roading assets	13,755	13,606
-	- Gains (loss) on revaluation of property & parks assets	-	-
-	- Gains (loss) on revaluation of investment properties	-	-
<b>17,176</b>	<b>Total gain on asset revaluations</b>	<b>17,576</b>	<b>17,132</b>
<b>17,176</b>	<b>Total other comprehensive revenue and expense</b>	<b>17,576</b>	<b>17,132</b>
<b>17,637</b>	<b>Total comprehensive revenue and expense</b>	<b>18,341</b>	<b>15,612</b>

2015/16 Annual Plan \$000	Prospective Statement of <b>CHANGES IN NET ASSETS/EQUITY</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>PUBLIC EQUITY</b>			
666,909	Public equity 1 July	709,686	684,546
<b>Accumulated funds</b>			
342,546	Balance at 1 July	351,338	343,004
461	Surplus (deficit) after tax	765	(1,520)
(3)	Transfer to restricted reserves	(3)	(3)
-	Transfer from property revaluation reserve on disposal	-	-
<b>343,004</b>	<b>Balance at 30 June</b>	<b>352,100</b>	<b>341,481</b>
<b>OTHER RESERVES</b>			
<b>Property revaluation reserve</b>			
324,292	Balance at 1 July	358,273	341,468
17,176	Revaluation gains (loss)	17,576	17,132
-	Transfer to accumulated funds on disposal on property	-	-
<b>341,468</b>	<b>Balance at 30 June</b>	<b>375,849</b>	<b>358,600</b>
<b>Fair value through other comprehensive revenue reserve</b>			
-	Balance at 1 July	-	-
-	Revaluation gains (loss)	-	-
-	Reclassification to surplus or deficit on disposal	-	-
-	<b>Balance at 30 June</b>	-	-
<b>Restricted reserves (trust and bequest funds)</b>			
71	Balance at 1 July	75	74
3	Transfer from accumulated funds	3	3
<b>74</b>	<b>Balance at 30 June</b>	<b>78</b>	<b>77</b>
<b>341,542</b>	<b>Total other reserves</b>	<b>375,927</b>	<b>358,677</b>
<b>684,546</b>	<b>Public equity 30 June</b>	<b>728,027</b>	<b>700,158</b>

2015/16 Annual Plan \$000	Prospective Statement of <b>FINANCIAL POSITION</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>PUBLIC EQUITY</b>			
343,004	Accumulated funds	352,100	341,481
341,468	Property revaluation reserves	375,849	358,600
-	- Fair value through other comprehensive revenue reserve	-	-
74	Restricted reserves	78	77
<b>684,546</b>	<b>Total public equity</b>	<b>728,027</b>	<b>700,158</b>
<b>REPRESENTED BY:</b>			
<b>Current assets</b>			
7,353	Cash and cash equivalents	5,625	8,237
-	- Other financial assets	-	-
2,858	Debtors and other receivables	2,882	2,929
35	Inventories	373	35
<b>10,246</b>	<b>Total current assets</b>	<b>8,880</b>	<b>11,201</b>
<b>Less current liabilities</b>			
520	Agency and deposits	500	520
3,726	Creditors and other payables	4,367	3,841
865	Employee entitlements	862	865
-	- Borrowings	-	-
<b>5,111</b>	<b>Total current liabilities</b>	<b>5,729</b>	<b>5,226</b>
<b>5,135</b>	<b>Working capital</b>	<b>3,151</b>	<b>5,976</b>
<b>Non-current assets</b>			
126	Available for sale financial assets	133	126
528	Loans and receivables	922	423
434	Intangible assets	1,256	434
942	Forestry assets	1,084	951
1,878	Investment property	1,205	1,878
678,952	Property, plant and equipment	720,299	704,901
<b>682,860</b>	<b>Total non-current assets</b>	<b>724,899</b>	<b>708,713</b>
<b>Less non-current liabilities</b>			
28	Provisions	23	22
3,421	Borrowings	-	14,509
<b>3,449</b>	<b>Total non-current liabilities</b>	<b>23</b>	<b>14,531</b>
<b>684,546</b>	<b>Net assets</b>	<b>728,027</b>	<b>700,158</b>

2015/16 Annual Plan \$000	<b>Prospective Statement of CASH FLOWS</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash was provided from:			
37,424	Receipts from rates, fees and other revenue	40,036	37,487
424	Interest dividend	574	355
-	Dividends received	-	-
<b>37,848</b>	<b>Total cash provided</b>	<b>40,611</b>	<b>37,842</b>
Cash was applied to:			
26,796	Payments to suppliers and employees	27,773	27,356
236	External interest paid	-	1,019
<b>27,032</b>	<b>Total cash applied</b>	<b>27,773</b>	<b>28,375</b>
<b>10,816</b>	<b>Net cash inflow (outflow) from operating activities</b>	<b>12,837</b>	<b>9,468</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Cash was provided from:			
4,191	Sale of property, plant and equipment	685	1,732
21	Repayment of loans and receivables	63	108
<b>4,212</b>	<b>Total cash provided</b>	<b>748</b>	<b>1,840</b>
Cash was applied to:			
21,634	Purchase of property, plant and equipment	25,876	21,511
-	Purchase of investments	-	-
<b>21,634</b>	<b>Total cash applied</b>	<b>25,876</b>	<b>21,511</b>
<b>(17,422)</b>	<b>Net cash inflow (outflow) from investing activities</b>	<b>(25,128)</b>	<b>(19,671)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Cash was provided from:			
3,446	Loans raised	-	11,196
Loans funded by cash investments			
Cash was applied to:			
25	Loans repaid	-	108
Loans funded by cash investments			
<b>3,421</b>	<b>Net cash inflow (outflow) from financing activities</b>	<b>-</b>	<b>11,088</b>
<b>(3,185)</b>	<b>Net cash increase (decrease) in cash held</b>	<b>(12,291)</b>	<b>885</b>
<b>10,537</b>	<b>Opening cash held 1 July</b>	<b>17,917</b>	<b>7,353</b>
<b>7,352</b>	<b>Closing cash held 30 June</b>	<b>5,625</b>	<b>8,237</b>

<b>RESERVES</b>		<b>Opening Balance 2016/17 (\$000)</b>	<b>Transfers In 2016/17- (\$000)</b>	<b>Transfers Out 2016/17- (\$000)</b>	<b>Closing Balance 2016/17 (\$000)</b>
<b>Specific Reserves</b>					
These reserves are designated from a statute or legal document or are to maintain and provide for improvements to separately identifiable areas.	Other Infrastructure	761	10	(92)	680
	Parks, Reserves and Cemeteries	21	1	(5)	17
	Libraries, Swimming Pools and Community Facilities	27	2	-	29
	Self-insurance Fund	1,784	286	-	2,049
	Planning & Environment	575	-	(38)	537
	Governance and Corporate Services	2,300	193	(2)	2,491
	<b>Total Specific Reserves</b>	<b>5,469</b>	<b>471</b>	<b>(136)</b>	<b>5,804</b>
<b>Development Contributions</b>					
To provide for growth in identifiable infrastructure assets.	Governance and Corporate Services	(6,121)	117	(2,402)	(8,406)
	<b>Total Development Contributions</b>	<b>(6,121)</b>	<b>117</b>	<b>(2,402)</b>	<b>(8,406)</b>
<b>General Reserves</b>					
To provide for growth in identifiable infrastructure assets.	Governance and Corporate Services	13,998	565	(6,114)	8,448
	<b>Total General Reserves</b>	<b>13,998</b>	<b>565</b>	<b>(6,114)</b>	<b>8,448</b>
<b>Property</b>					
To provide for the purchase of properties.	Other Infrastructure	802	330	(61)	1,071
	Libraries, Swimming Pools and Community Facilities	297	-	(13)	284
	Governance and Corporate Services	488	-	(321)	167
	<b>Total Property</b>	<b>1,587</b>	<b>330</b>	<b>(395)</b>	<b>1,522</b>
<b>Loss of Service Potential and Development</b>					
To set aside funds for the replacement or provision of assets in identifiable infrastructure areas.	Water	(1,782)	1,909	(1,955)	(1,828)
	Wastewater	1,984	3,058	(5,498)	(457)
	Stormwater	1,991	203	(10)	2,185
	Transportation	(1,719)	87	(1,447)	(3,079)
	Other Infrastructure	(48)	-	-	(48)
	<b>Total Loss of Service Potential and Development</b>	<b>425</b>	<b>5,258</b>	<b>(8,911)</b>	<b>(3,227)</b>
<b>Amenities</b>					
To provide funding for ongoing operations and assets in amenity areas.	Waste Minimisation	(351)	8	(147)	(490)
	Other Infrastructure	(287)	229	(600)	(658)
	Parks, Reserves and Cemeteries	755	7	(139)	622
	Libraries, Swimming Pools and Community Facilities	(531)	77	(303)	(756)
	Planning and Environment	280	24	(26)	278
	<b>Total Amenities</b>	<b>(133)</b>	<b>345</b>	<b>(1,215)</b>	<b>(1,003)</b>
<b>Governance</b>					
To provide funding for the elected member activity, specifically the democratic process.	Governance and Corporate Services	107	-	(37)	70
	<b>Total Governance Reserves</b>	<b>107</b>	<b>-</b>	<b>(37)</b>	<b>70</b>
<b>District Development</b>					
To provide funding for ongoing operations and assets in this activity.	District Development	131	39	(72)	99
	<b>Total District Development Reserves</b>	<b>131</b>	<b>39</b>	<b>(72)</b>	<b>99</b>
		<b>15,463</b>	<b>7,125</b>	<b>(19,282)</b>	<b>3,306</b>

2015/16 Annual Plan \$000	<b>CAPITAL EXPENDITURE</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>7,588</b>	<b>Water</b>	<b>4,192</b>	<b>5,598</b>
62	Alexandra - Electrical and Instrumentation Renewals	62	65
219	Alexandra - Reticulation Renewals	226	227
5,372	Lake Dunstan Treatment Upgrade	1,595	3,207
46	Alexandra - Valves and Hydrants	47	48
100	Alexandra - Future Development	0	-
-	Cromwell - New Pisa Reservoir	31	16
-	Cromwell - Reticulation Extensions	214	214
103	Cromwell - Reticulation Renewals	134	107
103	Cromwell - Water Fixture Renewals	104	107
77	Omakau - Treatment Plant Upgrade	80	80
103	Ranfurlly - Piped Network Renewals	103	107
-	Roxburgh - Treatment Upgrade	110	-
93	Roxburgh - Reticulation Renewal	80	80
57	Roxburgh - Water Fixture Renewals	57	59
96	District Wide - Demand Management	92	92
1,155	District Wide - Piped Network Renewals	1,257	1,200
<b>1,964</b>	<b>Wastewater</b>	<b>8,426</b>	<b>6,338</b>
52	Alexandra - Electrical and Instrumentation Renewals	52	53
52	Alexandra - Mechanical Plant Renewals	-	-
236	Alexandra - Reticulation Renewals	316	305
-	Alexandra - Sludge Processing Investigations	360	-
49	Cromwell - Electrical and Instrumentation Renewals	49	50
57	Cromwell - Mechanical Plant Renewals	59	59
-	Cromwell - Reticulation Extensions	-	176
517	Cromwell - Treatment Plant Upgrade	6,406	4,543
42	Ranfurlly - Condition Assessments	47	44
40	Roxburgh - Reticulation Renewals	49	42
920	Other	1,088	1,066
<b>130</b>	<b>Stormwater</b>	<b>160</b>	<b>81</b>
21	Alexandra - Stormwater Extensions	86	21
2	Alexandra - Monitoring Instrumentation	-	-
10	Alexandra - Condition Inspections	-	-
10	Cromwell - Resource Consents	-	-
-	Cromwell - Networks Renewals	27	27
2	Cromwell - Monitoring Instrumentation	-	-
10	Cromwell - Condition Inspections	-	-
5	Cromwell - Manhole Renewals	5	5
8	Maniototo - Condition Inspections	-	-
16	Roxburgh - Stormwater Extension	31	16
46	Other	11	11
<b>4,207</b>	<b>Transportation</b>	<b>4,479</b>	<b>4,353</b>
1,466	Renewal Local Roads - Unsealed Metalling	1,413	1,513
1,103	Renewal Local Roads - Sealed Resurfacing	1,140	1,140
237	Cromwell Footpaths	222	222
438	Minor Improvements	438	438
371	Renewal Local Roads - Drainage Renewal	370	371
200	Renewal Local Roads - Structures	235	138
125	Alexandra Footpaths	129	129
267	Other	532	402
<b>60</b>	<b>Waste Minimisation</b>	<b>153</b>	<b>55</b>
<b>3,286</b>	<b>Other Infrastructure</b>	<b>939</b>	<b>288</b>
66	Airports	310	-
3,029	Commercial Property	35	97
49	Council Offices	336	32
126	Elderly persons housing	108	108
9	Forestry	9	9
8	Public Toilets	100	2
-	Asset Management	41	41

2015/16 Annual Plan \$000	<b>CAPITAL EXPENDITURE</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>443</b>	<b>Parks, Reserves and Cemeteries</b>	<b>774</b>	<b>615</b>
<b>365</b>	<b>Parks and Reserves</b>	<b>722</b>	<b>569</b>
77	Cromwell Reserves	147	125
25	Molyneux Park	17	18
27	Pioneer Park	113	113
31	Anderson Park	101	101
19	Other Reserves Maniototo	33	32
42	Clutha Management / Trails Maintenance	26	26
39	Other Reserves Alexandra	10	11
13	Omakau Recreation Reserve Committee	38	30
-	Millers Flat Recreation Reserve Committee	85	0
93	Other	152	113
<b>78</b>	<b>Cemeteries</b>	<b>52</b>	<b>46</b>
41	Alexandra Cemetery	17	11
29	Cromwell Cemetery	12	12
8	Omakau, Clyde, Ranfurly Cemetery	23	23
<b>2,842</b>	<b>Community Facilities, Libraries and Swimming Pools</b>	<b>4,935</b>	<b>2,961</b>
<b>1,730</b>	<b>Community Buildings</b>	<b>2,564</b>	<b>1,560</b>
1,500	Cromwell Memorial Hall	2,300	1,500
31	Molyneux Stadium	33	-
56	Maniototo Stadium	40	19
10	Alexandra Community Centre	28	7
2	Maniototo Community Halls	-	-
42	Clyde Community Centre	47	-
40	Roxburgh Town Hall	32	-
79	Other	84	7
767	Cromwell Town Centre	421	722
-	Cromwell Front Reserve	860	-
-	Tarras Toilets	255	-
-	Lake Roxburgh Village	94	-
<b>145</b>	<b>Libraries</b>	<b>489</b>	<b>493</b>
137	Library Policy	133	137
9	Alexandra, Cromwell, Maniototo, Roxburgh Library	356	356
<b>171</b>	<b>Swimming Pools</b>	<b>252</b>	<b>211</b>
75	Cromwell Swim Centre	148	127
67	Molyneux Aquatic Centre	84	74
29	Ranfurly Pool, Millers Flat Pool, Moa Creek/Poolburn	20	10
<b>80</b>	<b>District Development</b>	<b>145</b>	<b>65</b>
<b>80</b>	<b>Council Offices</b>	<b>-</b>	<b>-</b>
80	Alexandra Information Centre	80	-
-	<b>Community Services</b>	<b>65</b>	<b>65</b>
-	Motor Vehicles	65	65
-	<b>Planning and Environment</b>	<b>131</b>	<b>131</b>
-	Civil Defence	33	33
-	Environmental/Health/Building	98	98
-	Resource Management	-	-
<b>1,035</b>	<b>Governance and Corporate Services</b>	<b>1,543</b>	<b>1,027</b>
201	Council Offices	412	63
624	Information Systems	1,056	693
210	Governance and Corporate Services	75	272
<b>21,634</b>	<b>Grand Total</b>	<b>25,876</b>	<b>21,511</b>

2015/16 Annual Plan \$000	<b>Prospective Funding Impact Statement WATER</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
-	General rates, uniform annual general charges and rates penalties	-	-
4,274	Targeted rates	4,351	4,958
72	Subsidies and grants for operating purposes	21	21
-	Fees and charges	-	-
100	Internal charges and overheads recovered	175	95
-	Local authorities fuel tax, fines, infringement fees and other receipts	-	-
<b>4,446</b>	<b>Total operating funding</b>	<b>4,547</b>	<b>5,074</b>
<b>Applications of operating funding</b>			
1,741	Payments to staff and suppliers	2,054	1,793
200	Finance costs	-	670
945	Internal charges and overheads applied	797	1,001
64	Other operating funding applications	33	65
<b>2,950</b>	<b>Total applications of operating funding</b>	<b>2,884</b>	<b>3,529</b>
<b>1,496</b>	<b>Surplus (deficit) of operating funding</b>	<b>1,663</b>	<b>1,545</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-
60	Development and financial contributions	90	62
2,839	Increase (decrease) in debt	-	6,665
-	Gross proceeds from sale of assets	-	0
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
<b>2,899</b>	<b>Total sources of capital funding</b>	<b>90</b>	<b>6,727</b>
<b>Applications of capital funding</b>			
Capital expenditure			
741	- to meet additional demand	402	537
4,515	- to improve the level of service	2,202	2,940
2,331	- to replace existing assets	1,589	2,120
(3,193)	Increase (decrease) in reserves	(2,440)	2,674
-	Increase (decrease) in investments	-	-
<b>4,395</b>	<b>Total applications of capital funding</b>	<b>1,753</b>	<b>8,272</b>
<b>(1,496)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(1,663)</b>	<b>(1,545)</b>
-	Funding balance	-	-
<b>1,332</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>1,350</b>	<b>1,415</b>

2015/16 Annual Plan \$000	Prospective Funding Impact Statement <b>WASTEWATER</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
	- General rates, uniform annual general charges and rates penalties	-	-
3,163	Targeted rates	3,368	3,499
	- Subsidies and grants for operating purposes	-	-
	- Fees and charges	-	-
70	Internal charges and overheads recovered	68	89
	- Local authorities fuel tax, fines, infringement fees and other receipts	-	-
<b>3,233</b>	<b>Total operating funding</b>	<b>3,436</b>	<b>3,588</b>
<b>Applications of operating funding</b>			
1,291	Payments to staff and suppliers	1,280	1,251
36	Finance costs	-	348
556	Internal charges and overheads applied	494	602
68	Other operating funding applications	44	70
<b>1,951</b>	<b>Total applications of operating funding</b>	<b>1,818</b>	<b>2,271</b>
<b>1,282</b>	<b>Surplus (deficit) of operating funding</b>	<b>1,618</b>	<b>1,317</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
	- Subsidies and grants for capital expenditure	-	-
110	Development and financial contributions	180	113
517	Increase (decrease) in debt	-	4,424
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
	- Other dedicated capital funding	-	-
<b>627</b>	<b>Total sources of capital funding</b>	<b>180</b>	<b>4,537</b>
<b>Applications of capital funding</b>			
Capital expenditure			
188	- to meet additional demand	1,830	1,377
602	- to improve the level of service	4,034	3,035
1,173	- to replace existing assets	2,562	1,927
(55)	Increase (decrease) in reserves	(6,628)	(484)
	- Increase (decrease) in investments	-	-
<b>1,909</b>	<b>Total applications of capital funding</b>	<b>1,798</b>	<b>5,854</b>
<b>(1,282)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(1,618)</b>	<b>(1,317)</b>
	- Funding balance	-	-
<b>1,273</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>1,395</b>	<b>1,340</b>

2015/16 Annual Plan \$000	Prospective Funding Impact Statement <b>STORMWATER</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
	- General rates, uniform annual general charges and rates penalties	-	-
395	Targeted rates	452	412
	- Subsidies and grants for operating purposes	-	-
	- Fees and charges	-	-
53	Internal charges and overheads recovered	106	59
	- Local authorities fuel tax, fines, infringement fees and other receipts	-	-
<b>448</b>	<b>Total operating funding</b>	<b>558</b>	<b>471</b>
<b>Applications of operating funding</b>			
96	Payments to staff and suppliers	139	99
	- Finance costs	-	-
83	Internal charges and overheads applied	56	88
	- Other operating funding applications	10	-
<b>179</b>	<b>Total applications of operating funding</b>	<b>205</b>	<b>187</b>
<b>269</b>	<b>Surplus (deficit) of operating funding</b>	<b>353</b>	<b>284</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
	- Subsidies and grants for capital expenditure	-	-
	- Development and financial contributions	-	-
	- Increase (decrease) in debt	-	-
	- Gross proceeds from sale of assets	-	-
	- Lump sum contributions	-	-
	- Other dedicated capital funding	-	-
	- <b>Total sources of capital funding</b>	-	-
<b>Applications of capital funding</b>			
Capital expenditure			
8	- to meet additional demand	2	1
50	- to improve the level of service	120	60
72	- to replace existing assets	38	19
139	Increase (decrease) in reserves	193	204
	- Increase (decrease) in investments	-	-
<b>269</b>	<b>Total applications of capital funding</b>	<b>353</b>	<b>284</b>
<b>(269)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(353)</b>	<b>(284)</b>
	- <b>Funding balance</b>	-	-
<b>391</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>475</b>	<b>407</b>

2015/16 Annual Plan \$000	Prospective Funding Impact Statement <b>TRANSPORTATION</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
3,831	General rates, uniform annual general charges and rates penalties	4,117	3,888
776	Targeted rates	818	818
1,883	Subsidies and grants for operating purposes	1,935	1,920
9	Fees and charges	10	9
44	Internal charges and overheads recovered	59	43
177	Local authorities fuel tax, fines, infringement fees and other receipts	193	174
<b>6,720</b>	<b>Total operating funding</b>	<b>7,132</b>	<b>6,852</b>
<b>Applications of operating funding</b>			
3,585	Payments to staff and suppliers	3,634	3,612
-	Finance costs	-	-
938	Internal charges and overheads applied	1,389	975
26	Other operating funding applications	6	27
<b>4,549</b>	<b>Total applications of operating funding</b>	<b>5,029</b>	<b>4,614</b>
<b>2,171</b>	<b>Surplus (deficit) of operating funding</b>	<b>2,103</b>	<b>2,238</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
1,875	Subsidies and grants for capital expenditure	1,883	1,886
160	Development and financial contributions	200	165
-	Increase (decrease) in debt	-	-
-	Gross proceeds from sale of assets	17	8
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
<b>2,035</b>	<b>Total sources of capital funding</b>	<b>2,100</b>	<b>2,059</b>
<b>Applications of capital funding</b>			
Capital expenditure			
449	- to meet additional demand	400	389
948	- to improve the level of service	731	710
2,810	- to replace existing assets	3,347	3,254
(1)	Increase (decrease) in reserves	(275)	(56)
-	Increase (decrease) in investments	-	-
<b>4,206</b>	<b>Total applications of capital funding</b>	<b>4,203</b>	<b>4,297</b>
<b>(2,171)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(2,103)</b>	<b>(2,238)</b>
-	Funding balance	-	-
<b>4,712</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>6,015</b>	<b>5,042</b>

2015/16 Annual Plan \$000	Prospective Funding Impact Statement <b>WASTE MINIMISATION</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
-	General rates, uniform annual general charges and rates penalties	-	-
2,440	Targeted rates	2,488	2,480
68	Subsidies and grants for operating purposes	68	69
64	Fees and charges	65	66
-	Internal charges and overheads recovered	35	-
587	Local authorities fuel tax, fines, infringement fees and other receipts	794	615
<b>3,159</b>	<b>Total operating funding</b>	<b>3,450</b>	<b>3,230</b>
<b>Applications of operating funding</b>			
2,683	Payments to staff and suppliers	3,105	2,738
-	Finance costs	-	-
306	Internal charges and overheads applied	381	311
174	Other operating funding applications	10	190
<b>3,164</b>	<b>Total applications of operating funding</b>	<b>3,496</b>	<b>3,239</b>
<b>(4)</b>	<b>Surplus (deficit) of operating funding</b>	<b>(46)</b>	<b>(9)</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase (decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
-	<b>Total sources of capital funding</b>	-	-
<b>Applications of capital funding</b>			
Capital expenditure			
-	- to meet additional demand	-	-
60	- to improve the level of service	160	55
-	- to replace existing assets	-	-
(64)	Increase (decrease) in reserves	(206)	(64)
-	Increase (decrease) in investments	-	-
<b>(4)</b>	<b>Total applications of capital funding</b>	<b>(46)</b>	<b>(9)</b>
<b>4</b>	<b>Surplus (deficit) of capital funding</b>	<b>46</b>	<b>9</b>
-	<b>Funding balance</b>	-	-
<b>69</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>68</b>	<b>64</b>

2015/16 Annual Plan \$000	Prospective Funding Impact Statement <b>OTHER INFRASTRUCTURE</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
833	General rates, uniform annual general charges and rates penalties	658	804
327	Targeted rates	620	334
-	- Subsidies and grants for operating purposes	-	-
823	Fees and charges	864	857
494	Internal charges and overheads recovered	96	534
58	Local authorities fuel tax, fines, infringement fees and other receipts	55	60
<b>2,535</b>	<b>Total operating funding</b>	<b>2,293</b>	<b>2,590</b>
<b>Applications of operating funding</b>			
1,967	Payments to staff and suppliers	1,352	1,996
5	Finance costs	0	5
-	- Internal charges and overheads applied	539	-
383	Other operating funding applications	218	387
<b>2,355</b>	<b>Total applications of operating funding</b>	<b>2,109</b>	<b>2,388</b>
<b>180</b>	<b>Surplus (deficit) of operating funding</b>	<b>184</b>	<b>202</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
6	Subsidies and grants for capital expenditure	19	6
-	- Development and financial contributions	-	-
65	Increase (decrease) in debt	-	(1)
3,525	Gross proceeds from sale of assets	591	828
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
<b>3,596</b>	<b>Total sources of capital funding</b>	<b>610</b>	<b>833</b>
<b>Applications of capital funding</b>			
Capital expenditure			
-	- to meet additional demand	-	-
18	- to improve the level of service	55	16
3,268	- to replace existing assets	938	272
490	Increase (decrease) in reserves	(198)	747
-	- Increase (decrease) in investments	-	-
<b>3,776</b>	<b>Total applications of capital funding</b>	<b>795</b>	<b>1,035</b>
<b>(180)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(184)</b>	<b>(202)</b>
-	<b>Funding balance</b>	-	-
<b>361</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>346</b>	<b>366</b>

2015/16 Annual Plan \$000	Prospective Funding Impact Statement <b>PARKS, RESERVES, CEMETERIES</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
-	General rates, uniform annual general charges and rates penalties	-	-
1,932	Targeted rates	2,167	1,965
15	Subsidies and grants for operating purposes	-	-
438	Fees and charges	406	447
32	Internal charges and overheads recovered	59	30
48	Local authorities fuel tax, fines, infringement fees and other receipts	85	46
<b>2,465</b>	<b>Total operating funding</b>	<b>2,717</b>	<b>2,488</b>
<b>Applications of operating funding</b>			
1,868	Payments to staff and suppliers	1,913	1,901
-	Finance costs	-	-
172	Internal charges and overheads applied	256	173
100	Other operating funding applications	168	102
<b>2,140</b>	<b>Total applications of operating funding</b>	<b>2,337</b>	<b>2,176</b>
<b>325</b>	<b>Surplus (deficit) of operating funding</b>	<b>380</b>	<b>312</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	100	20
-	Development and financial contributions	-	-
-	Increase (decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
-	<b>Total sources of capital funding</b>	<b>100</b>	<b>20</b>
<b>Applications of capital funding</b>			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
443	- to replace existing assets	767	614
(118)	Increase (decrease) in reserves	(287)	(282)
-	Increase (decrease) in investments	-	-
<b>325</b>	<b>Total applications of capital funding</b>	<b>480</b>	<b>332</b>
<b>(325)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(380)</b>	<b>(312)</b>
-	<b>Funding balance</b>	-	-
<b>430</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>559</b>	<b>426</b>

2015/16 Annual Plan \$000	<b>Prospective Funding Impact Statement COMMUNITY FACILITIES, LIBRARIES, SWIMMING POOLS</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
-	General rates, uniform annual general charges and rates penalties	-	-
4,059	Targeted rates	4,065	4,194
2	Subsidies and grants for operating purposes	2	2
672	Fees and charges	649	681
37	Internal charges and overheads recovered	32	38
102	Local authorities fuel tax, fines, infringement fees and other receipts	133	104
<b>4,872</b>	<b>Total operating funding</b>	<b>4,881</b>	<b>5,019</b>
<b>Applications of operating funding</b>			
3,001	Payments to staff and suppliers	3,160	3,073
-	Finance costs	-	-
927	Internal charges and overheads applied	1,019	1,001
419	Other operating funding applications	334	457
<b>4,347</b>	<b>Total applications of operating funding</b>	<b>4,513</b>	<b>4,531</b>
<b>525</b>	<b>Surplus (deficit) of operating funding</b>	<b>368</b>	<b>488</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
1,555	Subsidies and grants for capital expenditure	2,354	1
-	Development and financial contributions	-	-
-	Increase (decrease) in debt	-	-
660	Gross proceeds from sale of assets	-	840
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
<b>2,215</b>	<b>Total sources of capital funding</b>	<b>2,354</b>	<b>841</b>
<b>Applications of capital funding</b>			
Capital expenditure			
-	- to meet additional demand	-	-
1,031	- to improve the level of service	1,475	961
1,811	- to replace existing assets	3,070	2,000
(102)	Increase (decrease) in reserves	(1,823)	(1,632)
-	Increase (decrease) in investments	-	-
<b>2,740</b>	<b>Total applications of capital funding</b>	<b>2,722</b>	<b>1,329</b>
<b>(525)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(368)</b>	<b>(488)</b>
-	Funding balance	-	-
<b>1,047</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>1,066</b>	<b>1,059</b>

2015/16 Annual Plan \$000	Prospective Funding Impact Statement <b>DISTRICT DEVELOPMENT</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
428	General rates, uniform annual general charges and rates penalties	1,008	438
2,242	Targeted rates	1,819	2,322
48	Subsidies and grants for operating purposes	78	49
216	Fees and charges	204	221
5	Internal charges and overheads recovered	12	5
128	Local authorities fuel tax, fines, infringement fees and other receipts	123	132
<b>3,067</b>	<b>Total operating funding</b>	<b>3,244</b>	<b>3,168</b>
<b>Applications of operating funding</b>			
1,680	Payments to staff and suppliers	1,902	1,711
8	Finance costs	12	8
518	Internal charges and overheads applied	596	558
897	Other operating funding applications	680	824
<b>3,103</b>	<b>Total applications of operating funding</b>	<b>3,190</b>	<b>3,101</b>
<b>(36)</b>	<b>Surplus (deficit) of operating funding</b>	<b>54</b>	<b>67</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase (decrease) in debt	-	-
-	Gross proceeds from sale of assets	30	12
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
-	<b>Total sources of capital funding</b>	<b>30</b>	<b>12</b>
<b>Applications of capital funding</b>			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
80	- to replace existing assets	145	65
(116)	Increase (decrease) in reserves	(61)	14
-	- Increase (decrease) in investments	-	-
<b>(36)</b>	<b>Total applications of capital funding</b>	<b>84</b>	<b>79</b>
<b>36</b>	<b>Surplus (deficit) of capital funding</b>	<b>(54)</b>	<b>(67)</b>
-	<b>Funding balance</b>	-	-
<b>44</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>48</b>	<b>46</b>

2015/16 Annual Plan \$000	Prospective Funding Impact Statement <b>PLANNING AND ENVIRONMENT</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
6	General rates, uniform annual general charges and rates penalties	6	6
1,237	Targeted rates	1,093	1,258
-	- Subsidies and grants for operating purposes	-	-
1,342	Fees and charges	1,523	1,360
14	Internal charges and overheads recovered	33	14
255	Local authorities fuel tax, fines, infringement fees and other receipts	245	256
<b>2,854</b>	<b>Total operating funding</b>	<b>2,900</b>	<b>2,894</b>
<b>Applications of operating funding</b>			
2,275	Payments to staff and suppliers	2,313	2,301
-	- Finance costs	-	-
482	Internal charges and overheads applied	534	511
36	Other operating funding applications	2	37
<b>2,793</b>	<b>Total applications of operating funding</b>	<b>2,849</b>	<b>2,849</b>
<b>61</b>	<b>Surplus (deficit) of operating funding</b>	<b>51</b>	<b>45</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development and financial contributions	-	-
-	- Increase (decrease) in debt	-	-
-	- Gross proceeds from sale of assets	48	24
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
-	<b>Total sources of capital funding</b>	<b>48</b>	<b>24</b>
<b>Applications of capital funding</b>			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
-	- to replace existing assets	131	131
61	Increase (decrease) in reserves	(32)	(62)
-	- Increase (decrease) in investments	-	-
<b>61</b>	<b>Total applications of capital funding</b>	<b>99</b>	<b>69</b>
<b>(61)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(51)</b>	<b>(45)</b>
-	<b>Funding balance</b>	-	-
<b>33</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>47</b>	<b>43</b>

2015/16 Annual Plan \$000	<b>Prospective Funding Impact Statement GOVERNANCE AND CORPORATE SERVICES</b>	2016/17 Annual Plan \$000	2016/17 LTP15-25 \$000
<b>OPERATING</b>			
(131)	General rates, uniform annual general charges and rates penalties	(117)	61
507	Targeted rates	233	324
-	- Subsidies and grants for operating purposes	-	-
138	Fees and charges	150	138
4,081	Internal charges and overheads recovered	5,388	4,316
493	Local authorities fuel tax, fines, infringement fees and other receipts	653	470
<b>5,088</b>	<b>Total operating funding</b>	<b>6,307</b>	<b>5,309</b>
<b>Applications of operating funding</b>			
3,837	Payments to staff and suppliers	5,121	4,075
35	Finance costs	30	36
-	- Internal charges and overheads applied	-	-
458	Other operating funding applications	20	501
<b>4,330</b>	<b>Total applications of operating funding</b>	<b>5,171</b>	<b>4,612</b>
<b>758</b>	<b>Surplus (deficit) of operating funding</b>	<b>1,136</b>	<b>697</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	- Subsidies and grants for capital expenditure	-	-
55	Development and financial contributions	135	57
-	- Increase (decrease) in debt	-	-
6	Gross proceeds from sale of assets	-	21
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
<b>61</b>	<b>Total sources of capital funding</b>	<b>135</b>	<b>77</b>
<b>Applications of capital funding</b>			
Capital expenditure			
-	- to meet additional demand	-	-
22	- to improve the level of service	-	-
1,013	- to replace existing assets	1,879	1,027
(195)	Increase (decrease) in reserves	(504)	(145)
(21)	Increase (decrease) in investments	(104)	(108)
<b>819</b>	<b>Total applications of capital funding</b>	<b>1,271</b>	<b>774</b>
<b>(758)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(1,136)</b>	<b>(697)</b>
-	<b>Funding balance</b>	-	-
<b>706</b>	<b>Depreciation expense (not included in above FIS)</b>	<b>691</b>	<b>824</b>

# Significant Forecasting Assumptions and Risks

The forecasting assumptions detailed on pages 150-153 of the 2015-25 Long Term Plan have been reviewed to assess whether or not the assumptions and risks have changed since the adoption of the Long Term Plan.

This review has resulted in a revision of two of the risk factors.

## Interest Rate

The interest rates set in the Long Term Plan over the remaining eight years of the Plan remain valid, except for interest on investments. Interest on investments has been forecast at 4.3%. With a gradual decline in forecast interest rates over the past year interest on investments have been revised to 3.1% for this Annual Plan.

## Cost Increases

Despite lowering of CPI figures the Annual Plan incorporates a 13% increase in depreciation. The increase in depreciation is a result of a number of factors including improved asset detail, assets previously unaccounted for and the use of new unit rates. The high increase in depreciation which accounts for around 30% of operating expenditure has been partly offset by little or no inflation being added to other costs in this Annual Plan budget.

# 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 came into effect on 1 July 2014.

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 30 June 2016.

## 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 2015, 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 revenue 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 a fair value of consideration received or receivable. Revenue has been classified as prescribed in PBE IPSAS 1 which requires revenue to be categorised as arising from either non-exchange transactions or exchange transactions.

#### Revenue from non-exchange transactions:

Includes revenue from subsidised services and goods whereby the council has received cash or assets that do not give approximately equal value to the other party in the exchange.

##### 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 upon rates strike.

##### 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. 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.

##### IV. 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.

##### V. VESTED ASSETS

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. 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.

##### VI. 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.

## **Revenue from exchange transactions:**

Includes revenue where the council has received cash or assets and directly gives approximately equal value to the other party in the exchange.

### **VII. DIRECT CHARGES AT FAIR VALUE**

Revenue from direct charges sold at a fair value are recognised when the significant risk and rewards of ownership have been transferred to the buyer. Direct charges include revenue from dog registration, dog control and recreational reserves.

### **VIII. RENTAL REVENUE**

Rental revenue 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 revenue.

### **IX. INTEREST REVENUE**

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

### **X. DIVIDEND REVENUE**

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

## **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 due to no substantive conditions attached.

## **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 revenue and expense 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 revenue and expense reserve

Restricted and Council created reserves are a component of equity 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 revenue and expense reserves comprises the cumulative net change in the fair value of financial assets through other comprehensive revenue and expense.

## **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 purchased or held 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 revenue and expenditure, 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 revenue and expense 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:

- Water
- Wastewater
- Stormwater
- Transportation

All of the above were revalued on an optimized depreciation replacement cost basis

Revaluations of land and buildings are completed every 3 years and parks and reserves are completed every 5 years 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 revenue and expenditure 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		INFRASTRUCTURE ASSETS	
Buildings		Bridges	30-125 yrs
- structures	5-100 yrs	Footpaths and cycle ways	30-100 yrs
- external fabric	5-100 yrs	Kerb and channel	70-100 yrs
- services	5-80 yrs	Roads – sealed	8-17 yrs
- internal fit out	5-80 yrs	Roads – unsealed	10-25 yrs
Equipment, furniture and fittings	3-10 yrs	Roads – land and formation	not depreciated
Motor vehicles and plant	4- 12 yrs	Sewerage plant and equipment	15-35 yrs
Library books	10 yrs	Sewerage reticulation networks	60-80 yrs
Parks and reserves	2-50 yrs	Stormwater networks	70 yrs
		Water plant and equipment	10-35 yrs
		Water reticulation networks	60-100 yrs

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 3-10 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 fair value upon recognition.

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 revenue 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 revenue 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.

### **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 2016/17

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%.

	Includes GST 2015/16	Includes GST 2016/17	
<b>WATER, WASTEWATER, STORMWATER</b>			
<i>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.</i>	<b>DESIGNATED WASTEWATER TREATMENT PLANT</b>		
	Disposal of septage tank load less than 3,000 litres	120.00	120.00
	Every additional 1,000 litres discharges (or part thereof)	36.00	36.00
	<b>TRADE WASTE</b>		
	Application fee	190.00	190.00
	Application to transfer trade waste discharge consent	75.00	75.00
	Annual fee	125.00	125.00
	Inspection of confidential consents (at cost after first \$115)	At cost	At cost
	<b>WATER, WASTEWATER, STORMWATER – NEW CONNECTION</b>		
	Approved contractors (per connection)	30.00	30.00
Non-approved contractors (per connection)	125.00	125.00	
<b>BULK TANKER WATER FROM FIRE HYDRANTS (PER LOAD)</b>			
First load (in series)	70.00	70.00	
Subsequent loads (in series)	15.00	15.00	
<b>WATER METER ACCURACY TESTS</b>			
House visit and assessment	55.00	55.00	
Meter removal and calibration	525.00	525.00	
<b>ROADING</b>			
<b>LICENCE TO OCCUPY</b>			
Single owner	160.00	160.00	
Multiple owner	At cost	At cost	
<b>TRAFFIC MANAGEMENT PLAN APPROVAL</b>			
Commercial organisations and events	80.00	80.00	
Non-profit community events	No charge	No charge	
<b>TEMPORARY ROAD CLOSURE</b>			
Commercial organisations and events	280.00	280.00	
Non-profit community events	No charge	No charge	
<b>ROAD OPENING NOTICE</b>			
Approved service provider	No charge	No charge	
Other service	No charge	No charge	
<b>ROAD STOPPING</b>			
Time and disbursements plus legal and survey costs	At cost	At cost	
Miscellaneous fees (other consents, certificates, authorities, services or inspections not specifically provided for to be charged at the cost of time and disbursement)	At cost	At cost	
<b>RAPID NUMBER</b>			
New	50.00	50.00	
Replacement	20.00	20.00	
<b>DUST SUPPRESSION</b>			

	<b>Includes GST 2015/16</b>	<b>Includes GST 2016/17</b>
Residential house with 100m of road to Council programme timetable	No charge	<b>No charge</b>
Residential house with 100m of road outside programme works	At cost	<b>At cost</b>
Commercial and other applications to Council programmed timetable	At cost	<b>At cost</b>
<b>OTHER</b>		
Commercial fingerboard signs	At cost	<b>At cost</b>
Unauthorised activities	At cost	<b>At cost</b>

## OTHER INFRASTRUCTURE

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

### AIRPORT LANDING FEES (PER LANDING)

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

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.

### TRANSFER STATION CHARGES

Standard size refuse bag (60 litres)	3.00	<b>3.00</b>
Car load (small load, minimum fee) load <100 kg or <0.6 m <sup>3</sup>	19.00	<b>19.00</b>
Van, Ute, Wagon, Trailer Load		
Load <200 kg or <1.0 m <sup>3</sup>	37.00	<b>37.00</b>
Load >200 kg or >1.0 m <sup>3</sup> charge by volume per cubic metre	53.00	<b>53.00</b>
General waste charge by volume per cubic metre	53.00	<b>53.00</b>
General waste charge by weight per tonne	262.00	<b>262.00</b>
Car body (all tanks pierced and drained)	5.00	<b>5.00</b>
Whiteware and separated metal	No charge	<b>No charge</b>
CRT TVs and computer monitors	40.00	<b>40.00</b>
All other electronics per item	15.00	<b>15.00</b>
Car tyres	5.00	<b>5.00</b>
Truck tyres	20.00	<b>20.00</b>
Tractor/Loader tyres	53.00	<b>53.00</b>
Tyres by weight by tonne	400.00	<b>400.00</b>
Tyres by volume per cubic metre	53.00	<b>53.00</b>

### GREENWASTE DEPOSITED IN GREENWASTE AREA

Greenwaste load <0.5 m <sup>3</sup>	No charge	<b>No charge</b>
Greenwaste load <1.0 m <sup>3</sup>	10.00	<b>10.00</b>
Greenwaste load per 1.0 m <sup>3</sup>	20.00	<b>20.00</b>

### CLEANFILL DEPOSITED IN CLEANFILL AREA

Cleanfill load <0.5 m <sup>3</sup>	No charge	<b>No charge</b>
Cleanfill load <1.0 m <sup>3</sup>	10.00	<b>10.00</b>
Cleanfill load per 1.0 m <sup>3</sup>	20.00	<b>20.00</b>

Prepaid CODC approved 60 litre refuse bag (for Tarras and Patearoa use only)

3.50      **3.50**

### WHEELIE BIN CHARGES

Replacement of bin due to damage (not wear and tear)	50.00	<b>50.00</b>
Change of bin size	No charge	<b>No charge</b>
All subsequent changes to bin size or reissue of bin	50.00	<b>50.00</b>
Additional mixed recycling bin (per annum)	-	<b>55.00</b>
Additional glass recycling bin (per annum)	-	<b>85.00</b>

## DEVELOPMENT & FINANCIAL CONTRIBUTIONS

### CAPITAL CONTRIBUTIONS – NEW CONNECTIONS (SEE DISTRICT PLAN ALSO)

Patearoa Water	1,260.00	1,260.00
Lowburn-Pisa Moorings Sewer (indexed to Sep 13 using SQNEE0000 index)	4,635.00	4,635.00
Bannockburn Sewer (treatment)	1,150.00	1,150.00
Bannockburn Sewer extension	3,450.00	3,450.00

### FINANCIAL CONTRIBUTIONS - RESERVES

Urban (indexed to Sep 13 using SQNEE0000 index)	2,082.00	2,082.00
Rural (indexed to Sep 13 using SQNEE0000 index)	1,041.00	1,041.00

### DEVELOPMENT CONTRIBUTIONS - NEW CONNECTIONS

#### WATER SUPPLY

Alexandra	6,239.00	6,239.00
Clyde	4,195.00	4,195.00
Cromwell - Urban	1,291.00	1,291.00
Outer Cromwell	5,142.00	5,142.00
Omakau/Ophir	5,142.00	5,142.00
Ranfurlly	2,134.00	2,134.00
Naseby	2,960.00	2,960.00
Roxburgh	1,947.00	1,947.00

#### WASTEWATER

Alexandra	2,676.00	2,676.00
Cromwell Urban	5,684.00	5,684.00
Outer Cromwell	See financial contributions	See financial contributions
Omakau/Ophir	1,762.00	1,762.00
Ranfurlly	631.00	631.00
Naseby	1,153.00	1,153.00
Roxburgh	1,199.00	1,199.00

#### ROADING

Residential	1,814.00	1,814.00
Business	5,279.00	5,279.00

## COMMUNITY SERVICES

### CEMETERIES

#### ALEXANDRA CEMETERY

##### Plot Fees

Standard plot fees	772.00	794.00
Ashes plot	386.00	397.00
Memorial wall (plinth which allows for 32 plaques)	-	100.00

##### Burial Fees

Standard re-opening and burial	950.00	978.00
Burial of ashes	402.00	414.00
Burial of infants (up to 2 years / re-opening)	453.00	467.00
Extraordinary costs	At cost	At cost

#### CLYDE CEMETERY

##### Plot Fees

Standard plot fees	612.00	630.00
Ashes plot	303.00	312.00

##### Burial Fees

Standard re-opening and burial	800.00	824.00
Burial of ashes	299.00	308.00

	<b>Includes GST 2015/16</b>	<b>Includes GST 2016/17</b>
Burial of infants (up to 2 years / re-opening)	299.00	<b>308.00</b>
Extraordinary costs	At cost	<b>At cost</b>
<b>OMAKAU CEMETERY</b>		
Plot fees	237.00	<b>244.00</b>
<b>CROMWELL CEMETERY</b>		
<b>Plot Fees</b>		
Standard plot fees	592.00	<b>610.00</b>
Ashes plot	299.00	<b>308.00</b>
Memorial wall (allows for 88 plaques double-sided)	-	<b>120.00</b>
Memorial structures plot	650.00	<b>670.00</b>
<b>Burial Fees</b>		
Standard re-opening and burial	850.00	<b>876.00</b>
Burial of ashes	376.00	<b>387.00</b>
Burial of infants (up to 2 years / re-opening)	376.00	<b>387.00</b>
Memorial structures burials	850.00	<b>876.00</b>
Memorial structures burials stillborns & infants (up to 2 years old)	340.00	<b>350.00</b>
Extraordinary costs	At cost	<b>At cost</b>
<b>NASEBY CEMETERY</b>		
Standard plot fees	275.00	<b>283.00</b>
<b>RANFURLY CEMETERY</b>		
<b>Plot Fees</b>		
Standard plot fees	275.00	<b>283.00</b>
Ashes plot	143.00	<b>147.00</b>
<b>COMMUNITY FACILITIES</b>		
<b>ALEXANDRA COMMUNITY CENTRE</b>		
<b>Hall and Bar</b>		
Commercial whole day	265.00	<b>265.00</b>
Commercial half day	166.00	<b>166.00</b>
Commercial hourly rate	32.00	<b>32.00</b>
Non-commercial whole day	156.00	<b>156.00</b>
Non-commercial half day	98.00	<b>98.00</b>
Non-commercial hourly rate	20.00	<b>20.00</b>
<b>Hall, Kitchen and Bar</b>		
Commercial whole day	291.00	<b>291.00</b>
Commercial half day	194.00	<b>194.00</b>
Non-commercial whole day	177.00	<b>177.00</b>
Non-commercial half day	119.00	<b>119.00</b>
<b>Hall, Reading Room, Kitchen and Bar</b>		
Commercial whole day	333.00	<b>333.00</b>
Commercial half day	218.00	<b>218.00</b>
Non-commercial whole day	218.00	<b>218.00</b>
Non-commercial half day	130.00	<b>130.00</b>
<b>Whole Complex</b>		
Commercial whole day	442.00	<b>442.00</b>
Commercial half day	291.00	<b>291.00</b>
Non-commercial whole day	270.00	<b>270.00</b>
Non-commercial half day	166.00	<b>166.00</b>
<b>Hire of Trestles and Chairs (away from hall)</b>		
Trestles (each)	5.00	<b>5.00</b>
Chairs (each)	2.00	<b>2.00</b>

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 2015/16	Includes GST 2016/17
<b>Alexandra Memorial Theatre</b>		
Commercial / non-local or by agreement with CEO		
Evening performance	650.00	650.00
Matinee performance (afternoon)	489.00	489.00
Rehearsal (includes heating)	218.00	218.00
Amateur local non-profit making incorporated societies and educational institutes		
Evening performance	229.00	229.00
Matinee performance (afternoon)	172.00	172.00
Rehearsal (no heating)	59.00	59.00
Rehearsal (with heating)	120.00	120.00
<b>CROMWELL MEMORIAL HALL</b>		
<b>Whole Complex (auditorium, supper room, west wing, kitchen)</b>		
Commercial whole day	470.00	470.00
Commercial half day	315.00	315.00
Non-commercial whole day	190.00	190.00
Non-commercial half day	140.00	140.00
Sporting events – tournaments whole day	145.00	145.00
Sporting events – club nights/half day tournaments	115.00	115.00
Sporting events – schools	115.00	115.00
Hourly rate (only available on application to the Cromwell Community Board)	25.00	25.00
After 1.00am charge per hour	25.00	25.00
<b>Auditorium (not including kitchen)</b>		
Commercial whole day	300.00	300.00
Commercial half day	185.00	185.00
Non-commercial whole day	160.00	160.00
Non-commercial half day	105.00	105.00
Sporting events – tournaments	115.00	115.00
Sporting events – club nights/half day tournaments	85.00	85.00
Sporting events – schools	85.00	85.00
Hourly rate (only available on application to the Cromwell Community Board)	20.00	20.00
After 1.00am charge per hour	20.00	20.00
<b>Supper Room or West Wing (not including kitchen)</b>		
Commercial whole day	155.00	155.00
Commercial half day	115.00	115.00
Non-commercial whole day	90.00	90.00
Non-commercial half day	75.00	75.00
Hourly rate (only available on application to the Cromwell Community Board)	15.00	15.00
<b>Supper Room and Kitchen</b>		
Commercial whole day	180.00	180.00
Commercial half day	125.00	125.00
Non-commercial whole day	115.00	115.00
Non-commercial half day	90.00	90.00
Hourly rate (only available on application to the Cromwell Community Board)	25.00	25.00
Kitchen per hour	25.00	25.00
Stage per hour	25.00	25.00
<b>Hire of Trestles and Chairs (away from hall)</b>		
Trestles (each)	5.00	5.00
Chairs (each)	5.00	5.00
Refundable deposit for 1 – 20 chairs	85.00	85.00
Refundable deposit for more than 20 chairs	115.00	115.00
Crockery breakages (at hall)	At cost	At cost

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

	<b>Includes GST 2015/16</b>	<b>Includes GST 2016/17</b>
<b>CROMWELL SPORTS PAVILIONS</b>		
<b>Alpha Street Pavilion</b>		
Soccer Club per annum	540.00	540.00
Casual day hire	55.00	55.00
<b>Anderson Park Pavilion</b>		
Club per season	541.00	541.00
Casual day hire	108.00	108.00
<b>NASEBY HALL</b>		
Whole day hire (not exceeding 24 hours)	78.00	78.00
Half day hire (not exceeding 4 hours)	36.00	36.00
Hourly rate if less than half day	16.00	16.00
<b>WAIPIATA HALL</b>		
24 hour period	104.00	104.00
Hourly rate	5.00	5.00
Waipiata Darts Club per annum	395.00	395.00
<b>WALLACE MEMORIAL HALL</b>		
Whole day hire (not exceeding 24 hours)	31.00	31.00
Half day hire (not exceeding 4 hours)	16.00	16.00
<b>RANFURLY HALL</b>		
Meetings	52.00	52.00
Meetings in supper room (hourly rate)	16.00	16.00
Furniture auctions	52.00	52.00
Local concerts	83.00	83.00
Visiting artists and concerts	114.00	114.00
Weddings and cabarets etc	172.00	172.00
Local schools: sports day/events (subject to conditions)	No charge	No charge
<b>PATEAROA HALL</b>		
Whole day hire and funerals	104.00	104.00
Half day hire	31.00	31.00
Meeting room (locals)	16.00	16.00
Meeting room (non-locals)	26.00	26.00
Discretionary bond	260.00	260.00
<b>Hire of Tables and Chairs (away from hall)</b>		
Tables	10.00	10.00
Padded chairs	2.00	2.00
Plastic chairs	1.00	1.00
<b>MANIOTOTO STADIUM</b>		
Stadium sports session (not exceeding 2 hours)	16.00	16.00
Stadium sports session (not exceeding 4 hours)	35.00	35.00
Stadium only (day rate – not exceeding 24 hours)	109.00	109.00
Stadium/kitchen/bar (day rate) weddings, cabarets	166.00	166.00
Stadium frost cloth canopy		300.00
Local schools sports day/events (subject to conditions)	No charge	No charge
<b>Rugby Clubrooms</b>		
Rugby clubrooms (day rate – not exceeding 8 hours)	83.00	83.00
Rugby clubrooms (half day rate – not exceeding 4 hours)	42.00	42.00
Rugby clubroom/kitchen/bar (day rate not exceeding 24 hours)	140.00	140.00
Rugby clubroom/kitchen/bar (half day rate not exceeding 4 hours)	68.00	68.00
Local schools sports day/events (subject to conditions)	No charge	No charge
<b>Kitchen</b>		
Kitchen whole day (not exceeding 24 hours)	52.00	52.00
Kitchen half day (not exceeding 4 hours)	26.00	26.00

A \$200 bond is required for social functions.

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.

	Includes GST 2015/16	Includes GST 2016/17
<b>Hire of Trestles away from the Stadium</b>		
Hire of trestles away from the stadium (per trestle)	3.00	3.00
Hire of chairs away from the stadium (per chair)	1.00	1.00
<b>Charges Per Annum</b>		
Maniototo Squash Club	1,508.00	1,508.00
A&P Association (per show)	801.00	801.00
<b>ROXBURGH ENTERTAINMENT CENTRE</b>		
<b>Theatre</b>		
Evenings	302.00	302.00
Conferences	302.00	302.00
Matinees, meetings and rehearsals	146.00	146.00
Hourly rate for non-profits groups only	18.00	18.00
<b>Dance Hall</b>		
Commercial whole day (social functions, weddings, funerals)	302.00	302.00
Commercial half day (social functions, weddings, funerals)	146.00	146.00
Hourly rate for non-profit groups only	18.00	18.00
Track lighting (per day)	54.00	54.00
Track lighting – supper room (per day)	28.00	28.00
Track lighting – dance hall (per day)	28.00	28.00
<b>Kitchen</b>		
Commercial hire whole day (social functions, weddings, funerals)	146.00	146.00
Commercial half day (social functions, weddings, funerals)	104.00	104.00
Hourly rate for non-profit groups only	18.00	18.00
<b>Whole complex</b> (non-discountable)	640.00	640.00
<b>ROXBURGH MEMORIAL HALL</b>		
<b>Whole Hall</b>		
Commercial hire	187.00	187.00
Hourly rate for commercial hire	59.00	59.00
Hourly rate for non-profits groups only	18.00	18.00
<b>COUNCIL OFFICE HIRE</b>		
<b>WILLIAM FRASER BUILDING</b>		
Council Chambers whole day	115.00	115.00
Council Chambers half day	55.00	55.00
Conference room / Bill McIntosh room whole day	55.00	55.00
Conference room / Bill McIntosh room half day	35.00	35.00
Tea making facilities (per person per tea break)	2.00	2.00
<b>CROMWELL SERVICE CENTRE</b>		
Council Chambers whole day	115.00	115.00
Council Chambers half day	55.00	55.00
Tea making facilities (per person per tea break)	2.00	2.00
<b>RANFURLY SERVICE CENTRE</b>		
Council Chambers whole day	55.00	55.00
Council Chambers half day	35.00	35.00
Meeting room whole day	35.00	35.00
Meeting room half day	25.00	25.00
<b>ROXBURGH SERVICE CENTRE</b>		
Council Chambers whole day	55.00	55.00
Council Chambers half day	35.00	35.00

A \$200 bond is required for social functions

Track lighting is additional to all other fees.

	<b>Includes GST 2015/16</b>	<b>Includes GST 2016/17</b>
<b>CROMWELL MUSEUM</b>		
<b>DIGITAL PHOTOGRAPH COLLECTION</b>		
(Including Ron Murray collection)		
6 x 4 printed copy	4.00	<b>4.00</b>
Tiff image supplied on CD for personal use + postage	10.00	<b>10.00</b>
Tiff image supplied on CD for publication use + reproduction fee + postage	10.00	<b>10.00</b>
<b>Reproduction (per application)</b>		
Book/periodical/newspaper	25.00	<b>25.00</b>
Postcard/greeting card/decoration	50.00	<b>50.00</b>
Advertising/publicity	150.00	<b>150.00</b>
Television programmes/commercial + research time	250.00	<b>250.00</b>
<b>Postage</b>		
New Zealand	5.00	<b>5.00</b>
Overseas	10.00	<b>10.00</b>
<b>LIBRARIES</b>		
Rental books – popular fiction and new releases (per book)	1.00	<b>1.00</b>
Interloan books from outside district (plus and externally imposed charges per book)	Up to \$15	<b>Up to \$15</b>
<b>OVERDUE BOOKS (per book per week)</b>		
Adults	Up to 30c per day	<b>Up to 30c per day</b>
Children	Up to 30c per day	<b>Up to 30c per day</b>
Reciprocal borrowers	10.00	<b>10.00</b>
Reservation fee (per book)	1.00	<b>1.00</b>
DVDs (per week)	3.00	<b>3.00</b>
Lost/damaged books	Replacement cost	<b>Replacement cost</b>
<b>COMPUTER USE (no internet)</b>		
Up to 30 minutes	No charge	<b>No charge</b>
Every 15 minutes thereafter	2.00	<b>2.00</b>
<b>INTERNET CHARGES</b>		
100mb	10.00	<b>2.00</b>
<b>PHOTOCOPYING</b>		
A4 per sheet up to 20 sheets (black and white)	0.20	<b>0.20</b>
A4 per sheet up to 20 sheets (colour)	1.30	<b>1.30</b>
A4 per sheet more than 20 sheets (black and white)	0.10	<b>0.10</b>
A4 per sheet more than 20 sheets (colour)	0.60	<b>0.60</b>
A3 per sheet up to 20 sheets (black and white)	0.40	<b>0.40</b>
A3 per sheet up to 20 sheets (colour)	2.00	<b>2.00</b>
A3 per sheet more than 20 sheets (black and white)	0.20	<b>0.20</b>
A3 per sheet more than 20 sheets (colour)	1.00	<b>1.00</b>
A4 double sided (black and white)	0.40	<b>0.40</b>
A4 double sided (colour)	2.00	<b>2.00</b>
A3 double sided (black and white)	0.80	<b>0.80</b>
A3 double sided (colour)	4.00	<b>4.00</b>
Own paper per sheet (black and white)	0.10	<b>0.10</b>
Own paper per sheet (colour)	0.60	<b>0.60</b>
Own paper double sided per sheet (black and white)	0.20	<b>0.20</b>
Own paper double sided per sheet (colour)	1.00	<b>1.00</b>
<b>FAX CHARGES</b>		
All locations up to 3 pages (per fax)	3.00	<b>3.00</b>
Additional pages per page	0.50	<b>0.50</b>

	<b>Includes GST 2015/16</b>	<b>Includes GST 2016/17</b>	
<b>BOOK COVERING</b>			
Small books (paperback/trade paperback)	5.00	5.00	
Medium books	8.00	8.00	
Large books	11.00	11.00	
Scanning (per page)	1.00	1.00	
Replacement cards	5.00	5.00	
Damaged item charge	10.00	10.00	
<b>PARKS</b>			
<b>MOLYNEUX PARK</b>			
<b>Stadium</b>			
<i>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.</i>	Sports groups (per hour)	34.00	34.00
	Vincent sports groups (per hour)	22.00	22.00
	Gas heating token (20 mins)	7.00	7.00
	Electric heating token (15 mins)	0.50	0.50
	Sports groups whole day	296.00	296.00
	Sports groups half day	198.00	198.00
	Vincent sport groups whole day	166.00	166.00
	Vincent sport groups half day	120.00	120.00
	Kitchen whole day (includes foyer toilets)	54.00	54.00
	Kitchen half day (includes foyer toilets)	27.00	27.00
	Changing rooms (per room)	10.00	10.00
	<b>Sports Grounds</b>		
<i>Cricket rates are variable depending on level of pitch preparation; seasonal rates available on application and by negotiation</i>	Casual (per ground per day)	113.00	116.00
	Cricket wickets (per day)	113.00	116.00
	Changing rooms (per room)	26.00	27.00
<b>PIONEER PARK</b>			
<i>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.</i>	Commercial activity or event including circus, gypsy fair, Blossom Festival	304.00	313.00
	Non-commercial - community group activity	36.00	37.00
	Non-commercial - community group activity – a Vincent benefit	139.00	143.00
	Amusement devices (activity or device)	72.00	74.00
	Council power box (per hour)	5.00	5.00
<b>ANDERSON PARK</b>			
<b>Sports Club Rentals (per player per season)</b>			
	Anderson Park grounds	46.00	48.00
	Netball / tennis courts	19.00	19.00
	<b>Casual Users (per day)</b>		
	Playing fields (per player)	2.00	2.00
	Netball/tennis courts (per player)	2.00	2.00
	Non-sporting activities (per ground plus electricity)	69.00	71.00
	Touch (per field)	-	45.00
	Rugby (per field)	-	65.00
<b>ALPHA STREET RESERVE</b>			
<i>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.</i>	Commercial activity or event including circus and gypsy fair	303.00	312.00
	<b>Sports Club Rentals (per player per season)</b>		
	Alpha Street grounds	46.00	48.00
	<b>Casual Users (per day)</b>		
	Playing fields (per player)	2.00	2.00
	Non-sporting activities (per player plus electricity)	63.00	65.00
	Touch (per field)	63.00	45.00
	Coin operated BBQ	1.00	1.00
	Alpha Street ground lights - per hour	10.00	10.00

	<b>Includes GST 2015/16</b>	<b>Includes GST 2016/17</b>
<b>MANIOTOTO PARK</b>		
Sports clubs (per annum)	830.00	855.00
Sports ground (per day)	107.00	110.00
Sports ground (half day)	54.00	55.00
Outdoor netball/tennis courts	No charge	No charge
<b>TEVIOT VALLEY</b>		
King George Park - community activity	40.00	41.00
<b>SWIMMING POOLS</b>		
<b>MOLYNEUX AQUATIC CENTRE</b>		
<b>Single Admission</b>		
Adult	6.00	6.00
Child	3.00	3.00
Preschooler (with maximum of 2 per 1 paying parent/caregiver)	No charge	No charge
Gold Card and tertiary student 17%	5.00	5.00
Community Services Card holder 17%	5.00	5.00
Shower	4.00	4.00
Family - 2 adults and 2 children	15.00	15.00
Family - 1 Adult and 4 children	15.00	15.00
Replacement swim card if lost	1.00	1.00
<b>Membership Card and Yearly Pass</b>		
Adult 11 swims	60.00	60.00
Adult 23 swims	120.00	120.00
Adult 3 month pass	240.00	200.00
Adult 6 month pass	420.00	360.00
Adult yearly pass	720.00	600.00
Child 11 swims	30.00	30.00
Child 23 swims	60.00	60.00
Child 3 month pass	120.00	100.00
Child 6 month pass	210.00	180.00
Child yearly pass	360.00	300.00
<b>Gold Card, Community Services Card and Tertiary Students</b>		
11 swims	50.00	50.00
23 swims	100.00	100.00
3 month pass	200.00	166.00
6 month pass	350.00	300.00
Yearly pass	600.00	498.00
<b>Aquarobics and Aqua Fit</b>		
Adult entry and class	10.50	10.50
Adult 11 class membership concession (includes pool entry)	105.00	105.00
Gold Card, Community Services Card, tertiary student entry and class	9.50	9.50
Gold Card, Community Services Card, tertiary student 11 class membership concession (includes pool entry)	95.00	95.00
Aqua Fit Class only excluding pool entry	4.50	4.50
<b>School Hire</b>		
District primary schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00	8.00
District high schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00	8.00
Non-district schools – normal pool entry plus non-commercial lane hire per lane/block per hour. Min charge 1 hour then 1/2 hour blocks	12.00	12.00
<b>Central Otago Swimming Clubs / Non-Commercial (as per definition)</b>		
Tues, Thurs non-competitive club nights per lane, no entry (does not include development or squad coaching sessions)	12.00	13.00
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (including development or squad coaching sessions)	12.00	13.00
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)	124.00	127.00

	<b>Includes GST 2015/16</b>	<b>Includes GST 2016/17</b>
<b>Commercial Operators</b>		
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer)	25.00	26.00
<b>Additional Charges</b>		
Additional staff after hours	23.00	23.00
<b>Meeting Room Charges (where available)</b>		
Non-commercial per hour min 1 hour then ½ hour blocks	10.00	11.00
Commercial use per hour min 1 hour then ½ hour blocks	22.00	23.00
Commercial use per day	100.00	103.00
Clean up after meeting - optional	30.00	31.00
Kitchen surcharge per day	32.00	33.00
Kitchen surcharge per hour	10.00	10.00
Tea/coffee/cutlery per person provided in meeting room	2.00	2.00
<b>CROMWELL SWIM CENTRE</b>		
<b>Single Admission</b>		
Adult	6.00	6.00
Child	3.00	3.00
Preschooler (with maximum of 2 per 1 paying parent/caregiver)	No charge	No charge
Gold Card and tertiary student 17%	5.00	5.00
Community Services Card holder 17%	5.00	5.00
Shower	4.00	4.00
Family - 2 adults and 2 children	15.00	15.00
Family - 1 Adult and 4 children	15.00	15.00
Replacement swim card if lost	1.00	1.00
<b>Membership Card and Yearly Pass</b>		
Adult 11 swims	60.00	60.00
Adult 23 swims	120.00	120.00
3 month pass	240.00	200.00
6 month pass	420.00	360.00
Adult yearly pass	720.00	600.00
Child 11 swims	30.00	30.00
Child 23 swims	60.00	60.00
3 month pass	120.00	100.00
6 month pass	210.00	180.00
Child yearly pass	360.00	300.00
<b>Gold Card, Community Services Card and Tertiary Students</b>		
11 swims	50.00	50.00
23 swims	100.00	100.00
3 month pass	200.00	166.00
6 month pass	350.00	300.00
Yearly pass	600.00	498.00
<b>Aquarobics and Aqua Fit</b>		
Adult entry and class	10.50	10.50
Adult 11 class membership concession (includes pool entry)	105.00	105.00
Gold Card, Community Services Card, tertiary student entry and class	9.50	9.50
Gold Card, Community Services Card, tertiary student 11 class membership concession (includes pool entry)	95.00	95.00
Aqua Fit class only excluding pool entry	4.50	4.50
<b>School Hire (off peak hours only)</b>		
District primary schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00	8.00
District high schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00	8.00
Non-district schools – normal pool entry plus non-commercial lane hire per lane/block per hour. Min charge 1 hour then 1/2 hour blocks	12.00	12.00

	Includes GST 2015/16	Includes GST 2016/17
<b>Central Otago Swimming Clubs / Non-Commercial (as per definition)</b>		
Tues, Thurs non-competitive club nights per lane, no entry (does not include development or squad coaching sessions)	12.00	13.00
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (including development or squad coaching sessions)	12.00	13.00
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)	124.00	127.00
<b>Commercial Operators</b>		
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer)	25.00	26.00
<b>Additional Charges</b>		
Additional staff after hours - per hour per staff member	23.00	23.00
<b>Meeting Room Charges (where available)</b>		
Non-commercial per hour min 1 hour then ½ hour blocks	10.00	11.00
Commercial use per hour min 1 hour then ½ hour blocks	22.00	23.00
Commercial use per day	100.00	103.00
Clean up after meeting - optional	30.00	31.00
Kitchen surcharge per day	32.00	33.00
Kitchen surcharge per hour	10.00	10.00
Tea/coffee/cutlery per person provided in meeting room	2.00	2.00
<b>SWIMMING LESSONS – CENTRAL SWIM SCHOOL (includes pool entry)</b>		
10 x toddler/preschool lesson - Starfish, Turtles, Seals, Dolphin, Goldfish, Clownfish, Pufferfish and Rainbowfish	94.00	97.00
10 x school age lessons - Seahorse, Otter, Snapper, Crocodile, Barracuda, Piranha, Stingray, Marlin.	102.00	105.00
10 x 45 minute stroke development - Sharks Squad	109.00	112.00
Weekday private lesson		
15 minutes	18.00	18.00
20 minutes	24.00	24.00
30 minutes	36.00	37.00
5 day block holiday classes	47.00	49.00
<b>RANFURLY SWIM CENTRE</b>		
<b>Admission</b>		
Adult	4.60	4.60
Child	2.10	2.10
11 x child swims (swim card)	21.00	21.00
11 x adult swims (swim card)	46.00	46.00
<b>Season pass (single)</b>		
Season pass (family) plus \$10 per child	95.00	95.00
Maniototo Area School	118.00	118.00
St John's School	783.00	783.00
Aquabelles (per session)	141.00	141.00
Other groups (per session)	377.00	377.00
Professional coaching	377.00	377.00
	20.00	20.00

## DISTRICT DEVELOPMENT

### TOURISM CENTRAL OTAGO

#### CENTRAL OTAGO VISITOR GUIDE

Quarter page	380.00	402.00
Half page	750.00	805.00
Full page	1,300.00	1,380.00
Quarter page – repeat no charge	360.00	380.00
Half page – repeat no charge	700.00	775.00
Full page – repeat no charge	1,200.00	1,345.00

	<b>Includes GST 2015/16</b>	<b>Includes GST 2016/17</b>
<b>CENTRAL OTAGO ONLINE</b>		
Basic website listing - 1 image	No charge	<b>No charge</b>
Booking commission on operator bookings via website booking engine	10-20%	<b>10-20%</b>
Central Otago related products/operators registration fee (outside region operators as approved by TCO)	375.00	<b>345.00</b>
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	<b>As required</b>
<b>VISITOR INFORMATION CENTRES</b>		
<b>TOLL CALLS</b>		
National (per 2 minutes)	1.00	<b>1.00</b>
International (per 5 minutes)	6.00	<b>6.00</b>
Booking commission (on operator bookings)	10-20%	<b>10-20%</b>
Cancellation fee (payable by customer)	10-20%	<b>10-20%</b>
Event tickets	Up to 20%	<b>Up to 20%</b>
Booking fee	6.00	<b>6.00</b>
Photocopying and faxes (refer to Administration Services)		
<b>DISPLAY</b>		
Wall / poster (6 months) A1	300.00	<b>310.00</b>
Wall / poster (full year) A1	500.00	<b>510.00</b>
Wall / poster (6 months) A2	200.00	<b>204.00</b>
Wall / poster (full year) A2	350.00	<b>357.00</b>
Light box (per month)	25.00	<b>26.00</b>
Local operators (per brochure per centre per annum)	108.00	<b>110.00</b>
Outside region operators (per brochure per centre per annum)	108.00	<b>110.00</b>
Commercial series publications per centre	540.00	<b>551.00</b>
Commercial series publications all four centres	1,350.00	<b>1,377.00</b>
Commercial individual publications (per centre per annum)	165.00	<b>168.00</b>
<b>PLASMA TV OPERATOR ADVERTISING</b>		
Per month	40.00	<b>41.00</b>
Per 6 months (summer/winter)	180.00	<b>184.00</b>
Per year	325.00	<b>332.00</b>
<b>INTERNET CHARGES</b>		
20mb	2.00	<b>2.00</b>
50mb	5.00	<b>1.00</b>
100mb	10.00	<b>2.00</b>
300mb	-	<b>5.00</b>
Mobile device charging	Up to \$2	<b>Up to \$2</b>
One-off projects carried out during the year where operators who participate contribute to the costs on a case by case basis	As required	<b>As required</b>

Located at Alexandra,  
Cromwell, Ranfurly and  
Roxburgh

## PLANNING & ENVIRONMENT

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

### **BUILDING CONTROL CHARGES**

#### **RESIDENTIAL ALTERATIONS AND NEW**

Up to and including \$5,000	275.00	<b>280.00</b>
Over \$5,000 and not exceeding \$10,000	560.00	<b>570.00</b>
Over \$10,000 and not exceeding \$20,000	1,020.00	<b>1,040.00</b>
Over \$20,000 and not exceeding \$40,000	1,510.00	<b>1,540.00</b>
Over \$40,000 and not exceeding \$80,000	1,690.00	<b>1,725.00</b>
Over \$80,000 and not exceeding \$200,000	2,400.00	<b>2,450.00</b>
Over \$200,000 and not exceeding \$350,000	2,940.00	<b>3,000.00</b>
Over \$350,000 and not exceeding \$500,000	3,110.00	<b>3,175.00</b>
Over \$500,000 and not exceeding \$750,000	3,420.00	<b>3,490.00</b>
Over \$750,000 and not exceeding \$1,000,000	3,700.00	<b>3,775.00</b>
Exceeding \$1 million (min deposit plus additional time if necessary)	3780.00+	<b>3855.00+</b>

	<b>Includes GST 2015/16</b>	<b>Includes GST 2016/17</b>
<i>charge for information, certification or inspection, or recording of safe and sanitary certificates not specifically provided for to be charged at time and disbursements (\$77 minimum).</i>		
Rural farm shed with engineers producer statement (no amenities – 4 inspections or less)	-	<b>800.00</b>
<b>COMMERCIAL ALTERATIONS AND NEW</b>		
Up to \$10,000	695.00	<b>710.00</b>
\$10,000 - \$20,000	1,295.00	<b>1,320.00</b>
\$20,000 - \$40,000	1,755.00	<b>1,790.00</b>
\$40,000 - \$80,000	1,900.00	<b>1,940.00</b>
\$80,000 - \$200,000	2,540.00	<b>2,590.00</b>
\$200,000 - \$350,000	3,055.00	<b>3,115.00</b>
\$350,000 - \$500,000	3,230.00	<b>3,295.00</b>
\$500,000 - \$750,000	3,530.00	<b>3,600.00</b>
\$750,000 +	3,810.00	<b>3,885.00</b>
BRANZ Levy - (exempt from GST) (projects under \$20,000 are exempt)	\$1 for every \$1,000 or part thereof	<b>\$1 for every \$1,000 or part thereof</b>
MBIE Levy - (projects under \$20,000 are exempt)	\$2.01 for every \$1,000	<b>\$2.01 for every \$1,000</b>
<b>OTHER BUILDING CONSENT CHARGES</b>		
Multi-proof building consents actual cost of work to be recovered (value of work less processing apportionment)	As required	<b>As required</b>
Amendments to Building Consents actual cost of work to be recovered at time and disbursements	75.00	<b>77.00</b>
Erection of marquee	235.00	<b>240.00</b>
Heating / fire appliances - free standing	205.00	<b>210.00</b>
Heating / fire appliances - inbuilt and secondhand	360.00	<b>365.00</b>
Wind machines (horticultural)	440.00	<b>450.00</b>
<b>OTHER BUILDING CHARGES</b>		
<b>Certificate of Acceptance</b>		
Minor work up to \$5,000	820.00	<b>835.00</b>
Residential \$5,000 to \$20,000	1,160.00	<b>1,185.00</b>
Residential \$20,000 +	1,990.00	<b>2,030.00</b>
Commercial – \$550 deposit plus hourly rate plus travel	570.00+	<b>580.00+</b>
Relocation report within the district	165.00	<b>170.00</b>
New compliance schedule	75.00	<b>77.00</b>
Amended compliance schedule	75.00	<b>77.00</b>
WOF monitoring features	75.00	<b>77.00</b>
Certificate for Public Use	375.00	<b>380.00</b>
Notice to Fix	170.00	<b>175.00</b>
Fire Service assessment of building consents (plus costs)	75.00	<b>77.00</b>
Demolition – non-commercial	230.00	<b>235.00</b>
Demolition – commercial	450.00	<b>460.00</b>
Inspection of unsatisfactory work (per visit or inspections not already provided for)	75.00	<b>77.00</b>
Swimming pool exemption (referred to Council)	280.00	<b>285.00</b>
Water test fee (fee plus actual test cost)	60.00	<b>60.00</b>
Assessment of building consent exemption application (deposit)	75.00	<b>77.00</b>
Title search	12.00	<b>12.00</b>
<b>PROJECT INFORMATION MEMORANDUM – RESIDENTIAL</b>		
Up to and including \$5,000	30.00	<b>31.00</b>
Over \$5,000 and not exceeding \$10,000	75.00	<b>77.00</b>
Over \$10,000 and not exceeding \$20,000	130.00	<b>133.00</b>
Over \$20,000 and not exceeding \$40,000	205.00	<b>209.00</b>
Over \$40,000 and not exceeding \$80,000	265.00	<b>270.00</b>
Over \$80,000 and not exceeding \$200,000	295.00	<b>301.00</b>
Over \$200,000 and not exceeding \$350,000	340.00	<b>347.00</b>
Over \$350,000 and not exceeding \$500,000	390.00	<b>398.00</b>
Exceeding \$500,000 (min deposit plus additional time if necessary)	440.00+	<b>449.00+</b>

	<b>Includes GST 2015/16</b>	<b>Includes GST 2016/17</b>
<b>PROJECT INFORMATION MEMORANDUM – COMMERCIAL</b>		
Alteration / new building up to \$10,000	205.00	209.00
Alteration / new building \$10,000 - \$20,000	380.00	388.00
Alteration / new building \$20,000 - \$1,000,000	450.00	459.00
Alteration / new building over \$1,000,000	520.00	530.00
<b>TIME AND DISBURSEMENTS</b>		
Hourly rates for processing all applications	96.00	100.00
Mileage (cents per km)	1.00	1.00
<b>ENVIRONMENTAL HEALTH</b>		
<b>ANNUAL INSPECTION</b>		
Food hygiene premises	200.00	250.00
Camping grounds	200.00	250.00
Hairdresser shops	175.00	100.00
Offensive trades	175.00	100.00
Funeral directors	200.00	100.00
Follow up inspection fee (hourly rate)	200.00	120.00
Change of ownership	90.00	90.00
<b>ANNUAL REGISTRATION</b>		
Food hygiene premises	90.00	100.00
Camping grounds	90.00	100.00
Hairdresser shops	90.00	100.00
Offensive trades	90.00	100.00
Funeral directors	90.00	100.00
Miscellaneous Bylaw and general licence fees	150.00	150.00
Late payment fee	150%	150%
<b>FOOD CONTROL PLANS/NATIONAL PROGRAMMES</b>		
Initial registration	-	200.00
Annual registration	90.00	100.00
Audit fee	200.00	250.00
Subsequent audits (hourly rate)	100.00	120.00
<b>BYLAW AND POLICY</b>		
<b>Trading General Bylaw in Public Place</b>		
Application fee		100.00
Site fee (per week)	50.00	50.00
Site fee (per annum)	300.00	300.00
TAB and gambling venues application fee (deposit)	150.00	150.00
Additional sandwich board	80.00	80.00
<b>LIQUOR LICENSING</b>		
<b>Local Authority Compliance Certificate</b>		
Building	60.00	60.00
Planning	60.00	60.00
Public notification fee	-	60.00
<b>ANIMAL CONTROL</b>		
<b>Dog Registration Fees</b>		
Non-working dogs	55.00	55.00
Working dogs	12.00	12.00
Late penalty fee (percentage of base fee)	150%	150%
<b>Dog Impounding Charges</b>		
First impounding (for each 12 months)	100.00	100.00
Second impounding (for each 12 months)	130.00	130.00
Third and subsequent impounding (for each 12 months)	165.00	165.00
Sustenance	22.00	22.00
Destruction of dog	57.00	58.00

*In accordance with the Sale and Supply of Alcohol (Fees) Regulations 2013, the fees for On, Off and Club Licenses are reduced to one level lower than the fee category assessed under the Regulations.*

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

	Includes GST 2015/16	Includes GST 2016/17
Notification	21.00	21.00
Microchipping	31.00	32.00
<b>Licence to Keep Four or More Dogs</b>		
Application	50.00	51.00
Inspection fee	85.00	87.00
<b>NOISE CONTROL</b>		
<b>Return of Seized Equipment</b>		
Alexandra/Clyde	-	60.00
Cromwell	-	70.00
Ranfurly	-	100.00
Roxburgh	-	80.00
Administration contract charge	-	50.00
<b>PLANNING</b>		
<b>SUBDIVISION CHARGES</b>		
<b>Land Subdivision Consent</b>		
Consent application deposit (notified to formal hearing)	2,000.00	2,000.00
Consent application deposit (non-notified to formal hearing)	1,500.00	1,500.00
Consent application deposit (under delegated authority)	800.00	800.00
Minor boundary adjustment	350.00	350.00
Plan Certification - 223	140.00	140.00
Plan Certification - 224(c)	140.00	140.00
Minor amendment to cross lease/unit title plan (deposit)	510.00	510.00
<b>Other Subdivision Charges</b>		
Completion certificates	75.00	75.00
Compliance certificates (deposit)	540.00	540.00
Certified copy of Council resolution	75.00	75.00
Registered bond	At cost	At cost
Release from registered bond	At cost	At cost
Right of way consents (348 Certificate)	100.00	100.00
Certificate of approval of survey plans (s.226(1)(e)(ii))	140.00	140.00
Change or cancellation of amalgamation condition (deposit)	100.00	100.00
Cancellation of easement (Section 243)	100.00	100.00
<b>LAND USE CONSENT</b>		
Consent application deposit (notified to formal hearing)	2,000.00	2,000.00
Consent application deposit (non-notified to formal hearing)	1,500.00	1,500.00
Consent application deposit (under delegated authority)	500.00	500.00
Non-compliance with bulk and location requirements (delegated authority)	140.00	140.00
Minor breach of standards (e.g. colour palette) (deposit)	250.00	250.00
Application for Extension of Time for a Resource Consent (deposit)	140.00	140.00
Minor Change or Cancellation of Consent Condition (delegated) (deposit)	260.00	260.00
Complex Change or Cancellation of Consent Condition (delegated) (deposit)	520.00	520.00
Change or Cancellation of Consent Condition to Formal Hearing (deposit)	785.00	785.00
Monitoring Consent Holders (per hour + mileage)	90.00	90.00
Hearing of Objection to Resource Consent (deposit)	785.00	785.00
<b>Application for Heritage Orders and Designations (deposit)</b>		
Minor, no research (plus public notification)	1,000.00	1,000.00
Moderate, standard research requirements (plus public notification)	5,000.00	5,000.00
Major, affects large area of district (plus public notification)	10,000.00	10,000.00
<b>APPLICATION FOR DISTRICT PLAN CHANGE (DEPOSIT)</b>		
Minor effect – not requiring research (plus public notification and disbursements and all costs associated with conducting a hearing,	1,000.00	1,000.00

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.

Because such procedures are lengthy and involved, it is appropriate that provision be

		Includes GST 2015/16	Includes GST 2016/17
<i>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.</i>	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).	5,000.00	5,000.00
	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).	10,000.00	10,000.00
	<b>Information Charges</b>		
	Resource Management Act information	At cost	At cost
	All other information requested in writing (time charge + disbursements basis min)	75.00	75.00
	NES record search		100.00
	<b>LAND INFORMATION MEMORANDUM (LIM)</b>		
	<b>Residential Search</b>		
	Provided in 10 working days	160.00	165.00
	Provided in 5 working days	200.00	205.00
	<b>Commercial Search</b>		
	Provided in 10 working days	220.00	225.00
	Provided in 5 working days	290.00	300.00
	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.	At cost	At cost

## GOVERNANCE & CORPORATE SERVICES

### PHOTOCOPYING

A4 per sheet up to 20 sheets (black and white)	0.20	0.20
A4 per sheet up to 20 sheets (colour)	1.30	1.30
A4 per sheet more than 20 sheets (black and white)	0.10	0.10
A4 per sheet more than 20 sheets (colour)	0.60	0.60
A3 per sheet up to 20 sheets (black and white)	0.40	0.40
A3 per sheet up to 20 sheets (colour)	2.00	2.00
A3 per sheet more than 20 sheets (black and white)	0.20	0.20
A3 per sheet more than 20 sheets (colour)	1.00	1.00
A4 double sided (black and white)	0.40	0.40
A4 double sided (colour)	2.00	2.00
A3 double sided (black and white)	0.80	0.80
A3 double sided (colour)	4.00	4.00
A2, A1 & A0 per sheet (black & white)	15.00	15.00
A2, A1 & A0 per sheet (colour)	18.00	18.00
Own paper per sheet (black and white)	0.10	0.10
Own paper per sheet (colour)	0.60	0.60
Own paper double sided per sheet (black and white)	0.20	0.20
Own paper double sided per sheet (colour)	1.00	1.00
Providing of regular meeting agenda (per agenda)	35.00	36.00

### FAX CHARGES

All locations up to 3 pages (per fax)	3.00	3.00
Additional pages per page	0.50	0.50

### WORD PROCESSING

Per hour	45.00	46.00
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### RATING SERVICES

Water rates final read	25.00	25.00
Water rates final self-read	No charge	No charge

	Includes GST 2015/16	Includes GST 2016/17
<b>MAPS/AERIAL PHOTOGRAPHY</b>		
Printing as per the above Photocopying charges		
Custom maps (per hour cost)	100.00	102.00
Electronic copies of aerials	POA	POA
<b>PROJECTOR</b>		
Projector hire (per day)	50.00	51.00
<b>RECORDS, ARCHIVES AND OFFICIAL INFORMATION REQUEST RESEARCH</b>		
Records, archives and official information request time spent by staff searching for relevant material, abstracting and collating, copying, transcribing and supervising access where the total time involved is in excess of one hour should be charged out as follows, after the first hour. This is at the discretion of Council and will be discussed at time of engagement.		
First hour	-	No charge
Initial charge for the first chargeable half hour or part thereof	-	38.00
For additional half hour or part thereof	-	38.00

## WATER, WASTEWATER AND WASTE MANAGEMENT PART CHARGES IN LIEU OF RATES

*The Local Government (Rating) Act 2002 requires that properties be rated based on their status as at 1<sup>st</sup> July each year. Certain rates are based on level of service provided. These are Water Supply rates, Wastewater rates and Waste Management rates. To enable these services to be provided part way through the rating year Council will invoice the ratepayer upon provision of the laterals for Water Supply and Wastewater and upon commencement of service in the case of Waste Management collections. The following charges will be invoiced for each complete month of the rating year remaining.*

<b>WATER SUPPLY – PER MONTH</b>		
If already rated as serviceable	-	28.67
If not rated as serviceable before	-	14.34
<b>WASTEWATER – PER MONTH</b>		
If already rated as serviceable	-	40.60
If not rated as serviceable before	-	20.30
<b>WASTE MANAGEMENT – PER MONTH</b>		
Additional household rubbish bin	-	17.36
Additional mixed recycling bin	-	2.43
Additional glass recycling bin	-	1.56

# CHANGE HAPPENS

Change happens - the challenge is to define the change you prefer

## POLICIES

revenue and finance rating  
development and  
financial contributions



# REVENUE AND FINANCING POLICY

## Purpose

This policy sets out the District Council's policies in respect of funding operating and capital expenditure. This policy has been reviewed in line with the Council's 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, 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 are applied to hydro-electric dams to ensure that their overall rate changes are kept in line with the overall change in total rates for Council. This differential recognizes the disproportionately large capital value of hydro-electric dams in relation to their actual benefit from or burden on Council activity.

### Targeted Rates

Targeted rates are rates that are aimed a specific activity, group of activities, group of ratepayers or combination of the three. Differentials may be set on these rates to reflect a different extent of benefit to each group of ratepayers of the targeted activity.

### Fees and Charges

These are direct charges to individuals or organisations who use certain activities such as pools and building consents. These are published each year in Council's Schedule of Fees and Charges.

## 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 following pages outlines the funding mechanisms used for the individual activities. These mechanisms fall under three headings: General rates, Targeted Rates, and fees and subsidies.

## 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 AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE						
		GENERAL RATE			TARGETED RATE			FEES AND CHARGES
		LAND VALUE	UAGC	FIXED CHARGE	CAPITAL VALUE	LAND VALUE	OTHER	
<p><b>WATER</b></p> 	<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>			Majority fixed charge per connection or serviceable rating unit			Residually funded by volumetric charge per unit from metered water supply	
		<p>Connected – any rating unit (including vacant sections) that is connected to (lateral/s provided) a Council operated water supply charged at 100%.</p> <p>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 Council operated water supply reticulation system, charged at 50%.</p>						
<p><b>WASTEWATER</b></p> 	<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 fixed charge per connection or serviceable rating unit				Minority funded by trade waste fees
		<p>Connected – any rating unit (including vacant sections) that is connected to (lateral/s provided) a Council operated wastewater system charged at 100%.</p> <p>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, charged at 50%. An additional 25% charge for subsequent urinal or water closet for commercial accommodation land uses will apply.</p> <p>Clyde – a targeted rate set as a fixed charge per rating unit will fund the costs arising from wastewater activities in Clyde.</p>						
<p><b>STORMWATER</b></p> 	<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 funding from district-wide rate on capital value			
		<p>This is funded by a rate on capital value to reflect the fact that all ratepayers derive a benefit from this activity but that the extent of benefit is more urban than rural.</p>						

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE						
		GENERAL RATE			TARGETED RATE			FEES AND CHARGES
		LAND VALUE	UAGC	FIXED CHARGE	CAPITAL VALUE	LAND VALUE	OTHER	
<b>TRANSPORTATION</b> 	<p>Subsidised Roding – 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 51% of expenditure. This subsidy is funded through fuel taxes, road user charges, etc. and reflects the private benefit received.</p>	Minority general rate, assessed differentially	Minority uniform annual general charge					Majority subsidy and fuel tax
	<p>This is funded by a rate on capital value to reflect the fact that all ratepayers derive a benefit from this activity but that the extent of benefit is more urban than rural.</p>							
	<p>Non-Subsidised Transportation – The provision of infrastructure and service such as footpaths, car parks, vehicle crossings, street lighting, access ways and corridor gardens benefits all ratepayers.</p>				Majority district-wide rate set on capital value			Minority funded by inspection fees
<p>This is funded by a rate on capital value to reflect the fact that all ratepayers derive a benefit from this activity but that the extent of benefit is more urban than rural.</p>								
<b>Other Infrastructure</b>								
<b>WASTE MINIMISATION</b> 	<p>Waste Minimisation involves the education of the public and the provision, to the public, of services to minimise the impact of solid waste on our environment. The targeted rate has a fixed element per rating unit to fund core activities such as education and monitoring. We use a “polluter pays” approach to fund the kerbside collection service and waste transfer. This is reflected in a targeted rate assessed on the level of service and transfer station fees.</p>			Majority targeted rate set by District, assessed differentially				Minority transfer station 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 rating units. The targeted rate will be assessed based on the level of service provided, that is with a Council provided collection service or not.</p>							
<b>ELDERLY PERSONS' HOUSING</b> 	<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						Majority market rents
<b>PUBLIC TOILETS</b> 	<p>Public toilets are provided by Council across the district. They provide social well-being to the public by maintaining health and hygiene. They also provide economic well-being by supporting tourism activity. We feel it is uneconomic and impractical to charge a fee for using public toilets.</p>				Full funding obtained from a targeted rate set by District			

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE						
		GENERAL RATE			TARGETED RATE			FEES AND CHARGES
		LAND VALUE	UAGC	FIXED CHARGE	CAPITAL VALUE	LAND VALUE	OTHER	
<b>FORESTRY</b> 	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.							Sale via tender or quote
<b>DISTRICT / COMMERCIAL PROPERTY</b> 	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.					Residual targeted rate set by ward		Majority market rents
<b>AIRPORTS</b> 	We manage the assets at the aerodromes at Alexandra, 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.	Minority general rate set by District, assessed differentially on hydro-electric dams						Majority landing fees and rental
<b>Community Services</b>								
<b>PARKS AND RECREATION</b> 	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 also benefit directly.			Majority targeted rate set by ward and District, assessed differentially				Minority user charges
		The targeted rate will be assessed on the basis of where the rateable land is situated and by rating unit. Molyneux Park rate will be assessed across the entire district on the basis of where the rateable land is situated. Maintenance and enforcement costs for tracks and waterways will be assessed across the entire district.						

	RATIONALE FOR ALLOCATION	FUNDING SOURCE
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ACTIVITY GROUP AND COMMUNITY OUTCOME		GENERAL RATE			TARGETED RATE		FEES AND CHARGES	
		LAND VALUE	UAGC	FIXED CHARGE	CAPITAL VALUE	LAND VALUE		OTHER
<b>CEMETERIES</b> 	<p>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 fees
		The targeted rate will be assessed on the basis of where the rateable land is situated and assessed by rating unit.						
<b>COMMUNITY FACILITIES</b> 	<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>			Majority targeted rate set by ward				Minority user charges
		The targeted rate will be assessed on the basis of where the rateable land is situated and assessed by rating unit.						
<b>LIBRARIES</b> 	<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>			Majority targeted rate set by District				Minority fees, fines and charges
		The targeted rate will be assessed by rating unit.						
<b>SWIMMING POOLS</b> 	<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>			Majority targeted rate set by ward				Minority user charges
		The targeted rate will be assessed on the basis of where the rateable land is situated and assessed by rating unit.						

	RATIONALE FOR ALLOCATION	FUNDING SOURCE
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ACTIVITY GROUP AND COMMUNITY OUTCOME		GENERAL RATE			TARGETED RATE			FEES AND CHARGES
		LAND VALUE	UAGC	FIXED CHARGE	CAPITAL VALUE	LAND VALUE	OTHER	
<b>District Development</b>								
<b>BUSINESS DEVELOPMENT</b> 	<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 funding obtained from a targeted rate set by District			
		This is funded by a rate on capital value to reflect the fact that all ratepayers derive a benefit from this activity but that the extent of benefit is more urban than rural.						
<b>TOURISM</b> 					Majority targeted rate set by District assessed differentially			Minority user charges
		Differentials assessed on land use: Residential 1.00, Rural 0.77, Commercial/Industrial 5.36, Dams and Utilities 0.69.						
<b>VISITOR INFORMATION CENTRES</b> 	<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 targeted rate set by District assessed differentially			Minority user charges
		Differentials assessed on land use: Residential 1.00, Rural 0.77, Commercial/Industrial 5.36, Dams and Utilities 0.69.						
<b>COMMUNITY PLANNING</b> 			Full funding from UAGC					

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE		
		GENERAL RATE	TARGETED RATE	

		LAND VALUE	UAGC	FIXED CHARGE	CAPITAL VALUE	LAND VALUE	OTHER	FEES AND CHARGES
<b>CENTRAL OTAGO BRAND</b> 	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.	Full funding by general rate, differential on hydro-electric dams						
		General rates differential assessed on hydro-electric dams to keep their change in rates in line with the total change in rates.						
<b>PROMOTIONS AND GRANTS</b> 	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.	Full funding of district grants by general rate, differential on hydro-electric dams			Full funding of promotion grants differential targeted rates	Full funding of community board grants by differential targeted rates		
		District grants are funded by General rates with differentials on hydro-electric dams to keep their change in rates in line with the total change in rates. Promotion differentials assessed on location of the rating unit and land use: Residential 1.00, Rural 0.77, Commercial/Industrial 5.36, Dams and Utilities 0.69. Community Board grant differentials based on the location of the rating unit.						
<b>Planning and Environment</b>								
<b>RESOURCE MANAGEMENT</b> 	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.				Majority funded from a targeted rate set by District			Resource consent and enforcement fees
		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 AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE	
		GENERAL RATE	TARGETED RATE

		LAND VALUE	UAGC	FIXED CHARGE	CAPITAL VALUE	LAND VALUE	OTHER	FEES AND CHARGES
<b>BUILDING CONTROL</b> 	<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 targeted rate set by District			Majority building consent fees
<b>ENVIRONMENTAL HEALTH</b> 	<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 targeted rate set by District			Majority enforcement fees
<b>LIQUOR LICENSING</b> 	<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 targeted rate set by District			Majority enforcement fees
<b>DOG CONTROL AND REGISTRATION</b> 	<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>							Full funding from registrations and fines
<b>RURAL FIRE</b> 	<p>Our dry and fertile environment creates a significant public fire risk, particularly during the heat of summer. Central Otago District has 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. Otago Rural Fire Authority will 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>	Full funding from general rate set by District, differential in respect to hydro-electric dams						

ACTIVITY GROUP AND COMMUNITY OUTCOME	RATIONALE FOR ALLOCATION	FUNDING SOURCE						
		GENERAL RATE			TARGETED RATE			FEES AND CHARGES
		LAND VALUE	UAGC	FIXED CHARGE	CAPITAL VALUE	LAND VALUE	OTHER	
<b>EMERGENCY MANAGEMENT</b> 	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.				Full targeted rate set by District			
<b>Governance and Corporate Services</b>								
<b>GOVERNANCE</b> 	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.		Full funding of Councillors from UAGC	Community boards targeted rate set by ward				
		The targeted rate will be assessed on the basis of where the rateable land is situated.						
<b>CORPORATE SERVICES</b> 	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.						Staff time charged and user charges	

# 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. **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.
3. **Minority** means a minority of the service or activity is funded from this source. When used in the fees and charges column it reflects the view that the majority of income should be recovered from ratepayers.
4. **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.
5. **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.
6. **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.
7. **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.
8. **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.
9. **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 ratable land. These are outlined below as per Schedule 2 of the Rating Act. CODC Uses Schedule 2 to define the apportionment of land for ratable 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, promotion rate, wastewater rate (2<sup>nd</sup> & Subsequent WC) and the Alexandra Town Centre 08 loan rate.

The differential categories are:

#### General Rate

The General Rate differentials exist to ensure that the overall increase in rates liability for the Dams remain closely aligned with the average increase in rates.

Large Dams: Clyde Dam – Earnsclough and Roxburgh Dam – Roxburgh.

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

All other properties.

#### Tourism and Promotion

Residential – all rating units categorised as residential by Council's valuation service provider.

Rural – all rating units categorised as agriculture, viticulture, horticulture, forestry, mining or lifestyle by Council's valuation service provider.

Commercial and industrial – all rating units categorised as commercial or industrial by Council's valuation service provider.

Dams and utilities – all rating units categorised as utilities by Council's valuation service provider.

#### 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**

### **Molyneux Park Rate**

The Council uses this matter to assess rates for the Molyneux Park Rate.

Vincent - all rating units within the area covered by Vincent Community Board.

District - all other rating units in the district located outside of the area covered by Vincent Community Board.

### **Ward Services Rate, Ward Services Charge, Recreation & Culture Charge and Promotions Rate**

These rates are assessed differentially on the following locations:

Vincent Community Board – the area covered by the Vincent Community Board

Cromwell – the area covered by Cromwell Community board

Teviot Valley – the area covered by the Teviot Valley Community Board

Maniototo – the area covered by the Maniototo Community Board

## **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 – wheelie bins are provided by the Council and a kerb-side collection service is available to the rating unit
- Waste management without collection – no wheelie bins are provided and no weekly collection service is available to the rating unit.

# RATING POLICY

## Schedule of Rates (Funding Impact Statement – 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.

### 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.

### Rating Units

The number of rating units in the Central Otago district is projected to be 13,500 as at 30 June 2016. They are projected to have a total capital value of \$7,248,000,000 and a total land value of \$3,523,000,000.

### Due Dates for Payment of Rates

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

- 22 August 2016
- 21 November 2016
- 20 February 2017
- 22 May 2017

### Charges for Metered Water will be Due On:

Bannockburn, Ranfurly, Naseby, Patearoa, Omakau, Clyde and Roxburgh:

- 27 October 2016, reading taken in September 2016
- 27 April 2017, reading taken in March 2017

Cromwell and Pisa:

- 29 December 2016, reading taken in November 2016
- 29 June 2017, reading taken in May 2017

Alexandra:

- 24 November 2016, reading taken in October 2016
- 25 May 2017, reading taken in April 2017

## Penalties

The Council will apply penalties under section 57 and 58 of the Act on unpaid rates as follows:

A charge of 10% on any amount of any instalment assessed on or after 1 July 2016 and which is unpaid after the due date

A charge of 10% on so much of any rates (including metered water) levied before 1 July 2016 which remain unpaid on 1 October 2016

A further charge of 10% on any rates (including metered water) levied before 1 July 2016 which remain unpaid on 1 April 2017.

## 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 – Rates for the Financial Year 1 July 2016 to 30 June 2017

## 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

These targeted rates are 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 water supply are shown below:

<b>CONNECTED (LATERAL PROVIDED) \$</b>	<b>SERVICEABLE (NO LATERAL PROVIDED) \$</b>
344.04	172.02

The Council sets targeted rates for water charges that are based on volume of water supplied to consumers who will be metered and billed under Section 9.5.3a of the Council Water Supply Bylaw 2008. The charge will be \$0.60 per cubic metre for all users with a water meter on a Council supply.

### Waste Minimisation and Collection Charges

The Council sets 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 household rubbish bin, one glass recycling and one mixed recycling bin. Household rubbish will be collected fortnightly and each recycle bin will be collected four-weekly.

<b>LEVEL OF SERVICE PROVIDED</b>		<b>\$</b>
Waste Minimisation with collection 3 bins	Per unit	311.18
Waste Minimisation no collection	Per unit	55.00
Waste Minimisation second and subsequent rubbish bin	Per bin	208.28
Waste Minimisation second and subsequent mixed recycle bin	Per bin	29.16
Waste Minimisation second and subsequent glass recycle bin	Per bin	18.75

### Wastewater Charges

The Council sets 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 this service are shown below:

<b>CONNECTED (LATERAL PROVIDED) \$</b>	<b>SERVICEABLE (NO LATERAL PROVIDED) \$</b>	<b>SECOND &amp; SUBSEQUENT WC ACCOMMODATION \$</b>
487.21	243.61	121.8

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

The Council sets 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).

	<b>\$</b>
Clyde Wastewater Management	24.15

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

## Works and Services

The Council sets a targeted rate for each ward for ward services calculated on the basis of land value for each rating unit for housing and property, grants, recreation reserve committees and other works.

<b>WARD/COMMUNITY BOARD</b>	<b>RATE IN \$</b>
Cromwell	0.00025
Maniototo	0.00012
Teviot Valley	0.00010
Vincent	0.00024

The Council sets a targeted rate for unsubsidised roading, stormwater and public toilets calculated on the basis of capital value on all rateable land in the District.

	<b>RATE IN \$</b>
District Works and Public Toilets	0.0002506

The Council sets 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.

	<b>RATE IN \$</b>
Alexandra Town Centre Upgrading 1991	0.00142

The Council sets 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:

	<b>RATE IN \$</b>
Alexandra Town Centre Upgrade 2008 Commercial Zone	0.00060
Alexandra Town Centre Upgrade 2008 Residential Zone	0.00002

The Council sets targeted rates for ward services within each ward on the basis of a uniform charge for each rating unit. The rates are shown in the table below:

WARD/COMMUNITY BOARD	PER UNIT \$
Cromwell	37.66
Maniototo	73.59
Teviot Valley	68.87
Vincent	40.45

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

### Recreation and Culture

The Council sets a targeted rate for recreation and culture within each ward. The targeted rates will be based on a uniform charge per rating unit as shown in the table below:

WARD/COMMUNITY BOARD	PER UNIT \$
Cromwell	398.63
Maniototo	391.96
Teviot Valley	260.21
Vincent	341.67

Recreation and culture charges fund the operations and maintenance of parks and reserves, swimming pools, museums, sports club loan assistance, community halls and other recreation facilities and amenities.

The Council sets a targeted rate for Molyneux Park differentially across the District. This is set as a fixed charge per rating unit where rating units outside the Vincent Community Board area pay one third of the charge payable by those rating units situated within this area as shown in the table below:

CATEGORY	PER UNIT \$
Molyneux Park Vincent	38.52
Molyneux Park District	12.84

The Council sets a targeted rate for library services as a uniform charge per rating unit. 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 UNIT \$
District Library	120.78

Library charges are applied to operations and maintenance of libraries.

The Council sets a targeted rate for Tracks and Waterways as a uniform charge per rating unit, across the District. The targeted rate will be based on a uniform charge for each rating unit as follows:

	PER UNIT \$
Tracks and Waterways	22.16

Tracks and Waterways charges are applied to operations and maintenance of facilities associated with Lake Dunstan, the Clutha River and other tracks and waterways throughout the District.

## Promotion

The Council sets a targeted rate for promotion within each community board. For each community board the rate will be on a differential basis, based on the use to which the rating unit is put.

The targeted rates are based on the capital value of all rating units as shown in the table as follows:

	RATE IN \$
<b>Cromwell Community Board</b>	
Commercial and Industrial	0.0001851
Residential	0.0000345
Rural	0.0000266
Dams and Utilities	0.0000238
<b>Maniototo Community Board</b>	
Commercial and Industrial	0.0001356
Residential	0.0000253
Rural	0.0000195
Dams and Utilities	0.0000175
<b>Teviot Valley Community Board</b>	
Commercial and Industrial	0.0000339
Residential	0.0000063
Rural	0.0000049
Dams and Utilities	0.0000044
<b>Vincent Community Board</b>	
Commercial and Industrial	0.0001188
Residential	0.0000222
Rural	0.0000171
Dams and Utilities	0.0000153

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

## Planning and Environment

The Council sets a planning and environment rate 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:

	RATE IN \$
Planning and Environment	0.0001735

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 sets an economic development rate 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:

	RATE IN \$
Economic Development	0.0000379

### 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 sets a tourism rate on a differential basis based on use (with the differential categories being "Residential", "Rural", "Commercial and Industrial", "Dams and Utilities", 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:

	RATE IN \$
Residential	0.0001548
Rural	0.0001192
Commercial and Industrial	0.0008300
Dams and Utilities	0.0001068

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

### General Rate

The Council sets a general rate on a differential basis based on use (with the differential categories being "Large Dams", "Paerau Dam - Maniototo", "Teviot Power Scheme - Roxburgh" and "All areas excluding Large Dams, Paerau Dam - Maniototo, Teviot Dam - 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:

	<b>RATE IN \$</b>
All areas excluding Large Dams, Paerau Dam - Maniototo, and Teviot Dam - Roxburgh	0.00124
Large Dams	0.12679
Paerau Dam - Maniototo	0.06109
Teviot Power Scheme - Roxburgh	0.12830

Note: The roading content of the all areas general rate equates to a rate in the dollar of 0.00101.

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, airports and other infrastructure.

### **Uniform Annual General Charge**

The Council sets a uniform annual charge on every rating unit.

	<b>PER PROPERTY \$</b>
All areas	131.21

The uniform annual general 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):

REVENUE AND FINANCING MECHANISMS	2016/17 \$000	2015/16 \$000
<b>GENERAL RATES</b>		
General Rate	4,870	4,050
Uniform Annual General Charge	1,654	1,597
<b>TARGETED RATES</b>		
Planning and Environment Rate	1,257	1,423
Economic Development Rate	274	968
Tracks and Waterways Charge	279	258
Tourism Rate	1,346	1,278
Waste Minimisation Charge	2,861	2,806
District Library Charge	1,522	1,496
Molyneux Park Charge	302	-
District Works and Public Toilets Rate	1,816	-
District Water Supply	3,255	3,244
District Wastewater	3,854	3,565
<b>WARD TARGETED RATES</b>		
<b>Vincent Community Board</b>		
Vincent Promotion Rate	72	72
Vincent Recreation and Culture Charge	1,861	2,183
Vincent Ward Services Charge	220	212
Vincent Ward Services Rate	296	805
Clyde Wastewater Management Charge	20	70
Alexandra Town Centre Upgrade 1991	20	24
Alexandra Town Centre Loan 2008	29	29
<b>Cromwell Community Board</b>		
Cromwell Promotion	122	128
Cromwell Recreation and Culture	1,817	1,691
Cromwell Ward Services Charge	172	159
Cromwell Ward Services Rate	307	1,085
<b>Maniototo Community Board</b>		
Maniototo Promotion	23	23
Maniototo Recreation and Culture	566	560
Maniototo Ward Services Charge	106	102
Maniototo Ward Services Rate	77	218
<b>Teviot Valley Community Board</b>		
Teviot Valley Promotion	4	4
Teviot Valley Recreation and Culture	292	245
Teviot Valley Ward Services Charge	77	75
Teviot Valley Ward Services Rate	34	160

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.

## Rating Examples

	LAND VALUE	CAPITAL VALUE	2015/16 RATES	2016/17 RATES	CHANGE \$
Alexandra Commercial	106,000	395,000	5,278	3,278	(2,001)
Alexandra Hotel	420,000	2,030,000	7,034	5,675	(1,359)
Alexandra Lifestyle Block	305,000	580,000	1,778	1,554	(224)
Alexandra Major Motel	540,000	2,920,000	16,715	13,328	(3,387)
Alexandra Motel	170,000	450,000	3,993	3,290	(703)
Alexandra Residential	125,000	260,000	2,580	2,191	(389)
Bannockburn Hotel	295,000	690,000	2,903	3,324	422
Bannockburn Vineyard	1,040,000	2,420,000	3,805	3,799	(6)
Clyde Commercial	250,000	500,000	2,075	2,450	375
Clyde Commercial	200,000	870,000	2,308	3,242	934
Clyde Motel	225,000	890,000	2,870	3,651	781
Clyde Residence	96,000	275,000	1,383	1,692	309
Cromwell Orchard	620,000	840,000	2,467	2,557	90
Cromwell Commercial	255,000	540,000	2,633	3,043	411
Cromwell Farm	5,575,000	6,795,000	14,509	13,215	(1,294)
Cromwell Large Farm	8,225,000	9,635,000	20,887	18,890	(1,997)
Cromwell Lifestyle Block	275,000	800,000	1,615	1,674	60
Cromwell Major Hotel	1,550,000	6,275,000	20,131	22,056	1,926
Cromwell Motel	680,000	1,680,000	7,176	8,313	1,137
Cromwell Residence	155,000	325,000	1,898	2,308	410
Cromwell Storage	880,000	3,300,000	7,387	8,051	665
Earnsclough Lifestyle Block	190,000	480,000	1,110	1,318	208
Earnsclough Orchard	280,000	660,000	1,300	1,559	259
Earnsclough Vineyard	475,000	1,665,000	1,967	2,449	482
Maniototo Farm	1,700,000	2,120,000	4,054	4,393	339
Maniototo Large Farm	6,775,000	7,800,000	13,635	14,707	1,072
Maniototo Lifestyle Block	103,000	241,000	999	1,092	93
Maniototo Rural - Hotel	109,000	660,000	1,674	1,898	224
Manuherikia Farm	3,660,000	4,060,000	6,451	8,596	2,145
Manuherikia Large Farm	5,075,000	6,185,000	8,975	11,961	2,986
Manuherikia Lifestyle Block	120,000	240,000	758	1,071	313
Millers Flat Residence	29,000	175,000	955	1,075	120
Naseby Residence	76,000	235,000	1,936	2,149	213
Omakau Hotel	140,000	780,000	6,027	5,946	(81)
Omakau Residence	45,000	240,000	2,081	2,057	(24)
Ophir Commercial	95,000	1,330,000	3,641	3,784	143
Ophir Residence	72,000	210,000	1,592	1,591	(1)
Patearoa Residence	44,000	170,000	1,389	1,321	(68)
Pisa Moorings Residential	140,000	460,000	1,766	2,030	264
Ranfurly - Hotel	72,000	295,000	2,931	3,023	92
Ranfurly Commercial Property	20,000	170,000	2,192	2,165	(27)
Ranfurly Residence	41,000	195,000	2,131	2,076	(55)
Roxburgh - Commercial	58,000	200,000	2,530	2,101	(428)
Roxburgh - Hotel	63,000	300,000	2,644	2,241	(403)
Roxburgh Orchard	110,000	230,000	1,879	1,554	(325)
Roxburgh Farm	1,760,000	2,580,000	4,442	4,542	99
Roxburgh Large Farm	11,200,000	12,680,000	23,404	23,111	(294)
Roxburgh Residence	43,000	185,000	2,366	1,931	(435)
Roxburgh Rural Industry	135,000	1,460,000	2,574	3,044	470

# 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](http://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 CFO, 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 CFO.
3. Authority to determine objections to the RID – to the CEO, CFO and Revenue and Financing Manager, any two acting jointly.
4. Authority to remove names from the RID (Section 35 (b) of the Act) – to the CFO, Revenue and Financing Manager, and Rates Officer acting singly.
5. Authority to determine objections to rates records (Section 39 of the Act) – to the CEO, CFO and Revenue and Financing Manager, any two acting jointly.
6. Authority to correct errors in RIDs and Rate Records (Section 40 of the Act) – to the CFO, Revenue and Financing Manager 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 CFO.
8. Authority to issue invoices based on previous year's rates (Section 50 of the Act) – to the CFO and Revenue and Financing Manager, acting singly.
9. Determine agreeable method of rates payments (Section 52 (2) of the Act) – to the CFO.
10. Authority to recover unpaid rates from owner (Section 61 (1) of the Act) – to the CFO, Revenue and Financing Manager 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 CFO, Revenue and Financing Manager and Rates Officer, acting singly.
12. Authority to commence proceedings for unpaid rates (Section 63 of the Act) – to the CEO and CFO, acting jointly.
13. Commencement of rating sale or lease provisions (Section 67 of the Act) – to the CEO and CFO, acting jointly.
14. Authority to sell by private treaty (Section 72 of the Act) – to the CEO and CFO, acting jointly.
15. Authority to sell abandoned land (Section 77 to 83 of the Act) – to the CFO and Property Officer, acting singly.
16. Authority to administer remission and postponement policies (Sections 85/87 of the Act) – to the CFO.
17. Authority to impose penalties on unpaid rates (Section 57 and 58 of the Act) - to the CFO.
18. Authority to remit rates penalties as applied in accordance with section 57 and 58 of the Act to the CFO, Revenue and Financing Manager 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 CFO, Revenue and Financing Manager, 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.

A good payment history will be taken into account when considering any remission of penalty.

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 where it facilitates the future payment of rates by direct debit within a specified timeframe.

Remission of penalty will be considered where remission will facilitate the collection of overdue rates and results in full payment of arrears and saving on debt recovery costs.

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 Inequitable 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 inequitable 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 general 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 Council.

Any remission granted shall be for four years.

This remission cannot be used in conjunction with another remission policy.

This remission cannot be used for land that is currently receiving or has in the past, received remission for Development Land under either of Council's two Development Land remission policies.

For each development (defined as one deposited plan):

- In Years 1 and 2 the ratepayer shall pay uniform annual general charges and fixed charge targeted rates on one lot and receive 100% remission on second and subsequent lots.
- In Years 3 and 4 the ratepayer shall pay uniform annual general charges and fixed charge targeted rates on one lot and receive 50% remission on second and subsequent lots.
- Remission shall cease for any lot 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 on some other way

Remission ceases from the end of the quarter in which any of these events occur.

## Long Term Remission for Development Land

The objective is to reduce the number of separate lots within a development that are fully rated to the extent that Council recovers enough additional rates to cover the costs on any assets vested in Council as a result of the subdivision.

This applies to unsold development land which is in one parcel, but has separate valuation assessment numbers.

Council reserves discretion to consider other requests for Development Land, which vary from that outlined above.

Applications under this part of the policy must be made in writing to the Council.

Any remission granted will be for a maximum of seven years.

This remission cannot be used in conjunction with another remission policy.

This remission cannot be used for land that is currently receiving or has in the past, received remission for Development Land under either of Council's two Development Land remission policies.

For each development (defined as one deposited plan):

- In Year 1 Council will calculate the annual cost of depreciation and maintenance of the infrastructural assets vested in Council for the development
- Council will calculate the number of lots that will be fully rated to cover the cost of depreciation and maintenance
- Council will remit the uniform annual general charges and fixed charge targeted rates on the remainder of unsold lots in excess of the lots calculated above

- Remission shall cease for any lot 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
- As lots are sold or developed Council will continue to rate the minimum number of lots required to recover the annual cost of depreciation and maintenance of the infrastructural assets vested in Council for the entire development

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 CFO 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 CFO. 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.

# WORK TOGETHER

We can all work together to make this a better place

## OUR COUNCIL

elected members  
community boards  
executive team



# Your Mayor and Councillors



(From left to right) Martin McPherson, Clair Higginson, Stephen Jeffery, Neil Gillespie, Nigel McKinlay, Tony Lepper, Stuart Duncan, Stephen Battrick, Shirley Calvert, Malcolm Topliss and Barrie Wills

**Tony Lepper**  
His Worship the Mayor

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**Neil Gillespie (Deputy Mayor)**  
Cromwell

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**Nigel McKinlay**  
Cromwell

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**Shirley Calvert**  
Cromwell

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**Barrie Wills**  
Alexandra

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**Martin McPherson**  
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**Stuart Duncan**  
Maniototo

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**Stephen Jeffery**  
Teviot Valley

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Mobile: 027 220 6080  
stephen.jeffery@codc.govt.nz

# Your 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.

## Maniototo Community Board

15 Perry Street, Ranfurly, Phone: (03) 444 9170



(From left to right) Mark Harris (Chair), Stu Duncan (Deputy), Sue Evans, Sue Umbers and Robert Hazlett.

## Cromwell Community Board

42 The Mall, Cromwell. Ph: (03) 445 0211



(From left to right) Neil Gillespie (Chair), Helen Hucklebridge (Deputy), Nigel McKinlay, Gordon Stewart and Tom Pinckney.



(From left to right) Shirley Calvert and Glen Christiansen.

## Teviot Valley Community Board

120 Scotland Street, Roxburgh, Phone: (03) 446 8105



(From left to right) Raymond Gunn (Chair), Cliff Parker (Deputy), Jenna Stevens, Russell Read and Stephen Jeffery.

## Vincent Community Board as at 30 June 2016

1 Dunorling Street, Alexandra, Phone: (03) 440 0056



(From left to right) Clair Higginson (Chair), Barrie Wills (Deputy), Claire Goudie, Brian Fitzgerald and Malcolm Topliss.



(From left to right) Barry Hambleton and James Armstrong.

# Executive Team

<b>Leanne Mash</b> Chief Executive Officer			
Governance Communications Human Resources Emergency Management Health and Safety			
<b>Bernard Murphy</b> Chief Financial Officer	<b>Julie Muir</b> Executive Manager, Infrastructure Services	<b>Louise van der Voort</b> Manager, Planning & Environment	<b>Anne Pullar</b> Manager, Community Services
Accounting Financial Planning and Reporting Rating / Policy Information Systems Customer Service and Administration	Water Wastewater Stormwater Transportation Waste Minimisation Development Engineering	Resource Management Building Control Liquor Licensing Dog Control and Registration Environmental Health Elderly Persons' Housing Public Toilets District / Commercial Property Airports Community Facilities Parks and Recreation Cemeteries Libraries Swimming Pools	Economic Development Tourism Central Otago Visitor Information Centres Community Planning Regional Identity Promotions and Grants

DECISIONS  
made today  
will affect tomorrow



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