

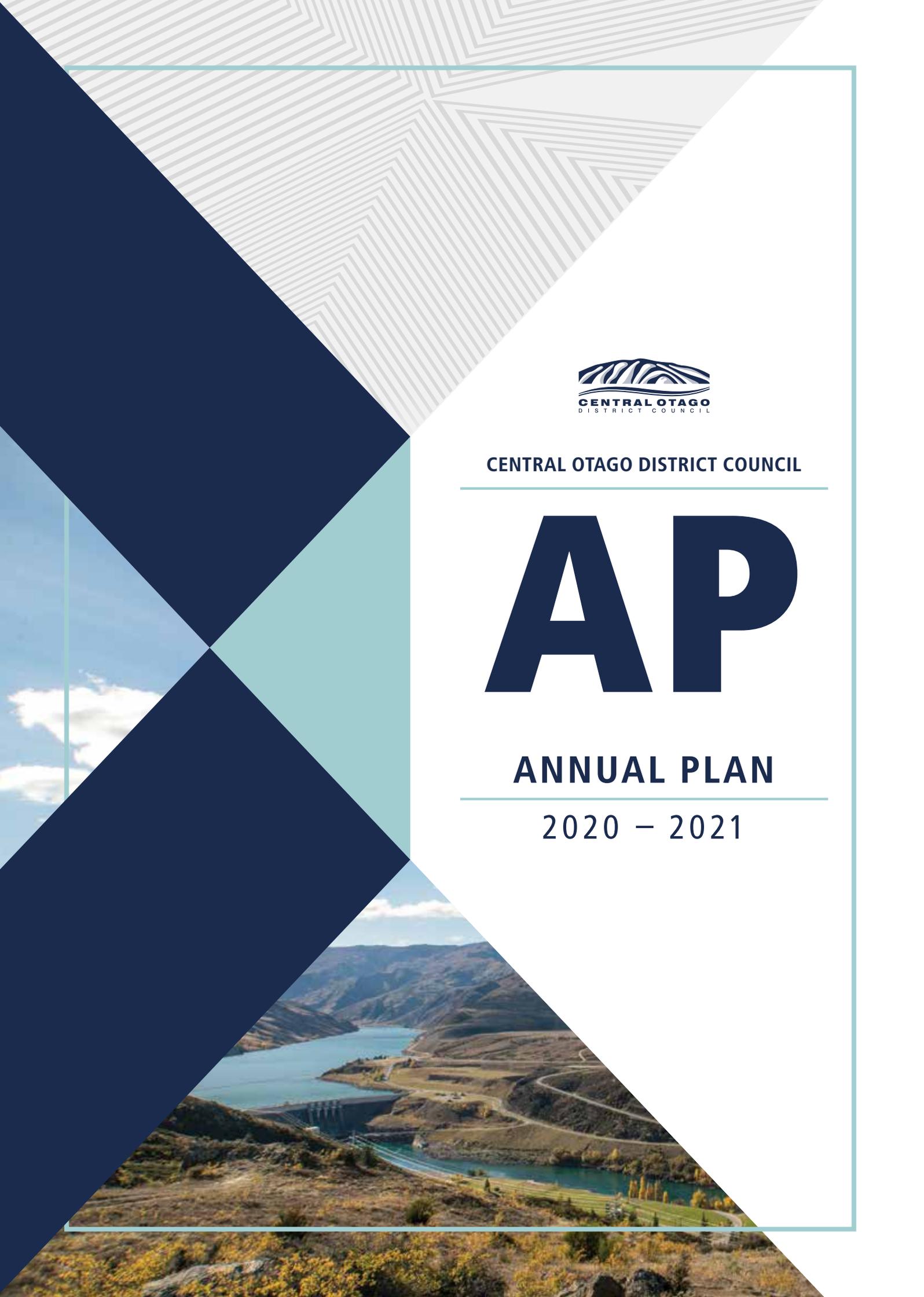


CENTRAL OTAGO DISTRICT COUNCIL

AP

ANNUAL PLAN

2020 – 2021



CONTENTS

| | |
|--|-----|
| Our Space, Our Place..... | 5 |
| Our Community Outcomes..... | 6 |
| Regional Identity..... | 8 |
| Planning to Work Together to Get Through..... | 9 |
| Our Activities..... | 11 |
| Water..... | 12 |
| Wastewater..... | 16 |
| Stormwater..... | 20 |
| Roading..... | 24 |
| Environmental Services..... | 28 |
| Planning, Regulatory and Community Development..... | 32 |
| Pools, Parks and Cemeteries..... | 37 |
| Property and Community Facilities..... | 41 |
| Service Centres and Libraries..... | 46 |
| Regional Identity, Tourism and Economic Development..... | 50 |
| Governance and Corporate Services..... | 54 |
| Financials..... | 58 |
| Rating Policy..... | 92 |
| Liability Management Policy..... | 110 |
| Investment Policy..... | 118 |
| Fees and Charges..... | 125 |
| Our Council..... | 153 |

10

10-YEAR PLAN

The 10-Year Plan 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, a 10-Year Plan is produced every three years.

AR

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.

AP

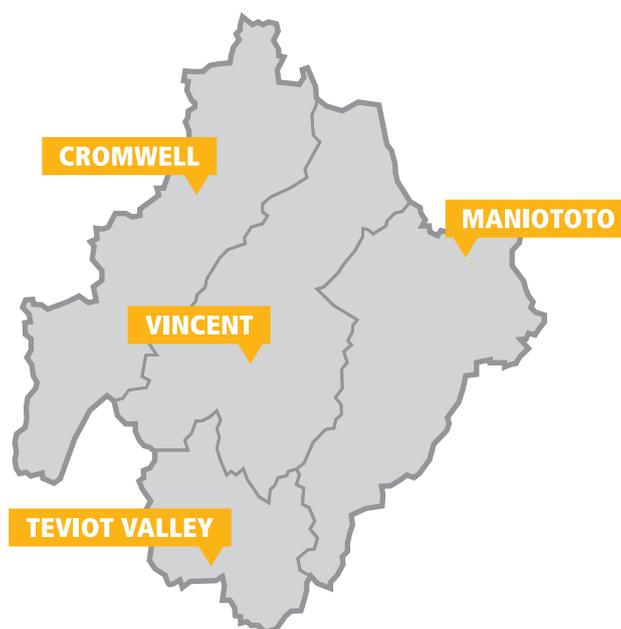
ANNUAL PLAN

In each of the two years between 10-Year Plans 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 10-Year Plan, and considers whether adjustments are needed.

OUR SPACE, OUR PLACE

The Central Otago district covers an area of 9,968.5km² and encompasses the electoral wards Vincent, Cromwell, Maniototo and Teviot Valley. The main towns include Alexandra, Clyde, Omakau, Cromwell, Roxburgh, Ranfurly and Naseby. Our usual resident population is 21,558. 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.

Māori Engagement

Council values the deepening relationship with local iwi, Ngāi Tahu, and to fostering a mutually beneficial partnership with our local rūnanga. These relationships contribute positively to Council's decision-making, cultural competency and to broader outcomes for Central Otago. Council is also a signatory to the Te Rōpū Taiao Governance Charter, a formal agreement between Otago rūnanga 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 businesses 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.



**CENTRAL
OTAGO**



Our region's 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, 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.

Our Region's 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.



PLANNING TO WORK TOGETHER TO GET THROUGH

Tēnā koe,

These are unprecedented times we find ourselves in, aren't they? It's a phrase that has been used countless times in the last few months but to us these seem the right words to start the introduction to this Annual Plan with.

Between the time Council met to approve this year's proposed Annual Plan to go out for consultation on 11 March and when it met remotely via video streaming to consider submissions on 18 May, the world changed dramatically due to the impact of the COVID-19 pandemic.

The Annual Plan presented in this document is different to the already 'no frills' budget that was prepared prior to COVID-19 reaching New Zealand, but it is a plan that still keeps our Council and community moving forward.

Economists are describing the current situation as a once in a 100-year event. More than ever before, Council's Annual Plan deliberations this year required strategic thinking and strong leadership.

As our country went into a national lockdown and we began to realise the economic impact COVID-19 would have on our community, the Executive Committee of Council directed staff to review the Annual Plan budgets and search for ways Council could continue to deliver great service while lessening the impact of rates increases.

We worked hard, researched hard, spoke to other councils, listened to economists, and applied all of that thinking to the specifics of our place, of Central Otago.

There is no doubt that COVID-19 will have a big impact on Central Otago – on both our economy and our community wellbeing. But we are luckier than many in that we are not as exposed as some to the downturn in tourism, we have a strong rural base that most economists predict will be the sector that leads the recovery, and we have a Council in a good financial position to weather the storm and assist in leading the recovery.

Where we have landed sets us on a path that shows our community, we stand in solidarity with you, while ensuring we have the funds to progress work needed to stimulate our economy.

Our 2020/21 budget is one that avoids austerity. Previous recessions have shown that while an austerity budget may help today, it would set the community up for failure tomorrow because it stops investment in the future and leaves councils unable to assist in recovery.

This Annual Plan ensures we remain committed to capital spend and positions us well to accelerate capital expenditure as a co-investment partner with Central Government. In this regard, the once in 100-year event may well be a once in 100-year opportunity.

Council has agreed to join the Local Government Funding Agency (LGFA) so that we have ability to externally borrow – knowing that for every dollar we spend on interest payments, we help create roughly 20 times more jobs than the same dollar spent in rates relief. In fact, according to leading economist Shamubeel Eaqub one million dollars of rates relief supports 8.5 jobs, but one million dollars in interest payments for capital investment supports 155 jobs. That is compelling.

The feedback we received from our community largely supported us joining the LGFA too. Eighty-two per cent of submitters said they supported Council's preferred option to join the LGFA as a guaranteeing local authority, agreeing that borrowing to spread the cost of larger projects over time and across generations was a good idea.

A strong theme through our consultation with the community – which spanned the period we were in lockdown to unite in our fight against COVID-19 – was the impact of COVID-19 on our communities and the need to review rates changes. As noted above we have reviewed budget figures. Where possible we have looked to maintain proposed work programmes by looking at alternate funding mechanisms and deferral of costs.

After consideration of the 54 submissions received and deliberations Council made the following decisions to help soften the average rates increase from the pre-consultation 4.9% to just 0.7%.

Council agreed to:

- Reduce the Grants Budget by \$100k
- Use \$500k of the Disaster Relief Fund to offset \$500k of increased costs in water, wastewater and waste minimisation
- Further reduce the rating revenue requirements through changes to our i-SITE operations to the value of \$340k
- Spread costs that occur triennially such as the Long-term Plan over the three-year period to smooth the rating impact
- Defer for 12 months the planned seismic assessments, saving a further \$160k.

Our final landing place is an average residential rate increase of just 0.7%. It is important to recognise though that, while the average may be a 0.7% rise, that will not be the outcome for everyone, and town rate increases will still be higher than those in the country. This is the result of town property values increasing massively while farm values have stagnated or only grown slightly. As a portion of rates is based on the value of a property in comparison with others, those who have had a rise in values compared to others will have a rise in rates. Secondly, the costs Council has to pay for services the towns use such as dealing with waste and keeping up with Government edicts in water delivery standards have all increased substantially, and those are costs that fall on the users, being the town ratepayers.

While there is little that can be done in an Annual Plan year in relation to the disparity caused by property values, this Annual Plan will assist the user pays component of our costs by applying \$500,000 from emergency reserves to those costs. In doing so, we have recognised that this uses interest on funds that all sectors of our district have contributed to, to offset the costs of some.

We recognise getting our plans right is a balancing act. We have tried our best to think local, so we can act local.

In addition to setting work programmes and budgets, we acknowledge Council has an important role to play in the weeks, months and years ahead to lead our community through its recovery phase. We are committed to working for and with you so we can get through this together and come out stronger for it.



Ngā mihi

Sanchia Jacobs
Chief Executive Officer

Tim Cadogan
Central Otago Mayor

3 June 2020

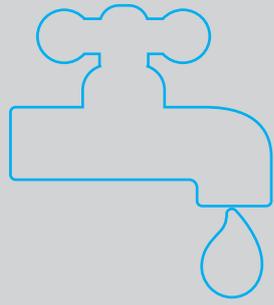
OUR ACTIVITIES

This section provides a detailed overview of the activities we will undertake over the next 12 months. 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.





WATER



What we do

Central Otago's vision for water services is "to deliver safe and wholesome water supplies, that support a healthy community and environment".

Council provides water to properties within nine water schemes, servicing approximately 15,000 residents and 4000 visitors on an average day.

Each scheme operates under the same basic process. Water is drawn from a lake, river or bore before being treated. 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:



Challenges we face

Improving the safety of all schemes, while meeting the additional demands of growth remains a challenge.

Most communities in Central Otago face upgrades to their water treatment process in order to comply with the New Zealand Drinking Water Standards and to address underlying water quality issues. All Council-operated schemes are chlorinated, however the Havelock North water contamination event highlights the need to prioritise drinking water treatment upgrades.

National changes to drinking-water regulation are being considered by Government with a new Crown entity (Taumata Arowai) to be established as the water services regulator. This will bring challenges to the way water is administered and managed.

What we have planned

Our programme for water projects responds to both community demand as well as New Zealand Drinking Water Standards.

The Lake Dunstan Water Supply project is progressing well with the main pipeline between Lake Dunstan and Alexandra to be completed in 2019/20. Following the testing of different treatment methods in early 2020, it is expected that the detailed design of the treatment plant will be completed in late 2020 with construction started in 2021. This will address the Alexandra community's concerns regarding limescale and improve treatment standards for both Alexandra and Clyde. It will also provide a new water source for Alexandra, which will provide greater resilience to weather events and reduce the incidence of boil water notices.

Upgrades to both Ranfurly and Patearoa treatment plants are scheduled for 2020/21. These water supplies will then meet the requirements of the New Zealand Water Standards.

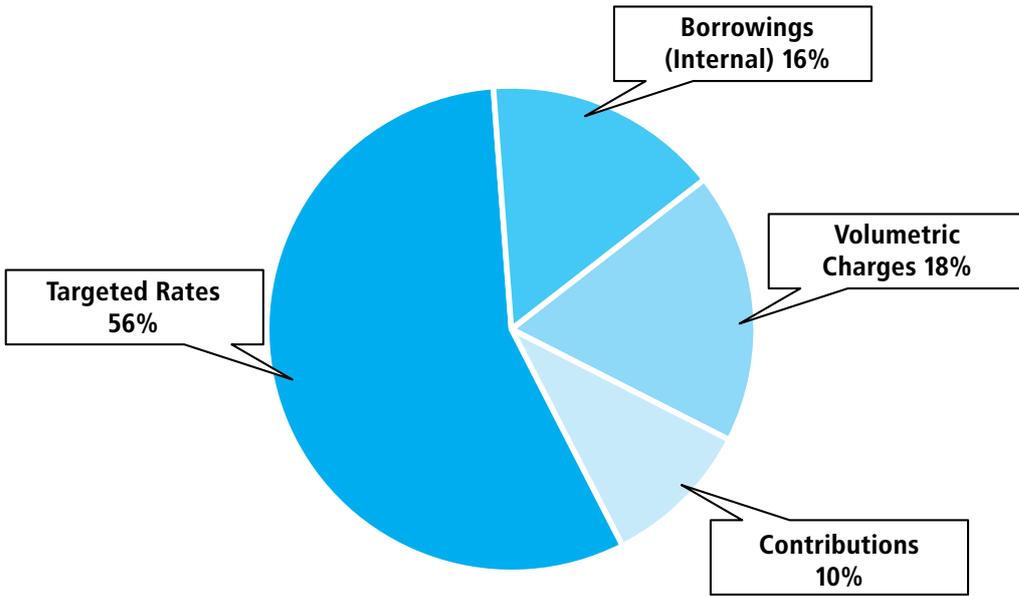
Investigations for the upgrade to improve the supply, storage and treatment of water for Cromwell water are in progress. This will ensure there is sufficient capacity to meet the demand from population growth and increasing visitors.

We have increased budget in this area to allow us to meet more rigorous application of regulations, respond to the demands of growth and meet financial reporting requirements for asset data.

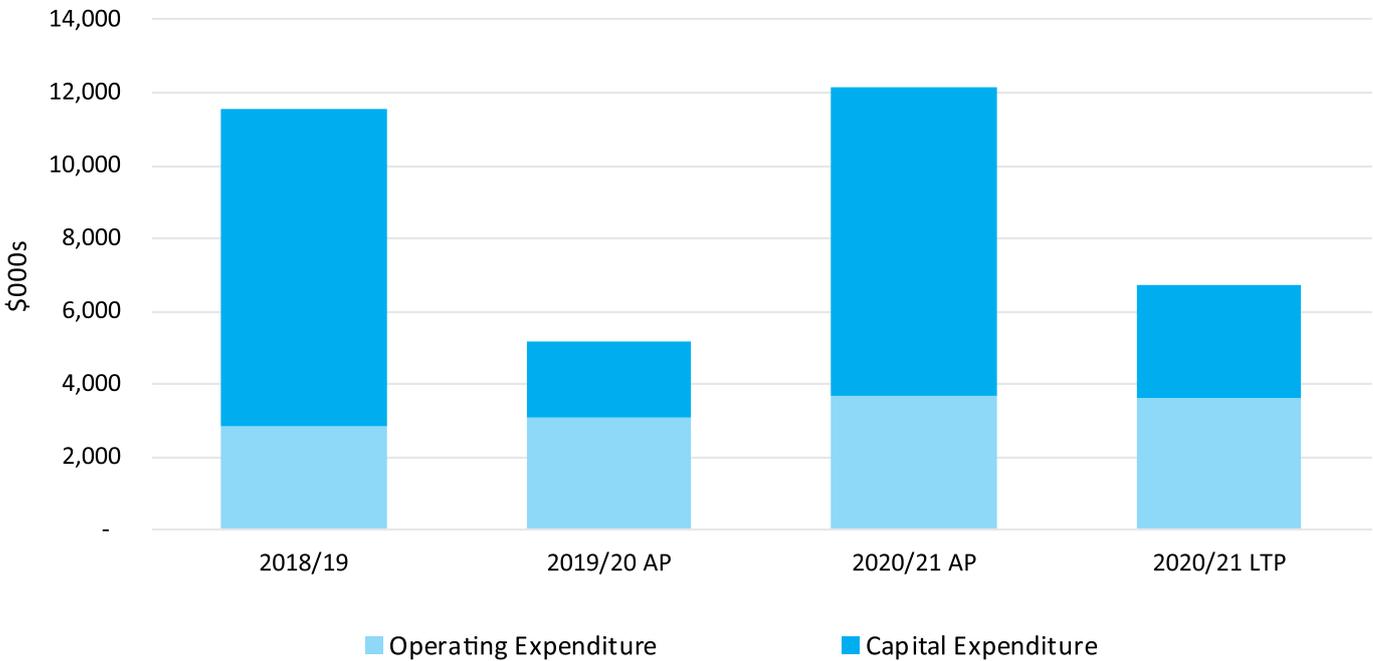
How we pay for Water

12% of rates is spent on Water supply schemes

How is water paid for?



How much does water cost?

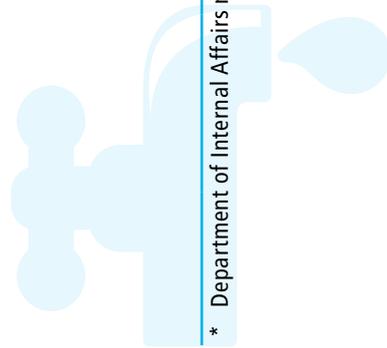


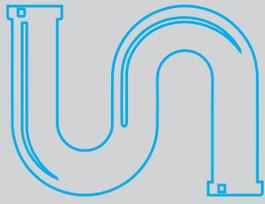


What you can expect from us - Water

| Community Outcome | Our Objective Level of Service | DIA Measure* | How we Measure Success | 2018/19 Results | Our Aim Years 1-3 |
|------------------------------|---|--------------|---|--|--|
| A Thriving Economy | Provide a fully accessible and reliable water network | ✓ | The percentage of real water loss from the network reticulation system (leaks, metering inaccuracies) | 28% | Target current annual real losses from the networked reticulation system ≤30% of water produced |
| | | | Percentage of budgeted capital works completed annually | 37% | To complete more than 90% of capital works budget. |
| | | | Time with water per customer per annum (planned and unplanned) | 99.9% | To maintain supply to customers for ≥99% of the time |
| A Sustainable Environment | Provide an efficient water network | ✓ | Average time to process a request to connect to the Council's water supply | 4 days | ≤8 days |
| | | | Fault response time to urgent call-outs | 6 hours | Target median time to get to site ≤1 hour |
| | | | Attendance: Resolution: | 22 Hours | Target median time to resolve ≤4 hours |
| A Safe and Healthy Community | Provide a safe and healthy water network | ✓ | Fault response time to non-urgent call-outs | 26 hours | Target median time to get to site ≤24 hour |
| | | | Attendance: Resolution: | 25 hours | Target median time to resolve ≤48 hours |
| | | | Total number of customer complaints for: - Water clarity - Water taste - Water odour - Water pressure and flow - Continuity of water supply - Responses to water service requests | 2.6 per 1,000 connections | ≤10 per 1,000 connections |
| A Safe and Healthy Community | Provide a safe and healthy water network | ✓ | Compliance with the NZ Drinking Water Standards | Pt4: Bacterial Compliance | Part 4: Bacterial Compliance |
| | | | Pt4: Bacterial: | All treatment plants comply except, Omakau and Roxburgh | All treatment plants to comply |
| | | | Pt5: Protozoal: | All distribution zones comply | All distribution zones to comply |
| | | | | Part 5: Protozoal Compliance No treatment plants comply | Part 5: Protozoal compliance All schemes to comply – yes Omakau to comply 2019 Naseby to comply 2019 Alexandra/Clyde (Lake Dunstan Water Supply) to comply 2020 Patearoa to comply 2021 Ranfurlly to comply 2021 Cromwell/Pisa to comply 2023 |

* Department of Internal Affairs mandatory non-financial performance measure.





WASTEWATER



What we do

Central Otago's vision for wastewater services is "to deliver safe and compliant wastewater networks, that support a healthy community and environment".

Council's wastewater service enables the collection, conveyance, treatment and disposal of wastewater within seven schemes across the district. These provide service to approximately 14,000 residents and approximately 4000 visitors.

Each scheme pumps, reticulates and treats the wastewater generated by households, businesses and industrial processes. Wastewater is then treated and discharged into a nearby water body or onto land.

Townships and rural areas without reticulated schemes generally use septic tanks that are privately owned and maintained.

This activity contributes to the following community outcomes:



Challenges we face

Reducing the environmental impacts of all schemes, while meeting the additional demands of growth and affordability, remains a challenge.

The National Policy Statement for Freshwater Management provides direction on how local authorities should carry out their responsibilities for managing fresh water.

Our environment is what makes Central Otago such a desirable place to live and visit.

What we have planned

The projects we have planned respond to higher discharge standards, increasing population growth and visitor numbers.

The construction of the Clyde wastewater reticulation will get underway in 2020/21 with Stage 1 reticulation and pump stations due for completion by June 2021. This significant multi-stage project will help address cumulative effects on the Clutha River, odour issues, discharge compliance and groundwater quality.

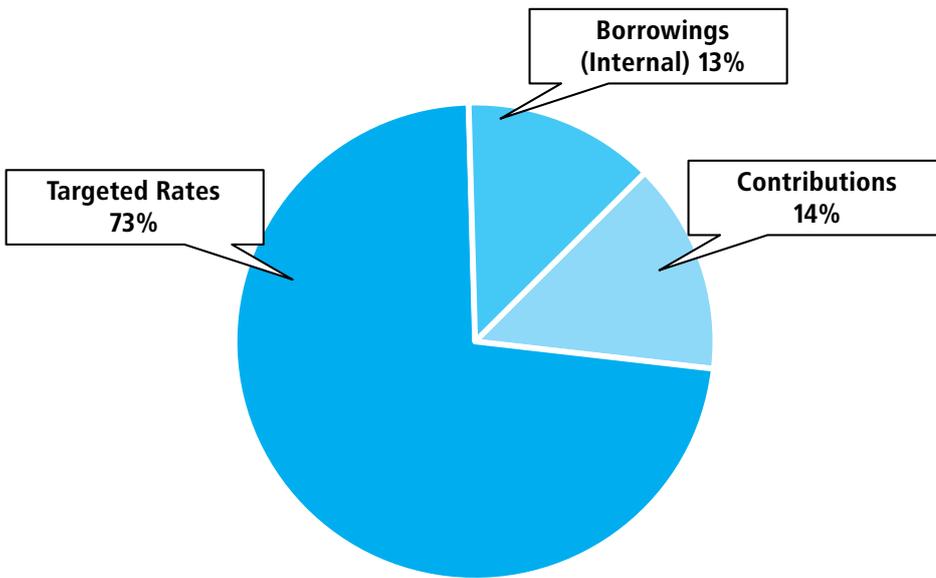
We have increased budget in this area to allow us to meet more rigorous application of regulations, respond to the demands of growth and meet financial reporting requirements for asset data.

How we pay for Wastewater

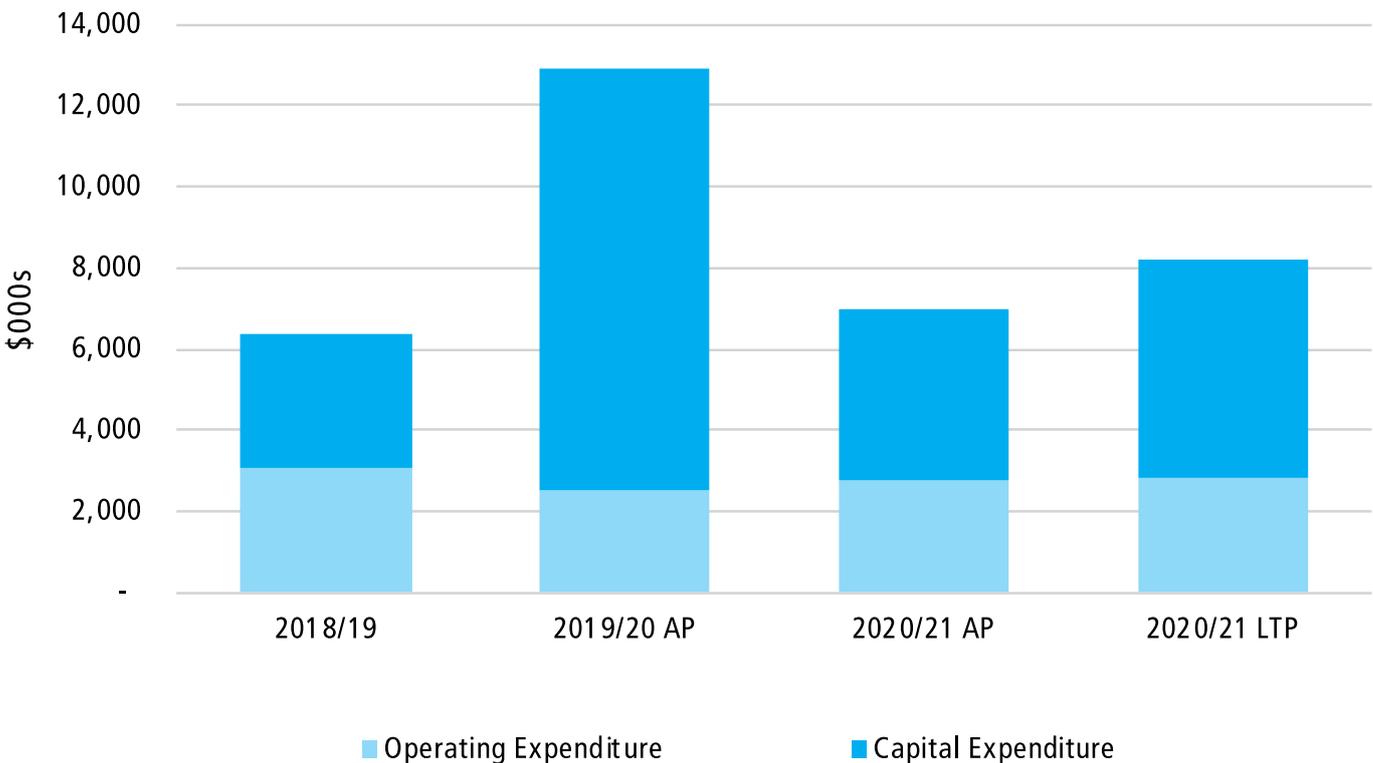
15%

of rates is spent on our Wastewater network

How is wastewater paid for?



How much does wastewater cost?



What you can expect from us - Wastewater

| Community Outcome | Our Objective Level of Service | DIA Measure* | How we Measure Success | 2018/19 Results | Our Aim Years 1-3 |
|------------------------------|---|--------------|---|--|--|
| A Thriving Economy | Provide and efficient, accessible and reliable wastewater network | ✓ | <p>Total number of complaints for:</p> <ul style="list-style-type: none"> • Odour • Faults • Blockages • Responses to wastewater service requests | 10 per 1,000 connections | Total number of complaints ≤15 per 1,000 connections |
| | | | Percentage of budgeted capital works completed annually | 64% | To complete more than 90% of budgeted capital |
| | | | Average time to process a request to connect to the Council's wastewater network | 4 | ≤8 days |
| A Sustainable Environment | Provide a safe and compliant wastewater network | ✓ | Compliance with discharge consents | Abatement notices - Nil Infringement notices - Nil Enforcement Orders - Nil Convictions - Nil | Abatement notices – Nil Infringement notices – Nil Enforcement Orders – Nil Convictions – Nil |
| | | | Fault response times | 0.75 hours | Target median time to get to site ≤1 hour |
| | | ✓ | Attendance: | 3.22 hours | Target median time to resolve the problem ≤4 hours |
| | | | Resolution: | | |
| A Safe and Healthy Community | Provide a safe and compliant wastewater network | ✓ | Number of dry weather sewerage overflows from sewerage scheme | 1.66 per 1,000 connections | Number of dry weather sewerage overflows ≤5 per 1,000 connections |





STORMWATER



What we do

Central Otago's vision for stormwater services is "to deliver safe and compliant stormwater networks, that support a healthy community and environment".

The stormwater activity enables the collection, conveyance, and disposal of stormwater within the following towns across the district: Cromwell, Alexandra, Roxburgh, Omakau and Ranfurly.

These towns have reticulated stormwater systems to manage drainage and prevent flooding. Stormwater in these towns is conveyed directly to waterways using piped infrastructure, natural water courses and open channels.

The remaining towns have mud tanks connected to soak pits, or open channels, with culverts across roads. This infrastructure is maintained as part of the roading activities.

Flood risks from rivers and large catchments, like the Clutha and Taieri rivers, are managed by the Otago Regional Council.

This activity contributes to the following community outcomes:



Challenges we face

The National Policy Statement for Freshwater Management provides direction on how local authorities should carry out their responsibilities for managing fresh water. Regional councils are responsible for water quality and have already introduced more stringent discharge controls for rural areas to control contaminants and sediment coming off rural properties into waterways from runoff, leaching and drains.

The Otago Regional Council is now looking at urban water discharges. This will cover all contaminant sources in urban areas, which will include stormwater discharges.

Climate change is also predicted to impact on the requirements for stormwater infrastructure. While overall rainfall is not projected to change much in the Central Otago district, the distribution and intensity of rainfall is likely to alter, with a greater likelihood of more extreme rainfall events. Stormwater infrastructure will need to be built to cope with these events.

What we have planned

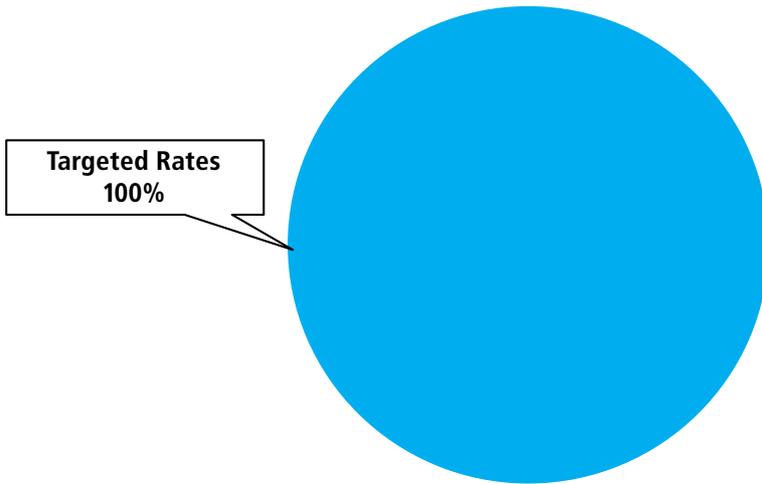
Central Otago has low rainfall and minimal stormwater discharges to waterways. We have assumed that there will be minimal additional requirements on stormwater discharges within the Central Otago area from increased regional controls on urban water discharges.

Council is progressing the collection of a detailed inventory of discharge locations and undertaking flow monitoring to identify where further work may be required to improve environmental outcomes. We will continue in the year ahead with programming renewals to address the identified work programme.

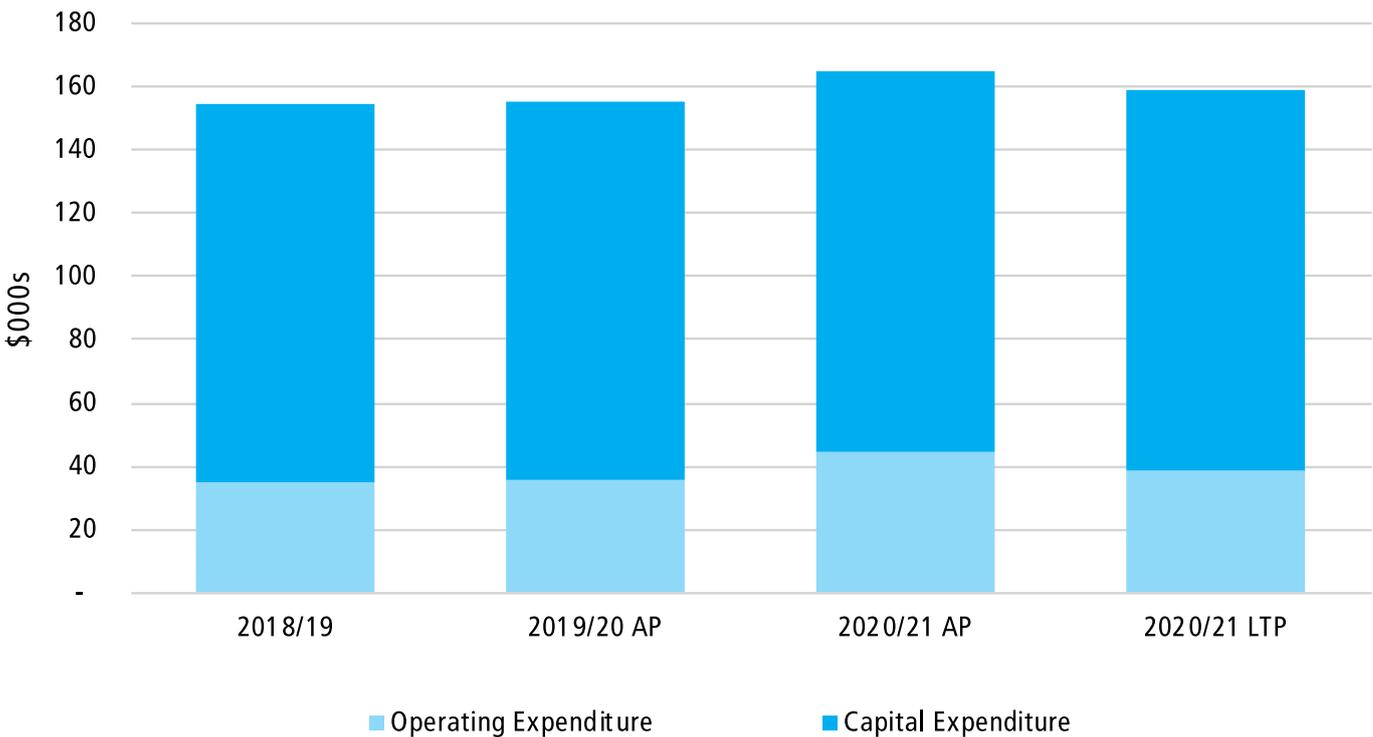
How we pay for Stormwater

2% of rates is spent on our Stormwater network

How is stormwater paid for?



How much does stormwater cost?

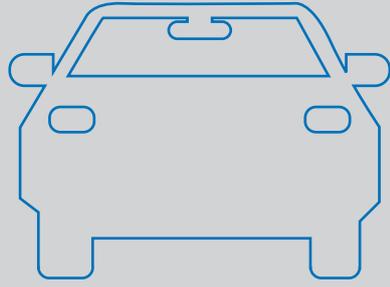


What you can expect from us - Stormwater



| Community Outcome | Our Objective Level of Service | DIA Measure * | How we Measure Success | 2018/19 Results | Our Aim Years 1-3 |
|------------------------------|--|---------------|---|--|--|
| A Thriving Economy | Provide an efficient, fully accessible and reliable stormwater network | | Percentage of budgeted capital works completed annually Average time to process a request to connect to the Council's stormwater network | 65% Nil | To complete more than 90% of budgeted capital works ≤8 days |
| A Sustainable Environment | Provide an efficient, fully accessible and reliable stormwater network | ✓ | Compliance with discharge consents | Abatement notices - Nil Infringement notices - Nil Enforcement orders - Nil Convictions - Nil | Abatement notices - Nil Infringement notices - Nil Enforcement orders - Nil Convictions - Nil |
| A Safe and Healthy Community | Provide a safe and compliant stormwater network | ✓ | Number of flooding events that occurred | Nil | Nil |
| | | ✓ | Number of habitable floors affected in flooding events | Nil | Target number of habitable floors affected ≤1 per 1,000 properties per flood event |
| | | ✓ | Response time to attend flood events | N/A | Target median time to get to site ≤1 hour |
| | | ✓ | Number of complaints received about stormwater performance | 1.97 | Total number of customer complaints ≤10 per 1,000 properties |





ROADING



What we do

Central Otago's vision for roads and footpaths is "to ensure an efficient, fully accessible, safe network".

Our roading activity enables the movement of goods, people and services across our district. We have 1948km of roads within the district. We have 524km of sealed roads, and 1424km of unsealed roads. We have 184 bridges, 167km of footpaths and close to 12,000 hectares of road reserve.

This activity contributes to the following community outcomes:



Challenges we face

The costs of our unsealed road network are increasing due to traffic demand and reduced material availability. We have a backlog of renewals work on unsealed roads, particularly on the lowest volume roads, which service land and back country areas. We have reduced access to suitable gravel supplies and higher royalty costs. This is increasing costs to provide a fit for purpose unsealed road network.

An aging bridge network will require a district wide strategy to determine options for how we provide an affordable level of service that meets future demands. The number and weight of trucks on our bridges are also increasing as a result of regulatory changes and improvements in land productivity.

Population, visitor and economic growth are placing pressure on our urban centres. The upward trends in tourism, traffic, business activity, job growth and property prices in the region are all combining to put traffic pressure on our commercial precincts. This pressure is building through the recognition of problems around access, traffic management, parking and the need for improved use of public spaces.

The size of our sealed road network is increasing, and some of our urban pavements will need replacing.

At the end of 2018/19 we carried out a revaluation of all our infrastructure, building and land assets. During this process we evaluated our finance and asset management system to ensure that they both have the same depreciating rate. Through this process, making sure we follow proper accounting principles, we were able to reduce the amount of depreciation that is funded from rates for our roading assets.

What we have planned

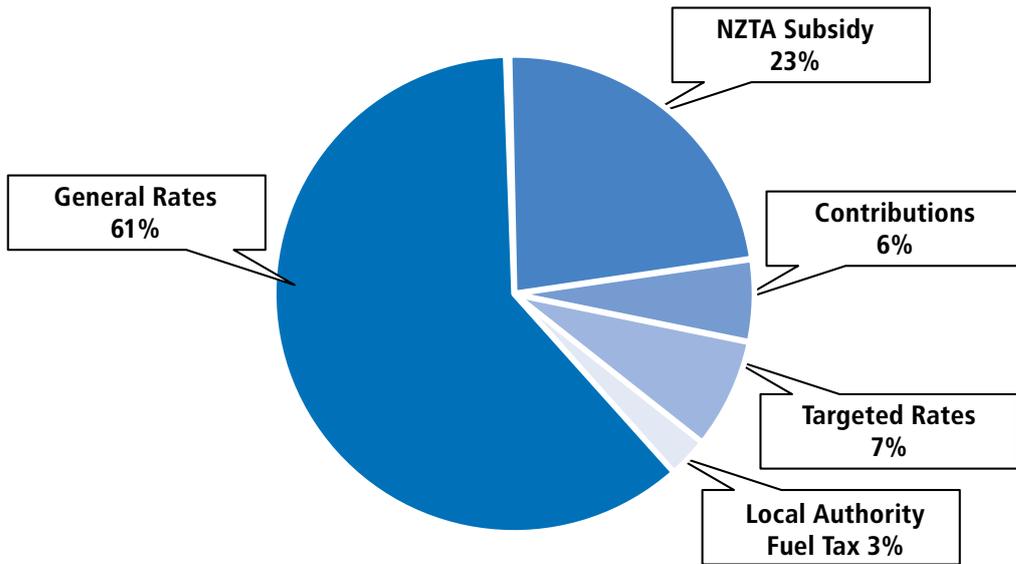
We will complete detailed structural inspections and impact assessments on bridges within this three-year period, to inform community discussion regarding the shape of our network in the future.

Construction on the upgrade in the Clyde Heritage Precinct will commence in the 2020-21 year. Completion of this will be coordinated with construction of wastewater reticulation in the town.

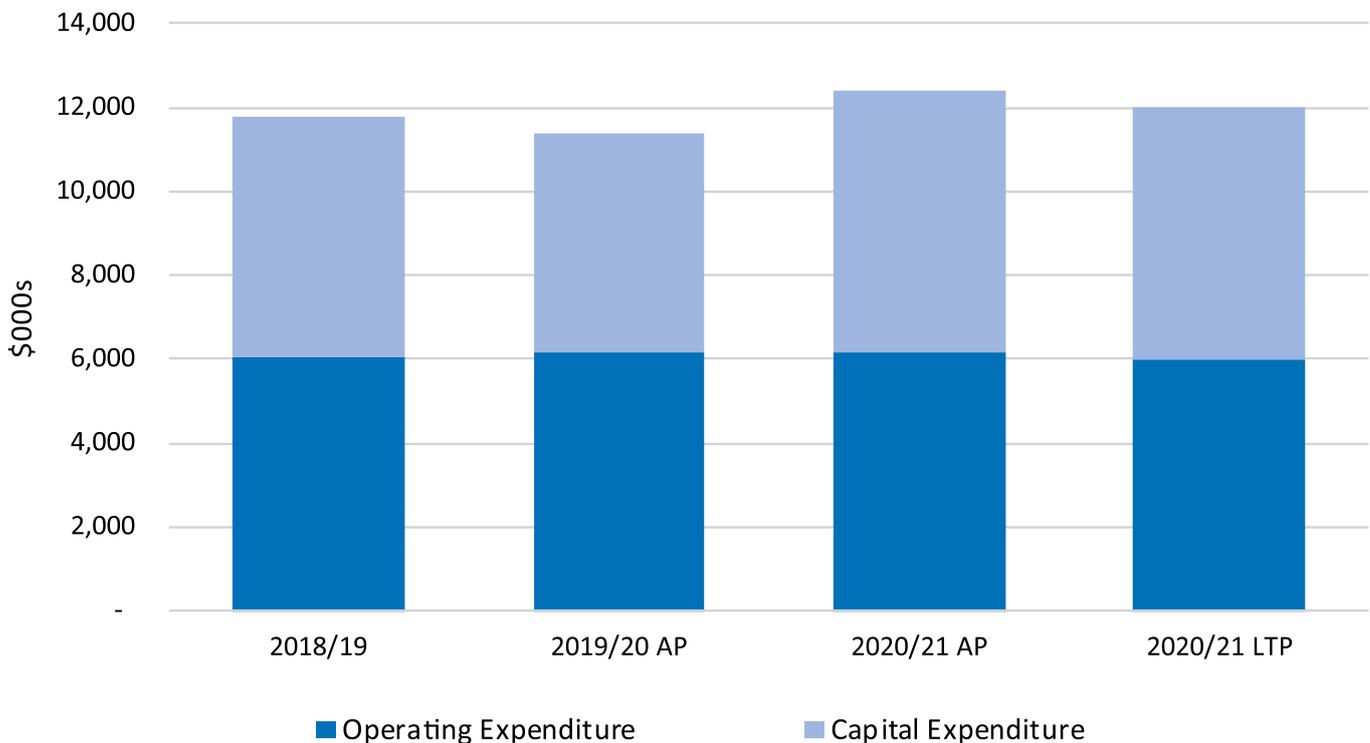
How we pay for Roding

17% of rates is spent on Roding

How is roading paid for?



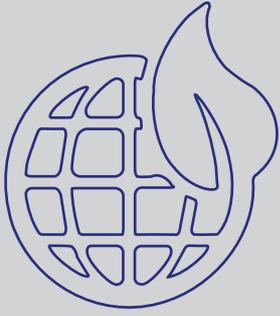
How much does roading cost?



What you can expect from us - Roading

| Community Outcome | Our Objective Level of Service | DIA Measure* | How we Measure Success | 2018/19 Results | Our Aim Years 1-3 |
|------------------------------|--|--------------|--|--|--|
| A Thriving Economy | Provide a fully accessible roading network | | Percentage of budgeted capital works completed annually | 100% of budgeted works completed and 97% of capital budgets 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 | 1.6 days | ≤2 days |
| | | | The average quality of ride on the sealed road network, measured by smooth travel exposure | Smooth Travel Exposure = 98.9% | Smooth Travel Exposure ≥ 90% |
| A Sustainable Environment | Provide an efficient roading network | ✓ | Number of journeys impacted by unplanned events • and where there is no viable alternative | 19,141 | <16,423 |
| | | | % of network not accessible to heavy vehicles due to bridge capacity • Class 1 heavy vehicles • 50Max heavy vehicles | 3% of network not accessible to Class 1 9% of network not accessible to 50Max | <3% of network not accessible to Class 1 11.1% of network not accessible to 50Max |
| | | ✓ | Percentage of sealed local road network that is resurfaced | 25.3km sealed (4.8%) | > 3.9% of sealed road length resurfaced per annum |
| | | | Number of service requests | 853 service requests | <600 service requests |
| | | ✓ | Number of service requests from customers responded to within 10 days | 87% | ≥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 crashes = 8. | Stable or decreasing trend |
| | | ✓ | The percentage of footpaths that fall within the Council's level of service standard for the condition of footpaths | 85% | >70% |
| | | | Customer satisfaction with condition of unsealed roads | 74% | To maintain customer satisfaction at or above 70% |

* Department of Internal Affairs mandatory non-financial performance measure.



ENVIRONMENTAL SERVICES



What we do

Central Otago's vision for waste is "towards zero waste and a sustainable Central Otago".

Through our waste activities we collect and dispose of your rubbish and recycled material, and provide access to transfer stations, green waste sites and recycling drop-off facilities. We also provide education initiatives in the community to increase sustainability and minimise waste.

Council has also developed a sustainability vision: "A great place to live, work and play, now and into the future".

Our goals:

- Being customer friendly, having enabling policies and enabling infrastructure
- Support improvement and diversification of skills, industries and experiences
- Providing Council services while managing the associated environmental impacts
- Enabling development while managing the associated environmental effects
- Affordable and equitable provision of services to promote wellbeing
- Managing change while protecting and enhancing our culture, heritage and landscape

This activity contributes to the following community outcomes:



Challenges we face

As the population grows, the demand for waste services (collection, landfill and diversion) increases. We are also faced with increasing costs for disposal and cartage of our waste to landfill, measuring our carbon footprint, and increased costs for processing of recycling. Further behaviour change will be required to reduce the quantities of material going to landfill and recycling. This will require Council to ensure services support the community to reduce, reuse and recycle.

Other challenges are:

- Managing change while protecting and enhancing our culture, heritage and landscape
- Providing Council services while managing the associated environmental impacts.

What we have planned

Council will be preparing and consulting on its updated engineering standards to better reflect best practice, the community expectations, and be aligned to the national standard for subdivision and land development.

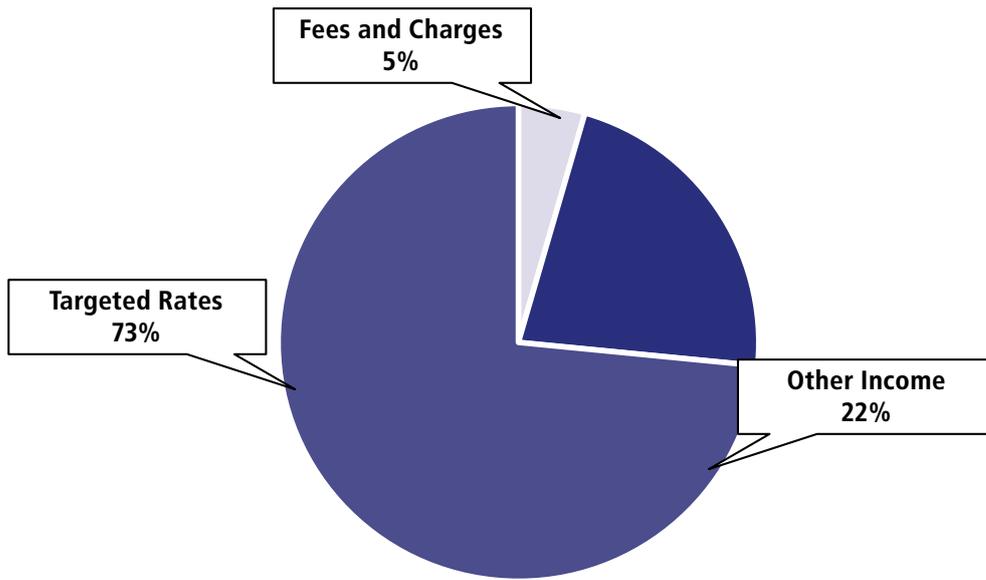
Council will continue with the CEMARS certification programme to track how we measure, manage and reduce our greenhouse gas emissions.

An audit of the Central Otago district's waste will be undertaken in the 2020/21 year. This will give Council a clear picture of the make-up of waste in Central Otago. This will enable Council to make informed decisions on the services we provide and future education initiatives.

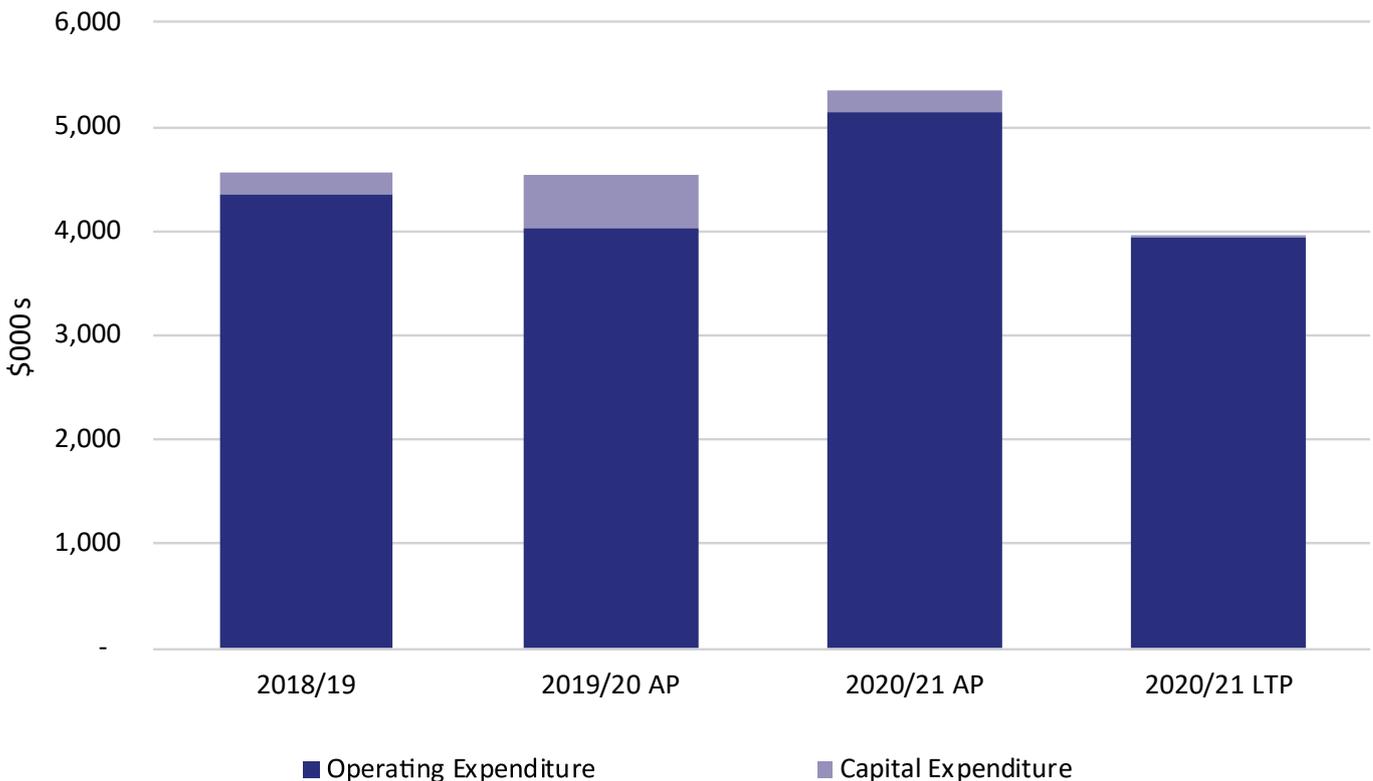
How we pay for Environmental Services

12% of rates is spent on Environmental Services

How is environmental services paid for?



How much does environmental services cost?





What you can expect from us - Environmental Services

| Community Outcome | Our Objective Level of Service | How we Measure Success | 2018/19 Results | Our Aim Years 1-3 |
|------------------------------|--|---|-----------------|--|
| A Sustainable Environment | Improving the Efficiency of Resource Use | Total quantity to landfill (tonnes p.a.) | 9,989 tonnes* | Incremental year-on-year reduction |
| | | Total amount generated per rateable property | 866 kg* | Incremental year-on-year reduction (measured as rubbish + recycling) |
| | | Total amount recycled (tonnes p.a.) | 1,944 tonnes* | Incremental year-on-year increase |
| | | Residential satisfaction with waste services | 80% | Incremental increase |
| | Engage the community in waste reduction and wiser use of resources | Percentage of residents satisfied with waste minimisation education | 80% | Customer satisfaction $\geq 80\%$ |
| A Safe and Healthy Community | Provide compliant waste systems and facilities | Compliance with resource consents for transfer stations, closed and operational landfills | 78% | Incremental percentage improvements |

* Waste to landfill 9,989 Tonnes + Recycling 1,944 Tonnes = 11,933 Tonnes divided over 13,787 (estimated) rateable properties = 866kg per property.





PLANNING, REGULATORY AND COMMUNITY DEVELOPMENT



What we do

Our planning function includes the preparation, review and administration of 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 compliance with District Plan provisions to ensure any effects on the environment are managed appropriately.

The District Plan is in the early stages of review and the Council has prioritised work on Cromwell and Alexandra-Clyde to address growth pressures. We also have to prepare for, respond to and implement changes to legislation, including electronic district plan functionality, planning standards, national policy statements and environmental standards.

Our Building Control team assists customers through the building consent process to ensure they build in a safe and compliant manner through a streamlined and cost-effective process. Our functions include pre-application preparation, processing building consents, inspections and responding to building-related enquiries. We issue Land Information Memoranda for customers who are intending to purchase a property and we monitor Building Warrants of Fitness for commercial buildings and carryout residential swimming pool inspections in accordance with The Building Act 2004.

The functions carried out by Environmental Health provides confidence to the community and visitors to our region that our food premises, hairdressers, camping grounds and funeral directors are safe, clean and compliant. We register and inspect premises to manage the public health risks of food and water contamination and we provide a 24/7 noise complaint service in response to excessive noise.

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 all alcohol licences e.g. taverns, restaurants and events, as well as processing and issuing manager's certificates.

One of our principal objectives regarding dog control is to ensure a safe environment, free from dangerous and aggressive dogs and to minimise nuisance. We register all dogs in the district and issue infringement notices and undertake other enforcement action to those owners who fail to register their dogs or keep them under control. We also provide education opportunities to dog owners and assist them in meeting their obligations under the Dog Control Act 1996.

We have a responsibility to plan and provide for civil defence emergency management within the district. We work collaboratively with Emergency Management Otago who employ the Regional Manager/Group Controller and Emergency Management Officers for each of the districts. At a local level a number of staff are first line civil defence responders. They undergo training in roles ranging from welfare and logistics coordination through to local controllers.

Community development is about enabling local communities to determine the future direction of their place and the projects that they are passionate about. The aim of community development is to actively involve people in building their own sustainable and resilient communities that reflect the values and vision of those who live in and/or identify with them.

This activity contributes to the following community outcomes:



Challenges we face

In all areas of our activity we aim to provide customers 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.

Changes in legislation and standards, and reviews of policies and plans are a regular thing for the regulatory arm of Council. We are currently undertaking a review of the District Plan, awaiting changes to the Resource Management Act and responding to ongoing changes to the Building Act and Sale and Supply of Alcohol Act 2012. The Food Act 2014 transition has been completed and we continue to work closely with food businesses to support them to meet their obligations. Our challenge is to keep a watchful eye on what is happening in the sector, keep pace with changes, and inform, educate and guide our customers.

Sustained high volumes of resource consents and building consents received have put pressure on resources. We aim to manage this through increasing our capacity to process through engagement of additional staff as required, use of consultants, upskilling and streamlining of processes.

Our decision-making should align with the values of our communities. It is therefore important that we understand what our values are. This is particularly important in this time of growth and development within our district.

What we have planned

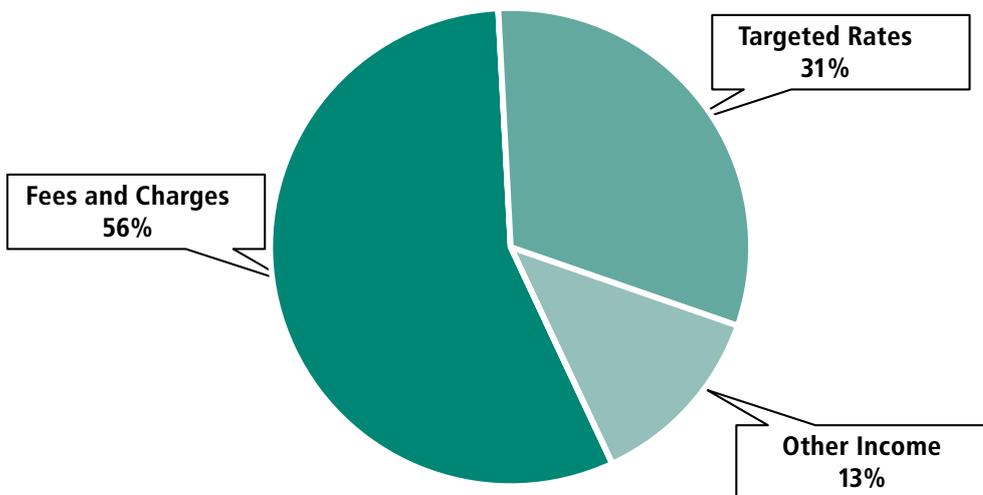
Changes to the District Plan to implement the Cromwell Spatial Plan are proposed, as well as work on preparing a spatial plan for the Alexandra-Clyde area. We will also be scoping the work required for an E-Plan (electronic district plan functionality) and if resources allow, implementing this. A more proactive approach to monitoring is also proposed, subject to resourcing.

How we pay for Planning, Regulatory and Community Development

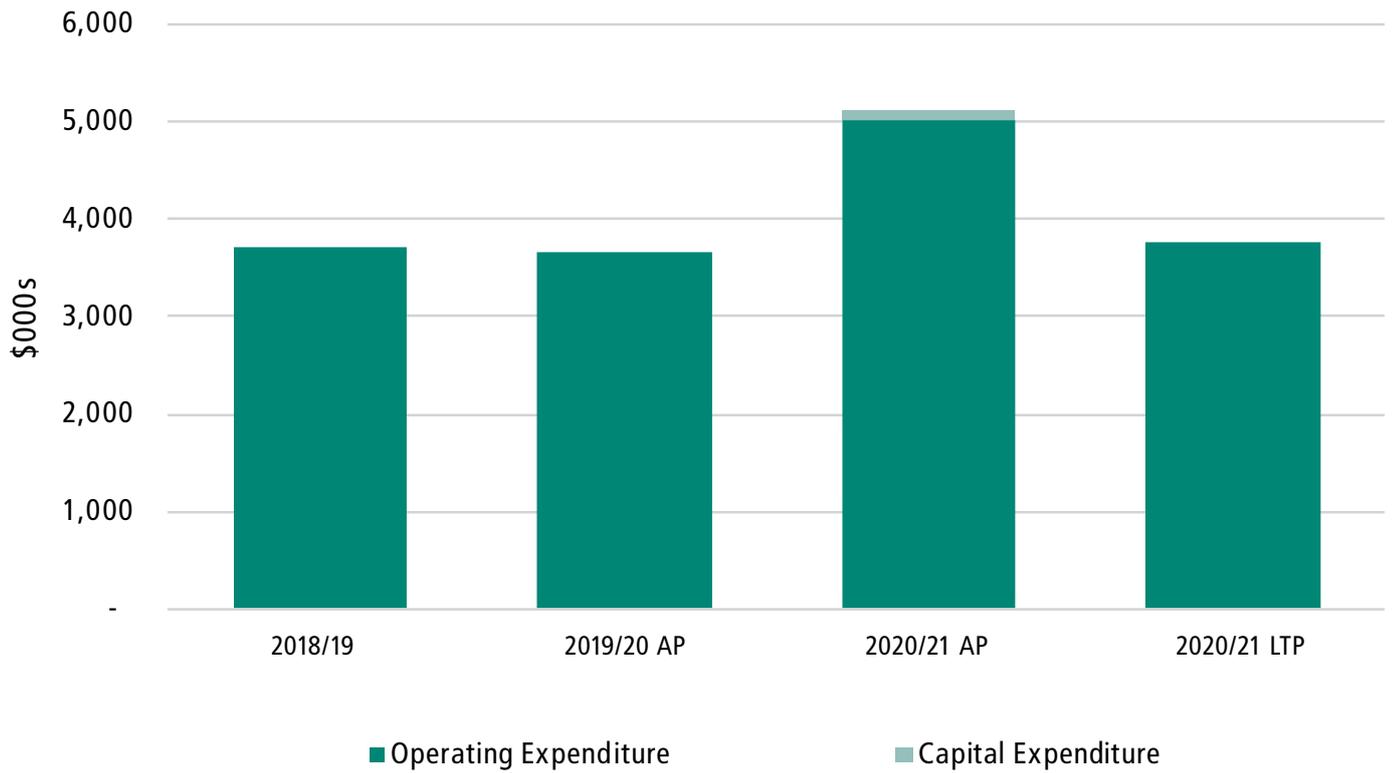


of rates is spent on Planning, Regulatory and Community Development

How is planning, regulatory and community development paid for?



How much does planning, regulatory and community development cost?

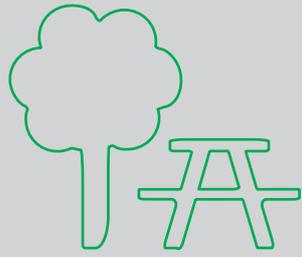




Planning, Regulatory and Community Development

| Community Outcome | Our Objective Level of Service | How we Measure Success | 2018/19 Results | Our Aim Years 1-3 |
|---|---|---|-----------------|--|
| 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 resource consent process in customer survey | 68% | Maintain customer satisfaction $\geq 75\%$ |
| | | Resource consents processed within statutory timeframes | 67% | Resource consents processed within statutory timeframe $\geq 99\%$ |
| | | Customer satisfaction with building consent processes in residents' survey | 85% | Maintain customer satisfaction $\geq 85\%$ |
| A Thriving Economy and A Safe and Healthy Community | | Building consents processed within statutory timeframes | 98% | Building consents processed within statutory timeframe 100% |
| | 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 | Annual licensing and inspection programme, including audit of food control plans is completed in accordance with legal and internal standards | - | 100% 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 | Customer satisfaction with dog control | 77% | Maintain customer satisfaction $\geq 75\%$ |
| A Safe and Healthy Community | Community satisfaction with Council performance | Residents' survey - Satisfaction with Emergency Management (Civil Defence) | 83% | >90% |





POOLS, PARKS AND CEMETERIES



What we do

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 swimming pool is operated by a community trust and the Teviot Valley Community Board financially supports the school to facilitate swimming at the Roxburgh Pool.

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 and recreation team looks after 13 sports grounds and domains, more than 267 hectares of reserve land, eight cycling and walking tracks, three skateboard facilities, a bike park, three swimming dams/lakes and approximately 7,000 trees. Throughout the district there are 29 playground sites, of which 21 are managed directly by the Council with the balance being maintained by local committees.

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 other cemeteries.

This activity contributes to the following community outcomes:



**THRIVING
ECONOMY**



**SUSTAINABLE
ENVIRONMENT**



**SAFE & HEALTHY
COMMUNITY**

Challenges we face

Pools

The costs of providing safe swimming pools is high. We are looking at how we can minimise energy use across the pools to reduce costs. With this aim in mind, we will continue to monitor the results of our heat sharing initiative between Molyneux Aquatic Centre in Alexandra and the neighbouring ice rink facility. We are also investigating options for a more environmentally sustainable pool heating system for the Cromwell Swim Centre to replace its aging heat units that utilise LPG as the main energy source.

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. The introduction of a new membership management programme will enable seamless enrolment into Swim School programmes, and more direct information sharing of programmes and activities provided at the pools.

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. A review of the Molyneux Park Reserve Management Plan will be undertaken to ensure parks policies keep pace with the community's recreational requirements for this reserve. Improvements to Council's irrigation systems will continue to provide more efficient water usage and monitoring.

Cemeteries

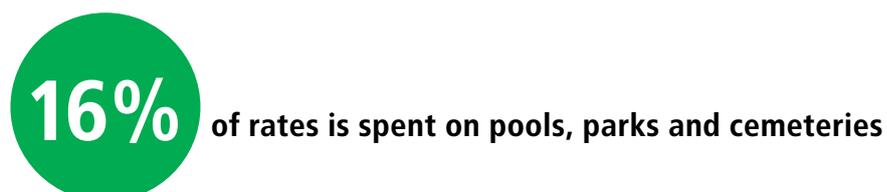
A review of Council's Cemetery Bylaw and cemetery operating procedures will be undertaken. We will continue to make more of our cemetery's information available online.

What we have planned

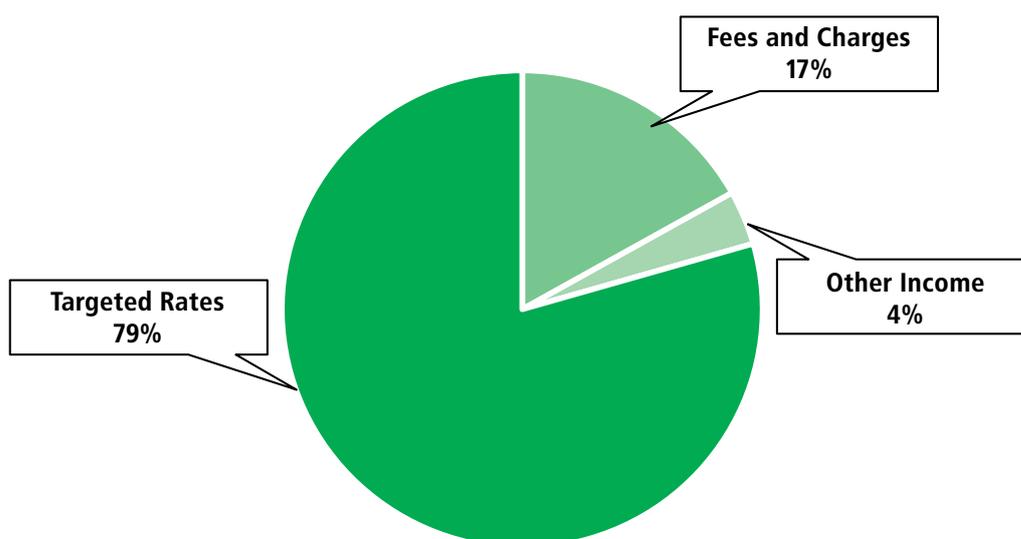
Key projects in the 2020/21 year for this activity include:

- Installation of rubber matting for reduced fall risk at various playgrounds
- Irrigation upgrades through the Cromwell greenway
- Review of the Cemetery Bylaw and Cemetery Operating procedures
- Review of heat pump systems at Cromwell Swim Centre
- LED light installation at both swimming pools to achieve further energy savings
- A reserve management plan will be completed for Molyneux Park

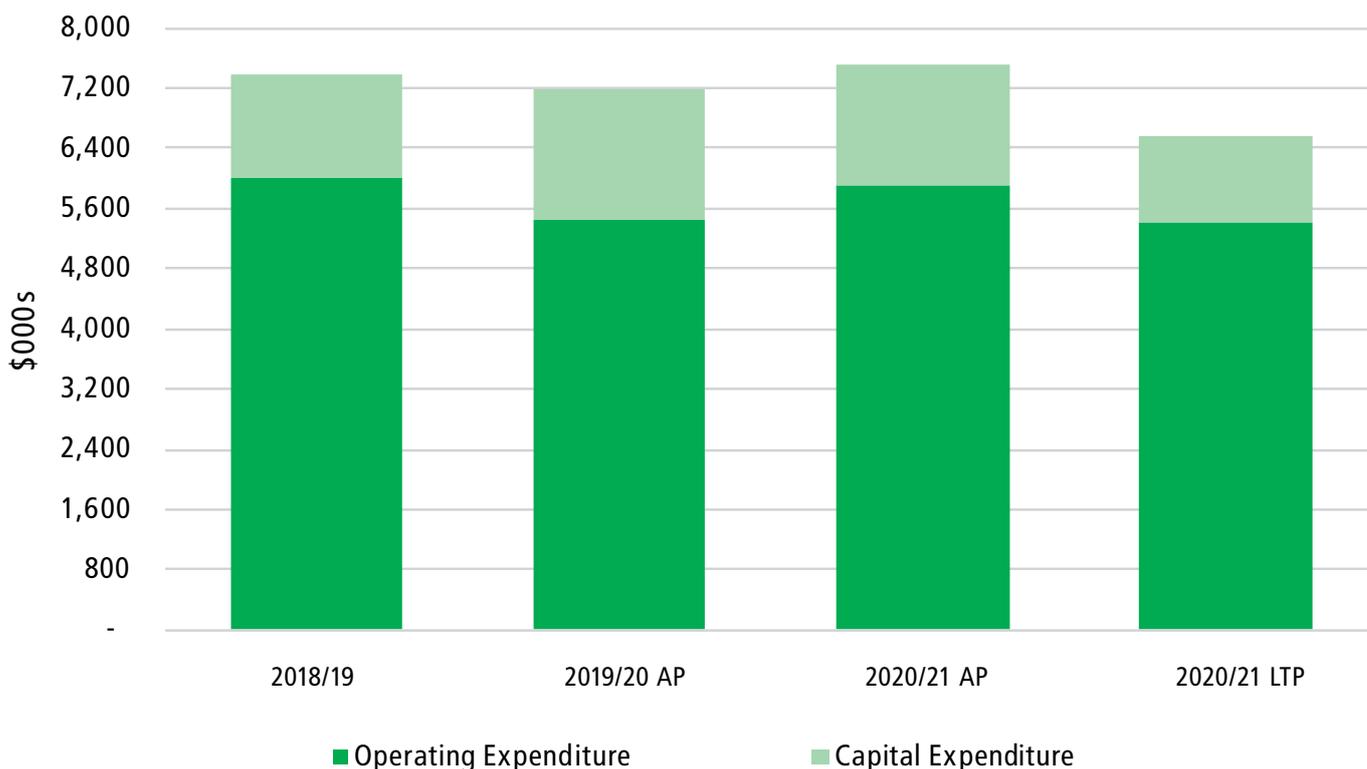
How we pay for Pools, Parks and Cemeteries



How is pools, parks and cemeteries paid for?

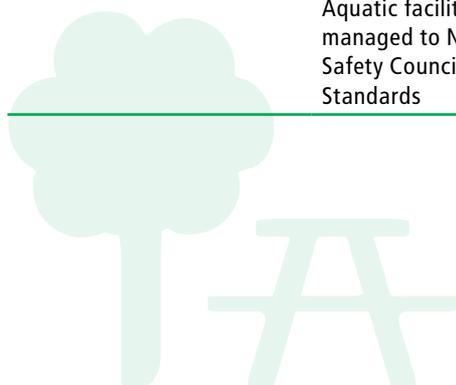


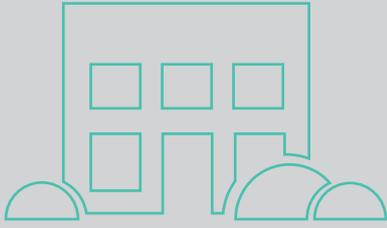
How much does pools, parks and cemeteries cost?



What you can expect from us: Pools, Parks and Cemeteries

| Community Outcome | Our Objective Level of Service | How we Measure Success | 2018/19 Results | Our Aim Years 1-3 |
|---|--|--|-----------------|--|
| A Thriving Economy and A Sustainable Environment | Areas are maintained and operated so that they look good and meet the needs of users | Percentage of residents satisfied with parks and reserves in customer survey | 89% | Maintain satisfaction with parks and reserves at above 93% |
| | | Percentage of residents satisfied with sports fields in customer survey | 93% | Maintain satisfaction with sports fields at above 93% |
| | | Percentage of residents satisfied with cemeteries in customer survey | 89% | Maintain satisfaction with cemeteries at above 90% |
| A Safe and Healthy Community | Parks and playgrounds are maintained to a level that is safe for users | Percentage of residents satisfied with playgrounds in customer survey | 90% | Maintain satisfaction with playgrounds at above 90% |
| A Thriving Economy and a Safe and Healthy Community | To provide aquatic facilities that meet the needs of the majority of the community | Percentage of users satisfied with pools through customer survey results | 88% | Maintain user satisfaction at >90% |
| | Aquatic facilities are managed to NZ Water Safety Council "Pool Safe" Standards | Annual "Pool Safe" audit | Pass | To pass |





PROPERTY AND COMMUNITY FACILITIES



What we do

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

We provide:

- Community housing, predominantly for the elderly. Council owns 98 flats located in Alexandra, Clyde, Cromwell, Ranfurly and Roxburgh
- Public toilets in towns across the district and at recreation facilities and parks
- A main operational office and customer service centre in Alexandra as well as service centres in Cromwell, Ranfurly and Roxburgh.

We manage the assets at the Alexandra, Cromwell and Roxburgh airports. The users are generally recreational, private pilots and some commercial users. At Alexandra there has been a strong increase in demand for leases for sites of hangars and hangars with accommodation resulting in the installation of water and power reticulation, and construction of taxi ways to service sites. This demand shows good signs of continuing with further development planned. The income from leases funds the cost of development and has created an income stream for future resurfacing of the runway. There is also demand for hangar sites in Cromwell.

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

We hold several land parcels, currently being used for forestry blocks. These forests also provide amenity value for the community for walking and biking. Some are zoned residential so have potential for other land uses in the future. As demand for more sections increases the land can be developed for residential development.

This activity contributes to the following community outcomes:



Challenges we face

Community Facilities

Several of our community halls have been assessed as earthquake prone and will require decisions to be made regarding their strengthening and their future. Engineering assessments and cost estimates will be obtained to assist to make decisions.

Elderly Persons' Housing

Council's elderly persons' housing stock was built between 1967 and 1992. Generally, each unit is refurbished every 10 years with tenants' co-operation. Our tenants do advise winter heating costs can be a significant portion of their income. Over time Council has insulated all ceilings and more recently is progressing with lining and insulating internal concrete block walls.

A further demand on funding is the legal requirement for landlords to reduce humidity and improve ventilation. Funding for ventilation is included in the 2020/21 Annual Plan. Council is progressively refurbishing its units to a higher standard than the minimum legal requirement. As new legislative requirements are made, Council will continue to plan and provide for funding in the future.

Forestry

Given our distance from markets and impacts of the Emissions Trading Scheme we are challenged to obtain a return on investment in forestry. In many cases it is more economic to retain existing forests until there is demand for other land uses. The Council owns two blocks of land with trees adjacent to Dunstan Road and the south boundary of the Alexandra Golf Course. The trees have been felled on one five-hectare block with access off Henderson Drive and the land is being developed for residential sections.

Airports

Alexandra Airport requires capital upgrades such as resealing the air strip. Increased income from the airport will assist funding this work. Adequate water supply is necessary if there is to be ongoing development of the airport. The current shared bore water supply has proven unreliable and an alternative private water scheme was sourced to ensure continuity of adequate water supply. The intention is to replace the limited bore supply with connection to the new Dunstan water reticulation supply to be provided for Alexandra. This will enable further development at the airport.

The development of hangar sites to date will provide enough income to fund the resealing of the runway to at least the current surface standard. Increasing interest from differing aviation types will be considered in determining the final resurfacing outcome. The ongoing demand and development of hangar sites will be a source of income to enable higher level of options to be considered.

Commercial Property

The Council owns a small number of buildings that are commercially leased, which provides another source of income. In a changing market there can be challenges to retaining tenants and occupation levels.

What we have planned

The 10-Year Plan includes funding for Council property associated with operating and maintaining buildings.

Council will be commencing a programme of double glazing its elderly persons' units. This is a level of service increase to tenants.

The development of five hectares of Council land off Henderson Drive for residential sections commenced in 2019/20 and should be nearing completion by the end of 2020/21.

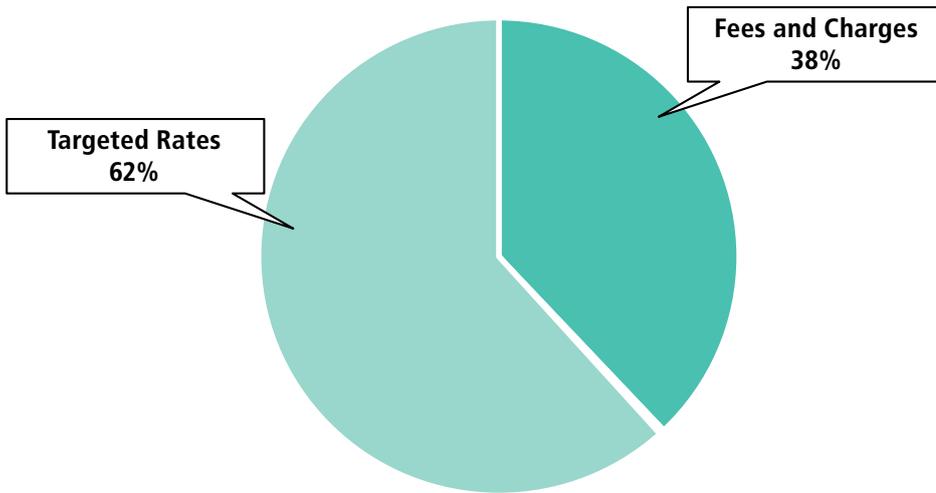
The Council has assessed reseal options for the Alexandra Airport, having regard to current and potential future use, and resealing will be scheduled in spring/summer. Given the strong interest in the Alexandra Airport, Council is developing an overall masterplan for the airport to be completed in 2020/21.

How we pay for Property and Community Facilities

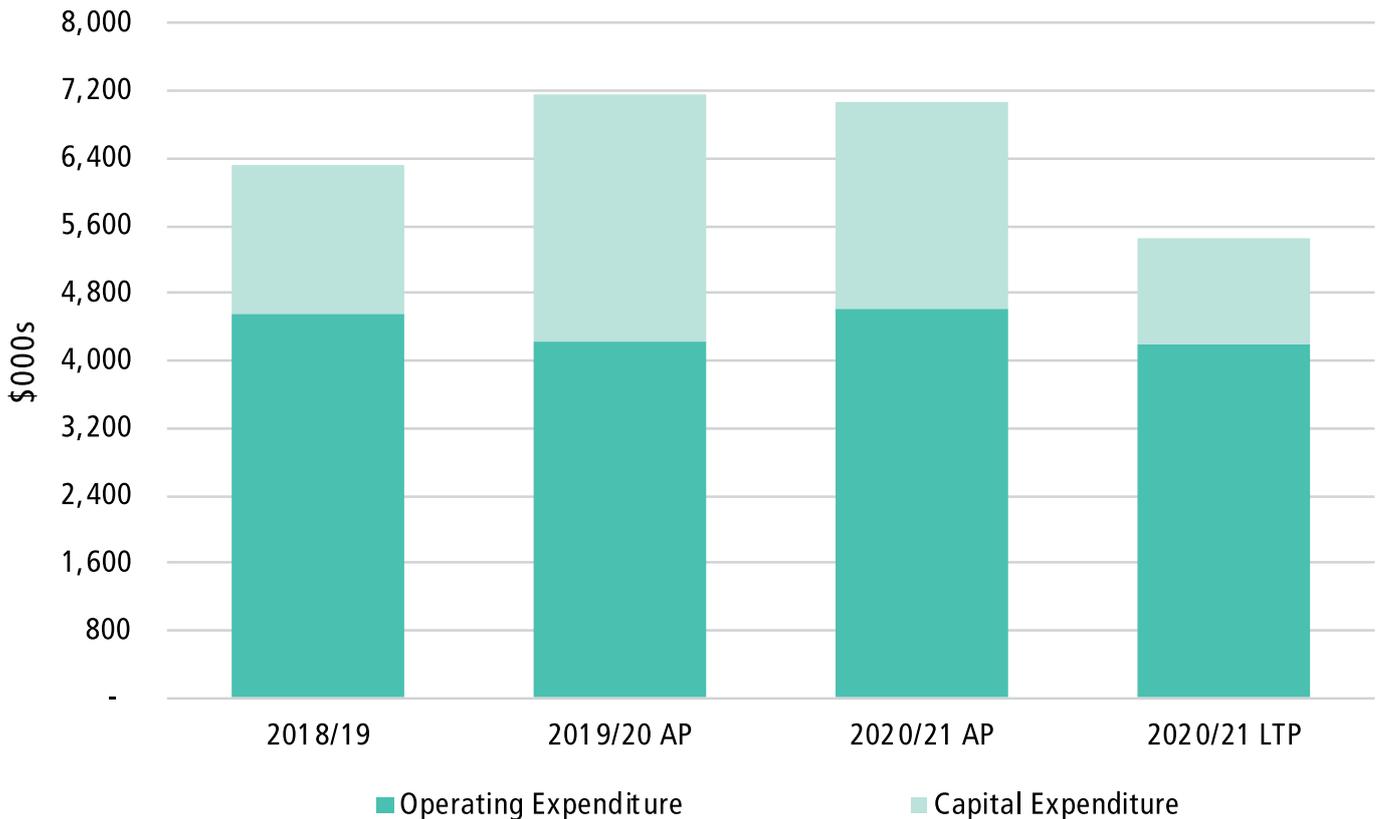
7%

of rates is spent on property and community facilities

How is property and community facilities paid for?



How much does property and community facilities cost?





What you can expect from us: Property and Community Facilities

| Community Outcome | Our Objective Level of Service | How we Measure Success | 2017/18 Results | Our Aim Years 1-3 |
|--|---|---|-----------------|---|
| A Thriving Economy and A Sustainable Environment | Community buildings are accessible and affordable to communities based on existing provision | Percentage of residents satisfied with community buildings | 77% | >80% satisfied |
| | 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 | A charging policy is in place that demonstrates fees that reflect the level of benefit provided | Achieved | Fees and charges charging policy in place |
| 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 | Number of complaints received from tenants/ leaseholders | 0 | <2 |
| | Each building will be assessed at a frequency required to meet all Building Act and Code of Compliance requirements | Compliance with building WOF requirements | Full compliance | Full compliance |
| | Housing suitable and affordable for elderly is provided in the main townships until such time as the need can be met by other agencies | Number of units available in the district | 98 units | 98 units |
| | Free public toilets are available for the local community and visitors throughout the district at locations set out in the Public Toilet Strategy | Number of free public toilets | 29 available | 29 available |
| | Airports will meet Airways Corporation's four-yearly inspection criteria | Four-yearly inspection and certification by Civil Airways Corporation | Non-compliant | Full compliance |





SERVICE CENTRES AND LIBRARIES



What we do

Council provides a front-line customer services team in its main Alexandra office and its three service centres in Cromwell, Roxburgh and Ranfurly. We are committed to putting our customers first. Our aim is to provide our community with the best customer experience that includes fast, efficient, accurate and friendly results.

We provide 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.

This activity contributes to the following community outcomes:



Challenges we face

Our customers' needs are the most important focus for us. It is crucial that we understand and meet their expectations. Staying in touch with our community so we have a better understanding of their expectations is a priority. We aim to provide an efficient and consistent level of service. We want our Council office spaces to be friendly and welcoming where customer experience is dealt with in a positive and professional manner.

One of the most important challenges we face in libraries today is the evolving society in which we live. Being able to keep our libraries current and digitally connected is a forever moving target. Upskilling and educating our team are one of our biggest priorities to enable us to deliver top quality customer service and in-house experience.

Libraries are a safe place that are open to the whole community. Keeping this image within our district allows people to enjoy the pleasures the libraries have to offer. Our libraries' physical space deserves some attention going forward. We need to be looking at creative ways to use our spaces so that we focus our efforts on an environment that cultivates collaboration and can accommodate other activities.

What we have planned

Key areas we will focus on in the year ahead include:

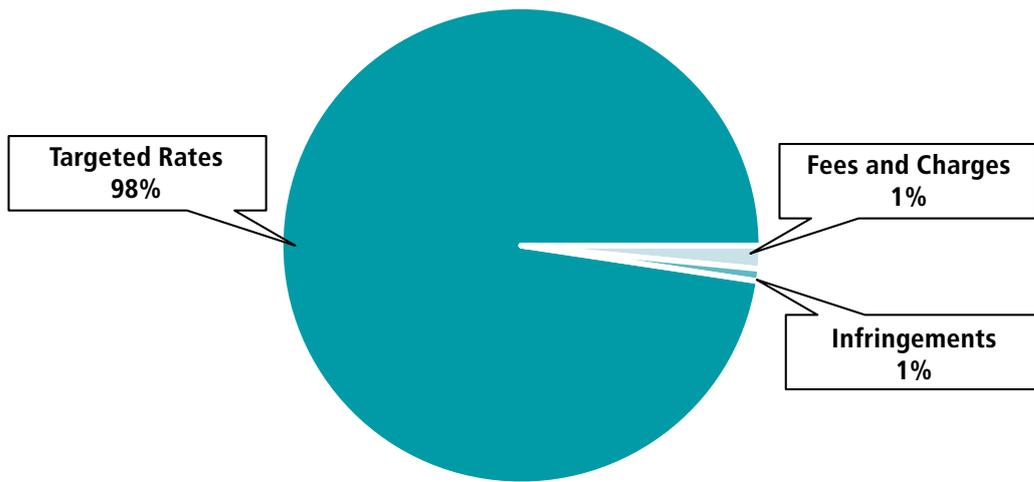
- Further development of systems and software to allow for future improvements in dealing with customer enquiries.
- Increasing access to and awareness of our libraries' digital platforms.
- Improving services in our community, an example of this being home service and outreach.
- Focus on our physical space to accommodate other activities.
- Events planning throughout the year and being bold enough to try new ideas.
- Growing the collections, both physical and digital, to respond to the evolving demands of our library users.

How we pay for Service Centres and Libraries

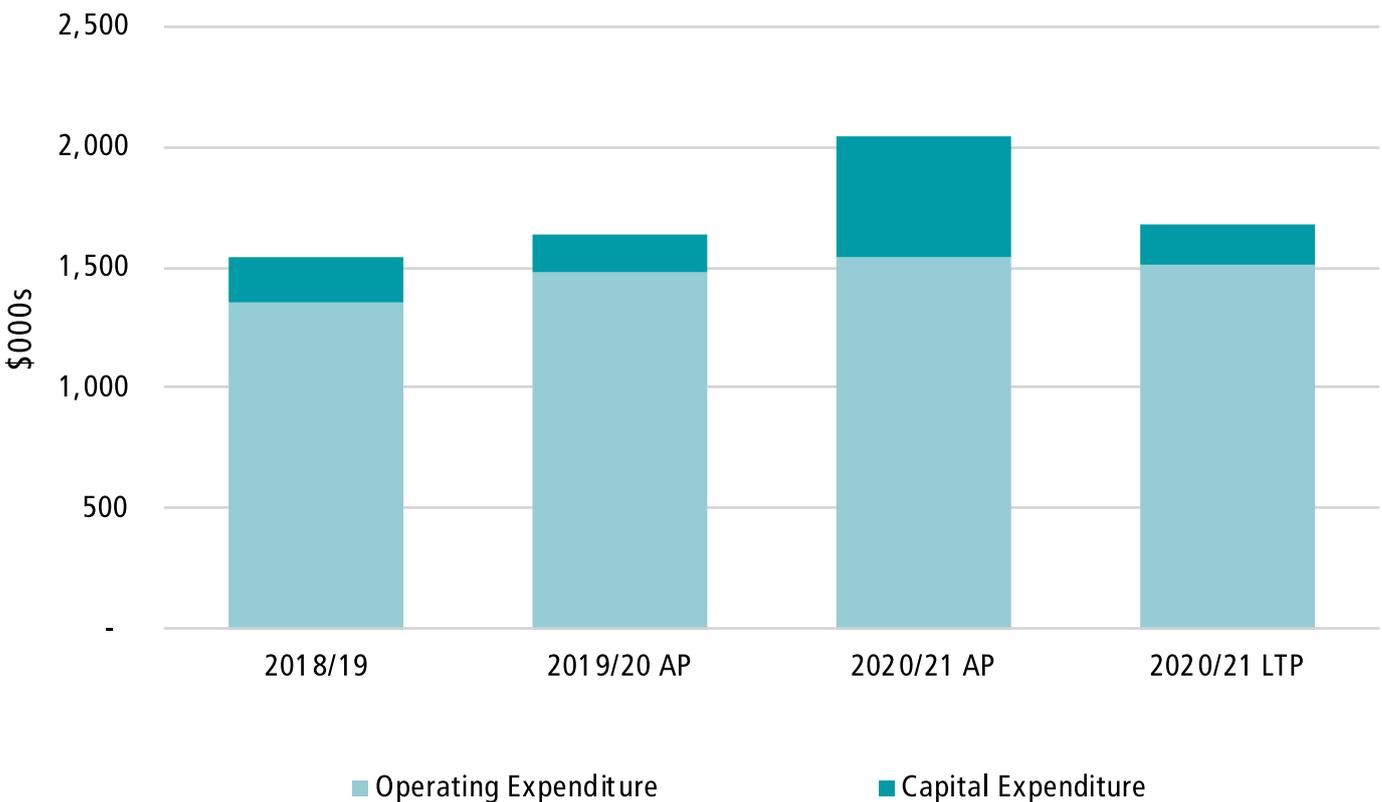


of rates is spent on service centres and libraries

How is service centres and libraries paid for?



How much does service centres and libraries cost?





What you can expect from us: Service Centres and Libraries

| Community Outcome | Our Objective Level of Service | How we Measure Success | 2017/18 Results | Our Aim |
|---|---|--|-----------------|---------|
| A Thriving Economy and a Safe and Healthy Community | To provide a quality library service through friendly, helpful and knowledgeable staff that enables residents and visitors to have valued library experiences | Percentage of library users satisfied with the quality of library services | 95% | >90% |
| A Sustainable Environment | Satisfaction with contact regarding service requests | Customer survey – the service was fast and efficient | 81% | >80% |
| | | Customer survey – the service was friendly and courteous | 98% | >90% |
| | | Customer survey – issues dealt with effectively | 89% | >75% |
| A Thriving Economy | Satisfaction with the initial contact with Council | Customer survey – the service was fast and efficient | 84% | >90% |
| | | Customer survey – the service was friendly and courteous | 92% | >90% |
| | | Customer survey – issues dealt with effectively | 77% | >80% |





REGIONAL IDENTITY, TOURISM AND ECONOMIC DEVELOPMENT



What we do

Tourism Central Otago manages the development and marketing of the Central Otago region as a visitor destination. The organisation aims to bring visitors who want truly authentic Central Otago experiences, increasing the spread and spend of visitors throughout the region and contributing to the strength of the regional economy.

Central Otago Visitor Centres (i-SITES) contribute to the authenticity and quality of the experience that visitors have in Central Otago by providing local advice and booking services for things to do and see in the region.

Community grants provide funding to groups wishing to host cultural, creative, sporting and community-based events; undertake activities that will enhance the experiences of locals and visitors alike; or support community organisations and initiatives.

Council manages the Central Otago A World of Difference regional identity on behalf of the community. The regional identity helps define the unique characteristics and values of our region. It's a definition of who we are, what we value and what we want to protect. It also provides a platform to tell the unique stories of Central Otago. The intention is that these special qualities are embraced and celebrated by all sectors of the community and can be viewed on www.aworldofdifference.co.nz.

The vision that drives Council's economic development effort is that Central Otago is a place of dynamic business, creative innovative talent, and where visitors and locals come to experience a world of difference. The Council's role in essence is that of an enabler, directly in terms of the various activities Council actually controls, in areas where it can influence through facilitation, coordination, provision of support services, grants and seed funding, and where it is able to apply interest via advocacy, lobbying and education.

This activity contributes to the following community outcomes:



Challenges we face

Tourism Central Otago and Visitor Centres

Tourism in New Zealand and within our own region has grown significantly in recent years. It is important to develop a balanced and sustainable visitor economy that brings value to the district's ratepayers without undue burden.

Promotions and Community Grants

Ensuring grant recipients understand all financial and accountability obligations when receiving a community grant.

Regional Identity

As our community grows and develops the key challenge is to critically think about how we can make this a better place for those that succeed us without diminishing the special nature of Central Otago. Our regional identity provides the start point where our unique characteristics and the values that the community holds dear can be used to inform Council's planning and decision-making process.

Economic Development

The economic development challenge for Central Otago is to balance the strong growth the district has experienced over recent years while ensuring the social and environmental values so important to our community are maintained. Issues that will focus effort in coming years include improving connectivity and infrastructure; developing affordable, accessible and attractive places; helping Central Otago become a smart, progressive and collaborative district; supporting diversity of age, skills and activities; and promoting a business-friendly community.

What we have planned

We will continue to implement the Central Otago Tourism Strategy 2018-28 with agreed priority projects and actions that create a sustainable industry delivering value to all stakeholder groups.

The Economic Development Strategy 2018-2023 will guide Council’s activity in the economic development space.

Activities in 2020-21 that promote our Central Otago World of Difference regional identity include completing our suite of place-based unique story booklets as well as the development of our regional cycling story. Unique stories and interesting facts have been gathered from our communities and collated into attractive A5 publications that celebrate our special places. So far booklets have been developed for the Teviot Valley, Manuherikia and Ida Valleys, and the Maniototo. Community workshops have been held for the Alexandra and Cromwell booklets and these now need to be collated.

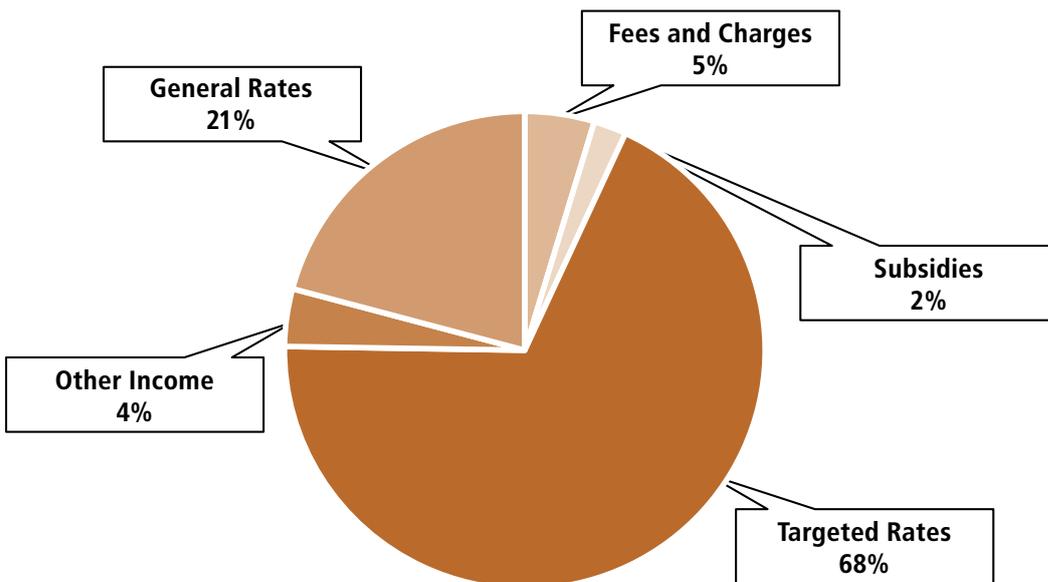
Central Otago’s regional identity values will also be shared and celebrated through Council’s strategy development, staff inductions, and through our regional identity partnership programme with businesses.

How we pay for Regional Identity, Tourism and Economic Development

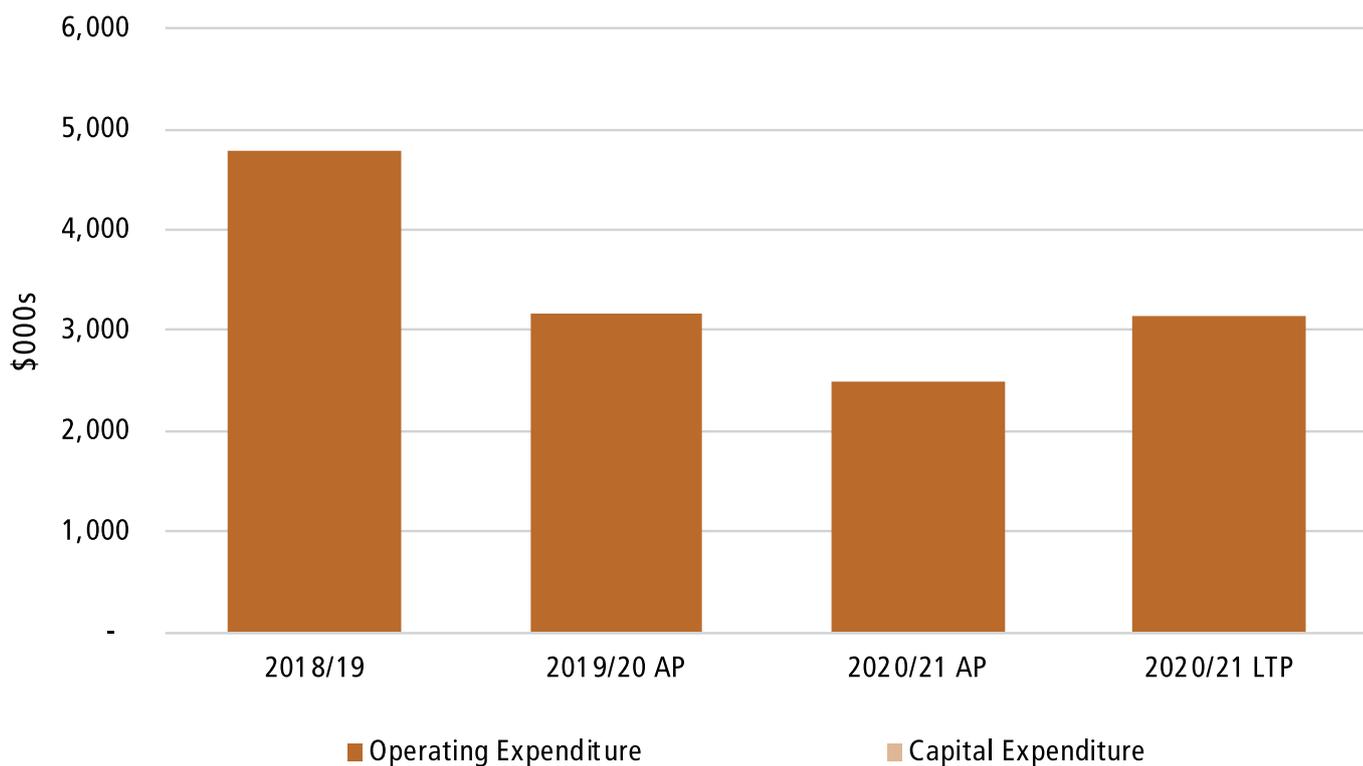
7%

of rates is spent on regional identity, tourism and economic development

How is regional identity, tourism and economic development paid for?

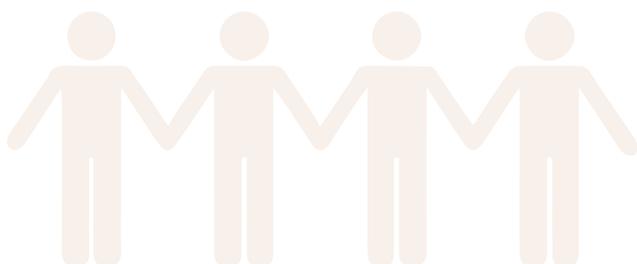


How much does regional identity, tourism and economic development cost?



What you can expect from us – Regional Identity, Tourism and Economic Development

| Community outcome | Our objective level of service | How we measure Success | 2018/19 Results | Our Aim |
|--------------------|--|--|-----------------|------------------------|
| A Thriving Economy | Manage the brand applications and process in a timely manner | End to end time in delivery of approving new brand users | 2.66 | Within 15 working days |





GOVERNANCE AND CORPORATE SERVICES



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 administration activities.

The strategy and policy team functions to advance work of organisational and strategic significance.

The strategy and policy team have a Council approved work programme to advance strategy and policy work of organisational and strategic significance.

This activity contributes to the following community outcomes:



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.

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.

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.

We will continue to look for fresh and smarter ways to engage our community in the decision-making process and encourage an interest in Council happenings.

Our community's needs are varied and ever-changing. Because of this, a challenge we must face is considering how we can best engage with our community to make sure we understand and deliver on their priorities. Our policy and strategy team will be seeking community feedback to help progress identified priority projects.

We will continue to explore ways of supporting the Council to meet the ratepayers' needs while trying to find ways to spread the costs of our facilities and services across the generations. Central Otago District Council currently has no debt and while on the face of it, this sounds like good news it actually causes our Council of today significant financial challenges.

In some cases, investment in infrastructure has been deferred or reserves have been used rather than borrowing, without regard for repayment. Ultimately previous generations have used Council's facilities and services without paying their true cost.

Joining the LGFA scheme and borrowing to invest in major projects in the coming years, will help us address these intergenerational equity issues by ensuring we move to a model where each generation pays the true cost of services.

What we have planned

The triennial elections were held in October 2019. A key focus for the Governance activity continues to be inducting new elected members into the organisation and ensuring they are brought up to speed and supported with the information needed for good decision-making. In addition, systems and processes continue to be reviewed to embed efficiencies as appropriate.

The strategy and policy team’s priorities for 2020 are continuing work on:

- Central Otago 2050 Plan (30-year vision and prosperity plan for Central Otago)
- Council’s approach to housing
- Museum strategy
- Responsible camping strategy

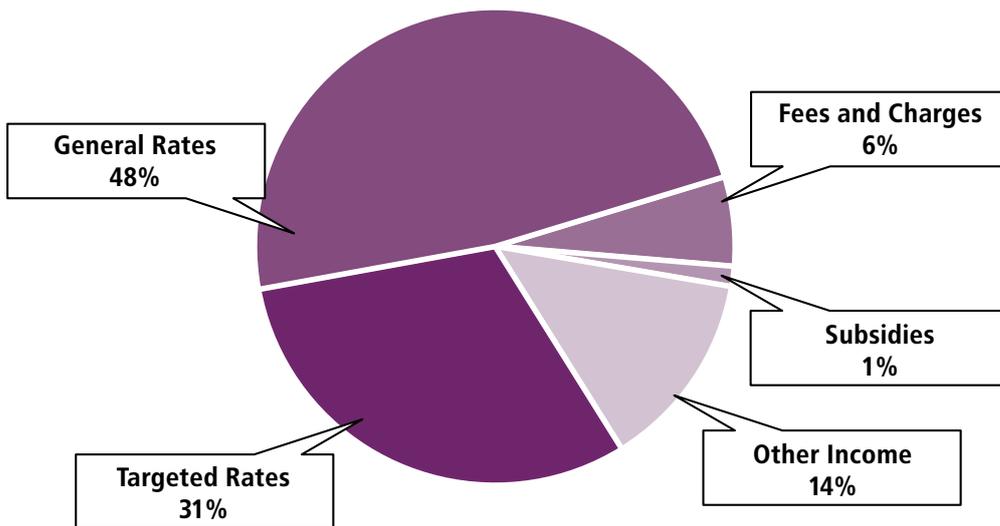
The Community and Engagement unit (including the functions of community development, communications and regional identity) will be working to finalise and implement a Communications and Engagement Strategy in the 2020/21 year.

How we pay for Governance and Corporate Services

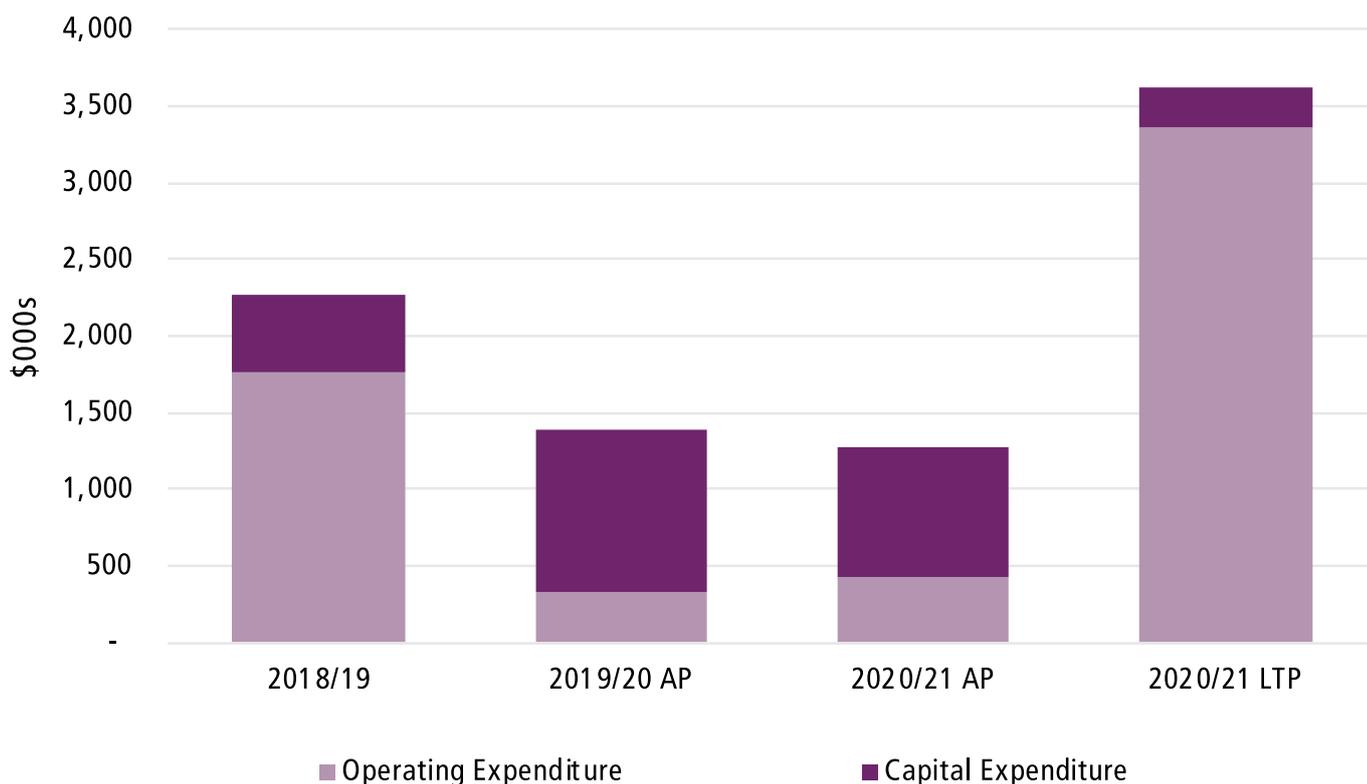


of rates is spent on governance and corporate services

How is governance and corporate services paid for?



How much does governance and corporate services cost?



What you can expect from us: Governance and Corporate Services

| Community outcome | Our objective level of service | How we measure Success | 2018/19 Results | Our Aim Years 1-3 |
|---|---|--|-----------------|-------------------|
| A Thriving Economy A Sustainable Environment | Satisfaction with the leadership, representation and decision-making by elected members | Satisfaction with the performance of elected members of local community boards | 68% | >85% |
| A Safe and Healthy Community | | Satisfaction with the performance of elected members | | |
| A Safe and Healthy Community | Satisfaction with the overall effectiveness of Council communications | Customer survey – overall effectiveness of communications | 80% | >80% |



FINANCIALS



Loan Comparison

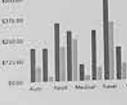
FINANCIAL

ENTER THE BUDGET: Enter your budget for each category on the Summary By Category table below. Enter expenditures on the Transactions sheet to see how your actual spending compares to your budget.

ACTUAL SUMMARY



BUDGET VS. ACTUAL



CATEGORY



TOTAL

SAVINGS

IF YOU WANT: This sheet calculates how much more you will save on the account you want to save the most. Enter your information on the Savings table to see how your savings will grow over time.

SAVINGS CALCULATOR

TABLE 1: SAVINGS CALCULATOR

TABLE 2: SAVINGS CALCULATOR

RESULTS

TABLE 3: SAVINGS CALCULATOR

TABLE 4: SAVINGS CALCULATOR

TABLE 5: SAVINGS CALCULATOR

TABLE 6: SAVINGS CALCULATOR

TABLE 7: SAVINGS CALCULATOR

TABLE 8: SAVINGS CALCULATOR

TABLE 9: SAVINGS CALCULATOR

TABLE 10: SAVINGS CALCULATOR

TABLE 11: SAVINGS CALCULATOR

TABLE 12: SAVINGS CALCULATOR

TABLE 13: SAVINGS CALCULATOR

TABLE 14: SAVINGS CALCULATOR

TABLE 15: SAVINGS CALCULATOR

TABLE 16: SAVINGS CALCULATOR

TABLE 17: SAVINGS CALCULATOR

TABLE 18: SAVINGS CALCULATOR

TABLE 19: SAVINGS CALCULATOR

TABLE 20: SAVINGS CALCULATOR

Significant Forecasting Assumptions and Risks

The forecasting assumptions detailed on pages 210-212 of the 2018-28 Long-term Plan (LTP) have been reviewed to assess whether or not the assumptions and risks have changed since the adoption of the Long-term Plan.

There are no significant changes to the assumptions and risks in the 2020/21 Annual Plan.

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).

The financial statements comprise the activities of the Council for the year ended 30 June 2019. The Council does not have a significant interest in any other entities.

The prospective financial statements of the Council are for the ten years ended 30 June 2019 to 30 June 2028. The prospective financial statements were authorised for issue by the Council on 3 June 2020. Council does not have the power to amend the prospective financial statements after issue. Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

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 financial statements on 3 June 2020.

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 2020, 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).

No actual results have been included in the prospective financial statements. The actual results achieved for any particular financial year is also likely to vary from the information presented and may vary materially depending on the circumstances that arise during the period.

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 does not hold any contractual arrangements with two or more parties for the purpose of undertaking an economic activity.

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 are 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.

Loan 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 optimised 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 assets 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 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 Council'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. The portfolio is valued annually by an external, independent valuer, having an appropriate recognised professional qualification and recent experience in the location and category of property being valued. 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 Financial Assets

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

Loans and receivables, and held-to-maturity investments

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

Impairment in term deposits, local authority stock, government bonds, and community loans, are recognised directly against the instrument's carrying amount.

Financial assets at fair value through other comprehensive revenue and expense

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

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

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

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit. If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

20. 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.

21. 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.

22. 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

23. 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.

24. 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.

25. 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.

26. 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.

27. 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.

28. 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.

29. Critical Judgements

Significant assumptions and risks (critical judgements) related to the Long-term Plan 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.

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.

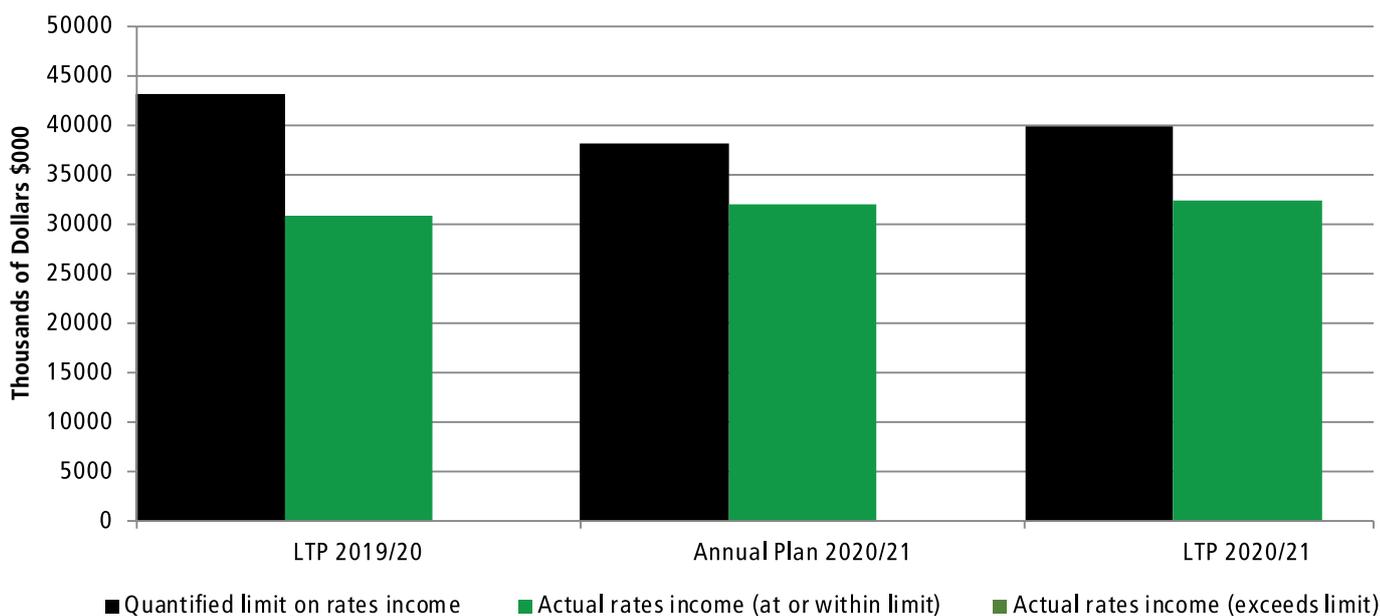
The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

| Benchmark | | Planned | Met |
|--------------------------------|---|---------|-----|
| Rates (income) affordability | Does not exceed 80% of total revenue | 67% | Yes |
| Rates (increase) affordability | Does not exceed more than 5% of previous year's rates revenue | 0.7% | Yes |
| Debt affordability | Does not exceed 10% of total assets | 1% | Yes |
| Balanced budget benchmark | 100% | 100% | Yes |
| Essential services benchmark | 100% | 257% | Yes |
| Debt servicing benchmark | 10% | 0.16% | 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 increase for the year equal or are less than each quantified limit on rates increases.

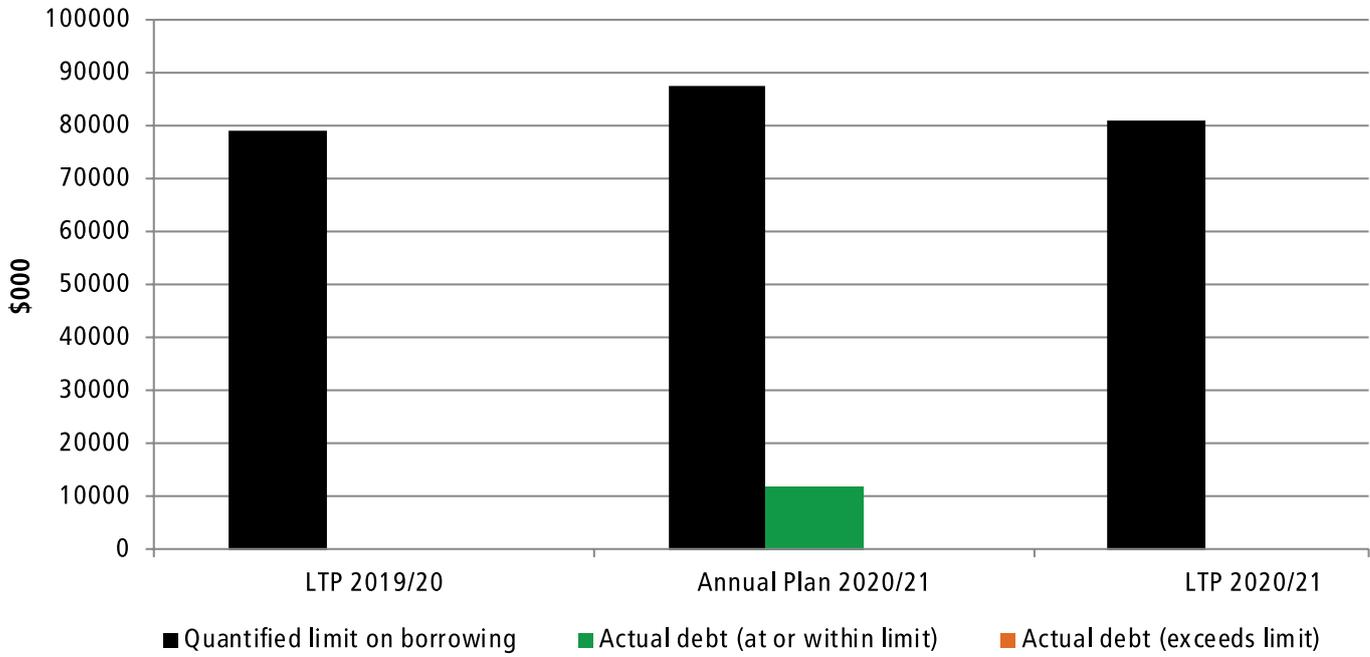
Rates (income) Affordability



Debt Affordability

- 1) For this benchmark, the Council’s planned borrowing is compared with 10% of the total value of Council assets onborrowing 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.

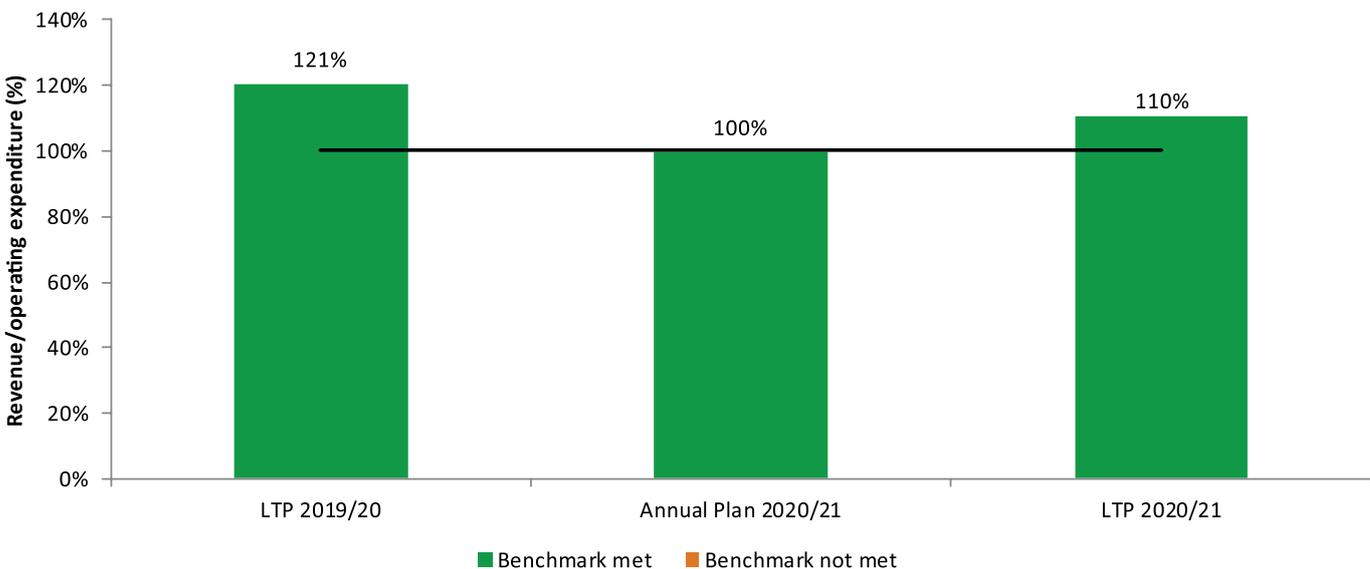
Debt Affordability



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.

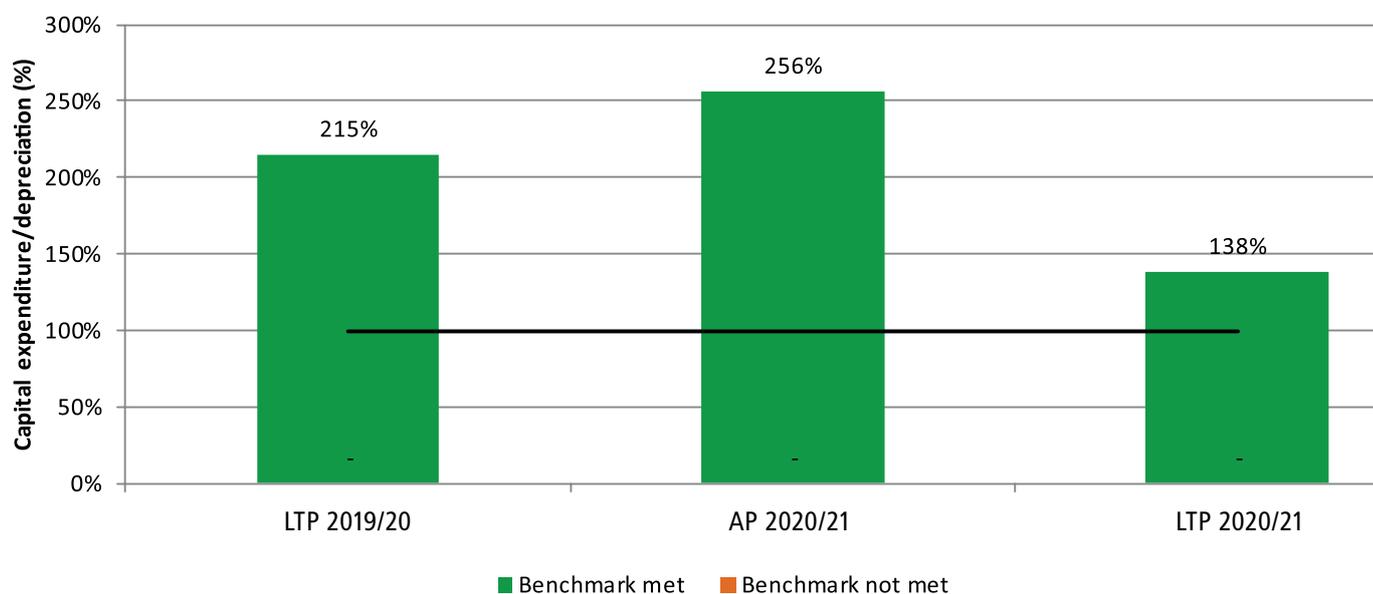
Balanced budget benchmark



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 service.

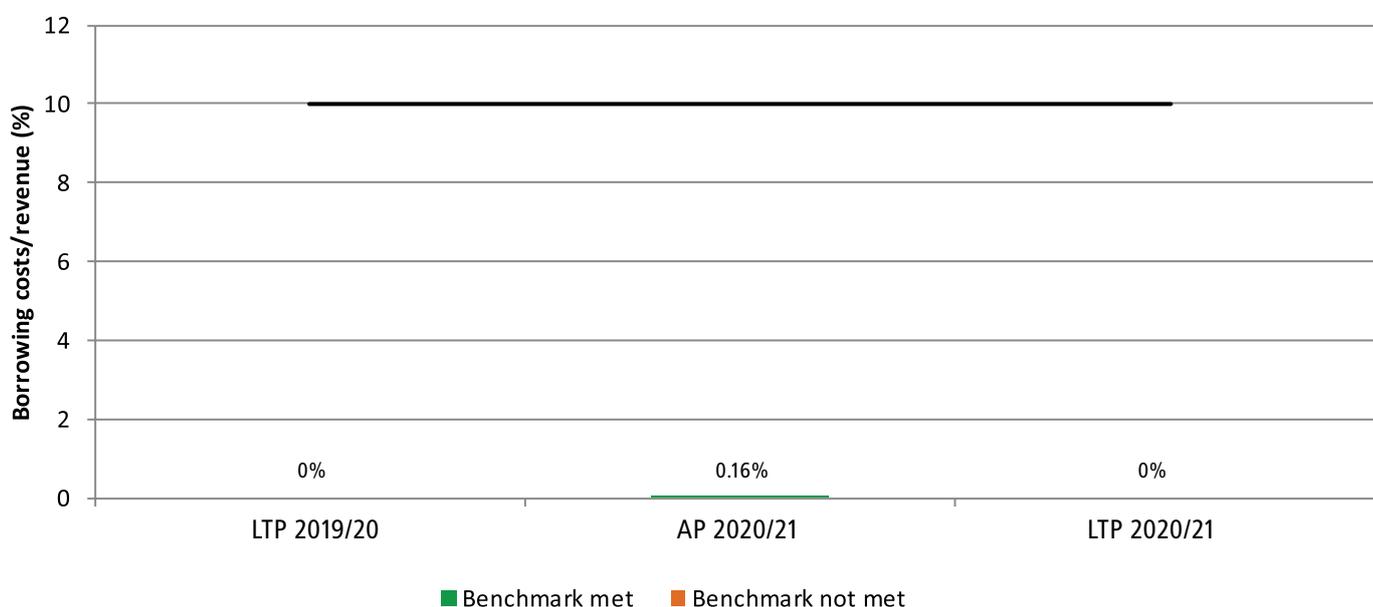
Essential service benchmark



Debt Servicing

- 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).
- 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.

Debt servicing benchmark



| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement WHOLE OF COUNCIL | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|---|------------------------------------|---------------------------------|
| OPERATING | | | |
| 6,234 | General rates, uniform annual general charges and rates penalties | 4,204 | 5,790 |
| 24,835 | Targeted rates | 27,901 | 26,655 |
| 2,270 | Subsidies and grants for operating purposes | 2,317 | 1,948 |
| 5,043 | Fees and charges | 5,058 | 5,068 |
| 328 | Interest and dividends from investments | 403 | 401 |
| 2,084 | Local authorities fuel tax, fines, infringement fees, and other receipts | 2,604 | 2,118 |
| 40,794 | Total operating funding | 42,486 | 41,980 |
| | Applications of operating funding | | |
| 29,468 | Payments to staff and suppliers | 33,245 | 29,082 |
| 38 | Finance costs | 74 | 35 |
| 1,278 | Other operating funding applications | 1,936 | 1,553 |
| 30,784 | Total applications of operating funding | 35,255 | 30,670 |
| 10,010 | Surplus (deficit) of operating funding | 7,231 | 11,310 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| 2,517 | Subsidies and grants for capital expenditure | 2,878 | 2,786 |
| 2,167 | Development and financial contributions | 2,347 | 2,191 |
| 8,554 | Gross proceeds from sale of assets | - | 2,297 |
| - | Lump sum contributions | - | 717 |
| 13,238 | Total sources of capital funding | 5,225 | 7,991 |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| 2,360 | - to meet additional demand | 1,974 | 1,751 |
| 9,919 | - to improve the level of service | 13,309 | 7,011 |
| 12,004 | - to replace existing assets | 9,407 | 8,693 |
| (1,035) | Increase(decrease) in reserves | (12,234) | 1,846 |
| 23,248 | Total applications of capital funding | 12,456 | 19,301 |
| (10,010) | Surplus (deficit) of capital funding | (7,231) | (11,310) |
| 12,396 | Depreciation (not included in above FIS) | 10,209 | 12,618 |
| PUBLIC EQUITY | | | |
| 10,010 | Surplus (deficit) of operating funding from funding impact statement | 7,231 | 11,310 |
| (12,396) | Depreciation | (10,209) | (12,618) |
| 2,517 | Subsidies and grants for capital purposes | 2,878 | 3,503 |
| 2,167 | Development and financial contributions | 2,347 | 2,191 |
| 4,015 | Gain (loss) on sales of assets | - | 2,291 |
| 6,313 | Net surplus (deficit) before tax in statement of financial performance | 2,247 | 6,677 |

| 2019/20 Annual Plan \$000 | Prospective Statement of COMPREHENSIVE REVENUE AND EXPENSE | Notes | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|---|---|-------|------------------------------------|---------------------------------|
| REVENUE | | | | |
| Revenue from non-exchange transactions | | | | |
| 30,994 | Rates | 1 | 32,030 | 32,370 |
| 75 | Penalties, Remissions and discounts | 1 | 75 | 75 |
| 4,787 | Subsidies and Grants | | 5,103 | 4,734 |
| 2,170 | Regulatory fees | | 2,150 | 2,217 |
| 4,083 | User fees and other income | | 4,792 | 4,812 |
| 2,167 | Development and financial contributions | | 2,347 | 2,190 |
| Revenue from exchange transactions | | | | |
| 490 | Direct charges revenue – full cost recovery | | 378 | 504 |
| 384 | Rental revenue | | 433 | 370 |
| 328 | Interest | | 401 | 401 |
| 4,015 | Profit on sale of assets | 2 | - | 2,291 |
| 49,494 | TOTAL REVENUE | | 47,709 | 49,965 |
| EXPENDITURE | | | | |
| 10,575 | Employee benefit expenses | | 11,203 | 10,765 |
| 12,396 | Depreciation and amortisation | 3 | 10,209 | 12,618 |
| 38 | Finance costs | | 74 | 35 |
| 20,172 | Other expenses | | 23,976 | 19,870 |
| 43,182 | TOTAL EXPENDITURE | | 45,462 | 43,287 |
| 6,313 | Surplus/(Deficit) before tax | | 2,247 | 6,677 |
| Income tax expense | | | | |
| 6,313 | Surplus/(Deficit) after tax | | 2,247 | 6,677 |
| Gain on asset revaluations | | | | |
| 726 | Gains (loss) on revaluation of wastewater assets | 4 | 1,479 | 1,353 |
| 545 | Gains (loss) on revaluation of water assets | | 1,926 | 1,772 |
| 132 | Gains (loss) on revaluation of stormwater assets | | 573 | 1 |
| 5,975 | Gains (loss) on revaluation of roading assets | 4 | 11,045 | 10,160 |
| 28 | Gains (loss) on revaluation of property and parks assets | 4 | 2,215 | 1,353 |
| 1 | Gains (loss) on revaluations of land assets | | 5 | 8 |
| 13 | Gains (loss) on revaluation of building assets | | 537 | 235 |
| 7,419 | Total gain on asset revaluations | | 17,780 | 14,882 |
| 7,419 | Total other comprehensive income | | 17,780 | 14,882 |
| 13,732 | Total comprehensive income | | 20,027 | 21,559 |

| Notes | Annual Plan 2020/21 variance to LTP 2020/21 | \$ Variance | % Variance |
|-------|--|-------------|------------|
| 1 | Reserve funding water and waste costs to reduce the overall impact on rates | (341) | (1.06%) |
| 2 | No land sales due to the Alexandra Pines land sale programme being moved out to financial year 2021/22. | (2,291) | 100.00% |
| 3 | Lower depreciation expenses as a result of evaluating our finance and asset management system to ensure that they both have the same depreciating rate. | (2,409) | (23.60%) |
| 4 | Higher revaluation gains are the result of higher expectations around growth across the district and increased construction costs which are main drivers for increase in asset values. | 2,898 | 16.30% |

| 2019/20 Annual Plan \$000 | Prospective Statement of CHANGES IN EQUITY For the year ended 30 June 2019 | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| PUBLIC EQUITY | | | |
| 755,978 | Public equity balance at 1 July | 833,044 | 781,842 |
| | Accumulated funds | | |
| 372,580 | Balance at 1 July | 413,581 | 383,582 |
| 6,313 | Surplus/(Deficit) | 2,247 | 6,677 |
| 378,893 | BALANCE AT 30 JUNE | 415,828 | 390,260 |
| OTHER RESERVES | | | |
| | Property revaluation reserve | | |
| 383,320 | Balance 1 July | 422,948 | 398,182 |
| 15,698 | Revaluation gains/(loss) | 17,780 | 14,882 |
| 399,018 | Balance at 30 June | 440,727 | 413,063 |
| | Fair value through other comprehensive revenue reserve | | |
| | Balance at 1 July | 41 | |
| | Revaluation gains/(loss) | 41 | |
| | Restricted Reserves (trust and bequest funds) | | |
| 78 | Balance at 1 July | | 78 |
| 78 | Balance at 30 June | - | 78 |
| 399,096 | Total other reserves | 440,768 | 413,141 |
| 777,989 | Public Equity 30 June | 856,596 | 803,401 |

| 2019/20 Annual Plan \$000 | Prospective Statement of FINANCIAL POSITION | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| EQUITY | | | |
| 378,893 | Accumulated funds | 415,828 | 390,260 |
| 399,018 | Property revaluation reserve | 440,727 | 413,063 |
| - | Fair value reserve | 41 | - |
| 78 | Restricted reserves | - | 78 |
| 777,989 | Total equity | 856,596 | 803,401 |
| REPRESENTED BY: | | | |
| Current assets | | | |
| 8,295 | Cash and cash equivalents | 9,840 | 10,430 |
| 6,702 | Other financial assets | 1,563 | 6,702 |
| 2,919 | Receivables | 3,986 | 2,919 |
| - | Non Current assets held for sale | - | - |
| 532 | Inventories | 1,541 | 532 |
| 18,448 | Total current assets | 16,930 | 20,583 |
| Less current liabilities | | | |
| 309 | Agency and deposits | 329 | 309 |
| 5,528 | Payables and deferred revenue | 7,937 | 5,528 |
| 1,008 | Employee entitlements | 934 | 1,008 |
| 6,845 | Total current liabilities | 9,201 | 6,845 |
| 11,603 | Working capital | 7,729 | 13,738 |
| Non-current assets | | | |
| 156 | Available for sale financial assets | 169 | 156 |
| 845 | Loans and receivables | 390 | 835 |
| 616 | Intangible assets | 771 | 616 |
| 723 | Forestry assets | 437 | 723 |
| 1,265 | Investment property | 1,625 | 1,265 |
| 762,809 | Property, Plant and Equipment | 845,485 | 786,096 |
| 766,414 | Total non-current assets | 848,878 | 789,691 |
| Less non-current liabilities | | | |
| 28 | Provisions | 11 | 28 |
| | Term Loan | - | |
| 28 | Total non-current liabilities | 11 | 28 |
| 777,989 | Net assets (assets minus liabilities) | 856,596 | 803,401 |

| 2019/20 Annual Plan \$000 | Prospective Statement of CASH FLOWS | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|--|---|------------------------------------|---------------------------------|
| CASHFLOWS FROM OPERATING ACTIVITIES | | | |
| 45,151 | Receipts from rates, fees and other revenue | 47,308 | 47,272 |
| 328 | Interest received | 401 | 401 |
| - | Dividends received | - | - |
| - | Net GST (paid) /received | - | - |
| (30,619) | Payments to suppliers and employees | (33,474) | (30,505) |
| - | Interest paid | - | - |
| 14,859 | Net cash flow from operating activities | 14,235 | 17,169 |
| CASHFLOWS FROM INVESTING ACTIVITIES | | | |
| 8,554 | Receipts from sale of property, plant and equipment | - | 2,297 |
| (24,283) | Purchase of property, plant and equipment | (24,690) | (17,454) |
| - | Purchase of intangibles | - | - |
| - | Purchase of forestry | - | - |
| - | Purchase of investments | - | - |
| (15,729) | Net cash flow from investing activities | (24,690) | (15,157) |
| CASHFLOWS FROM FINANCING ACTIVITIES | | | |
| - | Proceeds from borrowings | 12,000 | - |
| - | Repayment of borrowings | - | - |
| - | Net cash flow from financing activities | 12,000 | - |
| (870) | Net increase/(decrease) in cash held | 1,545 | 2,012 |
| 9,165 | Cash at the beginning of the year | 8,295 | 8,418 |
| 8,294 | Closing cash held 30 June | 9,840 | 10,430 |

| Reserve Funds | | Opening Balance | Transfers In | Transfers Out | Closing Balance |
|---|---|-----------------|--------------|----------------|-----------------|
| | | \$000 | \$000 | \$000 | \$000 |
| SPECIFIC RESERVES | | | | | |
| These reserves are designated from a statute or legal document are to maintain and provide for improvements to separately identifiable areas. | | | | | |
| | Other Infrastructure | 1,618 | 59 | (38) | 1,639 |
| | Parks, Reserves and Cemeteries | 19 | 0 | (13) | 6 |
| | Libraries, Swimming Pools, and Community Facilities | 29 | 1 | - | 29 |
| | Self Insurance fund | 2,554 | 78 | - | 2,631 |
| | Planning and Environment | 2,154 | 65 | (31) | 2,188 |
| | Governance and Corporate Services | 1,908 | 83 | (13) | 1,978 |
| | TOTAL SPECIFIC RESERVES | 8,281 | 286 | (94) | 8,472 |
| DEVELOPMENT CONTRIBUTIONS RESERVES | | | | | |
| To provide for growth in identifiable infrastructure assets. | | | | | |
| | Roading | 904 | 530 | (383) | 1,050 |
| | Water | (1,014) | 776 | (563) | (802) |
| | Wastewater | 728 | 1,061 | (451) | 1,338 |
| | Governance and Corporate Services | 1,981 | 60 | - | 2,041 |
| | TOTAL DEVELOPMENT CONTRIBUTIONS RESERVES | 2,598 | 2,427 | (1,397) | 3,628 |
| GENERAL RESERVES | | | | | |
| These reserves are invested to provide a financial return to ratepayers. | | | | | |
| | Governance and Corporate Services | 5,115 | 402 | (1,683) | 3,834 |
| | TOTAL GENERAL RESERVES | 5,115 | 402 | (1,683) | 3,834 |
| PROPERTY RESERVES | | | | | |
| To provide for the purchase of properties. | | | | | |
| | Other Infrastructure | 14,770 | 452 | (779) | 14,442 |
| | Libraries, Swimming Pools, and Community Facilities | (62) | 6 | - | (56) |
| | Governance and Corporate Services | (1,010) | 98 | (245) | (1,157) |
| | TOTAL PROPERTY RESERVES | 13,697 | 556 | (1,024) | 13,229 |

| Reserve Funds | Opening Balance \$000 | Transfers In \$000 | Transfers Out \$000 | Closing Balance \$000 |
|--|-----------------------|--------------------|---------------------|-----------------------|
| LOSS OF SERVICE POTENTIAL AND DEVELOPMENT RESERVES | | | | |
| To set aside funds for replacement or provision of assets in identifiable infrastructure areas | | | | |
| Water | (10,462) | 849 | (6,666) | (16,280) |
| Wastewater | (13,617) | 554 | (2,242) | (15,305) |
| Stormwater | 2,393 | 488 | - | 2,881 |
| Transportation | (4,193) | 49 | (2,257) | (6,400) |
| Service Centres and Libraries | - | - | (140) | (140) |
| Other Infrastructure | 49 | 2 | - | 51 |
| TOTAL LOSS OF SERVICE RESERVES | (25,829) | 1,942 | (11,305) | (35,192) |
| AMENITIES RESERVES | | | | |
| To provide funding for ongoing operations and assets in amenity areas | | | | |
| Waste Minimisation | (1,854) | 14 | (254) | (2,095) |
| Other Infrastructure | (1,576) | 42 | (915) | (2,449) |
| Parks, Reserves and Cemeteries | 515 | 70 | (498) | 87 |
| Libraries, Swimming Pools, and Community Facilities | (5,912) | 53 | (844) | (6,703) |
| Planning and Environment | 453 | 12 | (114) | 351 |
| TOTAL AMENITIES RESERVES | (8,376) | 192 | (2,625) | (10,808) |
| GOVERNANCE RESERVES | | | | |
| To provide funding for the elected member activity, specifically the democratic process | | | | |
| Governance and Corporate Services | 17 | 1 | - | 17 |
| TOTAL GOVERNANCE RESERVES | 17 | 1 | - | 17 |
| DISTRICT DEVELOPMENT RESERVES | | | | |
| To provide funding for ongoing operations and assets in this activity | | | | |
| District Development | 226 | 50 | - | 276 |
| TOTAL DISTRICT DEVELOPMENT RESERVES | 226 | 50 | - | 276 |
| TOTAL RESERVES | (4,270) | 5,855 | (18,129) | (16,544) |

| 2019/20 Annual Plan \$000 | CAPITAL EXPENDITURE | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|---|------------------------------------|---------------------------------|
| 2,095 | Water | 8,443 | 3,090 |
| 30 | Alexandra - Network Extensions and Upgrades | 30 | 30 |
| 140 | Backflow Prevention | 140 | 140 |
| 120 | Cromwell - Network Upgrades with Developments | 45 | 45 |
| 200 | Cromwell - Treatment Plant | 700 | 700 |
| 10 | District wide - Buildings/Land Addition Renewals | 10 | 10 |
| 95 | District wide - Electrical Control/Instrumentation Renewals | 95 | 95 |
| 960 | District wide - Reticulation Renewals | 450 | 960 |
| 100 | District wide - Mechanical / Process Plant Renewals | 100 | 100 |
| 100 | Dunstan Flats Reticulation | - | - |
| - | Lake Dunstan Water Supply | 5,363 | - |
| - | Omakau Water Treatment Plant Upgrade | 500 | - |
| 50 | Patearoa Water Treatment Plant Upgrade | 300 | 300 |
| 80 | Ranfurly - Treatment Plant Upgrade | 600 | 600 |
| 100 | Roxburgh - Source Investigation | - | - |
| 50 | Reservoir Renewals | 50 | 50 |
| 60 | Valve Upgrades | 60 | 60 |
| 10,450 | Wastewater | 4,180 | 5,385 |
| 300 | Alexandra - Dunorling Street Pump Station Storage | - | - |
| 10 | Alexandra - Network Extensions and Upgrades | 210 | 110 |
| 200 | Alexandra - Treatment Plant Upgrades | - | - |
| 8,835 | Clyde - New Wastewater Scheme | 2,550 | 4,150 |
| 20 | Cromwell - Network Extensions and Upgrades | 20 | 20 |
| - | Cromwell - Treatment Plant Upgrade | - | - |
| - | Naseby Wastewater Treatment Plant Upgrades | 120 | - |
| 40 | Districtwide - Electrical & Instrumentation Renewals | 210 | 210 |
| 960 | Districtwide - Reticulation Renewals | 810 | 810 |
| 85 | Districtwide - Treatment Plant Renewals | 85 | 85 |
| - | Roxburgh - Treatment Plant Upgrades | 90 | - |
| - | Ranfurly - Treatment Plant Upgrades | 85 | - |
| 120 | Stormwater | 120 | 120 |
| 120 | Districtwide Network Renewals | 120 | 120 |
| 5,243 | Roading | 6,241 | 5,986 |
| 240 | Pavement Reconstruction | 240 | 240 |
| 450 | Renewals Local Roads - District Unsubsidised | 150 | 450 |
| 1,307 | Renewals Local Roads - Sealed Resurfacing | 1,307 | 1,307 |
| 2,176 | Renewals Local Roads - Unsealed Metalling | 2,344 | 2,176 |
| 902 | Roading Improvements | 2,032 | 1,645 |
| 168 | Other | 168 | 168 |
| 507 | Environmental Services | 208 | 8 |
| 500 | Cromwell - Transfer Station Upgrade | 200 | - |
| 7 | Other | 8 | 8 |

| 2019/20 Annual Plan \$000 | CAPITAL EXPENDITURE | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| 2,964 | Property and Community Halls Facilities | 2,534 | 1,253 |
| 16 | Airports | 960 | - |
| 3 | Alexandra Community Centre | - | - |
| 58 | Clyde Community Centre | - | - |
| 49 | Commercial and other property | 71 | 2 |
| 266 | Council Offices | 260 | 262 |
| 7 | Cromwell Museum | - | - |
| 1,300 | Cromwell Town Centre | 500 | 500 |
| 492 | Elderly Persons Housing | 544 | 394 |
| 14 | Forestry | - | 14 |
| 50 | Molyneux Park Stadium | - | 3 |
| 113 | Other Community Buildings | 84 | 48 |
| 37 | Other Property | 116 | 30 |
| 560 | Public Toilets | - | - |
| 1,680 | Pools Parks and Cemeteries | 1,607 | 1,150 |
| 30 | Alexandra Cemetery | 85 | 65 |
| - | - Cromwell Cemetery | 19 | 14 |
| 412 | Cromwell Swim Centre | 398 | 65 |
| 107 | Molyneux Aquatic Centre | 203 | 370 |
| 18 | Anderson Park | 244 | 94 |
| 564 | Cromwell Reserves | 195 | 196 |
| 5 | Clyde Recreation Reserve | 115 | 5 |
| 182 | Molyneux Park | 25 | 214 |
| 12 | Omakau, Clyde, Ranfurly Cemetery | 15 | 28 |
| 40 | Omakau Recreation Reserve | 15 | 13 |
| 121 | Other Parks and Reserves | 187 | 25 |
| 87 | Other Reserves Alexandra | 31 | 7 |
| 93 | Other Reserves Maniototo | 29 | 16 |
| - | - Other | - | 22 |
| 3 | Pioneer Park | 17 | 3 |
| 6 | Other Pools | 29 | 12 |
| 1,066 | Governance & Corporate Services | 858 | 297 |
| 868 | Information Services | 573 | 202 |
| 50 | Council Offices | 50 | 50 |
| 148 | Vehicle Replacement | 235 | 45 |
| - | Regional Identity, Tourism and Economic Development | - | - |
| - | - Ranfurly i-SITE | - | - |
| 158 | Service Centres and Libraries | 500 | 166 |
| 5 | Libraries | 341 | 8 |
| 154 | Library Policy | 159 | 158 |
| 24,283 | TOTAL CAPITAL EXPENDITURE | 24,690 | 17,454 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement WATER | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| - | General rates, uniform annual general charges, rates penalties | - | - |
| 4,744 | Targeted rates | 5,519 | 5,554 |
| 18 | Subsidies and grants for operating purposes | 18 | 18 |
| 4 | Fees and charges | 4 | 4 |
| 115 | Internal charges and overheads recovered | 168 | 159 |
| - | Local authorities fuel tax, fines, infringement fees, and other receipts | - | - |
| 4,881 | Total operating funding | 5,709 | 5,735 |
| | Applications of operating funding | | |
| 2,165 | Payments to staff and suppliers | 2,665 | 2,358 |
| - | Finance costs | - | - |
| 896 | Internal charges and overheads applied | 980 | 1,217 |
| 38 | Other operating funding applications | 38 | 38 |
| 3,099 | Total applications of operating funding | 3,683 | 3,613 |
| 1,782 | Surplus (deficit) of operating funding | 2,026 | 2,122 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| - | Subsidies and grants for capital expenditure | - | - |
| 1,091 | Development and financial contributions | 809 | 1,104 |
| - | Increase (decrease) in debt | - | 225 |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| - | Other dedicated capital funding | - | - |
| 1,091 | Total sources of capital funding | 809 | 1,329 |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| 292 | - to meet additional demand | 1,361 | 307 |
| 352 | - to improve the level of service | 6,347 | 1,108 |
| 1,451 | - to replace existing assets | 735 | 1,719 |
| 778 | Increase(decrease) in reserves | (5,609) | 317 |
| - | Increase (decrease) in investments | - | - |
| 2,873 | Total applications of capital funding | 2,834 | 3,451 |
| (1,782) | Surplus (deficit) of capital funding | (2,026) | (2,122) |
| 1 | Funding balance | - | - |
| 1,648 | Depreciation (not included in above FIS) | 1,674 | 1,732 |
| 1,630 | * Volumetric Charges for water (included in Targeted Rates) | 1,630 | 1,630 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement WASTEWATER | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| OPERATING | | | |
| | - General rates, uniform annual general charges, rates penalties | - | - |
| 4,045 | Targeted rates | 4,749 | 5,002 |
| | - Subsidies and grants for operating purposes | - | - |
| 42 | Fees and charges | 46 | 42 |
| 39 | Internal charges and overheads recovered | 46 | 124 |
| | - Local authorities fuel tax, fines, infringement fees, and other receipts | - | - |
| 4,126 | Total operating funding | 4,840 | 5,168 |
| | Applications of operating funding | | |
| 1,315 | Payments to staff and suppliers | 1,571 | 1,479 |
| | - Finance costs | - | - |
| 874 | Internal charges and overheads applied | 918 | 1,010 |
| 302 | Other operating funding applications | 289 | 334 |
| 2,491 | Total applications of operating funding | 2,778 | 2,823 |
| 1,635 | Surplus (deficit) of operating funding | 2,062 | 2,345 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| | - Subsidies and grants for capital expenditure | - | - |
| 638 | Development and financial contributions | 1,037 | 648 |
| 7,330 | Increase (decrease) in debt | - | 2,608 |
| | - Gross proceeds from sale of assets | - | - |
| | - Lump sum contributions | - | 717 |
| | - Other dedicated capital funding | - | - |
| 7,968 | Total sources of capital funding | 1,037 | 3,973 |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| 1,552 | - to meet additional demand | 30 | 723 |
| 7,583 | - to improve the level of service | 3,045 | 3,513 |
| 1,315 | - to replace existing assets | 1,105 | 1,149 |
| (847) | Increase(decrease) in reserves | (1,081) | 933 |
| | - Increase (decrease) in investments | - | - |
| 9,603 | Total applications of capital funding | 3,099 | 6,318 |
| (1,635) | Surplus (deficit) of capital funding | (2,062) | (2,345) |
| | - Funding balance | - | - |
| 1,635 | Depreciation (not included in above FIS) | 1,830 | 1,915 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement STORMWATER | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| OPERATING | | | |
| - | General rates, uniform annual general charges, rates penalties | - | - |
| 712 | Targeted rates | 691 | 661 |
| - | Subsidies and grants for operating purposes | - | - |
| - | Fees and charges | - | - |
| 124 | Internal charges and overheads recovered | 80 | 146 |
| - | Local authorities fuel tax, fines, infringement fees, and other receipts | - | - |
| 836 | Total operating funding | 771 | 807 |
| | Applications of operating funding | | |
| 162 | Payments to staff and suppliers | 122 | 105 |
| - | Finance costs | - | - |
| 24 | Internal charges and overheads applied | 33 | 27 |
| 12 | Other operating funding applications | 12 | 12 |
| 198 | Total applications of operating funding | 167 | 144 |
| 638 | Surplus (deficit) of operating funding | 604 | 663 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| - | Subsidies and grants for capital expenditure | - | - |
| - | Development and financial contributions | - | - |
| - | Increase (decrease) in debt | - | - |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| - | Other dedicated capital funding | - | - |
| - | Total sources of capital funding | - | - |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| - | - to improve the level of service | - | - |
| 120 | - to replace existing assets | 120 | 120 |
| 518 | Increase(decrease) in reserves | 484 | 543 |
| - | Increase (decrease) in investments | - | - |
| 638 | Total applications of capital funding | 604 | 663 |
| (638) | Surplus (deficit) of capital funding | (604) | (663) |
| - | Funding balance | - | - |
| 515 | Depreciation (not included in above FIS) | 526 | 517 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement ROADING | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| OPERATING | | | |
| 5,331 | General rates, uniform annual general charges, rates penalties | 4,426 | 5,056 |
| 827 | Targeted rates | 470 | 834 |
| 2,223 | Subsidies and grants for operating purposes | 2,168 | 1,901 |
| 10 | Fees and charges | 21 | 21 |
| 677 | Internal charges and overheads recovered | 584 | 650 |
| 271 | Local authorities fuel tax, fines, infringement fees, and other receipts | 284 | 278 |
| 9,339 | Total operating funding | 7,953 | 8,740 |
| | Applications of operating funding | | |
| 4,098 | Payments to staff and suppliers | 3,991 | 3,850 |
| - | Finance costs | - | - |
| 2,051 | Internal charges and overheads applied | 2,191 | 2,167 |
| 5 | Other operating funding applications | 5 | 5 |
| 6,154 | Total applications of operating funding | 6,187 | 6,022 |
| 3,185 | Surplus (deficit) of operating funding | 1,766 | 2,718 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| 2,444 | Subsidies and grants for capital expenditure | 2,877 | 2,785 |
| 437 | Development and financial contributions | 500 | 437 |
| - | Increase (decrease) in debt | - | - |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| - | Other dedicated capital funding | - | - |
| 2,881 | Total sources of capital funding | 3,377 | 3,222 |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| 516 | - to meet additional demand | 583 | 721 |
| 887 | - to improve the level of service | 1,672 | 1,633 |
| 3,840 | - to replace existing assets | 3,986 | 3,633 |
| 823 | Increase(decrease) in reserves | (1,098) | (47) |
| - | Increase (decrease) in investments | - | - |
| 6,066 | Total applications of capital funding | 5,143 | 5,940 |
| (3,185) | Surplus (deficit) of capital funding | (1,766) | (2,718) |
| - | Funding balance | - | - |
| 5,509 | Depreciation (not included in above FIS) | 3,262 | 5,006 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement ENVIRONMENTAL SERVICES | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| OPERATING | | | |
| - | General rates, uniform annual general charges, rates penalties | - | - |
| 3,027 | Targeted rates | 3,701 | 3,005 |
| - | Subsidies and grants for operating purposes | - | - |
| 251 | Fees and charges | 150 | 155 |
| 34 | Internal charges and overheads recovered | 3 | 19 |
| 850 | Local authorities fuel tax, fines, infringement fees, and other receipts | 1,275 | 850 |
| 4,162 | Total operating funding | 5,129 | 4,029 |
| | Applications of operating funding | | |
| 3,454 | Payments to staff and suppliers | 4,489 | 3,384 |
| - | Finance costs | - | - |
| 569 | Internal charges and overheads applied | 649 | 548 |
| 9 | Other operating funding applications | 9 | 9 |
| 4,032 | Total applications of operating funding | 5,147 | 3,941 |
| 130 | Surplus (deficit) of operating funding | (18) | 88 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| - | Subsidies and grants for capital expenditure | - | - |
| - | Development and financial contributions | - | - |
| - | Increase (decrease) in debt | - | - |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| - | Other dedicated capital funding | - | - |
| - | Total sources of capital funding | - | - |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| - | - to improve the level of service | 200 | - |
| 500 | - to replace existing assets | 8 | 8 |
| (370) | Increase(decrease) in reserves | (225) | 80 |
| - | Increase (decrease) in investments | - | - |
| 130 | Total applications of capital funding | (18) | 88 |
| (130) | Surplus (deficit) of capital funding | 18 | (88) |
| - | Funding balance | - | - |
| 95 | Depreciation (not included in above FIS) | 130 | 114 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement POOLS, PARKS AND CEMETERIES | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| OPERATING | | | |
| - | General rates, uniform annual general charges, rates penalties | (2) | - |
| 4,710 | Targeted rates | 5,223 | 4,595 |
| - | Subsidies and grants for operating purposes | 1 | - |
| 1,028 | Fees and charges | 928 | 1,058 |
| 420 | Internal charges and overheads recovered | 468 | 432 |
| 214 | Local authorities fuel tax, fines, infringement fees, and other receipts | 197 | 214 |
| 6,372 | Total operating funding | 6,816 | 6,299 |
| | Applications of operating funding | | |
| 3,947 | Payments to staff and suppliers | 4,194 | 3,893 |
| 1 | Finance costs | 1 | 1 |
| 1,411 | Internal charges and overheads applied | 1,623 | 1,430 |
| 84 | Other operating funding applications | 94 | 94 |
| 5,443 | Total applications of operating funding | 5,912 | 5,418 |
| 929 | Surplus (deficit) of operating funding | 904 | 881 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| - | Subsidies and grants for capital expenditure | - | - |
| - | Development and financial contributions | - | - |
| - | Increase (decrease) in debt | - | - |
| - | Gross proceeds from sale of assets | - | 2,291 |
| - | Lump sum contributions | - | - |
| - | Other dedicated capital funding | - | - |
| - | Total sources of capital funding | - | 2,291 |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| 68 | - to improve the level of service | 396 | 3 |
| 1,670 | - to replace existing assets | 1,211 | 1,142 |
| (808) | Increase(decrease) in reserves | (703) | 2,027 |
| - | Increase (decrease) in investments | - | - |
| 929 | Total applications of capital funding | 904 | 3,172 |
| (929) | Surplus (deficit) of capital funding | (904) | (881) |
| - | Funding balance | - | - |
| 1,146 | Depreciation (not included in above FIS) | 1,061 | 1,161 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement PROPERTY AND COMMUNITY HALLS | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| OPERATING | | | |
| (90) | General rates, uniform annual general charges, rates penalties | (257) | (120) |
| 2,196 | Targeted rates | 2,380 | 2,269 |
| - | Subsidies and grants for operating purposes | - | - |
| 1,276 | Fees and charges | 1,430 | 1,298 |
| 1,477 | Internal charges and overheads recovered | 1,575 | 1,260 |
| 86 | Local authorities fuel tax, fines, infringement fees, and other receipts | 134 | 92 |
| 4,945 | Total operating funding | 5,262 | 4,799 |
| | Applications of operating funding | | |
| 2,610 | Payments to staff and suppliers | 2,857 | 2,629 |
| - | Finance costs | - | - |
| 1,363 | Internal charges and overheads applied | 1,502 | 1,290 |
| 258 | Other operating funding applications | 265 | 266 |
| 4,231 | Total applications of operating funding | 4,624 | 4,185 |
| 714 | Surplus (deficit) of operating funding | 638 | 614 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| 73 | Subsidies and grants for capital expenditure | 1 | 1 |
| - | Development and financial contributions | - | - |
| - | Increase (decrease) in debt | - | - |
| 8,554 | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| - | Other dedicated capital funding | - | - |
| 8,627 | Total sources of capital funding | 1 | 1 |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| 1,030 | - to improve the level of service | 1,155 | 754 |
| 1,884 | - to replace existing assets | 1,265 | 506 |
| 6,427 | Increase(decrease) in reserves | (1,780) | (645) |
| - | Increase (decrease) in investments | - | - |
| 9,341 | Total applications of capital funding | 639 | 615 |
| (714) | Surplus (deficit) of capital funding | (638) | (614) |
| - | Funding balance | - | - |
| 1,286 | Depreciation (not included in above FIS) | 922 | 1,318 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement REGIONAL IDENTITY, TOURISM AND ECONOMIC DEVELOPMENT | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| OPERATING | | | |
| 661 | General rates, uniform annual general charges, rates penalties | 757 | 532 |
| 2,173 | Targeted rates | 1,608 | 2,198 |
| 29 | Subsidies and grants for operating purposes | 130 | 29 |
| 198 | Fees and charges | 65 | 208 |
| 27 | Internal charges and overheads recovered | 21 | 22 |
| 152 | Local authorities fuel tax, fines, infringement fees, and other receipts | 43 | 183 |
| 3,239 | Total operating funding | 2,624 | 3,172 |
| | Applications of operating funding | | |
| 1,862 | Payments to staff and suppliers | 1,455 | 1,877 |
| 11 | Finance costs | 1 | 12 |
| 633 | Internal charges and overheads applied | 488 | 583 |
| 654 | Other operating funding applications | 557 | 661 |
| 3,160 | Total applications of operating funding | 2,500 | 3,133 |
| 79 | Surplus (deficit) of operating funding | 124 | 39 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| - | Subsidies and grants for capital expenditure | - | - |
| - | Development and financial contributions | - | - |
| - | Increase (decrease) in debt | - | - |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| - | Other dedicated capital funding | - | - |
| - | Total sources of capital funding | - | - |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| - | - to improve the level of service | - | - |
| - | - to replace existing assets | - | - |
| 80 | Increase(decrease) in reserves | 124 | 39 |
| - | Increase (decrease) in investments | - | - |
| 80 | Total applications of capital funding | 124 | 39 |
| (80) | Surplus (deficit) of capital funding | (124) | (39) |
| - | Funding balance | - | - |
| 40 | Depreciation (not included in above FIS) | 34 | 20 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement PLANNING, REGULATORY AND COMMUNITY DEVELOPMENT | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|---|------------------------------------|---------------------------------|
| OPERATING | | | |
| - | General rates, uniform annual general charges, rates penalties | - | - |
| 1,035 | Targeted rates | 2,096 | 1,040 |
| - | Subsidies and grants for operating purposes | - | - |
| 2,182 | Fees and charges | 2,360 | 2,228 |
| 102 | Internal charges and overheads recovered | 72 | 175 |
| 428 | Local authorities fuel tax, fines, infringement fees, and other receipts | 581 | 418 |
| 3,747 | Total operating funding | 5,109 | 3,861 |
| Applications of operating funding | | | |
| 2,880 | Payments to staff and suppliers | 4,050 | 2,884 |
| - | Finance costs | - | - |
| 781 | Internal charges and overheads applied | 951 | 877 |
| 2 | Other operating funding applications | 2 | 2 |
| 3,664 | Total applications of operating funding | 5,003 | 3,763 |
| 83 | Surplus (deficit) of operating funding | 105 | 98 |
| CAPITAL | | | |
| Sources of capital funding | | | |
| - | Subsidies and grants for capital expenditure | - | - |
| - | Development and financial contributions | - | - |
| - | Increase (decrease) in debt | - | - |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| - | Other dedicated capital funding | - | - |
| - | Total sources of capital funding | - | - |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - | - to meet additional demand | - | - |
| - | - to improve the level of service | - | - |
| - | - to replace existing assets | 115 | - |
| 84 | Increase(decrease) in reserves | (10) | 98 |
| - | Increase (decrease) in investments | - | - |
| 84 | Total applications of capital funding | 105 | 98 |
| (84) | Surplus (deficit) of capital funding | (105) | (98) |
| - | Funding balance | - | - |
| 40 | Depreciation (not included in above FIS) | 64 | 41 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement SERVICE CENTRES AND LIBRARIES | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|--|------------------------------------|---------------------------------|
| OPERATING | | | |
| - | General rates, uniform annual general charges, rates penalties | - | - |
| 1,254 | Targeted rates | 1,243 | 1,290 |
| - | Subsidies and grants for operating purposes | - | - |
| 18 | Fees and charges | 18 | 18 |
| 344 | Internal charges and overheads recovered | 322 | 349 |
| 9 | Local authorities fuel tax, fines, infringement fees, and other receipts | 9 | 9 |
| 1,625 | Total operating funding | 1,592 | 1,666 |
| | Applications of operating funding | | |
| 994 | Payments to staff and suppliers | 986 | 996 |
| - | Finance costs | - | - |
| 486 | Internal charges and overheads applied | 557 | 513 |
| 1 | Other operating funding applications | 1 | 1 |
| 1,481 | Total applications of operating funding | 1,544 | 1,510 |
| 144 | Surplus (deficit) of operating funding | 48 | 156 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| - | Subsidies and grants for capital expenditure | - | - |
| - | Development and financial contributions | - | - |
| - | Increase (decrease) in debt | - | - |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| - | Other dedicated capital funding | - | - |
| - | Total sources of capital funding | - | - |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| - | - to improve the level of service | 495 | |
| 158 | - to replace existing assets | 5 | 166 |
| (14) | Increase(decrease) in reserves | (452) | (10) |
| - | Increase (decrease) in investments | - | - |
| 144 | Total applications of capital funding | 48 | 156 |
| (144) | Surplus (deficit) of capital funding | (48) | (156) |
| - | Funding balance | - | - |
| 143 | Depreciation (not included in above FIS) | 152 | 171 |

| 2019/20 Annual Plan \$000 | Prospective Funding Impact Statement GOVERNANCE AND CORPORATE SERVICES | 2020/21 Annual Plan \$000 | 2020/21 LTP Yr 3 \$000 |
|------------------------------------|---|------------------------------------|---------------------------------|
| OPERATING | | | |
| 300 | General rates, uniform annual general charges, rates penalties | (721) | 322 |
| 143 | Targeted rates | 221 | 207 |
| - | Subsidies and grants for operating purposes | - | - |
| 36 | Fees and charges | 36 | 36 |
| 6,128 | Internal charges and overheads recovered | 6,250 | 9,552 |
| 74 | Local authorities fuel tax, fines, infringement fees, and other receipts | 80 | 74 |
| 6,681 | Total operating funding | 5,867 | 10,191 |
| | Applications of operating funding | | |
| 5,981 | Payments to staff and suppliers | 6,864 | 5,627 |
| 27 | Finance costs | 72 | 22 |
| 290 | Internal charges and overheads applied | 341 | 3,335 |
| 20 | Other operating funding applications | 20 | 20 |
| 6,318 | Total applications of operating funding | 7,297 | 9,004 |
| 363 | Surplus (deficit) of operating funding | (1,430) | 1,187 |
| CAPITAL | | | |
| | Sources of capital funding | | |
| - | Subsidies and grants for capital expenditure | - | - |
| 1 | Development and financial contributions | 2 | 2 |
| (7,330) | Increase (decrease) in debt | - | (2,833) |
| - | Gross proceeds from sale of assets | - | 6 |
| - | Lump sum contributions | - | - |
| - | Other dedicated capital funding | - | - |
| (7,329) | Total sources of capital funding | 2 | (2,825) |
| | Applications of capital funding | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| - | - to improve the level of service | - | - |
| 1,066 | - to replace existing assets | 858 | 250 |
| (8,032) | Increase(decrease) in reserves | (2,287) | (1,888) |
| - | Increase (decrease) in investments | - | - |
| (6,966) | Total applications of capital funding | (1,429) | (1,638) |
| (363) | Surplus (deficit) of capital funding | 1,430 | (1,187) |
| - | Funding balance | - | - |
| 339 | Depreciation (not included in above FIS) | 541 | 623 |

RATING POLICY



RATING POLICY

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 Schedule 1 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.

Schedule of Rates (Funding Impact Statement – Rates)

General

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

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

Due Dates for Payment of Rates

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

- 20 August 2020
- 20 November 2020
- 19 February 2021
- 20 May 2021

Charges for Metered Water will be Due On:

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

- 22 October 2020, reading taken in September 2020
- 22 April 2021, reading taken in March 2021

Cromwell and Pisa:

- 17 December 2020, reading taken in November 2020
- 24 June 2021, reading taken in May 2021

Alexandra:

- 26 November 2020, reading taken in October 2020
- 27 May 2021, reading taken in April 2021

Penalties

The Council will apply penalties under section 57 and 58 of the Local Government (Rating) Act 2002 on unpaid rates (other than metered water rates) as follows:

- 10% on any outstanding amount of any instalment not paid by the due date -
- The penalty will be applied on 28 August 2020, 30 November 2020, 1 March 2021 and 28 May 2021 respectively for each instalment;
- 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 as per Council Remission of Penalties Policy.

The Council will apply penalties under section 57 and 58 of the Local Government (Rating) Act 2002 on unpaid metered water rates as follows:

- 10% on any metered water rates unpaid after the due date. The penalty will be applied on the date below for the respective instalments:
 - Bannockburn, Ranfurly, Naseby, Patearoa, Omakau, Clyde and Roxburgh - 30 October 2020 and 30 April 2021
 - Cromwell and Pisa - 8 January 2021 and 30 June 2021
 - Alexandra - 4 December 2020 and 4 June 2021
- Requests for waiver of penalties on water accounts should be sent, in writing, to the Water Billing Officer, in accordance with the Council's Remission of Penalties Policy.

Payment of Rates

A discount of 2.5% on properties where the full payment of the annual rates amount for the property is received by Council on or before the due date for the first instalment.

Differentials based on Land Use

The Council proposes to use this matter to differentiate the general rate, tourism rate, promotion rate, wastewater rate (2nd and Subsequent pan/urinal).

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 overall average increase in rates.

Large Dams: Clyde Dam – Earnscluegh and Roxburgh Dam – Roxburgh. Paerau Dam – Maniototo Teviot Dams – Roxburgh.
All other properties.

Tourism and Promotion

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

Rural – all rating units used categorised as dairy, horticulture, forestry, mining, lifestyle or specialist agricultural use by Council's valuation service provider.

Commercial and industrial – all rating units categorised as commercial or industrial by Council's valuation service provider.
Dams, Utilities and Other - the Clyde Dam, Roxburgh Dam, Paerau Dam, Teviot Dam and all rating units categorised as utilities by Council's valuation service provider, sports groups and other non-commercial community groups.

Wastewater Additional Pan/Urinal

Commercial properties providing accommodation including motels, camping grounds and commercial rest homes for the elderly.

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.

Refer to the Molyneux Park map on the Council website under Property & Rates quick links.

Ward Services, Work and 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 the Cromwell Community Board.
- Teviot Valley – the area covered by the Teviot Valley Community Board.
- Maniototo – the area covered by the Maniototo Community Board.

Refer to the ward map on the Council website under Property & Rates quick links

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 wastewater system but is within 100 metres of a wastewater network.

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 network.

Environmental Services - Waste Management

The categories for 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
- Additional rubbish bin – additional rubbish bins supplied over and above the initial supply of service
- Additional mixed recycle bin – additional mixed recycle bins supplied over and above the initial supply of service
- Additional glass recycle bin – additional glass recycle bins supplied over and above the initial supply of service

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:

| CONNECTED (LATERAL PROVIDED) \$ | SERVICEABLE (NO LATERAL PROVIDED) \$ |
|------------------------------------|---|
| 433.11 per connection | 216.56 per connection |

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 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 Management and Waste Collection Charges

Where the Council waste collection service is available the charge is set on the basis of the number of containers of waste that the Council collects as part of its standard waste collection service, which is one household rubbish bin, one mixed recycling bin and one glass recycling bin. Household rubbish will be collected fortnightly and each recycling bin will be collected four-weekly. Where a household rubbish bin, mixed recycling bin or glass recycling bin is provided in addition to the standard service Council will charge additional rates per additional bin. Standard waste collection service is compulsory for all improved residential rating units that are situated within a collection area.

Refer to the Ward map on the Council website under Property & Rates quick links.

| WASTE MANAGEMENT AND COLLECTION RATES AND CHARGES | | \$ |
|---|--------------------|--------|
| Waste collection with collection 3 bins (availability of service) | Per rating unit | 406.79 |
| Waste collection additional household rubbish bin (red) | Per additional bin | 242.04 |
| Waste collection additional mixed recycling bin (yellow) | Per additional bin | 50.85 |
| Waste collection additional glass recycling bin (blue) | Per additional bin | 50.85 |

The Council sets a waste management charge which contributes to Environmental education and districtwide waste collection activities such as public bins. All residential land in the district is liable for this charge which is a uniform amount per rating unit.

| WASTE MANAGEMENT AND COLLECTION RATES AND CHARGES | | \$ |
|--|-----------------|-------|
| Waste management charge (no collection from rating unit) | Per rating unit | 63.05 |

Wastewater Rates and 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 sets a targeted rate as a uniform charge for each additional pan or urinal in excess of one for those rating units providing commercial accommodation or commercial rest homes for the elderly. The rates for this service are shown below:

| CONNECTED (LATERAL PROVIDED) \$ | SERVICEABLE (NO LATERAL PROVIDED) \$ | ADDITIONAL PAN ACCOMMODATION \$ |
|------------------------------------|---|------------------------------------|
| 627.98 | 313.99 | 156.99 |

The Council sets a targeted rate for wastewater management as a fixed charge per rating unit within Clyde (identified by Valuation Roll 28461).

| | \$ |
|-----------------------------|-------|
| Clyde Wastewater Management | 85.00 |

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.

| WARD/COMMUNITY BOARD | RATE IN \$ |
|----------------------|------------|
| Cromwell | 0.00014 |
| Maniototo | 0.0001 |
| Teviot Valley | 0.00012 |
| Vincent | 0.00021 |

Refer to the Ward map on the Council website under Property & Rates quick links.

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.

| | RATE IN \$ |
|-----------------------------------|------------|
| District Works and Public Toilets | 0.0001843 |

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 RATING UNIT \$ |
|----------------------|--------------------|
| Cromwell | 36.63 |
| Maniototo | 82.91 |
| Teviot Valley | 75.55 |
| Vincent | 44.09 |

Refer to the Ward map on the Council website under Property & Rates quick links.

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 RATING UNIT \$ |
|----------------------|--------------------|
| Cromwell | 477.41 |
| Maniototo | 516.66 |
| Teviot Valley | 300.77 |
| Vincent | 424.84 |

Refer to the Ward map on the Council website under Property & Rates quick links.

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 | 51.91 |
| Molyneux Park District | 17.30 |

Refer to the Molyneux Park map on the Council website under Property & Rates quick links.

The Council sets a targeted rate for library services as a uniform charge per rating unit. The targeted rates will be based as a uniform charge for each rating unit as shown in the table below:

| CATEGORY | PER RATING UNIT \$ |
|------------------|--------------------|
| District Library | 106.12 |

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 is based as a uniform charge for each rating unit as follows:

| | PER RATING UNIT \$ |
|----------------------|--------------------|
| Tracks and Waterways | 18.81 |

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 placed (as defined in the General Rate category). The targeted rates are based on the capital value of all rating units as shown in the table as follows:

| | RATES IN \$ |
|---------------------------------|-------------|
| Cromwell Community Board | |
| Commercial and Industrial | 0.0000607 |
| Residential | 0.0000113 |
| Rural | 0.0000087 |
| Dams and Utilities | 0.0000078 |
| Vincent Community Board | |
| Commercial and Industrial | 0.0000075 |
| Residential | 0.0000014 |
| Rural | 0.0000011 |
| Dams and Utilities | 0.0000010 |

The rate revenue is used to provide grants to promote local areas within the district.

Planning and Environment

The Council sets a planning and environment rate on all rating units. The rate is based on the capital value of all rating units in the district according to the table below:

| | RATES IN \$ |
|--------------------------|-------------|
| Planning and Environment | 0.0002014 |

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 is based on the capital value of all rating units in the district according to the table below:

| | RATES IN \$ |
|----------------------|-------------|
| Economic Development | 0.0000217 |

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 (as defined in the General Rate category). The rate is based on the capital value of all rating units in the district except "Sport and Recreation" in accordance with the table below:

| | RATES IN \$ |
|---------------------------|-------------|
| Residential | 0.0000732 |
| Rural | 0.0000564 |
| Commercial and Industrial | 0.0003926 |
| Dams, Utilities | 0.0000505 |

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 (as defined in the General Rate category). The rate is based on the land value of all rating units in the district according to the table below:

| | RATES IN \$ |
|---|-------------|
| All areas excluding Large Dams, Paerau Dam - Maniototo, and Teviot Dam - Roxburgh | 0.00042 |
| Large Dams | 0.14424 |
| Paerau Dam – Maniototo | 0.0743 |
| Teviot Power Scheme – Roxburgh | 0.10836 |

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.

| | PER RATING UNIT \$ |
|-----------|--------------------|
| All areas | 99.50 |

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 | 2020/21 \$000s | 2019/20 \$000s |
|---|-------------------|-------------------|
| GENERAL RATES | | |
| General Rate | 3,447 | 4,996 |
| Uniform Annual General Charge | 1,340 | 2,036 |
| TARGETED RATES | | |
| Planning and Environment Rate | 2,475 | 1,227 |
| Economic Development Rate | 266 | 241 |
| Tracks and Waterways Charge | 253 | 260 |
| Tourism Rate | 1,108 | 1,682 |
| Waste Management and Collection Charge | 4,257 | 3,491 |
| District Library Charge | 1,429 | 1,442 |
| Molyneux Park Charge | 431 | 389 |
| District Works and Public Toilets Rate | 2,265 | 2,692 |
| District Water Supply | 4,428 | 3,582 |
| District Wastewater | 5,390 | 4,580 |
| WARD TARGETED RATES | | |
| Vincent Community Board | | |
| Vincent Promotion Rate | 7 | 72 |
| Vincent Recreation and Culture Charge | 2,425 | 2,211 |
| Vincent Ward Services Charge | 252 | 239 |
| Vincent Ward Services Rate | 495 | 437 |
| Clyde Wastewater Management | 72 | 71 |
| Cromwell Community Board | | |
| Cromwell Promotion Rate | 83 | 122 |
| Cromwell Recreation and Culture Charge | 2,467 | 2,263 |
| Cromwell Ward Services Charge | 189 | 201 |
| Cromwell Ward Services Rate | 392 | 191 |
| Maniototo Community Board | | |
| Maniototo Promotion Rate | - | 23 |
| Maniototo Recreation and Culture Charge | 748 | 666 |
| Maniototo Ward Services Charge | 120 | 107 |
| Maniototo Ward Services Rate | 96 | 108 |
| Teviot Valley Community Board | | |
| Teviot Valley Promotion | - | 5 |
| Teviot Valley Recreation and Culture | 337 | 292 |
| Teviot Valley Ward Services Charge | 85 | 82 |
| Teviot Ward Services Rate | 57 | 61 |

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

| Property Description | 2019 Capital Value | 2019 Land Value | 2019/20 Rates | 2020/21 Rates | Change \$ | Change % |
|------------------------------|--------------------|-----------------|---------------|---------------|------------|----------|
| Alexandra Commercial | 485,000 | 160,000 | 3,830.12 | 4,069.20 | 239.08 | 6% |
| Alexandra Hotel | 960,000 | 630,000 | 5,865.99 | 6,020.32 | 154.33 | 3% |
| Alexandra Lifestyle Block | 860,000 | 520,000 | 1,538.01 | 1,539.08 | 1.07 | 0% |
| Alexandra Major Motel | 4,810,000 | 1,070,000 | 14,561.43 | 14,790.04 | 228.61 | 2% |
| Alexandra Motel | 750,000 | 335,000 | 3,703.23 | 3,816.91 | 113.68 | 3% |
| Alexandra Residential | 440,000 | 245,000 | 2,382.12 | 2,581.18 | 199.06 | 8% |
| Bannockburn Vineyard | 2,720,000 | 1,290,000 | 2,951.22 | 2,829.04 | -122.18 | -4% |
| Clyde Commercial | 1,290,000 | 400,000 | 3,872.57 | 3,692.32 | -180.25 | -5% |
| Clyde Motel | 1,270,000 | 620,000 | 3,975.82 | 3,956.45 | -19.37 | 0% |
| Clyde Residence | 530,000 | 255,000 | 1,913.59 | 2,087.94 | 174.35 | 9% |
| Cromwell Commercial | 900,000 | 760,000 | 3,579.97 | 3,425.41 | -154.56 | -4% |
| Cromwell Farm | 2,490,000 | 1,940,000 | 4,112.78 | 3,085.74 | -1,027.04 | -25% |
| Cromwell Large Farm | 2,880,000 | 2,660,000 | 5,294.89 | 3,674.72 | -1,620.17 | -31% |
| Cromwell Lifestyle Block | 1,090,000 | 580,000 | 1,982.26 | 2,003.56 | 21.30 | 1% |
| Cromwell Major Hotel | 9,040,000 | 3,160,000 | 24,262.01 | 22,956.33 | -1,305.68 | -5% |
| Cromwell Motel | 2,690,000 | 1,740,000 | 9,159.43 | 9,259.89 | 100.46 | 1% |
| Cromwell Residence | 540,000 | 340,000 | 2,508.48 | 2,680.40 | 171.92 | 7% |
| Cromwell Storage | 4,130,000 | 1,560,000 | 8,025.65 | 6,654.92 | -1,370.73 | -17% |
| Earnsclough Lifestyle Block | 680,000 | 355,000 | 1,359.07 | 1,350.38 | -8.69 | -1% |
| Earnsclough Orchard | 1,670,000 | 510,000 | 1,936.77 | 1,909.22 | -27.55 | -1% |
| Maniototo Farm | 1,750,000 | 1,430,000 | 3,412.31 | 2,464.39 | -947.92 | -28% |
| Maniototo Large Farm | 18,660,000 | 16,050,000 | 28,549.74 | 17,958.67 | -10,591.07 | -37% |
| Maniototo Lifestyle Block | 305,000 | 140,000 | 1,144.73 | 1,119.07 | -25.66 | -2% |
| Maniototo Rural - Hotel | 670,000 | 210,000 | 1,809.49 | 1,550.21 | -259.28 | -14% |
| Manuherikia Farm | 4,630,000 | 4,080,000 | 8,439.66 | 5,557.63 | -2,882.03 | -34% |
| Manuherikia Large Farm | 12,800,000 | 11,200,000 | 21,826.98 | 13,887.57 | -7,939.41 | -36% |
| Manuherikia Lifestyle Block | 280,000 | 160,000 | 1,029.79 | 1,040.32 | 10.53 | 1% |
| Naseby Residence | 305,000 | 102,000 | 2,284.69 | 2,509.15 | 224.46 | 10% |
| Omakau Residence | 380,000 | 107,000 | 2,248.55 | 2,464.41 | 215.86 | 10% |
| Patearoa Residence | 210,000 | 70,000 | 1,397.22 | 1,475.03 | 77.81 | 6% |
| Ranfurly - Hotel | 310,000 | 144,000 | 3,261.07 | 3,417.49 | 156.42 | 5% |
| Ranfurly Commercial Property | 190,000 | 32,000 | 2,331.50 | 2,477.91 | 146.41 | 6% |
| Ranfurly Residence | 255,000 | 86,000 | 2,225.52 | 2,476.74 | 251.22 | 11% |
| Roxburgh - Commercial | 230,000 | 104,000 | 2,219.18 | 2,326.65 | 107.47 | 5% |
| Roxburgh - Hotel | 280,000 | 114,000 | 2,313.83 | 2,372.11 | 58.28 | 3% |
| Roxburgh Orchard | 305,000 | 146,000 | 1,609.81 | 1,679.05 | 69.24 | 4% |
| Roxburgh Farm | 3,280,000 | 2,690,000 | 5,470.54 | 3,669.83 | -1,800.71 | -33% |
| Roxburgh Large Farm | 14,000,000 | 12,300,000 | 21,996.50 | 13,884.32 | -8,112.18 | -37% |
| Roxburgh Residence | 305,000 | 78,000 | 2,068.51 | 2,275.07 | 206.56 | 10% |
| Roxburgh Rural Industry | 1,410,000 | 195,000 | 2,941.72 | 2,259.10 | -682.62 | -23% |
| Omakau Hotel | 1,190,000 | 330,000 | 6,151.98 | 6,837.89 | 685.91 | 11% |
| Ophir Residence | 410,000 | 122,000 | 1,689.43 | 1,860.44 | 171.01 | 10% |
| Ophir Commercial | 1,520,000 | 160,000 | 3,815.16 | 3,398.32 | -416.84 | -11% |
| Pisa Moorings Residential | 740,000 | 315,000 | 2,259.37 | 2,331.62 | 72.25 | 3% |

| Property Description | 2019 Capital Value | 2019 Land Value | 2019/20 Rates | 2020/21 Rates | Change \$ | Change % |
|-------------------------|--------------------|-----------------|---------------|---------------|-----------|----------|
| Bannockburn Hotel | 1,200,000 | 680,000 | 3,680.26 | 3,638.63 | -41.63 | -1% |
| Millers Flat Residence | 280,000 | 49,000 | 1,136.14 | 1,186.14 | 50.00 | 4% |
| Earnsclough Vineyard | 2,330,000 | 790,000 | 2,429.17 | 2,394.24 | -34.93 | -1% |
| Bannockburn Residential | 960,000 | 760,000 | 2,375.98 | 2,476.44 | 100.46 | 4% |
| Omakau Residential | 500,000 | 184,000 | 3,264.40 | 3,602.47 | 338.07 | 10% |
| Bannockburn Residence | 643,000 | 610,000 | 1,880.78 | 1,898.61 | 17.83 | 1% |

Operational Rating Principles

Payment Options

Rates may be paid by:

- cash
- cheque
- EFTPOS (excluding from a credit card account)
- 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
- credit card via www.codc.govt.nz. There will be a service charge payable direct to Council's bankers by ratepayers who use this option.

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)

Inspection of and Objection to Rating Information and Records

The Complete Rating Information Database (CRID) and the Rating Information Database 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 in accordance with the Local Government (Rating) Act 2002:
 - 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.

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.

Any postponed rates will be postponed until the earlier of:

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

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

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.

Penalties will not be applied to rates accounts with an outstanding balance where an agreed payment arrangement is in place.

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 wastewater.

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.

To enable Council to verify extreme financial circumstances exist, an application must be in writing, on the prescribed form (available at Council offices or website). This form contains a statutory declaration which must be completed in front of a Justice of the Peace, solicitor or another person authorised to take a statutory declaration. This statutory declaration is a

legal document and should be treated as such. Ensure information is true and correct to the best of your knowledge and belief. You may face criminal charges if you knowingly make a false oath or affirmation.

This form must also be completed by the registered owner and occupier of the property and must relate to a residential property in the Central Otago district. This form is for residential ratepayers only. This application is not for commercial ratepayers.

This application is valid for 12 months, although a consecutive application may be considered but to a maximum of 2 years in totality.

Water, wastewater and refuse charges will be excluded and not subject to remission under the Remission of Rates for Extreme Financial Hardship policy.

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

Remission for Anomalous Rates and/or Inequitable Rates Increases

The objective is to allow Council to mitigate any unforeseen 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

Eligible ratepayers will receive a 50% remission of rates for two years commencing 1 July on the year following application.

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 or Council Land used for Private or Commercial Purposes

The objective is to ensure lessees using Crown or Council 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.

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, with the exception of water and wastewater.

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

Remission for Land Affected by Natural Disasters

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

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

This part of the policy will only be relevant if the natural disaster had a widespread effect in the district.

Remission for Development Land

The objective is to ensure that unsold development land which is in one parcel, but has separate valuation assessment numbers, does not pay more than one set of uniform annual charges and fixed charge targeted rates, excluding volumetric water charges.

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

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

Any remission granted shall be for four years.

For each development (defined as one deposited plan):

- In years 1 and 2 the ratepayer shall pay uniform annual charges and fixed charge targeted rates on one allotment and receive 100% remission on second and subsequent allotments
- In years 3 and 4 the ratepayer shall pay uniform annual charges and fixed charge targeted rates on one allotment and receive 50% remission on second and subsequent allotments

Remission shall cease for any allotment if:

- any interest in the land is passed by the developer to another party, or
- an application for a building consent is granted, or
- the land is developed in some other way

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

Remission for Business Development

The objective is to promote employment and economic development within the district by assisting new businesses (i.e. not in competition with existing businesses) and/or the expansion of existing businesses.

This part of the policy applies to:

- commercial and/or industrial development that involves the construction, erection or alteration of any building, fixed plant and machinery, or other works intended to be used for industrial, commercial or administrative purposes.
- Investment in capital improvements (excluding the cost of the land) must be in excess of \$1,000,000 and significant new employment opportunities created

- residential developments are specifically excluded from consideration for remission under this part of the policy
- Applications must be made in writing to the Council and must be supported by:
 - a description of the development
 - a plan of the development (where possible)
 - an estimate of costs
 - an estimate of the likely number of new jobs to be created by the development

Any rates remission granted will apply during the course of the development for a period of up to three years.

The amount of remission to be granted will be on a case by case basis, subject to a maximum of 50% of rates assessed.

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

Remission of Water Rates Attributable to Leakage

Background

From time to time water consumers experience a loss as a result of leaks or damage to their water supply system. It is the normal practice for the consumer to be responsible for the maintenance of the reticulation from the water meter to the property, and to account for any consumption of water supplied through the meter. This is currently enforced through the Water Supply Bylaw 2008.

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 Executive Manager – Corporate Services 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

In certain cases, particularly requests for remission for:

- business development
- land protected for natural, historic or cultural conservation purposes
- land affected by natural disaster
- remission for anomalous rates increases
- 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.

All other applications for remissions will be decided by the Executive Manager – Corporate Services or duly delegated officer.

LIABILITY MANAGEMENT POLICY

1. Introduction

1.1 Sections 102(2)(b) and 104 of the Local Government Act 2002 (the Act) require local authorities to adopt a liability management policy. Sub Part 4 of Part 6 of the Act (Sections 112 to 122) sets out the statutory framework for local authority borrowing.

1.2 The statutory definition of borrowing is:

'Borrowing' -

- a) Means the incurring by any means of debt to raise money; and
- b) Includes the incurring of debt-
 - (i) Under any contract or arrangement for hire purchase, deferred payment, instalment payment, sale and lease back or buy back, financial lease, loan, overdraft, or other arrangement for obtaining debt finance; or
 - (ii) By the drawing, acceptance, making, endorsement, issue, or sale of bills of exchange, promissory notes and other negotiable instruments and debt securities; or
 - (iii) by the use, for any purpose, of funds received or invested by the local authority for any other purpose if the local authority has resolved to repay, with or without interest, the funds used; but
- c) Does not include debt incurred in connection with the hire purchase of goods, the deferred purchase of goods or services, or the giving of credit for the purchase of goods or services, if-
 - (i) The period for which the indebtedness is outstanding is less than 91 days and the indebtedness is not incurred again promptly after payment; or
 - (ii) The goods or services are obtained in the ordinary course of the local authority's performance of its lawful responsibilities, on terms and conditions available generally to parties of equivalent credit worthiness, for amounts not exceeding in aggregate an amount—
 - (a) Determined by resolution of the local authority as not being so significant as to require specific authorisation; or
 - (b) Recorded for the purposes of this subparagraph of this paragraph of this definition in the then current borrowing management policy of the local authority; and "borrow" has a corresponding meaning:

1.3 This policy will be reviewed by Council every three years or on an 'as required' basis.

1.4 The policy recognises that Council has a strong preference for certainty in relation to debt repayment, is averse to risk and wishes to avoid administrative complexity.

2. Objectives

The objectives of this policy are:

- To ensure Council has appropriate working capital funds available to carry out its strategic plans as outlined in the Annual Plan and Long-term Plan.
- To ensure that the costs of any expenditure can be recovered at the time that the benefits of that expenditure accrue in accordance with Council's Revenue and Financing policies. In particular, debt will normally be used to fund capital expenditure that provides future service benefits.
- Ensure that Council has an ongoing ability to meet its debts in an orderly manner as and when they fall due in both the short term and long term, through appropriate liquidity and funding risk management.
- Arrange appropriate funding facilities for Council ensuring they are at market related margins utilising bank debt facilities and/or capital markets including the Local Government Funding Authority (LGFA) as appropriate.

- Maintain lender relationships with Council's general borrowing profile in the local debt and, if applicable, capital markets (including LGFA), so that Council is able to fund itself appropriately at all times.
- Control Council's cost of borrowing through the effective management of its interest rate risks, within the interest risk management limits established by the Liability Management Policy.
- Ensure compliance with any financing/borrowing covenants and ratios.
- Maintain adequate internal controls to mitigate operational risks.
- Produce accurate and timely reports that can be relied upon by senior management and Council for control and exposure monitoring purposes in relation to the debt raising activities of Council.

3. Policies

3.1 General

3.1.1 The Council should only raise debt in relation to its Long-term Plan and Financial Strategy, and core objectives after having first ascertained that there are no readily available uncommitted funds as outlined below:

Cash investments under the control of the Community Board or Committee responsible for the particular activity (repay by funded depreciation or internal loan methods).

Cash investments under the control of the Council (repay by funded depreciation or internal loan methods).

3.1.2 Council maintains external borrowings in order to:

Raise specific debt associated with projects and capital expenditures;

Fund the balance sheet as a whole, including working capital requirements; and

Fund assets whose useful lives extend over several generations of ratepayers.

3.1.3 External loans will normally be repaid as soon as possible from funds generated by operations and depreciation rated for and not otherwise committed, in accordance with Revenue and Financing policies.

Borrowing provides a basis to achieve inter-generational equity by aligning long-term assets with long-term funding sources and ensure that the costs are met by those ratepayers benefiting from the investment.

3.1.4 The interest rate exposures of Council shall be managed according to the parameters detailed in the following table and shall apply to the core debt of Council. Core debt is defined as the level of debt determined by the Executive Manager – Corporate Services (EM-CS).

| Fixed Rate Hedging Percentages | | |
|--------------------------------|---------------------------|---------------------------|
| Term | Minimum Fixed Rate Amount | Maximum Fixed Rate Amount |
| 0 - 2 Years | 40% | 100% |
| 2 - 4 Years | 25% | 80% |
| 4 - 8 years | 0% | 60% |

To manage the interest rate risk associated with its debt Council may use the following interest rate risk management instruments:

- Interest rate swaps
- Swaptions
- Interest rate options
- Interest rate collar structures but only in a ratio of 1:1
- Forward rate agreements.

Definitions of these can be found in Schedule One

3.1.5 To avoid a concentration of debt maturity Council will, where applicable, aim to have no more than 50% of debt subject to refinancing in any twelve-month period, excluding short-term loan facilities of less than 12-months.

3.1.6 Council shall aim to maintain committed funding lines of not less than 110% of projected core debt. Core debt is defined as that determined by EM-CS.

3.2 Counterparty Exposure

3.2.1 Interest rate derivative transactions and foreign exchange contracts must be transacted with NZ registered banks that have a minimum Standard and Poor's (S&P) (or Moody's Investors Services (Moody's) or Fitch Ratings (Fitch) equivalents) long term credit rating of A or better.

3.2.2 New Zealand Local Government Funding Authority (LGFA)

Despite anything earlier in this policy, the Council may borrow from the LGFA and, in conjunction with that borrowing, may enter into the following related transactions to the extent it considers it necessary or desirable:

- Contribute a portion of its borrowing back to the LGFA as an equity contribution to the LGFA;
- Provide guarantees of indebtedness of other local authorities to the LGFA and of the indebtedness to the LGFA itself;
- Commit to contributing additional equity (or subordinated debt) to the LGFA if required; and
- Secure its borrowings from the LGFA and the performance of other obligations to the LGFA or its creditors with a charge over the Council's rates and rates revenue.

3.2.3 Debt Repayment

Borrowings are to be repaid from:

- Sale of assets;
- Realisation of investments;
- General funds and/or specific function revenues including rates and depreciation covered by revenue or rates; or
- Raising of other loans.

4. Internal Loads

4.1 General Council (including Ward, Community Board or Committee) investments may be used as a source for internal loans in relation to expenditure of a capital (or one off) nature related to any activity that would normally be funded by external loan.

4.2 The interest to be applied to internal loans will be determined at the commencement of each financial year based on, and not exceeding, the interest offered on a 12-month investment by the Council's bank at 1 July. It is permitted to apply rates of interest below that or zero in specific cases, after taking into account fairness and equity.

4.3 The term for any internal loan shall be not more than 50 years and will be set taking into account the ability to pay off the ratepayers affected, alternative uses of the funds, and the life of the assets to be funded; all terms of internal loans will be subject to review during the course of the loan.

5. Borrowing Limits

5.1 Borrowing will be managed within the following limits

| Item | Borrowing Limit / LGFA Lending Covenant |
|---|---|
| Net external debt as a percentage of total revenue* | <175% |
| Net external interest as a percentage of total revenue* | <20% |
| Net external interest as a percentage of annual rates revenue (debt secured under debenture) | <25% |
| Liquidity (term debt + committed loan facilities + available cash or cash equivalent) over existing external debt | >110% |

For the purpose of calculating the above ratios:

- Revenue is defined as revenue from rates, government grants and subsidies, user charges, interest, dividends, financial and other revenue. It excludes government capital contributions (e.g. developer contributions and vested assets).
- Annual rates revenue is defined as the amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002 together with any revenue received from other local authorities for services provided (and for which the other local authorities rate).

Cash/cash equivalents are defined as:

- Overnight bank cash deposits;
- Wholesale/retail bank term deposits no greater than 30 days;

- Bank issued RCDs less than 181 days; or
- Wholesale/retail bank term deposits linked to pre-funding of maturing term debt amounts.
- Net external debt is defined as total external debt less cash/cash equivalents that would be available to repay debt.

6. Repayment of Borrowings

6.1 Repayment of Debt

Subject to Council resolution or a stated intention in the Annual Plan, it is permitted to use existing funds to repay debt providing suitable internal arrangements are put into place to prevent any change in rates distribution among particular groups of ratepayers.

Council may also elect to use

- Rating revenues established for that purpose;
- Proceeds from the disposition of surplus assets or investments;
- Regular instalments of principal and interest, especially with internal scheme capital works loans; and/or
- Refinancing with new debt.

Total debt levels are determined through the Long-term Plan, Annual Plans and Asset Management Plans.

7. Authorised External Borrowing Sources

7.1 The following external borrowing sources will be utilised

Bank Sourced Debt

Council may borrow from any New Zealand registered bank with a minimum Standard and Poor's (or equivalent) short term rating of A-1 and a minimum long-term rating of A. There will be no limit set on the amount of funds which any of the authorised banks may lend to the Council. When borrowing Council will go out to tender in order to obtain the best rate possible.

Where debt is sourced from New Zealand registered banks the following borrowing facilities may be used:

- Overdraft facilities;
- Committed Term Loan/Cash Advance Facilities; and
- Standby Term Loan/Cash Advance Facilities
- Borrowings will be secured by either a general charge over rates or over a specific asset of the Council.

Local Authority Bonds

Council may authorise the issuance of local authority bonds (medium term notes), fixed rate bonds and floating rate notes. The bonds will be secured by either a general charge over rates or over a specific asset of the Council. This method of borrowing will be authorised by specific Council resolution in each instance.

Local Government Funding Agency (LGFA)

There is no limit set on the amount of funds which are allowed to be borrowed from this agency. LGFA funding will be secured by a general charge over rates.

8. Benchmarking

8.1 That for performance measurement purposes the actual borrowing performance of Council shall be compared with the following external benchmark which is predicted off the midpoints of the risk control bands contained in the Fixed Rate Hedging Percentages table contained in Section 3 of this policy.

9. Treasury Responsibilities, Compliance and Controls

9.1 Council

- Approve overall borrowing limits on an annual basis through the Annual Plan process
- Approval for charging assets a security over borrowing
- Approves any risk management strategy outside the delegated authorities outlines in this policy document
- Monitor treasury performance through the receipt of appropriate reporting, as per Schedule Two
- Approves new borrowing facilities from the banking sector and capital markets, including the Local Government Funding Agency (LGFA), upon recommendation from the Chief Executive (CE)
- Approves on an individual basis investment in Building Societies
- Approve Liability Management and Investment policy
- Approve any hedging outside the parameters of this policy.

9.2 Chief Executive

- In the absence of the Executive Manager – Corporate Services (EM-CS), oversee the funding, interest rate risk management and financial market investment activities of Council
- Approves any amendments to the Liability Policy recommended by EM-CS, prior to submission to Council for approval
- In the absence of the EM-CS undertakes the duties as detailed in this document as appropriate, including checking external confirmations against internal records
- Sign the documents relating to the financial market activities of Council.

9.3 Executive Manager - Corporate Services

- Make decisions regarding all funding and interest rate risk management activities of Council prior to implementation/execution
- Make decisions regarding all financial market investment activities of Council prior to execution
- Refinancing of existing debt
- Manage the bank lender and capital markets relationships, providing financial information to lenders and negotiate new/amended borrowing facilities or methods for approval by Council
- Approve opening and closing of bank accounts and new banking facilities
- Provide policy advice as needed and reports to the CE and Council on overall treasury risk management issues on a regular basis
- Conduct a review of the Liability Management and Investment Policy every three years or on an 'as required' basis and submit and recommended changes Council for approval once the CE has approved and the necessary statutory processes have been followed
- Sign documents relating to the borrowing and financial market investment activities of Council
- Execute treasury transactions on the absence of the Finance Manager.
- Check external confirmations against internal records.

9.4 Finance Manager

- In the absence of the EM-CS undertake all his/her duties under a delegated authority authorised by the CE
- Execute treasury transactions
- Prepare regular reports to Council
- Check external confirmations against internal records.

10. Internal Controls

10.1 Introduction

Arranging and agreeing transactions with external counterparties are required to occur in a framework of control and accuracy. It is vital to the internal control of Council that all transactions are captured, recorded, reconciled and reported in a timely fashion within a process that has necessary checks and balances, so that unintentional errors and/or fraud are identified early and clearly. Movements in financial market variables can be rapid and exposures to such movements that are not known about due to inadequate transaction recording and reporting systems should not be allowed to occur.

10.2 Transaction Origination

The following authorities shall apply in respect to the execution of transactions with bank dealers and brokers on behalf of Council that can commit Council to all related contractual obligations under these transactions.

All such transactions are generally originated and agreed either verbally via the telephone or by email, therefore it is important that procedures are in place to control the activity.

10.3 Funding from Bank Facilities, Issuing Council debt, undertaking Financial Market Investment Transactions, including LGFA and entering into Interest Rate Derivative Transactions

- Funding from bank facilities, issuing council debt, undertaking Financial Market Investment Transactions, including LGFA and entering into Interest Rate Derivative Transactions with an approved banker broking counterparty entails the personnel of Council, who are approved to undertake these activities, verbally or by email agreeing with the bank or broker amount, term selection, rate accepted and the type of instrument being issued (in the case of borrowing), or transacted (in the case of a derivative transaction).
- Once the deal is agreed details of the transaction shall be entered on the internal system.
- Once the bank or broker confirmation of the transaction is received, the details should then be checked to ensure that the bank or broker confirmation is in accordance with the details on the Council's internal system.

- Any discrepancies noted in the above procedures should immediately be communicated to the bank or broker so that the correct details of the deal can be agreed on. Where the EM-CS has transacted the deal in the first place the deal shall be ratified and signed off by either the CE or the Finance Manager, and where the CE has transacted the deal in the first place, the deal shall be ratified and signed off by the EM-CS of Finance Manager. In this way there is a clear division of responsibility and a self-checking system.

10.4 Settlement Procedure

All transactions are to be confirmed and reconciled to external confirmations and internal documentation before settlement.

Schedule 1

Definitions of interest rate risk management instruments

Forward Rate Agreement (FRA)

An agreement between CODC and a counterparty (usually a bank) protecting CODC against a future adverse interest rate movement. CODC and the counterparty agree to a notional principal amount, the future interest rate, the date and the benchmark rate, which is usually as detailed on the daily bank bill reference (BKBM) page, on the Reuters' financial market information system.

Objective

To provide CODC with certainty as to its interest rate cost on an agreed principal amount for an agreed period. An FRA typically applies to a three-month period, starting at some point within the next 12 months.

Interest Rate Swap (IRS)

An interest rate swap is an agreement between CODC and a counterparty (usually a bank) to manage Council's exposure to interest rate movements. CODC pays (or receives) a fixed interest rate and receives (or pays) a floating interest rate. The parties agree to a notional principal amount, the fixed interest rate, the settlement dates and the benchmark floating rate, which is usually BKBM off the Reuters' page containing the daily rate sets for various market reference rates.

Objective

To provide CODC with certainty as to its interest rate cost on an agreed principal amount for an agreed period. Floating rate periods are typically quarterly or semi-annual.

Forward Start Interest Rate Swap

Objective

To provide CODC with certainty as to its interest rate cost on an agreed principal amount for an agreed period which commences at a future point in time. All other conditions are as with an interest rate swap.

Option on a Swap Agreement – Swap Option

Objective

To provide CODC with the right but not the obligation to enter into a fixed rate swap at a future point in time on an agreed principal amount for an agreed period. A swap option is an option on a swap and typically requires a premium to be paid.

Interest Rate Options

The purchase of an interest rate option gives the holder (in return for the payment of a premium) the right but not the obligation to borrow (described as a cap) or invest (described as a floor) at a future date. CODC and the counterparty agree to a notional future principal amount, the future interest rate, the benchmark dates and the benchmark floating rate (usually BKBM on Reuters).

Objective

To provide CODC with worst case cover on its interest rate cost on an agreed principal amount for an agreed period. As for an interest rate swap, rate sets are typically quarterly or semi-annual for the life of the option.

Interest Rate Collar

The combined purchase (or sale) of a cap and the sale (or purchase) of a floor.

Objective

To provide CODC with certainty as to its interest rate cost on an agreed principal amount for an agreed period, but by limiting CODC's downside participation, typically avoiding the payment of a premium.

Limits on Selling Options

CODC will only sell an option if at the same time it purchases an option for a similar term with the same notional value. The reasons for the use of any incidental arrangements will be explained within a specific resolution of Council, enabling such arrangements to be entered into.

Schedule 2

Quarterly Reporting Requirements

A quarterly report should contain the following:

- Total debt utilisation, including sources of debt.
- Interest rate hedging profile against hedging percentage limits.
- New interest rate hedging transactions completed
- Weighted average cost of funds.
- Performance Measurement
- A statement of policy compliance
- Details of any exception reports including remedial action taken or intended to be taken.

INVESTMENT POLICY

1. Introduction

1.1 Sections 102(2)(c) and 105 of the Local Government Act 2002 (the Act) require local authorities to adopt an investment policy. It discloses the Council's principles of prudent financial management and risk mitigation strategies and they relate to the management of external debt.

1.2 The purpose of the policy is to establish a framework and guidelines within which the Council manage its treasury risks. While the Council does not seek to speculatively profit from its treasury activities, it recognises that active and prudent management of all its treasury risks, within defined management parameters, will assist the Council in achieving its overall commercial objectives.

1.3 It is recognized that the policy is an evolving document which can be amended and expanded to take account of changes in the Council's operational activities and operating structure. The policy must be regularly monitored for compliance and appropriateness and, where necessary, the document updated with any changes to be approved by the Council through its Annual Plan or Long-term Plan process. Notwithstanding this, a formal review of the policy must be completed every three years, or more frequently if required.

1.4 It is also recognised that the Council does not have a dedicated treasury function and the Executive Manager – Corporate Services will effectively be responsible for treasury risk management as well as other duties. Hence it is essential that this policy reflects this structure and the other resources available to assist in this area.

1.5 Legal requirements and cross references thereto (including the Act and the Trustee Act 1956) are:

| Requirement | Reference |
|--------------------------------|---------------|
| General policy | Entire policy |
| Shares | Section 8.1 |
| Property held | Section 8.2 |
| Mix of investments | Section 7.1 |
| Revenue from investments | Section 5 |
| Proceeds of sale of assets | Section 9 |
| Procedures and reporting | Schedule 1 |
| Risk assessment and management | Section 6 |

1.6 This policy will be reviewed by Council every three years or on an 'as required' basis.

2. Objectives

2.1 The objectives of this treasury function should be consistent with the Council's overall commercial objectives, in particular recognising that the Council is a risk adverse organisation which does not seek to profit from any speculative treasury activity.

2.2 The primary objectives of this investment policy are:

- Minimise the cost of the Council's borrowings through monitoring and implementation of the cost-effective financing techniques giving consideration to balance sheet and other strategic limitations.
- To ensure Council has appropriate working capital funds available to carry out its Long-term Plan, Financial Strategy and core objectives.
- To ensure that funds are immediately accessible in the event of a disaster or unexpected failure of infrastructure.
- To ensure that Council is able to meet its liability commitments as they fall due.
- To ensure that legally restricted funds are appropriately accounted for and invested so as to earn reasonable income towards their purposes. (Legally restricted funds include trust funds, and bonds/deposits etc.)
- To ensure that where Council has resolved to set aside investments for particular purposes these funds earn interest towards those purposes and are readily available when called upon. (It should be recognised that these funds are by policy of Council only and have no enduring legal status that would bind a future Council).
- Maintain dialogue and information flows to the Council's funding providers to enhance the commercial relationship between the parties.
- To firstly protect Council/ratepayers' capital and to secondly earn an acceptable income.

- To ensure that all statutory requirements are met.
- Safeguard Council's financial market investments by establishing and regularly reviewing investment parameters and ensuring that all investment activities are carried out within these parameters.
- Produce accurate and timely information that can be relied on by senior management and Council for control and exposure monitoring purposes in relation to the investment activities of Council.
- Ensure compliance with the Council's financing and borrowing covenants and ratios specified in this document.
- Maintain adequate internal controls to minimise operational risk while recognising the limited number of personnel who participate in the Council's treasury function.
- Control cash in an effective and efficient manner.

3. Scope

3.1 This document is binding on Council, Committees of Council, Recreation Reserve Committees, Community Boards, Committees of Community Boards and any Trusts whose accounts are incorporated in the Council's Annual Report and Accounts. The term "Council" includes all the above bodies.

4. Investing Priorities

4.1 Council's priorities with regards to investing are:

- Disaster relief funds, working capital and contingency liquidity
- Capital expenditure that meets Council goals and strategic plan criteria
- Repayment of debt and internal loans (to reduce external risk exposures)
- Diversify investment portfolios where appropriate
- Financial instruments are diversified in term and institution

5. Acceptable Uses of Investment Funds

5.1 The following are the guidelines for permitted uses of Council's investment funds:

Income/interest

- Reduction of rates (maintenance and operations)
- Capital expenditure and one-off projects
- Add to capital to increase ability of fund to meet intentions
- Reinvestment as part of a diversified portfolio
- Disaster relief funds and contingency liquidity

Capital

- Capital expenditure
- One-off project
- Disaster relief
- Debt repayment

6. Risk Profile

6.1 This policy ranks investment opportunities as follows:

High risk

- Equity shares (other than those currently held)
- Real estate, commercial property and unit trusts (other than those properties held for Council operations)
- Forestry
- Managed investment funds
- Community groups and other local investments
- Repayment of current Council debt including internal loans
- Appropriately rated fixed interest investments
- Cash on short and long-term bank deposits should only be transacted with appropriately rated institutions.

6.2 To reduce interest rate exposure, instruments set out in paragraph 3.2 of Council's Liability Management Policy may also be utilised as part of this Investment Policy.

7. Policy Relating to Cash and Term Investments

7.1 All cash funds for the time being "surplus" are to be invested in New Zealand Registered Banks with a short-term rating

of at least A-. The terms or maturities for short term investments will be a mixture of a call to up to 274 days, so that if necessary, the Council can call upon the funds at relatively short notice, after taking into account projected cashflows.

7.2 Longer term investments are entered into where:

- The investments can be traded on an efficient market

7.3 Approved Investment Categories

7.3.1 Appropriately rated investments are:

- New Zealand Government investments
- New Zealand registered banks
- Local Authority stock
- State Owned Enterprises
- Regional Health Entities
- Corporates

7.4 On a case by case basis and approved by Council

- Building Societies

7.4.1 Council will not consider investing with third party institutions unless they meet an acceptable Standard and Poor's (or equivalent) credit rating, where applicable.

7.5 Diversification

7.5.1 Maximum amount per institution as set out in the table below:

Short Term and Long-Term Investments (Approved Issuers, Instruments and Limits)

| Authorised Asset Classes | Overall Portfolio Limit (as a % of the total portfolio) | Approved Financial Market (must be demonstrated in NZ dollars) Instruments | Credit Rating Criteria: Standard and Poor's or Moody's or Fitch equivalents) | Limit for Each Issuer Subject to Overall Portfolio Limit for Issuer Class |
|------------------------------|---|--|---|---|
| New Zealand Government | 100% | <ul style="list-style-type: none"> Treasury Bills Government Stock | Not Applicable | Unlimited |
| Rated Local Authorities | 70% | <ul style="list-style-type: none"> Commercial Paper Bonds/MTNs/FRNs | Short term S&P rating of A1 or better Long term S&P rating of A- or better Long term S&P rating of A+ or better Long term S&P rating of AA or better | 3 million \$2 million \$3 million \$5 million |
| Unrated Local Authorities | 50% | <ul style="list-style-type: none"> Commercial Paper Bonds/MTNs/FRNs | Not applicable | \$2 million \$2 million |
| New Zealand Registered Banks | 100% | <ul style="list-style-type: none"> Call/Term Deposits, Bank Bills/ Commercial Papers Bonds/MTNs/FRNs | Short term S&P rating of A1 or better | \$10 million |
| State Owned Enterprises | 50% | <ul style="list-style-type: none"> Commercial Paper Bonds/MTNs/FRNs | Long term S&P rating of A- or better Long term S&P rating of A+ or better Short term S&P rating of A1 or better Long term S&P rating of BBB+ or better Long term S&P rating of A+ or better | \$3 million \$5 million \$3 million \$1 million \$3 million |
| Corporates* | 50% | <ul style="list-style-type: none"> Commercial Paper Bonds/MTNs/FRNs | Short term S&P rating of A1 or better Long term S&P rating of A- or better Long term S&P rating of A+ or better Long term S&P rating of AA or better | \$2 million \$1 million \$2 million \$3 million |
| Financials* | 30% | | Short term S&P rating of A1 or better Long term S&P rating of A- or better Long term S&P rating of A+ or better Long term S&P rating of AA or better | \$2 million \$1 million \$2 million \$3 million |

* The combined holding of Corporates and Financials shall not exceed 70% of the portfolio.

7.6 Interest Rate Risk and Term Profile

7.6.1 There is a trade-off between availability of funds and interest rate risk. This policy accepts a greater degree of interest rate risk in order to have accessible funds.

7.7 Current Account Management

7.7.1 The current account credit balance should not exceed \$750,000 for more than four continuous working days.

7.7.2 It is permitted to go into overdraft for up to \$500,000 on a maximum of 10 days per year.

7.8 Average Return - Comparative Benchmark

7.8.1 The short-term portfolio shall be benchmarked against the published 90-day bank bill rate.

7.8.2 The emphasis is on capital protection rather than maximising returns. Nevertheless, returns should be maximised within the parameters of this policy.

7.8.3 The short-term portfolio will be benchmarked against the ANZ 90-day bill index on a quarterly basis.

7.8.4 The long-term portfolio will be benchmarked against the ANZ Corporate A Grade Index on a quarterly basis measurement, and this will be required to be within 2.5 and 3.5 years.

Compliance with the benchmarking and duration requirements is not necessary if the nominal value of the portfolio is less than \$10 million.

8. Policy on other Forms of Investing

8.1 Equity Investments

8.1.1 Equity investments may be entered into by specific resolution of Council. Any equity sales must be by specific resolution of Council unless the shares are externally managed through a managed equity fund.

8.2 Real Estate, Commercial Property and Unit Trusts

8.2.1 There will be:

- Investment allowed by way of specific resolution of the Council
- Investment in property not directly contributing to community outcomes/ activities where the investment is supported by a positive business case and provides income in addition to rating income.

8.3 Forestry

8.3.1 Existing forestry investment will continue having regard to existing Contractual Arrangements, commercial return, best forms of land use, environmental and community outcomes.

8.3.2 Additional investment in forestry is permitted:

- On existing Council land subject to approval by Council, providing there is reasonable evidence to suggest that it is the best and highest use of that land; or
- In conjunction with meeting other goals in which case it becomes a higher priority investment.

8.3.3 Expenditure incurred in developing and growing forestry will be treated as capital/investing expenditure for accounting purposes. Forestry will be valued annually at fair value less estimated costs to sell in the Council's Annual Report.

8.4 Repayment of Debt

8.4.1 Subject to Council resolution or a stated intention in the Annual Plan, it is permitted to use existing funds to repay debt providing suitable internal arrangements are put into place to prevent any change in rates distribution among particular groups of ratepayers.

8.5 Community Groups

8.5.1 If there is to be investment in a community group, then:

Consideration will be given as to whether a guarantee would be more appropriate

Funds will only be lent upon a resolution of the Council

No funds are to be lent until all conditions of approval are satisfied and it is unconditional

8.5.2 A community group is defined as a non-profit locally based group.

8.5.3 Minimum securities and assurances are:

- Going concern assurance from committee; and
- Written agreement that assets financed will vest in Council or the community and will not be offered as security to any other party; and
- Legal advice and formalised security to be obtained for sums over \$25,000 unless for buildings on Council land that would already vest in the Council pursuant to a clause in a lease document that has been prepared pursuant to legal advice; and
- Provision of annual audited accounts or, if in inaugural year, projections/budgets.

8.6 Advances to Promote Other Objectives will be made:

- Only by specific resolution of Council; and
- Council require first mortgage over the property / assets.

8.7 Market interest rates will be charged or where economic benefit to the district/community is considered greater sole discretion is given to Council.

8.8 New Zealand Local Government Funding Authority (LGFA)

8.8.1 Despite anything earlier in this policy, Council may invest in shares and other financial instruments in the LGFA and may borrow to fund that investment. The Council's objective in making such an investment will be to - Obtain a return of the investment, and

Ensure that the LGFA has sufficient capital to become and remain viable, meaning that it continues as a source of debt funding for Council.

8.8.2 Because of the dual objective, the Council may invest in LGFA shares in circumstances in which the return on investment is potentially lower than the return it could achieve with alternate investments.

8.8.3 If required in connection with the investment, the Council may also subscribe for uncalled capital in the LGFA.

9. Proceeds from Sale of Assets

9.1 Net proceeds from asset sales will be invested for the following purposes:

- Capital expenditure; or
- Contingencies; or
- One off operational items (e.g. grants if the Council is satisfied that the receiver of the grant is likely to be able to maintain the worth of the asset to the Community).
- Reduce external debt.
- Reinvestment for future gains.

Schedule 1

Organisational Responsibilities and Internal Controls

1. Council

- Approve annual borrowing programme contained in Annual Plan.
- Approves any risk management strategy outside the delegated authorities outlines in this policy document.
- Approve Investment policy.
- Review treasury activity through regular reporting.
- Approves new borrowing facilities from the banking sector and capital markets, including the Local Government Funding Agency (LGFA), upon recommendation from the Chief Executive (CE).

2. Chief Executive

- Submits to the Council new or amended borrowing facilities which have been negotiated by the EM-CS.
- Approves all debt related interest management strategies submitted by the Executive Manager – Corporate Services (EM-CS).
- Approves any amendments to the Investment Policy recommended by EM-CS, prior to submission to Council for approval.
- In the absence of the EM-CS undertakes the following treasury transactions or delegates to the Finance Manager where permissible under his/her permissions –
 - Funding from bank facilities and the capital markets including the LGFA.
 - Interest rate derivatives transactions relating to the hedging of Council's debt.

3. Executive Manager - Corporate Services

- Overall responsibility for the treasury function and the regular review of the Investment Policy.
- Approve opening and closing of bank accounts and new banking facilities.
- Arranges all new or amended borrowing facilities to then submit to the CE for approval and then to Council for final approval.
- Submits all debt related interest management strategies to the CE for approval.
- Provide policy advice as needed and reports to the CE and Council on overall treasury risk management issues on a regular basis.
- Manages the funding and liquidity activities of the Council.
- Maintains lender relationships with the banks and capital markets, including the LGFA.
- Monitors and reviews the ongoing treasury risk management performance of Council to ensure compliance with the policy parameters.

4. Finance Manager

- Undertakes all treasury activities which include but not limited to –
 - Investing activity, maximise returns within policy and legal requirements.
 - Interest rate derivatives relating to the hedging of the Council's debt
 - Undertaking short term borrowing transactions with the bank of LGFA for terms not exceeding 12 months
 - Investing in bonds in the fixed interest market.
- Authority to electronically transfer funds between specified bank accounts that have been set up on the Council's bank cash management system.
- Current account management within policy.
- Record keeping of all transactions and quotes for audit and review as required.
- Reconciliation of all bank accounts and other investment and borrowing accounts.
- Borrowing activity, minimising costs in accordance with policy and legal requirements, by seeking competitive bids for borrowing, subject to management approval as above.
- Prepare quarterly treasury reports.
- Checks external counterparty advices on treasury transactions to records generated internally by other staff.

FEEES AND CHARGES



FEES AND CHARGES

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%.

| | 2019/20 Includes GST | 2020/21 Includes GST | |
|---|--|-------------------------|--------|
| Water, Wastewater, Stormwater | | | |
| DESIGNATED WASTEWATER TREATMENT PLANT | | | |
| <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 the service as scheduled in the rating section of the 10 Year Plan, based on the number of complete months remaining in the financial year.</i> | Disposal of septage tank load less than 3,000 litres | 130.00 | 130.00 |
| | Every additional 1,000 litres discharges (or part thereof) | 40.00 | 40.00 |
| | Designated Septage Station disposal cost/litre | 0.04 | 0.04 |
| TRADE WASTE | | | |
| Application fee deposit (invoiced at actual cost) | 240.00 | 240.00 | |
| Application to transfer trade waste discharge consent | 80.00 | 80.00 | |
| Annual fee | 160.00 | 160.00 | |
| WATER, WASTEWATER, STORMWATER – NEW CONNECTION | | | |
| <i>Applies to each connection / disconnection (per lateral provided / per service)</i> | | | |
| Approved contractors (per connection) | 80.00 | 80.00 | |
| Non-approved contractors (per connection) | 160.00 | 160.00 | |
| Non-approved contractors (per connection) | At cost | At cost | |
| BULK TANKER WATER FROM FIRE HYDRANTS | | | |
| Bulk water application fee | No charge | No charge | |
| Tanker / Standpipe Inspection (at least annual) | 80.00 | 100.00 | |
| Hydrant Standpipe Hire/month (excluding water usage) | N/A | 30.00 | |
| Water Usage Per m ³ | 1.80 | 1.80 | |
| BULK WATER SUPPLY | | | |
| Network connected bulk water rate (per m ³) | 1.80 | 0.86 | |
| REMOVAL OF WATER RESTRICTOR | | | |
| Temporary restrictor removal fee | At cost | At cost | |
| WATER METER ACCURACY TESTS | | | |
| House visit and assessment | 55.00 | 55.00 | |
| Meter removal and calibration | 525.00 | 525.00 | |
| Meter validated as accurate | 80.00 | 80.00 | |
| Meter validated as inaccurate | No charge | No charge | |
| Final meter read | 40.00 | 40.00 | |
| OTHER | | | |
| Unauthorised and other activities | At cost | At cost | |

Roading

LICENCE TO OCCUPY

| | | |
|----------------|---------|---------|
| Single owner | 180.00 | 180.00 |
| Multiple owner | At cost | At cost |

TRAFFIC MANAGEMENT PLAN APPROVAL

| | | |
|-------------------------------------|-----------|-----------|
| Commercial organisations and events | 90.00 | 90.00 |
| Non-profit community events | No charge | No charge |

TEMPORARY ROAD CLOSURE

| | | |
|-------------------------------------|-----------|-----------|
| Commercial organisations and events | 280.00 | 280.00 |
| Non-profit community events | No charge | No charge |

CORRIDOR ACCESS REQUEST

(as defined in the National Code of Practice for Utility Operators' Access to Transport corridors)

| | | |
|--|-----------|-----------|
| Minor Works | No charge | No charge |
| Major Works (trenches exceeding 20m in length) | 80.00 | 80.00 |
| Project Works | At Cost | At Cost |

ROAD STOPPING

| | | |
|--|---------|---------|
| 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 |

RAPID NUMBER

| | | |
|-------------|-------|-------|
| New | 70.00 | 70.00 |
| Replacement | 50.00 | 50.00 |

DUST SUPPRESSION

| | | |
|---|-----------|-----------|
| Residential house with 100m of road to Council programmed timetable | No charge | No charge |
| Residential house with 100m of road outside programme works | At cost | At cost |
| Commercial and other applications to Council programmed timetable | At cost | At cost |

OTHER

| | | |
|------------------------------|---------|---------|
| Commercial fingerboard signs | At cost | At cost |
| Unauthorised activities | At cost | At cost |

Waste & Property

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

AIRPORT LANDING FEES (PER LANDING)

| | | |
|--|-----------|-----------|
| Private aircraft | 10.00 | 5.00 |
| Commercial light aircraft/twin engine | 20.00 | 20.00 |
| Passenger planes < 18 passenger capacity | 30.00 | 30.00 |
| Passenger planes > 18 passenger capacity | 60.00 | 60.00 |
| Emergency services (Police, Rural Fire, Air Ambulance) | No charge | No charge |
| New Zealand Armed Forces | No charge | No charge |

| | 2019/20 Includes GST | 2020/21 Includes GST | |
|---|--|-------------------------|--------|
| <i>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.</i> | TRANSFER STATION CHARGES | | |
| | Standard size refuse bag (60 litres) | 8.00 | 8.00 |
| | Prepaid CODC approved 60 litre refuse bag (for Tarras and Patearoa use only) | 5.00 | 8.00 |
| | Child car seat recycling (Alexandra and Cromwell only) | No charge | 10.00 |
| | Transfer Station with Weigh Facility | | |
| | General waste charge by weight per tonne | 270.00 | 313.00 |
| | Tyres by weight by tonne | 270.00 | 416.00 |
| | Transfer Station without Weigh Facility | | |
| | General waste charge by volume per cubic metre (assessed by operator) | 60.00 | 70.00 |
| | Car tyres | 5.00 | 5.00 |
| Truck tyres | 20.00 | 20.00 | |
| Tractor/Loader tyres | 50.00 | 80.00 | |
| Car body (all tanks pierced and drained) | 20.00 | 20.00 | |
| Whiteware and separated metal | No charge | No charge | |
| GREENWASTE DEPOSITED IN GREENWASTE AREA | | | |
| Carload | No charge | No charge | |
| Trailer or Ute Load | 5.00 | 5.00 | |
| Trailer-load charge by volume per cubic metre | 5.00 | 5.00 | |
| CLEANFILL DEPOSITED IN CLEANFILL AREA | | | |
| Charge by volume per cubic metre | 10.00 | 15.00 | |
| HAZARDOUS WASTE | | | |
| Up to 20kg or 20 litres | N/A | 10.00 | |
| Greater than 20kg or 20 litres (charge per kg over 20kg or 20 litres up to a maximum of 100kg or 100 litre) | N/A | 10.00 | |
| WHEELIE BIN CHARGES | | | |
| Replacement of bin due to damage (not wear and tear) | 50.00 | 50.00 | |
| Initial change of bin size | No charge | No charge | |
| All subsequent changes to bin size | 50.00 | 50.00 | |
| Additional mixed recycling bin (per annum) | 44.00 | 50.85 | |
| Additional glass recycling bin (per annum) | 44.00 | 50.85 | |
| Additional rubbish (red) bin (per annum) | 202.00 | 242.04 | |
| APPLICATION FOR EASEMENT OR LEASE FOR ACCESS OR INFRASTRUCTURE PURPOSES (ROADING, SERVICES, TELECOMMUNICATIONS, POWER ETC) | | | |
| Time plus legal, survey and advertisement costs | N/A | At cost | |
| Deposit - no reserve status | N/A | 500.00 | |
| Deposit - reserve land | N/A | 1000.00 | |

| | |
|-------------------------|-------------------------|
| 2019/20 Includes GST | 2020/21 Includes GST |
|-------------------------|-------------------------|

Development & Financial Contributions

CAPITAL CONTRIBUTIONS – NEW CONNECTIONS (SEE ALSO DISTRICT PLAN)

FINANCIAL CONTRIBUTIONS - RESERVES

| | | |
|-------|---------|---------|
| Urban | 2190.00 | 2190.00 |
| Rural | 1100.00 | 1100.00 |

DEVELOPMENT CONTRIBUTIONS - NEW CONNECTIONS

WATER SUPPLY

| | | |
|---|---------|---------|
| Lake Dunstan Water Supply (Alexandra/Clyde) | 7240.00 | 7240.00 |
| Cromwell | 5400.00 | 5400.00 |
| Omakau/Ophir | 6860.00 | 6860.00 |
| Ranfurlly | 2030.00 | 2030.00 |
| Naseby | 2900.00 | 2900.00 |
| Roxburgh | 1330.00 | 1330.00 |
| Patearoa | 1740.00 | 1740.00 |

WASTEWATER

| | | |
|-----------------|---------|---------|
| Alexandra/Clyde | 6660.00 | 6660.00 |
| Cromwell | 4580.00 | 4580.00 |
| Omakau/Ophir | 1280.00 | 1280.00 |
| Ranfurlly | 280.00 | 280.00 |
| Naseby | 170.00 | 170.00 |
| Roxburgh | 475.00 | 475.00 |

ROADING

| | | |
|-------------|---------|---------|
| Residential | 2040.00 | 2040.00 |
| Business | 5930.00 | 5930.00 |

Community Services

LIBRARIES

| | | |
|--|------------|------------|
| Interloan books from outside district (plus and externally imposed charges per book) | Up to \$15 | Up to \$15 |
| Replacement cards | 5.00 | 5.00 |

OVERDUE BOOKS (per book per day)

| | | |
|--------------------|---|---|
| Adults | 0.20 | 0.20 |
| DVDs (per week) | 3.00 | 3.00 |
| Lost/Damaged books | Replacement cost & \$10.00 processing fee | Replacement cost & \$10.00 processing fee |

INTERNET CHARGES

| | | |
|-----------|------|------|
| Half Hour | 2.00 | 2.00 |
|-----------|------|------|

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 |
| 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 |

SCANNING

| | | |
|----------------------------------|------|------|
| A4 per sheet up to 20 sheets | 0.20 | 0.20 |
| A4 per sheet more than 20 sheets | 0.20 | 0.20 |
| A3 per sheet up to 20 sheets | 0.50 | 0.50 |
| A3 per sheet more than 20 sheets | 0.45 | 0.45 |
| A2, A1 & A0 | 1.00 | 1.00 |

DISTRICT CEMETERIES*Plot Charge (Standard) - all cemeteries in the district*

| | | |
|--|--------|-----------|
| Standard plot fees | 900.00 | 900.00 |
| Memorial Structures Plot - Cromwell Cemetery | 710.00 | 900.00 |
| Ashes plot | 400.00 | 400.00 |
| Memorial wall (plinth which allows for 32 plaques) - Alexandra Cemetery | 100.00 | 100.00 |
| Memorial wall (which allows for 88 plaques double-sided) - Cromwell Cemetery | 120.00 | 100.00 |
| RSA Plot - Cromwell Cemetery | N/A | No charge |
| Stillborn babies | N/A | No charge |

Burial Fees District

Monday to Friday and Saturday mornings only and excluding Saturday afternoons, Sundays, statutory public holidays - only applies to burials.

| | | |
|--|---------|---------|
| Standard re-opening and burial - Double Depth Standard | 900.00 | 950.00 |
| Casket larger than standard (213cm x 76.2cm x 50.8cm) | N/A | 120.00 |
| Burial of ashes | 400.00 | 400.00 |
| Out of District Fee | N/A | 95.00 |
| Burial of infants (up to 10 years / re-opening) | 300.00 | 300.00 |
| Disinterment costs/ re-interment | At Cost | At Cost |
| Breaking concrete | At Cost | At Cost |
| Memorial Permit processing fee | N/A | 10.00 |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|--|-------------------------|----------------------------|
| NASEBY CEMETERY | | |
| <i>Plot Fees</i> | | |
| Standard plot fees | 300.00 | 300.00 |
| Ashes plot | 156.00 | 156.00 |
| Burial fees invoiced directly by Sexton | | |
| RANFURLY CEMETERY | | |
| <i>Plot Fees</i> | | |
| Standard plot fees | 300.00 | 300.00 |
| Ashes plot | 156.00 | 156.00 |
| Burial fees invoiced directly by Sexton | | |
| PARKS | | |
| <i>Sports Grounds (Alexandra and Clyde)</i> | | |
| First class cricket wicket per ground (per day - wickets 1 & 2) | 250.00 | 250.00 |
| Casual (per ground per day) | 123.00 | 123.00 |
| Cricket wickets (per day - wickets 3 & 4) | 135.00 | 135.00 |
| Cricket wickets (per half day) | 70.00 | N/A |
| Changing rooms (per room) | 15.00 | 15.00 |
| Athletics (per day) | 135.00 | 135.00 |
| Athletics (per half day) | 70.00 | N/A |
| Litter collection (per litter bin per day) | 30.00 | 30.00 |
| Schools and school aged children exempt from charges | N/A | No charge |
| <i>Club Seasonal Rates (Including club training, regular season fixtures)</i> | | |
| Rugby | 1500.00 | 1500.00 |
| Football | 3200.00 | 3200.00 |
| Softball | 700.00 | 700.00 |
| Athletics | 700.00 | 700.00 |
| Cricket (excludes first class cricket) | 1600.00 | 1600.00 |
| <i>Other Parks and Reserves Alexandra and Clyde – including Pioneer Park – per day</i> | | |
| Commercial activity or event including circus, gypsy fair, Blossom Festival | 320.00 | 400.00 |
| Non-Profit Community Groups | 37.00 | No charge |
| Commercial market days | 42.90 | \$55.00 including power |
| Commercial – car displays, advertising, vendors | 145.00 | 146.00 |
| Basic space hire – no preparation / services required | No charge | No charge |
| Non-Commercial – community group activity includes rubbish and area preparation, e.g. school fairs | 38.00 | No charge |
| Amusement devises (activity or device) | 75.00 | 75.00 |
| Council power box (power already connected per hour) | 5.00 | 5.00 |
| Electricity boxes (if available) (power and connection) | At Cost | At Cost |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|---|-------------------------|-------------------------|
| CROMWELL SPORTS PAVILIONS | | |
| Alpha Street Pavilion | | |
| Football Club per annum | 573.00 | 573.00 |
| Casual day hire | 58.00 | 58.00 |
| Anderson Park Pavilion | | |
| Club per season | 574.00 | 574.00 |
| Casual day hire | 114.00 | 114.00 |
| ANDERSON PARK (junior sport free) | | |
| Sports Club Rentals (per player per season) | | |
| Anderson Park grounds | 51.00 | 51.00 |
| Netball / tennis courts | 20.00 | 20.00 |
| Casual Users (per day) | | |
| Non-sporting activities (per ground plus electricity) | 75.00 | 75.00 |
| Touch (per field) | 45.00 | 45.00 |
| Rugby (per field) | 69.00 | 69.00 |
| <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> | | |
| ALPHA STREET RESERVE (per day) | | |
| Commercial activity or event including circus and gypsy fair, circus | 331.00 | 400.00 |
| Sports Club Rentals (per player per season) (junior sports free) | | |
| Alpha Street grounds | 51.00 | 51.00 |
| Alpha Street ground lights - per hour | 11.00 | 11.00 |
| Casual Users (per day) (junior sports free) | | |
| Non-sporting activities (per player plus electricity) | 69.00 | N/A |
| Touch (per field) | 45.00 | N/A |
| Other Parks and Reserves – Cromwell per day | | |
| Basic space hire – space only no preparation required | At no cost | No charge |
| Non-Profit – community group activity including rubbish and area preparation e.g. school fairs | 38.00 | No charge |
| Commercial – Market days | 45.00 | 55.00 |
| Commercial – Car displays / advertising, vendors | 145.00 | 145.00 |
| MANIOTOTO PARK | | |
| Sports clubs (per annum) | 907.00 | 907.00 |
| Sports ground (per day) | 117.00 | 117.00 |
| Sports ground (half day) | 59.00 | N/A |
| Outdoor netball / tennis courts | No charge | No charge |
| Basic space hire – no preparation required | No charge | No charge |
| Non-Profit Community activity (general use including rubbish and ground preparation) | 38.00 | No charge |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|---|--------------------------|-------------------------|
| Commercial activity | 122.00 | 122.00 |
| Athletics (per day) - Schools | 132.00 | No charge |
| Athletics (per half day) | 71.00 | No charge |
| Other Parks and Reserves – Maniototo per day | | |
| Basic space hire – space only no preparation required | At no cost | No charge |
| Non-commercial – community group activity including rubbish and area preparation e.g. school fairs | 38.00 | 38.00 |
| Junior Cricket – Naseby | At no cost | No charge |
| Commercial – Market days, Vendors | 45.00 | 55.00 |
| Commercial – Car displays / advertising | 145.00 | 145.00 |
| Rugby Clubrooms | | |
| Rugby clubrooms (per day) | 86.00 | 86.00 |
| <i>A \$200 bond is required for social functions in the Stadium.</i> | MANIOTOTO STADIUM | |
| Stadium sports session (not exceeding 2 hours) | 20.00 | 20.00 |
| Stadium sports session (not exceeding 4 hours) | 35.00 | 35.00 |
| Stadium only (day rate – not exceeding 24 hours) | 115.00 | 115.00 |
| Stadium / kitchen / bar (day rate) weddings, cabarets | 170.00 | 170.00 |
| Stadium frost cloth canopy | 300.00 | 300.00 |
| Local schools' sports day / events (subject to conditions) | No charge | No charge |
| TEVIOT VALLEY | | |
| King George Park - Community activity | 45.00 | No charge |
| King George Park - Commercial activity | 80.00 | 80.00 |
| Basic space hire – no preparation required | No charge | No charge |
| Commercial Market, Vendor | N/A | 55.00 |
| <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> | PROPERTY | |
| | MOLYNEUX PARK | |
| Stadium | | |
| Sports groups (per hour) | 35.00 | 35.00 |
| Vincent sports groups (per hour) | 25.00 | 25.00 |
| Gas heating token (20 mins) | 2.00 | 2.00 |
| Electric heating token (15 mins) | 0.50 | 0.50 |
| Sports groups whole day | 305.00 | 305.00 |
| Sports groups half day | 205.00 | 205.00 |
| Vincent sport groups whole day | 170.00 | 170.00 |
| Vincent sport groups half day | 125.00 | 125.00 |
| Kitchen whole day (includes foyer toilets) | 55.00 | 55.00 |
| Kitchen half day (includes foyer toilets) | 30.00 | 30.00 |
| Changing rooms (per room) | 15.00 | 15.00 |
| MOLYNEUX AQUATIC CENTRE and CROMWELL SWIM CENTRE | | |
| Single Admission | | |
| Adult (18 years old) | 6.50 | 6.50 |
| Child (School Age) | 3.30 | 3.50 |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|--|-------------------------|---------------------------------------|
| Pre-schooler (with maximum of 2 per 1 paying parent / caregiver) | No charge | No charge |
| Gold Card and tertiary student 17% off entry | 5.50 | 5.50 |
| Community Services Card holder 17% off entry | 5.50 | 5.50 |
| Shower | 5.00 | 5.00 |
| Family - maximum 2 adults and 4 children | 16.40 | 17.00 |
| Family - 1 adult and 4 children | 16.40 | 16.40 |
| Replacement swim card if lost | 1.00 | 2.00 |
| Towel Hire | 1.00 | 1.00 |
| Gym/Swim Pass 30% off adult entry only | | |
| Membership Card and Yearly Pass | | |
| Adult 10 swims change | 60.00 | 58.50 |
| Adult 25 swims change | 120.00 | 138.00 |
| Adult 50 Swims | N/A | 260.00 |
| Adult 3-month pass | 200.00 | *N/A |
| Adult 6-month pass | 360.00 | *N/A |
| Adult yearly pass (includes Aqua Fit classes) | 600.00 | 480.00 |
| Child 10 swims | 30.00 | 30.00 |
| Child 25 swims | 60.00 | 74.50 |
| Child 50 Swims | N/A | 140.00 |
| Child 3-month pass | 100.00 | *N/A |
| Child 6-month pass | 180.00 | *N/A |
| Child yearly pass | 300.00 | 240.00 |
| <i>N/A - moved from quarterly and 6-monthly pass to swim cards</i> | | |
| Prepaid Swim Membership Prices | | |
| 12 Months Family | N/A | 709.00 |
| 6 Months Family | N/A | 429.00 |
| Direct Debit Swim Membership Prices | | |
| Adult - 12 Months | N/A | 10.00/week |
| Adult - 6 Months | N/A | 12.00/week |
| Child - 12 Months | N/A | 4.00/week |
| Child - 6 Months | N/A | 5.00/week |
| Family - 12 Months | N/A | 16.00/week |
| Family - 6 Months | N/A | 19.00/week |
| Gold Card, Community Services Card and Tertiary Students Card Holders | | 17% off the above adult prices |
| 10 swims | 50.00 | 17% off the above adult prices |
| 25 swims | 100.00 | 17% off the above adult prices |
| 3-month pass | 166.00 | *N/A |
| 6-month pass | 300.00 | *N/A |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|--|-------------------------|--------------------------------|
| Yearly pass | 498.00 | 17% off the above adult prices |
| Aquarobics and Aqua Fit | | |
| Casual Adult entry and class - entry plus \$5.00 | 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 | 17% off the above |
| Gold Card, Community Services Card, tertiary student 11 class membership concession (includes pool entry) | 95.00 | 17% off the above |
| Aqua Fit Class only excluding pool entry | 4.50 | No charge |
| School Hire | | |
| District primary schools per lane / block per hour – min charge 1 hour (includes pool entry) | 9.00 | 9.00 |
| District high schools per lane / block per hour – min charge 1 hour (includes pool entry) | 9.00 | 9.00 |
| Non-district schools – normal pool entry plus non-commercial lane hire per lane / block per hour - Min charge 1 hour | 13.00 | 13.00 |
| Central Otago Swimming Clubs / Non-Commercial (as per definition) | | |
| Tues, Thurs non-competitive club nights per lane, no entry (does not include development or squad coaching sessions) | 9.00 | No charge |
| Lane hire per lane per hour includes pool entry min 1 hour (including development or squad coaching sessions) | 9.00 | 9.00 |
| Swim meets / competition nights full 25 metre pool hire includes pool entry min 1 hour (or by agreement with Aquatics Manager) | 135.00 | 135.00 |
| Kayak Polo - main pool only 20% discount on above - 7.30pm-9.30pm + additional Staff hours <i>N/A - moved from quarterly and 6-monthly pass to swim cards</i> | | |
| Commercial Operators | | |
| Lane hire per lane per hour excludes pool entry min 1 hour (or by agreement with Aquatics Manager) | 27.00 | 27.00 |
| Additional Charges | | |
| Additional staff after hours | 25.00 | \$50 per hour per staff member |
| Meeting Room Charges (where available) | | |
| Kitchen surcharge per day | 35.00 | 35.00 |
| Kitchen surcharge per hour | 11.00 | 11.00 |

CROMWELL SWIM CENTRE**Single Admission**

| | | |
|--|-----------|--|
| Adult | 6.50 | |
| Child | 3.30 | |
| Pre-schooler (with maximum of 2 per 1 paying parent / caregiver) | No charge | Refer to Molyneux Aquatic Centre and Cromwell Swim Centre fees |
| Gold Card and tertiary student 17% | 5.50 | |
| Community Services Card holder 17% | 5.50 | |
| Shower | 5.00 | |
| Family - 2 adults and 2 children | 16.40 | |
| Family - 1 Adult and 4 children | 16.40 | |
| Replacement swim card if lost | 1.00 | |

Membership Card and Yearly Pass

| | | |
|-------------------|--------|--|
| Adult 10 swims | 60.00 | Refer to Molyneux Aquatic Centre and Cromwell Swim Centre fees |
| Adult 25 swims | 120.00 | |
| 3-month pass | 200.00 | |
| 6-month pass | 360.00 | |
| Adult yearly pass | 600.00 | |
| Child 10 swims | 30.00 | |
| Child 25 swims | 60.00 | |
| 3-month pass | 100.00 | |
| 6-month pass | 180.00 | |
| Child yearly pass | 300.00 | |

Gold Card, Community Services Card and Tertiary Students

| | | |
|--------------|--------|--|
| 10 swims | 50.00 | Refer to Molyneux Aquatic Centre and Cromwell Swim Centre fees |
| 25 swims | 100.00 | |
| 3-month pass | 166.00 | |
| 6-month pass | 300.00 | |
| Yearly pass | 498.00 | |

N/A - moved from quarterly and 6-monthly pass to swim cards

Aquarobics and Aqua Fit

| | | |
|---|--------|--|
| Adult entry and class | 10.50 | Refer to Molyneux Aquatic Centre and Cromwell Swim Centre fees |
| Adult 11 class membership concession (includes pool entry) | 105.00 | |
| Gold Card, Community Services Card, tertiary student entry and class | 9.50 | |
| Gold Card, Community Services Card, tertiary student 11 class membership concession (includes pool entry) | 95.00 | |
| Aqua Fit class only excluding pool entry | 4.50 | |

N/A - refer to Molyneux Aquatic Centre and Cromwell Swim Centre

| | 2019/20 Includes GST | 2020/21 Includes GST |
|--|-------------------------|--|
| School Hire (off peak hours only) | | |
| District primary schools per lane / block per hour – min charge 1 hour then ½ hour blocks (includes pool entry) | 9.00 | Refer to Molyneux Aquatic Centre and Cromwell Swim Centre fees |
| District high schools per lane / block per hour – min charge 1 hour then ½ hour blocks (includes pool entry) | 9.00 | |
| Non-district schools – normal pool entry plus non-commercial lane hire per lane/block per hour. Min charge 1 hour then ½ hour blocks | 13.00 | |
| Central Otago Swimming Clubs / Non-Commercial (as per definition) | | |
| Tues, Thurs non-competitive club nights per lane, no entry (does not include development or squad coaching sessions) | 9.00 | |
| Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (including development or squad coaching sessions) | 9.00 | |
| 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) | 135.00 | Refer to Molyneux Aquatic Centre and Cromwell Swim Centre fees |
| Commercial Operators | | |
| Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer) | 27.00 | |
| Additional Charges | | |
| Additional staff after hours - per hour per staff member | 25.00 | |
| <i>N/A - refer to Molyneux Aquatic Centre and Cromwell Swim Centre</i> | | |
| Cromwell Meeting Room Charges | | |
| Non-commercial per hour min 1 hour then ½ hour blocks | 11.00 | 11.00 |
| Commercial use per hour min 1 hour then ½ hour blocks | 24.00 | 24.00 |
| Commercial use per day | 109.00 | 109.00 |
| Clean up after meeting - optional | 33.00 | 33.00 |
| Kitchen surcharge per day | 35.00 | 35.00 |
| Kitchen surcharge per hour | 11.00 | 11.00 |
| SWIMMING LESSONS – CENTRAL OTAGO SWIM SCHOOL (includes pool entry) Payment in advance or by direct debit | | |
| 10 x toddler / preschool lesson - Starfish, Turtles, Seals, Dolphin, Goldfish, Clownfish, Pufferfish and Rainbowfish | 106.00 | 111.00 |
| 10 x school age lessons - Seahorse, Otter, Snapper, Crocodile, Barracuda, Piranha, Stingray, Marlin | 111.00 | 111.00 |
| 10 x 45-minute stroke development - Sharks Squad | 118.00 | 118.00 |
| Weekday private lesson | | |
| 15 minutes | 19.00 | 19.00 |
| 20 minutes | 26.00 | N/A |
| 30 minutes | 39.00 | 39.00 |
| 5-day block holiday classes | 55.00 | 55.00 |
| Family Discount: If you have 3 or more members of your family learning to swim, only the first two members will pay standard price, then all additional children will receive 30% off standard price. | | |

Multi-Lesson Discount: Students attending more than one lesson per week are eligible for a 20% discount off their second lesson that week.

Direct Debit Fees for Payment of Lessons above will incur these additional charges

| | | |
|---|--|-------|
| Direct Debit Transaction Fee - successful transaction from bank account, credit union or building society | | 0.60 |
| Direct Debit Transaction Fee - successful transaction from Visa/Mastercard | | 2.35% |
| Direct Debit Transaction Fee - successful transaction from Amex/Diners Card | | 4.22% |
| Failed Transaction Fee | | 0.60 |
| Dishonour Fee by customer | | 11.50 |

RANFURLY SWIM POOL

| | | |
|--|--------|--------|
| Admission | | |
| Adult | 4.50 | 4.50 |
| Child | 2.00 | 2.00 |
| 11 x child swims (swim card) | 20.00 | 20.00 |
| 11 x adult swims (swim card) | 45.00 | 45.00 |
| Season pass (single) | 95.00 | 95.00 |
| Season pass (family) plus \$10 per child | 118.00 | 118.00 |
| Maniototo Area School | 522.00 | 522.00 |
| St John's School | 154.00 | 154.00 |
| Aqua belles (per season) | 412.00 | 412.00 |
| Other groups (per season) | 412.00 | 412.00 |
| Professional coaching per hour | 24.00 | 24.00 |

Community Services

COMMUNITY FACILITIES

BIG FRUIT EVENT SIGNS (Includes install / removal costs)

| | | |
|---|--------|--------|
| 6 signs available (maximum 2 signs per event booking) | | |
| Commercial event per event, per sign frame | 350.00 | 350.00 |
| Non-commercial event per event, per sign frame | 50.00 | 50.00 |

EVENT BANNERS

| | | |
|---|-------|-------|
| Banner install / removal and fixings per sign - Big Fruit Reserve | 50.00 | 50.00 |
| Banner install / removal and fixings per sign on FlagTrax system | N/A | 10.00 |

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 Jordan Lounge are made with the Senior Citizens on (03) 448 7007.

ALEXANDRA COMMUNITY CENTRE

| | | |
|----------------------------|--------|--------|
| <i>Hall and Bar</i> | | |
| Commercial whole day | 275.00 | 275.00 |
| Commercial half day | 170.00 | 170.00 |
| Commercial hourly rate | 35.00 | 35.00 |
| Non-commercial whole day | 160.00 | 160.00 |
| Non-commercial half day | 100.00 | 100.00 |
| Non-commercial hourly rate | 20.00 | 20.00 |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|--|-------------------------|-------------------------|
| <i>Hall, Kitchen and Bar</i> | | |
| Commercial whole day | 300.00 | 300.00 |
| Commercial half day | 200.00 | 200.00 |
| Non-commercial whole day | 180.00 | 180.00 |
| Non-commercial half day | 125.00 | 125.00 |
| <i>Hall, Reading Room, Kitchen and Bar</i> | | |
| Commercial whole day | 345.00 | 345.00 |
| Commercial half day | 225.00 | 225.00 |
| Non-commercial whole day | 225.00 | 225.00 |
| Non-commercial half day | 135.00 | 135.00 |
| <i>Whole Complex</i> | | |
| Commercial whole day | 455.00 | 455.00 |
| Commercial half day | 300.00 | 300.00 |
| Non-commercial whole day | 280.00 | 280.00 |
| Non-commercial half day | 170.00 | 170.00 |
| <i>Hire of Trestles and Chairs (away from hall)</i> | | |
| Trestles (each) | 5.00 | 5.00 |
| Chairs (each) | 2.00 | 2.00 |
| <i>Alexandra Memorial Theatre</i> | | |
| Commercial / non-local or by agreement with Chief Executive Officer | | |
| Evening performance | 670.00 | 670.00 |
| Matinee performance (afternoon) | 505.00 | 505.00 |
| Rehearsal (includes heating) | 225.00 | 225.00 |
| Hourly rate (includes heating) | 105.00 | 105.00 |
| Hourly rate (no heating) | 50.00 | 50.00 |
| <i>Amateur local non-profit making incorporated societies and educational institutes</i> | | |
| Evening performance | 235.00 | 235.00 |
| Matinee performance (afternoon) | 180.00 | 180.00 |
| Rehearsal (no heating) | 60.00 | 60.00 |
| Rehearsal (with heating) | 125.00 | 125.00 |
| Hourly rate (includes heating) | 60.00 | 60.00 |
| Hourly rate (no heating) | 30.00 | 30.00 |
| CENTRAL STORIES BUILDING | | |
| Meeting room and theatre | | |
| Commercial hire | No charge | \$40/hour |
| Non-commercial hire | No charge | \$20/hour |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|--|-------------------------|-------------------------|
| CROMWELL MEMORIAL HALL | | |
| <i>A \$200 bond is required for social functions; a whole day is more than 6 hours, half day is less than 6 hours.</i> | | |
| <i>Whole complex (auditorium, supper room, west wing, kitchen)</i> | | |
| 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 |
| | | |
| <i>Auditorium (not including kitchen)</i> | | |
| 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 whole day | 115.00 | 115.00 |
| Sporting events - club nights / half day tournaments | 85.00 | 85.00 |
| Sporting events - schools | 85.00 | 85.00 |
| Sporting events - tournaments whole day | 115.00 | 115.00 |
| 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 |
| | | |
| <i>Supper Room or West Wing (not including kitchen)</i> | | |
| 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 |
| | | |
| <i>Supper Room and Kitchen</i> | | |
| 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 |
| Commercial whole day | 180.00 | 180.00 |
| Hourly rate (only available on application to the Cromwell Community Board) | 90.00 | 90.00 |
| After 1:00am charge per hour | 25.00 | 25.00 |
| Kitchen per hour | 25.00 | 25.00 |
| Stage per hour | 25.00 | 25.00 |
| | | |
| <i>Hire of Trestles and Chairs (away from hall)</i> | | |
| Trestles (each) | 5.00 | 5.00 |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|--|-------------------------|-------------------------|
| 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 |
| NASEBY HALL | | |
| Whole day hire (not exceeding 24 hours) | 105.00 | 105.00 |
| Half day hire (not exceeding 4 hours) | 40.00 | 40.00 |
| Hourly rate if less than half day | 20.00 | 20.00 |
| WAIPIATA HALL | | |
| 24-hour period | 105.00 | 105.00 |
| Hourly rate | 8.00 | 8.00 |
| Waipiata Darts Club per annum | 405.00 | 405.00 |
| WALLACE MEMORIAL HALL | | |
| Whole day hire (not exceeding 24 hours) | 35.00 | 35.00 |
| Half day hire (not exceeding 4 hours) | 20.00 | 20.00 |
| <i>A \$200 bond is required for social functions.</i> RANFURLY HALL | | |
| Meetings | 55.00 | 55.00 |
| Meetings in supper room (hourly rate) | 20.00 | 20.00 |
| Furniture auctions | 55.00 | 55.00 |
| Local concerts | 90.00 | 90.00 |
| Visiting artists and concerts | 120.00 | 120.00 |
| Weddings and cabarets etc | 180.00 | 180.00 |
| Local schools: sports day / events (subject to conditions) | No charge | No charge |
| PATEAROA HALL | | |
| Whole day hire and funerals | 105.00 | 105.00 |
| Half day hire | 35.00 | 35.00 |
| Meeting room (locals) | 20.00 | 20.00 |
| Meeting room (non-locals) | 30.00 | 30.00 |
| Discretionary bond | 260.00 | 260.00 |
| <i>Hire of tables and chairs (away from hall)</i> | | |
| Tables | 10.00 | 10.00 |
| Padded chairs | 2.00 | 2.00 |
| Plastic chairs | 1.00 | 1.00 |

| | | 2019/20 Includes GST | 2020/21 Includes GST |
|---|--|-------------------------|-------------------------|
| <i>This hall is now under Council management. Fees last set by community hall committee in 2007. Fees in line with other provincial halls but with a discount as hall is in poor condition.</i> | OMAKAU HALL | | |
| | Whole day hire (not exceeding 24 hours) | 60.00 | 60.00 |
| | Half day hire (not exceeding 6 hours) | 25.00 | 25.00 |
| | Hourly rate | 7.00 | 7.00 |
| | <i>Hire of trestles and chairs (away from hall)</i> | | |
| | Trestles (each) | 5.00 | 5.00 |
| | Chairs (each) | 1.00 | 1.00 |
| <i>A \$200 bond is required for social functions.</i> | ROXBURGH ENTERTAINMENT CENTRE | | |
| | <i>Theatre</i> | | |
| | Evenings | 310.00 | 310.00 |
| | Conferences | 310.00 | 310.00 |
| | Matinees, meetings and rehearsals | 150.00 | 150.00 |
| | Hourly rate for non-profits groups only | 20.00 | 20.00 |
| | <i>Dance Hall</i> | | |
| | Commercial whole day (social functions, weddings, funerals) | 310.00 | 310.00 |
| | Commercial half day (social functions, weddings, funerals) | 150.00 | 150.00 |
| | Hourly rate for non-profit groups only | 20.00 | 20.00 |
| | <i>Track lighting is additional to all other fees.</i> | | |
| | Track lighting (per day) room (per day) | 55.00 | 55.00 |
| | Track lighting - supper | 30.00 | 30.00 |
| | Track lighting - dance hall (per day) | 30.00 | 30.00 |
| | <i>Kitchen</i> | | |
| | Commercial hire whole day (social functions, weddings, funerals) | 150.00 | 150.00 |
| | Commercial half day (social functions, weddings, funerals) | 105.00 | 105.00 |
| | Hourly rate for non-profit groups only | 20.00 | 20.00 |
| | Whole complex (non-discountable) | 570.00 | 570.00 |
| | ROXBURGH MEMORIAL HALL | | |
| | <i>Whole Hall</i> | | |
| Whole day hire (not exceeding 24 hours) | 105.00 | 105.00 | |
| Half day hire (not exceeding 6 hours) | 40.00 | 40.00 | |
| Hourly rate | 20.00 | 20.00 | |
| MANIOTOTO STADIUM | | | |
| <i>Rugby Clubrooms</i> | | | |
| Rugby clubrooms (day rate – not exceeding 8 hours) | 85.00 | 85.00 | |
| Rugby clubrooms (half day rate – not exceeding 4 hours) | 45.00 | 45.00 | |
| Rugby clubroom / kitchen / bar (day rate not exceeding 24 hours) | 145.00 | 145.00 | |
| Rugby clubroom / kitchen / bar (half day rate not exceeding 4 hours) | 70.00 | 70.00 | |
| Local schools' sports day / events (subject to conditions) | No charge | No charge | |
| <i>Kitchen</i> | | | |
| Kitchen whole day (not exceeding 24 hours) | 55.00 | 55.00 | |
| Kitchen half day (not exceeding 4 hours) | 27.00 | 27.00 | |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|---|-------------------------|-------------------------|
| <i>Hire of Trestles away from the Stadium</i> | | |
| 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 |
| <i>Charges Per Annum</i> | | |
| Maniototo Squash Club | 1550.00 | 1550.00 |
| A&P Association (per show) | 825.00 | 825.00 |
| COUNCIL OFFICE HIRE | | |
| WILLIAM FRASER BUILDING | | |
| 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 |
| CROMWELL SERVICE CENTRE | | |
| 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 |
| RANFURLY SERVICE CENTRE | | |
| 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 |
| ROXBURGH SERVICE CENTRE | | |
| Council Chambers whole day | 55.00 | 55.00 |
| Council Chambers half day | 35.00 | 35.00 |
| District Development | | |
| TOURISM CENTRAL OTAGO | | |
| Booking commission on operator bookings via website booking engine | 10-20% | 10-20% |
| Central Otago related products / operator's registration fee (outside region operators as approved by Tourism Central Otago) | 345.00 | 345.00 |
| There may be one-off projects carried out during the year where operators who participate contribute to the costs on a case by case basis | As required | As required |
| VISITOR INFORMATION CENTRES | | |
| <i>Located at Alexandra, Cromwell, Ranfurly and Roxburgh.</i> Booking commission (on operator bookings) | 10-20% | 10-20% |
| Cancellation fee (payable by customer) | 10-20% | 10-20% |
| Event tickets | Up to 20% | Up to 20% |
| Booking fee | 6.00 | 6.00 |
| Photocopying and faxes (refer to Governance and Corporate Services) | | |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|--|-------------------------|-------------------------|
| DISPLAY | | |
| Wall / poster (6 months) A1 | 310.00 | 310.00 |
| Wall / poster (full year) A1 | 520.00 | 520.00 |
| Wall / poster (6 months) A2 | 208.00 | 208.00 |
| Wall / poster (full year) A2 | 364.00 | 364.00 |
| Local operators (per brochure per centre per annum) | 115.00 | 115.00 |
| Outside region operators (per brochure per centre per annum) | 115.00 | 115.00 |
| Commercial series publications per centre | 562.00 | 562.00 |
| Commercial series publications all four centres | 1405.00 | 1405.00 |
| Commercial individual publications (per centre per annum) | 172.00 | 172.00 |
| PLASMA TV OPERATOR ADVERTISING | | |
| Per month | 42.00 | 42.00 |
| Per 6 months (summer / winter) | 187.00 | 187.00 |
| Per year | 338.00 | 338.00 |
| One-off projects carried out during the year where operators who participate contribute to the costs on a case-by-case basis | As required | As required |

2019/20
Includes GST

2020/21
Includes GST

Planning & Environment

| | 2019/20 Includes GST | 2020/21 Includes GST | |
|--|---|---------------------------------------|---------|
| BUILDING CONTROL CHARGES | | | |
| RESIDENTIAL ALTERATIONS AND NEW | | | |
| <i>Estimated value of work, includes Project Check Fee. The cost of any peer review of professional documents is at the applicant's cost. All Building Control Fees are based on the average time taken to complete administration, processing and inspections based on the value of the building consent or other building work. Work in excess of this time may be charged for at time and disbursements. Any other charge for information, certification or inspection, or recording of safe and sanitary certificates not specifically provided for to be charged at time and disbursements (\$140 minimum).</i> | Up to and including \$5,000 | 280.00 | 297.00 |
| | Over \$5,000 and not exceeding \$10,000 | 630.00 | 668.00 |
| | Over \$10,000 and not exceeding \$20,000 | 1050.00 | 1113.00 |
| | Over \$20,000 and not exceeding \$40,000 | 1540.00 | 1633.00 |
| | Over \$40,000 and not exceeding \$80,000 | 1820.00 | 1930.00 |
| | Over \$80,000 and not exceeding \$200,000 | 2450.00 | 2597.00 |
| | Over \$200,000 and not exceeding \$350,000 | 3080.00 | 3494.00 |
| | Over \$350,000 and not exceeding \$500,000 | 3360.00 | 3562.00 |
| | Over \$500,000 and not exceeding \$750,000 | 3780.00 | 4007.00 |
| | Over \$750,000 and not exceeding \$1,000,000 | 4200.00 | 4452.00 |
| | Exceeding \$1 million (minimum deposit plus additional time if necessary) | 4480.00+ | 4749.00 |
| | Rural farm shed with engineers' producer statement (no amenities – 4 inspections or less) | 880.00 | 933.00 |
| | COMMERCIAL ALTERATIONS AND NEW | | |
| Up to \$10,000 | 770.00 | 816.00 | |
| \$10,000 - \$20,000 | 1330.00 | 1410.00 | |
| \$20,000 - \$40,000 | 1820.00 | 1930.00 | |
| \$40,000 - \$80,000 | 1960.00 | 2078.00 | |
| \$80,000 - \$200,000 | 2800.00 | 3176.00 | |
| \$200,000 - \$350,000 | 3150.00 | 3339.00 | |
| \$350,000 - \$500,000 | 3360.00 | 3562.00 | |
| \$500,000 - \$750,000 | 3640.00 | 4129.00 | |
| \$750,000 + | 3920.00 | 4155.00 | |
| BRANZ Levy - (exempt from GST) (projects under \$20,000 are exempt) | \$1 for every \$1,000 or part thereof | \$1 for every \$1,000 or part thereof | |
| MBIE Levy - (projects under \$20,000 are exempt) | \$2.01 for every \$1,000 | \$1.75 for every \$1,000 | |
| OTHER BUILDING CONSENT CHARGES | | | |
| Multi-proof building consents actual cost of work to be recovered (value of work less processing apportionment) | As required | As required | |
| Amendments to Building Consents actual cost of work to be recovered at time and disbursements | 140.00 | \$140.00/hour | |
| Erection of marquee | 280.00 | 297.00 | |
| Heating / fire appliances - free standing | 210.00 | 223.00 | |
| Heating / fire appliances - inbuilt and second-hand | 365.00 | 389.00 | |
| Wind machines (horticultural) | 450.00 | 477.00 | |

OTHER BUILDING CHARGES

| | | |
|---|---------|-------------------------|
| Certificate of Acceptance | | |
| Minor work up to \$5,000 | 980.00 | 1039.00 |
| Residential \$5,000 to \$20,000 | 1330.00 | 1410.00 |
| Residential \$20,000 + | 2240.00 | 2375.00 |
| Commercial – \$615 deposit plus hourly rate plus travel | 580.00+ | 615.00+ |
| Change of Use (initial fee) | N/A | 210.00 |
| Relocation report within the district | 170.00 | 170.00 |
| New compliance schedule | 150.00 | 150.00 |
| Amended compliance schedule | 100.00 | 100.00 |
| WOF monitoring features | 100.00 | \$140.00/hour |
| Certificate for Public Use | 420.00 | 445.00 |
| Notice to Fix | 210.00 | 222.00 |
| Fire Service assessment of building consents (plus costs) | 100.00 | 140.00 |
| Demolition | 280.00 | 297.00 |
| Inspection of unsatisfactory work (per visit or inspections not already provided for) | 100.00 | Hourly rate \$140.00 |
| Swimming pool exemption (referred to Council) | 350.00 | N/A |
| Swimming pool inspection barriers and compliance (each inspection) | 100.00 | Hourly rate \$140.00 |
| Swimming pool registration | 50.00 | 50.00 |
| Water test fee (fee plus actual test cost) | 120.00 | 120.00 |
| Assessment of building consent exemption application (deposit) | 100.00 | 140.00/hour |
| Title search | 25.00 | 25.00 |
| Minor variations (to building consents) | N/A | \$140.00/hour |

PROJECT INFORMATION MEMORANDUM – RESIDENTIAL

360.00 382.00

PROJECT INFORMATION MEMORANDUM – COMMERCIAL

480.00 509.00

TIME AND DISBURSEMENTS

| | | |
|--|--------|--------|
| Hourly rates for processing all applications | 140.00 | 140.00 |
| Mileage (dollar(s) per km) | 1.00 | 1.00 |

ENVIRONMENTAL HEALTH**ANNUAL INSPECTION**

| | | |
|--|--------|--------|
| Camping grounds | 280.00 | 336.00 |
| Hairdresser shops | 140.00 | 168.00 |
| Offensive trades | 140.00 | 168.00 |
| Funeral directors | 140.00 | 168.00 |
| Follow up inspection fee (hourly rate) | 140.00 | 168.00 |
| Change of ownership | 140.00 | 168.00 |

ANNUAL REGISTRATION

| | | |
|-------------------|--------|--------|
| Camping grounds | 150.00 | 180.00 |
| Hairdresser shops | 150.00 | 180.00 |
| Offensive trades | 150.00 | 180.00 |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|--|-------------------------|---------------------------------|
| Funeral directors | 150.00 | 180.00 |
| Miscellaneous Bylaw and general licence fees | 150.00 | No charge |
| Late payment fee | 1.50 | 150% of annual registration fee |
| FOOD CONTROL PLANS / NATIONAL PROGRAMMES | | |
| Initial registration | 280.00 | 336.00 |
| Annual registration | 140.00 | 168.00 |
| Audit fee | | |
| Food control plan (single site) | 350.00 | 420.00 |
| Food control plan (multi-site) | 560.00 | 672.00 |
| National Programme 1 | 280.00 | 336.00 |
| National Programme 2 | 350.00 | 420.00 |
| National Programme 3 | 350.00 | 420.00 |
| Subsequent verifications and enforcement (hourly rate) | 140.00 | 140.00 |
| Site rental fee | At Cost | At Cost |
| BYLAW AND POLICY | | |
| Trading in Public Place General Bylaw | | |
| Application fee | | |
| Fee per annum | 350.00 | 420.00 |
| Class 4 Gambling and Board Venue application fee (deposit) | 280.00 | 336.00 |
| Hourly rates for processing all applications | N/A | 140.00 |
| Additional sandwich board | 100.00 | 120.00 |
| ALCOHOL LICENSING | | |
| <i>Local Authority Compliance Certificate</i> | | |
| Building | 140.00 | 140.00 |
| Planning | 140.00 | 140.00 |
| Public notification fee | 125.00 | 125.00 |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|--|-------------------------|---------------------------------|
| <i>Any dog classified as dangerous under the Dog Control Act shall pay 150% of the registration fee prescribed in this schedule.</i> | | |
| ANIMAL CONTROL | | |
| <i>Dog Registration Fees</i> | | |
| Non-working dogs | 55.00 | 55.00 |
| Working dogs | 12.00 | 12.00 |
| Late penalty fee (percentage of base fee) | 1.50 | 150% of annual registration fee |
| Refund administration fee | N/A | 25.00 |
| <i>Dog Impounding Charges</i> | | |
| First impounding (for each 12 months) | 100.00 | 100.00 |
| Second impounding (for each 12 months) | 130.00 | 150.00 |
| Third and subsequent impounding (for each 12 months) | 165.00 | 200.00 |
| Sustenance | 22.00 | 22.00 |
| Destruction of dog | 58.00 | At cost |
| Notification | 21.00 | N/A |
| Microchipping | 32.00 | 32.00 |
| <i>Licence to keep more than 3 Dogs</i> | | |
| Application | 51.00 | 70.00 |
| Inspection fee | 87.00 | \$140.00/hour |
| NOISE CONTROL | | |
| <i>Return of Seized Equipment</i> | | |
| Administration charge | 60.00 | 70.00 |
| Storage fee | N/A | 5.00 (per day) |
| <i>Contractor charge (add to administration charge)</i> | | |
| Alexandra / Clyde | 60.00 | 60.00 |
| Cromwell | 70.00 | 70.00 |
| Ranfurly | 100.00 | 100.00 |
| Roxburgh/ Naseby | 80.00 | 80.00 |

2019/20
Includes GST

2020/21
Includes GST

PLANNING

| | 2019/20 Includes GST | 2020/21 Includes GST |
|---|-------------------------|-------------------------|
| SUBDIVISION CHARGES | | |
| <i>All applications for resource consent 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.</i> | | |
| Land Subdivision Consent | | |
| Consent application deposit (notified to formal hearing) | 2000.00 | 2000.00 |
| Consent application deposit (non-notified to formal hearing) | 1500.00 | 1500.00 |
| Consent application deposit (under delegated authority) | 800.00 | 900.00 |
| Minor boundary adjustment | 420.00 | 430.00 |
| Plan Certification - 223 | 140.00 | 150.00 |
| Plan Certification - 224(c) (deposit) | 210.00 | 250.00 |
| Minor amendment to cross lease / unit title plan (deposit) | 510.00 | 510.00 |
| Other Charges | | |
| Completion certificates | 80.00 | 80.00 |
| Overseas Investment Regulations Certificates (deposit) | 140.00 | 150.00 |
| Compliance certificates (deposit) | 540.00 | 550.00 |
| Certified copy of Council resolution | 80.00 | 80.00 |
| Registered bond | At cost | At cost |
| Release from registered bond | At cost | At cost |
| Right of way consents (348 Certificate) | 140.00 | 225.00 |
| Certificate of approval of survey plans (s.226(1)(e)(ii)) | 140.00 | 150.00 |
| Change or cancellation of amalgamation condition (deposit) | 140.00 | 160.00 |
| Cancellation of easement (Section 243) | 140.00 | 160.00 |
| LAND USE CONSENT | | |
| Consent application deposit (notified to formal hearing) | 2000.00 | 2000.00 |
| Consent application deposit (non-notified to formal hearing) | 1500.00 | 1500.00 |
| Consent application deposit (under delegated authority) | 500.00 | 600.00 |
| Non-compliance with bulk and location requirements (delegated authority) | 210.00 | 225.00 |
| Minor breach of standards (e.g. colour palette) (deposit) | 250.00 | 300.00 |
| <i>Applications which are incomplete or require the applicant to undergo remedial works will incur further costs on a time and disbursement basis.</i> | | |
| Application for Extension of Time for a Resource Consent (deposit) | 210.00 | 220.00 |
| Minor Change or Cancellation of Consent Condition (delegated) (deposit) | 260.00 | 300.00 |
| Complex Change or Cancellation of Consent Condition (delegated) (deposit) | 520.00 | 600.00 |
| Change or Cancellation of Consent Condition to Formal Hearing (deposit) | 785.00 | 800.00 |
| Monitoring Consent Holders (per hour + mileage) | 140.00 | 140.00 |
| Hearing of Objection to Resource Consent (deposit) | 785.00 | 800.00 |
| Resource consent exemption (section 87BB) (fixed fee) | 210.00 | 220.00 |
| Boundary activity (fixed fee) | 280.00 | 280.00 |
| Application for Heritage Orders and Designations (deposit) | | |
| Outline plan approval | 385.00 | 390.00 |
| Minor, no research (plus public notification) | 1000.00 | 1000.00 |

| | 2019/20 Includes GST | 2020/21 Includes GST |
|---|----------------------------|----------------------------|
| Moderate, standard research requirements (plus public notification) | 5000.00 | 5000.00 |
| Major, affects large area of district (plus public notification) | 10500.00 | 10500.00 |
| APPLICATION FOR DISTRICT PLAN CHANGE (DEPOSIT) | | |
| Minor effect – not requiring research (plus public notification and disbursements and all costs associated with conducting a hearing, including Councillors' fees. Applicant to provide all documentation to Council's satisfaction). | 1000.00 | 1000.00 |
| 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). | 5000.00 | 5000.00 |
| 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). | 10000.00 | 10000.00 |
| Information Charges | | |
| Resource Management Act information | At cost | At cost |
| All other information requested in writing (time charge + disbursements basis min) | 80.00 | 80.00 |
| NES record search | 140.00 | 150.00 |
| LAND INFORMATION MEMORANDUM (LIM) | | |
| Residential Search | | |
| Provided in 10 working days (electronic) | 180.00 (non-refundable) | 180.00 (non-refundable) |
| Provided in 5 working days (electronic) | 225.00 (non-refundable) | 225.00 (non-refundable) |
| Provided in 10 working days (paper) | N/A | 210.00 (non-refundable) |
| Provided in 5 working days (paper) | N/A | 255.00 (non-refundable) |
| Commercial Search | | |
| Provided in 10 working days (electronic) | 250.00 (non-refundable) | 250.00 (non-refundable) |
| Provided in 5 working days (electronic) | 330.00 (non-refundable) | 330.00 (non-refundable) |
| Provided in 10 working days (paper) | N/A | 280.00 (non-refundable) |
| Provided in 5 working days (paper) | N/A | 360.00 (non-refundable) |
| 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) | 36.00 | 36.00 |

SCANNING

| | | |
|----------------------------------|------|------|
| A4 per sheet up to 20 sheets | 0.20 | 0.20 |
| A4 per sheet more than 20 sheets | 0.20 | 0.20 |
| A3 per sheet up to 20 sheets | 0.50 | 0.50 |
| A3 per sheet more than 20 sheets | 0.45 | 0.45 |
| A2, A1 & A0 | 1.00 | 1.00 |

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 | 46.00 | 46.00 |
|----------|-------|-------|

REFUNDS

| | | |
|--------------------|-----|-------|
| Administration fee | N/A | 25.00 |
|--------------------|-----|-------|

RATING SERVICES

| | | |
|-----------------------------|-----------|-----------|
| Water rates final read | 25.00 | 40.00 |
| Water rates final self-read | No charge | No charge |

MAPS/AERIAL PHOTOGRAPHY

Printing as per the above Photocopying charges

| | 2019/20 Includes GST | 2020/21 Includes GST |
|---|-------------------------|-------------------------|
| Custom maps (per hour cost) | 102.00 | 102.00 |
| Electronic copies of aerials | POA | POA |
| PROJECTOR | | |
| Projector hire (per day) | 51.00 | 51.00 |
| RECORDS, ARCHIVES AND OFFICIAL INFORMATION REQUEST RESEARCH | | |
| 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 | No charge |
| Initial charge for the first chargeable half hour or part thereof | 38.00 | 38.00 |
| For additional half hour or part thereof | 38.00 | 38.00 |
| Water, Wastewater and Waste Management Part Charges In lieu of Rates | | |
| <i>The Local Government (Rating) Act 2002 requires that properties be rated based on their status as at 1st 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.</i> | | |
| WATER SUPPLY – PER MONTH | | |
| If already rated as serviceable | 13.48 | 23.12 |
| If not rated as serviceable before | 26.96 | 37.91 |
| WASTEWATER – PER MONTH | | |
| If already rated as serviceable | 24.08 | 27.20 |
| If not rated as serviceable before | 48.16 | 54.40 |
| WASTE MANAGEMENT – PER MONTH | | |
| Additional household rubbish bin | 17.66 | 21.17 |
| Additional mixed recycling bin | 3.71 | 4.45 |
| Additional glass recycling bin | 3.71 | 4.45 |

OUR COUNCIL



MAYOR AND COUNCILLORS



Tim Cadogan
His Worship the Mayor

Mobile: 021 639 625
mayor@codc.govt.nz



Neil Gillespie
(Deputy Mayor)
Cromwell Ward

Phone: 03 445 0669
Mobile: 027 433 4856
neil.gillespie@codc.govt.nz



Tamah Alley
Vincent Ward

tamah.alley@codc.govt.nz



Shirley Calvert
Cromwell Ward

Mobile: 021 252 6916
shirley.calvert@codc.govt.nz



Lynley Claridge
Alexandra Ward

Phone: 03 448 6942
Mobile: 027 289 1551
lynley.claridge@codc.govt.nz



Stuart Duncan
Maniototo Ward

Mobile: 021 224 2320
stuart.duncan@codc.govt.nz



Stephen Jeffery
Teviot Valley Ward

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



Nigel McKinlay
Cromwell Ward

Phone: 03 445 4262
Mobile: 027 474 1961
nigel.mckinlay@codc.govt.nz



Martin McPherson
Alexandra Ward

Phone: 03 448 9114
Mobile: 021 879 849
martin.mcpherson@codc.govt.nz



Ian Cooney
Vincent Ward

Mobile: 027 241 4177
ian.cooney@codc.govt.nz



Cheryl Laws
Cromwell Ward

Mobile: 027 303 0455
cheryl.laws@codc.govt.nz



Tracey Paterson
Vincent Ward

Mobile: 027 493 4422
tracey.paterson@codc.govt.nz

COMMUNITY BOARDS

The Council has four community boards covering the entire district. Community boards provide a link between Council and the community. Our Council is one of the few in the country that maintains a comprehensive community board structure with significant delegated powers.

Cromwell Community Board

42 The Mall, Cromwell Phone: 03 445 0211



Anna Harrison
(Chair)



Werner Murray
(Deputy)



Tony Buchanan



Robin Dicey



Cheryl Laws



Nigel McKinlay



Neil Gillespie

Maniototo Community Board

15 Pery Street, Ranfurly Phone: 03 444 9170



Robert Hazlett
(Chair)



Mark Harris
(Deputy)



Stuart Duncan



Duncan Helm



Sue Umbers

Teviot Valley Community Board

120 Scotland Street, Roxburgh Phone: 03 446 8105



Raymond Gunn
(Chair)



Sally Feinerman
(Deputy)



Cushla Browning



Stephen Jeffery



Norman Dalley

Vincent Community Board

1 Dunorling Street, Alexandra Phone: 03 440 0056



Martin
McPherson
(Chair)



Russell Garbutt
(Deputy)



Dr Roger Browne



Lynley Claridge



Ian Cooney



Anna Robinson



Sharleen
Stirling-Lindsay

EXECUTIVE TEAM

Sanchia Jacobs
Chief Executive



- Executive Office
- Governance
- Strategy and Policy
- Regional Identity
- Community Development
- Economic Development
- Tourism Central Otago
- Visitor Information Centres
- Communications
- Emergency Management

Leanne Macdonald
Executive Manager - Corporate Services



- Accounting
- Financial Planning and Reporting
- Rating / Policy
- Information Services

Louise Fleck
Executive Manager - People and Culture



- Customer Services and Administration
- Health and Safety
- Human Resources
- Libraries

Julie Muir
Executive Manager - Infrastructure Services



- Roading
- Water Services
- Environmental Engineering

Louise van der Voort
Executive Manager - Planning & Environment



- Parks and Reserves
- Swimming Pools
- Cemeteries
- Property and Community Facilities
- Elderly Persons' Housing
- Airports
- Public Toilets



03 440 0056

info@codc.govt.nz

www.codc.govt.nz

**1 Dunorling Street,
PO Box 122, Alexandra**

