



# ANNUAL PLAN

2024 – 2025



**FRAMING OUR FUTURE**

*Cover Images: Top left clockwise: Laying pipe along Neplusutra for the Cromwell Rising Main project; Alexandra drinking water reservoir, Lake Dunstan Water Supply; Wastewater pump station emergency storage tanks at Linger and Die Reserve, Alexandra; Remetalling Waipiata-Kyeburn Road; Lake Dunstan Water Supply open day, Alexandra.*



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## LONG-TERM PLAN

The Long-term Plan sets out our strategic direction and work programme for the 10 years ahead. It outlines the service 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 Long-term Plan is produced every three years.



## ANNUAL REPORT

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



## ANNUAL PLAN

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



FRAMING  
OUR

FUTURE



TOGETHER

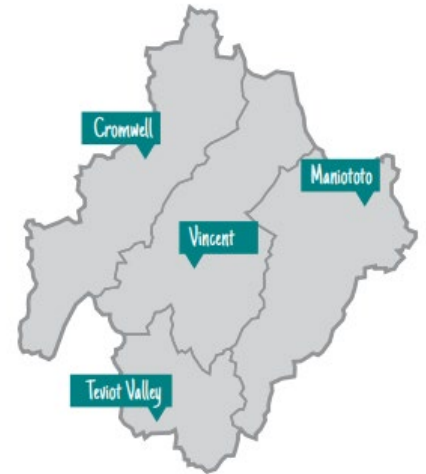
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# Our Space, Our Place

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The Central Otago district, New Zealand's most inland region, covers an area of 9,969km<sup>2</sup>. Our district is further split into four electoral wards: Cromwell, Maniototo, Teviot Valley and Vincent.



We have one of the lowest population densities per square kilometre in New Zealand. In 2023 our usually resident population is expected to be 26,000\*.

So, what about those people, the people this Council serves? Who are they?

In Central Otago we are a diverse group of people sparsely spread over a wide, remote, rugged region. That sense of remoteness has shaped the way we live our lives.

We are a collection of communities fiercely independent and competitive yet united in our love for Central Otago, its landscapes, people, climate, its stories and its vision.



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

Our region's values are what Council staff, councillors and community board members will draw on to guide good decision-making.

**Making a Difference:** We will inspire and lead others with our special point of difference.

**Respecting Others:** We will respect our culture and personal differences.

**Embracing Diversity:** We will recognise differences and embrace diversity.

**Adding Value:** We will always ask ourselves if there is a better way – one that achieves a premium status.

**Having Integrity:** We will seek to be open and honest.

**Learning From the Past:** We will learn from past experiences with future generations in mind.

**Making a Sustainable Difference:** We will make decisions in business with the community in mind and in harmony with the natural environment.

**Protecting our Rich Heritage:** We will protect and celebrate our rich heritage in landscapes, architecture, flora and fauna and different cultural origins.

**Meeting Obligations:** We will meet legal obligations at both a local and national level.

\* 2023 Census data population



# Our Community Outcomes

Council’s purpose is to enhance well-being in our communities. Conversations and feedback about what well-being looks like for the people living in this district have defined our community outcomes.

## OUR COMMUNITY OUTCOMES

 <p>He Ōhaka e Ora Rāia ana Thriving Economy</p>	 <p>Toitū te Whenua Sustainable Environment</p>	 <p>He Hapori, He Hauimi Connected Community</p>
<p>Vibrancy of town centres and local businesses</p> <p>Managed growth, in line with community values</p> <p>Visitor destination</p> <p>IT connectivity</p> <p>Protection of productive lands</p>	<p>Outdoor recreational opportunities (water-sports, hunting, dark skies, etc.)</p> <p>Natural environment (open spaces, landscapes and vistas)</p> <p>Clean lakes and rivers</p> <p>Cycling and walking tracks</p> <p>Protection of our unique heritage</p>	<p>Sense of community (caring, relaxed small-town feel, ‘together-ness’)</p> <p>Welcoming and family-friendly</p> <p>Peaceful</p> <p>Rural feel</p> <p>Enabling connections, through quality services (e.g. internet, transport)</p>

## COUNCIL’S STRATEGIC OBJECTIVES THAT SUPPORT THESE COMMUNITY OUTCOMES

<p>Through the District Plan, urban growth to revitalise town centres is encouraged, and productive land and rural settlement is protected.</p> <p>(Source: Cromwell Spatial Plan, Infrastructure Strategy)</p>	<p>We are operating in harmony with our natural environment, and celebrating and preserving our wide-open spaces, in accordance with our Regional Identity values.</p> <p>(Source: Central Otago A World of Difference Regional Identity Values, Infrastructure Strategy)</p>	<p>Our community facilities are fit for purpose and cost effective.</p> <p>(Source: Infrastructure Strategy, Sustainability Strategy)</p>
<p>District Plan standards are upheld to ensure the effects of development on natural and physical resources are managed now and into the future.</p> <p>(Source: Sustainability Strategy)</p>	<p>Infrastructural development is environmentally conscious: environmental implications have been considered, legal requirements met, and consent requirements upheld.</p> <p>(Source: Infrastructure Strategy)</p>	<p>Our relationship with Ngāi Tahu (Kāi Tahu) is strengthened.</p> <p>(Source: Sustainability Strategy)</p>
<p>Investment in Council services and infrastructure provides consistent, integrated and resilient service levels, that are good value, sustainable and affordable, now and in the future.</p> <p>(Source: Infrastructure Strategy, Sustainability Strategy)</p>	<p>Infrastructural services and information support safe and healthy communities.</p> <p>(Source: Infrastructure Strategy, Sustainability Strategy)</p>	<p>Newcomers into the district are supported and events and projects which celebrate inclusive communities are encouraged.</p> <p>(Source: Community Development Strategy)</p>
<p>High-value visitor products and experiences are provided that express our regional identity and align with the needs of Central Otago’s target markets.</p> <p>(Source: Tourism Strategy &amp; Economic Development Strategy)</p>	<p>Development of culture and heritage opportunities throughout the district continues to be developed.</p> <p>(Source: Infrastructure Strategy, Sustainability Strategy)</p>	<p>Community-driven initiatives, experiences and events that promote local and visitor well-being are encouraged.</p> <p>(Source: Community Development Strategy; Grants Policy; Sustainability Strategy)</p>
<p>We have improved digital connectivity throughout the district – i.e. mobile coverage and broadband roll-out.</p> <p>(Source: Economic Development Strategy)</p>	<p>Our landscape and environment are protected and enhanced through the coordination and promotion of activities that strengthen their significance.</p> <p>(Source: Economic Development Strategy)</p>	<p>Access is enabled via Council roading services and people can access Council’s infrastructure services (e.g. water and wastewater systems).</p> <p>(Source: Infrastructure Strategy, Economic Development Strategy)</p>
<p>We are a ‘business-friendly council’ – we identify local challenges and business needs, are proactive and responsive, make clear decisions, and develop strong relationships.</p> <p>(Source: Economic Development Strategy, Infrastructure Strategy)</p>	<p>Visitors are engaged in activities that benefit our environment and build an appreciation for this region’s remarkable qualities.</p> <p>(Source: Tourism Strategy)</p>	<p>Visitors who create value for host communities (via facilities, services, amenities, cultural and recreational opportunities), in line with their aspirations and beliefs, are attracted to this region.</p> <p>(Source: Tourism Strategy, Infrastructure Strategy)</p>

These three Community Outcomes provide a high-level set of goals for all our services and activities. By aiming for these as we frame our future through plans, strategies and work programmes, we seek to improve the social, cultural, economic and environmental well-being of the people in our district, now and for the future.



Council values the deepening relationship with local iwi, Ngāi Tahu (Kāi Tahu), and is fostering a mutually beneficial partnership with our local rūnanga. These relationships contribute positively to Council’s decision-making, cultural confidence 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.

# The Mayors Message

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When I put my hand up to be mayor in 2016, I never envisaged that I would be writing a foreword to an Annual Plan that contained an average rate rise of over 18%, which in real terms would be an increase of around 30% for urban folk. The only thing that gives me limited solace in doing this is knowing that CODC is not alone in facing this situation amongst councils across the country as we deal with a perfect storm of increased costs and increased compliance.

So how have we got here?

The biggest factor, accounting for well over half of the increased cost to Council is in the Three Waters space, primarily drinking water and wastewater. Increased requirements out of Wellington for the level of treatment for drinking water and wastewater discharge, alongside massively increased costs for monitoring compliance, has led to an increase cost of almost \$6m per year.

Then there is the increased cost in waste services, primarily in our wheelie bin service. The introduction of green bins last year (which will be compulsory for all councils within a few years) has been very well received but does come at a cost.

Like your home, the cost of things Council can't avoid have increased tremendously as well. Our insurance cost has gone up \$200,000 per year which is a similar figure to how much our energy cost has increased, primarily for electricity. A lot of what Council does involves building and, as anyone building a new home or even renovating in Central will be well aware of, there have been significant cost increases to build anything here. Add to this that for the first time, Council has had to go into debt to fund required infrastructure builds, meaning for the first time ever we are having to pay interest on that debt.

As I have already said, like all councils, we are facing a perfect storm of cost increases, and with our ability to meet those costs limited to rates and debt, we have few options open to us.

While the situation is unpalatable and for many, upsetting, I hope what I have written above will help you understand why our costs, and the rates, have gone up.

During the Annual Plan Consultation, I and councillors were told many times that we needed to "cut our cloth" to avoid the double-digit rates increases we were warning of, and we totally understand why people were asking that. However, incredible as it may seem, the organisation has done just that to get to this unpalatable point. As of February this year, the increased revenue required for Council to do what it had planned to do would have incurred an average rate rise of over 44%. An awful lot of cloth-cutting has been done to get us to where we now are.

That is not to say there weren't ways for these increases to be avoided. Two spring to mind. One would be to run at a deficit for the financial year ahead, to basically live off debt to avoid paying the real cost of the services we as a community are using. Councillors have not been attracted to that idea as it would mean that in the next financial year, we would have that deficit to repay, (plus interest) before we even get started on that year's costs. The second "fix" would be to underfund depreciation in some or all our activities. Funding depreciation on assets means, in simple terms, the users of an asset today are paying for its eventual replacement as they use it. Not funding depreciation has the effect of today making tomorrow pay its bills, or in the longer term, passing on our costs to the next generation. We did not see this as fair, nor did we find either option prudent or responsible.

This year was not expected to be an Annual Plan year but in February, the Government gave councils across the country the option of doing an Enhanced Annual Plan instead of a Long-term Plan due to uncertainty in the Three Waters space. Council took that opportunity, but it did mean that significant structural changes that can only be done through a Long-term Plan couldn't be undertaken for the financial year ahead. The Long-term Plan will be done next year and that is when we will be talking to you, our community, about what changes could be made to levels of service and plans already in place for future discretionary spending to try to balance the continuing increase in the costs we are facing.

It would be normal to sign off this foreword with something positive and there are plenty of positives to write about in Central Otago from the year gone past and the year to come, but I am not going to do that. Everyone at council recognises that this Annual Plan is a tough one and that it will create just another increased bill coming into homes. We also recognise that this doesn't just affect ratepayers but that renters and those aspiring to get into their own homes will also be impacted by the increases ahead and we know that businesses are already finding the going tough and another increased bill won't help. However, in producing this Annual Plan, we have faced the reality of the costs of the services we provide to Central Otago today and haven't passed those costs on to tomorrow. I genuinely don't see what other choice we had.

Ngā mihi



**Tim Cadogan**  
Mayor



# Our Activities

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This section provides an 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 that service of each activity, what we have planned, why, what you can expect from us, and a breakdown of the costs involved.

The Statement of Service Performance measures are reported in the following activities.







# Three Waters

Water, Wastewater and Stormwater





# Water

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## About our Activity

Our vision for water services is to deliver safe and wholesome water supplies that support a healthy community and environment.

Council provides potable water to properties within eight water schemes.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Rāia ana  
Thriving Economy



Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumi  
Connected Community

## Looking Ahead

Council has been committed to progressing work to ensure that all Council water supplies meet the New Zealand Drinking Water Standards for treatment. Construction of the Lake Dunstan Water Supply treatment plant, borefield and a new 4000m<sup>3</sup> reservoir was completed in April 2023. Further upgrades were scheduled to follow in Cromwell, Ranfurly and Patearoa.

In October 2023, Council received notices from drinking water regulator Taumata Arowai requiring it to meet protozoa compliance for Ranfurly and Patearoa by December 2024 and Cromwell by December 2025.

The upgrade for the Cromwell Water Supply is continuing as initially programmed. This has had to be upsized to meet the high growth needs for Cromwell. The programme of work is made up of four projects. These are:

- an upgrade to the existing borefield adjacent to Lake Dunstan,
- a new 600mm diameter pipeline from the borefield to the existing reservoir site on the hillside adjacent to McNab Road,
- a new water treatment plant to be constructed at the existing reservoir site,
- decommissioning of the existing treatment plant in the Alpha Street Reserve.

Investigation work is 80% complete for the borefield project. Construction of the pipeline and design of the new treatment plant have both commenced. The first three projects are expected to be completed in late 2025. The existing treatment plant will be decommissioned during 2026.

Council's focus for 2024/25 is on construction of both the borefield and new treatment plant.

Ultraviolet treatment systems will be installed at Patearoa and Ranfurly to provide a protozoa barrier for these two water supplies by December 2024, in order to satisfy the increased regulatory requirements.

New Drinking Water Quality Assurance Rules now make it illegal to take water from fire hydrants within the network unless in response to a fire. To provide access to water for water carriers, dedicated tanker fill sites will be constructed in Cromwell, Alexandra and Ranfurly.

As Cromwell's population continues its rapid growth, Council must build new water supply facilities to meet the demand of expanding subdivisions. In 2024/25 we have funding to construct a new reservoir at Ripponvale which will be co-ordinated with a significant new subdivision being developed in the Ripponvale area.

A new water pipeline will be progressed along Dunstan Road to service residential growth on the northern boundary of Alexandra. Investigation and design of new reservoirs and associated pipelines will be progressed for Bannockburn and Pisa to enable construction to occur in later years.

In addition to catering for a growing district, Council must increase treatment processes to ensure our water complies with stricter regulations to make it even safer to drink, which increases operational costs. The new water treatment processes result in increased electricity consumption, at the same time as electricity costs have increased.

Added to this are expanded sampling and monitoring requirements to meet the Drinking Water Quality Assurance Rules, as well as increases to operating contract costs.

The combination of all these factors has resulted in a significant budget increase to deliver drinking water for the district in 2024/25.

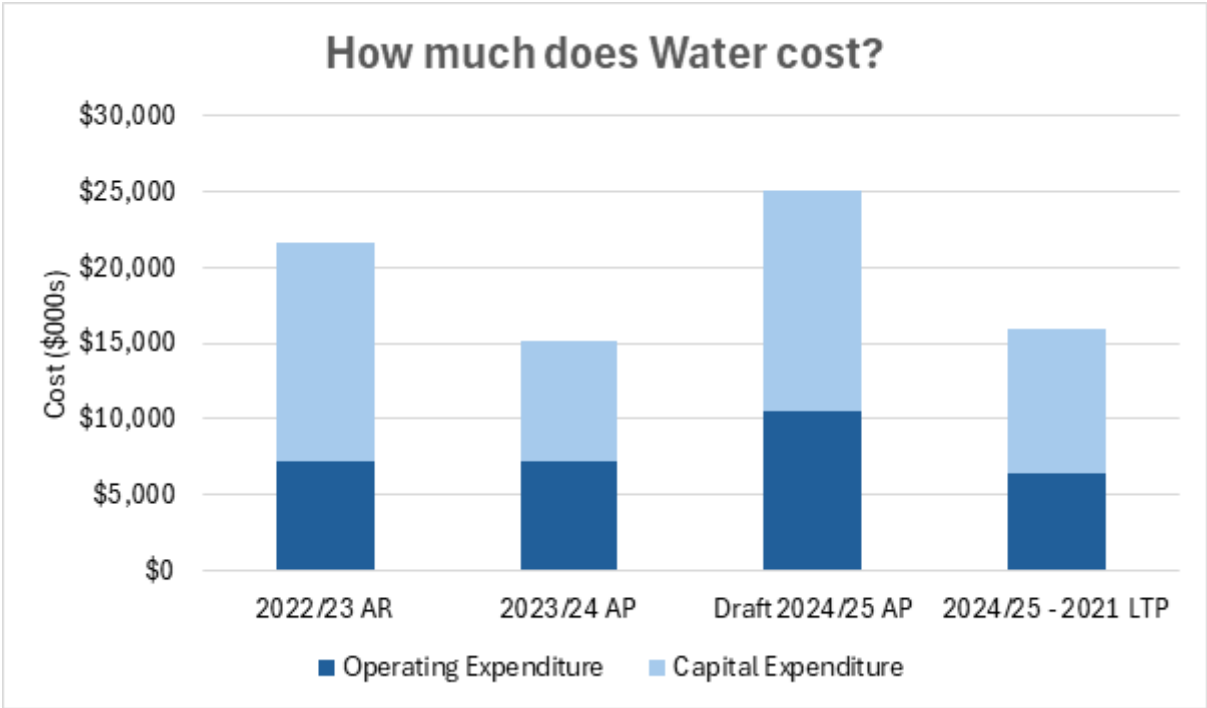
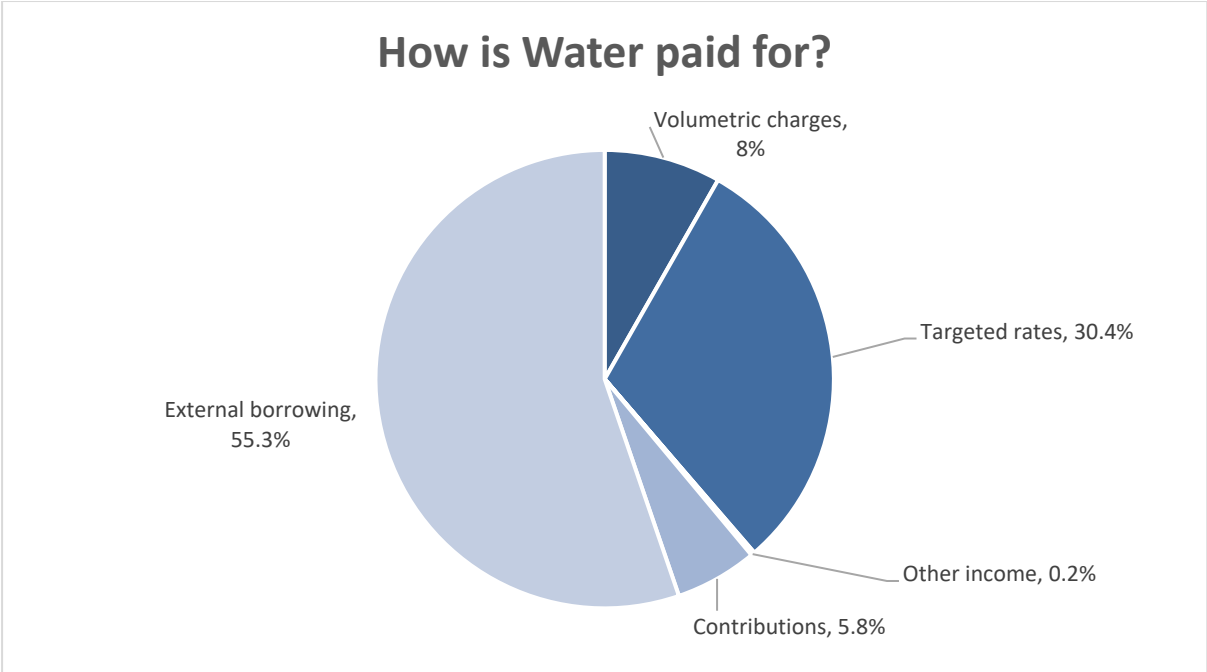
A great, sustainable way to mitigate the extra costs to treat and distribute water, is to consume less of it. Council will continue to conduct public education campaigns promoting water conservation. Saving water is good for our pockets and good for the environment. Conservation saves dollars and makes sense.

## Significant Negative Effects

Significant negative effect	How we are addressing this
A contamination event in a water supply would have significant health and economic consequences. Boil water events create health risks, have economic consequences on residents and businesses, and cause inconvenience.	Council is upgrading water supplies to be fully compliant with the New Zealand Drinking Water Standards. As well as treatment upgrades, we need to ensure that these supplies can continue to operate during weather events which impact on the quality and quantity of the source water.

**How we pay for Water**

**18.0%**  
of rates is spent  
on water





## What you can expect from us – Water

Community outcome	Our objective level of service	DIA measure*	How we measure success	Our results 2022/23	Our aim Years 4-10
Thriving Economy	Provide a fully accessible and reliable water network	✓	The percentage of real water loss from the network reticulation system (leaks, metering inaccuracies)	26%	Target current annual real losses from the networked reticulation system ≤ 30% of water produced
Sustainable Environment	Provide an efficient water network	✓	Fault response time to urgent callouts		
			Attendance:	2 hrs 3 mins	Target median time to get to site ≤ 1 hour
		Resolution:	12 hrs 57 mins	Target median time to resolve ≤ 4 hours	
		✓	Fault response time to non-urgent callouts		
			Attendance:	21 hrs 46 mins	Target median time to get to site ≤ 8 hours
Resolution:	17 hrs 44 mins	Target median time to resolve ≤ 24 hours			
✓	The average consumption of water per day per resident		515.89 L/person/day	To maintain water demand at < 600 L/person/day	
✓	Total number of customer complaints for: <ul style="list-style-type: none"> <li>• Water clarity</li> <li>• Water taste</li> <li>• Water odour</li> <li>• Water pressure and flow</li> <li>• Continuity of water supply</li> <li>• Responses to water service requests</li> </ul>		8 per 1,000 connections	≤ 13 per 1,000 connections	

Community outcome	Our objective level of service	DIA measure*	How we measure success	Our results 2022/23	Our aim Years 4-10
Connected Community	Provide a safe and healthy water network	✓	Compliance with the Drinking Water Quality Assurance rules*	Compliance not met	All schemes to comply
			Bacterial compliance.		
			Protozoal	Compliance not met	All schemes to comply

\* Department of Internal Affairs mandatory non-financial performance measure. New drinking water assurance rules were introduced in 14 November 2022. The Council has opted to use these new standards from 1 November 2022. As the 2024/25 financial year will only be measured on these new rules, only the new rules are included in the Annual Plan 2024/25.

2023/24 Prospective Funding Impact Statement		2024/25	2024/25
AP	Water	AP	LTP - Yr 4
\$000		\$000	\$000
<b>OPERATING</b>			
-	General rates, uniform annual general charges, rates penalties	-	-
6,731	Targeted rates	9,469	7,023
228	Subsidies and grants for operating purposes	-	-
30	Fees and charges	12	30
-	Interest & dividends from investments	-	-
1,811	Internal charges and overheads recovered	1,810	2,309
-	Local authorities fuel tax, fines, infringement fees, and other receipts	52	-
-	Land sales	-	-
<b>8,870</b>	<b>Total operating funding</b>	<b>11,344</b>	<b>9,363</b>
Applications of operating funding			
3,650	Payments to staff and suppliers	4,413	3,418
-	Cost of sales	-	-
443	Finance costs	1,139	750
2,213	Internal charges and overheads applied	2,544	2,582
7	Other operating funding applications	-	11
<b>6,314</b>	<b>Total applications of operating funding</b>	<b>8,097</b>	<b>6,762</b>
<b>2,557</b>	<b>Surplus (deficit) of operating funding</b>	<b>3,247</b>	<b>2,601</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-
832	Development and financial contributions	1,424	819
9,381	Increase (decrease) in debt	13,529	5,220
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
<b>10,214</b>	<b>Total sources of capital funding</b>	<b>14,952</b>	<b>6,039</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
75	- to meet additional demand	4,465	1,491
5,800	- to improve the level of service	6,184	2,391
2,096	- to replace existing assets	4,019	5,649
4,799	Increase(decrease) in reserves	3,531	(892)
-	Increase (decrease) in investments	-	-
<b>12,770</b>	<b>Total applications of capital funding</b>	<b>18,199</b>	<b>8,640</b>
<b>(2,557)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(3,247)</b>	<b>(2,601)</b>
-	Funding balance	-	-
<b>2,677</b>	<b>Depreciation (not included in above FIS)</b>	<b>4,093</b>	<b>1,886</b>
1,716	*Volumetric Charges for water (included in Targeted Rates)	2,018	1,716



# Wastewater

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## About our Activity

Our 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. Each scheme pumps, reticulates and treats the wastewater generated by households, businesses and industrial processes.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Rāia ana  
Thriving Economy



Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumi  
Connected Community

## Looking Ahead

The focus during 2024-25 will be improving compliance with existing resource consents for wastewater discharges at Ranfurly, Naseby, Roxburgh and Cromwell.

A further nitrogen removal process will be constructed on the Cromwell wastewater treatment site to address the impacts of population growth which is resulting in breaches of the nitrogen limits for this site.

Investigation work will be undertaken to prepare for upcoming consent renewals for Omakau and Alexandra. Under current National and Regional Policy Statements, the new consents will require a change from discharge-to-freshwater to discharge-to-land. This change will require significant investment in coming years. The 2024/25 work will be focussed on more detailed investigation of the options.

A new wastewater pipeline will be progressed along Dunstan Road to service residential growth on the northern boundary of Alexandra. Upgrades to site security and fencing will also be undertaken.

Similar to water, expanded treatment processes and improving plant operations to make wastewater discharges compliant with stricter regulations are resulting in increased operational costs. Compounding this, the additional treatment processes use more electricity, at a time when electricity costs have substantially increased.

Sludge, a byproduct of the wastewater treatment process, is expensive to remove and dispose of. These costs are particularly high for Alexandra, where sludge is transported to landfill. For other sites with oxidation ponds, sludge needs to be removed more regularly to ensure that pond performance is adequate to meet consent requirements.

There have also been increased costs for the operating contract required to keep treatment sites operating to the required standards.

The combination of all these factors has resulted in a significant budget increase to deliver wastewater for the district in 2024/25.

Council will continue to conduct education campaigns to stress the importance of keeping everything but the 3Ps (poo, pee and toilet paper) out of our wastewater pipes. Substances such as wipes, sanitary products, clothing and fat continue to cause blockages and damage to our network that are incredibly costly to fix.

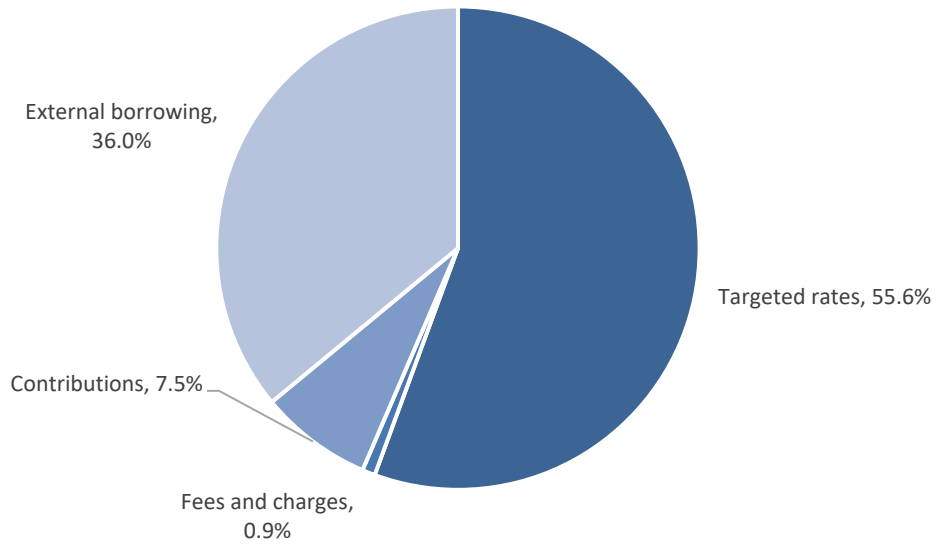
**Significant Negative Effects**

Significant negative effect	How we are addressing this
Wastewater discharges can have a negative effect on the environment and public health if they are not treated to an appropriate standard.	Ensuring wastewater discharges are compliant with resource consent requirements.
Wastewater overflows due to blockages, pump failure or power outages also have a negative effect.	Resilience work has been undertaken to improve pump station capacity, provide emergency generation and reduce the risk of wastewater overflows occurring.

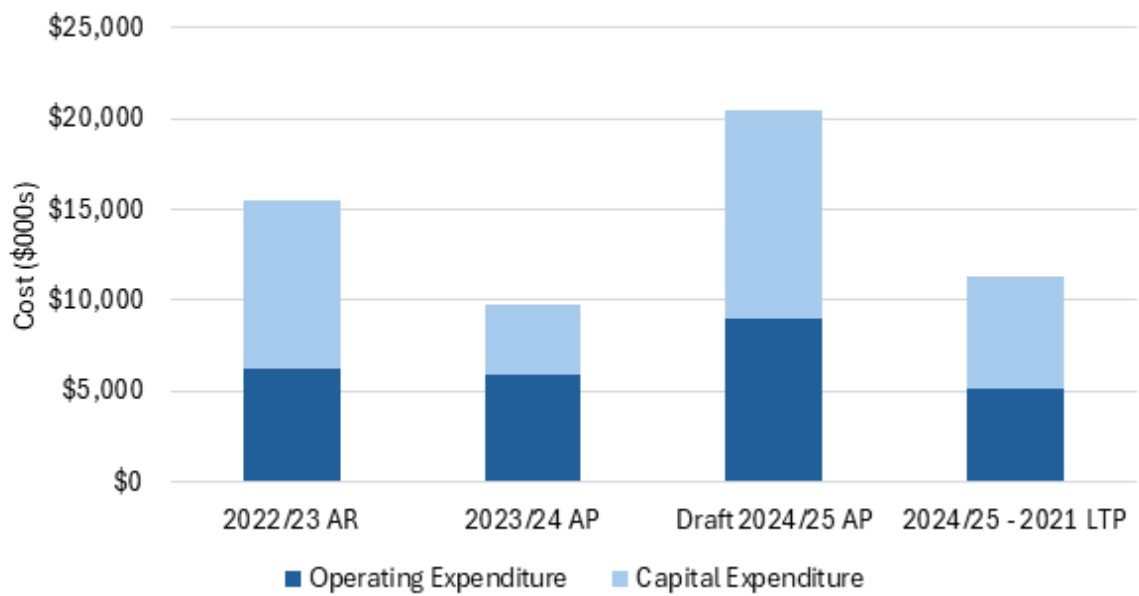
**How we pay for Wastewater**



## 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	Our results 2022/23	Our aim Years 4-10
Thriving Economy	Provide an efficient, accessible and reliable wastewater network	✓	Total number of complaints for: <ul style="list-style-type: none"> <li>• Odour</li> <li>• Faults</li> <li>• Blockages</li> <li>• Responses to wastewater</li> </ul>	10 per 1,000 complaints	Total number of complaints ≤ 10 per 1,000 connections.
Sustainable Environment	Provide a safe and compliant wastewater network	✓	Compliance with discharge consents	Abatement notices - 5	Abatement notices - 0
				Infringement notices - 2	Infringement notices - 0
				Enforcement orders - 0	Enforcement orders - 0
				Convictions - 0	Convictions - 0
			Fault response times: Attendance:	54 mins	Target median time to get to site ≤ 1 hour
			Resolution:	2 hrs 46 mins	Target median time to resolve the problem ≤ 4 hours
Connected Community	Provide a safe and compliant wastewater network	✓	Number of dry weather sewerage overflows from sewerage scheme	2.75 per 1,000	Number of dry weather sewerage overflows ≤ 1 per 1,000 connections

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

2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	Wastewater	AP	LTP
\$000		\$000	\$000
<b>OPERATING</b>			
-	General rates, uniform annual general charges, rates penalties	-	-
5,147	Targeted rates	8,618	5,647
-	Subsidies and grants for operating purposes	-	-
61	Fees and charges	134	62
-	Interest & dividends from investments	-	-
84	Internal charges and overheads recovered	120	117
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-
-	Land sales	-	-
<b>5,292</b>	<b>Total operating funding</b>	<b>8,872</b>	<b>5,826</b>
<b>Applications of operating funding</b>			
1,443	Payments to staff and suppliers	3,073	1,518
-	Cost of sales	-	-
355	Finance costs	1,238	545
1,269	Internal charges and overheads applied	1,142	1,361
277	Other operating funding applications	-	296
<b>3,344</b>	<b>Total applications of operating funding</b>	<b>5,453</b>	<b>3,719</b>
<b>1,948</b>	<b>Surplus (deficit) of operating funding</b>	<b>3,419</b>	<b>2,107</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
461	Subsidies and grants for capital expenditure	-	-
455	Development and financial contributions	1,169	449
3,107	Increase (decrease) in debt	5,579	3,437
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
<b>4,023</b>	<b>Total sources of capital funding</b>	<b>6,748</b>	<b>3,887</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	5,345	736
2,650	- to improve the level of service	2,248	1,961
1,217	- to replace existing assets	3,927	3,522
2,103	Increase(decrease) in reserves	(1,354)	(226)
-	Increase (decrease) in investments	-	-
<b>5,971</b>	<b>Total applications of capital funding</b>	<b>10,167</b>	<b>5,993</b>
<b>(1,948)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(3,419)</b>	<b>(2,107)</b>
-	Funding balance	-	-
<b>2,503</b>	<b>Depreciation (not included in above FIS)</b>	<b>3,511</b>	<b>1,342</b>

# Stormwater

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## About our Activity

Our vision for stormwater service 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 district's 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.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Rāia ana  
Thriving Economy



Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumi  
Connected Community

## Looking Ahead

During 2024/25 closed circuit television inspections will be undertaken on critical pipes and those where there is a history of issues. This information will inform the level of investment required for a robust renewal programme over the next 10 years.

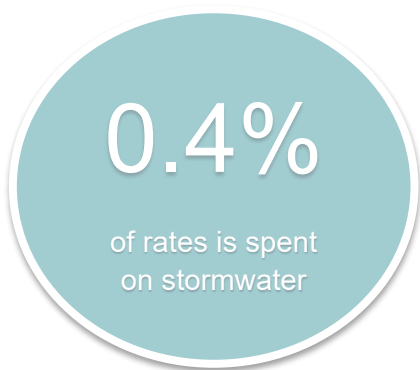
Stormwater reticulation in the Clyde heritage precinct will be upgraded as part of the roading work that is programmed for the year.

Initial work to develop stormwater catchment and management plans will be progressed to ensure that stormwater systems are adequate to meet current needs and future impacts of climate change. This planning is also required to reduce the impacts of stormwater inflow into wastewater networks. Initial work will focus on Ranfurly and Alexandra.

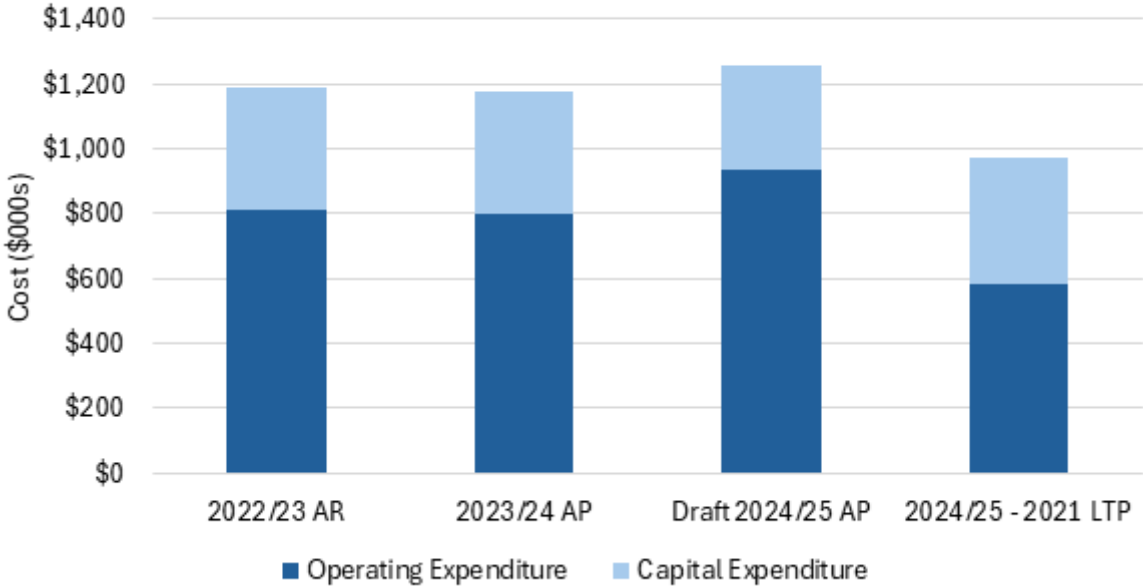
## Significant Negative Effects

Significant negative effect	How we are addressing this
Flooding of property or homes can result when stormwater infrastructure does not have sufficient capacity for rainfall events.	Council will review our stormwater network and look to build resilience against the future impacts of climate change.
Stormwater discharges can have negative effects on the waterways.	Council will collect an inventory of discharge locations.

## How we pay for Stormwater



### 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	Our results 2022/23	Our aim Years 4-10
Sustainable Environment	Provide an efficient, full accessible and reliable stormwater network	✓	Compliance with discharge consents	Abatement notices - 0 Infringement notices - 0 Enforcement orders - 0 Convictions - 0	Abatement notices - 0 Infringement notices - 0 Enforcement orders - 0 Convictions - 0
Connected 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	Nil	Target median time to get to site ≤ 1 hour
			Number of complaints received about stormwater performance	0.9	Total number of customer complaints ≤ 2 per 1,000 properties

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

2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	Stormwater	AP	LTP – Yr 4
\$000		\$000	\$000
<b>OPERATING</b>			
-	General rates, uniform annual general charges, rates penalties	-	-
567	Targeted rates	196	598
-	Subsidies and grants for operating purposes	-	-
-	Fees and charges	-	-
-	Interest & dividends from investments	-	2
32	Internal charges and overheads recovered	131	92
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-
-	Land sales	-	-
<b>599</b>	<b>Total operating funding</b>	<b>327</b>	<b>691</b>
<b>Applications of operating funding</b>			
77	Payments to staff and suppliers	115	79
-	Cost of sales	-	-
-	Finance costs	-	-
97	Internal charges and overheads applied	86	111
14	Other operating funding applications	-	15
<b>188</b>	<b>Total applications of operating funding</b>	<b>201</b>	<b>206</b>
<b>411</b>	<b>Surplus (deficit) of operating funding</b>	<b>126</b>	<b>485</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase (decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
-	<b>Total sources of capital funding</b>	-	-
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
380	- to replace existing assets	320	390
31	Increase(decrease) in reserves	(194)	96
-	Increase (decrease) in investments	-	-
<b>411</b>	<b>Total applications of capital funding</b>	<b>126</b>	<b>485</b>
<b>(411)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(126)</b>	<b>(485)</b>
-	<b>Funding balance</b>	-	-
<b>611</b>	<b>Depreciation (not included in above FIS)</b>	<b>734</b>	<b>380</b>





# Roading





# Roading

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## About our Activity

We work to ensure an efficient, fully accessible, safe network of roads and footpaths for our Central Otago community.

Our roading activities enable the movement of goods, people and services across our district, essential for our social, cultural and economic well-being, and we are committed to being innovative and environmentally conscious in our service delivery.

We currently have 1,926km of maintained roads, with 1,753km of rural roads and 158km of urban streets. The vast majority, 72% of these, are unsealed, a total length of 1,386km. Council owns and maintains 173 bridges and 188km of formed footpaths across the district.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Rāia ana  
Thriving Economy



Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumi  
Connected Community

## Looking Ahead

During the 2024/25 year one of our key projects will be the deck replacement on the Little Valley Bridge. This will be the first significant project as part of the recently adopted network bridge strategy to commence a 10-year programme of bridge replacements across the network. In addition, there will also be increased focus and investment in bridge maintenance to extend the life of our existing bridge assets.

A 1.04km section of the Ida Valley – Omakau Road near McAdie Road, is programmed for reconstruction in 2024/25. This section of road has been deteriorating for some time and is now due for replacement. Work will include drainage improvements, pavement construction and sealing.

The consultation process regarding speed limit changes in the district, including the establishment of school speed zones, was adopted by Council in early 2024. During this period, the community expressed strong support for reducing speed limits outside schools both before and after school operating hours. Looking ahead, the installation of both static and electronic signage to support these changes is scheduled for the 2024/25 year.

Our roading maintenance contract was re-tendered in 2023/24. The new contract commences 1 July 2024 and features additional requirements including performance

monitoring and the development of a comprehensive network management plan. The aim of this is to enable efficient and cost-effective delivery of maintenance works on our roading network.

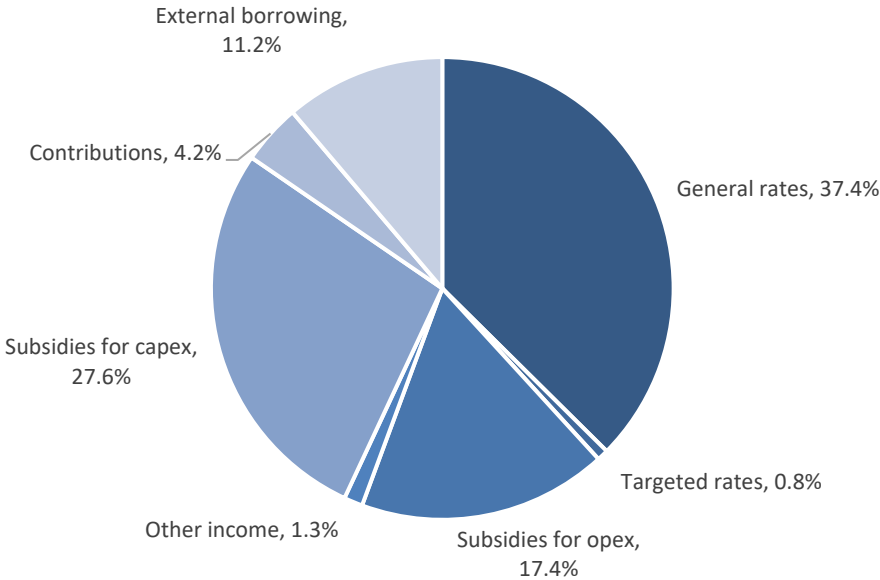
**Significant Negative Effects**

Significant negative effect	How we are addressing this
<p>Activity on the roading network generates noise and can impact on air quality. This includes dust from unsealed roads.</p>	<p>Actively programming works to remove dust, vibration and noise by applying dust suppression treatments to eligible homes within close proximity of unsealed roads.</p> <p>Continually reviewing grading programmes to ensure resource optimisation.</p> <p>Undertaking a gravel strategy to ensure appropriate materials are supplied to our unsealed network.</p>
<p>Street lighting can have a detrimental effect on properties and the night sky.</p>	<p>All new street lighting to be dark sky approved/friendly luminaries within a suitable Kelvin rating to reduce light pollution.</p>
<p>Crashes on the network can result in injury or death.</p>	<p>Active road safety promotion to key areas in conjunction with New Zealand Transport Agency Waka Kotahi.</p> <p>Ensuring Council utilises available relationships, crash data and statistics to promote improvement projects in an active effort to improve road safety.</p>

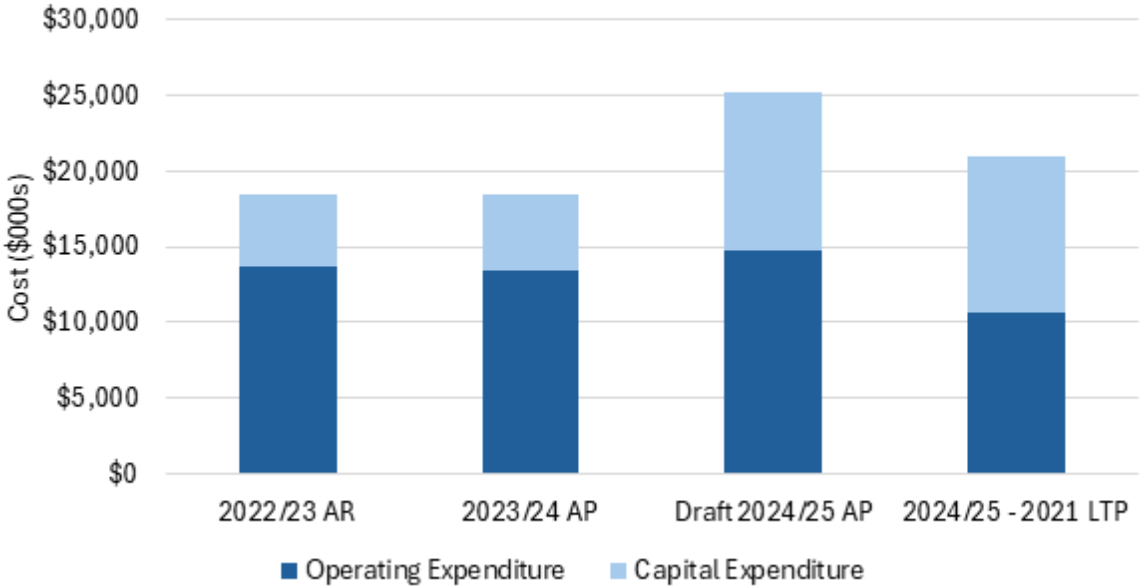
# How we pay for Roothing

**13.9%**  
of rates is spent  
on roading

## How is Roothing paid for?



## How much does Roothing cost?





## What you can expect from us – Roading

Community outcome	Our objective level of service	DIA measure*	How we measure success	Our results 2022/23	Our aim Years 4-10
Thriving Economy	Provide an efficient roading network		Average length of time to issue a consent for access to a road	0.7 days	≤ 2 days
		✓	The average quality of ride on the sealed road network, measured by smooth travel exposure	97%	Smooth Travel Exposure ≥ 90%
		✓	Percentage of sealed local road network that is resurfaced	3.0%	> 3.9% of sealed road length resurfaced per annum
		✓	Number of service requests from customers responded to within 10 days	91%	≥ 90%
Connected 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 = 4	Stable or decreasing trend
Sustainable Environment	Provide a fully accessible roading network	✓	The percentage of footpaths that fall within the Council's level of service standard for the condition of footpaths	84%	> 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.

2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	Roading	AP	LTP – Yr 4
\$000		\$000	\$000
<b>OPERATING</b>			
5,686	General rates, uniform annual general charges, rates penalties	7,162	5,888
475	Targeted rates	151	265
2,233	Subsidies and grants for operating purposes	3,338	2,750
22	Fees and charges	-	22
-	Interest & dividends from investments	-	-
1,574	Internal charges and overheads recovered	1,697	1,680
241	Local authorities fuel tax, fines, infringement fees, and other receipts	251	245
-	Land sales	-	-
<b>10,230</b>	<b>Total operating funding</b>	<b>12,599</b>	<b>10,850</b>
<b>Applications of operating funding</b>			
4,425	Payments to staff and suppliers	5,332	4,852
-	Cost of sales	-	-
-	Finance costs	-	-
2,638	Internal charges and overheads applied	3,261	2,696
6	Other operating funding applications	-	7
<b>7,070</b>	<b>Total applications of operating funding</b>	<b>8,593</b>	<b>7,555</b>
<b>3,160</b>	<b>Surplus (deficit) of operating funding</b>	<b>4,005</b>	<b>3,295</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
3,427	Subsidies and grants for capital expenditure	5,287	5,002
429	Development and financial contributions	808	310
-	Increase (decrease) in debt	2,146	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
<b>3,856</b>	<b>Total sources of capital funding</b>	<b>8,241</b>	<b>5,311</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	2,228	917
550	- to improve the level of service	1,229	3,735
4,470	- to replace existing assets	6,959	5,466
1,996	Increase(decrease) in reserves	1,830	(1,512)
-	Increase (decrease) in investments	-	-
<b>7,016</b>	<b>Total applications of capital funding</b>	<b>12,246</b>	<b>8,606</b>
<b>(3,160)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(4,005)</b>	<b>(3,295)</b>
-	Funding balance	-	-
<b>7,786</b>	<b>Depreciation (not included in above FIS)</b>	<b>7,770</b>	<b>4,619</b>





# Environmental Services





# Environmental Services

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## About our Activity

Central Otago's vision for waste is working towards becoming a low emissions, low waste district built upon a circular economy.

Our goals are to improve the efficiency of resource use and reduce the harmful effects of waste. Working together with our community we can achieve more effective and efficient waste management and minimisation in our district.

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

Council has developed a sustainability vision:

*A great place to live, work and play, now and into the future*

Our Environmental Services team takes the lead in this space, supporting our wider organisation to help us achieve the following goals:

- Being customer friendly, having enabling policies and appropriate infrastructure
- Supporting 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 well-being
- Managing change while protecting and enhancing our culture, heritage and landscape.

## THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Rāia ana  
Thriving Economy



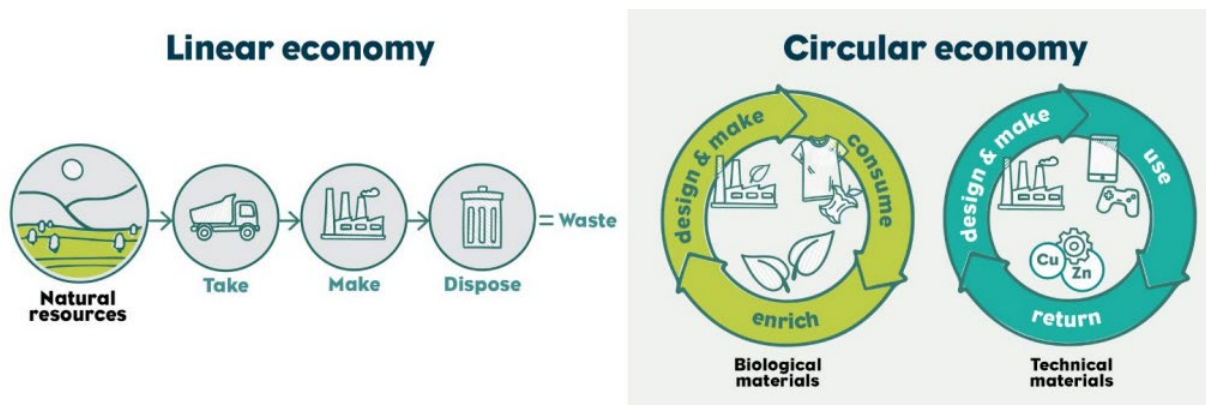
Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumi  
Connected Community

## Looking Ahead

The Central Otago District's new 2024-2030 Waste Management and Minimisation Plan (WMMP) represents a pivotal step forward in our commitment to sustainable waste management practices. Building upon the successes of our previous plan, which saw significant improvements in kerbside collection services and waste diversion efforts, our updated WMMP aims to further enhance our district's waste management infrastructure while prioritising waste minimisation initiatives. Aligned with the Waste Minimisation Act and guided by the principles of the Aotearoa New Zealand Waste Strategy (NZWS), our plan underscores the importance of reducing waste generation at its source and transitioning from a linear economy towards a circular economy model.



Through community engagement and input, we seek to cultivate a culture of responsible consumption and waste reduction, striving towards the vision of a low-emissions, low-waste society by 2050.

With the introduction of our green bin organics collection to the kerbside service in 2023, work has started on establishing an organics processing facility in Central Otago. Organic waste is currently being transported to Timaru for processing until a facility is constructed in Central Otago. Having an organics processing facility in the district will provide a location for all the organic waste collected at kerbside with a local endpoint destination, reducing transportation and processing costs. We are constructing the facility to have the capacity to accommodate organic waste materials from Queenstown Lakes District Council, enhancing its role as a regional facility for waste management.

During the 2024/25 year we will commence a programme of works to upgrade the St Bathans's closed landfill, focusing on re-grading the slope, replacing the landfill cap, stabilising the bank and implementing erosion protection measures.

This year we will also invest \$900,000 to replace the end-of-life compactors at the Alexandra and Cromwell waste transfer stations, ensuring continued efficient waste management operations and reliable service provision for the community.

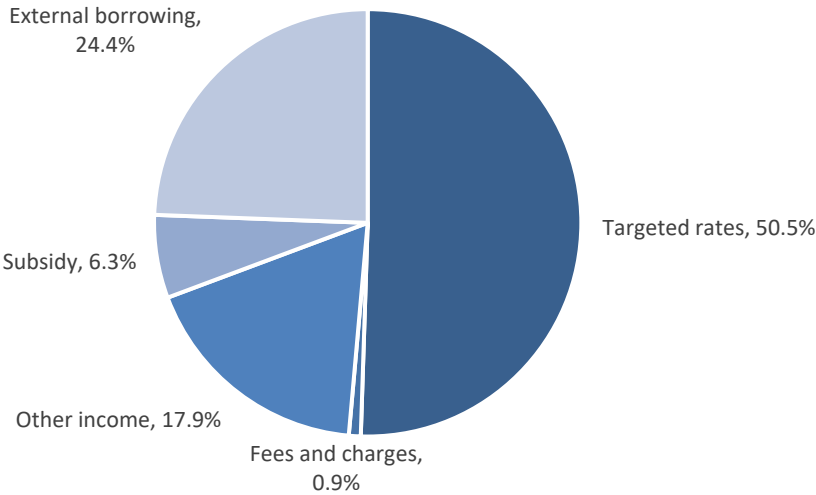
## Significant Negative Effects

Significant negative effect	How we are addressing this
<p>The effectiveness of our waste service impacts on the environment. If our service does not meet demand or costs become too unaffordable, then waste can be inappropriately disposed of. This causes environmental and health impacts.</p>	<p>Our Waste Management and Minimisation Plan focuses on mitigating any negative impacts and seeks to reduce the volume of refuse and increase the volume of recycling.</p> <p>Council has employed a Waste Minimisation Officer to focus on education.</p> <p>Our new Solid Waste Bylaw gives us an enforcement option.</p>
<p>The consumption of resources to deliver services can have a negative environmental effect.</p>	<p>The actions within our Sustainability Strategy 2019-2024 focus on opportunities across all our activities to reduce our carbon footprint, reduce environmental impacts and streamline our business processes.</p>

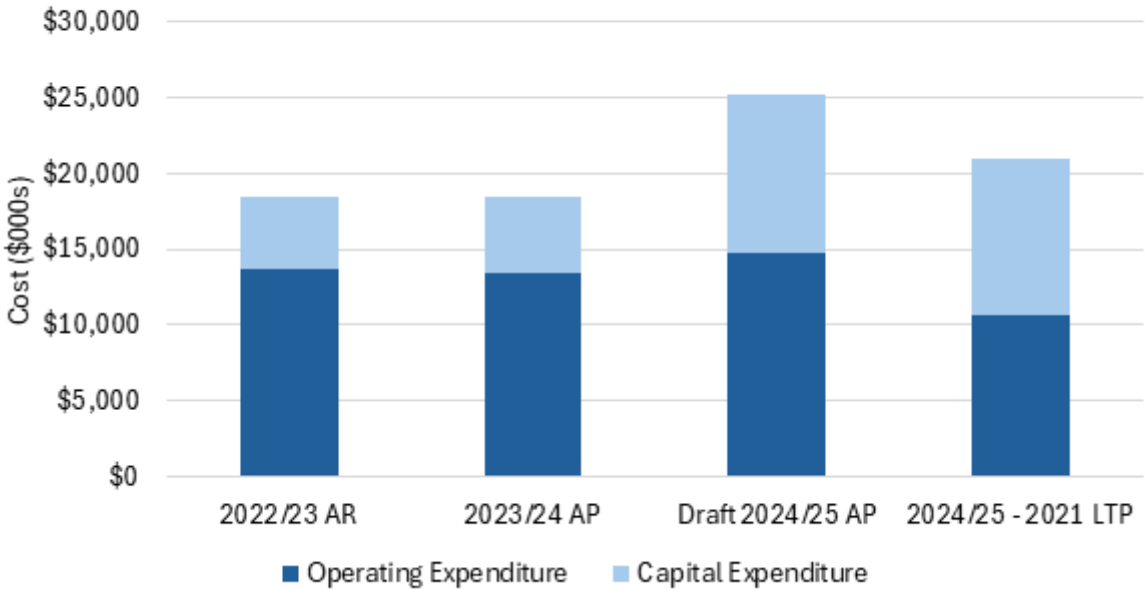
# How we pay for Environmental Services

**11.0%**  
of rates is spent  
on environmental  
services

## How is Environmental Services paid for?



## How much does Roding cost?







## What you can expect from us – Environmental Services

Community outcome	Our objective level of service	DIA measure*	Our results 2022/23	Our Aim Year 4 - 10
Sustainable environment	Improving the Efficiency of Resource Use	Total amount of waste to landfill per rateable property	662 Kg	Incremental year-on-year reduction (measured as rubbish + recycling)
		Customer satisfaction with waste services measured through customer survey	73%	Incremental increase
	Carbon Footprint reduction	Annual carbon footprint measurement using CEMARS process	0.36 tCO <sub>2</sub> e per rateable property	Incremental reduction or set annual reduction target
Connected community	Provide compliant waste systems and facilities	Compliance with resource consents for transfer stations, closed and operational landfills	93%	Incremental percentage improvements

2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	Environmental Services	AP	LTP – Yr 4
\$000		\$000	\$000
<b>OPERATING</b>			
1,195	General rates, uniform annual general charges, rates penalties	-	-
3,686	Targeted rates	5,788	5,100
-	- Subsidies and grants for operating purposes	-	-
493	Fees and charges	103	627
-	- Interest & dividends from investments	-	-
-	- Internal charges and overheads recovered	1	(1)
1,450	Local authorities fuel tax, fines, infringement fees, and other receipts	2,050	1,459
-	- Land sales	-	-
<b>6,826</b>	<b>Total operating funding</b>	<b>7,942</b>	<b>7,186</b>
<b>Applications of operating funding</b>			
6,045	Payments to staff and suppliers	6,861	6,434
-	- Cost of sales	-	-
-	- Finance costs	-	-
588	Internal charges and overheads applied	839	611
15	Other operating funding applications	-	17
<b>6,648</b>	<b>Total applications of operating funding</b>	<b>7,699</b>	<b>7,062</b>
<b>177</b>	<b>Surplus (deficit) of operating funding</b>	<b>242</b>	<b>125</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	- Subsidies and grants for capital expenditure	721	-
-	- Development and financial contributions	-	-
-	- Increase (decrease) in debt	2,796	-
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
-	<b>Total sources of capital funding</b>	<b>3,517</b>	<b>-</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	17	-
-	- to improve the level of service	1,462	244
8	- to replace existing assets	1,542	983
169	Increase(decrease) in reserves	739	(1,102)
-	- Increase (decrease) in investments	-	-
<b>177</b>	<b>Total applications of capital funding</b>	<b>3,759</b>	<b>125</b>
<b>(177)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(242)</b>	<b>(125)</b>
-	- Funding balance	-	-
<b>177</b>	<b>Depreciation (not included in above FIS)</b>	<b>390</b>	<b>118</b>





# Planning and Regulatory





# Planning and Regulatory

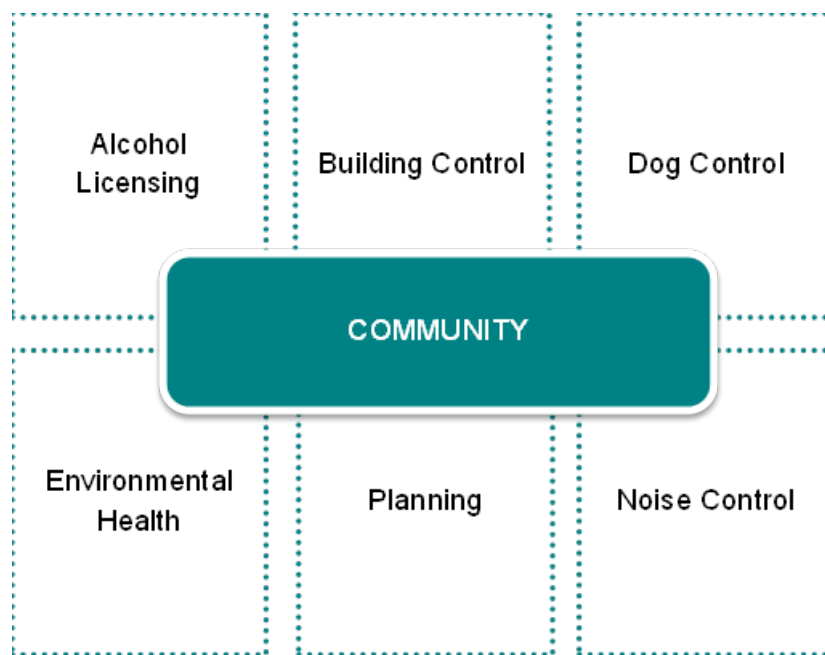
## About our Activity

Our regulatory service is important to help protect public safety and the environment, minimise the risk of nuisance and ensure customers meet their statutory requirements.

We deliver the regulatory service in a variety of ways, including processing building consents and alcohol licence applications. We also monitor and audit registered food businesses, and ensure dogs are registered and kept under control.

Our planning function includes the preparation, review and administration of the District Plan, which provides the framework for processing resource consents. We monitor conditions of resource consents and compliance with District Plan provisions to ensure any effects on the environment are managed appropriately.

The activities of the service include:



## THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Rāia ana  
Thriving Economy



Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumi  
Connected Community

## Looking Ahead

Outside of business-as-usual activities for the planning and regulatory team, some of the key focus areas for the year ahead include the completion of a new work programme for the next Plan Changes e.g. the rural chapter, as well as the progressing or completion of the following:

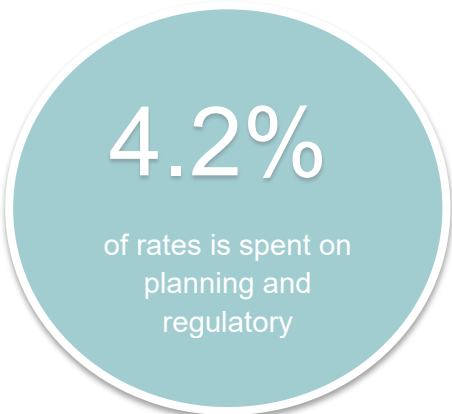
- Plan Change 19 – Residential Chapter District
- Plan Change 20 – Heritage Guidelines
- Plan Change 21 – Fulton Hogan (Private Plan Change – Parkburn Quarry)
- Plan Change 22 – Dark Sky
- Making it easier for people to navigate the District Plan online with the launch of the long-awaited user-friendly ePlan, and educating the public on how to use it
- Finalising an enforcement strategy and implementing the action points
- Continued inspections of residential swimming pool fencing to protect under 5-year-olds
- Prioritising of Building Warrant of Fitness inspections for commercial buildings over a 5-year cycle as required by MBIE
- Developing and consulting on a Trading in Public Places Bylaw
- Reviewing and consulting on the Alcohol in Public Places Bylaw, Gambling Policy and Psychoactive Substances Policy as necessary
- Continuing to stay across significant changes to the Resource Management Act regime, and the Building Act. Council staff and elected members are involved in various forums to make sure we understand the implications of proposed changes and can respond to these.

## Significant Negative Effects

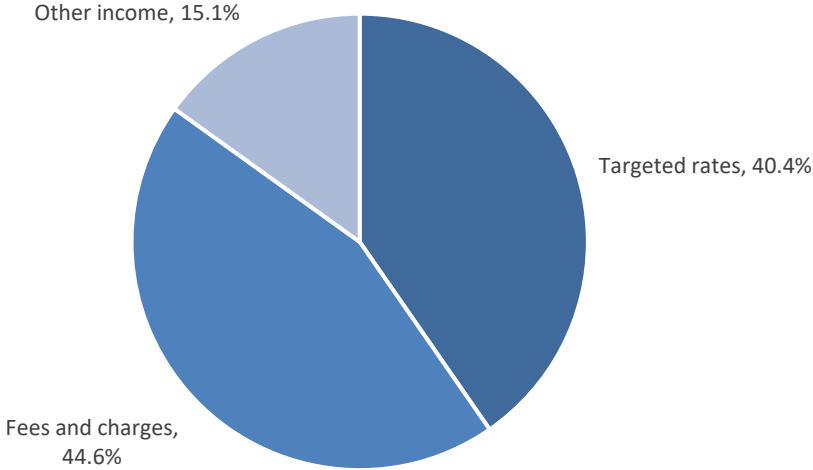
There are no significant negative effects relating to this activity.



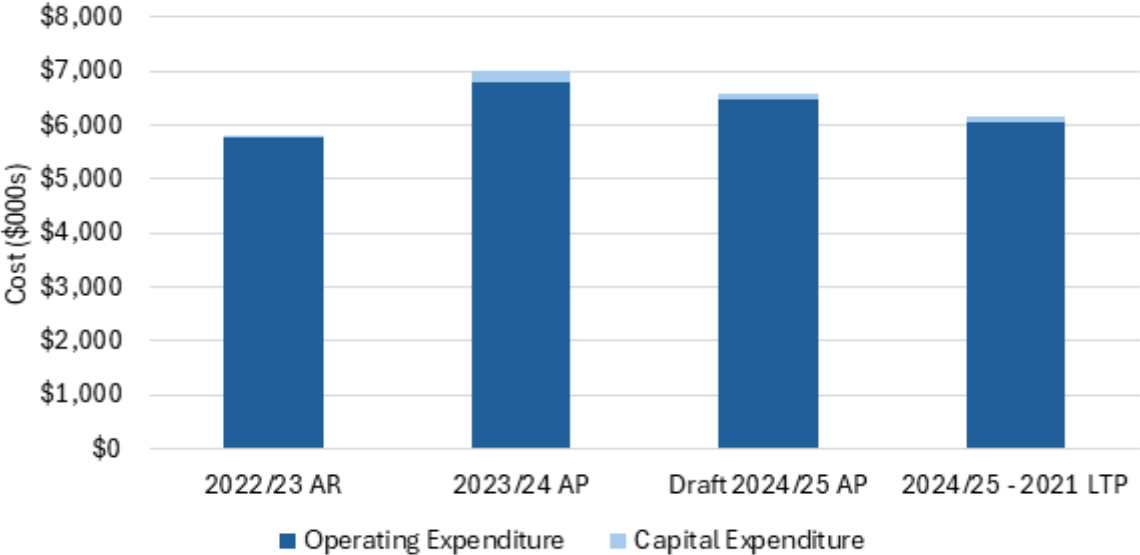
# How we pay for Planning and Regulatory



## How is Planning and Regulatory paid for?



## How much does Planning and Regulatory cost?





## What you can expect from us – Planning and Regulatory

Community outcome	Our objective level of service	DIA measure*	2022/23 Results	Our Aim Years 4 - 10
<b>Planning</b>				
Thriving economy Sustainable environment	To enable people to develop their land in an appropriate way through a streamlined and cost-effective consent process	Customer satisfaction with resource consent process in customer survey	53%	Maintain customer satisfaction $\geq 75\%$
		Resource consents processed within statutory timeframes	58.39%	Resource consents processed within statutory timeframe $\geq 95\%$
<b>Building Services</b>				
Thriving economy Connected community	To maintain the ability to issue building consents	Through maintaining the Building Consent Authority accreditation	Pass	To maintain Building Consent Authority accreditation
	To enable customers to build in an appropriate way through a timely consent process	Percentage of building consents issued within the statutory timeframe	98%	To achieve $\geq 98\%$ of building consents issued within the statutory timeframes
	To provide customers with LIM reports and a timely service	Percentage of LIMs issued within the statutory timeframe	100%	To achieve $\geq 99\%$ of LIMs issued within the statutory timeframes
<b>Environmental Health</b>				
Thriving economy Connected community	To assist food business operators to meet their obligation of selling safe and suitable food. This will be achieved through education and verifying and enforcing the requirements of the Food Act 2014	Percentage of applications for the registration of food businesses completed within 10 working days	100%	$\geq 95\%$ of applications for the registration of food businesses are completed within 10 working days

Community outcome	Our objective level of service	DIA measure*	2022/23 Results	Our Aim Years 4 - 10
		Percentage of food business verifications carried out within the required Food Act 2014 performance-based verification frequency	100%	To achieve ≥ 95% of food business verifications being carried out within the required Food Act 2014 performance-based verification frequency
		Percentage of corrective action requests and improvement notices resulting from non-conformances / compliances are completed within the specified period	100%	To achieve ≥ 95% of corrective action requests and improvement notices resulting from non-conformances/compliances being completed within the specified period

2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	Planning and Regulatory	AP	LTP - Yr 4
\$000		\$000	\$000
<b>OPERATING</b>			
-	General rates, uniform annual general charges, rates penalties	-	-
3,308	Targeted rates	2,219	2,726
-	Subsidies and grants for operating purposes	-	-
2,520	Fees and charges	2,451	2,324
-	Interest & dividends from investments	-	-
45	Internal charges and overheads recovered	158	16
786	Local authorities fuel tax, fines, infringement fees, and other receipts	830	801
-	Land sales	-	-
<b>6,659</b>	<b>Total operating funding</b>	<b>5,658</b>	<b>5,866</b>
<b>Applications of operating funding</b>			
5,340	Payments to staff and suppliers	4,624	4,527
-	Cost of sales	-	-
-	Finance costs	-	-
1,323	Internal charges and overheads applied	1,734	1,351
3	Other operating funding applications	-	3
<b>6,666</b>	<b>Total applications of operating funding</b>	<b>6,358</b>	<b>5,881</b>
<b>(7)</b>	<b>Surplus (deficit) of operating funding</b>	<b>(701)</b>	<b>(15)</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase (decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
-	<b>Total sources of capital funding</b>	-	-
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
222	- to replace existing assets	96	96
(229)	Increase(decrease) in reserves	(797)	(110)
-	Increase (decrease) in investments	-	-
<b>(7)</b>	<b>Total applications of capital funding</b>	<b>(701)</b>	<b>(15)</b>
<b>7</b>	<b>Surplus (deficit) of capital funding</b>	<b>701</b>	<b>15</b>
-	<b>Funding balance</b>	-	-
<b>135</b>	<b>Depreciation (not included in above FIS)</b>	<b>129</b>	<b>171</b>





# Pools, Parks and Cemeteries





# Pools, Parks and Cemeteries

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## About our Activity

Access to parks, reserves, rivers and recreational facilities is important for our communities' wellbeing and maintaining a variety of high-quality open spaces helps make our district an attractive place to live, work, play and visit. Our swim centres provide a place for people to learn to swim and enjoy recreational activity. We manage the Cromwell and Alexandra pools directly, along with a summer pool in Ranfurly.

Council's parks and recreation team also looks after 13 sports grounds and domains, eight cycling and walking tracks, three skateboard facilities, a bike park, approximately 7,000 trees, 32 playgrounds, and maintains 268 hectares of reserve land.

The provision of cemeteries is an important function that we undertake on behalf of the community. We are responsible for 11 cemeteries in our district, with the remainder managed by cemetery trusts.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Kāia ana  
Thriving Economy



Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumi  
Connected Community

## Looking Ahead

The key capital projects we have planned within the 2024/25 year for this activity are highlighted below.

Council is partnered with the Alexandra Riverside Park Trust and Aukaha on a community-led project to rejuvenate lower Tarbert Street by creating a new public space at the junction of the Mata-au/Clutha and Manuherekia rivers. We plan to construct stage one of this new park space in 2024/25.

Playgrounds scheduled for improvements include those at Lowburn Hall Domain and Anderson Park.

Council recently undertook research into the demand for sportsgrounds and facilities in Cromwell, given its current and predicated population growth over the next 10 years. The outcome of this research indicates that for some sports the supply of sports grounds is at

capacity and that future investment will be required to keep pace with this accelerating demand going forward.

The Cromwell Racecourse Reserve has been identified as the preferred location to develop future sports facilities. Funding of \$30,000 has been set aside in the Annual Plan for the development of a Master Plan for the racecourse reserve in partnership with the Central Lakes Equestrian Club. Once completed, the Master Plan will provide a template and priority for the future development of the site for sports and equestrian activities.

Other capital projects to be undertaken include:

- Redevelopment planting of Half Mile Recreation Reserve - \$80k
- Removal of pine trees at the Kamaka Walkway, Alexandra - \$20k
- Asset Maintenance plan for Cromwell, Alexandra and Ranfurly Pools - \$80k

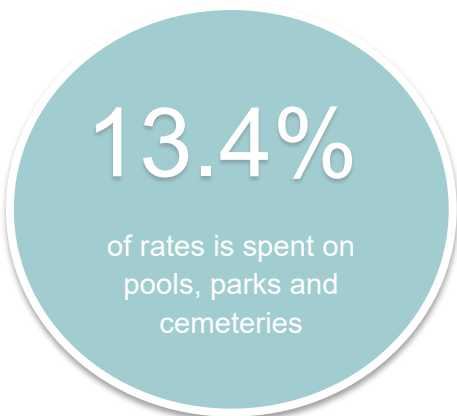
Other park improvements on the works programme include replacement of the synthetic surface used for tennis and hockey practice at Pioneer Park, and irrigation improvements and garden enhancement in Cromwell.

Council's pools team will be exploring new ways to enhance the overall health and wellbeing of our community with improvements to pool infrastructure. This will include an upgrade to the changing room flooring at the Ranfurly Pool. In addition, an asset management maintenance plan will be developed for all pool locations.

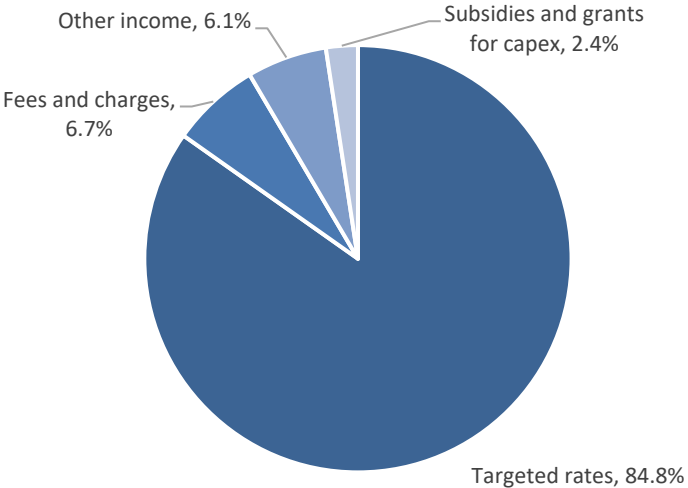
### **Significant Negative Effects**

There are no significant negative effects relating to this activity.

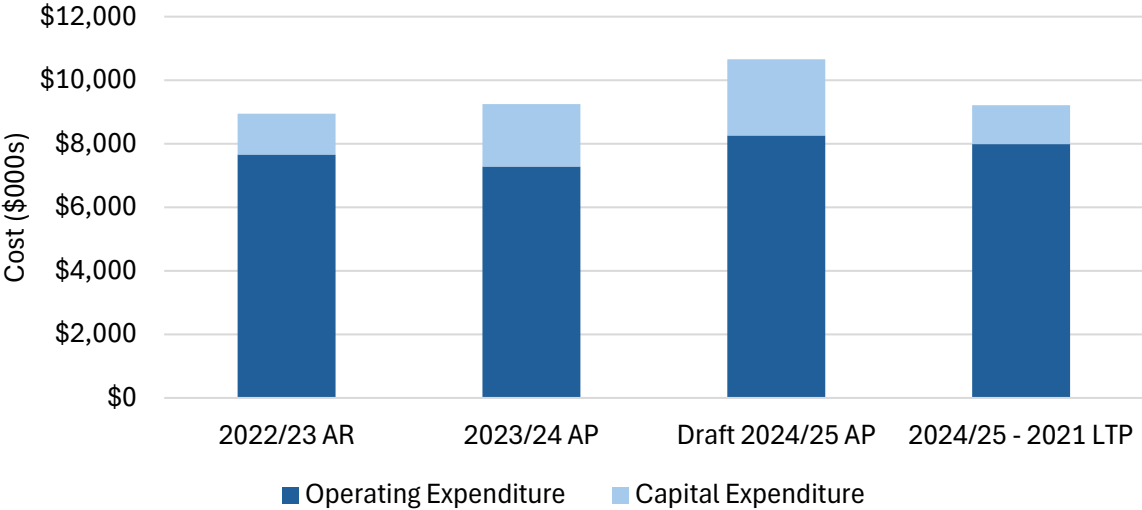
**How we pay for Pools, Parks and Cemeteries**



**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	DIA measure*	Our results 2022/23	Our Aim Year 4 - 10
Thriving Economy Sustainable Environment	Parks and reserves are maintained and operated so that they look good and meet the needs of users	Percentage of customer survey respondents satisfied with parks and reserves	89%	Maintain satisfaction with parks and reserves at above 90%
		Percentage of customer survey respondents satisfied with cemeteries and the burial process	85%	Maintain satisfaction with cemeteries and the burial process at above 90%
Connected Community	Playgrounds in the district have equipment that is fun and educational	Percentage of customer survey respondents satisfied with playgrounds	90%	Maintain satisfaction with playgrounds at above 90%
	Central Otago playgrounds are maintained to meet the NZ Playground Safety Standards	Annual "Playground Safety Standards" audit	Pass	To pass
Thriving Economy Connected Community	To provide aquatic facilities including a range of programmes that meet the needs of the majority of the community	Percentage of customer survey respondents satisfied with pools and the programmes offered	77%	Maintain user satisfaction ≥ 90%
	Aquatic facilities are managed to NZ Water Safety Council "Pool Safe" Standards	Annual "Pool Safe" audit	Pass	To pass

2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	<b>Pools Parks and Cemeteries</b>	AP	LTP - Yr 4
\$000		\$000	\$000
<b>OPERATING</b>			
(1)	General rates, uniform annual general charges, rates penalties	-	(1)
5,826	Targeted rates	7,034	6,638
132	Subsidies and grants for operating purposes	-	2
898	Fees and charges	560	1,066
-	Interest & dividends from investments	-	-
594	Internal charges and overheads recovered	780	612
176	Local authorities fuel tax, fines, infringement fees, and other receipts	502	180
-	Land sales	-	-
<b>7,624</b>	<b>Total operating funding</b>	<b>8,876</b>	<b>8,496</b>
<b>Applications of operating funding</b>			
4,679	Payments to staff and suppliers	5,414	4,648
-	Cost of sales	-	-
2	Finance costs	-	1
1,569	Internal charges and overheads applied	2,092	1,658
277	Other operating funding applications	1	283
<b>6,527</b>	<b>Total applications of operating funding</b>	<b>7,507</b>	<b>6,590</b>
<b>1,097</b>	<b>Surplus (deficit) of operating funding</b>	<b>1,369</b>	<b>1,906</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	200	-
-	Development and financial contributions	-	-
-	Increase (decrease) in debt	(93)	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
-	<b>Total sources of capital funding</b>	<b>107</b>	<b>-</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
300	- to meet additional demand	5	5
574	- to improve the level of service	301	1
1,089	- to replace existing assets	2,094	1,217
(867)	Increase(decrease) in reserves	(923)	682
1	Increase (decrease) in investments	-	1
<b>1,097</b>	<b>Total applications of capital funding</b>	<b>1,476</b>	<b>1,906</b>
<b>(1,097)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(1,369)</b>	<b>(1,906)</b>
-	<b>Funding balance</b>	-	-
<b>1,330</b>	<b>Depreciation (not included in above FIS)</b>	<b>1,424</b>	<b>1,977</b>





# Property and Community Facilities



# Property and Community Facilities

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## About our Activity

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

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

We provide public toilets in towns across the district and at recreation facilities and parks, to meet the needs of the community and visitors to our district.

We provide a main operational office in Alexandra and service centres in Cromwell, Ranfurly and Roxburgh.

We own and operate airports at Alexandra, Cromwell and Roxburgh. The majority of users are recreational private pilots with some commercial users. There is also increasing interest in private hangars with a residential annexe. In Alexandra, 26 hangar or hangar and residential leases have been issued and one commercial hangar lease. The Alexandra Airport Masterplan was completed in 2021 and provides direction for future types of activity on the aerodrome as well as appropriate locations for development. Twenty-three leases are also in place for hangar-only sites at Cromwell Aerodrome with no further sites available. There is one hangar lease at Roxburgh.

We own a variety of commercial and farm properties. We also own land which we develop for residential, commercial and industrial purposes.

We manage community leases and licences, ensuring compliance with relevant legislation, including the Property Law Act, the Reserves Act and Council policy. We support other council departments in property transactions.

We hold a number of land parcels, currently being used as forestry blocks for commercial harvest. The properties have associated carbon credits. These forests also provide a community amenity value for walking and biking. Some have future potential for other land use as recognised by their zonings in the District Plan.

## THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Rāia ana  
Thriving Economy



Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumi  
Connected Community

## Looking Ahead

In addition to general operating and building maintenance work, Council's Property team has a number of major development projects underway, many in the investigation and design phases. The following projects will be a key focus in the year ahead:

- Cromwell Memorial Hall/Events Centre redevelopment – replacing its 60-year-old predecessor, this facility will provide a new cultural heart for Cromwell, celebrating the identity, values and rich history of the district, while providing a new and improved destination for events, celebration, creative expression and remembrance.
- Bannockburn Road industrial development – Concept approval and engineering design is expected by June 2025.
- Gair Avenue – Stage 1 and 1B (of final stage) engineering design and construction of infrastructure to commence by end of 2024.
- Dunstan Park Stage 4 – Certificates of title are expected to be obtained by end of 2024. The sections will then be marketed for sale.
- Earthquake strengthening – The Detailed Seismic Assessments and cost estimates for earthquake strengthening work on all council-owned earthquake-prone buildings have been completed. Funding will be considered through the 2025-34 Long-term Plan. This includes a service-level review to facilitate decisions regarding the future of certain buildings and to prioritise and plan earthquake strengthening work.
- Alexandra Library Refurbishment – project to create a modern future-proofed space that not only provides traditional library services but offers a flexible space for the community to use to come together to connect, create and collaborate. Construction will commence second quarter of 2024.
- Alexandra Airport development – runway resurfacing is to be completed 2024/25.
- Omakau Community Hub – project to construct a purpose-built, multi-use community facility on the Omakau Recreation Reserve for Omakau and the surrounding communities continues. Further community funding is being sought resulting in construction being delayed until 2025/26.
- Cromwell Town Centre redevelopment - Developing preferred options to be consulted on in 2025-34 Long-term Plan.

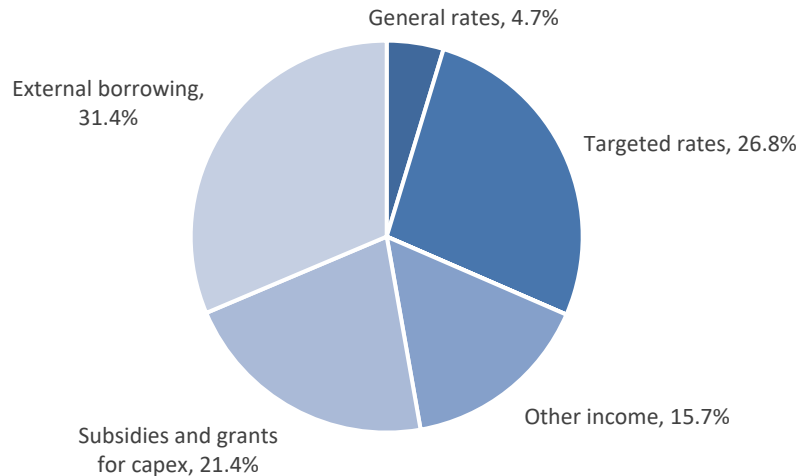
## Significant Negative Effects

There are no significant negative effects relating to this activity.

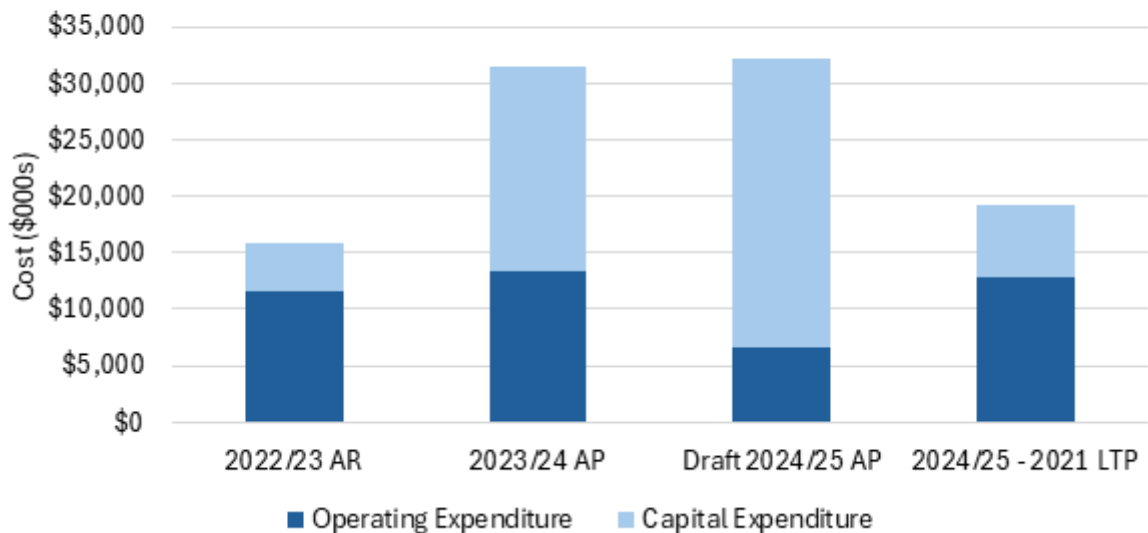
## How we pay for Property and Community Facilities



### 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	Our Results 2022/23	Our aim Years 4-10
Thriving economy Sustainable environment Connected community	Community buildings are accessible and affordable to communities based on existing provision	Percentage of customer survey respondents satisfied with community buildings	69%	> 90% satisfied
		A charging policy is in place that demonstrates fees that reflect the level of benefit provided	Fees and charges charging policy in place.	Fees and charges charging policy in place
Thriving economy Connected community	Free public toilets are available for the local community and visitors throughout the district at locations set out in the Public Toilet Strategy	Percentage of customer survey respondents satisfied with public toilets	87%	> 90% satisfied
	Each building will be assessed at a frequency required to meet all Building Act and Code of Compliance requirements	Compliance with building Warrant of Fitness requirements	Full compliance	Full compliance
	Housing suitable for elderly is provided in the main townships until such time as the need can be met by other agencies	Percentage of EPH tenancy survey respondents satisfied with their unit	98%	> 90% satisfied
	To meet all Civil Aviation Authority (CAA) requirements for uncertified airports	No complaints from Airport users or notifications from CAA of non-compliance	Full compliance	Full compliance



2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	Property and Community Facilities	AP	LTP - Yr 4
\$000		\$000	\$000
<b>OPERATING</b>			
579	General rates, uniform annual general charges, rates penalties	558	639
3,610	Targeted rates	3,193	3,166
418	Subsidies and grants for operating purposes	-	-
1,761	Fees and charges	-	1,677
-	Interest & dividends from investments	-	-
1,616	Internal charges and overheads recovered	2,877	1,584
65	Local authorities fuel tax, fines, infringement fees, and other receipts	1,870	66
10,589	Land sales	-	10,800
<b>18,637</b>	<b>Total operating funding</b>	<b>8,498</b>	<b>17,933</b>
<b>Applications of operating funding</b>			
3,334	Payments to staff and suppliers	3,520	2,967
6,774	Cost of sales	272	6,910
394	Finance costs	-	411
1,934	Internal charges and overheads applied	2,597	1,791
350	Other operating funding applications	-	364
<b>12,787</b>	<b>Total applications of operating funding</b>	<b>6,390</b>	<b>12,442</b>
<b>5,850</b>	<b>Surplus (deficit) of operating funding</b>	<b>2,108</b>	<b>5,491</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
588	Subsidies and grants for capital expenditure	2,548	-
-	Development and financial contributions	-	-
8,041	Increase (decrease) in debt	3,733	(1,506)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
<b>8,628</b>	<b>Total sources of capital funding</b>	<b>6,281</b>	<b>(1,506)</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
14,741	- to meet additional demand	13	-
1,763	- to improve the level of service	14,924	5
1,658	- to replace existing assets	10,803	6,450
(3,729)	Increase(decrease) in reserves	(17,352)	(2,515)
45	Increase (decrease) in investments	-	45
<b>14,479</b>	<b>Total applications of capital funding</b>	<b>8,389</b>	<b>3,985</b>
<b>(5,850)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(2,108)</b>	<b>(5,491)</b>
-	<b>Funding balance</b>	-	-
<b>1,879</b>	<b>Depreciation (not included in above FIS)</b>	<b>1,833</b>	<b>1,461</b>





# Service Centres and Libraries



# Service Centres and Libraries

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## About our Activity

We aim to give our community the best customer experience: one where they are put first and provided with fast, efficient, accurate and friendly results. Council provides a front-line customer services team in its main Alexandra office and its three service centres in Cromwell, Roxburgh and Ranfurly.

We aim to deliver the highest quality library service to meet our community's information, education, recreation and cultural needs. 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.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Rāia ana  
Thriving Economy



Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumi  
Connected Community

## Looking Ahead

Our customer services team will continue to look at ways we can enhance the service we deliver. One way we will do this is by growing our online services offering – online forms, payments and services. We will also implement new call centre technology to improve customer experience and interaction management.

Better Off funding has allowed the progression of two major projects for our libraries team – the refurbishment of Alexandra Library and the introduction of RFID (Radio Frequency Identification) technology across all Central Otago libraries.

Alexandra Library refurbishment will see greater flexibility within the space by having mobile bookshelves and a public toilet, making it easier to host events, and improving the ability to provide drop-in and programme spaces for the community.

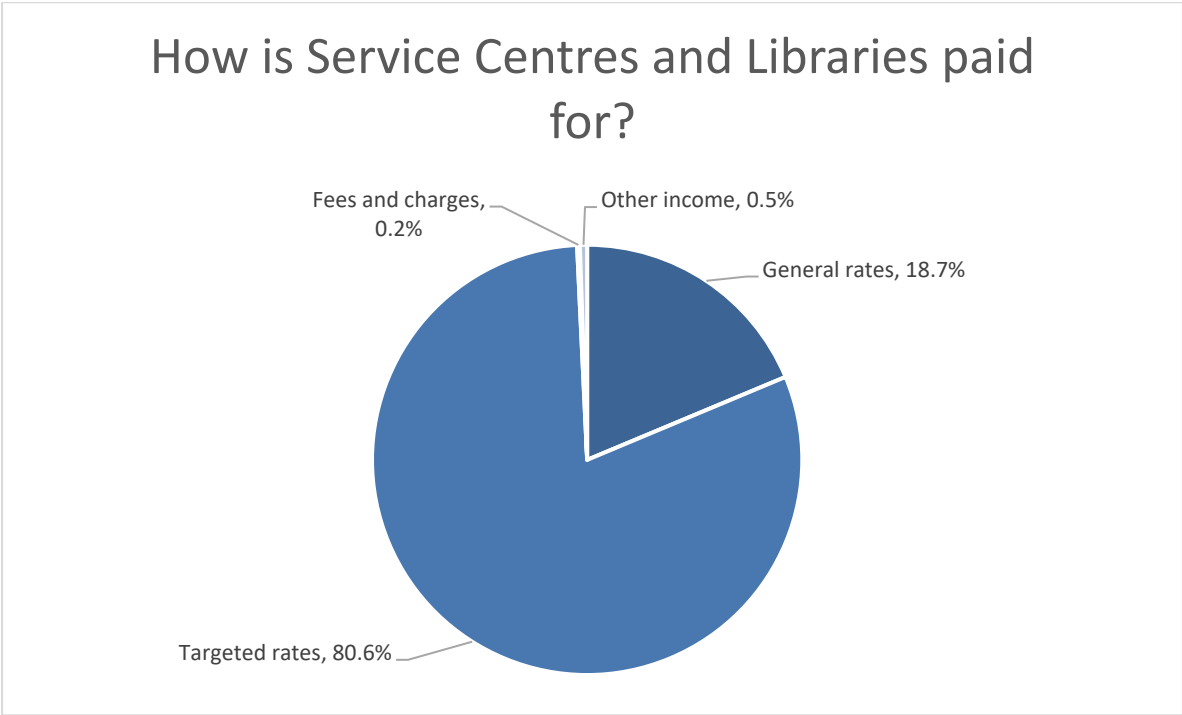
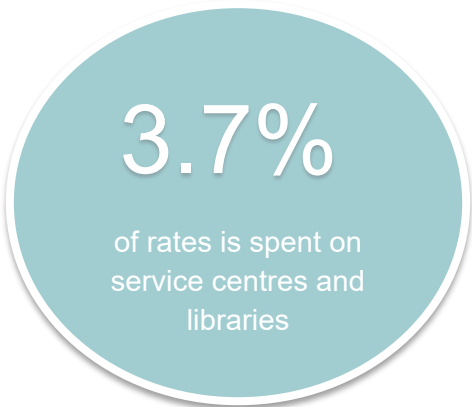
RFID will streamline workflows for the team, minimising multiple handling of items by staff, freeing them up to spend more time assisting library users and developing engaging, and informative interactive programmes.

We are investigating options for increasing S.T.E.A.M (Science, Technology, Engineering, Arts and Mathematics) based programmes. These include makerspace activities such as construction with Lego® and Duplo®, and early coding activities.

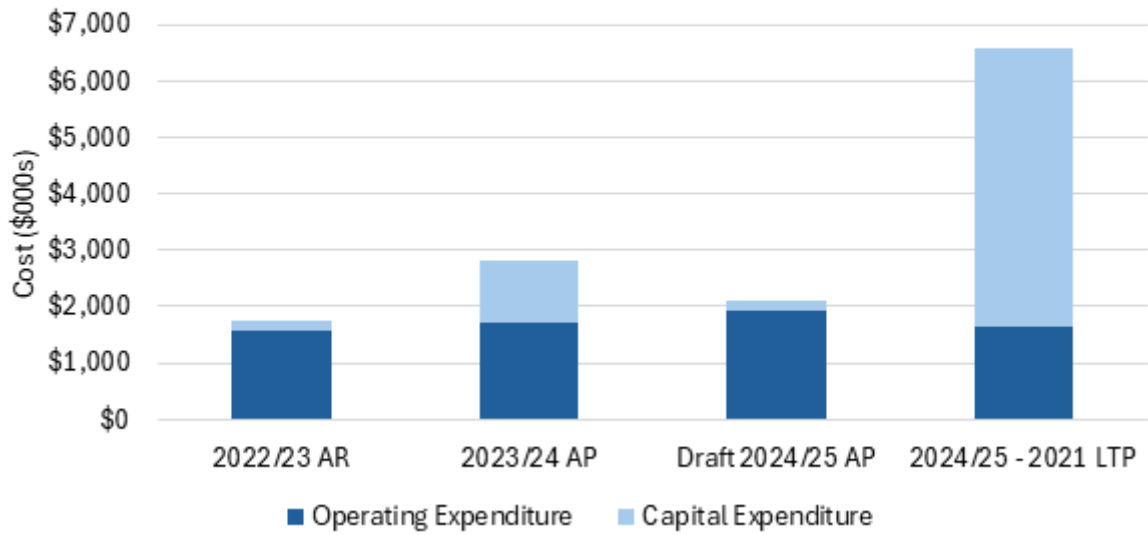
### Significant Negative Effects

Our ageing library buildings are a concern, because their condition restricts our ability to create a modern community hub. Another repercussion of no modernisation is the negative impact this can have when we are trying to extend our customer base within the wider community.

### How we pay for Service Centres and Libraries



## 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	DIA measure*	Our results 2022/23	Our Aim years 4 - 10
Thriving economy Connected community Sustainable environment	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%
	Satisfaction with contact regarding service requests	Customer survey – the service was fast and efficient	67%	> 85%
		Customer survey – the service was friendly and courteous	86%	> 90%
		Customer survey – issues dealt with effectively	64%	> 80%
	Satisfaction with the initial contact with Council	Customer survey – the service was fast and efficient	83%	> 90%
		Customer survey – the service was friendly and courteous	92%	> 90%
		Customer survey – issues dealt with effectively	75%	> 80%

2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	Service Centres and Libraries	AP	LTP
\$000		\$000	\$000
<b>OPERATING</b>			
340	General rates, uniform annual general charges, rates penalties	362	-
1,346	Targeted rates	1,558	1,624
973	Subsidies and grants for operating purposes	-	-
18	Fees and charges	4	18
-	Interest and dividends from investments	-	-
24	Internal charges and overheads recovered	5	(26)
9	Local authorities fuel tax, fines, infringement fees, and other receipts	10	10
-	Land sales	-	-
<b>2,710</b>	<b>Total operating funding</b>	<b>1,939</b>	<b>1,625</b>
	Applications of operating funding		
1,084	Payments to staff and suppliers	1,134	946
-	Cost of sales	-	-
-	Finance costs	-	-
513	Internal charges and overheads applied	662	548
1	Other operating funding applications	-	2
<b>1,599</b>	<b>Total applications of operating funding</b>	<b>1,796</b>	<b>1,496</b>
<b>1,111</b>	<b>Surplus (deficit) of operating funding</b>	<b>143</b>	<b>130</b>
<b>CAPITAL</b>			
	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	-	-
-	<b>Total sources of capital funding</b>	-	-
	Applications of capital funding		
	Capital expenditure		
-	- to meet additional demand	-	-
493	- to improve the level of service	3	-
612	- to replace existing assets	177	4,942
6	Increase(decrease) in reserves	(36)	(4,813)
-	Increase (decrease) in investments	-	-
<b>1,111</b>	<b>Total applications of capital funding</b>	<b>143</b>	<b>130</b>
<b>(1,111)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(143)</b>	<b>(130)</b>
-	Funding balance	-	-
<b>90</b>	<b>Depreciation (not included in above FIS)</b>	<b>143</b>	<b>126</b>



# Community, Economic and Strategic Development



# Community, Economic and Strategic Development

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## About our Activity

Our Community Vision team captures the voice of the community and ensures it is represented across all Council activity. We engage, work in partnerships and seek opportunities to turn ideas into realities. We take a long-term view, helping to shape our community not just today, but also for our children, grandchildren and generations beyond.

Community Vision is a team of teams performing many functions, including: communications and engagement, economic development, regional identity, strategy, policy, destination management and welcoming communities. 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 the community extends beyond factors under our direct control. We act as an enabler, influencing through facilitation, coordination, provision of support services, grants, advocacy, and awareness.

What has become evident in recent years is the rapidly changing dynamics of our communities which bring both opportunities and challenges. Many of the functions of the Community Vision team work closely with community groups to understand these changing dynamics and seek to forecast what long-term impact they may have on the district, which in turn informs Council's role in facilitating the development of thriving, healthy communities.

Central Otago's *A World of Difference* regional identity values define the unique and enduring characteristics of our region and provides a platform to tell the unique stories of our people and place. This program is facilitated by the Community Vision team and informs our work programs.

The Central Otago Destination Management Plan (DMP) outlines the aspiration of our communities and mana whenua for how tourism can enrich our communities. Tourism Central Otago coordinates and facilitates the implementation of the Central Otago Destination Management Plan.

Economic Development seeks to enhance the quality of life of all those in our communities through increasing economic activity. We provide research and analysis to guide decision makers and the community on key national and local issues, changes to policy settings and how to achieve our aspirations in a changing environment. We hold partnerships across the region, seeking commonalities and opportunities to work together to achieve outcomes.

Our Strategy and Policy function is responsible for developing and articulating Council's direction on key strategic issues, and ensures the organisation has robust and meaningful policies in place to guide organisational decision-making.



Communications provides a public interface between Council and the community, to tell people what we are up to and to listen to public feedback. Our communications strive to be informative, honest and provide helpful information. We ensure our communities have meaningful opportunity to be involved in decisions and activities and that residents are kept up to date and are easily able to take part in Council engagement processes.

Council's Community Development programme supports and enables our local communities to define what is important to them and to drive the projects they are passionate about. We assist groups to connect with each other, we link Council with community-driven activities and we help facilitate community plans. A recent example of this being the refreshed Tarras Community Plan.

Council and Community Boards support community-driven initiatives each year by issuing grants. These are allocated to groups wishing to host cultural, creative, sporting and community-based events or initiatives that meet identified community needs and strengthen community well-being. These are administered by the Community Vision team.

### THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Rāia ana  
Thriving Economy



Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumi  
Connected Community

### Looking Ahead

Central Otago's District Vision will be launched this year. Through the 'Shaping Tomorrow Together' campaign, extensive conversations with Central Otago communities has helped us develop our District Vision and Wellbeing Framework. The vision and framework reflects what is most important to our people and this place. We will strive to ensure that this Central Otago vision will inform and shape the direction of major activities in this region.

In 2024/25 we will refresh our *Central Otago – A World of Difference* Regional Identity Values to reflect the community sentiment gained through the 'Shaping Tomorrow Together' process. Through partnership with Kāi Tahu, the refresh will integrate mana whenua principles, values and stories of our region.

Central Otago's Welcoming Communities programme was scheduled for completion in July 2024. However, the momentum and support this programme has received from the wider community has prompted Council to consider a two-year extension. This will enable the continuation of relationship and connection building to ensure resilient networks based on community need.



Recently we have achieved successful outcomes through the delivery of key projects such as the Economic Development Fruit Loss and Cycle Trail Collaboration initiatives. In the year ahead these projects will continue, while we also look at other ways to enhance and enrich the reputation of Central Otago as a place to visit, live, have fun and do business.

Key building blocks of the Central Otago Destination Management Plan identify the need to form strategic alliances and drive the visitor industry towards a more sustainable future. Initiatives such as Southern Way and Cycle Trail Collaboration play a key role in advocating for better ways to account for and share the burdens of tourism in the coming years.

The Central Otago Business Events team will continue to work with the local industry and national networks to attract conferences and events to the region, especially those events where Central Otago holds a position of strength.

Economic Development will continue to collaborate with businesses large and small, helping them work through various Council processes while also connecting them into the wider business community through initiatives such as ‘Think Drinks’. In the year ahead there will be further refinement of the Central Mahi project, along with work to encourage permanent workers and business owners to relocate to Central Otago.

The Tourism and Economic Development teams are at the early stages of a project that seeks to understand the current state of our broadband network, and where there may be challenges or opportunities to keep everyone connected. The findings of this work will be known in time for consideration through the 2025-34 Long-term Plan process.

The year ahead will also bring the refresh of our Economic Development Strategy and the next phase of our climate change work to improve our collective resilience for the years ahead.

Eden Hore Central Otago has several projects planned. A book about the man, his fashion collection, the designers and fashion industry represented, and the social history of the time, is due for launch in Autumn 2025. The book will feature photographs of the garments captured in stunning Central Otago landscapes, and its launch will coincide with a feature fashion exhibition at Toitū Otago Settlers Museum.

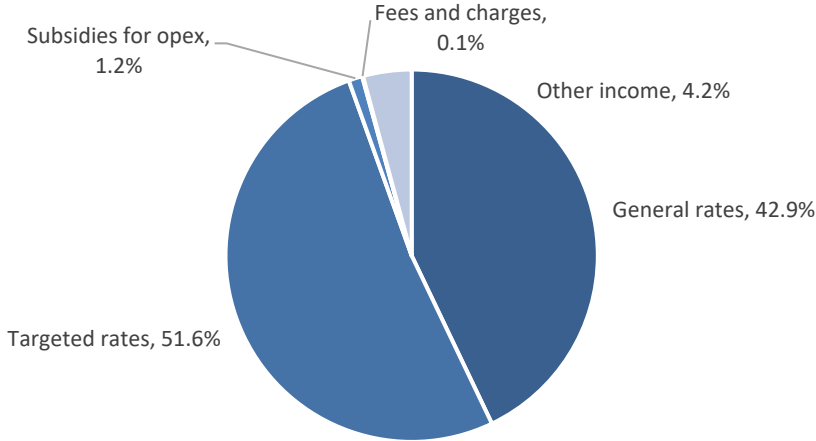
**Significant Negative Effects**

Significant negative effect	How we are addressing this
The high cost and time commitment of consultation and community engagement processes.	Using the most cost-effective means available, while keeping in consideration the need to seek out a varied audience. The approach will be largely determined by Council’s Significance and Engagement Policy.
Long-term planning limits responsiveness to new opportunities.	Frequently undertaking environmental scans to plan ahead as much as possible and use the Annual Plan process for these new opportunities if elected members deem they are significant.

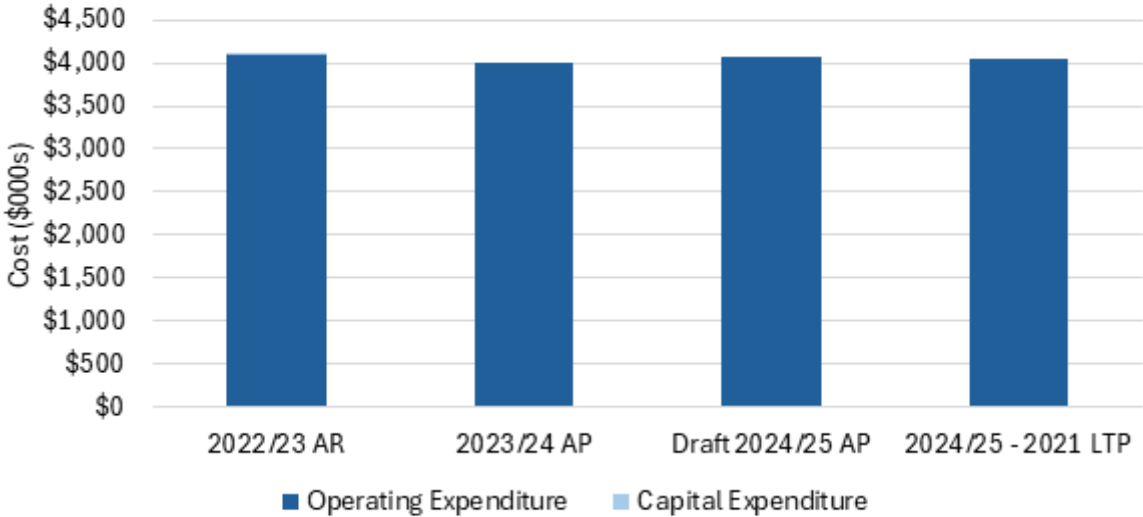
**How we pay for Community, Economic and Strategic Development**

**7.1%**  
Of rates is spent on community, economic and strategic development

**How is Community, Economic and Strategic Development paid for?**



**How much does Community, Economic and Strategic Development cost?**





## What you can expect from us – Community, Economic and Strategic Development

Community outcome	Our objective level of service	How we measure success	Our Results 2022/23	Our aim Years 4-10
<b>Communications and Engagement</b>				
Connected community	Community feel they are informed about Council activities	Percentage of respondents to customer survey who feel they are informed about Council activities	76%	> 80%
	Community believe they have adequate opportunities to have their say in Council activities	Percentage of respondents to customer survey who believe they have adequate opportunities to have their say in Council activities	76%	> 80%
<b>Community Development</b>				
Connected community	Connect and support people involved in community-led development initiatives	Council to facilitate a hui for local people involved in community-led development	Four hui achieved.	Two hui held each year
<b>Economic Development</b>				
Thriving economy Connected community Sustainable environment	Council's economic development projects and activities are adding value relevant for Central Otago communities	Percentage of respondents to customer survey who are satisfied with the type of economic development activity that Council is involved in	76%	75%
<b>Tourism</b>				
Thriving economy Connected community Sustainable environment	Council's tourism activity enhances the quality of life for Central Otago residents	Percentage of respondents to customer survey who are satisfied that visitors to the district enrich the quality of life for residents	78%	75%
<b>Policy and Strategy</b>				
Thriving economy Connected community Sustainable environment	Council administered documents in the policy and strategy register are current and have been reviewed within specified timeframes	Percentage of Council administered documents in the policy and strategy register are current and have been reviewed within specified timeframes	89%	> 90%

2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	Community, Economic and Strategic Development	AP	LTP
\$000		\$000	\$000
<b>OPERATING</b>			
1,722	General rates, uniform annual general charges, rates penalties	1,700	1,820
2,006	Targeted rates	2,044	2,104
85	Subsidies and grants for operating purposes	47	28
44	Fees and charges	3	65
-	- Interest & dividends from investments	-	-
18	Internal charges and overheads recovered	58	24
73	Local authorities fuel tax, fines, infringement fees, and other receipts	167	54
-	- Land sales	-	-
<b>3,947</b>	<b>Total operating funding</b>	<b>4,019</b>	<b>4,095</b>
<b>Applications of operating funding</b>			
2,487	Payments to staff and suppliers	2,951	2,488
-	- Cost of sales	-	-
2	Finance costs	-	2
881	Internal charges and overheads applied	1,117	884
615	Other operating funding applications	-	652
<b>3,985</b>	<b>Total applications of operating funding</b>	<b>4,068</b>	<b>4,026</b>
<b>(38)</b>	<b>Surplus (deficit) of operating funding</b>	<b>(49)</b>	<b>69</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
90	Subsidies and grants for capital expenditure	-	-
-	- Development and financial contributions	-	-
-	- Increase (decrease) in debt	(57)	-
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
<b>90</b>	<b>Total sources of capital funding</b>	<b>(57)</b>	<b>-</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
-	- to replace existing assets	-	-
50	Increase(decrease) in reserves	(106)	66
3	Increase (decrease) in investments	-	3
<b>52</b>	<b>Total applications of capital funding</b>	<b>(106)</b>	<b>69</b>
<b>38</b>	<b>Surplus (deficit) of capital funding</b>	<b>49</b>	<b>(69)</b>
-	- Funding balance	-	-
<b>7</b>	<b>Depreciation (not included in above FIS)</b>	<b>13</b>	<b>19</b>





# **Governance and Corporate Services**



# Governance and Corporate Services

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## About our Activity

Activities in this group align to fulfil the purpose of local government to enable democratic local decision-making, and to meet the current and future needs of our communities in a cost-effective manner.

The governance activity is at the forefront of everything we do. While the Council provides many different services, the governance activity 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 Group partners across the organisation enabling Council to function effectively. It includes our accounting, financial planning and reporting, rating, digital and information services, audit, risk and procurement, organisational projects, and governance activities.

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 frontline civil defence responders and undergo training in roles ranging from welfare and logistics coordination through to being local controllers.

## THIS ACTIVITY CONTRIBUTES TO THE FOLLOWING COMMUNITY OUTCOMES



He Ōhaka e Ora Rāia ana  
Thriving Economy



Toitū te Whenua  
Sustainable Environment



He Hapori, He Haumiri  
Connected Community

## Looking Ahead

Information Services will continue to partner with the organisation to deliver digital information and services that enable customer-focused services, while maintaining secure and resilient technologies.

We are 60% through digitising property files, working on completing the remainder of the 15,000 properties over the next two financial years. Making this information accessible online will soon become a focus.

The 'My CODC' digital customer portal is being well used by customers across the district. Our focus will turn towards streamlining processes, while keeping our customers informed of progress no matter how they have interacted with us – in person, online, phone, email or social media.

Local government is facing significant funding challenges with increasing costs across a number of our activities. This year our key focus in the finance space will be ensuring we develop a sustainable financial strategy for the future. This strategy will be part of the Long-term Plan 2025-34 which we will develop in the second part of 2024 and discuss with the community in the first quarter of 2025.

Alongside this, the finance team will continue to support the organisation in financial planning, preparing financial reports comparing actual spend against the annual plans, providing assurance to our community that Council is not only operating within the community-agreed budgets but spending ratepayers' dollars wisely.

Governance is starting to prepare for the 2025 local body elections and ensuring the focus remains on supporting elected members to carry out their roles.

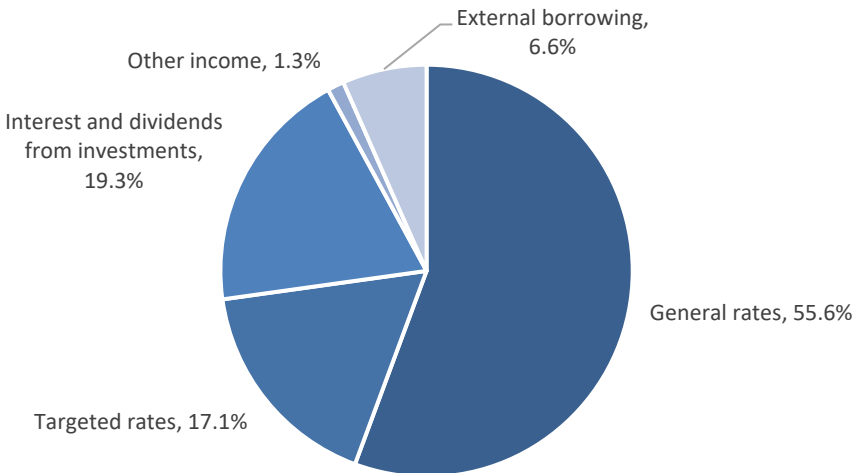
## Significant Negative Effects

There are no significant negative effects relating to this activity.

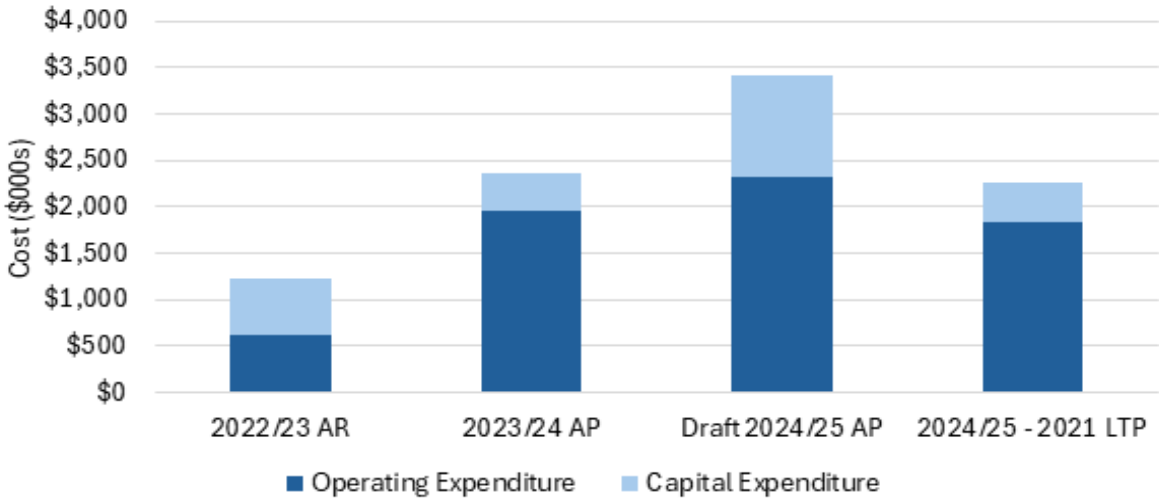
**How we pay for Governance and Corporate Services**

**4.6%**  
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	Our results 2022/23	Our Aim Years 4 - 10
<b>Governance</b>				
Thriving Economy Sustainable Environment Connected Community	A community that is satisfied with the leadership, representation and decision-making by its elected members	Percentage of customer survey respondents satisfied that elected members are making a positive difference	62%	> 75%
	Central Otago District Council democratic processes enable participation in Council's decision-making processes	The number of complaints regarding Council democratic processes upheld by the Ombudsman or Privacy Commissioner	Nil	Nil
<b>Corporate Services</b>				
Thriving Economy Connected Community	Adoption of annual plans, long-term plans and amendments, and annual reports by Council within statutory timeframes	Percentage of annual reports and long-term and annual plans are adopted by Council within the specified legislative timeframes	100%	100%
	To protect the privacy of individuals dealing with Council	Number of upheld complaints relating to breaches of privacy	Nil	Nil

2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	<b>Governance and Corporate Services</b>	AP	LTP
\$000		\$000	\$000
<b>OPERATING</b>			
1,225	General rates, uniform annual general charges, rates penalties	1,843	1,464
306	Targeted rates	568	319
-	- Subsidies and grants for operating purposes	-	-
36	Fees and charges	-	37
500	Interest & dividends from investments	639	425
7,620	Internal charges and overheads recovered	10,010	7,458
41	Local authorities fuel tax, fines, infringement fees, and other receipts	43	85
-	- Land sales	-	-
<b>9,727</b>	<b>Total operating funding</b>	<b>13,102</b>	<b>9,787</b>
<b>Applications of operating funding</b>			
7,972	Payments to staff and suppliers	10,021	7,534
-	- Cost of sales	-	-
88	Finance costs	6	73
588	Internal charges and overheads applied	706	477
23	Other operating funding applications	-	3
<b>8,671</b>	<b>Total applications of operating funding</b>	<b>10,733</b>	<b>8,088</b>
<b>1,056</b>	<b>Surplus (deficit) of operating funding</b>	<b>2,369</b>	<b>1,699</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development and financial contributions	-	-
2,500	Increase (decrease) in debt	219	10,000
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
<b>2,500</b>	<b>Total sources of capital funding</b>	<b>219</b>	<b>10,000</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
-	- to meet additional demand	52	-
50	- to improve the level of service	717	-
346	- to replace existing assets	324	434
2,955	Increase(decrease) in reserves	1,497	10,957
206	Increase (decrease) in investments	-	309
<b>3,556</b>	<b>Total applications of capital funding</b>	<b>2,589</b>	<b>11,699</b>
<b>(1,056)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(2,369)</b>	<b>(1,699)</b>
-	- Funding balance	-	-
<b>334</b>	<b>Depreciation (not included in above FIS)</b>	<b>466</b>	<b>432</b>



# FINANCIALS

NEW ZEALAND

MY FIRST  
money box.





# Significant Forecasting Assumptions and Risks

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The forecasting assumptions detailed on pages 354-362 of the 2021-2031 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 2024-25 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 prospective financial statements comprise the activities of the Council. The Council does not have a significant interest in any other entities.

The prospective financial statements were authorised for issue by the Council on 26 June 2024. 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.

### 2. Basis of Financial Statement Preparation

The prospective 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 prospective financial statements have been prepared in accordance with the Tier 1 PBE accounting standards. These prospective financial statements comply with FRS 42 and use opening balances from the period ending 30 June 2023, estimates have been restated accordingly if required.

Some rounding variances may occur in the prospective 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 prospective financial statements.



The prospective 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 prospective 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. Revenue Recognition**

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 Waka Kotahi 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. User fees

The council charges users for the use of some council services, such as libraries, swimming pools and visitor services. The council also sets reasonable charges for regulatory services, such as waste collection and disposal, parks and reserves, property and land usage. All user fees are invoiced in the accounting period when the service was provided.

viii. 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.

ix. 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.

x. Interest Revenue

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

xi. Dividend Revenue

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

**4. 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.

**5. 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.

## **6. 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 prospective 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.

## **7. 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.

## **8. 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.

## **9. Debtors and Other Receivables**

Debtors and other receivables are stated at their cost less any provision for impairment (see Impairment Policy 20).

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

Rates are "written-off": when remitted in accordance with the Councils rates remission policy and in accordance with the write-off criteria of section 90A (where rates cannot be reasonably recovered) and 90B (in relation to Maori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery. Indicators that there that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year over due.

### Previous accounting policy

In the previous year, the allowance for credit losses was based on the incurred credit loss model. An allowance for credit losses was recognised only when there was objective evidence that the amount due would not be fully collected.



## **10. 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.

## **11. 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 de-recognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is recognised on the surplus or deficit.

### Loans and Receivables

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

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

## **12. 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	30-100 years
- structures	5-100 years	Footpaths and	20-100 years
- external fabric	5-100 years	Kerb and	70-100 years
- services	5-80 years	Roads – sealed	5-135 years
- internal fit out	5-80 years	Roads –	5-100 years
Equipment, furniture and	2-10 years	Roads – land and formation	Not depreciated
Motor vehicles and plant	3-25 years	Sewerage plant and equipment*	2-50 years
Library books	5-10 years	Sewerage	5-80 years
Parks and	2-100 years	Stormwater	77 years
Other assets	1-80 years	Water plant and equipment*	10-65 years
Parks, reserves and other assets – passive areas	Not depreciated	Water reticulation networks	60-100 years

\* Water and wastewater district wide plant is recognised under motor vehicles and plant, ie. trailers and generators.

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.

### 13. 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.

#### **14. 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 20).

Easements are not amortised.

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.

#### **15. 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.

## **16. 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.

## **17. 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 (see Revenue Policy 3), above.

## **18. Reporting of Financial Instruments**

Financial instruments have previously been reported under PBE IPSAS 29 until PBE IPSAS 41 becomes compulsory on periods beginning on or after 1 January 2022.

The Council has applied this PBE IPSAS 41 in preparing its 30 June 2023 financial statements.

The Council shall recognise a financial asset or a financial liability in its statement of financial position when, and only when, the Council becomes party to the contractual provisions of the instrument.

At initial recognition, the Council shall measure a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus/(deficit), transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial Assets are classified as either:

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

A financial asset shall be measured at amortised cost if both of the following conditions are met:

- a. The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- b. The contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at FVTSD unless it is measured at amortised cost or at FVTOCRE. However, an entity may make an irrevocable election at initial recognition for particular investments in equity instruments that would otherwise be measured FVTSD to present subsequent changes in FVTOCRE. Subsequent measurement of financial assets at amortised cost.

### **Term Deposits and Community Loans**

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses. Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans, and loans to subsidiaries and associates.

### **Subsequent measurement of financial assets at FVTSD**

Financial assets in this category are subsequently measured at fair value gains and losses recognised in comprehensive revenue and expenditure. Interest revenue and dividends are recognised from these financial assets are separately presented within revenue. Other than unlisted shares, bonds and interest rate swaps, the Council has not assets in this category.

### **Listed and Unlisted Shares and Bonds**

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

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

### **Expected credit loss allowance (ECL)**

The Council recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability – weighted estimate for credit losses, measure at the present value of cash shortfalls, which is the difference between the cashflows due to Council in accordance with the contract and the cash flows it expects to receive.

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

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

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

## **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 10), forestry assets (see Forestry Assets Policy 15), and Investment Property (see Investment Property Policy 17) 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.

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 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 prospective 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 Accounting Estimates and Assumptions**

Significant assumptions and risks (critical judgements) relating to the Long-term Plan are identified at various points within the Annual Plan document. Estimates are 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.

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

There has been no early adoption of any new accounting standards and amendments issued but not yet effective in the financial year.

# 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	65%	Yes
Rates (increase) affordability	Does not exceed more than 5% of previous year's average rates	18.3%	No
Debt affordability	Does not exceed 10% of total assets	7%	Yes
Balanced budget benchmark	100%	106%	Yes
Essential services benchmark	100%	229%	Yes
Debt servicing benchmark	10%	2.3%	Yes

## Rates Affordability

For this benchmark,-

- 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
- 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.
- The Council meets the rates affordability benchmark if -
- its planned rates income for the year equals or is less than each quantified limit on rates; and
- its planned rates increase for the year equal or are less than each quantified limit on rates increases.

## Rates (increase) Affordability

Council has worked towards maintaining a limit on rate increases of 5% per annum for *existing* ratepayers. This does not include the provision for growth currently projected at an average of 1.9% for growth for the first five years of the Long-term Plan.

In the 2021-2031 Long-term Plan, Council anticipated the increase would exceed the 6.9% cap in year 2 and 3 of the Long-term Plan (7.8% and 7.6% respectively). Instead of developing the 2024-2034 Long-term Plan the Council opted to prepare a 2024-25 Annual Plan. The 2024-25 Annual Plan rates increase is 18.3% which is higher than the LTP 2021-2031 increase of 5.6%. Growth has reduced to 1.6% from the projected 1.9%. Growth reflects the increasing number of rateable properties within the district due to development throughout the year.

## Debt Affordability

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

## Balanced Budget

- 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).
- The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

## Essential Services

- For this benchmark, the Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
- 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.

## 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.

### LGFA Borrowing Limits

Item	Borrowing Limit/ LGFA Lending Covenant	Prospective Results
Net external debt as a percentage of total revenue*	<175%	101%
Net external debt as a percentage of total value of assets	<10%	6%
Net external interest as a percentage of total revenue*	<20%	3%
Net external interest as a percentage of annual rates revenue (debt secured under debenture)	<25%	5%
liquidity (term debt + committed loan facilities + available cash or cash equivalents) over existing external debt	>110%	112%



2023/24	Prospective Funding Impact Statement	2024/25	2024/25
AP	Whole of Council	AP	LTP - Yr 4
\$000		\$000	\$000
<b>OPERATING</b>			
10,746	General rates, uniform annual general charges, rates penalties	11,625	9,811
33,008	Targeted rates	40,839	35,209
4,068	Subsidies and grants for operating purposes	3,386	2,780
5,882	Fees and charges	3,267	5,928
500	Interest and dividend from investments	639	427
2,841	Local authorities fuel tax, fines, infringement fees, and other receipts	5,775	2,899
10,589	Land Sales	-	10,800
<b>67,633</b>	<b>Total operating funding</b>	<b>65,530</b>	<b>67,885</b>
<b>Applications of operating funding</b>			
40,537	Payments to staff and suppliers	46,596	39,411
6,774	Cost of Sales	272	6,910
1,455	Finance costs	2,384	1,782
1,591	Other operating funding applications	1	1,859
<b>50,357</b>	<b>Total applications of operating funding</b>	<b>49,250</b>	<b>49,962</b>
<b>17,276</b>	<b>Surplus (deficit) of operating funding</b>	<b>16,280</b>	<b>17,893</b>
<b>CAPITAL</b>			
<b>Sources of capital funding</b>			
4,566	Subsidies and grants for capital expenditure	8,755	5,002
1,717	Development and financial contributions	3,401	1,578
23,029	Increase (decrease) in debt	27,852	17,151
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
<b>29,311</b>	<b>Total sources of capital funding</b>	<b>40,008</b>	<b>23,731</b>
<b>Applications of capital funding</b>			
<b>Capital expenditure</b>			
15,116	- to meet additional demand	12,124	2,231
11,880	- to improve the level of service	27,068	6,093
12,098	- to replace existing assets	30,262	32,570
7,148	Increase(decrease) in reserves	(13,167)	289
345	Increase (decrease) in investments	-	442
<b>46,587</b>	<b>Total applications of capital funding</b>	<b>56,287</b>	<b>41,624</b>
<b>(17,276)</b>	<b>Surplus (deficit) of capital funding</b>	<b>(16,280)</b>	<b>(17,893)</b>
-	<b>Funding Balance</b>	-	-
<b>17,528</b>	<b>Depreciation (not included in above FIS)</b>	<b>20,507</b>	<b>12,533</b>
<b>PUBLIC EQUITY</b>			
17,276	Surplus (deficit) of operating funding from funding impact statement	16,280	17,893
(17,528)	Depreciation	(20,507)	(12,533)
4,566	Subsidies and grants for capital purposes	8,755	5,002
1,717	Development and financial contributions	3,401	1,578
-	- Gain (loss) on sales of assets	240	-
<b>6,031</b>	<b>Net surplus (deficit) before tax in statement of financial performance</b>	<b>8,169</b>	<b>11,940</b>

2023/24 AP \$000	Prospective Statement of <b>Comprehensive Revenue and Expense</b>	2024/25 AP \$000	2024/25 LTP - Yr 4 \$000
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>			
43,619	Rates	52,288	44,885
135	Penalties and Remissions	175	135
7,493	Subsidies and Grants	12,141	7,779
1,717	Development and financial contributions	3,401	1,578
3,287	User fees and other income	3,267	3,226
1,778	Interest	3,722	2,223
-	Other Revenue	5,775	5,604
10,589	Land Sales	-	10,800
-	Other Gains	240	-
<b>75,194</b>	<b>TOTAL REVENUE</b>	<b>81,009</b>	<b>76,231</b>
<b>EXPENDITURE</b>			
14,599	Employee benefit expenses	14,411	13,623
17,528	Depreciation and amortisation	20,507	12,533
2,642	Finance costs	4,606	3,707
-	Loss on disposal of assets	-	-
6,774	Cost of Sales	272	6,910
27,621	Other expenses	33,045	27,518
<b>69,164</b>	<b>TOTAL EXPENDITURE</b>	<b>72,840</b>	<b>64,292</b>
<b>6,030</b>	<b>SURPLUS/(DEFICIT) before tax</b>	<b>8,169</b>	<b>11,940</b>
-	Income tax expense	-	-
<b>6,030</b>	<b>SURPLUS/(DEFICIT) after tax</b>	<b>8,169</b>	<b>11,940</b>
<b>Gain on asset revaluations</b>			
4,556	Gains (loss) on revaluation of wastewater assets	6,455	2,086
6,718	Gains (loss) on revaluation of water assets	9,533	2,756
1,655	Gains (loss) on revaluation of stormwater assets	1,867	628
19,610	Gains (loss) on revaluation of roading assets	19,938	16,358
8	Gains (loss) on revaluation of property and park assets	-	4,512
-	Gains (loss) on revaluations of land assets	-	6
-	Gains (loss) on revaluation of building assets	-	785
<b>32,547</b>	<b>Total gain on asset revaluations</b>	<b>37,792</b>	<b>27,131</b>
-	Gain on available for sale financial assets	-	-
-	Gains (loss) on revaluation of investment bonds	-	-
-	Gains (loss) on revaluation of share equities	-	-
-	<b>Total gain on available for sale financial assets</b>	-	-
<b>32,547</b>	<b>Total other comprehensive income</b>	<b>37,792</b>	<b>27,131</b>
<b>38,577</b>	<b>Total comprehensive income</b>	<b>45,961</b>	<b>39,069</b>

2023/24	Prospective Statement of	2024/25	2024/25
AP	Changes in Equity	AP	LTP - Yr 4
\$000		\$000	\$000
<b>PUBLIC EQUITY</b>			
1,049,173	Public equity balance at 1 July	1,144,138	977,795
<b>Accumulated funds</b>			
394,674	Balance at 1 July	461,923	420,192
6,030	Surplus/(Deficit)	8,169	11,940
-	- Transfer to restricted reserves	-	-
-	- Transfer from Revaluation Reserves as intended for sale	-	-
-	- Transfer from property revaluation reserve on disposal	-	-
<b>400,704</b>	<b>Balance at 30 June</b>	<b>470,092</b>	<b>432,132</b>
<b>OTHER RESERVES</b>			
<b>Property revaluation reserve</b>			
654,513	Balance 1 July	682,974	557,543
32,547	Revaluation gains/(loss)	37,792	27,131
-	- Transfer from property revaluation reserve as intended for sales	-	-
-	- Transfer to accumulated funds on disposal on property	-	-
<b>687,061</b>	<b>Balance at 30 June</b>	<b>720,766</b>	<b>584,675</b>
<b>Fair value through other comprehensive revenue reserve</b>			
(14)	Balance at 1 July	(22)	-
-	- Revaluation gains/(loss)	-	-
-	- Reclassification to surplus or deficit on disposal	-	-
<b>(14)</b>	<b>Balance at 30 June</b>	<b>(22)</b>	<b>-</b>
<b>Restricted Reserves (trust and bequest funds)</b>			
-	Balance at 1 July	-	80
-	Transfer from accumulated funds	-	-
-	<b>Balance at 30 June</b>	-	<b>80</b>
<b>695,047</b>	<b>Total other reserves</b>	<b>720,744</b>	<b>584,734</b>
<b>1,087,750</b>	<b>Public Equity 30 June</b>	<b>1,190,836</b>	<b>1,016,867</b>

2023/24 AP \$000	Prospective Statement of Financial Position	2024/25 AP \$000	2024/25 LTP - Yr 4 \$000
<b>EQUITY</b>			
400,704	Accumulated funds	470,114	432,132
687,061	Property revaluation reserve	720,744	584,675
(14)	Fair value through other comprehensive income revenue reserve	(22)	-
-	Restricted reserves	-	80
<b>1,087,750</b>	<b>Total equity</b>	<b>1,190,836</b>	<b>1,016,867</b>
<b>REPRESENTED BY:</b>			
<b>Current assets</b>			
6,713	Cash and cash equivalents	7,972	17,436
3,000	Other financial assets	2,500	8,000
1,000	Investment Bond	-	2,125
5,231	Receivables	3,652	3,171
-	Non Current assets held for sale	655	-
5,119	Inventories	4,574	1,509
<b>21,063</b>	<b>Total current assets</b>	<b>19,352</b>	<b>32,241</b>
<b>Less current liabilities</b>			
273	Agency and deposits	-	273
9,963	Payables and deferred revenue	10,485	4,706
761	Employee entitlements	709	1,010
-	Borrowings and other financial liabilities	-	-
<b>10,997</b>	<b>Total current liabilities</b>	<b>11,193</b>	<b>5,988</b>
<b>10,066</b>	<b>Working capital</b>	<b>8,159</b>	<b>26,253</b>
<b>Non-current assets</b>			
345	Financial assets Term	376	442
-	Loans and receivables	-	-
907	Intangible assets	1,102	2,335
299	Forestry assets	298	384
6,735	Investment property	7,472	1,812
1,139,934	Property, Plant and Equipment	1,261,968	1,067,263
<b>1,148,220</b>	<b>Total non-current assets</b>	<b>1,271,216</b>	
<b>Less non-current liabilities</b>			
-	Provisions	-	5
70,535	Borrowings and other financial liabilities	88,539	76,644
<b>70,535</b>	<b>Total non-current liabilities</b>	<b>88,539</b>	<b>76,649</b>
<b>1,087,750</b>	<b>Net assets (assets minus liabilities)</b>	<b>1,190,836</b>	<b>1,016,867</b>

2023/24 AP \$000	Prospective Statement of <b>Cash Flows</b>	2024/25 AP \$000	2024/25 LTP - Yr 4 \$000
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
60,767	Receipts from rates, fees and other revenue	77,047	63,212
500	Interest received	3,722	425
-	Dividends received	-	-
-	Net GST (paid)/received	-	-
(47,401)	Payments to suppliers and employees	(47,728)	(41,000)
(1,456)	Interest paid	(4,606)	-
<b>12,411</b>	<b>Net cashflow from operating activities</b>	<b>28,436</b>	<b>22,637</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>			
10,589	Receipts from sale of property, plant and equipment (land)	-	10,800
-	Receipts from sale of property, plant and equipment	-	(6,910)
(5,000)	Receipts from sale of investments (term deposits)	-	-
	Receipts from the repayment of loans and receivables	-	-
(46,064)	Purchase of property, plant and equipment	(69,453)	(40,893)
-	Purchase of investment property	-	-
(29)	Purchase of intangibles	-	-
-	Purchase of forestry	-	-
-	Investment in loans and receivables	(2,500)	-
<b>(40,504)</b>	<b>Net cash flow from investing activities</b>	<b>71,953</b>	<b>37,003</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>			
22,835	Proceeds of borrowing	27,852	19,500
-	Repayment of borrowing	-	(4,903)
<b>22,835</b>	<b>Net cashflow from financing activities</b>	<b>27,852</b>	<b>14,597</b>
<b>(5,259)</b>	<b>Net increase/(decrease) in cash held</b>	<b>(15,665)</b>	<b>231</b>
<b>11,972</b>	<b>Cash at the beginning of the year</b>	<b>23,637</b>	<b>17,205</b>
<b>6,713</b>	<b>Closing cash held 30 June</b>	<b>7,972</b>	<b>17,436</b>



## Reserve Funds

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

<b>Prospective Statement of Reserve Movements</b>	<b>Opening Balance 2024/25 \$000</b>	<b>Transfers In 2024/25 \$000</b>	<b>Transfers Out 2024/25 \$000</b>	<b>Closing Balance 2024/25 \$000</b>
<b>GENERAL RESERVES</b>				
General Reserves	(2,215)	15,784	(11,951)	1,618
Uniform Annual General Charge Reserves	145	7	(7)	145
<b>Total General Reserves</b>	<b>(2,070)</b>	<b>15,791</b>	<b>(11,958)</b>	<b>1,763</b>
<b>TARGETED RESERVES</b>				
Planning and Environment Rate	2,985	244	(1,056)	2,173
Economic Development Rate	68	3	(3)	68
Tracks and Waterways Charge	549	47	(76)	520
Tourism Rate	421	21	(17)	425
Waste Management and Collection Charge	(3,536)	3,759	(3,020)	(2,797)
District Library Charge	(147)	142	(184)	(189)
Molyneux Park Charge	(51)	46	(103)	(108)
District Works and Public Toilets Rate	1,386	309	(653)	1,042
District Water Supply	(11,249)	18,199	(14,669)	(7,719)
District Wastewater	(2,203)	10,167	(11,520)	(3,556)
<b>Total Targeted Reserves</b>	<b>(11,777)</b>	<b>32,937</b>	<b>(31,301)</b>	<b>(10,141)</b>
Specific and Other Reserves	46	91	(187)	(50)
<b>Total Specific and Other Reserves</b>	<b>46</b>	<b>91</b>	<b>(187)</b>	<b>(50)</b>
<b>WARD TARGETED RESERVES</b>				
<b>Vincent Community Board Reserves</b>				
Vincent Promotion Rate	-	-	-	-
Vincent Recreation and Culture Charge	(1,578)	756	(1,036)	(1,858)
Vincent Ward Services Rate	4,662	496	(204)	4,954
Vincent Ward Services Charge	1,217	146	(134)	1,229
Vincent Ward Specific Reserves	743	37	-	780
Vincent Ward Development Fund	1,613	81	-	1,694
Alex Town Centre Upgrade	-	-	-	-
<b>Total Vincent Community Board Reserves</b>	<b>6,657</b>	<b>1,516</b>	<b>(1,374)</b>	<b>6,799</b>
<b>Cromwell Community Board Reserves</b>				
Cromwell Promotion Rate	(2)	-	-	(2)
Cromwell Recreation and Culture Charge	(1,238)	25,065	(25,217)	(1,390)
Cromwell Ward Services Rate	20,050	1,344	(20,249)	1,145
Cromwell Ward Services Charge	6	9	(35)	(20)
Cromwell Ward Specific Reserves	488	24	-	512
Cromwell Ward Development Fund	2,368	118	-	2,486
<b>Total Cromwell Community Board Reserves</b>	<b>21,672</b>	<b>26,560</b>	<b>(45,501)</b>	<b>2,731</b>

<b>Prospective Statement of Reserve Movements</b>	<b>Opening Balance 2024/25 \$000</b>	<b>Transfers In 2024/25 \$000</b>	<b>Transfers Out 2024/25 \$000</b>	<b>Closing Balance 2024/25 \$000</b>
<b>Maniototo Community Board Reserves</b>				
Maniototo Promotion Rate	-	-	-	-
Maniototo Recreation and Culture Charge	954	377	(484)	847
Maniototo Ward Services Rate	106	150	(89)	167
Maniototo Ward Services Charge	8	3	(15)	(4)
Maniototo Ward Specific Reserves	-	-	-	-
Maniototo Ward Development Fund	279	14	-	293
<b>Total Maniototo Community Board Reserves</b>	<b>1,347</b>	<b>544</b>	<b>(588)</b>	<b>1,303</b>
<b>Teviot Valley Community Board Reserves</b>				
Teviot Valley Promotion	17	1	(1)	17
Teviot Valley Recreation and Culture	(299)	135	(88)	(252)
Teviot Ward Services Rate	698	50	(13)	735
Teviot Ward Services Charge	94	5	(3)	96
Teviot Ward Specific Reserves	-	-	-	-
Teviot Ward Development Fund	121	6	-	127
<b>Total Teviot Valley Community Board Reserves</b>	<b>631</b>	<b>197</b>	<b>(105)</b>	<b>723</b>
<b>Total Reserves</b>	<b>16,506</b>	<b>77,636</b>	<b>(91,014)</b>	<b>3,128</b>

The purpose of the reserve funds is to ring fence the revenue received for each rate funded activity to the rate group itself. This keeps surpluses/deficits in each activity separate from the other activities. This is broken down into general reserves, targeted reserves, and ward targeted reserves. Transfers to and from these reserves are made at Council discretion.

Specific reserves include McArthur Book Committee, Anderson Trust Facilities and A. George Trust. Other reserves include Chatto Creek, Clyde, Omakau, Taieri Lake recreation reserve committee reserves. All such funds are available only for the purpose specified.

2023/24 AP	Capital Expenditure	2024/25 AP	2024/25 LTP - Yr 4
<b>WATER</b>			
46,475	Council Vehicle purchases	-	-
530,000	Water Supply Improvements - Alexandra	-	158,968
45,000	Water Supply Improvements - Cromwell	2,073,170	5,148,512
4,700,000	Water Supply Improvements - Cromwell Water Treatment Plant Upgrade	6,000,000	-
150,000	Water Supply Improvements – Ranfurly and Naseby	850,000	-
150,000	Water Supply Improvements - Omakau	60,000	-
300,000	Water Supply Improvements - Roxburgh	225,000	225,000
-	Water Supply Lake Dunstan Water Supply	940,000	-
-	Water Supply Improvements Patearoa	800,000	-
-	Water Supply Districtwide	330,000	1,999,920
820,721	Water Supply Pipe Renewals	1,560,000	820,480
731,824	Water Supply Piped Network Fixture Renewals	800,000	893,742
496,974	Water Supply Renewals Mechanical and Process Plant	540,000	809,697
-	Water Supply Renewals and Upgrades Telemetry	300,000	-
-	Water Supply Renewals Northern Reservoir	40,000	-
-	Water Supply Renewals Water Safety Plans	30,000	-
-	Water Supply Renewals Reservoir Management Plans	30,000	-
-	Water Supply Renewals Lake Roxburgh Village Reservoir and Pipe	30,000	-
<b>7,970,994</b>	<b>Total Water</b>	<b>14,608,171</b>	<b>9,531,318</b>
<b>WASTEWATER</b>			
-	Wastewater Improvements Clyde	-	-
1,200,000	Wastewater Improvements - Alexandra Wastewater Treatment Plant Upgrade	-	-
370,000	Wastewater Improvements – Alexandra and Clyde	600,000	4,225,472
960,000	Wastewater Improvements - Districtwide	2,123,619	307,680
20,000	Wastewater Improvements - Cromwell	3,626,700	225,632
-	Wastewater Improvements – Omakau	150,000	-
-	Wastewater Improvements – Ranfurly	1,300,000	-
-	Wastewater Improvements - Naseby	400,000	-
-	Wastewater Improvements - Lake Roxburgh Village	-	-
100,000	Wastewater Improvements - Roxburgh	100,000	-
-	Wastewater Renewals Districtwide Plans and Consents	40,000	-
-	Wastewater Renewals Plant	1,050,000	295,478
-	Wastewater Renewals Point	255,150	139,261
-	Wastewater Renewals Telemetry	300,000	-
135,785	Wastewater Renewals Piped Network Renewals	1,575,000	1,025,600
243,090	Wastewater Renewals Mechanical and Process Plant	-	-
-	Wastewater Other	-	-
838,484	Wastewater Renewals Reticulation	-	-
<b>3,867,359</b>	<b>Total Wastewater</b>	<b>11,520,470</b>	<b>6,219,124</b>

2023/24 AP	Capital Expenditure	2024/25 AP	2024/25 LTP - Yr 4
<b>STORMWATER RENEWALS PIPED NETWORK RENEWALS</b>			
380,000	Stormwater Pipe Renewals	320,000	389,728
<b>380,000</b>	<b>Total Stormwater Renewals Piped Network Renewals</b>	<b>320,000</b>	<b>389,728</b>
<b>ROADING</b>			
250,000	Carpark Renewals	50,000	51,490
-	Council Vehicle purchases		
440,000	Drainage Renewals Roothing	440,014	455,172
300,000	Footpath Renewals	286,219	463,410
1,830,000	Gravel Road Renewals	1,651,360	1,891,512
250,000	Minor improvements	4,350,146	5,116,046
1,320,000	Sealed Road Renewals	2,787,054	1,612,976
510,000	Structures Renewal	690,573	525,198
120,000	Traffic Services Renewals	160,816	205,960
<b>5,020,000</b>	<b>Total Roothing</b>	<b>10,416,182</b>	<b>10,321,764</b>
<b>ENVIRONMENTAL SERVICES</b>			
-	Waste Disposal	2,999,809	1,218,413
8,200	Litter Bins	20,542	8,364
<b>8,200</b>	<b>Total Environmental Services</b>	<b>3,020,351</b>	<b>1,226,777</b>
<b>PLANNING AND REGULATORY</b>			
163,900	Council Vehicle purchases	-	-
58,250	Planning – Dog pound	-	-
<b>222,150</b>	<b>Total Planning and Regulatory</b>	<b>-</b>	<b>-</b>
<b>PROPERTY AND COMMUNITY FACILITIES</b>			
183,500	William Fraser Building	50,000	3,493
3,729,001	Admin Building Cromwell	514	7,984
-	Admin Building Maniototo	-	-
30,000	Admin Building Teviot Valley	59,058	57,385
199,300	Elderly Persons Housing	288,104	208,881
30,000	Property General District	77,033	528,940
20,955	Property Maintenance District	-	-
-	Alexandra Aerodrome	10,271	-
-	Public Toilets	18,736	-
5,000	Property General Vincent	5,100	5,100
584,500	Alexandra Community Centre	49,058	27,944
1,380,000	Molyneux Stadium	25,678	-
11,000	Public Toilet Vincent	226,477	-
1,600,000	Property General Cromwell	5,100	5,100
7,717,874	Memorial Hall Cromwell	24,461,431	266,691
1,706,770	Tarras Community Centre	-	-
-	Cromwell Town Centre	11,298	9,939,779
240,000	Cromwell Public Toilets	6,163	4,990
-	Becks Hall	-	14,970
222,500	Clyde Hall	51,355	-
-	Ophir Hall	-	14,970
57,000	Poolburn Hall	20,542	-
-	Clyde Museums	-	-

2023/24 AP	Capital Expenditure	2024/25 AP	2024/25 LTP - Yr 4
-	Centennial Milkbar	66,135	-
5,000	Property General Maniototo	6,127	5,100
21,000	Pioneer Store Naseby	4,622	-
-	Maniototo Stadium	47,425	-
8,500	Maniototo Arts Centre	24,137	5,788
6,000	Community Halls Maniototo	43,319	-
3,200	Public Hall Naseby	-	-
350,000	Maniototo Public Toilets	-	-
50,000	Community Halls Teviot	-	22,455
-	Roxburgh Entertainment Centre	67,789	12,475
1,500	Teviot Valley Public Toilet	6,000	-
<b>18,162,600</b>	<b>Total Property and Community Facilities</b>	<b>25,702,404</b>	<b>11,182,645</b>
<b>POOLS PARKS AND CEMETERIES</b>			
26,000	Alexandra Cemetery	112,981	43,860
323,500	Alexandra Town Centre	138,145	15,568
89,800	Anderson Park	185,700	181,406
-	Bannockburn Recreation Reserve	8,217	-
5,000	Clutha Management	2,054	-
6,134	Clyde Fraser Domain	54,436	6,232
-	Clyde Cemetery	13,352	12,974
11,500	Clyde Recreation Reserve	33,381	12,650
-	Cromwell Cemetery	30,813	25,500
508,931	Cromwell Pool	215,280	124,476
151,000	Cromwell Reserves	354,863	96,373
48,000	Maniototo Reserves	30,300	4,040
1,500	Millers Flat Recreation Reserve	11,812	1,497
17,950	Molyneux Park	103,070	32,874
527,878	Molyneux Pool	238,801	179,653
-	Naseby Cemetery	15,407	-
7,000	Naseby Swimming Dam	15,407	-
-	Omakau Cemetery	7,703	7,485
40,000	Omakau Recreation Reserve	61,113	12,600
28,200	Other Reserves Alexandra	104,405	28,864
-	Oturehua Domain	42,727	-
5,000	Parks and Recreation Clyde	-	-
-	Parks and Recreation Omakau	-	-
-	Patearoa Recreation Reserve	23,367	-
130,500	Pioneer Park	409,299	230,391
-	Ranfurly Cemetery	-	-
27,000	Ranfurly Pool	130,750	182,135
-	Roxburgh Pool	-	-
35,000	Roxburgh Reserves	9,244	23,328
-	Taieri Lake Recreation Reserves	7,190	-
1,500	Teviot Valley Walkways	1,541	1,530
21,000	Trails Maintenance	46,219	10,200
<b>2,012,393</b>	<b>Total Pools Parks and Cemeteries</b>	<b>2,399,357</b>	<b>1,233,609</b>
<b>SERVICE CENTRES AND LIBRARIES</b>			
488,535	Libraries	163,806	162,216
613,300	Library Alexandra	1,854	1,836
2,652	Library Cromwell	13,390	2,705
200	Library Maniototo	206	204



2023/24 AP	Capital Expenditure	2024/25 AP	2024/25 LTP - Yr 4
-	Library Roxburgh	-	-
<b>1,104,687</b>	<b>Total Service Centre and Libraries</b>	<b>179,256</b>	<b>166,961</b>
<b>GOVERNANCE AND CORPORATE SERVICES</b>			
50,000	Administration Building	51,500	51,000
94,419	Council Vehicle purchases	303,469	300,844
-	Enterprise Resource Planning Information Systems	16,517	30,600
-	Internet and Network	72,100	69,360
	IS Service Management	5,150	2,550
-	Server, Storage and Back-Up	5,150	5,100
26,000	Cyber Security	36,050	5,100
-	Business Continuity and Emergency Management Programme	30,900	-
95,000	Geographic Information Systems	53,560	37,740
1,100	Information and Records Management	634,645	10,200
29,000	User ICT	16,480	17,748
50,000	Enhanced Customer Experience Digital Services	61,800	56,100
<b>345,519</b>	<b>Total Governance and Corporate Services</b>	<b>1,287,321</b>	<b>586,342</b>
<b>39,094,202</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>69,453,512</b>	<b>40,858,266</b>

# Rating Policy

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## 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.

Invoice Rounding: Where an invoice owing is under \$1, this will be written-off.

## Due Dates for Payment of Rates

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

- 20 August 2024
- 20 November 2024
- 20 February 2025
- 20 May 2025

## Charges for Metered Water will be Due On

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

- 24 October 2024, reading taken in September 2024
- 24 April 2025, reading taken in March 2025

Cromwell and Pisa Moorings:

- 19 December 2024, reading taken in November 2024
- 26 June 2025, reading taken in May 2025

Alexandra:

- 21 November 2024, reading taken in October 2024
- 22 May 2025, reading taken in April 2025

Read dates are an approximation depending on property numbers.

## 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 27 August 2024, 27 November 2024, 27 February 2025 and 27 May 2025 respectively for each instalment;
- 10% on amounts outstanding from earlier years, such penalty being applied on 1 October 2004 and 1 April 2005.
- 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 – 31 October 2024 and 1 May 2025
  - Cromwell and Pisa Moorings – 27 December 2024 and 3 July 2025
  - Alexandra – 28 November 2024 and 29 May 2025
- 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.

## Differentials based on Land Use

The Council proposes to use this matter to differentiate the general rate, tourism rate, promotion rate, wastewater rate (2<sup>nd</sup> 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 – 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
- Additional organics bin – additional organics 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) \$
756.45 per connection	381.89



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 on a Council supply with either a water meter, or an unmetered restricted flow.

The Council sets a targeted rate for the Ripponvale Water Scheme Upgrade as a fixed charge per rating unit within the Ripponvale community.

The targeted rate is based as a uniform charge for each rating unit for a finite ten-year period as follows:

WATER RATES		\$
Ripponvale Water Management (targeted rate payment per year)		\$602.57

*(Refer to the Ripponvale Water Upgrade Scheme map on the Council website under Property & Rates quick links).*

## 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, one glass recycling bin and one organics bin. Red lid wheelie bin for refuse will be collected fortnightly, yellow lid wheelie bin for mixed recyclables will be collected fortnightly. Blue lid wheelie bin for glass recyclables will be collected every 4 weeks and green lid wheelie bin for organics will be collected weekly. Where a household rubbish bin, mixed recycling bin, glass recycling bin or organics 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 4 bins (availability of service)	Per rating unit		560.65
Waste collection additional household rubbish bin (red) 240L	Per additional bin		326.30
Waste collection additional household rubbish bin (red) 140L	Per additional bin		190.62
Waste collection additional mixed recycling bin (yellow)	Per additional bin		95.31
Waste collection additional glass recycling bin (blue)	Per additional bin		44.86
Waste collection additional organics bin (green)	Per additional bin		106.53
Waste collection upsized household rubbish bin (red) 240L	Per upsized bin		134.56

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	124.28
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**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 \$
1,006.61	506.38	251.24

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	85.01

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

The Council sets a targeted rate for the Clyde Wastewater connection as a fixed charge within the Clyde community for Stage 1 of the Clyde Wastewater Reticulation Scheme for a ten-year period from rating year 2023/24.

The targeted rate is based as a uniform charge for each rating unit for a finite ten-year period as follows:

**WASTEWATER RATES**

\$

Clyde Wastewater connection (targeted rate payment per year)	\$1,277.00
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*(Refer to the Clyde Wastewater connection map on the Council website under Property & Rates quick links).*

## Works and Services

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

WARD/COMMUNITY BOARD	RATE IN \$
Cromwell	0.0000858
Maniototo	0.0000694
Teviot Valley	0.0000220
Vincent	0.0000820

*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	0.0001082

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	35.47
Maniototo	90.51
Teviot Valley	118.46
Vincent	34.44

*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:

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

WARD/COMMUNITY BOARD	PER RATING UNIT \$
Cromwell	596.91
Maniototo	760.78
Teviot Valley	469.83
Vincent	579.02

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	30.45
Molyneux Park District	10.15

*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	122.87

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:

CATEGORY	PER RATING UNIT \$
Tracks and Waterways	12.24

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 \$	
<b>Cromwell Community Board</b>	
Commercial and Industrial	0.0000618
Residential	0.0000115
Rural	0.0000089
Dams and Utilities	0.0000079
<b>Vincent Community Board</b>	
Commercial and Industrial	0.0000398
Residential	0.0000074
Rural	0.0000057
Dams and Utilities	0.0000051
<b>Teviot Community Board</b>	
Commercial and Industrial	0.0000054
Residential	0.0000010
Rural	0.0000008
Dams and Utilities	0.0000007
<b>Maniototo Community Board</b>	
Commercial and Industrial	0.0000182
Residential	0.0000034
Rural	0.0000026
Dams and Utilities	0.0000023

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	0.0001440

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	0.0000166

## 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	0.0000694
Rural	0.0000534
Commercial and Industrial	0.0003725
Dams, Utilities	0.0000478

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	0.0009900
Large Dams	0.2159500
Paerau Dam – Maniototo	0.1011800
Teviot Power Scheme – Roxburgh	0.1421000

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	121.58

The uniform annual general charge is used to fund democracy, 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	2024/25 \$000s	2023/24 \$000s
<b>GENERAL RATES</b>		
General Rate	11,340	9,311
Uniform Annual General Charge	1,774	1,447
<b>TARGETED RATES</b>		
Planning and Environment Rate	2,585	3,826
Economic Development Rate	298	269
Tracks and Waterways Charge	178	265
Tourism Rate	1,554	1,521
Waste Management and Collection Charge	6,656	5,614
District Library Charge	1,792	1,549
Molyneux Park Charge	270	203
District Works and Public Toilets Rate	1,942	2,371
District Water Supply	8,569	5,573
District Wastewater	9,856	5,864
<b>WARD TARGETED RATES</b>		
<b>Vincent Community Board</b>		
Vincent Promotion Rate	57	48
Vincent Recreation and Culture Charge	3,481	3,044
Vincent Ward Services Charge	207	227
Vincent Ward Services Rate	561	849
Clyde Wastewater Management	55	55
<b>Cromwell Community Board</b>		
Cromwell Promotion Rate	132	130
Cromwell Recreation and Culture Charge	3,542	3,512
Cromwell Ward Services Charge	210	184
Cromwell Ward Services Rate	664	316
<b>Maniototo Community Board</b>		
Maniototo Promotion Rate	6	6
Maniototo Recreation and Culture Charge	1,122	1,022
Maniototo Ward Services Charge	133	129
Maniototo Ward Services Rate	119	62
<b>Teviot Valley Community Board</b>		

REVENUE AND FINANCING MECHANISMS	2024/25 \$000s	2023/24 \$000s
Teviot Valley Promotion	2	2
Teviot Valley Recreation and Culture	535	468
Teviot Valley Ward Services Charge	134	115
Teviot Ward Services Rate	32	14

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	2024 Capital Value	2024 Land Value	2023/24 Rates	2024/25 Rates	Change \$	Change %
Alexandra Commercial	850,000	245,000	5,032.41	5,635.60	603	12%
Alexandra Hotel	1,190,000	1,020,000	6,908.92	9,416.06	2,507	36%
Alexandra Lifestyle Block	1,300,000	790,000	2,288.07	2,339.92	52	2%
Alexandra Major Motel	4,190,000	1,300,000	15,224.04	21,066.25	5,842	38%
Alexandra Motel	740,000	485,000	4,208.41	5,525.38	1,317	31%
Alexandra Residential	590,000	335,000	3,005.33	3,808.25	803	27%
Bannockburn Hotel	1,540,000	1,050,000	4,712.95	5,567.16	854	18%
Bannockburn Vineyard	3,240,000	1,660,000	3,896.95	4,017.80	121	3%
Clyde Commercial with wastewater connection	1,970,000	780,000	6,949.95	7,954.97	1,005	14%
Clyde Commercial without wastewater connection	1,970,000	780,000	5,157.69	5,756.36	599	12%
Clyde Motel with wastewater connection	1,960,000	1,330,000	7,536.37	8,826.67	1,290	17%
Clyde Motel without wastewater connection	1,960,000	1,330,000	5,744.11	6,628.06	884	15%
Clyde Residential with wastewater connection	760,000	650,000	4,643.21	5,469.81	827	18%
Clyde Residential without wastewater connection	760,000	525,000	2,745.96	3,147.45	401	15%
Cromwell Commercial	1,330,000	990,000	4,408.46	5,252.36	844	19%
Cromwell Farm	4,500,000	3,870,000	6,344.66	6,731.06	386	6%
Cromwell Large Farm	17,310,000	14,100,000	20,949.59	22,199.83	1,250	6%
Cromwell Lifestyle Block	1,600,000	880,000	2,851.37	2,998.18	147	5%
Cromwell Major Hotel	13,750,000	6,720,000	29,380.02	38,526.08	9,146	31%
Cromwell Motel	3,200,000	2,260,000	10,969.86	14,103.08	3,133	29%
Cromwell Residential	680,000	520,000	3,229.69	4,033.90	804	25%
Cromwell Storage	5,340,000	3,400,000	9,796.45	10,802.02	1,006	10%
Earnsclough Lifestyle Block	970,000	550,000	1,905.24	1,967.04	62	3%
Earnsclough Orchard	1,760,000	730,000	2,490.30	2,469.10	(21)	-1%
Earnsclough Vineyard	3,350,000	1,070,000	3,649.14	3,457.53	(192)	-5%
Maniototo Farm	2,200,000	1,830,000	3,669.16	3,921.49	252	7%
Maniototo Large Farm	24,320,000	21,150,000	30,017.85	31,769.37	1,752	6%
Maniototo Lifestyle Block	540,000	240,000	1,574.11	1,692.91	119	8%
Maniototo Rural - Hotel	530,000	300,000	1,636.55	1,726.34	90	5%
Manuherikia Farm	5,280,000	4,640,000	7,707.89	7,783.04	75	1%
Manuherikia Large Farm	16,100,000	14,250,000	21,722.63	21,732.63	10	0%
Manuherikia Lifestyle Block	490,000	290,000	1,423.22	1,512.86	90	6%
Millers Flat Residential	460,000	250,000	1,651.70	1,829.45	178	11%
Naseby Residential	455,000	240,000	3,022.02	3,866.44	844	28%
Omakau Hotel	1,400,000	430,000	7,300.47	10,245.69	2,945	40%
Omakau Residential	520,000	195,000	2,848.07	3,639.72	792	28%
Ophir Commercial	1,930,000	240,000	4,284.31	5,040.52	756	18%
Ophir Residential	580,000	215,000	2,298.61	2,678.57	380	17%



Property Description	2024 Capital Value	2024 Land Value	2023/24 Rates	2024/25 Rates	Change \$	Change %
Patearoa Residential	360,000	170,000	1,938.63	2,315.12	376	19%
Pisa Moorings Residential	1,140,000	455,000	2,899.73	3,413.45	514	18%
Ranfurlly - Hotel	460,000	230,000	3,910.56	5,395.63	1,485	38%
Ranfurlly Commercial Property	240,000	51,000	2,919.88	3,762.59	843	29%
Ranfurlly Residential	430,000	150,000	2,934.56	3,767.07	833	28%
Roxburgh - Commercial	275,000	141,000	2,662.46	3,636.90	974	37%
Roxburgh - Hotel	520,000	215,000	2,909.37	3,739.45	830	29%
Roxburgh Orchard	510,000	300,000	2,207.42	2,645.20	438	20%
Roxburgh Farm	4,450,000	3,770,000	5,935.49	6,247.15	312	5%
Roxburgh Large Farm	19,150,000	17,200,000	23,530.34	24,614.98	1,085	5%
Roxburgh Residential	425,000	155,000	2,656.26	3,485.81	830	31%
Roxburgh Rural Industry	1,900,000	375,000	2,984.47	3,057.70	73	2%

# Operational Rating Principles

## Payment Options

Rates may be paid by:

- Cash
- EFTPOS (excluding from a credit card account)
- Direct debit (Council's preferred method of payment)
- 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](http://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, 1 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.

## Delegation

Section 132 of the Local Government (Rating) Act 2002 allows Council to delegate the exercise of functions, powers or duties conferred by this Act on the local authority to:

- its Chief Executive Officer; or
- any other specified officer of the local authority.

Council has put in place the following delegations:

1. The decision whether disclosure of a name is necessary to identify a rating unit (s28 (2) of the Act) – to the Chief Executive Officer (CEO) and Group Manager – Business Support, acting alone.
2. Authority to determine the fee payable for supplying a copy of the Rates Information Database (RID) (Section 28 (3) of the Act) – to the Group Manager – Business Support.
3. Authority to determine objections to the RID (Section 29 of the Act) – to the CEO, Group Manager – Business Support and Chief Financial Officer, any two acting jointly.
4. Authority to remove names from the RID (Section 35 (b) of the Act) – to the Group Manager – Business Support, Chief Financial Officer, and Rates Officer acting alone.
5. Authority to determine objections to rates records (Section 39 of the Act) – to the CEO, Group Manager – Business Support and Chief Financial Officer, any two acting jointly.
6. Authority to correct errors in RIDs and Rate Records (Section 40 of the Act) – to the Group Manager – Business Support, Chief Financial Officer and Rates Officer, acting alone.
7. Authority to fix the interest rate to be charged on reassessed rates (Section 42 (3) of the Act) – to the Group Manager – Business Support.
8. Authority to issue invoices based on previous year's rates (Section 50 of the Act) – to the Group Manager – Business Support and Chief Financial Officer, acting alone.
9. Determine agreeable method of rates payments (Section 52 (2) of the Act) – to the Group Manager – Business Support.
10. Authority to recover unpaid rates from owner (Section 61 (1) of the Act) – to the Group Manager – Business Support, Chief Financial Officer and Rates Officer, any two acting jointly.
11. Authority to recover unpaid rates from persons other than owners (Section 62 of the Act) – to the Group Manager – Business Support, Chief Financial Officer and Rates Officer, acting alone.

12. Authority to commence proceedings for unpaid rates (Section 63 of the Act) – to the CEO and Group Manager – Business Support, acting jointly.
13. Commencement of rating sale or lease provisions (Section 67 of the Act) – to the CEO and Group Manager – Business Support, acting jointly.
14. Authority to sell by private treaty (Section 72 of the Act) – to the CEO and Group Manager – Business Support, acting jointly.
15. Authority to sell abandoned land (Section 77 to 83 of the Act) – to the Group Manager – Business Support and Property Officer, acting alone.
16. Authority to administer remission and postponement policies (Sections 85/87 of the Act) – to the Group Manager – Business Support.
17. Authority to impose penalties on unpaid rates (Section 57 and 58 of the Act) - to the Group Manager – Business Support.
18. Authority to remit rates penalties as applied in accordance with section 57 and 58 of the Act to the Group Manager – Business Support, Chief Financial Officer or Rates Officer acting alone.
19. Authority to remit water rates penalties as applied in accordance with section 57 and 58 of the Act to the Group Manager – Business Support, Chief Financial Officer, Rates Officer or Water Billing Officer, acting alone.

## Operational Rating Policies

### Māori Freehold Land

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

### Postponement of Rates

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

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

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

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

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

- Age
- Physical and/or mental disability
- Injury or illness
- Family circumstances
- Eligibility for DIA Rate Rebate

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

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

Any postponed rates will be postponed until the earlier of:

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

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

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

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



## Remission of Rates

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

- Mitigate the effects of anomalies and inequities in its rating system, i.e. fairness and equity, i.e. economic well-being
- Assist new and existing businesses to increase their contribution to district employment, i.e. social and economic well-being
- Assist conservation of natural, historic and cultural resources, i.e. environmental and cultural well-being specific objectives are set out in each element of the policy

## Remission of Penalties

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

A good payment history will be taken into account when considering any remission of penalty. Remission of penalty will be considered in the case of death, illness or accident of a close family member (as defined by Council) as at the due date.

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

Remission of penalty will be considered where it facilitates the future payment of rates by direct debit within a specified timeframe.

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

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

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

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

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.

Eligible ratepayers will receive a 50% remission of rates for two years. Remission will apply from 1 July of the next rating year, or, at the discretion of the General Manager – Business Support, during the current rating year, if the applicant is the named ratepayer on the 1st of July of the rating year during which application is approved.

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

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

## 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.

Eligible ratepayers will receive a 50% remission of rates for two years. Remission will apply from 1 July of the next rating year, or, at the discretion of the General Manager – Business Support, during the current rating year, if the applicant is the named ratepayer on the 1st of July of the rating year during which application is approved.

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

## 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 to the Rates Officer 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.

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

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.

Applications must be made in writing to the Rates Officer and be supported by documented evidence.

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 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. Remission will apply from 1 July of the next rating year, or, at the discretion of the General Manager – Business Support, during the current rating year, if the applicant is the named ratepayer on the 1<sup>st</sup> of July of the rating year during which application is approved.

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

Applications must be made in writing to the Rates Officer and be supported by documented evidence.

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.

Eligible ratepayers will receive a 50% remission of rates for two years. Remission will apply from 1 July of the next rating year, or, at the discretion of the General Manager – Business Support, during the current rating year, if the applicant is the named ratepayer on the 1<sup>st</sup> of July of the rating year during which application is approved

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

## 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 Rates Officer.

Any remission granted shall be for four years. Remission will apply from 1 July of the next rating year, or, at the discretion of the General Manager – Business Support, during the current rating year, if the applicant is the named ratepayer on the 1<sup>st</sup> of July of the rating year during which application is approved.

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.

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

## 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 Rates Officer 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. Remission will apply from 1 July of the next rating year, or, at the discretion of the General Manager – Business Support, during the current rating year, if the applicant is the named ratepayer on the 1<sup>st</sup> of July of the rating year during which application is approved.

The amount of remission to be granted will be on a case-by-case basis, subject to a maximum of 50% of rates assessed. Water, wastewater and refuse charges will be excluded and not subject to remission under this policy.

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 Group Manager – Business Support 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 Group Manager – Business Support or duly delegated officer.

## **Relevant legislation:**

Local Government Act 2002

Local Government (Rating) Act 2002

## **Related documents:**

This Policy should be read in conjunction with the Revenue and Financing Policy.

# Liability Management Policy

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## 1. Purpose

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 as required.

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.

## 1.5 Legal requirements and their cross references are:

Requirement	Reference
General policy	Entire policy
Interest rate exposure	3.1.4
Liquidity	3.1.7
Credit exposure	3.2
Debt repayment	3.3

## 2. Objectives

### 2.1 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, Annual Plan, specific council resolutions or the 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 intergenerational 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 Group Manager – Business Support (GM-BS).

<b>Fixed Rate Hedging Percentages</b>		
<b>Term</b>	<b>Minimum Fixed Rate Amount</b>	<b>Maximum Fixed Rate Amount</b>
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. For funding risk management purposes, to ensure that all of the Council's debt is not exposed to excessive refinancing risk at any one time, where practicable no more than 40% of all debt

facilities should mature within a rolling twelve-month period. Compliance with this provision is not required if total external debt is less than \$10 million.

- 3.1.5 For liquidity purposes, Council shall aim to maintain liquidity of not less than 10% above projected core debt over the ensuing 12-month period. Liquidity includes committed bank facilities and liquidity assets such as cash, term deposits, Commercial Paper, Fixed Rate Bonds and Floating Rate Notes.

### 3.2 Counterparty Exposure

- 3.2.1 Counterparty credit risk is the risk of losses (realised or unrealised) arising from counterparty defaulting on a financial instrument where the Council is a party.
- 3.2.2 Credit exposure or credit risk will be regularly reviewed by the Group Manager – Business Support at least six-monthly. Treasury related transactions will be entered into with approved counterparties.
- 3.2.3 Interest rate derivative transactions and foreign exchange contracts must be transacted with NZ registered banks that have a minimum S&P Global Ratings (S&P) (or Moody's Investors Services (Moody's) or Fitch Ratings (Fitch) equivalents) long term credit rating of A or better.
- 3.2.4 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.

### 3.3 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 Loans

- 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 debt as a percentage of total value of assets	<10%
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 equivalents) 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 (eg. 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 and term deposits
- Commercial Paper
- Fixed Rate Bonds
- Floating Rate Notes
- 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

- 6.1.1 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.

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 S&P (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)**

All council debt can be borrowed from LGFA. LGFA funding will be secured by a general charge over rates.

## **8. Benchmarking**

8.1 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

- Approves overall borrowing limits each year through the Annual Plan process
- Approves for charging assets a security over borrowing
- Approves any risk management strategy outside the delegated authorities outlined in this policy document
- Monitor treasury performance through the receipt of appropriate reporting, as per Schedule Two
- Approve new borrowing facilities from the banking sector and capital markets, including the Local Government Funding Agency (LGFA), upon recommendation from the Chief Executive (CE)
- Approve 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 Audit & Risk Committee

- Monitor treasury performance through the receipt of appropriate reporting, as per Schedule Two.

### 9.3 Chief Executive

- In the absence of the Group Manager - Business Support (GM-BS), oversee the funding, interest rate risk management and financial market investment activities of Council
- Approves any amendments to the Liability Policy recommended by GM-BS, prior to submission to Council for approval
- In the absence of the GM-BS undertakes the duties as detailed in this document as appropriate, including checking external confirmations against internal records
- Approve authorised electronic signatory positions
- Signs the documents relating to the financial market activities of Council.

#### 9.4 Group Manager – Business Support

- Makes decisions regarding all funding and interest rate risk management activities of Council prior to implementation/execution
- Makes decisions regarding all financial market investment activities of Council prior to execution
- Refinancing of existing debt
- Manages the bank lender and capital markets relationships, providing financial information to lenders and negotiates new/amended borrowing facilities or methods for approval by Council
- Approves opening and closing of bank accounts and new banking facilities
- Approves authorised electronic signatory positions
- Provides policy advice as needed and reports to the CE and Council on overall treasury risk management issues regularly
- Conducts a review of the Liability Management and Investment Policy every three years or as required basis and submits any recommended changes to Council for approval once the CE has approved them and the necessary statutory processes have been followed
- Signs documents relating to the borrowing and financial market investment activities of Council
- Checks external confirmations against internal records.

#### 9.5 Chief Financial Officer

- In the absence of the GM-BS undertakes all his/her duties under a delegated authority authorised by the CE
- Approves authorised electronic signatory positions
- Executes treasury transactions
- Prepares regular reports to Council
- Checks 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 by 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 GM-BS has transacted the deal in the first place, the deal shall be ratified and signed off by either the CE or the Chief Financial Officer, and where the CE has transacted the deal in the first place, the deal shall be ratified and signed off by the GM-BS of Chief Financial Officer. 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 Central Otago District Council (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**

The quarterly report presented to the Audit and Risk Committee and Council 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
- A statement of policy compliance
- Details of any exception reports including remedial action taken or intended to be taken.

# Fees and Charges 2024-25

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%.

<b>THREE WATERS</b>	<b>2024/25</b>	<b>2023/24</b>
	<b>Includes GST</b>	<b>Includes GST</b>
<b>DESIGNATED WASTEWATER TREATMENT PLANT</b>		
Disposal of septage tank load less than 3,000 litres	<b>165</b>	135
Every additional 1,000 litres discharges (or part thereof)	<b>55</b>	45
<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>		
Designated Septage station disposal cost/litre	<b>0.055</b>	0.045
<b>TRADE WASTE</b>		
Application fee deposit (invoiced at actual cost)	<b>293</b>	240
Application to transfer trade waste discharge consent	<b>97.50</b>	80
Annual fee	<b>195</b>	160
<b>THREE WATERS - PER APPLICATION</b>		
Approved contractors (per application)	<b>N/A</b>	80
Non-approved contractors (per application)	<b>N/A</b>	160
Non-approved contractors (per application)	<b>N/A</b>	At cost
<b>THREE WATERS NEW CONNECTIONS - Each Individual Property Connection (in addition to Development Contributions if these are applicable)</b>		
Initial fee for the first service connection to a property	<b>340</b>	No charge
for each additional service connection to a property (up to a total of 3)	<b>145</b>	No charge
<b>BULK TANKER WATER FROM FIRE HYDRANTS</b>		
Bulk water application fee	<b>340</b>	No charge
Tanker / Standpipe Inspection (at least annual)	<b>122</b>	100
Water usage per m <sup>3</sup>	<b>2.19</b>	1.80
<b>BULK WATER SUPPLY</b>		
Network connected bulk water rate (per m <sup>3</sup> )	<b>1.05</b>	0.90
<b>REMOVAL OF WATER RESTRICTOR</b>		
Temporary restrictor removal fee	<b>At cost</b>	At cost

**THREE WATERS****2024/25**  
**Includes GST****2023/24**  
**Includes GST****WATER METER ACCURACY TESTS**

House visit and assessment	67	55
Meter removal and calibration	525	525
Meter validated as accurate	N/A	80
Final meter read	49	40

**Backflow Prevention**

Annual testing	185	No charge
New backflow prevention device	At cost	No charge

**OTHER**

Unauthorised and other activities	At cost	At cost
Development advice/supervision	At cost	At cost
Technical Administrator and Junior Professional / Hour	126.50	No charge
Intermediate Professional / Hour	149.50	No charge
Senior Professional / Hour	172.50	No charge
Activity Manager / Hour	230	No charge
Group Manager / Hour	287.50	No charge

**CAPITAL CONTRIBUTIONS – NEW CONNECTIONS  
(SEE DISTRICT PLAN ALSO)****Financial Contributions - Reserves**

Urban	2,904	2,380
Rural	1,451	1,190

**Note:** Financial Contributions are inflated based on Statistics NZ PPI Construction Index. They have been inflated based on the PPI Construction increase since the last review for the 2021 Long Term Plan.

**DEVELOPMENT CONTRIBUTIONS - NEW CONNECTIONS****Water Supply**

Lake Dunstan Water Supply (Alexandra / Clyde)	8,710	7,131
Cromwell	4,675	3,877
Naseby	4,939	4,044
Omakau / Ophir	13,335	10,917
Patearoa	3,989	3,267
Ranfurly	3,043	2,492
Roxburgh	4,055	3,321

**Wastewater**

Alexandra / Clyde	9,201	7,536
Cromwell	3,802	3,139
Naseby	4,147	3,399
Omakau / Ophir	5,996	4,992
Ranfurly	966	796
Roxburgh	5,698	4,670

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### THREE WATERS AND WASTE MANAGEMENT PART CHARGES IN LIEU OF RATES

The Local Government (Rating) Act 2002 requires that properties be rated based on their status as at 1<sup>st</sup> July each year. Certain rates are based on level of service provided. These are Water Supply rates, Wastewater rates and Waste Management rates. To enable these services to be provided part way through the rating year Council will invoice the rate payer 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.

#### Water Supply – connected - per month

If already rated as serviceable	<b>31.21</b>	23.12
If not rated as serviceable before	<b>63.03</b>	37.91

#### Wastewater – connected - per month

If already rated as serviceable	<b>41.68</b>	27.20
If not rated as serviceable before	<b>83.88</b>	54.40



## ENVIRONMENTAL SERVICES

2024/25  
Includes GST

2023/24  
Includes GST

### TRANSFER STATION CHARGES

Standard size refuse bag (60 litres)	8	8
Prepaid Council approved 60 litre refuse bag (for Tarras and Patearoa use only)	8	8
Child car seat recycling (Alexandra and Cromwell only)	10	10
Car body (all tanks pierced and drained)	20	20
Fridges, freezers and air-conditioning units (disposal charge)	25	25
Gas bottle disposal (any size)	11	11

### Transfer Station with Weigh Facility (Alexandra/Cromwell)

General waste charge by weight per tonne	442	395
General waste minimum charge (less than 10kg)	4	-
Greenwaste by weight by tonne	85	75
Greenwaste minimum charge (less than 100kg)	5	No charge

### Transfer Station without Weigh Facility (Ranfurly/Roxburgh)

General waste charge by volume per cubic metre (assessed by operator)	95	85
Greenwaste charge by volume per cubic metre (assessed by operator)	20	15
Greenwaste minimum charge (small car/boot load - 0.5 cubic metre or less)	10	8

### Tyre Disposal

Car tyres (per tyre)*	7	7
4x4 and small truck tyres (per tyre)*	11	11
Large truck tyres (per tyre)*	22	22
Tractor / Loader tyres*	125	125

\* Charges for tyres without rims.

Note: Tyres that contain rims at the time of disposal will incur an additional fee twice that of the charge listed above.

### CLEANFILL/HARDFILL DEPOSITED IN CLEANFILL/HARDFILL AREA

Charge by volume per cubic metre*	25	-
Single axle trailer*	N/A	50
Tandem axle trailer*	N/A	70

\*Domestic quantities of cleanfill/hardfill only

### ELECTRONIC WASTE

CRT TV	37	37
Rear Projection TV	46	46
Flat Panel TV	21	21
CRT Computer Monitor	25	25
LCD Computer Monitor	10	10
Desktop and Servers	5	5
Laptops and Tablets	5	5

## ENVIRONMENTAL SERVICES

	2024/25 Includes GST	2023/24 Includes GST
Modems, Switches, Routers, Computer Speakers	5	5
Uninterrupted Power Supplies (UPS)	5	5
Printers and Fax Machines	17	17
Photocopiers	43	43
Small Appliances, Drills, Alarm Clocks, Cameras	5	5
Heaters and Fans	5	5
Vacuum Cleaners	9	9
Dehumidifiers	18	18
DVD and VCR Players	6	6
Stereo Systems and Gaming Consoles	6	6
Stereo Speakers	6	6
Keyboards and Docking Stations	4	4
Mice	1	1
Cables (per kg)	4	4

Note: Prices are per item unless otherwise stated.

### HAZARDOUS WASTE

Class 2 (per kg)	5	5
Class 3 (per kg)	5	5
Class 4 (per kg)	8	8
Class 5 (per kg)	9	9
Class 6 Intractable Pesticides (per kg)	41	41
Class 6 (per kg)	10	10
Class 8 (per kg)	4	4
Class 9 (per kg)	3	3
Waste Oils (per litre) - maximum 25 litres - Domestic only	3	2

### WHEELIE BIN CHARGES

Replacement of bin due to damage (not wear and tear)	55	55
Additional organics bin (240L) per annum	106.53	92.56
Additional mixed recycling bin (240L) per annum	95.31	82.81
Additional glass recycling bin (240L) per annum	44.86	38.97
Additional rubbish (red) bin (140L) per annum	190.62	165.63
Additional rubbish (red) bin (240L) per annum	326.30	283.51
Upsize rubbish (red) bin to (240L) per annum	134.56	117.88
Bin delivery and administration charge (for additional bins/bin removals/replacement bins/change of bin size)	40	35

### PART CHARGES IN LIEU OF RATES

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 rate payer upon provision of the laterals for Water Supply and Wastewater and upon commencement of service in the case of

## ENVIRONMENTAL SERVICES

	2024/25	2023/24
	Includes GST	Includes GST

Waste Management collections. The following charges will be invoiced for each complete month of the rating year remaining.

### Waste Management – per month

Additional organics bin (240L)	8.87	7.71
Additional mixed recycling bin (240L)	7.94	6.90
Additional glass recycling bin (240L)	3.73	3.25
Additional rubbish (red) bin (140L)	15.88	13.80
Additional rubbish (red) bin (240L)	27.19	23.63
Upsize rubbish (red) bin to 240L	11.21	9.82

## ROADING

2024/25  
Includes GST

2023/24  
Includes GST

### LICENCE TO OCCUPY

Single owner	190	190
Multiple owner	At cost	At cost

### TRAFFIC MANAGEMENT PLAN APPROVAL

Site Specific	150	95
Generic	450	No charge
Non-profit community events	No charge	No charge

### TEMPORARY ROAD CLOSURE

Commercial organisations and events	295	295
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)*

Major Works (trenches exceeding 20m in length) (hourly)	150	85
Project Works*	Refer to major works	At cost

*\*Project works included under hourly major works cost now.*

### ROAD STOPPING

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

### RAPID NUMBER

New	70	70
Replacement	50	50

### Abandoned Vehicles

Officer time (hourly)	105	No charge
Mileage (dollar(s) per km)	1	No charge
Vehicle storage costs (per day)*	5	No charge
Vehicle valuations	At cost	No charge
Towage charge	At cost	No charge

*\*maximum storage charge 6 months*

### ROAD NAMING

One Road Name from Approved Road Name list	165	No charge
One Road Name that meets Road Naming Policy	220	No charge
One Road Name not meeting Road Naming Policy	330	No charge
Each additional road name	55	No charge
Additional processing over Initial Fee (hourly)	105	No charge

## ROADING

	2024/25	2023/24
	Includes GST	Includes GST

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### DUST SUPPRESSION

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
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### DEVELOPMENT CONTRIBUTIONS

#### Roading

Residential	2,070	1,719
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## PLANNING AND REGULATORY

	2024/25 Includes GST	2023/24 Includes GST
<b>BUILDING CONTROL CHARGES</b>		
<b>Residential alterations and new</b>		
Up to and including \$5,000	450	450
Over \$5,000 and not exceeding \$10,000	691	691
Over \$10,000 and not exceeding \$20,000	1,141	1,141
Over \$20,000 and not exceeding \$40,000	1,671	1,671
Over \$40,000 and not exceeding \$80,000	1,971	1,971
Over \$80,000 and not exceeding \$200,000	2,651	2,651
<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 (\$150 minimum). Refunds will be available for withdrawn consents, with any time spend processing and administration costs being deducted. Any consents where processing or inspections are undertaken outside of CODC will be charged At Cost.</i>		
Over \$200,000 and not exceeding \$350,000	3,460	3,460
Over \$350,000 and not exceeding \$500,000	3,636	3,636
Over \$500,000 and not exceeding \$750,000	4,017	4,017
Over \$750,000 and not exceeding \$1,000,000	4,467	4,467
Exceeding \$1 million (minimum deposit plus additional time if necessary)	4,242	4,242
Farm shed with engineers PS1, conservatories, new swimming pools, other consents with <3 inspections (no amenities)	953	953
<b>Commercial alterations and new</b>		
Up to \$10,000	841	841
\$10,000 - \$20,000	1,441	1,441
\$20,000 - \$40,000	1,971	1,971
\$40,000 - \$80,000	2,121	2,121
\$80,000 - \$200,000	3,251	3,251
\$200,000 - \$350,000	3,556	3,556
\$350,000 - \$500,000	3,712	3,712
\$500,000 - \$750,000	4,167	4,167
Exceeding \$750,000 (minimum deposit plus additional time if necessary)	4,852	4,852
BRANZ Levy - (exempt from GST) (projects under \$20,000 are exempt)	<b>\$1 for every \$1000.00 or part thereof</b>	\$1 for every \$1000.00 or part thereof
MBIE Levy - (projects under \$20,444 are exempt)	<b>\$1.75 for every \$1000.00</b>	\$1.75 for every \$1000.00
NOTE: (projects under \$65,000 inc. GST are exempt from 1 July 2024).		



## PLANNING AND REGULATORY

2024/25  
Includes GST

2023/24  
Includes GST

### OTHER BUILDING CONSENT CHARGES

Multi-proof building consents actual cost of work to be recovered (value of work less processing apportionment)	<b>As required</b>	As required
Amendments to Building Consents actual cost of work to be recovered at time and disbursements	<b>\$150.00 deposit + \$150.00 / hour</b>	\$150.00 deposit + \$150.00 / hour
Erection of marquee	<b>316</b>	316
Heating / fire appliances - free standing	<b>241</b>	241
Heating / fire appliances - inbuilt and second-hand	<b>391</b>	391
Wetback fire / diesel boilers	<b>391</b>	391
Inspection cancellation (same day) no fee if cancelled the previous day	<b>150</b>	150

### OTHER BUILDING CHARGES

#### Certificate of Acceptance

Minor work up to \$5,000	<b>1,103</b>	1,103
Residential \$5,000 to \$20,000	<b>1,478</b>	1,478
Residential \$20,000+	<b>2,453</b>	2,453
Commercial	<b>\$675.00 + hourly rate</b>	\$675.00 + hourly rate
Change of Use (initial fee)	<b>252</b>	252
Relocation report within the district	<b>\$150 (report) plus \$150 per hour of inspection</b>	\$150 (report) plus \$150 per hour of inspection
New compliance schedule	<b>\$150.00 / hour</b>	\$150.00 / hour
Amended compliance schedule	<b>110</b>	110
WOF monitoring features and renewal	<b>\$150.00 / hour</b>	\$150.00 / hour
Certificate for Public Use	<b>504</b>	504
Notice to Fix	<b>225</b>	225
Fire Service assessment of building consents (plus costs)	<b>150</b>	150
Demolition	<b>300</b>	300
Inspection of unsatisfactory work (per visit or inspections not already provided for)	<b>\$150.00 / hour</b>	150
Swimming pool inspection barriers and compliance (each inspection)	<b>\$150.00 / hour</b>	\$150.00 / hour
Swimming pool registration	<b>55</b>	55
Water test fee (fee plus actual test cost)	<b>No charge</b>	120
Assessment of building consent exemption application (deposit) + \$150.00 / hour processing or inspection	<b>\$150.00 / hour</b>	\$150.00 / hour
Title search	<b>27</b>	27
Minor variations (to building consents)	<b>\$150.00 / hour</b>	\$150.00 / hour

<b>PLANNING AND REGULATORY</b>	<b>2024/25</b>	<b>2023/24</b>
	<b>Includes GST</b>	<b>Includes GST</b>
Cancellation of inspection (any inspection cancelled on the day)	<b>150</b>	150
BWOF monitoring	<b>\$150.00 / hour</b>	\$150.00 / hour
Building Consent Report (annual fee)	<b>69</b>	69
<b>PROJECT INFORMATION MEMORANDUM – RESIDENTIAL</b>	<b>412</b>	412
<b>PROJECT INFORMATION MEMORANDUM – COMMERCIAL</b>	<b>525</b>	525
<b>TIME AND DISBURSEMENTS</b>		
Hourly rates for processing all applications - Officers	<b>150</b>	150
Mileage (dollar(s) per km)	<b>1</b>	1
Hourly rates for processing all applications - Support	<b>105</b>	105
<b>ENVIRONMENTAL HEALTH</b>		
<b>Annual inspection</b>		
Camping grounds	<b>370</b>	336
Hairdresser shops	<b>247</b>	225
Offensive trades	<b>247</b>	225
Funeral directors	<b>247</b>	225
Follow up inspection fee (hourly rate)	<b>150</b>	150
Change of ownership	<b>150</b>	150
<b>Annual Registration</b>		
Camping grounds	<b>185</b>	168
Hairdresser shops	<b>185</b>	168
Offensive trades	<b>185</b>	168
Funeral directors	<b>185</b>	168
<b>Food Control Plans / National Programmes</b>		
Initial registration	<b>443</b>	403
Annual registration	<b>221</b>	201
<b>Audit fee</b>		
Food control plan (single-site)	<b>572</b>	520
Food control plan (multi-site)	<b>902</b>	820
National Programme 1	<b>414</b>	377
National Programme 2	<b>507</b>	461
National Programme 3	<b>599</b>	545
Subsequent verifications and enforcement (hourly rate)	<b>168</b>	168

## PLANNING AND REGULATORY

2024/25  
Includes GST

2023/24  
Includes GST

### BYLAW AND POLICY

#### Trading in Public Place General Bylaw

##### Application fee

Fee per annum	462	420
Class 4 Gambling and Board Venue application fee (deposit)	370	336
Hourly rates for processing all applications	168	168

### ALCOHOL LICENSING

#### Local Authority Compliance Certificate

Building	165	150
Planning	165	150
Public notification fee	137	125

### ANIMAL CONTROL

#### Dog Registration Fees

Non-working dogs	72	55
Working dogs	12	12
Late penalty fee (percentage of base fee)	150% of annual registration fee	150% of annual registration fee
Dangerous Dog	108	No charge

#### Dog Impounding Charges

First impounding (for each 12 months)	100	100
Second impounding (for each 12 months)	150	150
Third and subsequent impounding (for each 12 months)	200	200

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

Sustenance	35	35
Destruction of dog	At cost	At cost
Microchipping	At cost	At cost

#### Licence to keep more than 3 dogs

Application	75	75
Inspection fee	\$150.00 / hour	\$150.00 / hour
Annual permit fee	150	150

### REFUNDS

Refund administration fee	Refer to Governance and Business Support section	Refer to Governance and Business Support section
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## PLANNING AND REGULATORY

2024/25  
Includes GST

2023/24  
Includes GST

	2024/25 Includes GST	2023/24 Includes GST
<b>NOISE CONTROL</b>		
<b>Return of Seized Equipment</b>		
Administration charge	84	84
Storage fee	\$5 per day	5 per day
Non-compliance with Excessive Noise Direction	500	500
Non-compliance with Abatement Notice regarding unreasonable noise	750	750
<i>Any increased costs are charged at cost</i>	<b>Contractor charge (add to administration charge)</b>	
	70	70
	80	80
	110	110
	90	90
<b>ENFORCEMENT</b>		
Monitoring and enforcement - hourly rate	150	150
Planning (all deposits non-refundable)		
<i>All applications for resource and subdivision consent and changes to the District Plan will be charged on a time charge/hourly rate, plus disbursements basis although a minimum payment (deposit fee) is required as detailed. Applications will not be processed unless accompanied by the appropriate application or deposit fee. In accordance with Section 36 of the Resource Management Act where a charge is payable, the Council will not perform the action to which the charge relates until the charge has been paid in full. Note: This applies to all fees and charges in relation to Resource Management functions. Applications which are incomplete or require the</i>	<b>Subdivision Charges</b>	
	<b>Land Subdivision Consent</b>	
Consent application deposit (notified to formal hearing)	2,500	2,500
Consent application deposit (non-notified to formal hearing)	2,000	2,000
Consent application deposit (under delegated authority)	1,000	1,000
Minor boundary adjustment	430	430
Plan Certification - 223 (deposit)	\$200 + hourly rate	\$200 + hourly rate
Plan Certification - 224(c) (deposit)	\$300 + hourly rate	\$300 + hourly rate
Minor amendment to cross lease / unit title plan (deposit)	\$510 + hourly rate	\$510 + hourly rate
	<b>Other Charges</b>	
Completion certificates	80	80
Overseas Investment Regulations Certificates (deposit)	150	150
Compliance certificates / Certificate of Compliance (S139) (deposit)	550	550
Certified copy of Council resolution	80	80
Registered bond	At cost	At cost
Release from registered bond	At cost	At cost
Right of way consents (deposit) (Section 348 LGA)	225	225

## PLANNING AND REGULATORY

		2024/25 Includes GST	2023/24 Includes GST	
<i>applicant to undergo remedial works will incur further costs on a time and disbursement basis.</i>	Certificate of approval of survey plans (s.226(1)(e)(ii))	150	150	
	Change or cancellation of amalgamation condition (deposit) (Section 241)	160	160	
	Cancellation of easement (Section 243)	\$200 + hourly rate	\$200 + hourly rate	
	Cancellation or amendment of consent notice (Section 221)	\$200 + hourly rate	\$200 + hourly rate	
	Hourly rates for processing all applications - Officers	150	150	
	Hourly rates for processing all applications - Support	105	105	
	Specialist assessments	At cost	At cost	
	Subdivision Engineering assessment/inspections	\$150 / hour	\$150 / hour	
	Mileage (dollar(s) per km)	1	1	
	<b>Land Use Consent</b>			
	Consent application deposit (notified to formal hearing)	2,000	2,000	
	Consent application deposit (non-notified to formal hearing)	1,500	1,500	
	Consent application deposit (under delegated authority)	750	750	
Minor breach of standards (deposit)	350	350		
Application for extension of lapse date (deposit (section 125))	300	300		
Minor Change or Cancellation of Consent Condition (delegated section 127) (deposit)	\$400 + hourly rate	\$400 + hourly rate		
Complex Change or Cancellation of Consent Condition (delegated section 127) (deposit)	\$600 + hourly rate	\$600 + hourly rate		
Change or Cancellation of Consent Condition to Formal Hearing (section 127) (deposit)	1000	1000		
Monitoring Consent Holders (per hour + mileage)	\$150 / hour + mileage	\$150 / hour + mileage		
Hearing of Objection to Resource Consent (deposit)	800	800		
Resource consent exemption (section 87BB) (fixed fee)	225	225		
Boundary activity (section 87BA) (fixed fee)	300	300		

## PLANNING AND REGULATORY

		2024/25 Includes GST	2023/24 Includes GST
<p><i>Because such procedures are lengthy and involved, it is appropriate that provision be made for ongoing fee charging, for the processing, report preparation, briefing of Chairperson, attendance of planning consultant and / or staff at hearing or in preparation of application to the Chief Executive Officer in the event of an application under delegated authority and for the preparation and drafting of the decision and release to all parties. DBH and BRANZ levies apply to work over \$20,000. All consents processed by external planning consultants/contractors are charges at cost where this is above the CODC hourly rate.</i></p>	<p><b>Application for Heritage Orders and Designations (deposit)</b></p>		
	Outline plan approval (deposit)	\$390 + hourly rate	\$390 + hourly rate
	Outline plan approval (waiver)	\$150 / hour	\$150 / hour
	Minor, no research (plus public notification)	1,000	1,000
	Moderate, standard research requirements (plus public notification)	5,000	5,000
	Major, affects large area of district (plus public notification)	10,500	10,500
	<p><b>Application for District Plan Change (Deposit)</b></p>		
	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).	2,500	2,500
	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).	7,500	7,500
	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).	15,000	15,000
<p><b>Information Charges</b></p>			
Resource Management Act information	At cost	At cost	
All other information requested in writing (time charge + disbursements basis min)	80	80	
NES record search	150	150	
<p><b>LAND INFORMATION MEMORANDUM (LIM)</b></p>			
<p><b>Residential Search</b></p>			
Provided in 10 working days (electronic)	204	185 (non-refundable)	
Provided in 5 working days (electronic)	290	263 (non-refundable)	
Provided in 10 working days (paper)	346	315 (non-refundable)	



## PLANNING AND REGULATORY

	2024/25 Includes GST	2023/24 Includes GST
Provided in 5 working days (paper)	462	420 (non-refundable)
<b>Commercial Search</b>		
Provided in 10 working days (electronic)	289	263 (non-refundable)
Provided in 5 working days (electronic)	405	368 (non-refundable)
Provided in 10 working days (paper)	405	368 (non-refundable)
Provided in 5 working days (paper)	462	420 (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. This includes increased hourly rates where they exceed the CODC hourly rates specified.	At cost	At cost

## POOLS, PARKS AND CEMETERIES

2024/25  
Includes GST

2023/24  
Includes GST

### DISTRICT CEMETERIES

#### Plot Charge (Standard) - all cemeteries in the District

Standard plot fees - including memorial structures plot, Cromwell Cemetery	1,000	900
Ashes plot	500	400
Memorial wall (plinth which allows for 32 plaques) - Alexandra Cemetery	150	100
Memorial wall (which allows for 88 plaques double-sided) - Cromwell Cemetery	150	100

#### Burial Fees District

*Monday to Friday and Saturday mornings only and excluding Saturday afternoon's. No burials Sundays, statutory public holidays.*

Standard re-opening and burial - Double Depth Standard	1,350	1200
Casket larger than standard (213cm x 76.2cm x 50.8cm) – additional to above fee	150	120
Burial of ashes	450	400
Out of District Fee (6 months or more)	100	100
Burial of infants (up to 10 years / re-opening)	300	300
Disinterment costs / re-interment	At cost	At cost
Breaking concrete	At cost	At cost
Memorial Permit processing fee	15	15
Ettrick Cemetery Burial Fee charge directly by Sexton ( <i>If not then District Burial Fees Apply</i> )		
<i>Nevis Cemetery interments of ashes or bodies as per actual costs</i>		

### MANIOTOTO CEMETERY

#### Plot Fees

Standard plot fees	Refer to district cemeteries	400
Ashes plot	Refer to district cemeteries	200

*Burial fees invoiced directly by Sexton*

### PARKS

#### Sports Grounds (Alexandra and Clyde)

<i>Cricket rates are variable depending on level of pitch preparation; seasonal</i>	First class cricket wicket per ground (per day - wickets 1 & 2)	350	250
	Casual (per ground per day)	150	123

## POOLS, PARKS AND CEMETERIES

	2024/25 Includes GST	2023/24 Includes GST
<i>rates available on application and by negotiation.</i>		
Cricket wickets (per day - wickets 3 & 4) per wicket	150	135
<b>Changing Rooms</b>		
Changing rooms (per room) including showers	15	15
Use of showers per day	8	5
Athletics (per day)	135	135
Molyneux Park Scoreboard Toilets - Opening and cleaning - per day	\$75 per day	-
Litter collection (per litter bin hire per day) - Additional fee for disposal cost is actual costs.	30	30
<b>Club Seasonal Rates (Including club training, regular season fixtures)</b>		
Rugby - Senior teams only	1,500	850
Football - Senior teams only	1,500	1500
Softball - Senior teams only	600	500
Athletics - Senior teams only	600	500
Club Cricket only (excludes first class cricket) - Senior teams only	1,600	1,600
Touch Rugby – per season	600	500
End of season cleaning fee	Actual Cost	200
<b>OTHER PARKS AND RESERVES</b>		
<b>Alexandra and Clyde – including Pioneer Park – per day</b>		
Commercial activity or event including circus, gypsy fair, Blossom Festival	500	400
Commercial market days	\$65 including power	\$55 including power
Commercial – car displays, advertising, vendors per day	150	146
Amusement devices (activity or device)	\$11.50 application fee for one device and \$2.30 extra device	\$11.50 application fee for one device and \$2.30 extra device
	For longer periods \$1.15 per week per device	For longer periods \$1.15 per week per device
	Engineering fee at cost	Engineering fee at cost

## POOLS, PARKS AND CEMETERIES

	2024/25 Includes GST	2023/24 Includes GST
Council power box (power already connected per hour)	10	5
Electricity boxes (if available) (power and connection)	At cost	At cost
Bond to cover potential damage - refundable upon inspection grounds are in good condition	400	400
District Wide - Vendors - Coffee, Food per Week - Including power	55	-
<b>CROMWELL</b>		
<b>Anderson Park Changing Pavilion</b>		
Club per season	580	574
Casual day hire	60	58
<b>Anderson Park</b>		
(Junior sport free) - school and school age children exempt		
<b>Sports Club Rentals (per player per season)</b>		
Anderson Park grounds	51	51
Netball / tennis courts	20	20
<b>Club Seasonal Rates (Including club training, regular season fixtures)</b>		
Rugby - Senior teams only	1,500	1500
Football - Senior teams only	1,500	1500
Softball - Senior teams only	600	500
Athletics - Senior teams only	600	500
Club Cricket only (excludes first class cricket) - Senior teams only	1,200	1200
Touch Rugby – per season	600	500
<b>Casual Users (per day)</b>		
Non-sporting activities (per ground plus electricity)	80	75
Touch (per field)	50	45
Rugby (per field)	80	69
<b>ALPHA STREET PAVILION</b>		
Football Club per annum	573	573
Casual day hire	58	58

*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.*

## POOLS, PARKS AND CEMETERIES

2024/25  
Includes GST

2023/24  
Includes GST

### ALPHA STREET RESERVE

#### (Per day) - school and school age children exempt

Commercial activity or event including circus and gypsy fair, circus	500	400
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#### Club Seasonal Rates

#### (Including club training, regular season fixtures)

Football - Senior teams only	1,500	1500
Touch Rugby – per season	500	500

#### Sports Club Rentals

#### (per player per season) (junior sports free)

Alpha Street grounds	51	51
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### OTHER PARKS AND RESERVES

#### Cromwell per day

Commercial – Market days	55	55
Commercial – Car displays / advertising, vendors - per day	160	145
Amusement devices (activity or device)	\$11.50 application fee for one device and \$2.30 per extra device. For longer periods \$1.15 per week per device. Engineering fee at cost.	\$11.50 application fee for one device and \$2.30 per extra device. For longer periods \$1.15per week per device. Engineering fee at cost.

### MANIOTOTO PARK

Sports clubs (per annum)	1,000	907
Sports ground (per day)	120	117
Outdoor netball / tennis courts	160	150
Commercial activity	150	122

### OTHER PARKS AND RESERVES

#### Maniototo per day

Non-commercial – community group activity including rubbish and area preparation e.g. school fairs	38	38
Commercial – Market days, Vendors	65	55
Commercial – Car displays / advertising	150	145

## POOLS, PARKS AND CEMETERIES

**2024/25**  
Includes GST      **2023/24**  
Includes GST

### TEVIOT VALLEY

King George Park - Commercial activity	<b>80</b>	80
Commercial Market, Vendor	<b>55</b>	55

### BIG FRUIT EVENT SIGNS

**(includes install / removal costs)**

6 signs available (maximum 2 signs per event booking)

Commercial event per event, per sign frame	<b>350</b>	350
Non-commercial event per event, per sign frame	<b>50</b>	50

### EVENT BANNERS DISTRICT WIDE

Banner install / removal and fixings per sign on FlagTrax system	<b>10</b>	10
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### ALEXANDRA POOL AND CROMWELL POOL

#### Single Admission

Adult (18 years old)	<b>7</b>	6.50
Child (School Age)	<b>4</b>	3.50
Gold Card and tertiary student 17% off entry	<b>6</b>	5.50
Community Services Card holder 17% off entry	<b>6</b>	5.50
Shower	<b>6</b>	5
Family - maximum 2 adults and 4 children	<b>18.50</b>	17
Family - 1 Adult and 4 children	<b>17.50</b>	16.4
Replacement swim card if lost	<b>2.50</b>	2
<i>Gym/Swim Pass 30% off adult entry only</i>		

#### Membership Card and Yearly Pass

Adult - 10 swims	<b>63</b>	58.50
Adult - 25 swims	<b>160</b>	138
Adult - 50 Swims	<b>315</b>	260
Adult yearly pass (includes Aqua Fit classes)	<b>480</b>	480
Child - 10 swims	<b>36</b>	30
Child - 25 swims	<b>92</b>	74.5
Child - 50 Swims	<b>180</b>	140
Child yearly pass	<b>240</b>	240

#### Prepaid Swim Membership Prices

Family - 6 Months	<b>429</b>	429
Family - 12 Months	<b>709</b>	709



## POOLS, PARKS AND CEMETERIES

	2024/25 Includes GST	2023/24 Includes GST
<b>Direct Debit Swim Membership Prices</b>		
Child - 6 Months	5.00 / week	5.00 / week
Child - 12 Months	4.00 / week	4.00 / week
Adult - 6 Months	12.00 / week	12.00 / week
Adult - 12 Months	10.00 / week	10.00 / week
Family - 6 Months	19.00 / week	19.00 / week
Family - 12 Months	16.00 / week	16.00 / week
<b>Gold Card, Community Services Card and Tertiary Students Card Holders</b>		
10 swims (includes 17% discount)	\$59	17% off the above adult prices
25 swims (includes 17% discount)	\$137	17% off the above adult prices
Yearly pass (includes 17% discount)	\$400	17% off the above adult prices
<b>Aquarobics and Aqua Fit</b>		
Casual Adult entry and class	11.50	11
Adult - 11 class membership concession (includes pool entry)	115	110
Aqua class only when used with 10/25/50 swim concession card	5	4.5
Gold Card, Community Services Card, tertiary student entry and class (includes 17% discount)	\$9.50	17% of the above Adult Fees
Gold Card, Community Services Card, tertiary student - 11 class membership concession (includes pool entry) (includes 17% discount)	\$5	17% of the above Adult Fees
Aqua Fit Class only excluding pool entry	5	No charge
Aqua Fit/Swim	11.50	-
<b>School Hire</b>		
<i>District primary schools</i> per lane / block per hour – minimum charge 1 hour (excludes pool entry)	10	9
<i>District high schools</i> per lane / block per hour – minimum charge 1 hour (excludes pool entry)	10	9
<i>Non-district schools</i> – Minimum charge 1 hour (excludes pool entry)	15	13
Therapeutic pool per hour	40	36

## POOLS, PARKS AND CEMETERIES

	2024/25 Includes GST	2023/24 Includes GST
<b>Central Otago Swimming Clubs / Non-Commercial (as per definition)</b>		
Tues, Thurs non-competitive club nights per lane, excludes entry (does not include development or squad coaching sessions)	10	9
Lane hire per lane per hour excludes pool entry minimum 1 hour (including development or squad coaching sessions)	10	9
Swim meets / competition nights full 25 metre pool hire includes pool entry min 1 hour (or by agreement with Aquatics Manager), includes staff time	180	150
Kayak Polo	<b>Pool Entry plus staff time</b>	Pool entry plus staff time
<b>Commercial Operators</b>		
Lane hire per lane per hour excludes pool entry min 1 hour (or by agreement with Aquatics Manager)	35	30
Students - 10 swim pool entry concession card	10	10
Commercial Advertising fee per A1 size sign per year.	1,000	-
<b>Additional Charges</b>		
Additional staff after hours	<b>\$60 per hour per staff member</b>	\$50 per hour per staff member
<b>MEETING ROOM CHARGES (where available)</b>		
Kitchen surcharge per half day	45	45
Kitchen surcharge per hour	15	15
Meeting room hire per half day	45	45
Meeting room hire per hour	15	15
<b>Birthday Party options</b>		
Normal entry fee applies	4	-
Normal entry plus Party room hire fee	<b>Refer to entry and room hire fees</b>	Refer to entry and room hire fees
Full package - Birthday child free - room hire - decorations - pool toys - invitations	<b>\$10 per child</b>	\$10 per child

## POOLS, PARKS AND CEMETERIES

	2024/25 Includes GST	2023/24 Includes GST
BBQ Hire	\$15 per hour	\$15 per hour
Inflatable Hire	\$25 per hour	\$25 Per hour
Toddler Time - 1 under 5 years old - plus 1 parent	5	-

### SWIMMING LESSONS – CENTRAL SWIM SCHOOL

(includes pool entry) Payment in advance or by direct debit

10 x toddler / preschool lesson	120	111
- 10 swim pool entry concession card	10	10
<b>TOTAL</b>	<b>130</b>	<b>121</b>

10 x school age lessons	130	111
- 10 swim pool entry concession card	10	10
<b>TOTAL</b>	<b>140</b>	<b>121</b>

10 x 45 Advanced level	140	118
- 10 swim pool entry concession card	10	10
<b>TOTAL</b>	<b>150</b>	<b>128</b>

#### Weekday private lesson

15 minutes	20	19
30 minutes	40	39

5-day block holiday classes - Under 5-years \$60 including pool entry fee	65	55
- 5 swim pool entry concession card - Private swim school	5	5
<b>TOTAL</b>	<b>70</b>	<b>60</b>

#### 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.*

#### 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	0.6	0.6
Direct Debit Transaction Fee - successful transaction from Visa / Mastercard	2.35%	2.35%
Direct Debit Transaction Fee - successful transaction from Amex / Diners Card	4.22%	4.22%
Failed Transaction Fee	0.6	0.6

## POOLS, PARKS AND CEMETERIES

	2024/25 Includes GST	2023/24 Includes GST
Dishonour fee by customer	11.50	11.50
Investigation Fee - charged back to customer	44	44

### RANFURLY SWIM CENTRE

#### Admission

Child	3	2.5
Adult	5.50	5
Child - 11 x swims (swim card) - includes 1 free swim	27	25
Adult - 11 x swims (swim card) - includes 1 free swim	50	50
Season pass (single)	100	95
Season pass (family) plus \$10 per child	118	118
Maniototo Area School	550	522
St John's School	154	154
Aquabelles (per season)	412	412
Other groups (per season)	412	412
Professional coaching per hour	35	27

### OMAKAU CAMP FEES

Adult full bedding (per person)	50	48
Child full bedding - up to year 8 (per child)	30	28 per child
Child 2-5 years full bedding (per child)	12	\$12 per child

#### Cabins with Sleeping Bags

Adult standard bedding - Bring own sleeping bag (per person)	35	33 per person
Child standard bedding - Bring own sleeping bag - Up to year 8 (per child)	20	18 per child
Child 2-5 years	6	6 per child

#### Powered Sites

1 person	\$28 per night	20 per night
2 people	\$40 per night	37 per night
Extra person	\$15 per night	12 per night
Children (Up to year 8)	\$10 per night	7 per night
Children under 5	Free	Free

#### Tent Sites

1 person	\$20 per night	17 per night
Extra person	\$15 per night	12 per night
Children (up to year 8)	\$10 per night	7 per night
Children under 5	Free	Free

## POOLS, PARKS AND CEMETERIES

	2024/25 Includes GST	2023/24 Includes GST
<b>Showers</b>		
Non-Campers (Place in honesty box)	5	-
<b>Laundry</b>		
Laundry per load wash and dry	4	3
<b>Caravan Storage</b>		
Yearly storage fee on site	500	400
<b>CLYDE CAMP FEES</b>		
<b>Power/Non-Powered (per person)</b>		
Adult - 16 Years and above	20	20
Child 5-15 Years	10	10
Under 5 Years	Free	Free
Family Cabins (x2 people)	80	70
Basic Cabins (x2 people)	60	70
Additional adults	20	20
Additional child	10	10
Additional linen available	10	10
Showers, laundry, and dryer	\$2 coins required	\$2 coins required
Caravan Storage (In advance) - (Yearly August to September)	400 + GST	400

<b>PROPERTY AND COMMUNITY FACILITIES</b>		<b>2024/25</b>	<b>2023/24</b>	
		<b>Includes GST</b>	<b>Includes GST</b>	
<i>A \$25 booking fee is applicable for non-payment on landing</i>	<b>AIRPORT LANDING FEES (PER LANDING)</b>			
	Private aircraft	10	10	
	Commercial light aircraft / twin engine	20	20	
	Passenger planes <18 passenger capacity	30	30	
	Passenger planes >18 passenger capacity	60	60	
	<b>APPLICATION FOR EASEMENT (RESERVE LAND)</b>			
	Application Fee	250	250	
	Processing Fee	1,000	1,000	
	Associated Costs (Legal, Survey, Public Advertising etc.)	At cost	At cost	
	<b>APPLICATION FOR EASEMENT (NOT RESERVE LAND)</b>			
	Application Fee	500	500	
	<b>APPLICATIONS TO STOP LEGAL ROAD</b>			
	Application Fee	250	250	
	Processing Fee	1000	1000	
	Associated Costs (Legal, Survey, Valuation, Public Advertising etc.)			
	<b>COMMUNITY FACILITIES</b>			
<i>All Facilities - Hourly cleaning rate of \$100 will be charged if venue is left dirty.</i>	<b>ALEXANDRA COMMUNITY CENTRE</b>			
	<b>Hall and Bar</b>			
	Commercial whole day	304	275	
	Commercial half day	188	170	
	Commercial hourly rate	40	35	
	Non-commercial whole day	177	160	
	Non-commercial half day	111	100	
	Non-commercial hourly rate	23	20	
	<i>All Facilities - Damages will be on charged to users at the cost of repairs.</i>	<b>Hall, Kitchen and Bar</b>		
		Commercial whole day	331	300
Commercial half day		221	200	
Non-commercial whole day		199	180	
Non-commercial half day		138	125	
<i>A \$300 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.</i>		<b>Hall, Reading Room, Kitchen and Bar</b>		
		Commercial whole day	381	345
		Commercial half day	249	225
		Non-commercial whole day	249	225
		Non-commercial half day	150	135



<b>PROPERTY AND COMMUNITY FACILITIES</b>	<b>2024/25</b> Includes GST	<b>2023/24</b> Includes GST
<b>Whole Complex</b>		
Commercial whole day	502	455
Commercial half day	331	300
Non-commercial whole day	309	280
Non-commercial half day	188	170
<b>Hire of equipment (away from hall, daily rate)</b>		
Trestles (each)	5	5
Chairs (each)	2	2
Portable stage pieces (each)	5	5
<b>ALEXANDRA MEMORIAL THEATRE</b>		
<b>Commercial</b>		
Evening performance	738	670
Matinee performance (afternoon)	557	505
Rehearsal (includes heating)	249	225
Hourly rate (includes heating)	117	105
Hourly rate (no heating)	56	50
<b>Non-commercial</b>		
Evening performance	260	235
Matinee performance (afternoon)	199	180
Rehearsal (no heating)	67	60
Rehearsal (with heating)	139	125
Hourly rate (includes heating)	67	60
Hourly rate (no heating)	34	30
<b>CENTRAL STORIES BUILDING</b>		
<b>Meeting room and theatre</b>		
Commercial hire	\$45 / hour	\$40 / hour
Non-commercial hire	\$23 / hour	\$20 / hour
<b>MOLYNEUX PARK</b>		
<b>Stadium</b>		
Commercial - hourly rate	40	35
Non-commercial - hourly rate	28	25
Commercial - whole day	337	305
Commercial - half day	227	205
Non-commercial - whole day	188	170
Non-commercial - half day	139	125
Kitchen - whole day (includes foyer toilets)	62	55
Kitchen - half day (includes foyer toilets)	34	30
Kitchen - Non-commercial whole day	34	30
Kitchen - non-commercial half day	23	20

*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.*

<b>PROPERTY AND COMMUNITY FACILITIES</b>		<b>2024/25</b>	<b>2023/24</b>
		<b>Includes GST</b>	<b>Includes GST</b>
	Gas heating token (20 mins)	4	2
	Electric heating token (15 mins)	2	0.5
	Changing rooms (per room)	18	15
	<b>COUNCIL OFFICE HIRE</b>		
	<b>William Fraser Building</b>		
	Council Chambers whole day	128	115
	Council Chambers half day	62	55
	Tea making facilities (per person per tea break)	4	2
	<b>Cromwell Service Centre</b>		
	Council Chambers whole day	128	115
	Council Chambers half day	62	55
	Tea making facilities (per person per tea break)	4	2
<i>A discretionary \$300 bond is required for social functions.</i>	<b>RANFURLY HALL</b>		
	Non-Commercial meetings - whole day hire	124	111
	Commercial meetings - whole day hire	245	221
	Non-Commercial meetings- half day hire	65	58
	Commercial meetings - half day hire	124	111
	Non-commercial meetings in supper room (hourly rate)	25	21
	Commercial meetings in supper room (hourly rate)	48	42
	Non-commercial - Local concerts	106	95
	Commercial - visiting artists and concerts	140	126
	Commercial - weddings and cabarets etc whole day hire	209	189
	Lions Club furniture auctions	65	58
	<b>Ranfurlly Service Centre</b>		
	Council Chambers - whole day	61	55
	Council Chambers - half day	39	35
	Meeting room - whole day	39	35
	Meeting room - half day	28	25
	<b>MANIOTOTO STADIUM</b>		
<i>A discretionary \$300 bond is required for social functions.</i>	Non-commercial sports session (not exceeding 2 hours)	23	20
	Non-commercial sports session (not exceeding 6 hours)	40	35
	Non-commercial Stadium only (day rate – not exceeding 24 hours)	128	115

<b>PROPERTY AND COMMUNITY FACILITIES</b>	<b>2024/25 Includes GST</b>	<b>2023/24 Includes GST</b>
Commercial - sports session (not exceeding 2 hours)	45	40
Commercial - sports session (not exceeding 6 hours)	89	80
Commercial - Stadium only (day rate – not exceeding 24 hours)	254	230
Non-commercial - Stadium / kitchen / bar not exceeding 24 hours	188	170
Commercial - Stadium / kitchen / bar not exceeding 24 hours	375	340
Stadium frost cloth canopy	401	300
Internal change rooms - casual hire per day	65	-
<b>Rugby Clubrooms</b>		
Non-commercial (day rate – not exceeding 24 hours)	95	85
Non-commercial (half day rate – not exceeding 6 hours)	51	45
Commercial (day rate – not exceeding 24 hours)	188	170
Commercial (half day rate – not exceeding 6 hours)	100	90
Non-commercial clubrooms / kitchen / bar (day rate not exceeding 24 hours)	161	145
Non-commercial clubroom / kitchen / bar (half day rate not exceeding 6 hours)	78	70
Commercial clubroom / kitchen / bar (day rate not exceeding 24 hours)	321	290
Commercial clubroom / kitchen / bar (half day rate not exceeding 6 hours)	155	140
<b>Commercial Kitchen</b>		
Non-commercial - whole day (not exceeding 24 hours)	62	55
Non-commercial - half day (not exceeding 6 hours)	31	27
Commercial - whole day (not exceeding 24 hours)	122	110
Commercial - half day (not exceeding 6 hours)	62	55
<b>Hire of trestles away from the Stadium</b>		
Hire of trestles away from the stadium (per trestle)	5	3
Hire of chairs away from the stadium (per chair)	1	1
Portable stage pieces (each)	20	-

<b>PROPERTY AND COMMUNITY FACILITIES</b>	<b>2024/25</b> Includes GST	<b>2023/24</b> Includes GST
<b>Charges per annum</b>		
Maniototo Squash Club	1,706	1550
A&P Association (per show)	909	825
<b>Maniototo seasonal toilets</b>		
Maniototo Summer seasonal toilets (Nov-May) - open toilets outside of the season	34	30
Maniototo Summer seasonal toilets (Nov-May) - open toilets outside of the season	50	-
Naseby		
Service toilets outside of season - daily fixed charge	18	15
<b>NASEBY HALL</b>		
Non-commercial - Whole day hire (not exceeding 24 hours)	117	105
Non-commercial - Half day hire (not exceeding 6 hours)	45	40
Non-commercial - Hourly rate if less than half day	23	20
Commercial - Whole day hire (not exceeding 24 hours)	232	210
Commercial - Half day hire (not exceeding 6 hours)	89	80
Commercial - Hourly rate if less than half day	45	40
<b>NASEBY PAVILION</b>		
Non-commercial Whole day hire (not exceeding 24 hours)	40	35
Non Commercial - Half day hire (not exceeding 6 hours)	23	20
Commercial - Whole day hire (not exceeding 24 hours)	78	70
Commercial - Half day hire (not exceeding 6 hours)	45	40
<b>WAIPIATA HALL</b>		
Non-commercial - 24 hour period	117	105
Non-commercial - Hourly rate	11	8
Commercial - 24 hour period	232	210
Commercial - Hourly rate	45	40

<b>PROPERTY AND COMMUNITY FACILITIES</b>	<b>2024/25</b> Includes GST	<b>2023/24</b> Includes GST
<b>WALLACE MEMORIAL ROOMS</b>		
<b>Meeting Room and kitchen</b>		
Non-commercial - Whole day hire (not exceeding 24 hours)	40	35
Non-commercial - Half day hire (not exceeding 6 hours)	23	20
Commercial - Whole day hire (not exceeding 24 hours)	78	70
Commercial - Half day hire (not exceeding 6 hours)	45	40
<b>Interview Room with kitchenette</b>		
Non-commercial - Whole day hire (not exceeding 24 hours)	40	35
Non-commercial - Half day hire (not exceeding 6 hours)	23	20
Commercial - Whole day hire (not exceeding 24 hours)	78	70
Commercial - Half day hire (not exceeding 6 hours)	45	40
<b>WEDDERBURN HALL</b>		
Non-commercial - Whole day hire (not exceeding 24 hours)	117	105
Non-commercial - Half day hire (not exceeding 6 hours)	45	40
Non-commercial - Hourly rate if less than half day	23	20
Commercial - Whole day hire (not exceeding 24 hours)	232	210
Commercial - Half day hire (not exceeding 6 hours)	89	80
Commercial - Hourly rate if less than half day	45	40
<b>PATEAROA HALL</b>		
Non-commercial - Whole day hire and funerals	117	105
Commercial - Whole day hire	232	210
Non-commercial - Half day hire (not exceeding 6 hours)	40	35
Commercial - Half day hire (not exceeding 6 hours)	117	105
Non-commercial meeting room (locals)	23	20
Commercial meeting room (non-locals)	34	30

*A discretionary \$300 bond is required for social functions.*

<b>PROPERTY AND COMMUNITY FACILITIES</b>		<b>2024/25</b>	<b>2023/24</b>
		<b>Includes GST</b>	<b>Includes GST</b>
<b>Hire of tables and chairs (away from hall)</b>			
	Tables	10	11
	Padded chairs	2	2.5
	Plastic chairs	1	1
<b>ROXBURGH ENTERTAINMENT CENTRE</b>			
<b>Theatre</b>			
	Evenings	342	310
	Conferences	342	310
	Matinees, meetings and rehearsals	166	150
<i>A discretionary \$300 bond is required for social functions.</i>	Hourly rate for non-profits groups only	23	20
<b>Dance Hall</b>			
	Commercial - whole day (social functions, weddings, funerals)	342	310
	Commercial - half day (social functions, weddings, funerals)	166	150
	Hourly rate for non-profit groups only	23	20
<i>Track lighting is additional to all other fees.</i>	Track lighting (per day) room (per day)	56	55
	Track lighting - supper	34	30
	Track lighting - dance hall (per day)	34	30
<b>Kitchen</b>			
	Commercial hire - whole day (social functions, weddings, funerals)	166	150
	Commercial - half day (social functions, weddings, funerals)	117	105
	Hourly rate for non-profit groups only	23	20
	Whole complex (non-discountable)	628	570
<b>ROXBURGH MEMORIAL HALL</b>			
<b>Whole Hall</b>			
	Whole day hire (not exceeding 24 hours)	117	105
	Half day hire (not exceeding 6 hours)	45	40
	Hourly rate	23	20
<b>Roxburgh Service Centre</b>			
	Council Chambers whole day	62	55
	Council Chambers half day	40	35



<b>SERVICE CENTRES, iSITE AND LIBRARIES</b>		<b>2024/25</b>	<b>2023/24</b>
		<b>Includes GST</b>	<b>Includes GST</b>
<b>VISITOR INFORMATION CENTRES</b>			
<i>Located at Ranfurly and Roxburgh</i>	Booking commission (on operator bookings)	<b>10-20%</b>	10-20%
	Cancellation fee (payable by customer)	<b>10-20%</b>	10-20%
	Event tickets	<b>Up to 20%</b>	Up to 20%
<b>DISPLAY</b>			
	Local operators (per brochure per centre per annum)	<b>120</b>	115
	Outside region operators (per brochure per centre per annum)	<b>250</b>	200
<b>TV OPERATOR ADVERTISING</b>			
	Per month	<b>Up to \$25</b>	25
	Per 6 months (summer / winter)	<b>Up to \$150</b>	150
	Per year	<b>Up to \$300</b>	300
	One-off projects carried out during the year where operators who participate contribute to the costs on a case-by-case basis	<b>As required</b>	As required
<b>LIBRARIES</b>			
	Interloan books from outside district (plus and externally imposed charges per book)	<b>Up to \$15</b>	Up to \$15
	Replacement cards	<b>5</b>	5
<b>OVERDUE BOOKS (per book per day)</b>			
	Adults (Delete)	<b>No charge</b>	0.2
	DVDs (per week)	<b>3</b>	3
	Lost / Damaged books	<b>Replacement cost &amp; \$10.00 processing fee</b>	Replacement cost & \$10.00 processing fee
<b>COMPUTER USE</b>			
	Half-hour	<b>No charge</b>	2
<b>PHOTOCOPYING AND PRINTING</b>			
	A4 per page (black and white)	<b>0.2</b>	0.2
	A3 per page (black and white)	<b>0.4</b>	0.4
	A4 per page (colour)	<b>1</b>	1
	A3 per page (colour)	<b>2</b>	2

## COMMUNITY, ECONOMIC AND STRATEGIC DEVELOPMENT

2024/25  
Includes GST

2023/24  
Includes GST

### TOURISM CENTRAL OTAGO

Central Otago related products / operators registration fee (outside region operators as approved by Tourism Central Otago)	up to \$1000.00	up to \$1000.00
Use of Tourism Central Otago Event infrastructure (marquee, gazebo, gantry, timing clock)	up to \$200.00	No charge
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

## GOVERNANCE AND BUSINESS SUPPORT

2024/25  
Includes GST

2023/24  
Includes GST

### REFUNDS

Administration fee	25	25
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### RATING SERVICES

Water rates final read	Refer to Three Waters - Water Meter Accuracy Tests 480	40
Water rates final self-read		No charge
Printed copy of complete Rating Information Database		460

### MAPS / AERIAL PHOTOGRAPHY

*Printing as per the above photocopying charges*

Custom maps (per hour cost)	102	102
Electronic copies of aerials	POA	POA

### PROJECTOR

Projector hire (per day)	51	51
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### RECORDS, ARCHIVES AND LOCAL GOVERNMENT OFFICIAL INFORMATION AND MEETINGS ACT

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 1 hour	Free of charge	Free of charge
For additional half hour or part thereof	38	38

*Council's preferred method for delivery of the requested information is digitally for sustainability purposes. If you require the information to be printed or posted, please refer to Service Centres and Libraries section.*

# Our Council

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## Mayor and Councillors



Tim Cadogan  
**His Worship the Mayor**  
Mobile: 021 639 625  
[mayor@codc.govt.nz](mailto:mayor@codc.govt.nz)



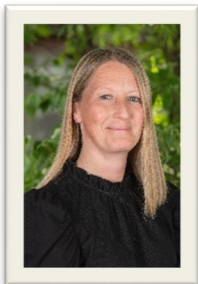
Neil Gillespie  
**Deputy Mayor**  
**Cromwell Ward**  
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**Vincent Ward**  
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# Community Boards

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**  
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Bob Scott  
**Deputy Chair**  
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Neil Gillespie  
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Mary McConnell  
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Wally Sanford  
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## Maniototo Community Board

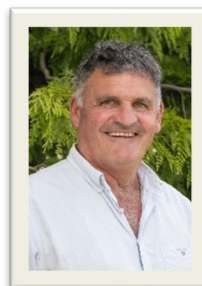
15 Pery Street, Ranfurly, Phone: 03 444 9170



Robert Hazlett  
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Rebecca McAuley  
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## Teviot Valley Community Board

120 Scotland Street, Roxburgh, Phone: 03 446 8105



Norman Dalley

**Chair**

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Mark Jessop

**Deputy Chair**

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Sally Feinerman

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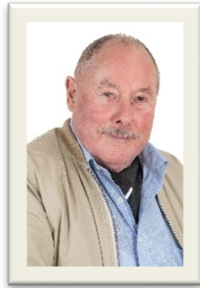
[sally.feinerman@codc.govt.nz](mailto:sally.feinerman@codc.govt.nz)



Gill Booth

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Russell Read

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[russell.read@codc.govt.nz](mailto:russell.read@codc.govt.nz)



## Vincent Community Board

1 Dunorling Street, Alexandra, Phone: 03 440 0056



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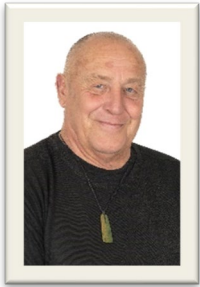
Jayden Cromb  
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Dr Roger Browne  
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# Executive Team

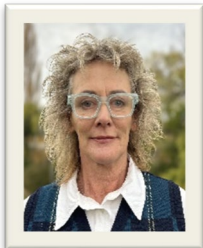
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**PETER KELLY**

Responsible for organisational activities ◦  
Emergency Management

**CEO**



**LOUISE VAN DER VOORT**

Planning ◦ Regulatory services ◦ Property ◦ Roading ◦  
Environmental Services

**GROUP MANAGER –  
PLANNING AND INFRASTRUCTURE**



**SASKIA RIGHARTS**

Information Services ◦ Business Risk and Procurement ◦  
Finance ◦ Governance ◦ Organisational Projects

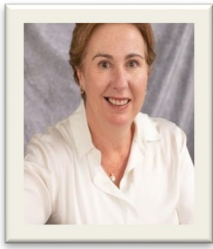
**GROUP MANAGER –  
BUSINESS SUPPORT**



**LOUISE FLECK**

Human Resources ◦ Organisational culture initiatives ◦  
Health, Safety and Wellbeing

**GENERAL MANAGER –  
PEOPLE AND CULTURE**



## JULIE MUIR

Three Waters

GROUP MANAGER –  
THREE WATERS



## DAVID SCOONES

Parks ◦ Pools ◦ Libraries ◦ Customer Services

GROUP MANAGER –  
COMMUNITY EXPERIENCE



## DYLAN RUSHBROOK

Community Development ◦ Communications & Engagement  
◦ Economic Development ◦ Strategy and Policy ◦ Tourism

GROUP MANAGER –  
COMMUNITY VISION



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