

2013-14
ANNUAL PLAN

Central Otago District Council



DECISIONS
made today
will affect tomorrow

Time to put our Plan into Action

This is Central Otago District Council's annual plan covering the period 1 July 2013 to 30 June 2014. It represents Year 2 of our Long Term Plan (LTP) 2012-2022.

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

We received 357 submissions on this Annual Plan, a record number for a CODC plan consultation. Thank you to each and every one of you who took the time to get involved and tell us what you think.

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

Water Funding Models

The majority of submitters gave feedback on the key consultation issue of future water services funding options, and of the submissions that answered the specific water questions about 48% wished to keep the status quo of an individual targeted rate and 46% supported a change to either a district or subsidised rate for funding water schemes (6% were undecided).

Community Boards considered all the feedback from across the district related to water funding models and the outcome of their discussions was:

- The Maniototo Community Board (MCB) supported a change in water services funding models and recommended to Council that districtised water rates be implemented from the 2014/15 financial year. MCB agreed to relinquish its delegations for water infrastructure to the Infrastructure Committee of Council.
- The Roxburgh Community Board (RCB) supported its delegations for water infrastructure being passed back to Council on the basis of full district funding and the district taking over all debts and assets of the respective schemes.
- The Cromwell Community Board (CCB) voted against giving up its delegations for water infrastructure and recommended to Council that individual targeted rating remained.

- The Vincent Community Board (VCB) confirmed its earlier support to relinquish its delegations back to Council on the basis it does not support the existing targeted rating system for 3 Waters.

As we finalised this plan, Chief Executive Phil Melhopt was preparing a report for Council's 1 July meeting summarising the community boards' positions, community feedback and specific issues for Council to consider before it resolved its position on future 3 Waters funding.

Rates Increases

Council received a range of general comments related to rates increases. Many suggested that the proposed rate increase was too high and that any increase should be in line with general inflation. There were several comparisons made of lower rates increases at neighbouring councils.

The inflationary drivers for Council assets and services do not align well with the consumer price index (CPI) used to measure general inflation. Local roading costs are significantly influenced by Central Government funding, oil and transport costs. Contractors and professional services associated with infrastructure have been influenced by the Canterbury earthquakes and resulting demand and supply tensions. Likewise, insurance costs have also increased significantly.

While some councils may achieve significant savings to deliver a one-off low rates increase, comparisons are difficult or unreasonable to make unless levels of service and efficiencies are comparable.

For Central Otago District Council, Year 2 of the 2012/22 Long Term Plan (the current year in question) initially planned for a 7.4% rates increase. In preparing the Draft Annual Plan 2013/14, a detailed review of all activity areas was undertaken. This scrutiny saw a reduction in the proposed average district rates increase to 5.2%.

Largely as a result of cost savings and efficiency gains made through a new water services maintenance contract announced in early June (awarded to Fulton Hogan and coming into effect this October), Council have been able to get the average rates rise down further still without decreasing levels of service. The final average district rates rise is 4.5%.

Revenue and Financing Policy

Some submissions touched on how rates are calculated and apportioned and these views will be valuable to shape our thinking as we look to commence a full review of our revenue and financing policy in the 2013/14 year in anticipation of the 2015 Long Term Plan.

Alexandra Water Upgrade

A few submitters touched on Alexandra's water supply, particularly the issue of water hardness and lime. The Alexandra water upgrade options will be further considered by the VCB and will likely be consulted on outside of any Annual Plan or Long Term Plan (LTP) process.

Fluoridation

Potential fluoridation for the Maniototo is an issue that will be considered outside of the Annual Plan process. The MCB plans to engage further with the community on this later in the year, so submissions received on this will be further considered during that process.

Greywater and Rain Harvesting Systems

Elected members agreed water harvesting is a good idea and this is encouraged through educational material, but is an individual's choice.

Tarras Water/ Irrigation Support

Council reaffirmed its support for irrigation infrastructure expansion in Central Otago. This support is based on the economic benefits the wider community should enjoy from increased productivity in the local primary sector. The potential support available from Council is in the form of a bank loan guarantee up to a maximum value of 20% of an approved irrigation scheme capital development costs. The risk of default and debt exposure to ratepayers is to be mitigated by a targeted rate over the irrigated properties. Tarras Water Limited has received support in principle from Council for its irrigation project. Final approval from Council will be subject to a further report on the Tarras scheme and a specific resolution of Council.

Travellers' Accommodation

Council received submissions from both the motel industry as well as holiday home owners with opposing views about Council's policies and regulations in this area. Councillors noted that while the Annual Plan process wasn't the place to resolve the issue, they appreciated that it had been a

good avenue for submitters to gain some traction and highlight their concerns. A number of ongoing and upcoming reviews occurring at Council will be able to further address this issue – including the District Plan review and a review of the Revenue and Financing Policy. It was agreed to initiate a workshop inviting all interested parties to air and hear each other's views.

Subsidised Cloth Nappy Scheme

Eleven submitters urged the Council to consider funding a subsidised cloth nappy scheme. Council confirmed its support to provide a programme of cloth nappy workshops and subsidised starter packs. This initiative is part of a wide range of waste minimisation learning opportunities Council will offer.

Fortnightly Wheelie Bin Collections

A small number of submitters commented on fortnightly wheelie bin collections and related issues such as green waste. Council confirmed its plans to implement fortnightly collections, from the start of the 2014/15 financial year, allowing for preparations to be made for anticipated increase in recycling.

Ice Inline/Molyneux Aquatic Centre Joint Energy Proposal

Submitters expressed support for exploring the proposal in more detail. Should VCB resolve to proceed further with the proposal it will also be the subject of a special consultation process.

Cromwell i-SITE

The relocation of the Cromwell i-SITE is included in the 13/14 Annual Plan. The decision to relocate the i-SITE was originally made by Council in November 2009. The i-SITE is still subject to a resource consent application. We will continue to review how we provide visitor information services and tourism promotion within Central Otago.

Wilding Pines

A few submissions touched on this issue, which had drawn support during the LTP consultation last year. Council has been involved in the establishment of a wilding conifer control group. While in its infancy, the group's objectives include developing a wilding pine control strategy for the district. Council has representation on the group.

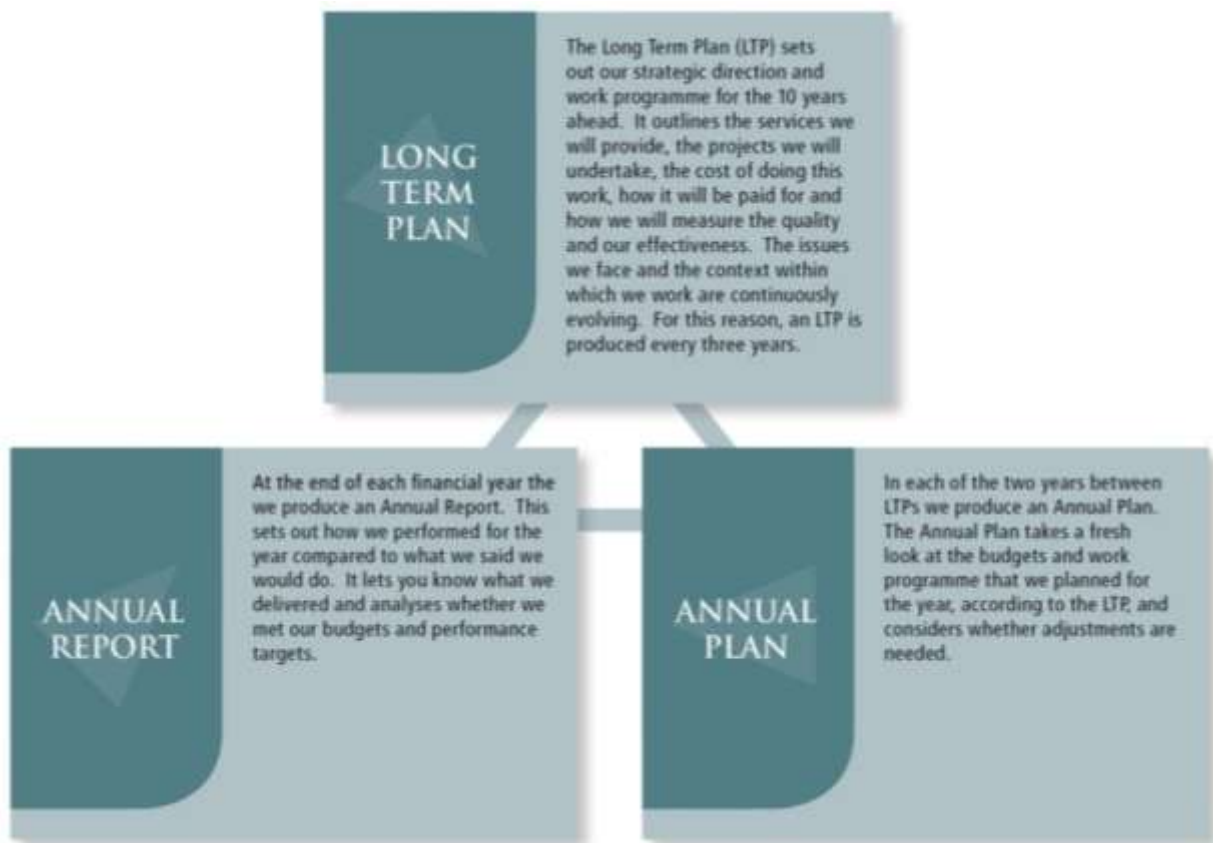
Toilets

During the annual plan process we were able to confirm funding towards the costs associated with upgrading the existing toilets at Tarras to a joint public/private facility. This came in slightly higher than estimated at \$115,000 but this cost will be spread over 10 years.

A number of submissions touched on the need for toilets in certain locations around the district and this feedback will be further considered as part of a district-wide review of toilet facilities.

This finalised plan now provides a basis for ensuring the Council remains accountable to the community. This will primarily be achieved through reporting back on progress against the plan via our Annual Report 2013/14, which will be adopted in October 2014.

THE PLANNING CYCLE



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YOU CAN
get
involved



Our Space, Our Place

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

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

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

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

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

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

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

- ECONOMIC DEVELOPMENT**
Promote Central Otago as a place to live. Help business get through the legislative requirements when developing business opportunities.
- TOURISM**
A tourism industry that is well managed, which focuses on our natural environment and heritage with marketing plans that reflect this.
- EASE OF DOING BUSINESS**
Having easy access to information, friendly business services with streamlined consent processes.

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

- WATER**
Ensuring there is an appropriate allocation of water for irrigation while ensuring sustainable waterways. Provide certainty in the quality and availability of residential water supplies, as well as education on water conservation.
- WASTE MINIMISATION**
Reduce the waste we generate and increase recycling.
- MANAGING DEVELOPMENT IMPACTS ON LANDSCAPE AND NATURAL ECOSYSTEMS**
Understand and protect the inherent values of our landscape and natural ecosystems while having well defined areas for growth.

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

- MAINTAIN SERVICES IN LOCAL COMMUNITIES**
Retain key services and facilities which are appropriate to the local community while retaining volunteer networks.
- SAFE COMMUNITY**
Retain our safe community
- TRANSPORT & COMMUNICATION**
Having a well connected community through a safe roading system and communications network.
- RECREATION**
Respect landowners' rights, while enjoying access to our lakes and recreational areas. Encourage walking and cycling for the community's health and wellbeing.
- ARTS & CULTURE**
Provide places and spaces for arts and cultural expressions.
- HERITAGE**
Clear guidelines for accessing, managing and preserving heritage within Central Otago while also identifying tourism opportunities.

Our Space, Our Challenges

Immediately following the adoption of the Long Term Plan (LTP) 2012-2022 Council requested management revisit Year 2 of that plan, being 2013/14, to do everything possible to make the average district rates increase fit within the stated limits of the financial strategy. For Year 2 of the plan that meant taking the proposed average district rates increase from 7.4% to 6%, at the very least.

Because the LTP was based on a very stringent review of all activity areas, and the more discretionary items were removed during that planning process, achieving this level of reduction has been a very difficult and time consuming process. We have spent time looking at what projects can be pushed out, and we have focused on areas where operating costs can be reduced without significantly reducing existing levels of service. Savings have been made by eliminating inflation adjustments on some overhead items, with one of the most significant savings coming from paring back salary increases in both the current year and the annual plan year.

We are also looking where possible as an organisation to find ways to work smarter and more collaboratively to gain savings in time and money, and provide for efficiencies. Examples of this include our plan to move away from printed agendas after the elections in October, introducing technology in the form of tablet computers for elected members, which will reduce photocopying costs and enable staff time previously consumed on this task to be diverted elsewhere to greater effect. We have also combined customer services, visitor information and library services roles at the Roxburgh Service Centre to streamline services and usher in new efficiencies.

The two key principles that underpin our long-term and our annual planning process are sustainability and affordability. In everything we do as a Council we want to ensure we are operating in an affordable and sustainable manner. Once again in preparing the 2013/14 annual plan we have aimed to balance our community's ability to pay with the need to maintain assets and deliver services in a way that gives the best value for money.

In preparing this Annual Plan we have thoroughly scrutinised individual activities, service levels, new projects and the associated costs to present a lean and efficient plan minimising the average district rates increase to 4.5%.

We believe the only avenue left to save money is to examine levels of service and that is not a path we are willing to tread unless we feel we've the mandate from our community to do this.

With the focus on the limitations set within the financial strategy, Council is very conscious of the impacts its funding mechanisms have on our ratepayers. A full review of our revenue and financing policy will commence in the 2013/14 year in anticipation of the 2015 LTP. In the meantime Council has reviewed and extended the rates remissions for public good organisations and those undertaking preservation of Central Otago's heritage buildings.

We also make reference to Council plans to support economic development in the district by supporting private sector partners. Irrigation helps maximise production bringing more jobs and prosperity to the district. An example of this is the Tarras Water irrigation project. Tarras Water Limited proposes to develop irrigation infrastructure in the district. Council has agreed in principle to support this project by providing a limited guarantee of the obligations and liabilities of Tarras Water to its bank.

While the detail remains to be determined, if the project proceeds (which is dependent on support from other stakeholders), the guarantee will apply for a maximum of five years and for a maximum amount equivalent to 20% of the capital value of the scheme. Irrigation would be provided to approximately 6500 hectares.

If ever a demand happens to be made on Council under its guarantee, Council plans to set a targeted rate on rating units that benefit directly from Tarras Water Limited, with a view to recovering Council's financial input.

In order to facilitate the guarantee, Council will need to revise certain policies, some of which are outside the LTP and Annual Plan document.

A key priority for the 2013/14 year is to develop a clear long-term strategic direction and associated policy for the delivery of 3 Waters infrastructure services into the future (water supply, wastewater and stormwater). As we work through the development of a district-wide 3 Waters Strategy, consideration will be given to water quality across the district and the equity of the existing funding model.

The key challenges we face as an organisation remain largely those we highlighted in our Long Term Plan 2012-2022 – including water quality and affordability, water demand management, significant wastewater upgrades, funding constraints for roading, developments with earthquake prone building legislation, local government reform and future funding issues – and we continue to work through the impacts of these. Those challenges that are a key focus for us in Year 2 of the LTP are detailed further in the individual sections of the Annual Plan.



Chief Executive
Phil Melhopt

Mayor
Tony Lepper

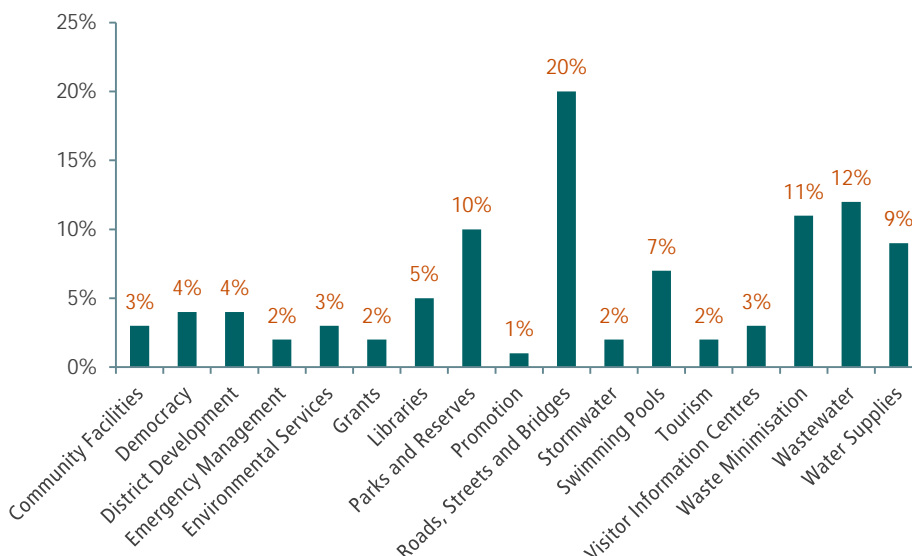
WHAT THIS MEANS FOR YOU

In bringing the average district rates increase down from 7.4% to 4.5%, the total rates requirement has gone from \$24.7 million to \$24.0 million. (GST exclusive)

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

WHERE DO MY RATES DOLLARS GO

(GST Inclusive)



Rating Example by Property

Location	LV 1/9/10	CV 1/9/10	Rates 2013/14	Rates 2012/13	\$ Change
Alexandra Commercial	118,000	450,000	3,003.53	2,974.50	29.03
Alexandra Hotel	380,000	2,025,000	5,350.67	5,357.54	(6.87)
Alexandra Lifestyle Block	305,000	580,000	1,756.07	1,788.20	(32.13)
Alexandra Major Motel	495,000	2,850,000	11,392.96	11,949.04	(556.09)
Alexandra Motel	155,000	435,000	3,351.55	3,387.80	(36.25)
Alexandra Residential	114,000	250,000	2,197.65	2,146.62	51.02
Bannockburn Vineyard	1,050,000	2,300,000	3,463.11	3,276.02	187.09
Clyde Commercial	205,000	485,000	1,893.21	1,798.21	95.00
Clyde Commercial	133,000	570,000	1,908.10	1,819.39	88.71
Clyde Motel	240,000	560,000	2,079.24	1,979.29	99.95
Clyde Residence	101,000	290,000	1,307.04	1,217.32	89.72
Cromwell Orchard	620,000	830,000	2,240.22	2,098.56	141.66
Cromwell Commercial	230,000	500,000	2,429.32	2,336.04	93.28
Cromwell Farm	2,450,000	2,950,000	6,130.95	5,723.52	407.43
Cromwell Large Farm	5,150,000	6,650,000	11,608.06	10,784.85	823.21
Cromwell Lifestyle Block	275,000	800,000	1,505.93	1,444.20	61.73
Cromwell Major Hotel	1,525,000	6,000,000	19,004.59	18,955.90	48.69
Cromwell Motel	670,000	1,625,000	6,117.09	6,044.83	72.26
Cromwell Residence	175,000	325,000	1,848.03	1,755.70	92.33
Cromwell Storage	930,000	2,850,000	6,617.18	6,447.99	169.19
Earnsclough Lifestyle Block	260,000	495,000	1,149.09	1,066.85	82.24
Earnsclough Orchard	265,000	655,000	1,336.21	1,245.69	90.52
Maniototo Farm	720,000	1,010,000	2,318.98	2,291.65	27.33
Maniototo Large Farm	6,050,000	6,930,000	13,715.93	13,665.12	50.81
Maniototo Lifestyle Block	108,000	240,000	978.45	954.41	24.04
Maniototo Rural Hotel	68,000	925,000	1,805.75	1,796.31	9.43
Manuherikia Farm	980,000	1,225,000	2,350.17	2,209.67	140.50
Manuherikia Large Farm	3,750,000	4,770,000	7,551.67	7,125.89	425.78
Manuherikia Lifestyle Block	108,000	240,000	791.80	736.46	55.34
Naseby Residence	76,000	235,000	1,917.53	1,829.14	88.39
Omakau Residence	47,000	235,000	2,165.51	2,024.54	140.97
Patearoa Residence	55,000	180,000	1,318.06	1,304.66	13.40
Ranfurlly Hotel	90,000	375,000	2,851.44	2,737.62	113.82
Ranfurlly Commercial Property	12,000	113,000	1,920.58	1,821.95	98.63
Ranfurlly Residence	43,000	185,000	1,940.70	1,839.81	100.89
Roxburgh Commercial	53,000	135,000	2,338.61	2,207.38	131.23
Roxburgh Hotel	57,000	300,000	2,530.01	2,400.45	129.56
Roxburgh Orchard	112,000	220,000	1,124.44	1,060.38	64.06
Roxburgh Farm	960,000	1,490,000	2,964.33	2,843.91	120.42
Roxburgh Large Farm	7,100,000	8,250,000	16,967.40	16,214.55	752.85
Roxburgh Residence	43,000	195,000	2,256.38	2,123.41	132.97
Roxburgh Rural Industry	140,000	1,375,000	2,472.32	2,430.38	41.94

These examples are indicative only.

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

Volumetric water charges are not included within these rating examples.

Our Activities

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

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

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

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

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

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

WATER



Water

OUR SPACE

We manage 10 public water supply schemes, servicing approximately 14,400 residents. We aim to supply the community with treated water at a suitable pressure and quantity. Each scheme is different but operates under the same basic process. Water is drawn from a lake, river or bore before being treated to a required standard. Treated water is then pumped to elevated storage reservoirs for distribution. The reservoirs ensure sufficient quantities are available for consumption and firefighting while the elevation produces the required pressure.

As at July 2012 the total replacement cost of our water supply schemes was \$81 million.

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



OUR CHALLENGES

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

Looking to Year 2 of the LTP, the 2013/14 year will be the first year of the new operations and maintenance contract, which we awarded in early June 2013 to Fulton Hogan. The new contract, which commences on 1 October 2013, has come with both financial and efficiency gains.

Our Water Services team will be working closely with contractors to identify opportunities to reduce service requests numbers through proactive maintenance now possible as a result of savings.

Confirming options for a new water source for Alexandra residents, to address water quality (water hardness and lime scale issues) is a Year 2 priority and will include consultation with the community to gauge how it wishes us to proceed.

Water demand education and analysis work is ongoing and will remain a high priority in Year 2, during this transitional

period of "bedding in" our new system of volumetric charging. We are starting to see beneficial changes in the way we value and use water. Peak demand is down, as is the amount of water we are losing through leakage.

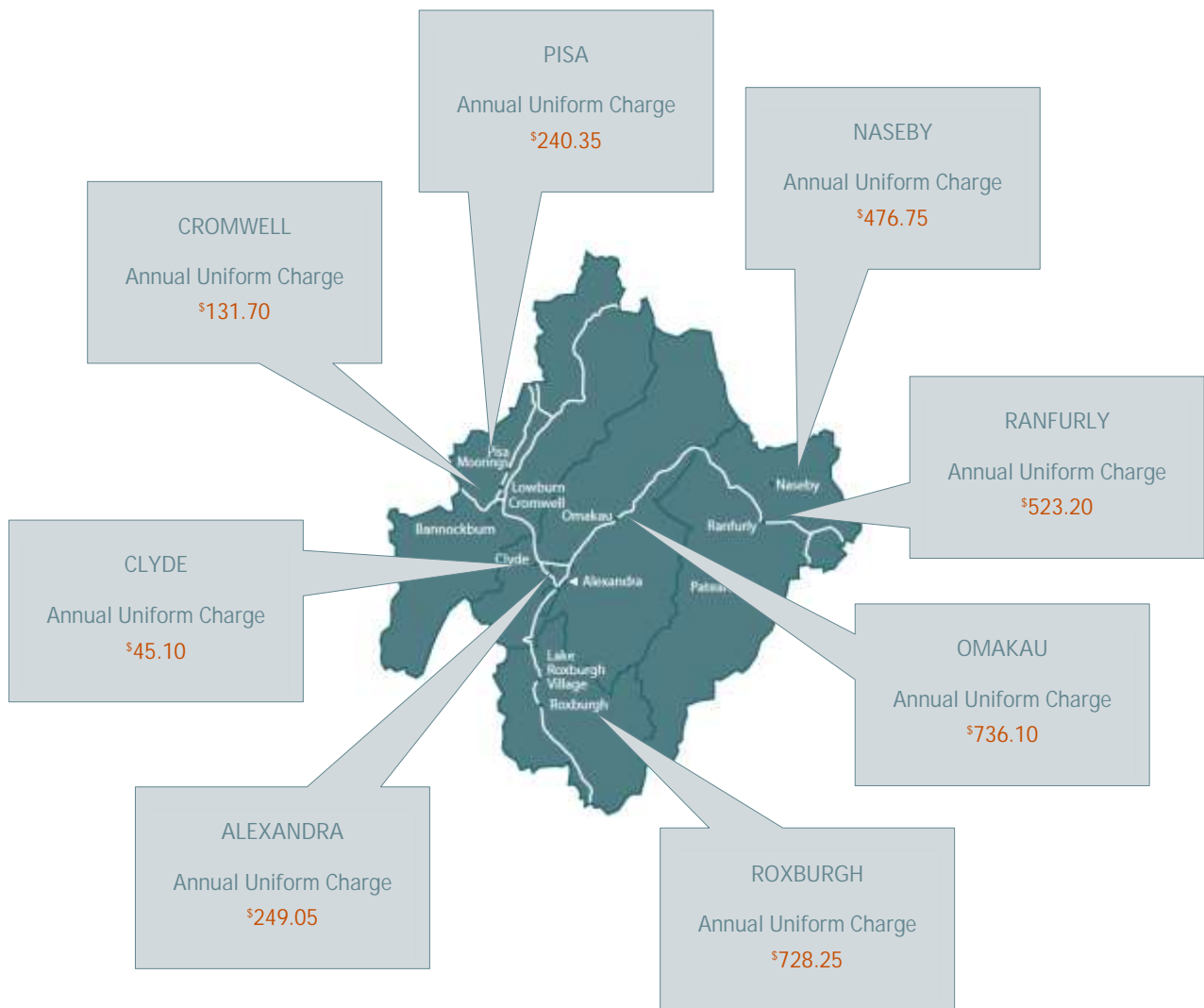
However as the community continues to adjust its water use behaviour we expect the income from volumetric charges to fluctuate. The volumetric charges will remain constant for a three-year term.

As we finalised this plan a report was being prepared for Council's 1 July meeting summarising community feedback from this annual plan consultation, community board positions on water funding and governance, and specific issues Council needed to consider before it resolved its position on future 3 Waters funding.

The map on the facing page gives an indication of the varying cost of providing the district with what is effectively the same water.

We will continue in the coming year to explore alternative funding models that consider affordability, fairness and equity across the district and the generations.

A key priority for the 2013/14 year is to develop a clear long-term strategic direction and associated policy for the delivery of 3 Waters infrastructure services into the future (water supply, wastewater and stormwater). The strategy will specifically consider levels of service, priorities for infrastructure upgrades, future debt levels, equity of funding models and levels of delegations.



MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for water supply totals \$4.7 million. Of this \$2.6 million is for maintenance and operations while capital expenditure totals \$2.1 million.

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

Vincent

Continuing with the Alexandra water quality upgrade establishment and ongoing reticulation renewals.

The Omakau water quality upgrade has been deferred to 2014/15.

Cromwell

Ongoing asset renewals.

Maniototo

Ongoing asset renewals.

How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

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

Community Outcome	Our Objective Level of Service	How we Measure Success	2011/12 Results	Our Aim Years 1-3	Our Aim Years 4-10
A Thriving Economy (Affordability)	Provide a fully accessible and reliable water network	Time without water per customer per annum (planned and unplanned)	99.9%	99.7% system availability	99.7% system availability
		Flow and pressure at connection	3 complaints	Number of low pressure or flow complaints trending down	Number of low pressure or flow complaints trending down
A Sustainable Environment (Quantity / Sustainability)	Provide an efficient water network	Water consumption per property per annum	478m ³ per annum per connection	Water consumption is stable at 450m ³ per annum per connection	Water consumption is stable at 365m ³ per annum per connection
		Number of requests for service received from customers	562	Number of service requests trending down from 900	For number of service requests to continue to trend down
A Safe and Healthy Community (Quality / Sustainability)	Provide a safe and healthy water network	Percentage of residents who are satisfied with water quality (taste, odour, colour)	41% district wide	90% satisfied or above on community survey scale	90% satisfied or above on community survey scale
		Compliance with the microbiological criteria of the NZ Drinking Water Standards	0 failed result	Zero failed E-coli tests	Zero failed E-coli tests

PROSPECTIVE FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	-	-
1,781	Targeted rates (other than a targeted rate for water supply)	2,048	1,968
19	Subsidies and grants for operating purposes	19	19
1,851	Fees, charges and targeted rates for water supply	1,803	1,803
67	Internal charges, and overheads recovered	67	74
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-
3,718	Total Operating Funding	3,937	3,864
Applications of Operating Funding			
1,453	Payments to staff and suppliers	1,690	1,519
52	Finance costs	89	112
763	Internal charges, internal interest and overheads applied	809	805
61	Other operating funding applications	56	62
2,329	Total Applications of Operating Funding	2,644	2,498
1,389	Surplus/(Deficit) of Operating Funding	1,293	1,366
CAPITAL			
Sources of Capital Funding			
100	Subsidies and grants for capital expenditure	-	-
388	Development and financial contributions	208	404
1,085	Increase/(decrease) in debt	860	850
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
1,573	Total Sources of Capital Funding	1,068	1,254
Applications of Capital Funding			
Capital expenditure			
307	- to meet additional demand	157	161
1,375	- to improve the level of service	876	1,014
1,139	- to replace existing assets	1,041	1,501
141	Increase/(decrease) in reserves	287	(56)
-	Increase/(decrease) in investments	-	-
2,962	Total Applications of Capital Funding	2,361	2,620
(1,389)	Surplus/(Deficit) of Capital Funding	(1,293)	(1,366)
-	Funding Balance	-	-
1,267	Depreciation expense (Not included in above FIS)	1,272	1,339

The Funding Impact Statement is not compliant with GAAP

WASTE water



Wastewater

OUR SPACE

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

As at July 2012 the total replacement cost of our wastewater infrastructure was \$68 million.

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

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



OUR CHALLENGES

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

The most significant wastewater treatment issue for the district (in terms of the multimillion dollar investment needed for the upgrade) is in the Cromwell ward. We are continuing to work on our application to secure a long-term consent from the Otago Regional Council for Cromwell and Bannockburn wastewater treatment, with the interim consent expiring in December 2013. The Cromwell and districts' community has been active in giving us feedback on this upgrade project and we will continue to work with and communicate with the community in obtaining a solution that balances public health risks, environmental impacts and affordability.

We are also looking to construct an ultraviolet (UV) disinfection plant for Alexandra in the 2013/14 year.

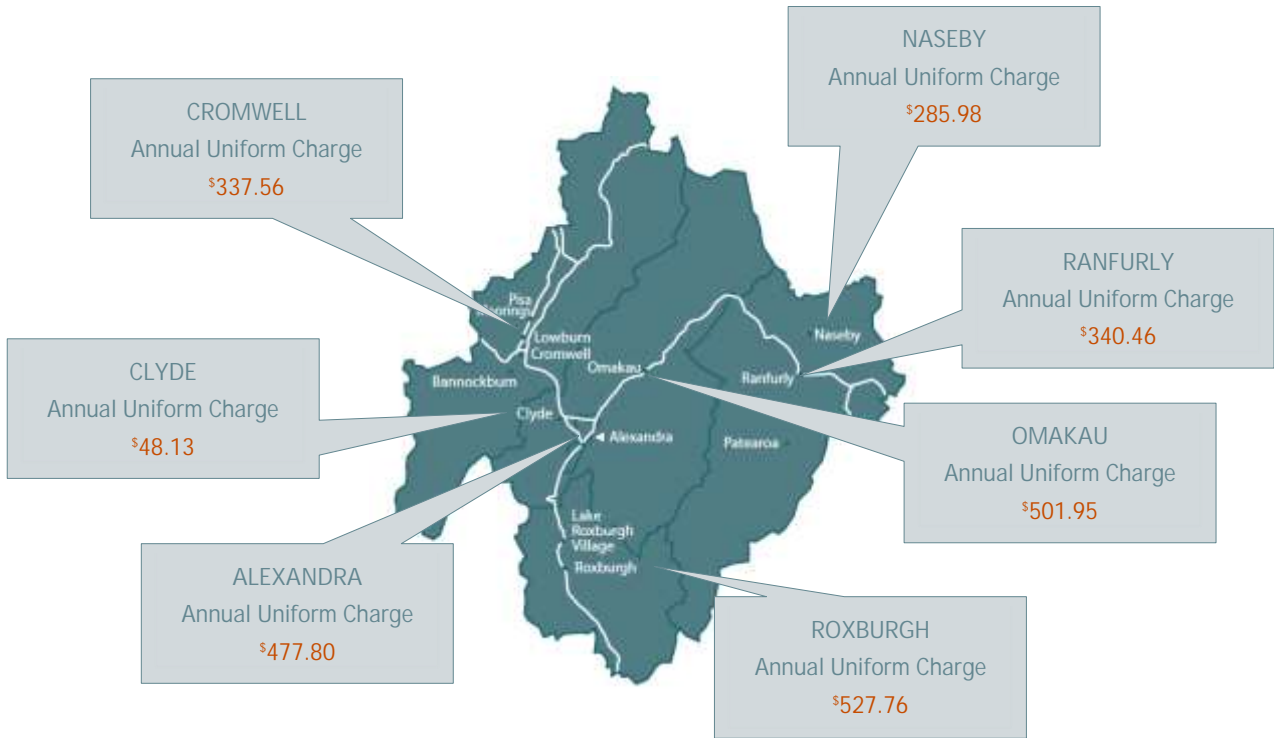
As we finalised this plan a report was being prepared for Council's 1 July meeting summarising community feedback

from this annual plan consultation, community board positions on water funding and governance, and specific issues Council needed to consider before it resolved its position on future 3 Waters funding.

The map on the following page gives an indication of the varying cost of providing the district with wastewater services.

We will continue in the coming year to explore alternative funding models that consider affordability, fairness and equity across the district and the generations.

A key priority for the 2013/14 year is to develop a clear long-term strategic direction and associated policy for the delivery of 3 Waters infrastructure services into the future (water supply, wastewater and stormwater). The strategy will specifically consider levels of service, priorities for infrastructure upgrades, future debt levels, equity of funding models and levels of delegations.



MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for wastewater totals \$3.4 million. Of this \$1.5 million is for maintenance and operations while capital expenditure totals \$1.9 million.

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



Cromwell

- 1 Ongoing application for long term consents for treatment upgrades.
- 2 Ongoing asset renewals.

Roxburgh

Ongoing asset renewals.

Vincent

- 1 Consent for treatment upgrades will continue.
- 2 The conceptual work for the Dunorling Street pump station is underway and will continue in 2013/14.
- 3 Continuation of Clyde ground water monitoring.
- 4 Ongoing asset renewals.

How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

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

Community Outcome	Our Objective Level of Service	How we Measure Success	2011/12 Results	Our Aim Years 1-3	Our Aim Years 4-10	
A Thriving Economy	Provide an efficient, accessible and reliable wastewater network	Number of requests for service received from customers	80	Number of service requests trending down from 115	For number of service requests to continue to trend down	
A Sustainable Environment	Provide a safe and compliant wastewater network	Compliance with resource consents	40 non-compliance events	100% compliance	100% compliance	
			Alexandra			7
			Omakau			0
			Cromwell			29
			Bannockburn			4
			Roxburgh			0
			Lake Rox Village			0
			Ranfurly			0
	Naseby	0				
A Safe and Healthy Community		Sewage is managed without risk to public health	5 blockages affecting a single property	Frequency of blockages affecting a single property, no more than twice a year	Frequency of blockages affecting a single property, no more than twice a year	

PROSPECTIVE FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	-	-
2,822	Targeted rates (other than a targeted rate for water supply)	2,690	3,007
-	Subsidies and grants for operating purposes	-	-
2	Fees, charges and targeted rates for water supply	2	2
64	Internal charges, and overheads recovered	122	90
5	Local authorities fuel tax, fines, infringement fees, and other receipts	5	5
2,893	Total Operating Funding	2,819	3,104
Applications of Operating Funding			
1,055	Payments to staff and suppliers	916	1,123
141	Finance costs	172	200
398	Internal charges, internal interest and overheads applied	388	398
56	Other operating funding applications	58	58
1,650	Total Applications of Operating Funding	1,534	1,779
1,243	Surplus/(Deficit) of Operating Funding	1,285	1,325
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	-	-
371	Development and financial contributions	108	386
2,383	Increase/(decrease) in debt	1,011	1,068
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
2,754	Total Sources of Capital Funding	1,119	1,454
Applications of Capital Funding			
Capital expenditure			
174	- to meet additional demand	208	194
838	- to improve the level of service	696	1,022
887	- to replace existing assets	965	860
2,099	Increase/(decrease) in reserves	535	703
-	Increase/(decrease) in investments	-	-
3,997	Total Applications of Capital Funding	2,404	2,779
(1,243)	Surplus/(Deficit) of Capital Funding	(1,285)	(1,325)
-	Funding Balance	-	-
1,219	Depreciation Expense (Not included in above FIS)	1,246	1,284

The Funding Impact Statement is not compliant with GAAP

STORM water



Stormwater

OUR SPACE

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

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

As at July 2012 our stormwater infrastructure had a replacement cost of \$29.4 million.

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



OUR CHALLENGES

Consultation with the Maniototo community and its Board has identified the need to address ongoing flooding of the Maniototo domain. Work to improve Ranfurly's stormwater network, as well as develop a catchment management plan, is a priority in Year 2 of the LTP.

As we finalised this plan a report was being prepared for Council's 1 July meeting summarising community feedback from this annual plan consultation, community board positions on water funding and governance, and specific issues Council needed to consider before it resolved its position on future 3 Waters funding.

We will continue in the coming year to explore alternative funding models that consider affordability, fairness and equity across the district and the generations.

A key priority for the 2013/14 year is to develop a clear long-term strategic direction and associated policy for the delivery of 3 Waters infrastructure services into the future (water supply, wastewater and stormwater). The strategy

will specifically consider levels of service, priorities for infrastructure upgrades, future debt levels, equity of funding models and levels of delegations.

MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for Stormwater totals \$220k. Of this \$107k is for maintenance and operations while capital expenditure totals \$113k.

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



Cromwell

Continual discharge monitoring.

Ranfurly

Continual improvement works to solve flooding issues.

Patearoa

Flood survey for Patearoa.

How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

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

Community Outcome	Our Objective Level of Service	How we Measure Success	2011/12 Result	Our Aim Years 1-3	Our Aim Years 4-10
A Sustainable Environment	Provide an efficient, fully accessible and reliable stormwater network	Proportion of our budgeted works programme completed annually	1%	100% of budgeted works completed within the financial year	100% of budgeted works completed within the financial year
		Number of requests for service received from customers	18	Number of service requests trending down from 10	For number of service requests to continue to trend down
A Safe and Healthy Community	Provide a safe and compliant stormwater network	Compliance with resource consents in relation to stormwater discharges to water ways	85%	100% compliance	100% compliance

PROSPECTIVE FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	-	-
354	Targeted rates (other than a targeted rate for water supply)	352	354
-	Subsidies and grants for operating purposes	-	-
-	Fees, charges and targeted rates for water supply	-	-
26	Internal charges, and overheads recovered	34	33
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-
380	Total Operating Funding	386	387
Applications of Operating Funding			
58	Payments to staff and suppliers	60	60
-	Finance costs	-	-
53	Internal charges, internal interest and overheads applied	47	47
-	Other operating funding applications	-	-
111	Total Applications of Operating Funding	107	107
269	Surplus/(Deficit) of Operating Funding	279	280
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Total Sources of Capital Funding	-	-
Applications of Capital Funding			
Capital expenditure			
8	- to meet additional demand	1	1
45	- to improve the level of service	32	33
56	- to replace existing assets	80	10
161	Increase/(decrease) in reserves	166	236
-	Increase/(decrease) in investments	-	-
269	Total Applications of Capital Funding	279	280
(269)	Surplus/(Deficit) of Capital Funding	(279)	(280)
-	Funding Balance	-	-
394	Depreciation Expense (Not included in above FIS)	401	402

The Funding Impact Statement is not compliant with GAAP

TRANSPORTATION



Transportation

OUR SPACE

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



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

OUR CHALLENGES

Our challenge is to manage a vast and ageing roading network within an environment of constrained funding, rising community expectations and changing population demographics.

We strive to achieve a sustainable roading network, one where we balance community expectations, now and in the future, with affordability.

Our subsidies from Central Government via the New Zealand Transport Authority (NZTA) have been reduced, so our immediate challenge in Year 2 of the LTP is to manage our programme of works within these funding constraints.

In the year ahead a number of key projects are on the agenda – including the introduction of a Roding Policy and Roding Bylaw for the district, and a review of the extent of our roading network.

Our vast unsealed network enables our rural economy to access suppliers and markets. But it is clear that our rural economy has evolved in recent years. Council is keeping a close watch on land use at present, especially when it comes to potential dairy conversions and the impact that

can have on our infrastructure, particularly our transportation network.

Approximately one third of our rural roads now only serve three houses or less, yet the expectations to maintain these remote roads at low cost remains. Many of the original bridges built decades ago during different times are becoming old and most likely uneconomic to replace in the future.

In the next 12 months we will be engaging the community in discussions to identify when public funding should be provided to maintain roads and the level of service that should be provided.

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

Another area of attention for 2013/14 is our footpaths, particularly kerb crossing points. The volatility of oil prices, a greater focus on personal health and an ageing population is driving an increase in walking and cycling. Footpath quality and public transport are an increasing focus for townships. The quality of the footpaths and kerb crossing points from roads onto footpaths is increasingly important.

We have a programme of work identified to ensure kerb crossing points at every urban intersection meet current standards for disabled access, with \$50,000 being spent each year for three years to upgrade these.

MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for Roding totals \$8 million. Of this \$4 million is for maintenance and operations while capital expenditure totals \$4 million.

How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

Community Outcomes	Our Objective Level of Service	How we measure success	2011/12 Results	Our Aim Years 1-3	Our Aim Years 4-10
A Thriving Economy	Provide a fully accessible roading network	Proportion of customers who are satisfied with the provisions made for cyclists and footpath facilities	85%	To develop an upward trend in customer satisfaction	To continue to trend upwards in customer satisfaction
		Proportion of people making use of alternative transport mechanisms within the district	Cycling 17% Walking 38%	3% increase per annum	To continue to trend upwards in the %
		Average length of time to issue a consent for access to a road	1 days	To develop a downwards trend in number of days	To improve towards zero days
A Sustainable Environment	Provide an efficient roading network	Proportion of our budgeted capital works programme completed annually	114% of the projects were completed with 99% of the budget spent	100% of budgeted works completed within the financial year	100% of budgeted works completed within the financial year
		Number of requests for service received from customers	534	No more than 650 requests per annum	To continue to trend down in number of requests
		Customer satisfaction with car parks	New measure	To develop an upward trend in customer satisfaction	To continue to trend upwards in customer satisfaction
A Safe & Healthy Community	Provide a safe roading network	Total number of crashes on district roads reported to Police	42 crashes	To reverse the upwards trend in crash numbers	To continue to trend down in crash numbers
		Sealed Roads Roughness, Smooth Travel Exposure (STE) (%), Pavement Integrity Index (PII) Unsealed Roads Roughness	STE = 97% the NZ Av is 86% P I Index = 3.9 NZ Av is 5.83 Unsealed to be developed	To maintain the STE % higher than the NZ average and PII lower than NZ average	To maintain the unsealed and sealed roughness levels
		Customer satisfaction with condition of sealed roads	New measure	To maintain customer satisfaction at or above 90%	To maintain customer satisfaction at or above 90%
		Customer satisfaction with condition of unsealed roads	77%	To develop an upward trend in customer satisfaction	To continue to trend upwards in customer satisfaction

PROSPECTIVE FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
3,752	General rates, uniform annual general charges and rates penalties	3,893	4,059
511	Targeted rates (other than a targeted rate for water supply)	547	561
1,523	Subsidies and grants for operating purposes	1,553	1,515
15	Fees, charges and targeted rates for water supply	2	12
44	Internal charges, and overheads recovered	42	51
146	Local authorities fuel tax, fines, infringement fees, and other receipts	151	146
5,991	Total Operating Funding	6,188	6,344
Applications of Operating Funding			
3,261	Payments to staff and suppliers	3,233	3,249
-	Finance costs	-	-
743	Internal charges, internal interest and overheads applied	832	748
28	Other operating funding applications	31	29
4,032	Total Applications of Operating Funding	4,096	4,026
1,959	Surplus/(Deficit) of Operating Funding	2,092	2,318
CAPITAL			
Sources of Capital Funding			
1,891	Subsidies and grants for capital expenditure	1,821	1,821
319	Development and financial contributions	120	328
-	Increase/(decrease) in debt	-	-
5	Gross proceeds from sale of assets	5	5
-	Lump sum contributions	-	-
2,215	Total Sources of Capital Funding	1,946	2,154
Applications of Capital Funding			
Capital expenditure			
480	- to meet additional demand	470	470
537	- to improve the level of service	555	555
2,938	- to replace existing assets	2,930	2,931
219	Increase/(decrease) in reserves	83	517
-	Increase/(decrease) in investments	-	-
4,174	Total Applications of Capital Funding	4,038	4,472
(1,959)	Surplus/(Deficit) of Capital Funding	(2,092)	(2,318)
-	Funding Balance	-	-
4,321	Depreciation expense (Not included in above FIS)	4,236	4,435

The Funding Impact Statement is not compliant with GAAP

OTHER infrastructure

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



Waste Minimisation

OUR SPACE

There are two distinct areas of service in providing this activity. Waste management collects and disposes of your rubbish. Waste management also provides access to transfer stations, green waste drop-offs and recycling. Waste minimisation focuses on leading, facilitating and educating the community on wiser use of resources and environmental sustainability.

At present we provide a weekly kerbside wheelie bin service to approximately 7500 properties (domestic and commercial) across the district. A further 888 properties are served by a private company. We provide weekly kerbside recycling also, but only in the larger townships of Cromwell, Clyde and Alexandra. We supplement this with 10 recycling drop-off points throughout the district and we support Central Otago WasteBusters to process all recycled materials. We also operate five green waste (organic material) drop-off sites. All residual waste, that cannot be reused or recycled at our transfer stations, is disposed into landfills at Victoria Flats (based in Queenstown).

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



OUR CHALLENGES

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

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

The focus for the 2013/14 Annual Plan year is very much business as usual. We are working hard to implement the

actions in our Waste Minimisation and Management Plan adopted in March 2012 and move 'Towards Zero Waste and a Sustainable Central Otago'.

A change from our LTP is that the move from weekly to fortnightly wheelie bin collections has now been pushed out to 1 July 2014 or Year 3 of our LTP period. The key reason for extending the date was to prepare for the anticipated increase in recycling following the switch to fortnightly rubbish collections.

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

However, we recognise that just recycling increasingly more material is not the long-term solution either. This is partly why our emphasis is on sustainable living practices and household responsibility for materials used. This approach is focused in a number of supported actions e.g. subsidies for home composting of food and organic waste, provision of Enviroschools and Sustainable Living events, and opportunities to learn how to reduce our footprint.

MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for Waste Minimisation totals \$3.2 million. Of this \$3 million is for maintenance and operations while capital expenditure totals \$200k.

How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

Community Outcome	Our Objective Level of Service	How we Measure Success	2011/12 Result	Our Aim Years 1-3	Our Aim Years 4-10
A Sustainable Environment	Engage the community in waste reduction and wiser use of resources	Total quantity to landfill (tonnes p.a.)	9460 tonnes	Incremental year on year reduction	Incremental year on year reduction
		Total amount generated per person	New measure	Incremental year on year reduction (measured as rubbish + recycling)	Incremental year on year reduction (measured as rubbish + recycling)
		Total quantity diverted by COWB (tonnes p.a.)	1656 tonnes	Incremental year on year increase	Incremental year on year increase
		Average wheelie bin weight (kg/bin collected)	17.7kg	Incremental year on year reduction in wheelie bin weight	Incremental year on year reduction in wheelie bin weight
		% of wheelie bins set out for collection each week	New measure	Reduce year on year the percentage of bins set out for collection	Reduce year on year the percentage of bins set out for collection
		Percentage of residents satisfied with the execution of waste minimisation and Council's aim of moving towards zero waste	74%	Improve customer satisfaction to 100%	Improve customer satisfaction to 100%
A Safe and Healthy Community	Provide compliant waste systems and facilities	Compliance with resource consents for transfer stations, closed and operational landfills	98%	Incremental percentage improvements	Incremental percentage improvements

PROSPECTIVE FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	-	-
2,136	Targeted rates (other than a targeted rate for water supply)	2,348	2,371
50	Subsidies and grants for operating purposes	52	52
40	Fees, charges and targeted rates for water supply	53	41
2	Internal charges, and overheads recovered	1	1
627	Local authorities fuel tax, fines, infringement fees, and other receipts	627	857
2,855	Total Operating Funding	3,081	3,322
Applications of Operating Funding			
2,586	Payments to staff and suppliers	2,572	2,732
-	Finance costs	-	-
256	Internal charges, internal interest and overheads applied	276	289
136	Other operating funding applications	175	248
2,978	Total Applications of Operating Funding	3,023	3,269
(123)	Surplus/(Deficit) of Operating Funding	58	53
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	-	46
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Total Sources of Capital Funding	-	46
Applications of Capital Funding			
Capital expenditure			
-	- to meet additional demand	-	-
217	- to improve the level of service	217	92
-	- to replace existing assets	-	-
(340)	Increase/(decrease) in reserves	(159)	7
-	Increase/(decrease) in investments	-	-
(123)	Total Applications of Capital Funding	58	99
123	Surplus/(Deficit) of Capital Funding	(58)	(53)
-	Funding Balance	-	-
54	Depreciation Expense (Not included in above FIS)	57	56

The Funding Impact Statement is not compliant with GAAP

Other Infrastructure

OUR SPACE

The other infrastructure activity includes the following sub-activities:

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

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

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



OUR CHALLENGES

Elderly Persons' Housing (EPH)

A major challenge for EPH is to balance the appropriate level of service at affordable rents while not placing too great a burden on ratepayers. We plan to review the EPH levels of service in 2013/14.

Forestry

The profits of harvesting the forests have decreased since the forests were planted. This is due to higher transportation costs. The requirements of the Emissions Trading Scheme will also add costs to harvesting and any subsequent change of land use. In many cases it is likely to be more economical to retain existing forests until there is demand for other land uses.

Airports

The Alexandra Airport land is a Crown owned reserve vested in Council to manage for airport purposes. It was developed by the Council. Resealing of the airstrip, a capital upgrade of around half a million dollars, is necessary in the near future. However due to the limited number of users and affordability concerns, we resolved in our LTP that until significant commercial use or a greater benefit to the community is realised this work would not be programmed. We continue to actively monitor the surface and will review this stance if significant deterioration occurs.

Commercial Property

Council has provided for funding in the Annual Plan of \$2 million for the Cromwell ward for property purchase and/or development. However this is offset by budgeted income of \$2 million to ensure the net effect of providing an approved budget is zero. The inclusion of these items in the Annual Plan highlight to the Cromwell community that the Council will consider opportunities for development should they present.

Public Toilets

With increasing commercial activity at Tarras and higher visitor numbers, the demand for public toilets has increased. Council considered the matter and has provided funding up to \$115,000 in the Annual Plan for its contribution towards a facility.

MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for other infrastructure totals \$5.2 million. Of this, \$1.7 million is for operational maintenance and repairs while capital expenditure totals \$3.5 million.

How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

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

Community Outcome	Our Objective Level of Service	How we Measure Success	2011/12 Result	Our Aim Years 1-3	Our Aim Years 4-10
Thriving Economy	Commercial buildings are maintained and upgraded where necessary, the prime driver being to maintain the ability to maximise the economic return and the integrity of the asset	Decreasing number of complaints received from tenants/leaseholders	New measure	Decreasing	Decreasing
	Each building will be assessed at a frequency required to meet all Building Act and Code of Compliance requirements	Compliance with building WOF requirements	New measure	Full compliance	Full compliance
Safe and Healthy Community	Housing suitable and affordable for elderly is provided in the main townships until such time as the need can be met by other agencies	Number of units available in the district and their location	98 units	98 units	98 units
	Free public toilets are available for the local community and visitors throughout the district at locations set out in the Public Toilet Strategy	Number and location of public toilets	Total public toilets = 18 Vincent (5) Cromwell (4) Earnsclough Manuherikia (3) Maniototo (4) Roxburgh (4)	18	18
	Airports will meet Airways Corporation's four-yearly inspection criteria	Five-yearly inspection and certification by Civil Airways Corporation	Full compliance	Full compliance	Full compliance

PROSPECTIVE FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
608	General rates, uniform annual general charges and rates penalties	637	652
360	Targeted rates (other than a targeted rate for water supply)	258	316
-	Subsidies and grants for operating purposes	-	-
742	Fees, charges and targeted rates for water supply	733	761
17	Internal charges, and overheads recovered	28	29
48	Local authorities fuel tax, fines, infringement fees, and other receipts	59	49
1,775	Total Operating Funding	1,715	1,807
Applications of Operating Funding			
1,656	Payments to staff and suppliers	1,599	1,660
-	Finance costs	-	-
(287)	Internal charges, internal interest and overheads applied	(269)	(280)
388	Other operating funding applications	352	401
1,757	Total Applications of Operating Funding	1,682	1,781
18	Surplus/(Deficit) of Operating Funding	33	26
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	100	-
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
2,362	Gross proceeds from sale of assets	3,360	1,362
-	Lump sum contributions	-	-
2,362	Total Sources of Capital Funding	3,460	1,362
Applications of Capital Funding			
Capital expenditure			
-	- to meet additional demand	115	-
15	- to improve the level of service	15	4
2,257	- to replace existing assets	3,369	1,176
108	Increase/(decrease) in reserves	(6)	208
-	Increase/(decrease) in investments	-	-
2,380	Total Applications of capital Funding	3,493	1,388
(18)	Surplus/(Deficit) of Capital Funding	(33)	(26)
-	Funding Balance	-	-
265	Depreciation Expense (Not included in above FIS)	281	275

The Funding Impact Statement is not compliant with GAAP

COMMUNITY services

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



Parks, Reserves & Cemeteries

OUR SPACE

Parks and Reserves

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

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

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

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

Cemeteries

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

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



OUR CHALLENGES

Parks and Reserves

A focus for 2013/14 will be continuing to roll out reserve management plans for our parks and reserves, as required under Reserves Act legislation. We will look to undertake management plans for Pioneer Park and within the Cromwell area in the 2013/14 year. The purpose of these reserve management plans is to provide for and ensure the use, enjoyment, maintenance, protection and preservation of our recreational spaces, as well as appropriate development of the reserve. These plans will be reviewed on a regular basis, and involve public participation in the process, to ensure these public spaces evolve with the changing times and needs of our community.

A new position has been created within the Parks team funded from savings out of the parks physical works contract. This change has a neutral effect on the budget but is expected to greatly enhance the value of the works, by bringing more control back in-house and boosting the team's ability to provide service.

The painting of the Cromwell fruit sculpture, originally scheduled for Year 2, has been pushed out to Year 3 to help alleviate rates rises in the 2013/14 year.

Cemeteries

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

MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for Parks and Reserves totals \$2.6 million. Of this \$2.1 million is for maintenance and operations while capital expenditure totals \$500k.

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



Cromwell

1 A grant of \$75k has been budgeted for the Central Otago Sports Turf Trust for an amenities building. This is to be funded from the Reserves Contribution Account so the effect on ratepayer is minimal. However, the Cromwell Community Board plans to review the long-term requirements for facilities prior to making the grant.

2 Renewal of existing assets.

Vincent

1 Restoration of cenotaph \$19k with \$19k expected in third party contributions.

2 The Omakau Recreation Reserve Committee is intending to build an amenities building. It is envisaged this will be funded from donations, the rural land subdivision fund and internal loans.

How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

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

Community Outcomes	Our Objective Level of Service	How we Measure Success	2011/12 Result	Our Aim Years 1-3	Our Aim Years 4-10
Thriving Community	Areas are maintained and operated so that they look good and meet the needs of users	% of residents satisfied with maintenance of parks and reserves	New measure	Maintain satisfaction with maintenance of parks and reserves at above 90%	Maintain satisfaction with maintenance of parks and reserves at above 90%
			New measure	Maintain satisfaction with maintenance of sportsfields at above 90%	Maintain satisfaction with maintenance of sportsfields at above 90%
Sustainable Environment	To provide access to a network of parks and reserves that meets community demand	Proportion of residents satisfied with parks and reserves and cemeteries through the Resident Opinion Survey	98%	Maintain satisfaction with provision of parks and reserves at above 90%	Maintain satisfaction with provision of parks and reserves at above 90%
			98%	Maintain satisfaction with provision of sportsfields at 90%	Maintain satisfaction with provision of sportsfields at 90%
			95%	Cemeteries – maintain satisfaction with provision of cemeteries at above 90%	Cemeteries – maintain satisfaction with provision of cemeteries at above 90%
Safe & Healthy Community	Parks and playgrounds are maintained to a level that is safe for users	% of residents satisfied with maintenance of playgrounds	New measure	Maintain satisfaction with maintenance of playgrounds at above 90%	Maintain satisfaction with maintenance of playgrounds at above 90%

PROSPECTIVE FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	11	-
1,969	Targeted rates (other than a targeted rate for water supply)	1,977	2,031
220	Subsidies and grants for operating purposes	124	11
420	Fees, charges and targeted rates for water supply	433	433
18	Internal charges, and overheads recovered	20	19
16	Local authorities fuel tax, fines, infringement fees, and other receipts	16	15
2,643	Total Operating Funding	2,581	2,509
Applications of Operating Funding			
1,819	Payments to staff and suppliers	1,892	1,875
-	Finance costs	-	-
191	Internal charges, internal interest and overheads applied	184	198
73	Other operating funding applications	59	66
2,083	Total Applications of Operating Funding	2,135	2,139
560	Surplus/(Deficit) of Operating Funding	446	370
CAPITAL			
Sources of Capital Funding			
74	Subsidies and grants for capital expenditure	16	6
40	Development and financial contributions	40	40
-	Increase/(decrease) in debt	-	-
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
114	Total Sources of Capital Funding	56	46
Applications of Capital Funding			
-	Capital expenditure	-	-
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
830	- to replace existing assets	513	257
(156)	Increase/(decrease) in reserves	(11)	159
-	Increase/(decrease) in investments	-	-
674	Total Applications of Capital Funding	502	416
(560)	Surplus/(Deficit) of Capital Funding	(446)	(370)
-	Funding Balance	-	-
484	Depreciation Expense (Not included in above FIS)	462	492

The Funding Impact Statement is not compliant with GAAP

Community Facilities, Libraries & Swimming Pools

OUR SPACE

Community Facilities

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

Libraries

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

Swimming Pools

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

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



OUR CHALLENGES

Community Facilities

The gathering of information to understand the level and types of use of community halls, and the associated management costs, is well under way. Those details will help community boards understand the levels of service being provided and the communities of interest. Boards can then decide whether or not the hall's management and community use should be revisited. Consideration of the future options and direction will continue into 2014/15.

Given the investigations into the feasibility of a multi-purpose building at Anderson Park, and the possibility that could have implications on the Cromwell Memorial Hall, funding for the redevelopment of the hall has been moved from 2013/14 to the 2014/15 budget.

Council is also undertaking engineering assessments of the buildings it owns that have been identified as being potentially earthquake prone buildings in terms of Council's Earthquake Prone Buildings Policy. The result of those assessments, and the Government's ultimate position with regard to setting future statutory requirements for strengthening, are likely to have financial implications for Council.

Libraries

The main challenge for libraries is keeping up with technology to ensure the customer experience provided is consistent with modern expectations. Utilisation of new technology such as e-books will help us to meet our key goals going forward. The more emphasis we place on technology, the more likelihood we will attract the young adult age group. As a result of these dynamic changes we are continuing to review our current library services to ensure we are in touch with the user.

Swimming Pools

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

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

With this in mind we are currently considering the feasibility of relocating the ice rink to be situated next to the Molyneux Aquatic Centre. This would enable heating and cooling facilities to be shared and reduce costs. The Vincent Community Board is taking a very considered approach to this proposal, as the upfront investment is significant but so too are the long-term benefits. Further due diligence work is currently being carried out into the merit of the proposal. A separate consultation process will take place if the project moves to the next phase.

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

Parts of the Cromwell Swim Centre are getting old and will undergo some refurbishment, such as the retiling of the main pool. A significant proposal for Molyneux Aquatic Centre is putting in additional insulation to resolve a condensation issue at the pool. These refurbishment projects were identified in our asset management plans.



MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for Community Facilities, Libraries and Swimming Pools totals \$4.5 million. Of this \$3.9 million is for maintenance and operations while capital expenditure totals \$600k.

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

Cromwell

- 1 **\$70k** additional capital expenditure has been included to complete the northern end of the Cromwell Town Centre upgrade.
- 2 Both the Memorial Hall upgrade and Bannockburn Hall upgrade grant have been deferred until 2014-2015.

Vincent

\$150k capital expenditure has been allowed for insulation of the Molyneux Aquatic Centre roof.

How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

Community Outcomes	Our Objective Level of Service	How we Measure Success	2011/12 Result	Our Aim Years 1-3	Our Aim Years 4-10
Thriving Community Safe & Healthy Community	Community buildings are accessible and affordable to communities based on existing provision	Percentage of residents satisfied	New measure	85% satisfied by ward	85% satisfied by ward
		A charging policy is in place that demonstrates fees that reflect the level of benefit provided	New measure	Charging policy in place	Charging policy in place
	To provide all year round aquatic facilities (with the exception of some public holidays) that are affordable to ratepayers and meet the needs of the majority of users	Percentage of users satisfied as per Resident Opinion Survey results	93%	Maintain user satisfaction at > 90%	Maintain user satisfaction at > 90%
	Aquatic facilities are managed to NZ Water Safety Council "Pool Safe" Standards	Annual "Pool Safe" audit	Pass	To Pass	To Pass
	To maximise the number of residents that use the library	The percentage of residents who have used a library in the past 12 months	71%	Maintain % of residents who use the library in the preceding 12 months	Maintain % of residents who use the library in the preceding 12 months

PROSPECTIVE FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
-	General rates, uniform annual general charges and rates penalties	-	-
3,281	Targeted rates (other than a targeted rate for water supply)	3,608	3,670
27	Subsidies and grants for operating purposes	92	90
574	Fees, charges and targeted rates for water supply	578	586
19	Internal charges, and overheads recovered	19	19
106	Local authorities fuel tax, fines, infringement fees, and other receipts	108	107
4,007	Total Operating Funding	4,405	4,472
Applications of Operating Funding			
2,671	Payments to staff and suppliers	2,979	2,917
-	Finance costs	-	-
550	Internal charges, internal interest and overheads applied	624	617
260	Other operating funding applications	264	373
3,481	Total Applications of Operating Funding	3,867	3,907
526	Surplus/(Deficit) of Operating Funding	538	565
CAPITAL			
Sources of Capital Funding			
141	Subsidies and grants for capital expenditure	54	1,553
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
-	Gross proceeds from sale of assets	2	-
-	Lump sum contributions	-	-
141	Total Sources of Capital Funding	56	1,553
Applications of Capital Funding			
-	Capital expenditure	-	-
-	- to meet additional demand	-	-
570	- to improve the level of service	570	1,174
940	- to replace existing assets	83	2,180
(843)	Increase/(decrease) in reserves	(59)	(1,236)
-	Increase/(decrease) in investments	-	-
667	Total Applications of Capital Funding	594	2,118
(526)	Surplus/(Deficit) of Capital Funding	(538)	(565)
-	Funding Balance	-	-
971	Depreciation Expense (Not included in above FIS)	922	969

The Funding Impact Statement is not compliant with GAAP

District Development

OUR SPACE

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

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



OUR CHALLENGES

Business Development

Our Economic and Business Development programme works with community groups, businesses and organisations with the intention to build the Central Otago economy. We help the community to identify opportunities, facilitate initiatives and provide support where possible. Two such opportunities we will continue to work on throughout Year 2 of the LTP are the Digital Strategy for Otago, where we are working with our neighbour councils to gain the best possible access for our community to digital broadband technology as the Government's ultra-fast broadband and Rural Broadband Initiative are rolled out across Central Otago, and irrigation projects that will expand the area of irrigated land and hence production and job opportunities in our district.

In addition, Council plans to support economic development in the district by supporting private sector partners. The plan to support Tarras Water Limited with its proposal to develop irrigation infrastructure is an example. The support will take the form of a limited guarantee of that company's obligations to its bank.

Tourism

Work in our Tourism activity in Year 2 is all about getting on with business as usual and building on successful

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

Visitor Information Centres

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

Council and the community have acknowledged the strategic importance of the Cromwell i-SITE in promoting our district. Design plans are currently underway to relocate the Cromwell i-SITE to a purpose-built facility located on State Highway 8B, so it will act as a gateway to Cromwell and the wider Central Otago. The i-SITE will provide a strategic link between the highway and the town centre, with the opening of the new facility now scheduled for the end of the 2013/14 year.

In line with the opening of the Roxburgh Gorge Cycleway and the Clutha Gold Cycleway in 2013 an upgrade of the Roxburgh Service Centre is taking place in 2013. This will create a more efficient, attractive and informative environment for locals and visitors alike. We have also combined visitor information, customer services and library services roles in Roxburgh to improve efficiency and make financial savings in the long term.

Community Planning

Community planning has three components to it being community plans, community outcomes and a strategic role. The information developed during the community planning process feeds into the community outcomes and strategies for the district. Community planning helps us to determine the level of service for all our activities. A review of our district's community outcomes is scheduled to take place in the 2013/14 year. This is an important review as this high

level set of goals helps guide and inform Council's planning process and establish priorities for our works programme.

Regional Identity Brand

Council manages the regional identity brand on behalf of the community. The regional identity is a definition of what and who we are, and the unique set of natural circumstances we have inherited. Every local and businessperson can help build and protect Central Otago's special difference. The local community is encouraged to use the regional brand consistent with our regional values. This is one of our key challenges. The now biennial Central Otago Awards will be held in September 2013. The awards are presented to businesses and individuals that exemplify a commitment to making a difference in and for our region, and are a great opportunity to celebrate the skills, talent and ingenuity within our local communities.

Promotions and Grants

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

MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for District Development is \$4.1 million. Of this \$2.7 million is for maintenance and operations while capital expenditure totals \$1.4 million.

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

District-Wide

- 1 The building of the new Cromwell Information Centre is budgeted to be completed at the end of 2013/14 year.
- 2 The Roxburgh Information Centre has merged with the Roxburgh Library and Service Centre.



How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

Community Outcomes	Our Objective Level of Service	How we Measure Success	2011/12 Result	Our Aim Years 1-3	Our Aim Years 4-10
A Thriving Economy	Manage the brand applications and process in a timely manner	End to end time in delivery of approving new brand users	New measure	Within 15 working days	Within 15 working days

PROSPECTIVE FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
957	General rates, uniform annual general charges and rates penalties	975	974
1,415	Targeted rates (other than a targeted rate for water supply)	1,341	1,509
81	Subsidies and grants for operating purposes	30	30
139	Fees, charges and targeted rates for water supply	201	196
6	Internal charges, and overheads recovered	7	7
130	Local authorities fuel tax, fines, infringement fees, and other receipts	133	143
2,728	Total Operating Funding	2,687	2,859
Applications of Operating Funding			
1,479	Payments to staff and suppliers	1,458	1,534
7	Finance costs	9	10
374	Internal charges, internal interest and overheads applied	442	499
837	Other operating funding applications	844	833
2,697	Total Applications of Operating Funding	2,753	2,876
31	Surplus/(Deficit) of Operating Funding	(66)	(17)
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
8	Gross proceeds from sale of assets	8	8
-	Lump sum contributions	-	-
8	Total Sources of Capital Funding	8	8
Applications of Capital Funding			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
1,359	- to replace existing assets	1,392	187
(1,320)	Increase/(decrease) in reserves	(1,450)	(196)
-	Increase/(decrease) in investments	-	-
39	Total Applications of Capital Funding	(58)	(9)
(31)	Surplus/(Deficit) of Capital Funding	66	17
-	Funding Balance	-	-
38	Depreciation Expense (Not included in above FIS)	42	67

The Funding Impact Statement is not compliant with GAAP

PLANNING and environment

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



Planning & Environment

OUR SPACE

Resource Management

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

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

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

Building Control

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

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

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

Environmental Health

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

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

Liquor Licensing

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

Dog Control and Registration

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

Rural Fire

Our dry and fertile environment creates a significant fire risk, particularly during the heat of summer. Central Otago District Council is a rural fire authority (RFA) with jurisdiction over 782,000 hectares of rural land.

Rural fire protection is provided via four registered Volunteer Rural Fire Forces – Tarras, Blackstone (Omakau), Ettrick and Dunstan (Alexandra).

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

Emergency Management

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

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

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

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

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



OUR CHALLENGES

Adapting to legislative change is the big theme within our Planning and Environment activities for the 2013/13 year.

Resource Management

Under the Resource Management Act (RMA), our District Plan must be reviewed by 2018. We will begin with an information gathering phase in 2013 and will be consulting with the community to ensure the Plan meets community expectations.

The Government has gone out with a consultation document on its proposed RMA reforms and we will be responding to that as a Council. We will also be keeping a watchful eye over changes the RMA reforms will have on the way we process consents and write district plans.

Building Control

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

Environmental Health

We are preparing for new Food Act legislation, which should come in to effect in the new financial year and will impact on all food premises.

Liquor Licensing

Changes to the Sale of Liquor Act will all be in place by December 2013, which changes the way we process liquor licences.

Rural Fire

The five Otago Rural Fire authorities are currently developing a business case for amalgamating the existing authorities into one enlarged Otago authority. Economies of

scale, improved consistency and improved risk management are key drivers for this project. A final decision and plan is expected before 1 July 2014.

Emergency Management

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

MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for Planning and Environment totals \$2.5 million. Of this, \$2.4 million is for operational expenditure while capital expenditure totals \$100k.

How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

Community Outcome	Our Objective Level of Service	How we Measure Success	2011/12 Result	Our Aim Years 1-3	Our Aim Years 4-10
Thriving Economy Sustainable Environment	To enable people to develop their land in an appropriate way through a streamlined and cost-effective consent process	Customer satisfaction with resource consent process in Resident Opinion Survey	81%	Maintain customer satisfaction at > 75%	Maintain customer satisfaction at > 75%
		Resource consents processed within statutory timeframes and in accordance with internal standards	100%	Resource consents processed within statutory timeframe 100%	Resource consents processed within statutory timeframe 100%
Thriving Economy Safe & Healthy Community	To help people develop appropriately, and assist in the provision of health and well-being in the community by ensuring that food service premises are hygienic	Customer satisfaction with building consent processes in Resident Opinion Survey	New measure	Maintain customer satisfaction at > 75%	Maintain customer satisfaction at > 75%
		Building consents processed within statutory timeframes and in accordance with internal standards	99%	Building consents processed within statutory timeframe 100%	Building consents processed within statutory timeframe 100%
Thriving Economy Safe & Healthy Community	To provide a safe and healthy environment in which people may live and travel without fear of dangerous dogs	Annual licensing and inspections programme, including audit of food control plans is completed in accordance with legal and internal standards	86%	95% of annual licensing programme completed within reporting period	95% of annual licensing programme completed within reporting period
Thriving Economy Safe & Healthy Community	Community satisfaction with Council performance	Customer satisfaction in the Resident Opinion Survey (dog control & registration)	67%	Maintain customer satisfaction at > 60%	Maintain customer satisfaction at > 60%
Safe & Healthy Community	Timely response to call-outs	Resident Opinion Survey – satisfaction with rural fire services	New measure	>95%	>95%
	Community satisfaction with Council performance	Dispatch firefighting resources within 30 minutes of a call-out and/or place on standby pending further information	New measure	100%	100%
A Safe & Healthy Community	Community satisfaction with Council performance	Resident Opinion Survey – satisfaction with Emergency Management (Civil Defence)	New measure	>90%	>90%

PROSPECTIVE FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
1,112	General rates, uniform annual general charges and rates penalties	1,174	1,161
-	- Targeted rates (other than a targeted rate for water supply)	-	-
-	- Subsidies and grants for operating purposes	-	-
1,092	Fees, charges and targeted rates for water supply	1,115	1,099
7	Internal charges, and overheads recovered	7	7
248	Local authorities fuel tax, fines, infringement fees, and other receipts	257	256
2,459	Total Operating Funding	2,553	2,523
Applications of Operating Funding			
1,894	Payments to staff and suppliers	1,992	1,978
-	- Finance costs	-	-
362	Internal charges, internal interest and overheads applied	405	382
99	Other operating funding applications	54	52
2,355	Total Applications of Operating Funding	2,451	2,412
104	Surplus/(Deficit) of Operating Funding	102	111
CAPITAL			
Sources of Capital Funding			
-	- Subsidies and grants for capital expenditure	-	-
-	- Development and financial contributions	-	-
-	- Increase/(decrease) in debt	-	-
20	Gross proceeds from sale of assets	12	12
-	- Lump sum contributions	-	-
20	Total Sources of capital funding	12	12
Applications of capital funding			
Capital expenditure			
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
297	- to replace existing assets	111	111
(173)	Increase/(decrease) in reserves	3	12
-	- Increase/(decrease) in investments	-	-
124	Total Applications of Capital Funding	114	123
(104)	Surplus/(Deficit) of Capital Funding	(102)	(111)
-	- Funding Balance	-	-
105	Depreciation Expense (Not included in above FIS)	112	115

The Funding Impact Statement is not compliant with GAAP

GOVERNANCE and corporate services

communication
administration buildings



Governance

OUR SPACE

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

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



OUR CHALLENGES

Information and Decision Making

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

New measures introduced recently that have set us up to "step up" in this area in Year 2 include introducing an Items Under Action item on community board and Council agendas; a formal Mayor's report to community boards; a weekly CEO report to elected members giving brief updates on projects and programmes from across the organisation; and 6-8 weekly Central Matters community updates and special editorial features in The Central Otago and Lakes District News to bridge the communication gap that existed between Council's quarterly newsletters.

Representation Review

Central Otago District Council undertook its six-yearly representation review throughout 2012 with the aid of an independent advisory panel. The review considered communities of interest, how the Mayor and councillors are

elected, how many councillors we have, and community board structures. As appeals were received on Council's Final Proposal the review was handed over to the Local Government Commission (LGC). The LGC's determination released on 10 April resulted in little change to our representation arrangements going forward into this year's elections. The only minor change was the name of the Roxburgh Ward and Roxburgh Community Board, which will be known as the Teviot Valley Ward and Teviot Valley Community Board post October's elections.

Elections

The 2013/14 year is a triennial election year. Our local body elections will be held on 12 October, along with elections for the Otago Regional Council, District Health Board and Central Lakes Trust.

District Strategy and Policy

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

Community boards are currently considering a proposal on district funding models for the 3 Waters infrastructure services, along with future delegations with respect to the 3 Waters infrastructure services decisions.

Local Government Reform

In March 2012 the Minister of Local Government announced an 8-point reform programme for local government titled "Better Local Government". The programme intended to provide clarity about councils' roles, stronger governance, improved efficiency and more responsible fiscal management. The first stage of the reform package was completed and incorporated into a Local Government Act amendment in December 2012. A second stage of reforms is expected to be included in a further amendment bill during 2013.

How do we Fund this Activity?

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

HOW DO WE MEASURE OUR SUCCESS?

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

Community Outcome	Our Objective / Level of Service	How we Measure Success	2011/12 Result	Our Aim Years 1-3	Our Aim Years 4-10
A Thriving Economy	Satisfaction with the leadership, representation and decision-making by elected members	Resident Opinion Survey and those satisfied with the performance of elected members of local community boards	New measure	>85%	>85%
A Sustainable Environment					
A Safe and Healthy Community		Resident Opinion Survey and those satisfied with the performance of elected members	New measure	>85%	>85%

Corporate Services

OUR SPACE

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



OUR CHALLENGES

Providing Customer Service

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

Providing Communication Support

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

We are making good progress on a major revamp of the CODC website to make it a more user-friendly and engaging site and assist our efforts to raise awareness of Council services, activities and decisions. We hope to be able to launch the new look website early in the new financial year. We are also looking to embrace social media more in the future to complement our traditional methods of communication.

Providing Financial and Administration Support

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

Providing Information Support

The IS focus in the 2013/14 year will be aiding the transition from printed meeting agendas and reports to digital mediums, bringing with it long-term savings in both time and money, and greater efficiencies (as outlined in the Our Space, Our Challenges section earlier in this plan). As well as providing elected members with tools such as tablet computers, and the associated training to master the technology, there are also plans to "digitise" Council chambers with screens compatible with this new technology.

With the launch of our new website we plan to roll out a number of online services such as geographic information systems, rates payments and cemetery search to enhance our customers' experience.

MEETING THE CHALLENGES

The 2013/14 Annual Plan budget for Governance and Corporate Services totals \$1.2 million. Of this, \$700k is for operational expenditure while capital expenditure totals \$500k. The majority of capital expenditure will be used to fund Information technology projects, however \$100k has been allowed to reconfigure the William Fraser Building to accommodate the information technology projects in a way that will provide greater efficiency.

HOW DO WE MEASURE OUR SUCCESS?

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

Community Outcome	Our Objective / Level of Service	How we Measure Success	2011/12 Result	Our Aim Years 1-3	Our Aim Years 4-10
A Thriving Economy	Satisfaction with the initial contact with Council	Resident Opinion Survey – the service was fast and efficient.	New measure	>90%	>90%
		Resident Opinion Survey – the service was friendly and courteous	New measure	>90%	>90%
		Resident Opinion Survey – issues dealt with effectively	New measure	>80%	>80%
A Sustainable Environment	Satisfaction with contact regarding service requests	Resident Opinion Survey – the service was fast and efficient	New measure	>80%	>80%
		Resident Opinion Survey – the service was friendly and courteous	New measure	>90%	>90%
		Resident Opinion Survey – issues dealt with effectively	New measure	>75%	>75%
A Safe and Healthy Community	Satisfaction with the overall effectiveness of Council communications	Resident Opinion Survey – overall effectiveness of communications	74%	>80%	>85%

PROSPECTIVE FUNDING IMPACT STATEMENT

Annual Plan \$000		2012/13 Yr 1 \$000	2013/14 Yr 2 \$000
OPERATING			
57	General rates, uniform annual general charges and rates penalties	177	104
138	Targeted rates (other than a targeted rate for water supply)	201	194
-	Subsidies and grants for operating purposes	-	-
128	Fees, charges and targeted rates for water supply	125	131
483	Internal charges, and overheads recovered	376	443
435	Local authorities fuel tax, fines, infringement fees, and other receipts	488	478
1,241	Total Operating Funding	1,367	1,350
Applications of Operating Funding			
2,876	Payments to staff and suppliers	3,284	3,021
40	Finance costs	41	41
(2,652)	Internal charges, internal interest and overheads applied	(3,015)	(2,931)
374	Other operating funding applications	455	417
638	Total Applications of Operating Funding	765	548
603	Surplus/(Deficit) of Operating Funding	602	802
CAPITAL			
Sources of Capital Funding			
-	Subsidies and grants for capital expenditure	-	-
-	Development and financial contributions	-	-
-	Increase/(decrease) in debt	-	-
23	Gross proceeds from sale of assets	10	10
-	Lump sum contributions	-	-
23	Total Sources of Capital Funding	10	10
Applications of Capital Funding			
Capital expenditure			
-	- to meet additional demand	-	-
8	- to improve the level of service	8	-
644	- to replace existing assets	510	560
24	Increase/(decrease) in reserves	144	302
(50)	Increase/(decrease) in investments	(50)	(50)
626	Total Applications of Capital Funding	612	812
(603)	Surplus/(Deficit) of Capital Funding	(602)	(802)
-	Funding Balance	-	-
500	Depreciation expense (Not included in above FIS)	437	606

The Funding Impact Statement is not compliant with GAAP

FINANCIALS

assumptions
audit opinion
accounting policies
fees and charges



Prospective Financial Information

This section sets out the prospective financial information for the 2013/14 year. The prospective financial statements have been prepared in accordance with Financial Reporting Standard 42 Prospective Financial Statements.

The prospective financial statements have been prepared on the basis of best estimates as to future events that Council expects to take place. We use opening balances from the period ending 30 June 2013 where estimates have been restated accordingly if required.

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

We are now budgeting for a deficit of \$338k in the 2013/14 year against a LTP budget for Year 2 of \$1,743 million surplus.

This is a result of the changes made to budgets in order to minimise the rate increase and the delay in the Memorial Hall upgrade project, which has resulted in the third party contribution of \$1.5 million no longer being accounted for in the 2013/14 plan year.

We envisage borrowing from external sources in 2013/14.

FUNDING IMPACT STATEMENT

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
OPERATING			
6,487	General rates, uniform annual general charges	6,867	6,951
14,768	Targeted rates (including targeted rate for water supply)	15,370	15,985
1,920	Subsidies and grants for operating purposes	1,870	1,717
5,003	Fees, charges and targeted rates for water supply	5,045	5,064
1,761	Local authorities fuel tax, fines, infringement fees, rates penalties and other receipts	1,844	2,054
29,939	Total Operating Funding	30,996	31,771
Applications of Operating Funding			
20,808	Payments to staff and suppliers	21,675	21,668
242	Finance costs	311	365
2,312	Other operating funding applications	2,348	2,539
23,362	Total Applications of Operating Funding	24,334	24,572
6,577	Surplus/(Deficit) of Operating Funding	6,662	7,199
CAPITAL			
Sources of Capital Funding			
2,206	Subsidies and grants for capital expenditure	1,991	3,426
1,118	Development and financial contributions	476	1,158
,468	Increase/(decrease) in debt	1,871	1,918
2,418	Gross proceeds from sale of assets	3,397	1,397
-	Lump sum contributions	-	-
9,210	Total Sources of Capital Funding	7,735	7,899
Applications of Capital Funding			
Capital expenditure			
969	- to meet additional demand	951	826
3,605	- to improve the level of service	2,969	3,894
11,346	- to replace existing assets	10,994	9,773
(83)	Increase/(decrease) in reserves	(467)	656
(50)	Increase/(decrease) in investments	(50)	(50)
15,787	Total Applications of Capital Funding	14,397	15,098
(6,577)	Surplus/(Deficit) of Capital Funding	(6,662)	(7,199)
-	Funding Balance	-	-
9,619	Depreciation Expense (Not included in above FIS)	9,467	10,040

RECONCILIATION OF FUNDING IMPACT STATEMENT TO PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
INCOME PER ACTIVITY FUNDING IMPACT STATEMENT			
3,651	Water	3,870	3,790
2,829	Wastewater	2,697	3,014
354	Stormwater	352	354
5,949	Transportation	6,146	6,294
2,853	Waste Minimisation	3,080	3,321
1,758	Other Infrastructure	1,687	1,778
2,625	Parks & Cemeteries	2,561	2,490
3,988	Libraries, Swimming Pools & Community Facilities	4,386	4,454
2,722	District Development	2,680	2,852
2,452	Planning & Environment	2,546	2,516
758	Governance & Corporate Services	991	908
29,939	Total Operating Income	30,996	31,771
33,263	Total Income as per Proposed Comprehensive Income	33,463	36,355
(3,324)	Variance made up of:	(2,467)	(4,584)
2,206	Subsidies & Grants For Capital Expenditure	1,991	3,426
1,118	Development Contributions For Capital Growth	476	1,158
-	Vested Assets	-	-
3,324		2,467	4,584
EXPENDITURE PER ACTIVITY FUNDING IMPACT STATEMENT			
1,566	Water	1,835	1,693
1,252	Wastewater	1,146	1,381
58	Stormwater	60	60
3,290	Transportation	3,264	3,279
2,722	Waste Minimisation	2,747	2,980
2,044	Other Infrastructure	1,951	2,061
1,892	Parks & Cemeteries	1,951	1,941
2,931	Libraries, Swimming Pools & Community Facilities	3,243	3,290
2,323	District Development	2,311	2,377
1,993	Planning & Environment	2,046	2,030
3,291	Governance & Corporate Services	3,780	3,480
23,362	Total Applications of Operating Funding	24,334	24,572
33,007	Total Expenditure as per Proposed Comprehensive Income	33,801	34,612
(9,667)	Variance made up of:	(9,467)	(10,091)
9,641	Depreciation	9,467	10,091
26	Loss on Sale of Assets	-	-
9,667		9,467	10,091
Other Comprehensive Income			
26,059	Gains on Asset Revaluation	23,060	23,060
26,315	Total Comprehensive Income for the year	22,722	24,803

PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
REVENUE			
6,487	General rates	6,867	6,951
14,768	Targeted rates (including water)	15,370	15,985
1,739	Charges for volumetric water supply	1,801	1,801
65	Penalties, remissions, discounts	65	65
3,461	Government grants and subsidies	3,403	3,383
290	Interest	296	293
3	Dividends	3	3
1,077	Regulatory fees	1,102	1,084
4,040	User fees and other income	3,911	4,027
1,333	Development and financial contributions	645	2,763
-	Profit on sale of assets	-	-
-	Vested assets	-	-
-	Valuation gains	-	-
33,263	Total Revenue	33,463	36,355
EXPENDITURE			
6,677	Employee benefit expenses	7,021	6,914
9,619	Depreciation and amortisation	9,467	10,040
242	Finance costs	311	365
-	Valuation losses	-	-
16,469	Other expenses	17,002	17,293
33,007	Total Expenditure	33,801	34,612
256	Surplus/(Deficit) before Tax	(338)	1,743
-	Income Tax Expense	-	-
256	Surplus/(Deficit) after Tax	(338)	1,743
Gain on Asset Revaluations			
3,146	Gains (loss) on revaluation of wastewater assets	2,349	2,349
3,395	Gains (loss) on revaluation of water assets	4,717	4,717
556	Gains (loss) on revaluation of stormwater assets	594	594
18,029	Gains (loss) on revaluation of roading assets	15,594	15,594
873	Gains (loss) on revaluation of property and parks assets	(241)	(241)
60	Gains (loss) on revaluation of investment properties	47	47
26,059	Total Gain on Asset Revaluations	23,060	23,060
26,059	Total Other Comprehensive Income	23,060	23,060
26,315	Total Comprehensive Income	22,722	24,803

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
PUBLIC EQUITY			
632,422	Public Equity 1 July	641,616	658,737
Accumulated Funds			
336,780	Balance at 1 July	339,093	337,033
256	Surplus/(deficit) after tax	(338)	1,743
(3)	Transfer to restricted reserves	(3)	(3)
-	Transfer from property revaluation reserve on disposal	-	-
337,033	Balance at 30 June	338,752	338,773
Other Reserves			
Property Revaluation Reserve			
295,579	Balance at 1 July	302,457	321,638
26,059	Revaluation gains/(loss)	\$23,060	23,060
-	Transfer to accumulated funds on disposal on property	-	-
321,638	Balance at 30 June	325,517	344,698
Fair Value through Other Comprehensive Income Reserve			
-	Balance at 1 July	-	-
-	Revaluation gains/(loss)	-	-
-	Reclassification to surplus or deficit on disposal	-	-
-	Balance at 30 June	-	-
Restricted Reserves (Trust and Bequest Funds)			
63	Balance at 1 July	66	66
3	Transfer from accumulated funds	3	3
66	Balance at 30 June	69	69
321,704	Total Other Reserves	325,586	344,767
658,737	Public Equity 30 June	664,338	683,540

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
PUBLIC EQUITY			
337,033	Accumulated Funds	338,752	338,773
321,638	Property revaluation reserve	325,517	344,698
-	Fair value through other comprehensive income reserve	-	-
66	Restricted reserves	69	69
658,737		664,338	683,540
REPRESENTED BY:			
Current Assets			
5,877	Cash and cash equivalents	9,194	6,543
-	Available for sale financial assets	-	-
4,124	Debtors and other receivables	4,203	4,239
5	Inventories	37	5
10,006		13,434	10,787
Less Current Liabilities			
102	Agency and deposits	419	102
4,468	Creditors and other payables	4,438	4,593
-	Provisions	-	-
237	Borrowings	-	386
4,807		4,857	5,081
5,199	Working Capital	8,577	5,706
Non-Current Assets			
-	Available for sale financial assets	-	-
1,900	Loans and receivables	1,889	1,850
181	Intangible assets	217	181
624	Forestry assets	777	644
1,563	Investment property	1,657	1,610
652,553	Property, plant and equipment	655,825	678,601
656,821		660,365	682,886
Less Non-Current Liabilities			
52	Provisions	48	52
3,231	Borrowings	4,556	5,000
3,283		4,604	5,052
658,737	Net Assets	664,338	683,540

PROSPECTIVE STATEMENT OF CASHFLOWS

LTP 2012/13 \$000		2013/14 \$000	LTP 2013/14 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was provided from:			
32,970	Receipts from rates, fees and other revenue	33,164	35,944
290	Interest received	296	293
3	Dividends received	3	3
33,263		33,463	36,240
Cash was applied to:			
23,168	Payments to suppliers and employees	24,074	24,135
194	External Interest paid	260	312
23,362		24,334	24,447
9,901	Net Cash Inflow/(Outflow) from Operating Activities	9,129	11,793
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from:			
2,418	Sale of property, plant and equipment	3,397	1,397
5,236	Withdrawal of investments	1,185	-
50	Repayment of loans and receivables	50	50
7,704		4,632	1,447
Cash was applied to:			
15,920	Purchase of property, plant and equipment	14,914	14,492
-	Purchase of investments	-	-
15,920		14,914	14,492
(8,216)	Net Cash Inflow/(Outflow) from Investing Activities	(10,282)	(13,045)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash was provided from:			
3,512	Loans raised	1,930	1,992
Cash was applied to:			
44	Loans repaid	59	74
3,468	Net Cash Inflow/(Outflow) from Financing Activities	1,871	1,918
5,153	Net Cash Increase/(Decrease) in Cash held	718	666
724	Opening Cash held 1 July	8,476	5,877
5,877	Closing Cash held 30 June	9,194	6,543

RESERVE FUNDS

Reserves are held to ensure that funds received for a particular purpose and any surplus created is managed in accordance with the reason for which the reserve was established. Surpluses held in reserves are credited with interest. Restricted reserves are reserves that have rules that can be set by legal obligation that restrict the use that Council may put the funds to. The remaining Council-created reserves are discretionary reserves that the Council has established for the fair and transparent use of monies. Below is a list of current reserves outlining the purpose for holding each reserve and the Council activity to which each reserve relates, together with summary financial information for the 2013/14 year.

Reserves	Opening Balance 2013/14 (\$000)	Transfers In 2013/14 (\$000)	Transfers Out 2013/14 (\$000)	Closing Balance 2013/14 (\$000)
Specific Reserves These reserves are designated from a statute or legal document or are to maintain and provide for improvements to separately identifiable areas.	4,050	148	(72)	4,125
Development Contributions To provide for growth in identifiable infrastructure assets.	(5,745)	264	(726)	(6,207)
General Reserves These reserves are invested to provide a financial return to ratepayers.	8,484	155	(1,191)	7,448
Property To provide for the purchase of properties.	463	338	(172)	629
Loss of Service Potential and Development To set aside funds for the replacement or provision of assets in identifiable infrastructure areas.	768	1,719	(678)	1,810
Amenities To provide funding for ongoing operations and assets in amenity areas.	128	2,220	(2,707)	(359)
Governance To provide funding for the elected member activity, specifically the democratic process.	113	0	(29)	84
District Development To provide funding for ongoing operations and assets in this activity.	87	114	(160)	41
	8,348	4,960	(5,736)	7,571

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 public benefit entity for the purposes of the application of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

The financial statements comprise the activities of the Council. The Council does not have a significant interest in any other entities. The Council adopted the prospective financial statements on 1 July 2013.

2. Basis of Financial Statement Preparation

The financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002 and in accordance with New Zealand generally accepted accounting practice (NZ GAAP). The financial statements comply with FRS 42 and use opening balances from the period ending 30 June 2013, estimates have been restated accordingly if required.

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

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

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

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

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

3. Joint Ventures

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control. For jointly controlled

operations Council recognises in its financial statements the assets it controls, the liabilities and expenses it incurs, and the share of income that it earns from the joint venture. Council currently has jointly controlled operations with Queenstown Lakes District Council in respect to forestry.

4. Revenue

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

I. RATES

Rates are set annually by resolution of Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.

II. GOODS SOLD AND SERVICES RENDERED

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

III. INTEREST INCOME

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

IV. RENTAL INCOME

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

V. GOVERNMENT GRANTS

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

VI. DIVIDEND INCOME

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

VII. WATER BILLING REVENUE

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

VIII. VESTED ASSETS

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

are recognised at the point when Council has issued the certificate prescribed under the Resource Management Act 1991 S224(c), relating to the respective subdivisions.

IX. DEVELOPMENT CONTRIBUTIONS

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

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

5. Operating Leases

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

6. Grant Expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of Council's decision.

7. Income Tax

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

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the

liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which Council expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable surpluses will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting surplus nor taxable surplus.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination or to transactions recognised in other comprehensive income or directly in equity.

8. Equity

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

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

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

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

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

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

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

9. Cash and Cash Equivalents

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

10. Debtors and Other Receivables

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

11. Inventories

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

12. Financial Assets

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

AVAILABLE-FOR-SALE FINANCIAL ASSETS

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

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

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

LOANS AND RECEIVABLES

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

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

13. Property, Plant and Equipment

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

- Stormwater
- Water
- Wastewater

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

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

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

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

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

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

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

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

Assets to be depreciated include:

Operational Assets	
Buildings	
- structures	5-100 yrs
- external fabric	5-100 yrs
- services	5-80 yrs
- internal fit out	5-80 yrs
Equipment, furniture and fittings	3-10 yrs
Motor vehicles and plant	4-12 yrs
Library books	10 yrs
Parks and reserves	2-50 yrs
Infrastructure Assets	
Bridges	30-125 yrs
Footpaths and cycle ways	30-100 yrs
Kerb and channel	70-100 yrs
Roads – sealed	8-17 yrs
Roads – unsealed	3-70 yrs
Roads – land and formation	not depreciated
Sewerage plant and equipment	15-35 yrs
Sewerage reticulation networks	60-80 yrs
Stormwater networks	70 yrs
Water plant and equipment	10-35 yrs
Water reticulation networks	60-100 yrs

Restricted assets are included in the asset register in Revenue

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

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

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

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

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

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

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

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

15. Intangible Assets

I. COMPUTER SOFTWARE

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

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

II. OTHER INTANGIBLE ASSETS

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

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

III. SUBSEQUENT EXPENDITURE

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

IV. AMORTISATION

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

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

16. Forestry Assets

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

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

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

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

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

Gains or losses arising on initial recognition of forestry assets at fair value less estimated costs to sell, and from a change in fair value less estimated costs to sell are recognised in the surplus or deficit.

17. Emissions Trading Scheme

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

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

18. Investment Property

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

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

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

19. Impairment of Non-financial Assets

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

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

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows.

If an asset's carrying amount exceeds its recoverable amount the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit.

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

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

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

20. Third Party Transfer Payment Agencies

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

21. Creditors and Other Payables

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

22. Employee Entitlements

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

I. SHORT-TERM ENTITLEMENTS

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

These include salaries and wages accrued up to balance date, annual leave earned to date, but not yet taken, at balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

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

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

II. LONG-TERM ENTITLEMENTS

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

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

III. SUPERANNUATION SCHEMES

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

23. Borrowings

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

Council has not capitalised borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset, as required under NZ IAS 23 Borrowing Costs (revised 2007), because it has elected to defer the adoption of the revised standard in accordance with its transitional provisions that are applicable to public benefit entities.

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

24. Provisions

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

25. Landfill Post Closure Costs

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

technology. The provision includes all costs associated with landfill post closure.

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

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

26. Goods and Services Tax

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

27. Cost Allocations

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

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

28. Critical Judgements

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

New Standards, Amendments and Interpretations not yet adopted

Standards, amendments and interpretations issued but not yet effective have not been applied in preparing these prospective financial statements.

FEES AND CHARGES

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

WATER, WASTEWATER, STORMWATER CHARGES

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

DESIGNATED WASTEWATER TREATMENT PLANT

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

Includes GST
2013/14
112.00
34.00

TRADE WASTE

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

180.00
70.00
120.00
At cost

WATER, WASTEWATER, STORMWATER – NEW CONNECTION

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

30.00
120.00

BULK TANKER WATER FROM FIRE HYDRANTS (PER LOAD)

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

65.00
15.00

WATER METER ACCURACY TESTS

House visit and assessment
Meter removal and calibration

50.00
500.00

ROADING CHARGES

LICENCE TO OCCUPY

Single owner
Multiple owner

2013/14
280.00
At cost

TRAFFIC MANAGEMENT PLAN APPROVAL

Commercial organisations and events
Non-profit community events

70.00
No charge

TEMPORARY ROAD CLOSURE

Commercial organisations and events
Non-profit community events

280.00
No charge

ROAD OPENING NOTICE

Approved service provider
Other service

No charge
No charge

ROAD STOPPING

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

At cost
At cost

RAPID NUMBER

New
Replacement

50.00
20.00

DUST SUPPRESSION

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

No charge
At cost
49% of cost
At cost

OTHER

Commercial fingerboard signs
Unauthorised activities

At cost
At cost

OTHER INFRASTRUCTURE CHARGES

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

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

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

AIRPORTS

AIRPORT LANDING FEES (PER LANDING)

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

WASTE MINIMISATION

TRANSFER STATION CHARGES

Standard size refuse bag	3.00
Car load (small load, minimum fee) load <100 kg or <0.6 m ³	19.00
Van, Ute, Wagon, Trailer Load	
Load <200 kg or <1.0 m ³	37.00
Load >200 kg or >1.0 m ³ charge by volume per cubic metre	53.00
General waste charge by volume per cubic metre	53.00
General waste charge by weight per tonne	262.00
Car body (all tanks pierced and drained)	5.00
Whiteware and separated metal	No charge
CRT TVs and computer monitors	25.00
All other electronics per item	12.00
Greenwaste Deposited in Greenwaste Area	
Load <0.5 m ³	No charge
Load >0.5 m ³ – 1.0 m ³	10.00
Load >1.0 m ³	20.00
Cleanfill Deposited in Cleanfill Area	
Load <0.5 m ³	No charge
Load >0.5 m ³ – 1.0 m ³	4.50
Load >1.0 m ³	15.00
Prepaid CODC approved 60 litre refuse bag	3.50

Includes GST
2013/14

DEVELOPMENT & FINANCIAL CONTRIBUTIONS CHARGES

CAPITAL CONTRIBUTIONS – NEW CONNECTIONS (SEE DISTRICT PLAN ALSO)

Patearoa Water

Includes GST
2013/14
1,260.00

Lowburn-Pisa Moorings Sewer (indexed to Dec 12 using SQNEE0000 index)

4,582.00

Bannockburn Sewer (treatment)

1,150.00

Bannockburn Sewer extension

3,450.00

FINANCIAL CONTRIBUTIONS - RESERVES

Urban (indexed to Dec 12 using SQNEE0000 index)

2,058.00

Rural (indexed to Dec 12 using SQNEE0000 index)

1,029.00

DEVELOPMENT CONTRIBUTIONS - NEW CONNECTIONS

WATER SUPPLY

Alexandra

4,676.00

Clyde

3,601.00

Cromwell - Urban

1,333.00

Outer Cromwell

3,387.00

Omakau/Ophir

3,343.00

Ranfurly

2,107.00

Naseby

3,007.00

Roxburgh

1,367.00

WASTEWATER

Alexandra

2,275.00

Cromwell Urban

4,156.00

Outer Cromwell

See financial
contributions

Omakau/Ophir

658.00

Ranfurly

918.00

Naseby

866.00

Roxburgh

882.00

ROADING

Residential

1,885.00

Business

5,031.00

COMMUNITY SERVICES CHARGES

CEMETERIES

Includes GST
2013/14

ALEXANDRA CEMETERY

Plot Fees

Standard plot fees

720.00

Ashes plot

360.00

Burial Fees

Standard re-opening and burial

Burial of ashes

820.00

Burial of infants (up to 2 years / re-opening)

375.00

Extraordinary costs

425.00

At cost

CLYDE CEMETERY

Plot Fees

Standard plot fees

570.00

Ashes plot

285.00

Burial Fees

Standard re-opening and burial

635.00

Burial of ashes

280.00

Burial of infants (up to 2 years / re-opening)

280.00

Extraordinary costs

At cost

COMMUNITY SERVICES CHARGES CONT.

	Includes GST 2013/14
OMAKAU CEMETERY	
Plot fees	220.00
CROMWELL CEMETERY	
Plot Fees	
Standard plot fees	555.00
Ashes plot	280.00
Memorial structures plot	555.00
Burial Fees	
Standard re-opening and burial	740.00
Burial of ashes	350.00
Burial of infants (up to 2 years / re-opening)	350.00
Memorial structures burials	680.00
Memorial structures burials stillborns & infants (up to 2 years old)	315.00
Extraordinary costs	At cost
NASEBY CEMETERY	
Standard plot fees	257.00
RANFURLY CEMETERY	
Plot Fees	
Standard plot fees	257.00
Ashes plot	134.00
COMMUNITY FACILITIES	
ALEXANDRA COMMUNITY CENTRE	
Hall and Bar	
Commercial whole day	255.00
Commercial half day	160.00
Commercial hourly rate	31.00
Non-commercial whole day	150.00
Non-commercial half day	94.00
Non-commercial hourly rate	19.00
Hall, Kitchen and Bar	
Commercial whole day	280.00
Commercial half day	187.00
Non-commercial whole day	170.00
Non-commercial half day	114.00
Hall, Reading Room, Kitchen and Bar	
Commercial whole day	320.00
Commercial half day	210.00
Non-commercial whole day	210.00
Non-commercial half day	125.00
Whole Complex	
Commercial whole day	425.00
Commercial half day	280.00
Non-commercial whole day	260.00
Non-commercial half day	160.00
Hire of Trestles and Chairs (away from hall)	
Trestles (each)	5.00
Chairs (each)	2.00
Alexandra Memorial Theatre	
Commercial / non-local or by agreement with CEO	
Evening performance	625.00
Matinee performance (afternoon)	470.00
Rehearsal (includes heating)	210.00

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

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

COMMUNITY SERVICES CHARGES CONT.

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

	Includes GST 2013/14
Amateur local non-profit making incorporated societies and educational institutes	
Evening performance	220.00
Matinee performance (afternoon)	165.00
Rehearsal (no heating)	57.00
Rehearsal (with heating)	115.00
CROMWELL MEMORIAL HALL	
Whole Complex (auditorium, supper room, west wing, kitchen)	
Commercial whole day	450.00
Commercial half day	305.00
Non-commercial whole day	185.00
Non-commercial half day	135.00
Sporting events – tournaments whole day	140.00
Sporting events – club nights/half day tournaments	110.00
Sporting events – schools	110.00
Hourly rate (only available on application to the Cromwell Community Board)	25.00
After 1.00am charge per hour	25.00
Auditorium (not including kitchen)	
Commercial whole day	290.00
Commercial half day	180.00
Non-commercial whole day	155.00
Non-commercial half day	100.00
Sporting events – tournaments	110.00
Sporting events – club nights/half day tournaments	80.00
Sporting events – schools	80.00
Hourly rate (only available on application to the Cromwell Community Board)	20.00
After 1.00am charge per hour	20.00
Supper Room or West Wing (not including kitchen)	
Commercial whole day	150.00
Commercial half day	110.00
Non-commercial whole day	85.00
Non-commercial half day	70.00
Hourly rate (only available on application to the Cromwell Community Board)	15.00
Supper Room and Kitchen	
Commercial whole day	175.00
Commercial half day	120.00
Non-commercial whole day	110.00
Non-commercial half day	85.00
Hourly rate (only available on application to the Cromwell Community Board)	25.00
Kitchen per hour	25.00
Hire of Trestles and Chairs (away from hall)	
Trestles (each)	5.00
Chairs (each)	5.00
Refundable deposit for 1 – 20 chairs	80.00
Refundable deposit for more than 20 chairs	110.00
Crockery breakages (at hall)	At cost
CROMWELL SPORTS PAVILIONS	
Alpha Street Pavilion	
Soccer Club per annum	520.00
Casual day hire	50.00

COMMUNITY SERVICES CHARGES CONT.

A \$200 bond is required for social functions.

A \$200 bond is required for social functions

Track lighting is additional to all other fees.

	Includes GST 2013/14
Anderson Park Pavilion Club per season	520.00
Casual day hire	104.00
NASEBY HALL	
Whole day hire (not exceeding 24 hours)	75.00
Half day hire (not exceeding 4 hours)	35.00
Hourly rate if less than half day	15.00
WAIPIATA HALL	
24 hour period	100.00
Hourly rate	4.50
Waipiata Darts Club per annum	380.00
WALLACE MEMORIAL HALL	
Whole day hire (not exceeding 24 hours)	30.00
Half day hire (not exceeding 4 hours)	15.00
RANFURLY HALL	
Ranfurlly Drama Club (per annum)	190.00
Meetings	50.00
Meetings in supper room (hourly rate)	15.00
Furniture auctions	50.00
Local concerts	80.00
Visiting artists and concerts	110.00
Weddings and cabarets etc	165.00
Local schools: sports day/events (subject to conditions)	No charge
PATEAROA HALL	
Whole day hire and funerals	100.00
Half day hire	30.00
Meeting room (locals)	15.00
Meeting room (non-locals)	25.00
Discretionary bond	250.00
Hire of Tables and Chairs (away from hall)	
Tables	10.00
Padded chairs	2.00
Plastic chairs	1.00
ROXBURGH ENTERTAINMENT CENTRE	
Theatre	
Evenings	290.00
Conferences	290.00
Matinees, meetings and rehearsals	140.00
Hourly rate for non-profits groups only	17.00
Dance Hall	
Commercial whole day (social functions, weddings, funerals)	290.00
Commercial half day (social functions, weddings, funerals)	140.00
Hourly rate for non-profit groups only	17.00
Track lighting (per day)	52.00
Track lighting – supper room (per day)	27.00
Track lighting – dance hall (per day)	27.00
Kitchen	
Commercial hire whole day (social functions, weddings, funerals)	140.00
Commercial half day (social functions, weddings, funerals)	100.00
Hourly rate for non-profit groups only	17.00
Whole complex (non-discountable)	615.00

COMMUNITY
SERVICES
CHARGES
CONT.

ROXBURGH MEMORIAL HALL	Includes GST
Whole Hall	2013/14
Commercial hire	180.00
Hourly rate for commercial hire	57.00
Hourly rate for non-profits groups only	17.00
COUNCIL OFFICE HIRE	
WILLIAM FRASER BUILDING	
Council Chambers whole day	115.00
Council Chambers half day	55.00
Conference room / Bill McIntosh room whole day	55.00
Conference room / Bill McIntosh room half day	35.00
Assets department meeting room whole day	35.00
Assets department meeting room half day	35.00
Tea making facilities (per person per tea break)	2.00
CROMWELL SERVICE CENTRE	
Council Chambers whole day	115.00
Council Chambers half day	55.00
Tea making facilities (per person per tea break)	2.00
RANFURLY SERVICE CENTRE	
Council Chambers whole day	55.00
Council Chambers half day	35.00
Meeting room whole day	35.00
Meeting room half day	25.00
ROXBURGH SERVICE CENTRE	
Council Chambers whole day	55.00
Council Chambers half day	35.00
CROMWELL MUSEUM	
SALE OF MUSEUM PHOTOGRAPHS	
6 x 4 black and white	14.00
7 x 5 black and white	19.00
10 x 8 black and white	24.00
6 x 4 sepia	21.00
7 x 5 sepia	31.00
10 x 8 sepia	42.00
Photocopy of photographs	2.00
DIGITAL PHOTOGRAPH COLLECTION	
including Ron Murray collection	
6 x 4 printed copy	4.00
Tiff image supplied on CD for personal use + postage	10.00
Tiff image supplied on CD for publication use + reproduction fee + postage	10.00
Reproduction (per application)	
Book/periodical/newspaper	25.00
Postcard/greeting card/decoration	50.00
Advertising/publicity	150.00
Television programmes/commercial + research time	25.00
Postage	
New Zealand	5.00
Overseas	10.00

COMMUNITY
SERVICES
CHARGES
CONT.

LIBRARIES

	Includes GST 2013/14
Rental books – popular fiction and new releases (per book)	1.00
Interloan books from outside district (plus and externally imposed charges per book)	7.00
Overdue Books (per book per week)	
Adults	2.00
Children	2.00
Reciprocal borrowers	10.00
Reservation fee (per book)	1.00
CDs up to 2 years old (per week)	3.00
CDs up to 2 years old 3 for 2 (per week)	6.00
CDs over 2 years old (per week)	2.00
Videos (per week)	2.00
DVDs (per week)	3.00
CD Roms (per week)	4.00
Downloading onto disk	2.00
Computer Use (no internet)	
15 mins	2.00
30 mins	4.00
45 mins	6.00
Per hour	7.00
Internet Charges	
15 mins	2.00
30 mins	4.00
Per hour	7.00
Photocopying	
A4 per sheet up to 20 sheets (black and white)	.20
A4 per sheet up to 20 sheets (colour)	1.30
A4 per sheet more than 20 sheets (black and white)	.10
A4 per sheet more than 20 sheets (colour)	.60
A3 per sheet up to 20 sheets (black and white)	.40
A3 per sheet up to 20 sheets (colour)	2.00
A3 per sheet more than 20 sheets (black and white)	.20
A3 per sheet more than 20 sheets (colour)	1.00
A4 double sided (black and white)	.40
A4 double sided (colour)	2.00
A3 double sided (black and white)	.80
A3 double sided (colour)	4.00
Own paper per sheet (black and white)	.10
Own paper per sheet (colour)	.60
Own paper double sided per sheet (black and white)	.20
Own paper double sided per sheet (colour)	1.00
Fax Charges	
All locations up to 3 pages (per fax)	3.00
Additional pages per page	.50
Book Covering	
Small books (paperback/trade paperback)	5.00
Medium books	8.00
Large books	11.00
Scanning (per page)	1.00
Replacement cards	5.00
Non-residents without a borrowing card (\$25 non-refundable)	25.00
Damaged item charge	10.00

COMMUNITY SERVICES CHARGES CONT.

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

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

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

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

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

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

PARKS

MOLYNEUX PARK

Stadium	
Sports groups (per hour)	33.00
Vincent sports groups (per hour)	21.00
Gas heating token (20 mins)	7.00
Electric heating token (15 mins)	.50
Sports groups whole day	285.00
Sports groups half day	190.00
Vincent sport groups whole day	160.00
Vincent sport groups half day	115.00
Kitchen whole day (includes foyer toilets)	52.00
Kitchen half day (includes foyer toilets)	26.00
Changing rooms (per room)	10.00

Sports Grounds

Casual (per ground per day)	105.00
Cricket wickets (per day)	90.00
Changing rooms (per room)	25.00

PIONEER PARK

Commercial activity or event including circus, gypsy fair, Blossom Festival	285.00
Community group activity	35.00
Community group activity – a Vincent benefit	130.00
Amusement devices (activity or device)	65.00
Council power box (per hour)	5.00

ANDERSON PARK

Sports Club Rentals (per player per season)	
Anderson Park grounds	43.00
Netball / tennis courts	17.00
Casual Users (per day)	
Playing fields (per player)	2.00
Netball/tennis courts (per player)	2.00
Non-sporting activities (per player plus electricity)	64.00
Touch tournaments (per ground)	59.00

ALPHA STREET RESERVE

Commercial activity or event including circus and gypsy fair	283.00
Sports Club Rentals (per player per season)	
Alpha Street grounds	43.00
Casual Users (per day)	
Playing fields (per player)	2.00
Non-sporting activities (per player plus electricity)	64.00
Touch tournaments (per ground)	59.00
Coin operated BBQ	1.00

MANIOTOTO PARK

Sports clubs (per annum)	775.00
Sports ground (per day)	100.00
Sports ground (half day)	50.00
Outdoor netball/tennis courts	No charge
Stadium	
Stadium sports session (not exceeding 2 hours)	15.00
Stadium sports session (not exceeding 4 hours)	34.00
Stadium only (day rate – not exceeding 24 hours)	105.00
Stadium/kitchen/bar (day rate) weddings, cabarets	160.00
Local schools sports day/events (subject to conditions)	No charge

Includes GST
2013/14

COMMUNITY
SERVICES
CHARGES
CONT.

	Includes GST 2013/14
Rugby Clubrooms	
Rugby clubrooms (day rate – not exceeding 8 hours)	80.00
Rugby clubrooms (half day rate – not exceeding 4 hours)	40.00
Rugby clubroom/kitchen/bar (day rate not exceeding 24 hours)	135.00
Rugby clubroom/kitchen/bar (half day rate not exceeding 4 hours)	65.00
Local schools sports day/events (subject to conditions)	No charge
Kitchen	
Kitchen whole day (not exceeding 24hours)	50.00
Kitchen half day (not exceeding 4 hours)	25.00
Hire of Trestles away from the Stadium	
Hire of trestles away from the stadium (per trestle)	3.00
Hire of chairs away from the stadium (per chair)	1.00
Charges Per Annum	
Maniototo Squash Club	1,450.00
A&P Association (per show)	770.00
SWIMMING POOLS	
MOLYNEUX AQUATIC CENTRE	
Single Admission	
Adult	4.50
Child	2.00
Preschooler (with maximum of 2 per 1 paying parent/caregiver)	No charge
Gold Card and tertiary student 10%	4.00
Community Services Card holder 10%	4.00
Spectator (when whole pool is hired including competitions)	1.00
Shower	2.00
Membership Card and Yearly Pass	
Adult 11 swims	45.00
Adult 22 swims	90.00
Adult 45 swims	180.00
Adult yearly pass	540.00
Child 11 swims	20.00
Child 22 swims	40.00
Child 45 swims	80.00
Child yearly pass	290.00
Gold Card, Community Services Card and Tertiary Students	
11 swims	40.00
22 swims	80.00
45 swims	160.00
Yearly pass	480.00
Aquarobics and Aqua Fit	
Adult entry and class	9.00
Adult 11 class membership concession (includes pool entry)	90.00
Gold Card, Community Services Card, tertiary student entry and class	8.10
Gold Card, Community Services Card, tertiary student 11 class membership concession (includes pool entry)	81.00
Aqua Fit Class only excluding pool entry	4.50
Swimming Lesson – Central Swim School (includes pool entry)	
8 x toddler/preschool lesson	70.00
10 x school age lessons	95.00
10 x 45 minute stroke development	102.00
Weekday private lesson	
30 minutes	34.00
20 minutes	22.00
5 day block holiday classes	44.00

COMMUNITY
SERVICES
CHARGES
CONT.

	Includes GST 2013/14
Saturday private lesson	
20 minutes	32.00
15 minutes	21.00
School Hire	
District primary schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00
District high schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00
Non-district schools – normal pool entry plus non-commercial lane hire	22.00
Central Otago Swimming Clubs / Non-Commercial (as per definition)	
Child – 12 month	300.00
Tues, Thurs non-competitive club nights per lane, no entry (does not include development or squad coaching sessions)	12.00
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (including development or squad coaching sessions)	12.00
Swim meets / competition nights full 25 metre pool hire includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer)	115.00
Commercial Operators	
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer)	47.00
Additional Charges	
Additional staff after hours	\$20/hr/staff
Surcharge for outside normal opening hours	%
Meeting Room Charges (where available)	
Non-commercial per hour min 1 hour then ½ hour blocks	10.00
Commercial per hour min 1 hour then ½ hour blocks	30.00
Kitchen surcharge	30.00
CROMWELL SWIM CENTRE	
Single Admission	
Adult	4.50
Child	2.00
Preschooler (with maximum of 2 per 1 paying parent/caregiver)	No charge
Gold Card and tertiary student 10%	4.00
Community Services Card holder 10%	4.00
Spectator (when whole pool is hired including competitions)	1.00
Shower	2.00
Membership Card and Yearly Pass	
Adult 11 swims	45.00
Adult 22 swims	90.00
Adult 45 swims	180.00
Adult yearly pass	540.00
Child 11 swims	20.00
Child 22 swims	40.00
Child 45 swims	80.00
Child yearly pass	290.00
Gold Card, Community Services Card and Tertiary Students	
11 swims	40.00
22 swims	80.00
45 swims	160.00
Yearly pass	480.00

COMMUNITY
SERVICES
CHARGES
CONT.

	Includes GST 2013/14
Aquarobics and Aqua Fit	
Adult entry and class	9.00
Adult 11 class membership concession (includes pool entry)	90.00
Gold Card, Community Services Card, tertiary student entry & class	8.10
Gold Card, Community Services Card, tertiary student 11 class membership concession (includes pool entry)	81.00
Aqua Fit class only excluding pool entry	4.50
Swimming Lesson – Central Swim School (includes pool entry)	
8 x toddler/preschool lesson	70.00
10 x school age lessons	95.00
10 x 45 minute stroke development	102.00
Weekday private lesson	
30 minutes	34.00
20 minutes	22.00
5 day block holiday classes	44.00
Saturday private lesson	
20 minutes	32.00
15 minutes	21.00
School Hire (off peak hours only)	
District primary schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00
District high schools per lane/block per hour – min charge 1 hour then ½ hour blocks (includes pool entry)	8.00
Non-district schools – normal pool entry plus non-commercial lane hire	22.00
Central Otago Swimming Clubs / Non-Commercial (as per definition)	
Child – 12 month (July – June)	300.00
Tues, Thurs non-competitive club nights per lane, no entry (does not include development or squad coaching sessions)	12.00
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (including development or squad coaching sessions)	12.00
Swim meets / competition nights full 25 metre pool hire includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer)	115.00
Commercial Operators	
Lane hire per lane per hour includes pool entry min 1 hour then ½ hour blocks (or by agreement with Chief Executive Officer)	47.00
Additional Charges	
Additional staff after hours	\$20/hr/staff
Surcharge for outside normal opening hours	%
Meeting Room Charges (where available)	
Non-commercial per hour min 1 hour then ½ hour blocks	10.00
Commercial per hour min 1 hour then ½ hour blocks	30.00
Kitchen surcharge	30.00
RANFURLY SWIM CENTRE	
Admission	
Adult	4.00
Child	2.00
11 x child swims (swim card)	20.00
11 x adult swims (swim card)	40.00
Season pass (single)	82.00
Season pass (family) plus \$10 per child	105.00
Maniototo Area School	731.00
St John's School	132.00
Aquabelles (per session)	352.00
Other groups (per session)	352.00
Professional coaching	\$20 per hour

DISTRICT DEVELOPMENT CHARGES

TOURISM CENTRAL OTAGO

	Includes GST 2013/14
Central Otago Visitor Guide	
Quarter page	350.00
Half page	700.00
Full page	1,200.00
Central Otago Online	
Basic website listing - 1 image	No charge
Website listing - 5 images	300.00
Full online package - 6 images, fact sheet, booking engine	420.00
Central Otago Visitor Guide plus Website Package	
Quarter page advert plus full online	500.00
Half page advert plus full online	850.00
Full page advert plus full online	1,350.00
Booking Commission on Operator Bookings via Website Booking Engine	10-20%
Central Otago related products/operators registration fee (outside region operators as approved by TCO)	350.00
There may be one-off projects carried out during the year where operators who participate contribute to the costs on a case by case basis	As required

Located at Alexandra, Cromwell, Ranfurly and Roxburgh.

VISITOR INFORMATION CENTRES

Toll Calls	
National (per 2 minutes)	1.00
International (per 5 minutes)	6.00
Booking commission (on operator bookings)	10-20%
Cancellation fee (payable by customer)	10-20%
Event tickets	Up to 20%
Booking fee	6.00
Cheque clearance fee	.30
Ladder hire – Cromwell (per half day)	30.00
Photocopying and faxes (refer to Administration Services)	
Display	
Window (per week)	15.00
Wall / poster (per month) A4	35.00
Wall / poster (per month) A3 or larger	50-100
Large panel display (per year)	800-2,000
Light box (per month)	25.00
Blackboard/panel display (per month)	50.00
Local operators (per brochure per centre per annum)	96.00
Outside region operators (per brochure per centre per annum)	96.00
Commercial series publications per centre	540.00
Commercial series publications all four centres	1,350.00
Commercial individual publications (per centre per annum)	165.00
Plasma TV Operator Advertising	
Per month	65.00
Per 6 months (summer/winter)	300.00
Per year	500.00
Internet Charges	
15 min	2.00
30 mins	4.00
1 hour	7.00
Mobile device charging	Up to \$2
One-off projects carried out during the year where operators who participate contribute to the costs on a case by case basis	As required

PLANNING & ENVIRONMENT CHARGES

Estimated value of work, includes Project Check Fee.

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

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

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

BUILDING CONTROL CHARGES

Up to and including \$5,000	260.00
Over \$5,000 and not exceeding \$10,000	530.00
Over \$10,000 and not exceeding \$20,000	990.00
Over \$20,000 and not exceeding \$40,000	1,420.00
Over \$40,000 and not exceeding \$80,000	1,600.00
Over \$80,000 and not exceeding \$200,000	2,260.00
Over \$200,000 and not exceeding \$350,000	2,760.00
Over \$350,000 and not exceeding \$500,000	2,940.00
Over \$500,000 and not exceeding \$750,000	3,220.00
Over \$750,000 and not exceeding \$1,000,000	3,490.00
Exceeding \$1 million (min deposit plus additional time if necessary)	3,490.00+

Commercial Alterations & New

Up to \$10,000	660.00
\$10,000 - \$20,000	1,220.00
\$20,000 - \$40,000	1,650.00
\$40,000 - \$80,000	1,790.00
\$80,000 - \$200,000	2,400.00
\$200,000 - \$350,000	2,880.00
\$350,000 - \$500,000	3,050.00
\$500,000 - \$750,000	3,330.00
\$750,000 +	3,590.00

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

BIA Levy - (projects under \$20,000 are exempt) \$1.97 for every \$1,000

Multi-proof building consents (deposit) actual cost of work to be recovered at time and disbursements	160.00
Amendments to Building Consents (deposit) actual cost of work to be recovered at time and disbursements	70.00
Erection of marquee	220.00
Heating / fire appliances - free standing	190.00
Inbuilt secondhand	340.00
Wind machines (horticultural)	430.00
Plan perusal fee for withdrawn applications	70.00

OTHER BUILDING INSPECTIONS

Certificate of Acceptance	
Minor work up to \$5,000	770.00
Residential \$5,000 to \$20,000	1,090.00
Residential \$20,000 +	1,880.00
Commercial – \$550 deposit plus hourly rate plus travel	560.00+
Relocated house within the district	150.00
New compliance schedule	70.00
Amended compliance schedule	70.00
WOF monitoring fechrice	70.00
Certificate of Public Use	360.00
Notice to Fix	160.00
Fire Service assessment of building consents (plus costs)	70.00
Demolition – non-commercial	220.00
Demolition – commercial	430.00
Inspection of unsatisfactory work (per visit or inspections not already provided for)	70.00
Swimming pool exemption (delegated)	170.00
Swimming pool exemption (referred to Council)	270.00
Water test fee (fee plus actual test cost)	50.00

Project Information Memorandum – Residential

Up to and including \$5,000	30.00
Over \$5,000 and not exceeding \$10,000	70.00
Over \$10,000 and not exceeding \$20,000	120.00
Over \$20,000 and not exceeding \$40,000	190.00

PLANNING &
ENVIRONMENT
CHARGES
CONT.

Over \$40,000 and not exceeding \$80,000	250.00
Over \$80,000 and not exceeding \$200,000	280.00
Over \$200,000 and not exceeding \$350,000	320.00
Over \$350,000 and not exceeding \$500,000	320.00
Exceeding \$500,000 (min deposit plus additional time if necessary)	320.00+
Minor appliances (heaters – inbuilt, second-hand)	30.00

Project Information Memorandum – Commercial	
Alteration / new building up to \$10,000	190.00
Alteration / new building \$10,000 - \$20,000	355.00
Alteration / new building \$20,000 - \$1,000,000	420.00
Alteration / new building over \$1,000,000	420.00
Reactivate a lapsed consent (deposit)	70.00
Assessment of building consent exemption application (deposit)	70.00
Local Authority Compliance Certificate	110.00

Time and Disbursements	
Hourly rates for processing all applications	90.00
Mileage (cents per km)	.50

ENVIRONMENTAL HEALTH

Establishment of new premises	150.00
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Annual Inspection	
Food premises	170.00
Camping grounds	470.00
Hairdresser shops	170.00
Offensive trades	170.00
Funeral directors	170.00
Follow up inspection fee	170.00
Change of ownership	65.00

Annual Renewal	
Food premises	85.00
Camping grounds	85.00
Hairdresser shops	85.00
Offensive trades	85.00
Funeral directors	85.00
Miscellaneous Bylaw and general licence fees	150.00
Late payment fee	50%

Food Control Plans	
Application	65.00
Audit	170.00
Renewal	85.00
Corrective action (hourly rate)	80.00

BYLAW AND POLICY

Trading General Bylaw in Public Place	
Trading stalls (per week)	50.00
Trading stalls in public places (per annum)	300.00

TAB and gambling venues application fee (deposit)	140.00
Additional sandwich board	80.00

LIQUOR LICENSING

Local Authority Compliance Certificate	
Building	60.00
Planning	60.00

PLANNING & ENVIRONMENT CHARGES CONT.

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

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

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

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

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

ANIMAL CONTROL

	Includes GST 2013/14
Dog Registration Fees	
Non-working dogs	50.00
Working dogs	11.00
Late penalty fee (percentage of base fee)	50%
Dog Impounding Charges	
First impounding (for each 12 months)	100.00
Second impounding (for each 12 months)	125.00
Third and subsequent impounding (for each 12 months)	160.00
Sustenance	21.00
Destruction of dog	55.00
Notification	20.00
Microchipping	30.00
Licence to Keep Four or More Dogs	
Application	50.00
Inspection fee	85.00

PLANNING

SUBDIVISION CHARGES

Land Subdivision Consent	
Consent application deposit (notified to formal hearing)	2,000.00
Consent application deposit (non notified to formal hearing)	1,500.00
Consent application deposit (under delegated authority)	800.00
Minor boundary adjustment	250.00
Plan Certification - 223	140.00
Plan Certification - 224(c)	140.00
Minor amendment to cross lease/unit title plan (deposit)	510.00
Other Subdivision Charges	
Completion certificates	75.00
Compliance certificates (deposit)	540.00
Certified copy of Council resolution	75.00
Registered bond	At cost
Release from registered bond	At cost
Right of way consents (348 Certificate)	100.00
Certificate of approval of survey plans (s.226(1)(e)(ii))	140.00
Change or cancellation of amalgamation condition (deposit)	100.00
Cancellation of easement (Section 243)	100.00

LAND USE CONSENT

Consent application deposit (notified to formal hearing)	2,000.00
Consent application deposit (non-notified to formal hearing)	1,500.00
Consent application deposit (under delegated authority)	500.00
Non-compliance with bulk and location requirements (delegated authority)	140.00
Minor breach of standards (e.g. colour palette) (deposit)	250.00
Application for Extension of Time for a Resource Consent (deposit)	140.00
Minor Change or Cancellation of Consent Condition (delegated) (deposit)	260.00
Complex Change or Cancellation of Consent Condition (delegated) (deposit)	520.00
Change or Cancellation of Consent Condition to Formal Hearing (deposit)	785.00
Monitoring Consent Holders (per hour + mileage)	90.00
Hearing of Objection to Resource Consent (deposit)	785.00
Application for Heritage Orders and Designations (deposit)	
Minor, no research (plus public notification)	1,000.00
Moderate, standard research requirements (plus public notification)	5,000.00
Major, affects large area of district (plus public notification)	10,000.00

PLANNING & ENVIRONMENT CHARGES CONT.

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

DBH and BRANZ levies apply to work over \$20,000.

APPLICATION FOR DISTRICT PLAN CHANGE (DEPOSIT)

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).

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).

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

Information Charges

Resource Management Act information

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

LAND INFORMATION MEMORANDUM (LIM)

Residential Search

Provided in 10 working days

Provided in 5 working days

Commercial Search

Provided in 10 working days

Provided in 5 working days

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

Includes GST

2013/14

1,000.00

5,000.00

10,000.00

At cost

75.00

150.00

190.00

210.00

280.00

At cost

GOVERNANCE & CORPORATE SERVICES CHARGES

	Includes GST 2013/14
PHOTOCOPYING	
A4 per sheet up to 20 sheets (black and white)	.20
A4 per sheet up to 20 sheets (colour)	1.30
A4 per sheet more than 20 sheets (black and white)	.10
A4 per sheet more than 20 sheets (colour)	.60
A3 per sheet up to 20 sheets (black and white)	.40
A3 per sheet up to 20 sheets (colour)	2.00
A3 per sheet more than 20 sheets (black and white)	.20
A3 per sheet more than 20 sheets (colour)	1.00
A4 double sided (black and white)	.40
A4 double sided (colour)	2.00
A3 double sided (black and white)	.80
A3 double sided (colour)	4.00
Own paper per sheet (black and white)	.10
Own paper per sheet (colour)	.60
Own paper double sided per sheet (black and white)	.20
Own paper double sided per sheet (colour)	1.00
Providing of regular meeting agenda (per agenda)	33.00
FAX CHARGES	
All locations up to 3 pages (per fax)	2.50
Additional pages per page	.50
WORD PROCESSING	
First page	7.00
All subsequent pages	3.00
RATING SERVICES	
Water rates final read	25.00
MAPS/AERIAL PHOTOGRAPHY	
Black and white A4	2.10
Black and white A3	2.10
Colour A4	4.20
Colour A3	4.20
Custom maps (per hour cost)	95.00
Electronic copies of aerials	POA
VIDEO CONFERENCING	
Not for profit and other community groups	Actual phone charge
Business users	\$56/hr + actual phone charge
Private users	\$56/hr + actual phone charge

POLICIES

revenue and finance rating
development and
financial contributions



Revenue & Financing Policy

PURPOSE

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

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

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

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

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

FINANCIAL MANAGEMENT

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

FUNDING OF OPERATING EXPENDITURE

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

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

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

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

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

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

OVERVIEW OF FUNDING MECHANISMS USED BY COUNCIL

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

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

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

The mechanisms are outlined below:

General Rate

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

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

Targeted Rates

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

Fees and Charges

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

Other Sources of Funding

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

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

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

FUNDING OF CAPITAL EXPENDITURE

Council categorises capital expenditure into three main areas being:

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

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




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




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









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




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




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





Activity Group	Community Outcome	Rationale for Allocation	Funding Source				Fees & Charges		
			General		Targeted Rate				
			UAGC	Capital Value	Land Value	Uniform Charge		Capital Value	Land Value
Water		<p>We supply households and the community with treated water at a suitable pressure and quantity. Water is treated to a required health standard and then pressurised for distribution and public firefighting. All water usage is measured through meters. From July 2012, we introduced volumetric charging across the district (except Roxburgh). Income from volumetric charging reflects the private benefit of water at the connection, but is priced to achieve an overall objective of reducing per connection usage.</p>				Residual Targeted rate set by ward, assessed differentially			Volumetric Charge
<p>Connected – any rating unit (including vacant sections) that is connected to (lateral/s provided) a Council operated water supply charged at 100%.</p> <p>Serviceable – any rating unit (including vacant sections) that is not connected to (no lateral provided) a council operated water supply but is within 100 metres of a Council operated water supply reticulation system, charged at 50%.</p>									
Wastewater		<p>Wastewater generated by private and public premises is conveyed and treated to minimise public health risks and impacts on the environment. Where wastes from industrial processes are known to dramatically increase demand for the activity, we capture costs through our Trade Waste Bylaw.</p>				Majority Targeted rate set by ward, assessed differentially			Trade Waste Fees
<p>Connected – any rating unit (including vacant sections) that is connected to (lateral/s provided) a Council operated wastewater system charged at 100%.</p> <p>Serviceable – any rating unit (including vacant sections) that is not connected to (no lateral provided) a Council operated wastewater system but is within 30 metres of a wastewater drain, charged at 50%. An additional 25% charge for subsequent urinal or water closet for commercial accommodation land uses will apply.</p>									
Stormwater		<p>The stormwater activity provides for the safe removal of excess rainfall that does not naturally permeate into the ground. We have a responsibility to ensure individuals, households and businesses are not adversely impacted by localised flooding. Localised flooding risk is greater in urban areas where development reduces the permeability of the ground. Flood risks from large catchments, like the Clutha and Taieri rivers, are managed separately by the Otago Regional Council (ORC).</p>						Full Targeted rate set by ward assessed differentially (Urban properties only)	
<p>Rural properties greater than 2 hectares will not be assessed for this rate as they do not receive the service.</p>									



Activity Group	Community Outcome	Rationale for Allocation	Funding Source					Fees & Charges	
			General		Targeted Rate				
			UAGC	Capital Value	Land Value	Uniform Charge	Capital Value		Land Value
Transportation		<p>Subsidised Rooding – A core service for the public providing roads, bridges, roadmarking, signage, lighting, road safety and transport planning. The public benefits from our roading network by enabling economic activity throughout the district. The NZTA subsidises 50% of expenditure. This subsidy is funded through fuel taxes, road user charges, etc and reflects the private benefit received.</p>	Residual District annual uniform charge		Residual General District rate, assessed differentially				Subsidy
		<p>The larger dams contribute about 10% of the capital value of the district. If a differential were not applied they would contribute at an inequitable level of the rate take of the district. Therefore Council will apply a differential to remove this inequity. The differential will ensure that the hydro dams contribution each year reflects the overall movement in all rates. Small dams will be around 1% of the total roading rate. The differential is the use to which the land is put.</p>							
		<p>Non-Subsidised Transportation - The provision of infrastructure and service such as footpaths, car parks, vehicle crossings, access ways and corridor gardens is governed at a ward level. A good network contributes to physical, economic and social well-being. Private benefit is mainly derived from car parking, and vehicle crossings, however Council believes a policy of free car parking assists its economic development strategy, and therefore currently chooses not to fully fund the private benefit through user fees and charges.</p>			Full District wide General Rate (Noxious Plants)			Majority Targeted rate set by ward for Other Activities (5) Village Caretakers	Inspection fees
			The targeted rate for other activities will be assessed on the basis of where the rateable land is situated.						
Other Infrastructure									
Waste Minimisation		<p>Waste management collects and disposes of your rubbish and provides access to transfer stations, green waste drop-offs and recycling. Waste minimisation focuses on leading, facilitating and educating the community on wiser use of resources and environmental sustainability. The activity contributes directly to the environmental and social well-being of the district. It allows individuals and businesses to dispose and recycle their waste but also educates them and the public on the importance of resource efficiency. We operate a 'polluter pays' approach to fund most of the activity. But we remain wary of the risk of making waste management too expensive for residents.</p>				Targeted rate set by District, assessed differentially			Transfer Station Charges
		<p>The targeted rate will be assessed on the basis of where the rateable land is situated. The targeted rate will be assessed on the number of separated used or inhabited parts (SUIP) of the rating unit. The targeted rate will be assessed based on the level of service provided, that is with a Council provided collection service or not.</p>							
Elderly Persons' Housing		<p>We provide housing predominately for the elderly. Council owns flats in Alexandra, Clyde, Cromwell, Ranfurly and Roxburgh. This activity provides direct social and economic benefits to residents within housing. It also provides comfort to the wider community that our elderly residents are being assisted.</p>			Residual General rate set by District				Market Rents






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




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

Activity Group	Community Outcome	Rationale for Allocation	Funding Source				Fees & Charges		
			General		Targeted Rate				
			UAGC	Capital Value	Land Value	Uniform Charge		Capital Value	Land Value
Libraries		Our libraries promote literacy, education and the exchange of information and ideas. We run libraries in Alexandra, Clyde, Cromwell and Roxburgh and share resources of those based in the Queenstown Lakes District. We also have a partnership with schools in Millers Flat, Omakau and Maniototo. We recognise the private benefits of literacy and education but feel there should be equal access to all users, especially children and low income households who could not afford this service if it was funded completely by user fees.				Availability Targeted rate set by District, assessed differentially			Fees, Fines and Charges
			The targeted rate will be assessed on the basis of where the rateable land is situated. The targeted rate will be assessed on the number of separated used or inhabited parts (SUIP) of the rating unit. Maniototo pays 0.6 rate differential to recognise the agreement between Council and the Maniototo Area School.						
Swimming Pools		Swimming pools contribute to the health and well-being of the community and add to the attractiveness of the area. They provide a place for people to be active and to learn to swim, particularly for our young people, which we have recognised as being increasingly important when so much of our district is surrounded by water. We also acknowledge that making charges too high would decrease usage.				Availability Targeted rate set by ward, assessed differentially			User Charges
			The targeted rate will be assessed on the basis of where the rateable land is situated. The targeted rate will be assessed on the number of separated used or inhabited parts (SUIP) of the rating unit. For the Vincent Board the Molyneux Aquatic Centre and Clyde Pool rate will be set and assessed across the whole Vincent ward based on distance from Alexandra, in 3 bands.						
District Development									
Business Development		We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund. There is direct benefit in district promotion to all in the form of increased economic activity, but particularly to tourism operators.		Full General rate set by District, Differential only in respect to electricity generators					
			The larger dams contribute about 10% of the capital value of the district. If a differential were not applied they would contribute at an inequitable level of the rate take of the district. Therefore Council will apply a differential to remove this inequity. The differential will ensure that the hydro dams contribution each year reflects the overall movement in all rates.						

Activity Group	Community Outcome	Rationale for Allocation	Funding Source				Fees & Charges		
			General		Targeted Rate				
			UAGC	Capital Value	Land Value	Uniform Charge		Capital Value	Land Value
Tourism		We directly facilitate economic opportunity with the provision of a business development programme, a regional tourism organisation, community planning, visitor centres, managing the regional brand and a modest promotional grants fund. There is direct benefit in district promotion to all in the form of increased economic activity, but particularly to tourism operators.		Majority General rate set by District assessed differentially					User Charges
Visitor Information Centres				Majority General rate set by District assessed differentially					User Charges
Community Planning			Full General rate set by District						
Central Otago Brand					Full General rate set by District				
			Assessed on the use to which the land is put and where the land is situated.						

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

Activity Group	Community Outcome	Rationale for Allocation	Funding Source							
			General			Targeted Rate			Fees & Charges	
			UAGC	Capital Value	Land Value	Uniform Charge	Capital Value	Land Value		
Building Control		The purpose of building control is to uphold public safety in generally privately owned buildings. We do this by issuing building consents, carrying out building inspections and responding to building related enquiries and complaints. Buildings and their owners directly benefit also through consent that the building is safe and complies with the law.		Residual General rate set by District, Differential in respect to electricity generators						Building Consent Fees
Environmental Health		This activity provides confidence to the public and visitors that our water, food premises, hairdressers, camping grounds and funeral directors are free from harmful contaminants. Premises directly benefit also by receiving certification that they are safe and comply with the law.		Residual General rate set by District, Differential in respect to electricity generators						Enforcement Fees
Liquor Licensing		We maintain the social well-being of the district by monitoring and controlling the sale of alcohol and the number of gaming machines (pokies) in the district. Premises directly benefit also by receiving licenses to trade and assurance they comply with the law.		Residual General rate set by District, Differential in respect to electricity generators						Enforcement Fees
Dog Control and Registration		We provide the public a healthy and safe environment, free from dangerous and aggressive dogs and to minimise nuisance. Dog owners benefit from legal registrations and impounded dogs being returned. Council feels, on the grounds of fairness and equity, the costs of controlling and registering dogs should be borne by those generating the demand, dog owners.								Registrations and Fines
			Working dogs are differentiated at 0.2 of a non-working dog charge.							
Rural Fire		Our dry and fertile environment creates a significant public fire risk, particularly during the heat of summer. Central Otago District Council is a rural fire authority with jurisdiction over 782,000 hectares of rural land. With such a wide area of fire risk to manage, we regard this activity as wholly of public benefit. We attempt to recover costs where fires are proven to be deliberately or inadvisably lit. We fund this activity to reflect the property and residents we work to protect and we cannot legally charge for fire permits.		Majority General rate set by District, Differential in respect to electricity generators						Recovery of costs through fault

Activity Group	Community Outcome	Rationale for Allocation	Funding Source					Fees & Charges	
			General			Targeted Rate			
			UAGC	Capital Value	Land Value	Uniform Charge	Capital Value		Land Value
Emergency Management		We have the responsibility to plan and provide for civil defence emergency management within the district. This activity is for the safety of our community, as any part or all of the district may be affected by an emergency event. An emergency may be declared in response to threats to life or property. We fund this activity to reflect the property and residents we work to protect.		Full General rate set by District, Differential in respect to electricity generators					
			Note for all Planning & Environment activities: The larger dams contribute about 10% of the capital value of the district. If a differential were not applied they would contribute at an inequitable level of the rate take of the district. Therefore Council will apply a differential to remove this inequity. The differential will ensure that the hydro dams contribution each year reflects the overall movement in all rates.						
Governance and Corporate Services									
Governance		While the Council and Community Boards provide many different services, it is the governance activity that supports elected members to be effective and responsible decision-makers. Each person has an equal right to partake in the democratic process of Council and so benefit equally. Community Boards represent residents of each ward and are funded as such.	Councillors General rate set by District			Community Boards Targeted rate set by ward			
			The targeted rate will be assessed on the basis of where the rateable land is situated. The targeted rate will be assessed on the number of separated used or inhabited parts (SUIP) of the rating unit.						
Corporate Services		The corporate services activities provide both direct and indirect support across the organisation that allows Council to function efficiently and effectively. Residents requesting information or staff time is a direct private benefit.							Staff Time Charged User Charges

Explanation of Notations made in the table

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

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

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

EXTRACT FROM LOCAL GOVERNMENT (RATING) ACT 2002

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

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

DIFFERENTIAL MATTERS AND CATEGORIES

Differentials based on Land Use

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

The differential categories are:

GENERAL RATE

Clyde Dam – Earnsclough and Roxburgh Dam – Roxburgh.

Paerau Dam – Maniototo.

Teviot Dams – Roxburgh.

All other properties.

ECONOMIC DEVELOPMENT RATE AND PLANNING AND ENVIRONMENT RATE

Clyde Dam – Earnsclough and Roxburgh Dam – Roxburgh.

All other properties.

TOURISM

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

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

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

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

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

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

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

PROMOTION

Alexandra

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

Cromwell

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

Earnsclough/Manuherikia

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

Roxburgh

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

ALEXANDRA TOWN CENTRE 08 LOAN

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

Residential – all other properties within Alexandra Ward.

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

Differentials based on Location

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

LIBRARY SERVICES

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

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

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

Band 1 – all rating units within Alexandra ward.

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

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

CLUTHA MANAGEMENT

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

EARNSCLEUGH/MANUHERIKIA WARD SERVICES

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

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

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

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

Differentials based on Area

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

The following categories apply:

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

Differentials based on Availability of Service

WATER SUPPLY

The categories for the proposed water supply rates are:

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

WASTEWATER

The categories for the proposed wastewater rates are:

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

WASTE MANAGEMENT

The categories for the proposed waste management rates are:

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

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

EXTRACT FROM LOCAL GOVERNMENT (RATING) ACT 2002

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

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

CENTRAL OTAGO DISTRICT COUNCIL DEFINITION OF SEPARATELY USED OR INHABITED PARTS

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

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

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

Conditions and criteria

1. **General:**
 - 1.1 Where more than one rating unit is owned by the ratepayer, then only one unit will count for the purposes of assessing any rate calculated on the basis of a SUIP.
 - 1.2 Where a residential rating unit contains two or more separately habitable parts, flats or houses each of which is separately inhabited or is capable of separate habitation (i.e. have all the facilities such as bathroom, toilets, kitchens, reticulated power, separate entrance ways, etc.), then each separately habitable part will count as separate parts for the purposes of assessing any rate calculated on the basis of a SUIP.
 - 1.3 A commercial or other non-residential rating unit that contains separate residential accommodation in addition to its commercial or other primary use will attract rates calculated on the basis of a SUIP for each identified use and/or part, except where the owner of the commercial operation resides on the same rating unit in that accommodation, and that that accommodation is the owners usual place of residence.
2. **Business/Commercial Properties:**
 - 2.1 Where multiple professional or business practices operate from shared premises on a single rating unit, each practice constitutes a separate use for the purpose of assessing any rate calculated on the basis of a SUIP.
 - 2.2 Where a commercial rating unit is used partly for non-business purposes (e.g. a business with a flat attached), each business unit and each non-business unit will count as separate parts for the purposes of assessing any rate calculated on the basis of a SUIP.
 - 2.3 Business ‘parts’ that are vacant will be considered a separate part on the basis of potential use and demand on services.
 - 2.4 A premise on a commercial rating unit which contains separate shops, kiosks or other retail or wholesale outlets, which are operated as separate businesses or are capable of operation as separate businesses, will attract rates on each separately used or inhabited part, office, shop, kiosk or other retail or wholesale outlet.

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

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

4. Residential/Business Properties:

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

5. Small Businesses:

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

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

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

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

6. Travellers Accommodation:

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

7. Farming

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

required, to make a declaration that the additional dwellings are in use by persons working on the farm.

8. Exceptions

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

These specific instances are:

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

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

'RESIDENTIAL ACTIVITY'

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

'HOUSEHOLD UNIT'

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

'RESIDENTIAL BUILDING'

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

'HOMESTAY'

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

'TRAVELLERS ACCOMMODATION'

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

Rating Policy

SCHEDULE OF RATES

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

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

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

For the financial year 1 July 2013 to 30 June 2014

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

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

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

General

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

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

Due Dates for Payment of Rates

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

- 20 August 2013
- 20 November 2013
- 20 February 2014
- 20 May 2014

CHARGES FOR METERED WATER WILL BE DUE ON:

Bannockburn, Ranfurly, Naseby, Omakau and Patearoa:

- 29 October 2013, reading taken in September 2013
- 28 February 2014, reading taken in January 2014
- 27 June 2014, reading taken in May 2014

Cromwell Township and Pisa:

- 28 November 2013, reading taken in October 2013
- 28 March 2014, reading taken in February 2014
- 28 July 2014, reading taken in June 2014

Alexandra:

- 27 September 2013, reading taken in August 2013
- 28 January 2014, reading taken in December 2013
- 28 May 2014, reading taken in April 2014

Clyde and Roxburgh:

- 28 August 2013, reading taken in July 2013
- 24 December 2013, reading taken in November 2013
- 28 April 2014, reading taken in March 2014

Penalties

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

- i. A charge of 10% on any amount of any instalment assessed after 1 July 2013 and which is unpaid after the due date
- ii. A charge of 10% on so much of any rates (including metered water) levied before 1 July 2013 which remain unpaid on 1 October 2013
- iii. A further charge of 10% on any rates (including metered water) levied before 1 July 2013 which remain unpaid on 1 April 2014.

Payment of Rates

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

INDICATIVE RATES FOR THE FINANCIAL YEAR 1 JULY 2013 TO 30 JUNE 2014

Rates

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

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

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

Water Rates and Charges

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

Location	Connected (lateral provided) \$	Serviceable (No lateral provided) \$
Alexandra	249.05	124.52
Cromwell	131.70	65.87
Clyde	45.10	22.54
Naseby	476.75	238.38
Omakau	736.10	368.05
Pisa	240.35	120.17
Ranfurly	523.20	261.61
Roxburgh	728.25	364.13

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

	Per Unit \$
Patearoa Water Supply	455.16

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

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

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

Waste Management and Collection Charges

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

		\$
Waste Management with collection	Per Part	306.76
Waste Management no collection	Per Part	75.00
Waste Management second and subsequent bin	Per Bin	231.76

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

Wastewater Charges

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

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

Location	Connected (lateral provided) \$	Serviceable (no lateral provided) \$	Second and subsequent WC Accommodation \$
Alexandra	477.80	238.90	119.45
Cromwell	337.56	168.78	84.39
Omakau	501.95	250.98	125.49
Naseby	285.98	142.99	71.49
Ranfurly	340.460	170.23	85.12
Roxburgh	527.76	263.88	131.94

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

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

	\$
Clyde Wastewater Management	48.13

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

Works and Services

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

Ward	Cents in \$
Alexandra	0.093
Cromwell	0.043
Former Earnsclough	0.019
Former Manuherikia	0.008
Maniototo	0.038
Roxburgh	0.055

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

	Cents in \$
Clyde	0.024
Omakau	0.014

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

	Cents in \$
Alexandra Town Centre Upgrading 1991	0.179

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

	Cents in \$
Alexandra Town Centre Upgrade 2008 Commercial	0.056
Alexandra Town Centre Upgrade 2008 Residential	0.002

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

	Cents in \$
Alexandra Stormwater	0.034

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

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

Ward	Per Part \$
Alexandra	26.37
Cromwell	33.56
Earnsclough/Manuherikia	32.56
Maniototo	59.60
Roxburgh	60.35

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

Recreation and Culture

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

Ward	Per Part \$
Alexandra	186.07
Cromwell	362.44
Earnsclough/Manuherikia	115.46
Maniototo	375.90
Former Manuherikia Ward	115.46
Roxburgh	234.67

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

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

	Per Part \$
Band 1 - Alexandra Ward	319.84
Band 2 - Alexandra Ward Boundary to Chatto Creek 17km	191.90
Band 3 - Chatto Creek 17km and beyond	31.98

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

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

	Per Part \$
Ophir	10.65

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

	Per Part \$
Community Halls	39.08

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

Category	Per Part \$
District excluding Maniototo	96.88
Maniototo	58.13

Library charges are applied to operations and maintenance of libraries.

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

	Per Part \$
Clutha Management	10.53

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

Promotion

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

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

	Cents in \$
Alexandra Ward	
Commercial and Industrial	0.02380
Residential	0.00154
Cromwell Ward	
Rural	0.00212
Urban Commercial and Industrial	0.02734
Urban Residential	0.00297
Earnscleugh/Manuherikia	
Commercial and Industrial	0.01276
Clyde Dam	0.00011
Residential	0.00112
Rural	0.00045
Maniototo Ward	0.00305
Roxburgh Ward	
Ward except Hydro Dams	0.00092
Roxburgh Dam	0.00009
Teviot Power Scheme - Roxburgh	0.00099

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

Loan Rates

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

	Cents in \$
Roxburgh Water Supply	0.025

The Council proposes to set a targeted rate for each rating unit within the historical area benefiting from the works relating to each loan on all properties which have not elected to pay a lump sum contribution. The targeted rates will be based on a fixed charge and will extend to each separately used or inhabited part of a rating unit as shown in the table below:

	Per Part \$
Roxburgh Wastewater Extension 1993	6.78

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

Planning and Environment

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

	Cents in \$
All areas excluding Clyde Dam - Earnscleugh and Roxburgh Dam - Roxburgh	0.01914
Clyde Dam - Earnscleugh, Roxburgh Dam - Roxburgh	0.03838

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

Economic Development

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

	Cents in \$
All areas excluding Clyde Dam - Earnscleugh and Roxburgh Dam - Roxburgh	0.01065
Clyde Dam - Earnscleugh, Roxburgh Dam - Roxburgh	0.02136

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

Projects with Third Parties

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

Tourism

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

	Cents in \$
Residential	0.01312
Rural	0.01022
Commercial and Industrial	0.07014
Accommodation	0.07570
Contact Energy Dams	0.01918
Small Dams	0.04400
Utilities	0.01012

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

General Rate

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

	Cents in \$
All areas excluding Clyde Dam - Earnsclough, Paerau Dam - Maniototo, Roxburgh and Teviot Dams - Roxburgh	0.128
Clyde Dam - Earnsclough, Roxburgh Dam - Roxburgh	6.591
Paerau Dam - Maniototo	6.187
Teviot Power Scheme - Roxburgh	11.260

Note: The roading content of the all areas general rate equates to a rate of 0.119 cents in the dollar.

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

Uniform Annual Charge

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

	Per Property \$
All areas	120.24

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

FUNDING IMPACT STATEMENT – TOTAL RATES TO BE COLLECTED

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

		2012/13	2013/14
REVENUE AND FINANCING MECHANISMS	General Rate	3,989	4,325
	Uniform Annual Charge	1,441	1,480
GENERAL RATES	Planning & Environment	1,280	1,348
	Economic Development	750	751
TARGETED RATES	Clutha Management	111	119
	Tourism	1,126	1,103
	Refuse	2,457	2,700
	Library	1,107	1,182
WARD TARGETED RATES	Vincent Community Board		
	Alexandra Ward Services Rate	521	424
	Alexandra Ward Services Charge	85	86
	Ward Services E/M Charge	70	77
	Ward Services Earnsclough	67	70
	Ward Services Manuherikia	25	24
	Clyde Maintenance	23	23
	Village Caretaker Omakau	2	2
	Alexandra Recreation Uniform Charge	601	608
	Manuherikia Recreation Charge	64	78
	Earnsclough Recreation Charge	158	194
	Community Pools - Ophir	1	1
	Community Halls E/M	75	92
	Vincent Recreation & Cultural	1,212	1,389
	Promotion - Alexandra Ward	54	55
	Promotion - E/M Ward	12	12
	Alexandra Wastewater [Operating]	1,463	1,314
	Omakau Wastewater	74	82
	Clyde Wastewater Management	45	40
	Alexandra Water Supply	553	718
	Omakau Water Supply	171	172
	Clyde Water Supply	44	38
	Alexandra Stormwater	124	120
	Alexandra Town Centre Upgrading 1991	28	27
	Alexandra Capital Works Loan 1991	29	-
	Alexandra Capital Works Loan 1991	6	-
	Alexandra Town Centre Upgrading 2008	29	29
	Cromwell Community Board		
	Cromwell Ward Services Rate	461	529
	Cromwell Ward Services Charge	152	151
	Cromwell Recreational & Cultural	1,577	1,630
	Cromwell Promotions	112	116
	Cromwell Water Supply	337	421
	Pisa Village Water Supply	50	50
	Cromwell Wastewater	1,173	1,139
	Maniototo Community Board		
	Maniototo Ward Services Rate	241	190
	Maniototo Ward Services Charge	84	91
	Maniototo Recreational & Cultural	562	573
	Maniototo Promotion	23	23
	Ranfurly Wastewater	164	170
	Naseby Wastewater	85	93
	Ranfurly Water Supply	258	275
	Naseby Water Supply	157	159
	Patearoa Water Supply	141	147
	Roxburgh Community Board		
	Roxburgh Ward Services Charge	67	70
	Roxburgh Ward Services Rate	160	158
	Roxburgh Recreational & Cultural	258	272
	Roxburgh Promotion	5	5
	Roxburgh Water Supply	337	374
	Roxburgh Wastewater	238	254
	Roxburgh Wastewater Extension 1993	3	1
	Roxburgh Water Supply Loan	1	1
		24,443	25,575

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

OPERATIONAL RATING PRINCIPLES

Payment Options

Rates may be paid by:

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

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

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

Rates may be paid by:

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

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

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

Due Dates for Payment of Rates

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

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

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

Early Payment of Rates

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

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

Penalties on Rates

Penalties for unpaid rates will be applied as follows:

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

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

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

Inspection of and Objection to Rating Information and Records

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

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

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

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

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

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

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

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

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

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

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

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

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

Delegations

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

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

Council has put in place the following delegations:

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

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

OPERATIONAL RATING POLICIES

Maori Freehold Land

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

Postponement of Rates

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

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

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

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

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

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

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

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

Any postponed rates will be postponed until:

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

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

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

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

Remission of Rates

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

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

- assist conservation of natural, historic and cultural resources, i.e. environmental and cultural well-being

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

Remission of Penalties

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Remission for Extreme Financial Hardship

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

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

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

Remission for Anomalous and/or Iniquitous Rates Increases

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Remission of Rates for Heritage Buildings

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

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

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

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

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

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

Remissions for Community, Sporting and Other Organisations

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

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

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

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

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

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

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

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

Remission for Crown Land used for Private or Commercial Purposes

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

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

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

Remission for Land Affected by Natural Disasters

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

Applications for remission under this part of the policy must be in writing to the Council. Applications should give evidence as to why the ratepayer's enjoyment of the land or

property has been seriously adversely affected by the natural disaster.

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

Remission for Development Land

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

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

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

Any remission granted shall be for four years.

For each development (defined as one deposited plan):

- in years 1 and 2 the ratepayer shall pay uniform annual charges and fixed charge targeted rates on one allotment and receive 100% remission on second and subsequent allotments
- in years 3 and 4 the ratepayer shall pay uniform annual charges and fixed charge targeted rates on one allotment and receive 50% remission on second and subsequent allotments
- Remission shall cease for any allotment if:
 - any interest in the land is passed by the developer to another party, or
 - an application for a building consent is granted, or
 - the land is developed in some other way

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

Remission for Business Development

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

This part of the policy applies to:

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

\$1,000,000 and significant new employment opportunities created

- residential developments are specifically excluded from consideration for remission under this part of the policy

Applications must be made in writing to the Council and must be supported by:

- a description of the development
- a plan of the development (where possible)
- an estimate of costs
- an estimate of the likely number of new jobs to be created by the development

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

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

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

Remission of Water Rates Attributable to Leakage BACKGROUND

From time to time water consumers experience a loss as a result of leaks or damage to their water supply system. It is the normal practice for the consumer to be responsible for the maintenance of the reticulation from the water meter to the property, and to account for any consumption of water supplied through the meter. This is currently enforced through the Water Supply Bylaw 9.13.5.

Council has taken the view that some consumers may experience an occasional water leak without them being aware of the problem. They have therefore decided that it would be reasonable to allow for a reduction in charges to these consumers in certain circumstances.

This policy statement addresses that decision.

OBJECTIVE OF THE POLICY

To standardise procedures to assist ratepayers who have excessive water rates due to a fault (leak) in the internal reticulation serving their rating unit.

Whilst at the same time ensuring that consumers retain responsibility for the maintenance of their private reticulation, as required by the Water Supply Bylaw 9.15.

CONDITIONS AND CRITERIA

The Council may remit the excess water rates where the application meets the following criteria:

- the policy will apply to applications from ratepayers who have excess water rates due to a fault(s) in the internal reticulation
- that all applicants are requested to submit their application in writing before the due date of an invoice
- that a report from a registered plumber be supplied stating that the property has experienced a water loss as a result of a leak
- that proof of the repairs to the internal reticulation be submitted for verification (i.e. plumber's repair account) within 60 days of the due date of an invoice
- that the ratepayer be charged the full charge for normal consumption
- the maximum relief that will be provided will be 50% of the difference between the normal consumption and the actual water consumption for that period
- any remission under this policy will be limited to one application within any two year period for any particular rating unit
- the Corporate Services Manager be delegated authority to consider applications for remission of excess water rates and, if appropriate, approve or decline them

Notes:

- "Internal reticulation" refers to the underground and indoor pipe work and specifically excludes irrigation and leaking toilets, taps etc.
- The "normal consumption" will be calculated at Council's discretion from the information available.
- No adjustment shall be backdated beyond the current period invoiced.
- This is a financial remission only based on the volumetric charge.

GENERAL

All applications for remissions will be considered in the first instance by the Corporate Services Manager. In certain cases, particularly requests for remission for:

- business development
- land protected for natural, historic or cultural conservation purposes
- land affected by natural disaster
- heritage buildings
- community sporting and other organisations

The application will be referred to Council for a decision.

All applications considered by Council will be discussed in open session, or the results of its deliberations in closed session will be disclosed in open session at its next meeting.

OUR COUNCIL

elected members
community boards
executive team



Our Spaces, Our Faces

HIS WORSHIP THE MAYOR



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Barry Becker
Maniototo
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e: barry.becker@codc.govt.nz

COMMUNITY BOARDS

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

Cromwell Community Board
Chair Neil Gillespie



42 The Mall
Cromwell
t: (03) 445 0211
f: (03) 445 1649

Vincent Community Board
Chair Clair Higginson



1 Dunorling Street
Alexandra
t: (03) 440 0056
f: (03) 448 9196

Maniototo Community Board
Chair Barry Becker



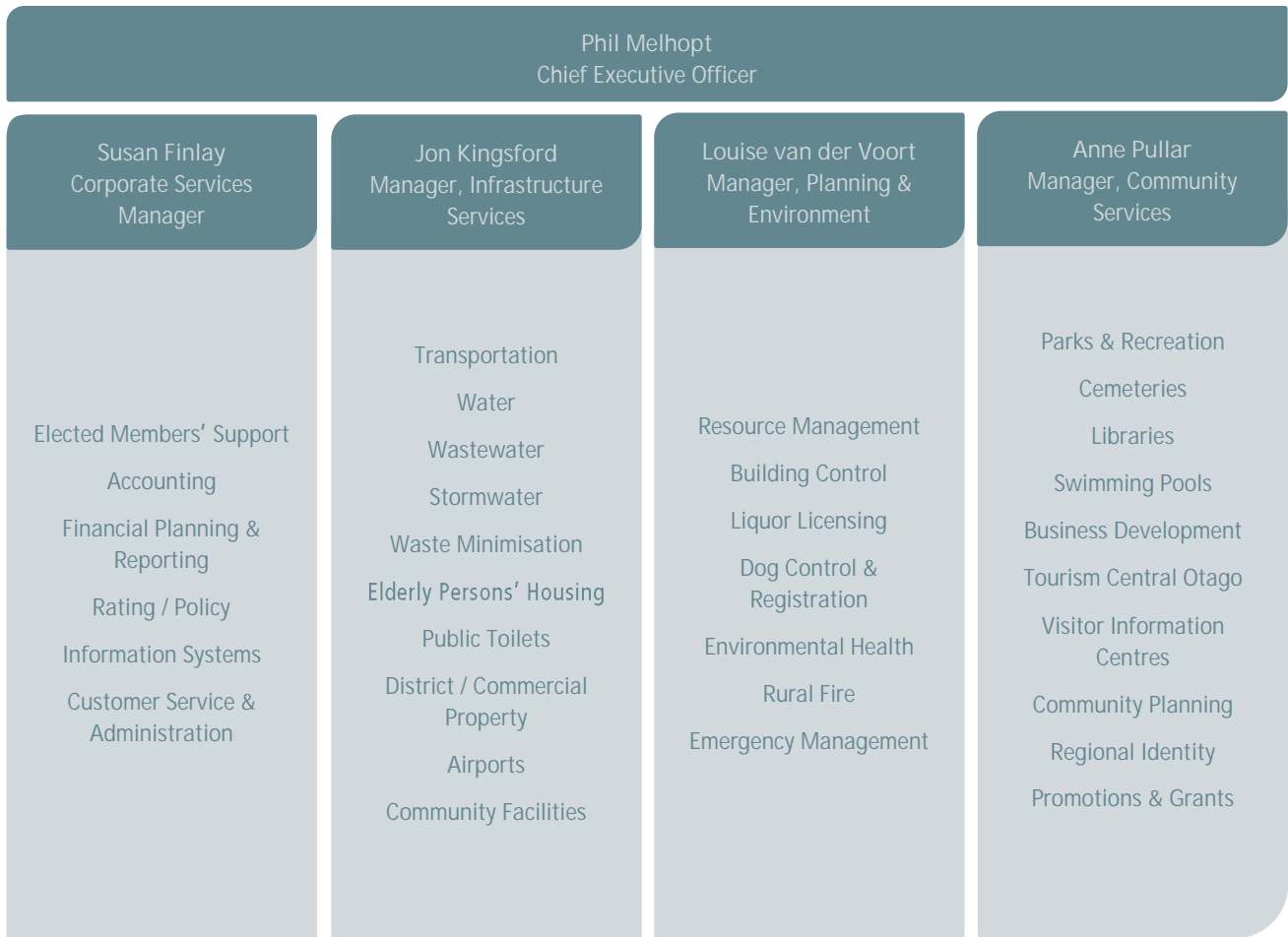
15 Pery Street
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Roxburgh Community Board
Chair Stephen Jeffery



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EXECUTIVE TEAM



Budgeted staff numbers (FTEs) remain constant at 107.



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