

2023/24

Annual Plan

OUR BUDGET & PRIORITIES FOR
THE FINANCIAL YEAR AHEAD

Ashburton District Council

OUR PLACE | OUR PLAN

TŌTĀTOU WĀHI - TĀ TĀTAU MAHERE

ASHBURTON - THE DISTRICT OF CHOICE FOR LIFESTYLE AND OPPORTUNITY

HAKATERE - TE ROHE KE WHIRIA MŌ
TE ĀHUA NOHO, ME TE HAPORI

It's Our Place

ItsOurPlace.nz

KIA ORA KOUTOU, WELCOME

Our place is a great place! We live in a fantastic part of the world, with stunning scenery, great people, strong communities, and a prosperous economy. We want this to continue and keep thriving.

It's our pleasure to present to you our plan for the 2023/24 year; Year 3 of the 2021-31 Long-Term Plan.

The next twelve months is all about sticking to our game plan. We have a big work programme to get through, the most visible of which is Te Pataka o ka Tuhituhi and Te Waharoa a Hine Paaka, our new library and civic centre building. While this project has been hit with delays, we're currently on track to welcome the public inside later this year.

Roads are one of our most important assets – and the community has made it clear to us they want them to be a focus. We have included an additional \$1 million in the roading budget this year to enable us to undertake additional road reconstructions.

The government is continuing with plans to significantly alter the way water services are delivered in the future, with councils not having direct management and control of these services from between 1 July 2024 and 1 July 2026. The Ashburton District Council opposes these reforms and the major diminution of council and community input into these assets that have been built up by successive communities and their representative councils over many decades.

Despite this reform and our opposition to it, we are continuing to enhance and maintain our network infrastructure in the best interests of the community and consumers we serve. This includes plans to install UV disinfection along with the completion of the Methven/Methven-Springfield and the Mt Somers membrane treatment plants. We'll also be developing Water Safety Plans for our supplies.

Alongside all of this, we also have a number of repair and maintenance projects planned around our district, including upgrades to some of our neighbourhood playgrounds.

Through all this, we remain focussed on delivering our everyday services to you in a cost-effective and efficient way while fostering Ashburton District to be the district of choice for lifestyle and opportunity – *Hakatere: te rohe ka whiria mot e ahau noho, me te hapori.*

KĀ MIHI NUI



NEIL BROWN
MAYOR



HAMISH RIACH
CHIEF EXECUTIVE

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Part 1: Overview

YOUR ELECTED REPRESENTATIVES

COUNCIL

Mayor



Neil Brown
mayor@adc.govt.nz

Deputy Mayor (and Western Ward Councillor)



Liz McMillan
liz.mcmillan@adc.govt.nz

Ashburton Ward



Leen Braam
leen.braam@adc.govt.nz



Carolyn Cameron
carolyn.cameron@adc.govt.nz



Russell Ellis
russell.ellis@adc.govt.nz



Phill Hooper
phill.hooper@adc.govt.nz



Tony Todd
tony.todd@adc.govt.nz

Eastern Ward



Lynette Lovett
lynette.lovett@adc.govt.nz



Richard Wilson
richard.wilson@adc.govt.nz

Western Ward



Rob Mackle
rob.mackle@adc.govt.nz

METHVEN COMMUNITY BOARD

Chairperson



Kelvin Holmes

kelvin.holmes@adc.govt.nz

Deputy Chairperson



Richie Owen

richie.owen@adc.govt.nz



Megan Fitzgerald

megan.fitzgerald@adc.govt.nz



Robin Jenkinson

robin.jenkinson@adc.govt.nz



Alan Lock

alan.lock@adc.govt.nz

Council appointees



Cr Liz McMillan

liz.mcmillan@adc.govt.nz



Cr Rob Mackle

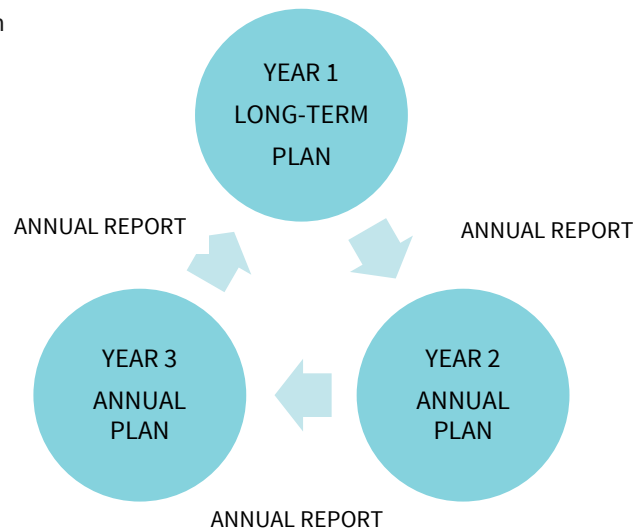
rob.mackle@adc.govt.nz

WHAT IS AN ANNUAL PLAN?

As the name suggests, it is a plan for one year. But it is also part of a longer term planning process.

Every three years we are required to update our ten-year plan (also known as our Long-Term Plan). This plan sets out our direction and budgets for the next ten years. The two years in between long-term plans, we produce an annual plan.

The annual plan is largely based off the long-term plan. However, we live in an ever-changing world, and plans made with the best intentions can change. Therefore, this Annual Plan provides you with an update on what we intend to deliver, how much it will cost, and who will pay, for the upcoming year.



COMMUNITY ENGAGEMENT AND KEY CHANGES

COMMUNITY ENGAGEMENT

We asked our community for feedback on our Long-Term Plan 2021-31, through a pre-engagement survey in 2020, and formal consultation early in 2021. Over 1100 people responded to the first survey, and another 430 provided formal feedback on the draft plan. You can see the full details of this consultation on our website: itsourplace.nz

This Annual Plan does not contain any significant variations from Year 3 of our Long-Term Plan 2021-31. Therefore, we did not consult on this Annual Plan, in accordance with s95(2A) of the Local Government Act 2002.

KEY CHANGES

The following lists the key areas of difference between this plan and the Long-Term Plan 2021-31. They are also described in greater detail in the relevant activity chapters in Part 2 of this report.

The following additional funds have been included in this year's budget:

- \$208,600 for the development of Drinking Water Safety Plans.
- \$83,400 for external lab costs for testing of our drinking water supplies.
- \$1M for additional road reconstruction.
- \$484,000 to upgrade Balmoral Hall (this was removed from the 2022/23 budget).
- \$61,000 to increase the fee paid to the Lake Hood Extension Trust Limited who manage Lake Hood and its grounds on behalf of Council.
- \$133,000 to purchase a two-wheel drive utility vehicle and additional resource to maintain the Ashburton CBD gardens and surrounding area.

We had planned a further \$625,382 of watermain renewals and \$700,020 of wastewater renewals, however, we have decided to delay these as, due to competing demands in the water management space, we don't believe we will have the capacity to complete this work by 30 June 2024. As we bought forward part of the programme during the Ashburton town centre upgrade, delaying these upgrades will not have a significant impact on the overall progress of our upgrade program.

KEY PROJECTS FOR 2023/24

LOCAL INFRASTRUCTURE				
Development of Drinking Water Safety Plans \$209k	UV disinfectant treatment upgrades \$2.9 M	Sewermain renewals & relining \$1.8 M	Additional \$\$\$ included for road reconstructions \$1M	Ashburton landfill southwest slope remediation \$55k
PUBLIC SERVICES				
Community grant funding made available \$950k+	Opening of Te Pātaka o kā Tuhituhi and Te Waharoa a Hine Paaka	Balmoral Hal upgrades \$484k	Playground repairs & maintenance \$182k	New library book purchases \$166k
REGULATORY SERVICES				
Continue to provide our building consents & planning services	Support our communities to be prepared, respond to, and recover from emergencies	Undertake our regulatory role within the community		

Costs noted above are rounded. For the full list of the projects we are undertaking this year and associated details, please see the relevant activity chapters in Part 2 of this plan.

STRATEGIC DIRECTION

OUR STRATEGIC DIRECTION INCLUDES A VISION, COMMUNITY OUTCOMES AND GUIDING PRINCIPLES. OUR VISION IS THE OVERALL, FUTURE FOCUSED GOAL WE ARE WORKING TOWARDS.

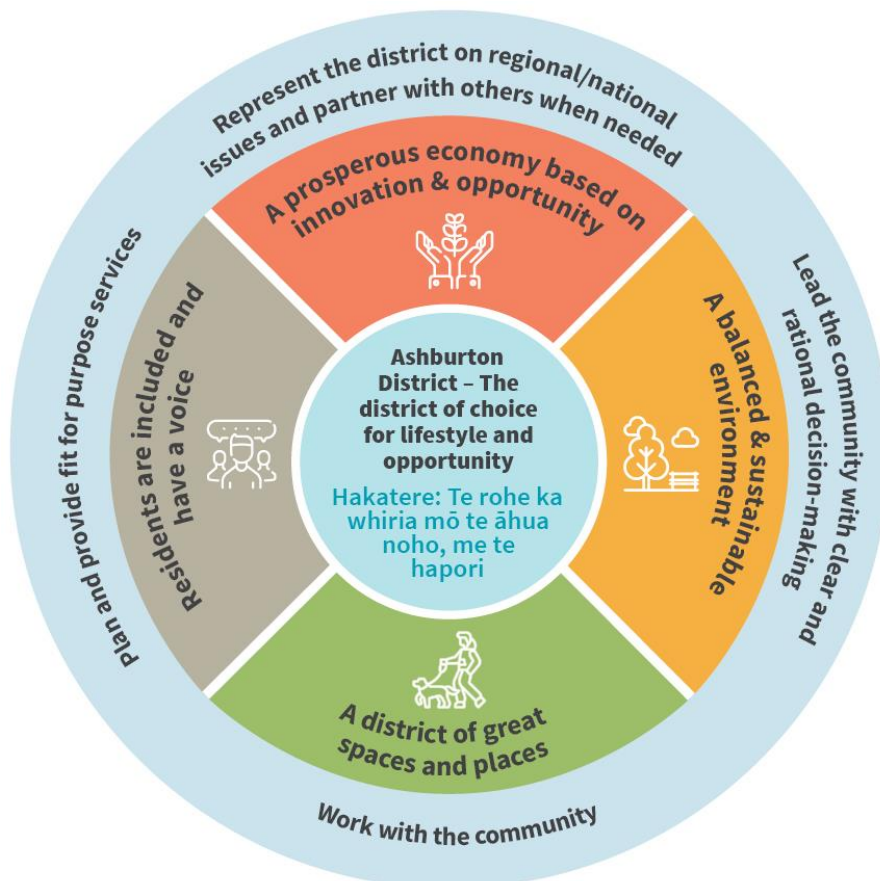
Community outcomes also look to the future and take a ‘whole-of-community’ view. They integrate social, cultural, environmental and economic well-being. We aim to contribute to these outcomes in every activity that we deliver. However, we cannot achieve these alone. We will continue working with numerous organisations (e.g. health, business, environmental, community, government departments) who also contribute towards these outcomes through the activities and services they provide.

Our guiding principles set out how we will function and deliver activities and services to our community. They sit on the outside of the graphic below.

OUR VISION

ASHBURTON : THE DISTRICT OF CHOICE FOR LIFESTYLE AND OPPORTUNITY

HAKATERE: TE ROHE KA WHIRIA
MŌ TE ĀHUA NOHO, ME TE HAPORI



OUR COMMUNITY OUTCOMES

<p>Residents are included and have a voice</p> <p>Ka whai wāhi, ka whakaputa kōrero kā kainoho</p>	<p>A district of great spaces and places</p> <p>He tiriwā pai, he wāhi pai I tēnei takiwā</p>	<p>A balanced & sustainable environment</p> <p>He taiao toitū</p>	<p>A prosperous economy based on innovation and opportunity</p> <p>He ōhaka whai rawa I ruka I te aroka hou me te whai āheika</p>
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<p>Our community feels a sense of belonging, inclusion, and social connectedness. We celebrate our identity, heritage and cultural diversity. We are an organisation that collaborates with partners and engages in two-way dialogue with our communities in order for them to have the opportunity to influence local outcomes and decisions, and to gain a sense of ownership of our plans, strategies and decisions.</p> <p>How success will be measured:</p> <ul style="list-style-type: none"> • Residents feel a sense of community with others in their neighbourhood • Residents feel they have opportunities to have their say on Council business • Residents believe they can influence council decision-making • Numbers responding to consultations • Numbers participating in local elections 	<p>Our community feels a sense of pride in living in our district. We have safe, vibrant and thriving communities. We recognise and cater for the range of generations within our community. Our district is well connected, and our social and recreational facilities enable people to enjoy positive healthy lifestyles. Our facilities and infrastructure are planned and developed to meet current and future needs.</p> <p>How success will be measured:</p> <ul style="list-style-type: none"> • Resident satisfaction with available local community facilities • Resident satisfaction with the general lifestyle opportunities available in our district 	<p>We are proud of our natural and built environments. We manage our environment and natural resources to ensure they can be enjoyed now and by future generations and recognise the vital role these play in sustaining our district. We actively support improving the health of our district's rivers, lakes and waterways. Our unique landscapes and indigenous biodiversity are valued. Waste reduction, recycling, energy conservation and efficiency, and water conservation are a part of how we all live.</p> <p>How success will be measured:</p> <ul style="list-style-type: none"> • Resident satisfaction with the state of the district's environment and biodiversity • Resident satisfaction with Council's activity to care for the districts environment and biodiversity • Council meets its resource consent conditions for consents held (eg water abstraction, wastewater discharges) 	<p>We are a welcoming, enabling and business friendly district that encourages local economic development. We provide opportunities for people of all ages and at all phases of life to enjoy a quality of living within our district that is economically sustainable and affordable. We recognise and manage the effects of population growth and actively promote the district as a destination of choice. We value the role our district's natural, cultural and social assets play in supporting economic development.</p> <p>How success will be measured:</p> <ul style="list-style-type: none"> • Housing affordability index trends • Rental affordability index trends • District GDP trends • Unemployment rate trends • Tourism spend trends
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FINANCIAL OVERVIEW

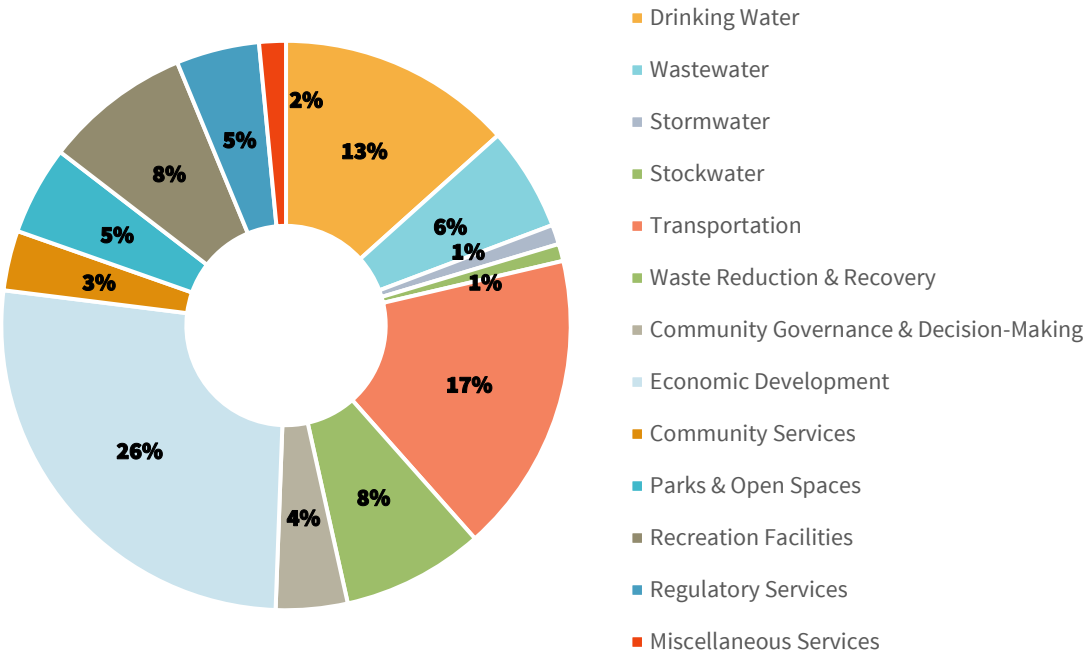
WHAT ARE THE YEAR'S COSTS?

We look after about \$939 million worth of infrastructure, assets and facilities – that includes roads, pipes, buildings and land, right down to the bins at the domains.

We also undertake the large task of running, regulating and monitoring all the activities and services that contribute to where and how we live, work and play in our district.

We are estimating this will cost us \$77.6 million over the next year, made up of both operating expenditure – our day-to-day running costs, and capital expenditure – costs to improve services and facilities. The chart below shows how this is divided up by the different activities we undertake.

TOTAL EXPENDITURE BY ACTIVITY IN 2023/24

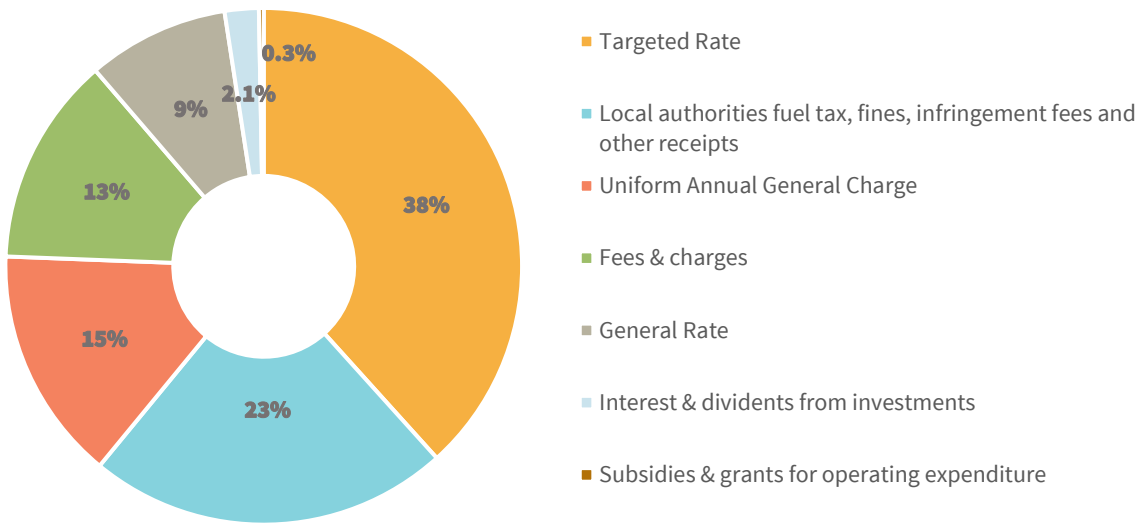


WHERE WILL THE MONEY COME FROM?

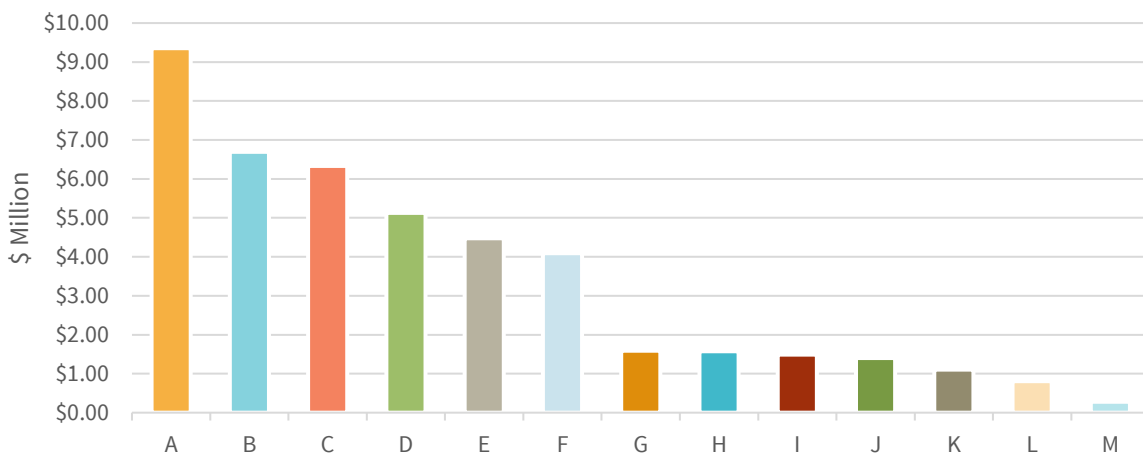
Generally, we collect rates to cover the cost of our operating expenditure. Loans, depreciation (a funded operating expense) and reserves fund our capital projects.

We use fees and charges to collect costs directly from individuals who use a service. We also try to get grants and subsidies where we can – such as from Waka Kotahi for roading projects. We also have investments that give us a return. All of this helps to reduce how much we need from rates and loans.

SOURCES OF OPERATING REVENUE FOR 2023/24



WHAT DO MY RATES PAY FOR?



A Transportation	E Parks & Open Spaces	I Stormwater	L Waste Reduction & Recovery
B Recreation Facilities	F Community Governance & Decision-Making	J Regulatory Services	M Miscellaneous Services
C Drinking Water	G Community Services	K Stockwater	
D Wastewater	H Economic Development		

WHAT DOES THIS MEAN FOR ME AND THE RATES I PAY?

Rates will increase on average by 5.97% this year, which is slightly higher than the 5.5% we signalled for Year 3 in the Long-Term Plan.

However, it doesn't mean everyone's rates will increase by this amount. How much you pay depends on a number of things, such as:

- changes to the value of your property – including improvements or changes you've made
- the type of property you have
- the services your property is rated for – such as whether you get drinking water supplied, or kerbside rubbish collected.

To find out the rating valuation of your property, go to qv.co.nz and enter your property address.

The following table shows sample rates for different rating areas across our district, for average capital values.

	AVERAGE CAPITAL VALUE <i>(2021 valuation)</i>	RATES 2022/23	RATES 2023/24	CHANGE FROM 2022/23	% CHANGE FROM 2022/23	
Residential	Ashburton	\$441,000	\$2,629	\$2,866	\$237	9.03%
	Lake Hood	\$764,399	\$3,141	\$3,437	\$296	9.43%
	Methven	\$435,400	\$2,722	\$2,876	\$154	5.66%
	Rakaia (WC paid)	\$366,390	\$2,455	\$2,646	\$192	7.80%
	Rakaia (WC not paid)	\$366,390	\$2,582	\$2,795	\$213	8.23%
Rural	Chertsey	\$289,603	\$1,700	\$1,830	\$130	7.62%
	Dromore	\$10,726,184	\$10,607	\$10,865	\$257	2.43%
	Fairton	\$317,516	\$1,725	\$1,855	\$130	7.54%
	Hakatere	\$233,440	\$1,416	\$1,505	\$89	6.32%
	Hinds	\$273,307	\$1,747	\$1,879	\$132	7.56%
	Mayfield	\$311,254	\$1,719	\$1,849	\$130	7.56%
	Mt Somers	\$311,254	\$1,719	\$1,849	\$130	7.56%
	Rural	\$8,790,768	\$8,398	\$8,559	\$161	1.92%
Commercial	Ashburton	\$1,283,433	\$4,380	\$4,743	\$362	8.27%
	Ashburton (inner CBD)	\$1,279,986	\$5,148	\$5,410	\$262	5.08%
	Methven	\$961,713	\$3,915	\$4,050	\$135	3.46%
	Rakaia (WC paid)	\$977,225	\$3,658	\$3,893	\$235	6.43%
	Rakaia (WC not paid)	\$977,225	\$3,806	\$4,063	\$258	6.77%

WC – Wastewater Contribution

Part 2: Our activities & work programme

DISTRICT WATER MANAGEMENT – DRINKING WATER

TO PROMOTE THE HEALTH AND SAFETY OF THE COMMUNITY THROUGH THE PROVISION OF AN EFFICIENT, SAFE AND RELIABLE WATER SUPPLY.

We operate 12 drinking water supply schemes across our district, which service over 70% of our residents and more than 10,300 homes and businesses.

We have over 480 km of reticulated drinking water infrastructure that services:

- Ashburton (including Tinwald and Lake Hood)
- Methven
- Rakaia
- Hinds
- Mt Somers
- Mayfield
- Fairton
- Chertsey
- Hakatere
- Dromore
- Methven-Springfield
- Montalto

Water sources for our drinking water include groundwater bores, infiltration galleries, and surface water intakes.

Environment Canterbury (as the Regional Council) allocates water to us via resource consents, which set upper limits on the volume of water that can be taken from the various water sources.

We ensure the quality and availability of Council-supplied drinking water to the community through the following:

- Operations, repairs and maintenance of the water supply network.
- Ensuring the supplies are safe and meet community health needs.
- Monitoring drinking water quality.
- Upgrading and extending supplies where necessary.

While we source, own, control and manage the water supplies, the daily operation and maintenance of the systems are contracted out.

KEY PROJECTS IN 2023/24

MEMBRANE TREATMENT PLANT UPGRADES

We had planned to begin constructing the Montalto membrane treatment plant this year; however, this has been delayed a year due to the current workload completing the Methven/Methven-Springfield, and the Mt Somers membrane treatment plants.

METHVEN-SPRINGFIELD WATER

In the past, the Methven-Springfield water users paid for the costs of their water scheme alone. However, with the significant cost of the membrane treatment plant, and the plant being combined with the Methven water scheme, we undertook consultation of our Revenue and Financing Policy to discuss bringing the Methven-Springfield users into the District Water Group. The District Water Group is a funding system for the townships of Ashburton, Chertsey, Fairton, Hakatere, Hinds, Lake Hood, Mayfield, Methven, Mt Somers and Rakaia. Within the group, every connected ratepayer pays a standard charge (a uniform targeted rate) for each household (each separately used and inhabited part of a rating unit – SUIP).

We received 29 submissions, with two submitters presenting in person to councillors. 80% of submitters agreed with Methven-Springfield users joining the group water rate, with 15% of those supporting Council's preferred option. Following deliberations, it was agreed to continue with Council's preferred option, bringing the Methven-Springfield users into the District Water Group, with the entitlement of 1.2 cubic metres per day for the first SUIP, and 1 cubic metre per day for every extra SUIP on their property. Any further water use will be charged at a fixed amount per 1000 litres. This rate is comparable to other users within the District Water Group.

UV TREATMENT UPGRADES

UV disinfection provides a second barrier to bacterial and protozoal contamination of the source water in deep groundwater supplies. This year we will install UV on the Ashburton water supply (\$2.1 million), Fairton water supply (\$198,170), Mayfield water supply (\$198,170), Chertsey water supply (\$203,000), and the Dromore water supply (\$211,729).

DRINKING WATER SAFETY PLANS

We are required to have water safety plans for all of our water supplies that meet the requirements of Taumata Arowai (and the Water Services Act). We currently have insufficient internal resources available to progress this work and have therefore included an additional \$208,600 in the budgets to contract consultants for this. With this funding we will be looking to

lodge enhanced water safety plans on our larger water supplies (Ashburton, Methven, Rakaia and Hinds) by December 2023, and plans for the rest of our supplies by June 2024.

EXTERNAL LAB COSTS

We included an additional \$83,400 in the budgets this year for external lab costs on our water supplies. These are required to meet the Drinking Water Quality Assurance Rules under the Waters Services Act.

WATERMAIN RENEWALS

We have a notable watermain renewal programme planned for 2023/24 that is part of our ongoing replacement programme.

The following watermain renewals projects will be undertaken this year.

- Melcombe St (Shearer / Compton)
- Cass St (Walnut/Cox)
- Mackie St, Methven
- Elizabeth Ave, Rakaia (Railway Tce E/Burrowes)
- Hakatere Drive
- Lower Hakatere
- Peter St & Cracroft St (Isleworth/Gray)

The following watermain renewals projects will be designed this year.

- Archibald St (Melcombe/Graham)
- Archibald St (Rail Crossing/Hassal)
- East St (Havelock/Walnut)
- Mason Pl
- Spaxton St (Carr/Alford)
- Taverners Road, Dromore

We had planned a further \$625,382 of watermain renewals, however, we have decided to delay these as, due to competing demands in the water management space, we don't believe we will have the capacity to complete this work by 30 June 2024. As we bought forward part of the programme during the Ashburton town centre upgrade, delaying these upgrades will not have a significant impact on the overall progress of our upgrade programme.

SIGNIFICANT (OVER \$50,000) CAPITAL WORKS AND CAPITAL RENEWALS PROGRAMME

CAPITAL WORKS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
<i>Ashburton</i>	UV disinfection	1,448	2,086
<i>Hinds</i>	UV disinfection	211	-
<i>Fairton</i>	UV disinfection	-	198
<i>Mayfield</i>	UV disinfection	-	198
<i>Chertsey</i>	UV disinfection	-	212
<i>Dromore</i>	UV disinfection	-	212
	Distribution zone FAC/pH analyser	-	63
<i>Methven / Methven-Springfield</i>	Membrane treatment plant	3,572	3,525
<i>Methven-Springfield</i>	Distribution zone sample bollards	-	73
<i>Montalto</i>	Membrane treatment plant	3,762	-
	Distribution zone sample bollards	-	73

CAPITAL RENEWALS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
<i>Ashburton</i>	Water meter replacements (district-wide)	53	60
	Water facilities asset renewals	159	181
	Watermain renewals	802	682
	Lime dosing equipment	137	136
<i>Hakatere</i>	Watermain renewals	327	403
<i>Hinds</i>	Watermain renewals	171	320
<i>Methven</i>	Watermain renewals	138	24
<i>Methven-Springfield</i>	Rolling PRV renewal programme	79	78
<i>Montalto</i>	Intake repairs	423	417
	Distribution zone sample bollards	-	73
<i>Rakaia</i>	Watermain renewals	289	537
<i>Dromore</i>	Watermain renewals	34	99

MEASURING OUR PERFORMANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24	
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET	
We provide quality drinking water to connected properties	All Council drinking water schemes achieve bacteria compliance* <i>The extent to which Council's drinking water supplies comply with part 4 of the DWSNZ – bacterial compliance criteria.</i>	92%	100%	
	All Council drinking water schemes achieve protozoal compliance* <i>The extent to which Council's drinking water supplies comply with part 5 of the DWSNZ – protozoal compliance criteria.</i>	0%	100%	
Council contractors respond to drinking water failures and requests with median response times	Median response time to urgent and non-urgent callouts* <i>Where contractors attend a callout on Council's behalf to a fault or unplanned interruption to a Council networked reticulation system, the median response times are measured, from the time Council receives the notification to the time that service personnel reach the site, and to the time that Council received notification of resolution of the problem.</i>	Urgent callout attendance	0.42 hours (25 minutes)	1 hour
		Urgent callout resolution	2.3 hours	4 hours
		Non-urgent callout attendance	1.82 hours (43.8 hours)	1 day
		Non-urgent callout resolution	2 days (48.1 hours)	5 days
We provide efficient and sustainable drinking water services	Reduction in real water loss from the reticulated systems* <i>The percentage of real water loss from Council's networked reticulation system is estimated using Minimum Night Flow (MNF) analysis, following an approach similar to Appendix A of the Water NZ Water Loss Guidelines and Section 2b of the Water Loss Guidance from the National Performance Framework.</i>	57%	34%	
	Reduction in average consumption / resident / day* <i>The average consumption of drinking water per day per resident within Ashburton District.</i>	732 L	≤ 706 L	
The majority of residents are satisfied with our drinking water services	Customer satisfaction with drinking water services* <i>The total number of complaints received by Council expressed per 1000 connections about:</i>	7.78 complaints / 1000 connections	≤ 10 complaints / 1000 connections	
	Residents are satisfied with Council's drinking water supplies			74%

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	-	-	-	-
Targeted rates	5,918	6,167	6,333	415
Subsidies and grants for operating purposes	-	-	38	38
Fees and charges	27	28	27	-
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	388	388
Total sources of operating funding	5,945	6,195	6,786	841
Applications of operating funding				
Payments to staff and suppliers	2,825	2,596	3,179	354
Finance costs	283	449	847	564
Internal charges and overheads	772	797	988	216
Other operating funding applications	-	-	-	-
Total applications of operating funding	3,880	3,842	5,014	1,133
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,065	2,353	1,772	(292)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	178	182	178	-
Increase (decrease) in debt	7,393	9,267	8,084	691
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	7,571	9,449	8,262	691
Application of capital funding				
Capital expenditure				
- to meet additional demand	528	429	-	(528)
- to improve the level of service	8,006	8,745	6,859	(1,147)
- to replace existing assets	1,124	2,611	2,936	1,812
Increase (decrease) in reserves	(22)	17	240	263
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	9,636	11,802	10,035	400
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,065)	(2,353)	(1,772)	292
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY WATER SUPPLY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Ashburton	3,529	3,305	3,592
Methven	755	985	976
Rakaia	272	301	316
Fairton	82	91	94
Hakatere	110	112	163
Hinds	149	154	168
Mayfield	101	104	115
Chertsey	90	93	219
Methven-Springfield	290	308	360
Montalto	321	347	386
Mt Somers	164	323	192
Dromore	104	112	155
Barrhill	1	1	1
Lyndhurst	3	3	5
Total operating expenditure	5,971	6,239	6,742
Less depreciation	2,091	2,397	1,728
Total applications of operating funding	3,880	3,842	5,014

CAPITAL EXPENDITURE BY WATER SUPPLY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Ashburton	1,499	2,813	4,125
Methven	4,704	280	232
Rakaia	461	310	537
Fairton	52	-	235
Hakatere	15	327	486
Hinds	19	382	320
Mayfield	10	-	229
Chertsey	10	-	243
Methven-Springfield	137	3,664	3,690
Montalto	408	4,185	490
Mt Somers	2,668	-	-
Dromore	57	34	396
Total capital expenditure	10,040	11,994	10,984
Less depreciation	381	210	1,189
Council funded capital expenditure	9,659	11,784	9,795

DISTRICT WATER MANAGEMENT - WASTEWATER

TO HELP PROTECT COMMUNITY HEALTH AND SAFETY, AND THE ENVIRONMENT, THROUGH THE PROVISION OF RELIABLE AND EFFICIENT WASTEWATER SCHEMES.

We manage wastewater collection, treatment and disposal services for our communities across the district. We have three community-based wastewater schemes that service approximately 65% of our district's population.

The majority of the reticulated network operates on gravity, with 14 pump stations used to service defined subdivisions. The largest pump stations serve Lake Hood and the Ashburton Business Estate.

Wastewater is conveyed to wastewater treatment plants. Ashburton and Methven use aeration and oxidation ponds for treatment; Rakaia uses clarifiers, a trickling filter and UV disinfection. In all cases, treated wastewater is discharged to land.

The provision of the wastewater activity involves:

- Operating and maintaining wastewater schemes, including collection, treatment and disposal of wastewater.
- Ensuring the wastewater system is safe and meeting community health needs.
- Monitoring discharge water quality.
- Upgrading and extending schemes, where required.

Daily operations and maintenance of the system is contracted out to Ashburton Contracting Limited.

KEY PROJECTS IN 2023/24

WETLAND CELLS RENEWAL

This year we plan to renovate wetland cells at Ocean Farm and have included \$521,500 to do so. This is part of an ongoing improvement programme for the wetland.

WILKINS ROAD AERATION RENEWAL

\$474,247 has been included in the budgets to renew the aerators at Wilkins Road.

SEWERMAIN RENEWALS / RELINING

As part of our ongoing sewer replacement programme, the following sewermain renewals and relinings have been identified.

- Allens Road
- Bird Street (Wakanui Rd to Nelson St)
- Cambridge St (Wakanui Rd to Nelson St)
- Elizabeth-Grigg Streets (Oak to Philip St)
- Beach St (Friendship Lane to Leeston St)
- Suffolk St (Suffolk to Leeston)
- Dobson-Friendship Lane
- Methven – McDonald St

Design only:

- Catherine St (McMurdo to Grove)
- Philip St (Oak to Grigg)
- Saunders Road (Creek to Pages)
- Tancred St (Tancred to Chalmers Ave)
- Methven – Cameron St
- Methven – South Belt/Morgan St
- Methven – Jackson St (Alington St to Jackson St)

We had planned a further \$700,020 of wastewater renewals, however, we have decided to delay these as, due to competing demands in the water management space, we don't believe we will have the capacity to complete this work by 30 June 2024. As we bought forward part of the programme during the Ashburton town centre upgrade, delaying these upgrades will not have a significant impact on the overall progress of our upgrade programme.

SIGNIFICANT (OVER \$50,000) CAPITAL RENEWALS PROGRAMME

CAPITAL RENEWALS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
<i>Ashburton</i>	Sewermain renewals / relining	1,360	1,637
	CCTV and condition assessment	53	60
	Asset renewals	132	151
	Wetland cells renovation	528	522
	Aerator renewal	481	474
<i>Methven</i>	Sewermain renewals / relining	206	156
<i>Rakaia</i>	Irrigator renewal	79	-

MEASURING OUR PERFORMANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24	
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET	
We provide an efficient and sustainable wastewater system	Dry weather overflow incidents* <i>The number of dry weather sewerage overflows from the Council's sewerage systems, expressed per 1000 sewerage connections to that sewerage system.</i>	0.91 / 1000 connections	≤ 1.0	
	Compliance with resource consents* <i>Compliance with Council's resource consents for discharge from its sewerage systems measured by the number of the following received by Council:</i>	Abatement notices	0	0
		Infringement notices	0	0
		Enforcement orders	0	0
		Convictions	0	0
Council contractors respond to wastewater failures and requests with median response times	Median response time to callouts* <i>Where contractors attend a call-out on Council's behalf to a fault or unplanned interruption to a Council networked reticulation system, the median response times are measured, from the time Council receives the notification to the time that service personnel reach the site, and to the time that Council received notification of resolution of the problem.</i>	Call-out attendance time	0.62 hours (37 minutes)	1 hour
		Call-out resolution	2.35 hours	4 hours
The majority of residents are satisfied with our wastewater services	Customer satisfaction with wastewater services * <i>The total number of complaints received by Council expressed per 1000 connections about:</i>	a) Sewage odour b) Sewerage system faults c) Sewerage system blockages d) Council's response to issues with our sewerage system	5.77 complaints / 1000 connections	≤ 10 complaints / 1000 connections

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	-	-	-	-
Targeted rates	4,669	4,870	5,128	459
Subsidies and grants for operating purposes	-	-	38	38
Fees and charges	81	83	113	32
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	283	290	283	-
Total sources of operating funding	5,033	5,244	5,562	529
Applications of operating funding				
Payments to staff and suppliers	1,544	1,591	1,775	230
Finance costs	571	657	928	357
Internal charges and overheads	613	633	781	168
Other operating funding applications	-	-	-	-
Total applications of operating funding	2,728	2,881	3,484	756
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,305	2,362	2,078	(226)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	340	348	384	44
Increase (decrease) in debt	3,813	338	670	(3,143)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	4,153	686	1,054	(3,099)
Application of capital funding				
Capital expenditure				
- to meet additional demand	66	-	-	(66)
- to improve the level of service	226	232	-	(226)
- to replace existing assets	6,186	2,847	3,009	(3,177)
Increase (decrease) in reserves	(21)	(31)	123	144
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	6,457	3,048	3,132	(3,325)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,305)	(2,362)	(2,078)	226
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY WASTEWATER SCHEME

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Ashburton	4,364	4,758	4,699
Methven	400	414	479
Rakaia	330	337	426
Total operating expenditure	5,094	5,329	5,605
Less depreciation	2,366	2448	2,121
Total applications of operating funding	2,728	2,881	3,484

CAPITAL EXPENDITURE BY WASTEWATER SCHEME

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Ashburton	6,514	2,878	3,960
Methven	494	430	447
Rakaia	83	97	-
Total capital expenditure	7,091	3,405	4,407
Less depreciation	613	327	1,398
Council funded capital expenditure	6,478	3,079	3,009

DISTRICT WATER MANAGEMENT - STORMWATER

TO ENSURE PROPERTY AND THE ENVIRONMENT ARE PROTECTED AND ROADS AND FOOTPATHS CONTINUE TO BE ACCESSIBLE DURING RAIN EVENTS

We provide urban stormwater collection and disposal networks in Ashburton, Methven and Rakaia. Lake Hood and Hinds have small systems of swales and open drains. These networks and systems ensure property and the environment are protected from flooding, and that roads and footpaths continue to be accessible during rain events.

Stormwater schemes underpin the safety of our communities, people and property via collection and redirection of rainwater. These systems ensure rainfall is quickly and efficiently removed and prevent ongoing economic damage as a result of extreme weather events.

KEY PROJECTS IN 2023/24

CAPTIAL UPGRADE PROGRAMME

We had planned to construct an attenuation and treatment facility at the discharge to the Ashburton/Hakatere River, at West Street, however, this has been rescheduled in order to manage our capital workload.

SIGNIFICANT CAPITAL WORKS

CAPITAL WORKS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
Ashburton	Stormwater main upgrades	3,634	-

MEASURING OUR PERFORMANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24	
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET	
We provide protection from flooding for private properties	Flooding events from stormwater overflows* <i>The number of flooding events resulting from stormwater overflows, and for each flooding event the number of habitable floors affected, expressed per 1000 properties connected to the stormwater system.</i>	0	0	
		0	0	
	Median response time (in hours) to callouts* <i>Where contractors attend a call-out on Council's behalf to attend a flooding event, the median response times are measured from the time Council receives the notification to the time that service personnel reach the site.</i>	N/A	1 hour	
We provide efficient and sustainable stormwater services	Compliance with resource consents* <i>Compliance with Council's resource consents for discharge from its stormwater systems measured by the number of the following received by Council:</i>	Abatement notices	0	0
		Infringement notices	0	0
		Enforcement notices	0	0
		Convictions	0	0
The majority of residents are satisfied with our stormwater services	Customer satisfaction with stormwater services (per 1000 connections)* <i>The total number of complaints received by Council about the performance of its stormwater system, expressed per 1000 connections to the stormwater systems.</i>	1.11	≤5	

* Mandatory performance measure set by the Department of Internal Affairs

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	130	141	111	(19)
Targeted rates	1,312	1,283	1,379	67
Subsidies and grants for operating purposes	-	-	38	38
Fees and charges	1	1	1	-
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	5	5
Total sources of operating funding	1,442	1,424	1,534	91
Applications of operating funding				
Payments to staff and suppliers	465	344	431	(34)
Finance costs	69	100	102	33
Internal charges and overheads	307	316	398	91
Other operating funding applications	-	-	-	-
Total applications of operating funding	841	759	930	89
SURPLUS (DEFICIT) OF OPERATING FUNDING	601	665	603	2
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	1,385	3,014	(281)	(1,666)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	1,385	3,014	(281)	(1,666)
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	1,982	3,659	-	(1,982)
- to replace existing assets	-	-	24	24
Increase (decrease) in reserves	5	20	298	293
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	1,987	3,679	322	(1,665)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(602)	(665)	(603)	(1)
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY STORMWATER SCHEME

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Ashburton	1,254	1,275	1,388
Methven	104	80	91
Rakaia	54	29	47
Hinds	12	12	12
Rural	53	57	54
Total operating expenditure	1,477	1,453	1,591
Less depreciation	636	693	661
Total applications of operating funding	841	760	930

CAPITAL EXPENDITURE BY STORMWATER SCHEME

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Ashburton	2,477	3,850	139
Methven	132	89	115
Rakaia	-	-	-
Total capital expenditure	2,609	3,939	254
Less depreciation	627	280	229
Council funded capital expenditure	1,982	3,659	24

DISTRICT WATER MANAGEMENT - STOCKWATER

TO HELP PROMOTE THE PRODUCTIVITY OF RURAL LAND THROUGH THE PROVISION OF STOCKWATER.

The 1,663 km network of stockwater races is comprised of five separate areas, which service a combined farm area of approximately 181,000 ha.

Water is sourced from 23 main intakes, with the majority from rivers, streams, springs and drains. Sixteen of these extractions are from the Hakatere / Ashburton River system. The remainder are from the Rangitata, Hinds and Rakaia systems.

We operate stockwater races to promote the productivity of rural land through the provision of stockwater. The water race network is primarily a gravity fed open race system, although there are a number of areas serviced by piped systems.

Stockwater is also provided via two piped schemes in Methven-Springfield and Montalto areas. These schemes are also used for household purposes and are treated to provide potable water – for the purposes of management; these piped schemes are considered drinking water supplies.

KEY PROJECTS IN 2023/24

FUTURE OF STOCKWATER RACES

We are committed to continuing to progress the closure of stockwater races that are no longer required.

As set through the Long-Term Plan, the minimum stockwater charge has been increased this year by \$50, to \$260.

MEASURING OUR PERFORMANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET
We provide efficient and sustainable stockwater services	Compliance with resource consents	Abatement notices	0
	<i>Compliance with Council's resource consents for discharge from its stockwater systems measured by the number of the following received by Council:</i>	Infringement notices	0
		Enforcement orders	0
		Convictions	0

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	87	87	83	(4)
Targeted rates	870	797	1,022	152
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	5	5
Total sources of operating funding	957	884	1,109	152
Applications of operating funding				
Payments to staff and suppliers	752	663	960	208
Finance costs	4	4	7	3
Internal charges and overheads	164	170	125	(39)
Other operating funding applications	-	-	-	-
Total applications of operating funding	920	836	1,093	173
SURPLUS (DEFICIT) OF OPERATING FUNDING	37	48	17	(20)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	(9)	(9)	(18)	(9)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	(9)	(9)	(18)	(9)
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	-	-	-	-
- to replace existing assets	-	-	-	-
Increase (decrease) in reserves	28	39	(1)	(30)
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	28	39	(1)	(30)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(37)	(48)	(17)	21
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Stockwater	968	886	1,142
Total operating expenditure	968	886	1,142
Less depreciation	49	50	49
Total applications of operating funding	919	836	1,093

TRANSPORTATION

TO ENABLE EFFICIENT TRAVEL THROUGHOUT THE DISTRICT TO SUPPORT ECONOMIC AND SOCIAL INTERACTION.

We are responsible for one of the largest road networks in New Zealand. Our road network covers 2,619 km, with approximately 1,518 km sealed and 1,102 km unsealed. This network continues to increase as new subdivisions develop in the district.

Our road network has been designed to minimise vehicle kilometres travelled on unsealed roads, with a sealed road within reasonable proximity of all properties.

We also own and maintain a footpath network of 247 km in towns and villages throughout the district.

We are committed to improving our road network, which includes providing and maintaining:

- Roads
- Footpaths
- Cycleways
- Bridges and culverts
- Streetlights
- Road signs and markings
- On-street car parking
- Sealed entranceways

Keeping our roads and footpaths in good condition helps to support local industries and offers our residents and visitors safe and easy travel around our district.

We also undertake road safety initiatives to encourage drivers to be safe on our roads.

KEY PROJECTS IN 2023/24

WAKA KOTAHI FUNDING & ADDITIONAL \$1 MILLION FOR ROADING MAINTENANCE

The Waka Kotahi funding allocation is not aligned with Council budget cycles, with our Long-Term Plan figures finalised before Waka Kotahi confirm their three-year (2021-24) Land Transport Programme.

This means that there are some reductions in the transportation budget due to Waka Kotahi only approving 50% of what was requested for Low Cost-Low-Risk (LCLR) projects. We have adjusted the Annual Plan to what was approved by Waka Kotahi, rather than keeping it the same as the LTP in this area.

However, we have increased our contribution to roading by adding \$1 million to the budget. This means an additional 4km of road will be able to be reconstructed this year.

SIGNIFICANT (over \$50,000) CAPITAL WORKS AND CAPITAL RENEWALS PROGRAMME

CAPITAL WORKS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000	
Subsidised work				
<i>Roading</i>	Culvert renewals / improvements	243	150	
	Delineation & signage improvements	53	140	
	Intersection improvements	269	250	
	Major / minor access way	264	150	
	School improvements	56	30	
	Seal widening and new roads	1057	-	
	Streetlights improvements	275	250	
	Bridge replacements / underpass improvements	655	25	
	Resilience improvements	85	-	
	Kerb & channel – Ashburton	92	-	
	Kerb & channel – Rakaia	66	-	
	<i>Footpaths</i>	New footpaths – Ashburton	57	-
		New footpaths – Methven & Rakaia	58	-
New footpaths – Rural		61	-	
Unsubsidised work				
	Unsubsidised roading	1,433	1,093	
	New kerb & channel	-	345	
	New footpaths	-	225	
	Seal widening	-	523	

CAPITAL RENEWALS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
Subsidised work			
<i>Roading</i>	Sealed road resurfacing	2,806	2,747
	Unsealed road metalling	878	844
	Culvert, headwall & drainage renewals	128	122
	Kerb & channel replacements	513	502
	Sealed road overlay	2,389	2,141
	Unsealed road rehab	303	300
	Bridge, signs & streetlight replacements	194	183
<i>Footpaths</i>	Ashburton reseals	448	459
	Methven & Rakaia reseals	56	47
Unsubsidised work			
	Rural sealed road overlay	-	1,000

MEASURING OUR PERFORMANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET
We provide quality transportation services for the district	The footpath network is well maintained* <i>The percentage of footpaths within a territorial authority district that fall within the level of service or service standards for the condition of footpaths that is set out in Council's relevant document (such as the annual plan, activity management plan, annual works program or long-term plan).</i>	99%	85%
	The sealed local road network is smooth* <i>The percentage of kilometres travelled on the district's sealed roads measured by smooth travel exposure.</i>	96%	90%
	The sealed local road network is well maintained * <i>The percentage of the sealed local road network that is resurfaced.</i>	5.3%	4%
	Volume of metal replaced on unsealed roads (reported as a rolling 3-year average) <i>Metal on unsealed roads lost due to weather, usage and other factors will be replaced.</i>	55,357 m ³	≥ 48,000 m ³
	Reduction in fatalities on local roads* <i>The change in the number from the previous financial year.</i>	-3 (4 fatalities)	Decrease from previous year
	Reduction in serious injury crashes on local roads* <i>The change in the number from the previous financial year.</i>	0 (8 fatalities)	Decrease from previous year
Council contractors respond to transportation network failures and requests within required response times	Roading service requests are responded to within 5 working days*	90%	75%
	Footpath service requests are responded to within 5 working days*	90%	75%
The majority of residents are satisfied with Council's transportation services	Residents are satisfied with Council's unsealed roads	46% ¹	65%
	Residents are satisfied with Council's sealed roads	24% ²	50%

¹ In 2021/22 we did not achieve our target of 40% satisfaction. Of those who were dissatisfied, 35% noted too many potholes, 34% grading is not done soon enough / poor grading, and 33% poor maintenance / poor quality as the reason for dissatisfaction.

² In 2021/22 we did not achieve our target of 55% satisfaction. Of those who were dissatisfied, 74% noted potholes, 38% cheap repairs / repairs that need to be fixed again too soon, and 27% poor quality / maintenance as the reason for dissatisfaction.

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	213	279	269	56
Targeted rates	8,285	8,572	9,086	801
Subsidies and grants for operating purposes	2,636	2,812	-	(2,636)
Fees and charges	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	283	327	358	75
Total sources of operating funding	11,417	11,990	9,713	(1,704)
Applications of operating funding				
Payments to staff and suppliers	5,857	6,057	7,058	1,201
Finance costs	140	183	215	75
Internal charges and overheads	1,440	1,493	1,826	386
Other operating funding applications	-	-	-	-
Total applications of operating funding	7,437	7,733	9,099	1,662
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,980	4,257	614	(3,366)
Sources of capital funding				
Subsidies and grants for capital expenditure	6,346	6,772	7,424	1,077
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	1,914	2,035	2,039	125
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	8,260	8,807	9,463	1,202
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	4,333	4,901	2,245	(2,089)
- to replace existing assets	7,810	7,894	7,655	(155)
Increase (decrease) in reserves	97	269	177	80
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	12,240	13,064	10,077	(2,163)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,980)	(4,257)	(614)	3,365
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Roading	14,134	13,660	15,805
Footpaths	1,314	1,364	1,451
Total operating expenditure	15,448	15,024	17,257
Less depreciation	8,011	7,291	8,157
Total applications of operating funding	7,437	7,733	9,099

CAPITAL EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Roading	12,295	12,579	9,378
Footpaths	798	653	522
Total capital expenditure	13,094	13,232	9,900
Less depreciation	951	437	0
Council funded capital expenditure	12,143	12,795	9,900

WASTE REDUCTION & RECOVERY

TO DEVELOP A COST-EFFECTIVE RANGE OF WASTE MANAGEMENT SERVICES TO ENSURE SUSTAINABLE MANAGEMENT, CONSERVATION OF RESOURCES, AND PROTECTION OF THE ENVIRONMENT AND PUBLIC HEALTH

We promote sustainable waste management and minimisation. We provide collection services and facilities for transferring and transporting waste to landfill disposal or to other processing facilities. Envirowaste holds the contract for the kerbside bin collection service which covers 73% of households across our district.

We also manage the following waste reduction and recovery services:

- Ashburton and Rakaia resource recovery parks
- Rural recycling drop-offs around the district
- Methven green waste and inorganic material drop-off facility
- Management of the district's closed landfills

- Management of discarded litter and the collection of illegally dumped waste
- Communication, advocacy, education, and enforcement
- Waste management planning and reporting

All of our landfill waste is trucked to the Kate Valley Landfill – the most comprehensively engineered waste management facility in the South Island. The landfill has a leachate management system that collects and stores leachate ready for treatment, a gas management system that collects methane produced by the landfill and pumps it to generators that produce electricity, and a surface water management system which collects stormwater and ensures only clean water flows to the wetlands.

KEY PROJECTS IN 2023/24

ASHBURTON LANDFILL SOUTHWEST SLOPE REMEDIATION

In 2000, the Ashburton landfill was closed, and the site capped and grassed as part of the post-closure management plan.

The southwest slope faces the Ashburton River and over time has been affected by weather and water runoff. The slope needs capping remediation and fill material added to the slope to make it less steep and less prone to erosion. This work was planned to begin two years ago but has been held up awaiting final approval by Environment Canterbury of our Landfill Closure Management Plan. We have budgeted \$55,000 this year for this work, along with the \$106,386 carried forward from the previous two years.

ASHBURTON RESOURCE RECOVERY PARK RE-USE SHOP

We had planned to build a new re-use shop at the Ashburton Resource Recovery Park this year. However, we have decided to delay this project and reschedule it through the next Long-Term Plan. This will allow us more time to investigate whether an alternative building can be used, rather than constructing a new one. The \$762,000 included in the LTP budget has been removed.

POLYSTYRENE / STYROFOAM DISPOSAL FEE

A new disposal fee for polystyrene / styrofoam has been included this year. Residential volumes will still be accepted through wheelie bins; however, large trailer loads are problematic and will be charged the new fee - \$7027 per tonne.

SIGNIFICANT CAPITAL WORKS AND CAPITAL RENEWALS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
<i>Capital works</i>	Southwest slope strengthening	53	55
<i>Capital renewals</i>	Ashburton Recovery Park re-use shop rebuild	762	-

MEASURING OUR PERFORMANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24
LEVEL OF SERVICE	PERFORMANCE MEASURES	2021/22 RESULT	LTP TARGET
We provide kerbside collection services to the majority of residents in the district	Increase the volume of recyclable material from kerbside collection services	+ 17.6%	+1%
	Residents are satisfied with rubbish and recycling services in the district	85%	90%
We provide waste reduction and recovery facilities throughout the district	Increase the volume of recyclable / recoverable material recovered from the waste system	+ 1.1%	+1%

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	987	886	808	(179)
Targeted rates	2,377	2,541	2,856	479
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	2,547	3,079	3,147	600
Internal charges and overheads recovered	817	934	969	152
Local authorities fuel tax, fines, infringement fees and other receipts	265	279	304	38
Total sources of operating funding	6,993	7,719	8,084	1,091
Applications of operating funding				
Payments to staff and suppliers	5,403	5,869	5,978	575
Finance costs	16	16	31	15
Internal charges and overheads	1,432	1,575	2,218	786
Other operating funding applications	-	-	4	4
Total applications of operating funding	6,851	7,460	8,231	1,380
SURPLUS (DEFICIT) OF OPERATING FUNDING	142	259	(147)	(289)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	5	743	167	162
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	5	743	167	956
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	179	184	183	4
- to replace existing assets	16	762	-	(16)
Increase (decrease) in reserves	(48)	58	(163)	(115)
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	147	1,004	20	(127)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(142)	(261)	147	289
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Refuse collection	2,434	2,607	2,966
Refuse management	4,676	5,119	5,464
Total operating expenditure	7,110	7,726	8,430
Less depreciation	259	266	199
Total applications of operating funding	6,851	7,460	8,231

CAPITAL EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Refuse collection	-	-	-
Refuse management	195	946	183
Total capital expenditure	195	946	183

COMMUNITY GOVERNANCE & DECISION-MAKING

TO ENGAGE IN MEANINGFUL CONVERSATIONS AND LEAD THE COMMUNITY WITH CLEAR AND RATIONAL DECISION-MAKING THAT IS BASED ON ROBUST MONITORING, RESEARCH AND ANALYSIS.

TO SUPPORT OTHER ORGANISATIONS IN THE COMMUNITY IN AREAS THAT ARE FAR BETTER SERVICED BY THESE GROUPS THAN WHAT WE COULD DO.

The Community Governance and Decision-Making activity supports and guides all the activities we as a Council undertake.

This activity enables us to function and provide stable, transparent, effective, efficient and accountable local governance to the district.

Elected members set the direction and make decisions around the funding of activities to ensure we meet our community outcomes and strategic priorities.

DEMOCRACY

Council has an important role in providing leadership for the district and representing the interests of the community at the local, regional and national levels.

Council meets regularly to make governance decisions on Council strategies, policies, bylaws and plans for the Ashburton District.

The Methven Community Board is an elected board that represent the interests of the Methven community.

The Ashburton District Youth Council brings together youth representatives from within the district to learn leadership skills and advocate to Council on behalf of young people in our community.

GRANTS AND FUNDING

Council contributes more than \$950,000 to community groups and organisations, including those who provide services to the community on our behalf.

We recognise that other organisations and groups do important work to support the community in areas that are far better serviced by these groups than by us.

KEY PROJECTS IN 2023/24

STRATEGY, PLAN, POLICY AND BYLAW REVIEW PROGRAMME

We will continue our strategy, plan, policy and bylaw review programme, with notable projects including:

- Development of a Biodiversity Strategy
- Refreshing of the Economic Development Strategy
- Review of the Solid Waste Bylaw
- Review of the Transportation Bylaw
- Review of the Revenue & Financing Policy
- Review of the Development & Financial Contributions Policy
- Review of the Community Engagement Policy
- Review of the Local Alcohol Policy
- Development of our Long-Term Plan 2024-34

REPRESENTATION REVIEW

Every six years Council is required to undertake a Representation Review. Work on the 2024 review will commence this year.

GRANT FUNDING

The following funds are budgeted for the community grants.

CATEGORY	GRANT	FUNDS BUDGETED
<i>Arts & Culture</i>	Community Libraries	\$15,000
	Ashburton Trust Events Centre *	\$324,800
<i>Community Development</i>	Community Agencies	\$100,000
	Community Projects	
	Safer Mid Canterbury *	\$212,022
	Safe Communities *	\$45,026
	Community House *	\$15,000
<i>Economic Development</i>	Community Events	\$20,000
<i>Natural & Built Environments</i>	Biodiversity	\$15,000
	Community Infrastructure	\$60,000
	Community Pools	\$50,000
	Heritage	\$10,000
<i>Sport & Recreation</i>	School Holiday Programme	\$5,000
	Sport Development	\$65,000
<i>Discretionary</i>		\$15,000
TOTAL		\$954,848

*These grants are non-contestable and are provided to the agency directly.

MEASURING OUR PERFORMANCE

DEMOCRACY

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET
The community is informed of, and involved in, local decision making	Residents are satisfied that the Council provides opportunities to have their say	86%	80%
	Residents are satisfied with the quality of information about Council activities and events	94%	90%
The community's views are taken fully into account for effective governance by elected members	Residents are satisfied with the performance of the Mayor and councillors	83%	80%

COMMUNITY GRANTS & FUNDING

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET
Community-led projects are well supported to enhance community development and wellbeing	Residents are satisfied that the Council provides opportunities for grants and funding to support community-led projects.	97%	90%

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	4,382	4,673	3,945	(437)
Targeted rates	146	150	148	2
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	14	14
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	73	23	8	(65)
Total sources of operating funding	4,601	4,846	4,115	(487)
Applications of operating funding				
Payments to staff and suppliers	2,730	2,575	2,334	(396)
Finance costs	57	54	87	30
Internal charges and overheads	2,669	2,834	2,602	(67)
Other operating funding applications	-	-	-	-
Total applications of operating funding	5,456	5,463	5,023	(432)
SURPLUS (DEFICIT) OF OPERATING FUNDING	(855)	(617)	(908)	(54)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	562	562
Increase (decrease) in debt	(117)	(117)	(117)	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	(117)	(117)	445	562
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	-	-	-	-
- to replace existing assets	-	-	-	-
Increase (decrease) in reserves	-	-	-	-
Increase (decrease) in investments	(972)	(734)	(463)	507
Total applications of capital funding	(972)	(734)	(463)	507
SURPLUS (DEFICIT) OF CAPITAL FUNDING	855	617	908	54
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Democracy	3,468	3,516	3,644
Community grants and funding	1,742	1,785	1,225
Water zone committee	245	163	155
Total operating expenditure	5,455	5,464	5,024
Less depreciation	-	-	-
Total applications of operating funding	5,455	5,464	5,024

ECONOMIC DEVELOPMENT

TO SUPPORT THE LOCAL ECONOMY BY ASSISTING TOURISM, ECONOMIC AND BUSINESS DEVELOPMENT INITIATIVES

There are three main components of our Economic Development portfolio: Commercial Property, Forestry, and Economic Development, which includes events, visitor promotion and Welcoming Communities.

We invest in Economic Development initiatives to provide local economic leadership and to help offset rates. We also work to encourage people to work, live, play and invest in our district, to improve our district's income.

COMMERCIAL PROPERTY

We own and manage over 1400 properties as part of our portfolio, including industrial, commercial, residential and rural properties. Some of these are strategic investments held for our current or future activities, while non-strategic properties are continually reviewed for sale.

FORESTRY

We have a large number of different plantation-sized parcels of land throughout the district.

ECONOMIC DEVELOPMENT

In 2018 we adopted an Economic Development Strategy which identified seven key areas of Council-led and industry-led actions to deliver on. These include:

- Signalling we are 'open for business'
- Place making and branding
- Unlocking latent potential
- Agriculture and technology
- Natural resource management (water, tourism & events)
- Start-ups, small to medium businesses and business support
- Connecting and supporting infrastructure

KEY PROJECTS IN 2023/24

TE PĀTAKA O KĀ TUHITUHI AND TE WAHAROA A HINE PAAKA

The new building - Te Pātaka o kā Tuhituhi and Te Waharoa a Hine Paaka, which will host the library and civic centre, is scheduled to be completed later this year.

BALMORAL HALL

Last year we deferred the \$484,000 budgeted to upgrade the Balmoral Hall. This has now been included back in this year's budget.

ECONOMIC DEVELOPMENT

This year we will adopt a new Economic Development Strategy which will lead the development of our new work programme in this area.

TOURISM

In February 2023 ChristchurchNZ ended their contract with us to provide our tourism services. As a result of this, we brought the tourism activities inhouse.

We will use the funds which were budgeted for this contract in the LTP to hire an internal staff member to undertake tourism promotion from within Council. The additional funds will be put towards tourism promotion and developing a comprehensive plan for the following year.

SIGNIFICANT (over \$50,000) CAPITAL WORKS PROGRAMME

	2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
Balmoral Hall upgrades	-	484
Te Pātaka o kā Tuhituhi and Te Waharoa a Hine Paaka	-	13,038

MEASURING OUR PERFORMANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24
LEVEL OF SERVICE	PERFORMANCE MEASURES	2021/22 RESULT	LTP TARGET
Commercial property assets that are financially sustainable	Occupancy of all commercial tenancies at or above 95% at all times	98%	≥ 95%
Council builds relationships and collaborates with all sectors in the business community	Resident satisfaction with Council's roles in economic, business and tourism development	87%	90%

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	694	785	1,447	753
Targeted rates	129	132	129	-
Subsidies and grants for operating purposes	154	158	-	(154)
Fees and charges	10	11	22	12
Internal charges and overheads recovered	2,363	2,422	2,423	60
Local authorities fuel tax, fines, infringement fees and other receipts	11,673	6,274	14,240	2,567
Total sources of operating funding	15,023	9,783	18,261	3,237
Applications of operating funding				
Payments to staff and suppliers	2,861	2,836	3,386	525
Finance costs	1,063	1,378	1,920	857
Internal charges and overheads	1,571	1,604	1,652	81
Other operating funding applications	-	-	-	-
Total applications of operating funding	5,495	5,818	6,959	1,464
SURPLUS (DEFICIT) OF OPERATING FUNDING	9,528	3,965	11,302	1,774
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	3,229	3,229
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	14,012	(3,004)	3,312	(10,700)
Gross proceeds from sale of assets	12,875	4,756	4,798	(8,077)
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	26,887	1,752	11,338	(15,548)
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	13,038	13,038
- to improve the level of service	29,314	11	557	(28,757)
- to replace existing assets	52	64	-	(52)
Increase (decrease) in reserves	7,050	5,642	9,046	1,996
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	36,416	5,717	22,640	(13,775)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(9,529)	(3,965)	(11,303)	(1,774)
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Business and economic development	801	821	864
District promotion	257	265	262
Commercial property	5,661	6,599	6,758
Forestry	381	410	475
Total operating expenditure	7,101	8,095	8,358
Less depreciation	1,606	2,277	1,400
Total applications of operating funding	5,494	5,818	6,959

CAPITAL EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Business and economic development	-	-	-
District promotion	-	-	-
Commercial property	29,365	74	13,594
Forestry	-	-	-
Total capital expenditure	29,365	74	13,594
Less depreciation	-	-	-
Council funded capital expenditure	29,365	74	13,594

COMMUNITY SERVICES

TO PROVIDE COMMUNITY SERVICES THAT MEET RESIDENTS' NEEDS

Community Services includes the provision of infrastructure such as public conveniences, memorial halls, reserves, campgrounds, elderly persons housing, and community safety measures (CCTV surveillance and security patrols) in the Ashburton CBD. It also includes our Reserve Boards.

We provide these community services to look after the wider community's wellbeing in a number of ways and to help enhance social cohesion and community connectedness.

Elderly Persons Housing – ensures the most vulnerable members of our community (low-income elderly residents with no secure accommodation) have a safe and affordable place to call home.

Public Conveniences – provide toilet facilities for the public, including visitors and tourists, to help protect our environment and fulfil a basic health need for the community.

Reserves, halls and campgrounds – provide recreational facilities throughout the district for the public and have legislative regulations requiring their purpose and operation.

Memorial Halls – community facilities that can be hired for community activities and events.

Community Safety – CCTV surveillance and security patrols for the CBD and public areas contribute towards enhancing the safety of residents and visitors to our district. We also provide funding to Safer Mid Canterbury through our Grants & Funding.

KEY PROJECTS IN 2023/24

ELDERLY PERSONS HOUSING

This year we plan to continue with the Friendship Lane redevelopment. In total, 16 units will be replaced over a four-year staged approach.

Four units have been budgeted to be replaced this year, at a cost of \$959,560 (excluding demolition costs), which will be loan funded.

PUBLIC CONVENIENCES

The two public toilets planned for this year: Taylors Stream and Awa Awa Rata Reserve were brought forward into the last financial year. The funds have therefore been removed from this year's budget.

SIGNIFICANT CAPITAL WORKS AND CAPITAL RENEWALS PROGRAMME

CAPITAL WORKS PROGRAMME

	2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
Mayfield Reserve Board – storage shed for lawnmower	58	-
Elderly Persons Housing - upgrades	114	960

CAPITAL RENEWALS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
<i>Public conveniences</i>	Taylors Stream	86	-
	Awa Awa Rata Reserve	86	-
<i>Elderly Persons Housing</i>	Renewals	106	-
<i>Reserve Boards</i>	Methven Reserve Board – reseal carpark	53	54

MEASURING OUR PERFORMANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET
Council will provide rental accommodation that meets the specific needs of eligible elderly members of the community	Occupancy rates of available Elderly Persons Housing	94%	95%
The majority of residents are satisfied with Council-provided public conveniences	Residents are satisfied with Council-provided public conveniences	96%	90%
We support the safety of Ashburton District	Residents are satisfied with Council's provision of CCTV, street lighting and security patrols within the district	90%	85%

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	1,161	1,268	1,136	(25)
Targeted rates	470	435	454	(16)
Subsidies and grants for operating purposes	31	32	31	-
Fees and charges	485	497	483	(2)
Internal charges and overheads recovered	14	15	14	-
Local authorities fuel tax, fines, infringement fees and other receipts	1,059	1,097	1,014	(41)
Total sources of operating funding	3,220	3,344	3,132	(84)
Applications of operating funding				
Payments to staff and suppliers	2,214	2,252	2,215	1
Finance costs	65	70	74	9
Internal charges and overheads	774	761	770	(4)
Other operating funding applications	3	4	1	(2)
Total applications of operating funding	3,056	3,087	3,060	4
SURPLUS (DEFICIT) OF OPERATING FUNDING	162	257	73	(88)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	240	215	685	445
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	240	215	685	445
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	-	-	-	-
- to replace existing assets	222	172	984	762
Increase (decrease) in reserves	313	330	54	(259)
Increase (decrease) in investments	(133)	(30)	(279)	(146)
Total applications of capital funding	402	472	759	357
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(162)	(257)	(73)	88
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Elderly Persons Housing	661	690	751
Public conveniences	596	617	592
Memorial halls	637	655	595
Reserves and campgrounds	4,038	1,038	1,039
Reserve boards	704	716	581
Community safety	62	64	58
Total operating expenditure	3,697	3,780	3,616
Less depreciation	640	694	556
Total applications of operating funding	3,056	3,086	3,060

CAPITAL EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Elderly Persons Housing	212	220	960
Public conveniences	195	172	-
Memorial halls	15	-	4
Reserves and campgrounds	-	-	-
Reserve boards	113	111	74
Community safety	-	-	-
Total capital expenditure	536	502	1,038
Less depreciation	-	-	-
Council funded capital expenditure	536	502	1,038

PARKS & OPEN SPACES

TO PROVIDE THE DISTRICT WITH A NETWORK OF OPEN GREEN SPACES THAT CONTRIBUTE TOWARDS THE BEAUTY AND ENJOYMENT OF THE AREA FOR RESIDENTS AND VISITORS ALIKE.

CEMETERIES

We operate and manage 11 open cemeteries, in addition to five closed cemeteries across the district.

Ashburton Cemetery has a natural and Muslim burial section, a children's section and the only interdenominational section in the district, within its new lawn area.

We provide cemeteries to ensure a safe and healthy community, and they play an important role in preserving the social history of our district, with many having significant historic and heritage values.

RURAL & URBAN BEAUTIFICATION

Parks play an important role in the image of our district and the quality of life for our community. Parks are considered a major contributor to the wellbeing of our residents through the provision of quality open space for both active sports and quiet areas for passive use.

We manage and maintain 444 hectares of parks and open spaces, 119 hectares of sports fields, and 28 neighbourhood playgrounds.

These spaces provide a place for our community to meet, be active and enjoy our environment. Having parks and open spaces available in our district is important for our community's amenity and makes our environment an attractive and welcoming place for residents and visitors.

KEY PROJECTS IN 2023/24

ASHBURTON DOMAIN

We have budgeted \$83,440 this year to install irrigation in the picnic area of the Ashburton Domain.

We will also construct a heritage, a botanical, and a cultural trail within the Domain this year, at a cost of \$41,720.

URBAN PARKS HARD SURFACES

We have budgeted to spend \$103,300 on repairs and maintenance of roading within various reserves.

NEIGHBOURHOOD PARKS

We have included \$130,375 in the budgets to undertake repairs and maintenance in our playgrounds around the district. Safety will be prioritised, followed by surfacing and then equipment.

LAKE HOOD – INCREASED MANAGEMENT FEE

An additional \$61,000 has been included in the budget to increase the fee paid to the Lake Hood Extension Trust Limited who manage Lake Hood and its grounds on behalf of Council. This increases the fee to \$350,000.

CBD LANDSCAPE MAINTENANCE

An additional \$133,000 has been included in the budgets to purchase a utility vehicle and additional resource to maintain the gardens and grounds including and near to, the Ashburton CBD area.

SIGNIFICANT (OVER \$50,000) CAPITAL WORKS PROGRAMME

CAPITAL WORKS & RENEWALS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
<i>Ashburton Domain</i>	Irrigation – picnic area	85	83
<i>Urban reserves</i>	Urban parks hard surface	106	104
<i>Rural reserves</i>	Rural parks playgrounds	53	52
<i>Neighbourhood grounds</i>	Playground / surfaces	106	130
<i>Festive lighting</i>		53	52

MEASURING OUR PERFORMANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET
We provide residents with accessible, fit for purpose parks and open spaces	Urban residents live within 400m of a park or open space	95%	95%
	Residents throughout the district have access to sports parks (per 1000 residents)	3.4 ha	≥ 3.5 ha
Council responds to parks and open spaces failures and requests	Complaints are responded to within 10 working days	87%	75%
The majority of residents are satisfied with our parks and open spaces	Residents are satisfied with Council-provided parks and open spaces	95%	95%
Council responds to cemetery failures and requests	Complaints are responded to within ten working days	100%	95%
The majority of residents are satisfied with our cemeteries	Residents are satisfied with Council-provided cemeteries	98%	95%

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	2,053	2,505	1,947	(106)
Targeted rates	1,979	2,233	2,529	550
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	286	293	294	8
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	2	2	72	70
Total sources of operating funding	4,320	5,033	4,841	522
Applications of operating funding				
Payments to staff and suppliers	3,857	4,007	4,340	483
Finance costs	92	173	228	136
Internal charges and overheads	96	103	107	11
Other operating funding applications	-	-	-	-
Total applications of operating funding	4,045	4,283	4,675	630
SURPLUS (DEFICIT) OF OPERATING FUNDING	275	750	166	(109)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	617	633	633	16
Increase (decrease) in debt	3,611	178	184	(3,427)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	4,228	811	817	(3,411)
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	4,079	671	506	(3,573)
- to replace existing assets	-	-	156	156
Increase (decrease) in reserves	424	890	321	(103)
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	4,503	1,561	983	(3,520)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(275)	(750)	(166)	109
FUNDING BALANCE	0	0	0	0

OPERATIONAL EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Parks and recreation	3,883	4,396	4,461
Cemeteries	600	597	733
Total operating expenditure	4,484	4,994	5,194
Less depreciation	438	711	519
Total applications of operating funding	4,045	4,283	4,675

CAPITAL EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Parks and recreation	3,799	671	662
Cemeteries	280	-	-
Total capital expenditure	4,079	671	662
Less depreciation	-	-	-
Council funded capital expenditure	4,079	671	662

RECREATION FACILITIES

TO PROVIDE RECREATION SERVICES THAT ARE WELL UTILISED AND MEET THE NEEDS OF THE COMMUNITY.

Our recreational facilities are based around the recreational, cultural and social aspects of our life in the district – the things that make Ashburton a great place to work, live, play and invest.

Our facilities provide an additional quality of life aspect to the foundation of good infrastructure and aid in the development of healthy, active, functioning communities. We recognise that recreation plays a key role in creating the environment in which our communities can prosper and enjoy improved health and wellbeing.

ASHBURTON ART GALLERY & MUSEUM

With over 20 years of operating history, the art gallery enables experimentation, innovation and engagement in art. The Gallery aims to present a varied and thought-provoking programme of locally, nationally and internationally sourced exhibitions.

The Museum is a community museum dedicated to preserving and making available for research and study, the history and heritage of Ashburton District. The museum holds a large collection of historical records and photographs related to the wider district.

ASHBURTON PUBLIC LIBRARY

The library provides our community with opportunities for life-long learning, access to information, leisure and reading. More than half of all households in the district are library members.

EA NETWORKS CENTRE (EANC)

The EANC includes an indoor sports stadium with four full size courts, two outdoor courts, gym and fitness class area, and indoor pool complex featuring a ten lane 25 metre pool, hydrotherapy pool, leisure pool with lazy river, learn to swim pool, spa pool and steam room.

KEY PROJECTS IN 2023/24

RELOCATION OF THE LIBRARY

This year will see the opening of Te Pātaka o kā Tuhituhi. The new library will include modern interactive spaces for creativity and learning with use of the latest digital technology.

MERGER OF ASHBURTON ART GALLERY WITH ASHBURTON MUSEUM

Due to the merger of the Ashburton Art Gallery with the Ashburton Museum in 2021/22, budget figures for the Ashburton Museum have changed to reflect this.

EA NETWORKS CENTRE

A number of minor improvements have been scheduled this year at the EA Networks Centre, including: technology improvements, investigation into an improved staff wet changing space and wet staff room, scoreboard upgrades, and gym equipment replacements. While some of these were unscheduled, they are urgent to be undertaken to maintain the current level of service provided.

SIGNIFICANT CAPITAL WORKS AND CAPITAL RENEWALS PROGRAMME

CAPITAL WORKS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
<i>Ashburton Art Gallery & Museum</i>	Archive store compactor	-	40
<i>Ashburton Public Library</i>	Books (including electronic books)	179	166
<i>EA Networks Centre</i>	Technology improvements	21	21
	Changing space and wet staff room	21	21
	Sand court to outdoor area	-	31

CAPITAL RENEWALS PROGRAMME

		2023/24 Year 3 LTP \$000	2023/24 Annual Plan \$000
<i>EA Networks Centre</i>	Gymnasium equipment	32	-
	Pool timing system renewal	-	23
	Scoreboard upgrades	-	42
	Stair climber	-	44

MEASURING OUR PERFORMANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2023/24	
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET	
We provide all residents and visitors with accessible library resources for recreation and discovery	Most households in the district utilise the library	70%	60%	
	Number of activity and programme sessions delivered in the library / by the library team, across the year, aimed at:	Children	248	400
		Teens	6	200
		Adults	152	200
We will have a library that is a welcoming and community-centred destination	Users are satisfied with Council's library services	97%	95%	
	Free public internet sessions (Aotearoa People's Network Kaharoa) are well utilised	27,286	40,000	
We provide a modern museum for the community that aligns with NZ Museum Standards	Museum programmes and services are well utilised	14,504	26,000	
	Ashburton Museum meets New Zealand Museum Standards	80%	75%	
The majority of users are satisfied with the Museum	Users are satisfied with Council-provided museum services and programmes	96%	93%	
We provide quality gym, pool, and stadium facilities	EA Networks Centre is well utilised	300,848 ³	490,000	
The majority of users are satisfied with EA Networks Centre	Users are satisfied with EA Networks Centre services and programmes	87%	92%	

³ Numbers utilising the EANC were heavily impacted by Covid-19 in 2021/22, meaning we did not meet our target of 480,000 users that year.

From September to November 2021 no entries to the stadium were able to be counted due to entry being via an outdoor court door as part of our Covid-19 prevention protocols. We also changed to a different counting methodology in early 2022. While this new method is more accurate, it meant that fewer users were counted during November to February 2022.

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	5,739	5,956	6,695	956
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	82	84	83	1
Fees and charges	2,483	2,567	2,293	(190)
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	108	110	129	21
Total sources of operating funding	8,412	8,717	9,200	788
Applications of operating funding				
Payments to staff and suppliers	5,210	5,269	6,176	966
Finance costs	4	4	15	11
Internal charges and overheads	3,934	4,039	4,374	440
Other operating funding applications	11	10	7	(4)
Total applications of operating funding	9,159	9,322	10,571	1,412
SURPLUS (DEFICIT) OF OPERATING FUNDING	(747)	(605)	(1,370)	(623)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	(7)	(7)	139	(7)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	(7)	(7)	139	(7)
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	329	275	426	97
- to replace existing assets	215	50	203	(12)
Increase (decrease) in reserves	(1,298)	(936)	(1,860)	(562)
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	(754)	(612)	(1,231)	(477)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	747	605	1,370	622
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Library	1,554	1,605	1,771
Art, culture and heritage	1,326	1,353	2,288
Recreation facilities and services	6,941	7,090	7,038
Total operating expenditure	9,821	10,048	11,097
Less depreciation	662	726	527
Total applications of operating funding	9,159	9,322	10,571

CAPITAL EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Library	237	179	236
Art, culture and heritage	73	53	76
Recreation facilities and services	234	93	317
Total capital expenditure	544	324	629
Less depreciation	-	-	-
Council funded capital expenditure	544	324	629

REGULATORY SERVICES

TO KEEP OUR COMMUNITY SAFE AND HEALTHY BY MINIMISING HAZARDS AND DETERRING IRRESPONSIBLE BEHAVIOUR.

TO PROTECT OUR ENVIRONMENT AND PROMOTE SUSTAINABLE DEVELOPMENT OF LAND.

Within Regulatory Services, we perform two main roles – Regulatory Functions and Regulatory Compliance. Providing cost-effective regulatory functions ensures we contribute to creating a district of great spaces and places by managing how land is used. It's also about contributing to the prosperity of our community by promoting growth, keeping the community safe and healthy by minimising hazards and promoting responsible behaviour.

Regulatory Functions include:

- Building Regulation
- District Planning
- Emergency Management
- Land Information

Regulatory Compliance includes:

- Alcohol Licensing and Gambling Venue Consenting
- Animal Control
- Environmental Health
- Parking

KEY PROJECTS IN 2023/24

There are no capital projects planned for Regulatory Services this year.

MEASURING OUR PERFORMANCE

BUILDING REGULATION

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2022/23
LEVEL OF SERVICE	PERFORMANCE MEASURE	2021/22 RESULT	LTP TARGET
We provide quality building regulation services	Building consents are processed and decisions made within 20 working days	44.7% ⁴	100%
	Code of Compliance Certificates are processed, and decisions made within 20 working days	98.7%	100%
	Buildings with compliance schedules are audited each year	10.6%	10%
	A third of known swimming pool fences are inspected every year	100%	100%
Council responds to concerns with building regulation services within required response times	Building service complaints are responded to within two working days	100%	100%

⁴ In 2021/22 we issued a record number of dwelling consents – 276 compared with the 10-year average of 181. Due to the large number of consents received, processing times were an issue for the team – with only 44.7% of consents processed within the agreed timeframe. While contractors were brought in to help reduce the workload and turnaround timeframes, this did not completely solve the issue as they too were at capacity with existing clients. This issue has continued into 2022/23.

DISTRICT PLANNING

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2022/23
LEVEL OF SERVICE	PERFORMANCE MEASURE	2020/21 RESULT	LTP TARGET
We provide quality district planning services	Resource consent applications and exemptions are determined within statutory timeframes	97.5%	100%
	Subdivision plan approval certificates (RMA s.223) are determined within ten working days	88%	100%
Council responds to concerns with district planning services within required response times	District planning services complaints are responded to within two working days	99%	100%
The majority of residents are satisfied with the standard of our district planning services	Residents are satisfied with the standard of Council's planning services	79%	80%

EMERGENCY MANAGEMENT

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2022/23
LEVEL OF SERVICE	PERFORMANCE MEASURE	2020/21 RESULT	LTP TARGET
We support emergency preparedness through community-based emergency management	A community response plan is developed or renewed annually	1	1
The majority of residents are satisfied with the standard of our civil defence services	Residents are satisfied with the civil defence services provided by Council	96%	95%

LAND INFORMATION

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2022/23
LEVEL OF SERVICE	PERFORMANCE MEASURE	2020/21 RESULT)	LTP TARGET
We provide quality land information services efficiently	LIM (Land Information Memorandum) applications are processed within ten working days	100%	100%

REGULATORY COMPLIANCE

WHAT WE'RE WORKING TOWARDS	HOW WE'LL MEASURE PROGRESS	HOW WE'RE PERFORMING NOW	WHAT WE'RE AIMING FOR IN 2022/23
LEVEL OF SERVICE	PERFORMANCE MEASURE	2020/21 RESULT	LTP TARGET
We provide quality alcohol licensing services	Licensed premises are monitored each year	100%	100%
	Stakeholder meetings are held each year	13	10
The majority of residents are satisfied with Council's role in alcohol licensing	Residents are satisfied with how Council undertakes its role in alcohol licensing	91%	85%
We provide quality animal control services	Known dogs are registered (includes dogs otherwise accounted for)	98.9%	95%
Council contractors respond to animal control incidents within contractual response times	Urgent incidents are responded to within one hour	100%	100%
	Found, wandering or barking dog incidents are responded to within five working days	100%	100%
The majority of residents are satisfied with our animal control services	Residents are satisfied with Council's animal control services	88%	80%
We provide quality environmental health services	Registered food premises are appropriately risk assessed each year	92%	80%
Council contractors respond to environmental health issues within contractual response times	Noise complaints are responded to within two hours	100%	100%

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	1,734	1,975	1,402	(332)
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	3,081	3,137	3,544	463
Internal charges and overheads recovered	99	101	101	2
Local authorities fuel tax, fines, infringement fees and other receipts	362	371	399	37
Total sources of operating funding	5,276	5,586	5,445	169
Applications of operating funding				
Payments to staff and suppliers	3,490	3,557	3,837	347
Finance costs	19	16	29	10
Internal charges and overheads	1,818	1,888	1,908	90
Other operating funding applications	2	2	1	(2)
Total applications of operating funding	5,329	5,463	5,774	445
SURPLUS (DEFICIT) OF OPERATING FUNDING	(53)	123	(329)	(276)
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	(137)	(137)	(149)	(12)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	(137)	(137)	(149)	(12)
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	-	-	-	-
- to replace existing assets	-	-	-	-
Increase (decrease) in reserves	(190)	(14)	(478)	(288)
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	(190)	(14)	(478)	(288)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	53	(123)	329	276
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Emergency management	214	193	105
Environmental health	573	590	657
Building regulation	2,202	2,275	2,685
Alcohol licensing	210	217	190
Land information	102	105	104
Parking	288	287	241
Animal control	537	551	585
District planning	1,246	1,280	1,253
Total operating expenditure	5,372	5,498	5,821
Less depreciation	44	35	47
Total applications of operating funding	5,328	5,463	5,774

MISCELLANEOUS SERVICES

Miscellaneous income and expenditure includes budget items not allocated to a specific activity group.

Revenue for this activity group includes income Council receives from investments and dividends.

Expenditure includes interest on loans raised in relation to equity investments in Ashburton Contracting Limited (ACL) and other miscellaneous expenditure items including rate remissions.

Capital expenditure in this activity includes expenditure by Council's overhead departments, such as plant and vehicle purchases, and information systems equipment and software.

FUNDING IMPACT STATEMENT

For the year ended 30 June	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000	Variance increase (decrease)
Sources of operating funding				
General rate, uniform annual general charges, rates penalties	288	295	280	(8)
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	978	1,002	1,330	352
Total sources of operating funding	1,266	1,297	1,610	344
Applications of operating funding				
Payments to staff and suppliers	-	-	-	-
Finance costs	88	90	55	(33)
Internal charges and overheads	-	-	-	-
Other operating funding applications	134	137	136	2
Total applications of operating funding	222	227	191	(31)
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,044	1,070	1,419	375
Sources of capital funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	(7)	(7)	(11)	(4)
Gross proceeds from sale of assets	103	106	104	1
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	96	99	93	(3)
Application of capital funding				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	572	624	707	135
- to replace existing assets	447	181	240	(207)
Increase (decrease) in reserves	121	364	565	444
Increase (decrease) in investments	-	-	-	-
Total applications of capital funding	1,140	1,169	1,512	372
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,044)	(1,070)	(1,419)	(375)
FUNDING BALANCE	0	0	0	0

OPERATING EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Non allocated	222	228	191
Total operating expenditure	222	228	191
Less depreciation	-	-	-
Total applications of operating funding	222	228	191

CAPITAL EXPENDITURE BY ACTIVITY

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Information systems	607	382	490
Plant and vehicles	412	423	457
Total operating expenditure	1,019	804	947
Less depreciation	-	-	-
Total applications of operating funding	1,019	804	947

Part 3 :

Financial

Information

ANNUAL PLAN DISCLOSURE STATEMENT

FOR THE YEAR ENDING 30 JUNE 2024

This statement discloses Ashburton District Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. The Council is required to include this statement in its annual plan in accordance with the Local Government Financial and Prudence Regulations 2014 (the Regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Rates affordability benchmark

The council meets the rates affordability benchmark if,

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

Debt affordability benchmark

The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit of borrowing.

Balanced budget benchmark

For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

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

Essential services benchmark

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

Debt servicing benchmark

For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

Stats NZ projections indicate the district's population will grow at 0.7% over the next 30 years from 2018, while nationally growth rates are projected to be 0.9%. The debt servicing benchmark will be met if planned borrowing costs equal or are less than 10% of planned revenue.

ADDITIONAL INFORMATION

Council's Financial Strategy uses affordability of debt servicing to evaluate overall debt affordability. The financial strategy limits interest payments on external debt to less than 20% of total council revenue, and less than 25% of total rates income, and net debt does not exceed 250% of total council revenue.

Benchmark	Target	Planned	Met
Rates affordability benchmark	Rates income Total rates are to be no greater than 1% of the total capital value of the district.	Total rates: \$46,906,000 (1) Capital value of district: \$20,345,583,000 Result: 0.2%	Yes
	Rates increase The total rates increase for the 2023/24 year is to be no greater than 5% plus LGPI (Local Government Price Index).	Total increase: 5.97% Less LGPI: 2.9% Result: 3.07%	Yes
Debt affordability benchmark	Interest payments to service external debt are less than 20% of total revenue for the year.	Interest payments: \$4,538,000 Total revenue: \$92,330,000 Result: 4.9%	Yes
	Interest payments to service external debt are less than 25% of total rates for the year.	Interest payments: \$4,538,000 Total rates: \$46,906,000 Result: 9.7%	Yes
	Net debt shall not exceed 250% of total revenue for the year.	Net debt: \$111,611,000 Total revenue: \$92,330,000 Result: 121%	Yes
Balanced budget benchmark	Revenue, excluding income from development contributions, financial contributions, revaluation of property, plant or equipment, and vested assets exceeds operating expenditure.	Revenue: \$89,395,000 Operating expenditure: \$76,038,000 Result: 117.6%	Yes
Essential services benchmark	Capital expenditure on infrastructure equals or exceeds depreciation.	Depreciation: \$12,916,000 Capital expenditure: \$23,705,000 Result: 183.5%	Yes
Debt servicing benchmark	Borrowing costs for the year are less than or equal to 15% of its revenue excluding development contributions, financial contributions, vested assets and revaluation of property, plant or equipment.	Interest payments: \$4,538,000 Revenue: \$89,395,000 Result: 5.1%	Yes

PROSPECTIVE FINANCIAL STATEMENTS

THE PROSPECTIVE FINANCIAL STATEMENTS IN THIS SECTION OUTLINE COUNCIL'S PLANNED EXPENDITURE FOR THE 2023/24 FINANCIAL YEAR.

To see the significant forecasting assumptions that underlie the financial information in this annual plan, refer to Volume 2, page 4, of the Long-Term Plan 2021-31.

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

FOR THE YEAR ENDED 30 JUNE

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Revenue			
Rates	44,264	46,034	46,906
Fees and charges	8,324	9,694	9,930
Development and financial contributions	1,643	1,163	1,757
Subsidies and grants	18,513	9,858	10,881
Finance income	351	53	417
Other revenue	14,676	11,095	21,261
Gain in fair value of investment properties	1,093	945	1,086
Gain in fair value of forestry	154	101	92
Total revenue	89,018	78,943	92,330
Expenses			
Personnel costs	19,723	18,795	20,728
Depreciation and amortisation	17,344	18,418	16,998
Finance costs	2,445	3,194	4,538
Other expenses	31,091	31,838	33,775
Loss in fair value of forestry	-	-	-
Total expenses	70,603	72,245	76,039
Surplus/(deficit) before taxation	18,415	6,697	16,291
Income tax	-	-	-
Surplus/(deficit) after taxation	18,415	6,697	16,291
Other comprehensive revenue			
Gain/(loss) on infrastructure revaluation	20,405	18,879	24,229
Total other comprehensive revenue	20,405	18,879	24,229
Total comprehensive revenue and expense	38,820	25,576	40,520

PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS / EQUITY

FOR THE YEAR ENDED 30 JUNE

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Equity at the beginning of the year	841,377	878,750	962,505
Total comprehensive revenue and expense	38,820	25,576	40,520
Balance at 30 June	880,197	904,327	1,003,025

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE

	Opening balance (01.07.2023) \$000	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Equity				
Ratepayer equity	520,095	524,364	509,369	534,024
Other reserves	442,410	355,834	394,958	469,001
Total equity	962,505	880,197	904,327	1,003,025
Current liabilities				
Trade and other payables	11,990	10,651	8,929	10,407
Employee benefit liabilities	1,762	1,795	1,770	1,758
Borrowings	17,000	5,503	7,581	7,025
Landfill closure liabilities	15	15	15	15
Total current liabilities	30,767	17,964	18,295	19,205
Non-current liabilities				
Borrowings	117,151	139,664	142,847	141,830
Derivative financial instruments	-	2,013	3,199	-
Payables & deferred revenue	338	410	410	410
Employee benefit liabilities	211	247	424	214
Landfill closure liability	147	143	113	143
Total non-current liabilities	117,847	142,477	146,993	142,597
Total liabilities	148,614	160,441	165,288	161,802
TOTAL EQUITY AND LIABILITIES	1,111,119	1,040,638	1,069,615	1,164,827

AS AT 30 JUNE

	Opening balance (01.07.2023) \$000	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Assets				
Current assets				
Cash and cash equivalents	31,475	19,094	10,110	37,244
Other financial assets – term deposits > 90 days	-	10,000	-	-
Trade and other receivables	9,936	10,140	7,241	7,321
Local Authority stocks and bonds	1,921	1,063	2,137	1,921
Inventories	77	55	75	82
Property intended for sale	101	225	479	101
Property inventory	144	389	159	155
Total current assets	43,654	40,966	20,201	46,824
Non-current assets				
Trade and other receivables	136	150	4	150
Investment in CCOs and similar entities	4,500	4,500	4,595	4,500
Investment in associate	2,911	1,795	1,795	2,911
Other financial assets	3,582	2,779	1,047	3,582
Property inventory	3,573	3,217	2,104	3,296
Investment properties	36,186	37,510	37,293	37,271
Biological assets – forestry	4,837	8,286	6,027	4,929
Intangible assets – software	478	387	462	393
Property, plant and equipment	1,011,262	941,049	996,085	1,060,970
Total non-current assets	1,067,465	999,672	1,049,413	1,118,003
TOTAL ASSETS	1,111,119	1,040,638	1,069,614	1,164,827

PROSPECTIVE STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE

	Annual Plan 2022/23 \$000	LTP Year 3 2023/24 \$000	Annual Plan 2023/24 \$000
Cash flows from operating activities			
Receipts from customers	80,404	72,563	85,565
Interest revenue	351	53	417
Dividends received	1,800	949	1,200
Sale of Ashburton Business Estate	3,850	3,699	3,755
Sale of Geoff Geering Drive subdivision	-	-	-
Payments to suppliers and employees	(52,564)	(51,916)	(55,753)
Interest expense	(2,445)	(3,194)	(4,538)
Net cash flows from operating activities	31,397	22,154	30,646
Cash flows from investing activities			
Sale of property, plant and equipment	1,000	106	200
Purchase of investments	(10,000)	-	-
Purchase of property, plant and equipment	(75,696)	(34,576)	(39,698)
Purchase of intangible assets	(68)	(63)	(83)
Net cash flows from investing activities	(84,764)	(34,534)	(39,581)
Cash flows from financing activities			
Loans raised	49,054	19,291	21,729
Loan repayment	(5,503)	(6,780)	(7,025)
Net cash flows from financing activities	43,551	12,511	14,704
Net increase /(decrease) in cash held	(9,817)	131	5,769
Opening cash resources	28,911	9,979	31,475
Closing cash resources	19,094	10,110	37,244

RESERVE FUNDS

THE COUNCIL MAINTAINS RESERVE FUNDS AS A SUB-PART OF ITS EQUITY.

The following presents a summary of total reserve fund movements from 1 July 2023 to 30 June 2024 and is followed by a breakdown into operating reserves, special funds and trust and bequest funds. A brief explanation is provided of the funds under each type and a table giving the opening balance at 1 July 2023, consolidated movements for the period and closing balances at 30 June 2024.

	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
Separate reserves	57,926	49,870	(48,829)	58,637
Special funds	10,778	1,195	(529)	11,444
Trust and bequest funds	24	-	-	24
Total reserve funds	68,728	50,735	(49,357)	70,106

OPERATING RESERVE FUNDS

These are reserve balances where activities are funded either by targeted rates or a combination of targeted rates and general rates. They hold a surplus or deficit balance from year to year, and the fund is only held for that specific activity. For example, each water supply activity has its own reserve balance.

The following tables detail the budgeted movement for 2023/24 and are included in the summary of reserve funds table above.

Drinking water reserves

Each drinking water scheme retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the scheme. Each individual reserve balance is only available for use by that scheme. All drinking water reserves are part of the drinking water activity.

Supply	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
Ashburton	3,108	6,395	(7,376)	2,128
Methven	1,178	1,016	(1,064)	1,130
Rakaia	701	717	(717)	701
Fairton	(104)	311	(311)	(104)
Hakatere	(366)	587	(587)	(366)
Hinds	(476)	466	(466)	(476)
Mayfield	(307)	335	(335)	(307)
Chertsey	(92)	574	(574)	(92)
Methven / Springfield	447	3,946	(3,946)	447
Montalto	251	750	(750)	251
Mt Somers	(529)	192	(146)	(483)
Dromore	(270)	513	(513)	(270)
Barrhill	(2)	5	(5)	(2)
	3,542	15,807	(16,790)	2,559

Wastewater reserves

Each wastewater scheme retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the scheme. Each individual reserve balance is only available for use by that scheme. All wastewater reserves are part of the wastewater activity.

	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
Ashburton	1,279	7,274	(8,390)	163
Methven	524	483	(727)	280
Rakaia	330	427	(300)	457
	2,133	8,184	(9,417)	900

Stormwater reserves

Each stormwater area (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rating area. Each individual reserve balance is only available for use by that rating area. All stormwater reserves are part of stormwater activity.

	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
Ashburton	2,006	1,388	(1,187)	2,207
Methven	284	91	(177)	198
Rakaia	205	47	(36)	216
Hinds	21	12	(12)	21
Rural	153	54	(54)	153
	2,669	1,591	(1,465)	2,795

Footpath reserves

Each footpath area (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rating area. Each individual reserve balance is only available for use by that rating area. All footpath reserves are part of the transportation activity.

	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
Ashburton	(194)	1,149	(894)	62
Methven	149	180	(163)	166
Rakaia	180	74	(74)	180
Rural	177	59	(35)	201
	312	1,462	(1,166)	609

Memorial hall reserves

Each memorial hall retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each memorial hall. Each individual reserve balance is only available for use by that memorial hall. All memorial hall reserves are part of the Community Facilities activity.

Location	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
Laghmor / Westerfield	37	5	(5)	37
Mayfield	6	4	(1)	10
Mt Hutt	(100)	140	(140)	(100)
Rakaia	11	4	(3)	13
Tinwald	(15)	14	(14)	(15)
	(61)	169	(164)	(56)

Reserve board reserves

Each reserve board retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each reserve board. Each individual reserve balance is only available for use by that reserve board. All reserve board reserves are part of the community facilities activity.

Location	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
Alford Forest	6	2	(5)	3
Chertsey	12	1	(1)	12
Dorie	4	1	(1)	5
Ealing	37	2	(6)	33
Ashburton Forks	16	2	(5)	13
Highbank	10	2	(2)	10
Hinds	(72)	5	(5)	(72)
Lynnford	(2)	-	-	(2)
Maronan	11	1	-	13
Mayfield	16	3	(2)	17
Methven	2	74	(74)	2
Mt Somers	(8)	70	(70)	(8)
Pendarves	1	-	-	1
Rakaia	85	12	(16)	81
Ruapuna	37	10	(8)	38
Seafield	8	1	(5)	4
Tinwald	6	480	(400)	86
	169	666	(601)	234

Parks and beautification reserves

Each beautification area (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rating area. Each individual reserve balance is only available for use by that rating area. All parks and beautification reserves are part of the parks and open spaces activity.

Location	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
Ashburton Domain and gardens	(1,036)	1,215	(1,215)	(1,036)
Baring Square East	(91)	295	(295)	(91)
Baring Square West	13	65	(60)	18
Ashburton town centre	(408)	799	(799)	(408)
Methven	(95)	231	(224)	(88)
Rakaia	40	152	(152)	40
Urban	43	1,091	(1,091)	43
Rural	483	222	(222)	483
State Highway 1	93	112	(112)	93
Neighbourhood grounds	(287)	454	(452)	(285)
Ashburton Domain sportsgrounds	224	274	(238)	261
Other sports fields	(5)	318	(272)	41
Ashburton Business Estate	342	289	(289)	342
	(683)	5,517	(5,421)	(587)

Other operating reserves

Operating reserves also include the following:

- Refuse collection reserve – retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the service. The reserve balance is only available for refuse collection expenditure. The refuse collection reserve is part of the refuse and recycling activity.
- Stockwater reserve - stockwater retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the schemes. The reserve balance is only available for stockwater expenditure. The stockwater reserve is part of the economic development activity.
- Forestry reserve – the net surplus from the Council’s forestry operations are held in this reserve. Each year a transfer from this reserve is made to offset the general rate and uniform annual general charge. The forestry reserve is part of the economic development activity.
- Dividend account – dividends from Council shareholdings are held in this reserve. The balance is not restricted in its use and can be used for purposes approved by Council. The dividend account is part of the miscellaneous activity.
- Property reserve – This holds the proceeds of any property sales and from which property purchases are funded. The property reserve is part of the economic development activity.
- Youth council reserve – the council provides funds to support the activities of the youth council. These funds are retained in a separate reserve, the balance of which is only available for this activity. The youth council reserve is part of the democracy and governance activity.
- Parking reserve – Council’s parking enforcement activity retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the activity. The balance is able to be used for provision of parking facilities and other purposes detailed in Council’s “Use of Parking Revenue and Accounts Fund Policy”. The parking reserve is part of the regulatory services activity.
- Festive lighting reserve – this reserve is funded from rates and contributions. The reserve retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the activity. The balance is only available for use by that activity. The festive lighting reserve is part of the parks and open spaces activity.
- Animal control reserve – Council’s animal control enforcement activity retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the activity. The balance is only available for use by that activity. The animal control reserve is part of the regulatory services activity.
- Elderly person housing reserve – Council provides elderly persons units for rent. The activity is required to be self-funding with no rate input. The annual surplus or deficit (including capital income and expenditure) is retained in this reserve. The balance can only be used for this activity. The elderly person housing reserve is part of the community facilities and support activity.
- Arts and culture reserve – the arts and culture activity retains the activities surplus/deficit (including capital income and expenditure), which accumulates over the lifetime of the activity. The balance is only available to use by that activity. The arts and culture reserve is part of the community recreation and leisure activity.

Location	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
Refuse collection	215	2,966	(2,946)	235
Stockwater	(1,121)	1,142	(1,110)	(1,089)
Forestry	9,409	605	(1,067)	8,947
Dividend amount	12,447	1,330	(1,330)	12,447
Property	28,408	7,510	(4,796)	31,122
Youth Council	38	14	(14)	38
Parking	(160)	241	(228)	(147)
Festive lighting	(59)	90	(90)	(59)
Animal Control	(184)	585	(563)	(163)
Elderly Persons Housing	272	1,661	(1,661)	273
Arts and Culture	580	-	-	580
	49,845	16,143	(13,805)	52,183

SPECIAL FUNDS

Special funds have been set up for specific purposes. Their use is restricted to the purpose for which they were set up. They retain their surplus or deficit but are used to meet the costs that comply with their purpose. Many of these funds were inherited from Ashburton County and Ashburton Borough Councils' at the time of amalgamation in 1989. These funds are included in the miscellaneous activity.

Special funds include the following reserves:

- Roothing bridges reserve – to fund the costs associated with maintaining or upgrading Council bridges.
- Road reserves – to meet the costs of maintaining roads in the District.
- IS Equipment reserve – this reserve is to fund costs associated with IS equipment for the new Library, *Te Pātaka o kā Tuhituhi* and Civic Centre, *Te Waharoa a Hine Paaka*
- Biodiversity reserve - this reserve holds any unspent annual biodiversity grants funding. It is used when the annual biodiversity grants accepted exceed the budgeted amount.
- Town centre beautification reserve – to meet development costs incurred in the upgrade of the Ashburton town centre.
- Reserve contributions reserve – this reserve is funded from financial contributions levied on subdivisions under the Resource Management Act. Its use is governed by the Act.
- Purchase and improvement reserve– this reserve is funded from financial contributions levied on subdivisions under the Resource Management Act. Its use is governed by the Act.
- Heritage grant funding – this reserve holds any unspent annual heritage grants funding. It is used when the annual heritage grants accepted exceed the budgeted amount.
- Disaster insurance reserve – Council retains a cash reserve as part of its insurance provisions. This reserve along with its normal insurances and LAPP insurance should ensure that the Government meets its contribution towards any major disaster. This fund meets the annual cost of Council's membership of LAPP.
- Capital services reserve – community development contributions are reflected in this account and are applied when required for the purpose the contribution was initially taken.
- Contingency reserve – a fund set up to meet unforeseen expenditure of any nature.

	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
Roothing bridges	739	-	-	739
Roads	175	-	-	175
IS equipment	437	-	(438)	(1)
Biodiversity	56	-	-	56
Town centre beautification	230	-	-	230
Reserve contributions	4,696	633	-	5,329
Purchase and improvement	149	-	-	149
Heritage grant funding	55	-	-	55
Disaster insurance	1,379	-	(91)	1,289
Capital services	2,841	562	-	3,403
Contingency	18	-	-	18
	10,778	1,195	(529)	11,444

TRUST AND BEQUEST FUNDS

This fund is subject to specific conditions accepted as binding by the Council, such as bequests or operations in trust under specific Acts, and which may not be revised by the Council without reference to the courts or a third party. Transfers from these reserves may only be made for certain specified purposes or when certain specific conditions are met.

Location	Balance 01/07/2023 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2024 \$000
John Grigg Statue Trust fund	24	-	-	24
	24	-	-	24

STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY AND STATUTORY BASE

The Ashburton District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 and qualifies as a public benefit entity (PBE) under the New Zealand equivalents to the International Public Sector Accounting Standards (IPSAS).

The group consists of the Ashburton District Council and its wholly owned subsidiaries Ashburton Contracting Limited (Council controlled trading organisation) and its in-substance subsidiaries the Ashburton Community Water Trust. Its 20% equity share of its associate Rangitata Diversion Race Management Limited is equity accounted, and its 33% equity share of its associate Eastfield Investments Limited are equity accounted. All Ashburton District Council subsidiaries and associates are incorporated and domiciled in New Zealand.

All Ashburton District Council subsidiaries and the Rangitata Diversion Race Management Limited are incorporated and domiciled in New Zealand.

The primary objective of the Council and group is to provide goods and services for the community or social benefit rather than making a financial return.

The council is not required to produce its annual plan with group consolidated figures and therefore this plan covers the council only activity and excludes the wholly owned subsidiaries, in-substance subsidiaries and the associates.

The prospective financial statements were authorised for issue by Council on **28 June 2023**.

BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

The prospective financial statements of the Ashburton District Council have been prepared as the going concern basis, and in accordance with the requirements of the Local Government Act 2002 (LGA), which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (GAAP).

They comply with Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS) and other applicable financial reporting standards as appropriate for New Zealand public benefit entities.

The prospective financial statements of the Ashburton District Council have been prepared in accordance with Tier 1 PBE accounting standards.

CONSOLIDATION

The council has not consolidated the prospective financial statements to include the council's subsidiaries of Ashburton Contracting Limited.

FUNCTIONAL AND PRESENTATION CURRENCY

The functional currency of Ashburton District Council is New Zealand dollars and accordingly the financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars ('000).

MEASUREMENT BASE

The General Accepted Accounting Principles recognised as appropriate for the measurement and reporting of results and financial position on an historical cost basis modified by the valuation of certain assets have been followed.

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of investment property, certain infrastructural assets, investments, biological assets and financial instruments (including derivative instruments).

PROSPECTIVE FINANCIAL STATEMENTS

The main purpose of prospective financial statements in the annual plan is to provide users with information about the core services that the council intends to provide to ratepayers, the expected cost of those services and, as a consequence, how much the council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of council.

The actual results achieved for any given financial year are likely to vary from the information presented and may vary materially depending upon the circumstances that arise during the period. The prospective financial information is prepared in accordance with Section 95 of the Local Government Act 2002. The information may not be suitable for use in any other capacity.

The following are the significant accounting policies applied in preparation of the prospective financial statements.

JOINT VENTURES

A joint venture is a contractual arrangement whereby the Council and other parties undertake an economic activity that is subject to joint control.

The Council has a 32.08% interest in the Eastfield Investments Limited. This is a joint venture of landowners from within the Ashburton CBD to enable a comprehensive co-ordinated redevelopment of the inner CBD as a result of the demolition of a number of properties that had been earthquake damaged.

GOODS AND SERVICE TAX (GST)

These financial statements have been prepared exclusive of GST, except for receivables and payables, which are GST inclusive. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

TAXATION

Income tax expense represents the sum of the tax currently payable and deferred tax. The tax currently payable is based on taxable surplus for the year. Council is not liable as a separate entity to income tax on any of its activities.

Taxable surplus differs from net surplus as reported in the Statement of Comprehensive Revenue and Expense because it excludes items of revenue or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible.

The Council's liability for current tax is calculated using tax rates that have been enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years. Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the Statement of Financial Position liability method. The amount of any deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities using tax rates enacted at the Statement of Financial Position date.

Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable surplus will be available against which deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from goodwill (or negative goodwill) or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the tax surplus nor the accounting surplus.

Deferred tax liabilities are recognised for taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where the Council is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at each balance date and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the liability is settled or the asset realised.

Deferred tax is charged or credited in the Statement of Comprehensive Revenue and Expense, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Council intends to settle its current tax assets and liabilities on a net basis.

EXCHANGE AND NON-EXCHANGE TRANSACTIONS

An exchange transaction is one in which the Council receives assets or services, or has liabilities extinguished, and directly gives approximately equal value in exchange. Non-exchange transactions are where the Council receives value from another entity without giving approximately equal value in exchange.

REVENUE RECOGNITION

Revenue is measured at fair value.

Revenue is comprised of exchange and non-exchange transactions. Exchange transaction revenue arises when one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value in exchange.

Non-exchange transaction revenue arises from transactions without an apparent exchange of approximately equal value. Non-exchange revenue includes rates, grants and subsidies and fees and user charges derived from activities that are partially funded by rates. Revenue relating to non-exchange transactions is recognised as conditions, if any exist, are satisfied.

Sales of goods are recognised when the significant risks and rewards of ownership of the assets have been transferred to the buyer which is usually when the goods are delivered and title has passed. No revenue is recognised if there are significant uncertainties regarding the recovery of the consideration due, associated costs or the possible return of goods, or where there is continuing management involvement with the goods or services.

Rates revenue is recognised by the Council as revenue at the start of the financial year to which the rates resolution relates.

Water billing is recognised based on the volumes delivered.

Dividends are recognised, net of imputation credits, as revenue when the shareholders' rights to receive payment have been established.

Levies, fees and charges are recognised when assessments are issued.

Interest revenue is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

Lease incentives granted are recognised as part of the total rental revenue. Rental revenue from investment and other property is recognised in the surplus or deficit on a straight-line basis over the term of the lease.

Government grants are recognised as revenue to the extent of eligibility for grants established by the grantor agency, or when the appropriate claims have been lodged. New Zealand Transport Agency roading subsidies are recognised as revenue upon entitlement, which is when conditions pertaining to eligible expenditure have been fulfilled.

Other grants and bequests and assets vested in the Council, with or without restrictions are recognised as revenue when control over the assets is obtained and conditions are satisfied.

Development contributions and financial contributions are recognised as revenue when Council provides, or is able to provide, the service that gave rise to the charging of the contribution. Otherwise development contributions and financial contributions are recognised as liabilities until such time as Council provides, or is able to provide, the service.

GRANT EXPENDITURE

Non-discretionary grants are those grants 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 and approved.

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

PROVISIONS

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in "finance costs".

EQUITY

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Public equity is disaggregated and classified into a number of reserves to enable clearer identification of the specified uses that the Council make of its accumulated surpluses.

The components of equity are:

- Ratepayers equity
- Accumulated operating reserve
- Revaluation reserves
- Special funds and reserves

SPECIAL FUNDS AND RESERVES

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 and special funds are those reserves and funds subject to specific terms accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these

reserves may be made only for certain specified purposes or when certain specified conditions are met.

Council-created reserves are reserves established by Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown with borrowings in current liabilities in the statement of financial position.

ACCOUNTS RECEIVABLE AND LOANS

Accounts receivable include rates and water charges and are recorded at their amortised cost using the effective interest rate method which approximates their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts. As there are statutory remedies to recover unpaid rates, penalties and water meter charges, no provision has been made for doubtful debts in respect of rates receivables.

Trade receivables are stated at their amortised cost using the effective interest rate method which approximates their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are initially measured at fair value, including transaction costs. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. At subsequent reporting dates, they are measured at amortised cost using the effective interest rate method, less any impairment loss recognised to reflect irrecoverable amounts.

An impairment loss is recognised in the surplus /deficit when there is objective evidence that the asset is impaired, and is measured as the difference between the investment's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

Loans to community organisations made 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 financial

instrument. The loans are subsequently measured at amortised cost using the effective interest rate method.

The difference between the face value and present value of the expected cash flows of the loan is recognised in the surplus or deficit as a grant.

INVENTORIES

Council inventories are valued at the lower of cost and current replacement cost, less any provision against damaged or old items, with the exception of property inventory which are recorded at the lower of cost and net realisable value.

Property is classified as inventory when it is held for sale in the ordinary course of business, or that is in the process of construction or development for such a sale.

STOCKS AND BONDS

Stocks and bonds are classified as available-for-sale financial assets. Although they include terms greater than one year, they are readily tradable and are not intended to be held necessarily to maturity. They are revalued each year in the Council's parent financial statements at fair value using market values supplied by an independent advisor. Gains and losses arising from changes in fair value are recognised directly in equity, until the security is disposed of or is determined to be impaired, at which time the cumulative gain or loss previously recognised in equity is included in the surplus or deficit for the period.

INVESTMENTS

The Council's investments in its subsidiaries are carried at cost less any allowance for impairment loss in the Council's own "parent entity" financial statements.

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consist of:

Operational assets – these include land, buildings, landfill post-closure, library books, plant and equipment, and motor vehicles.

Operational property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses.

Restricted assets – are mainly parks and reserves owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure assets are stated at their revalued amounts. The revalued amounts are their fair values at the date of revaluation, less any subsequent accumulated depreciation.

Revaluations are performed with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair values at balance date.

Additions between valuations are recorded at cost, except for vested assets (see 'Vested Assets'). Certain infrastructure assets and land have been vested in the Council as part of the subdivision consent process.

The cost of self-constructed assets includes the cost of materials, direct labour and an appropriate proportion of production overheads.

Revaluation increments and decrements are credited or debited to the asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the surplus/deficit. Any subsequent increase on revaluation that offsets a previous decrease in value is recognised first in the Other Comprehensive Revenue up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset. On disposal, the attributable revaluation surplus remaining in the revaluation reserve is transferred directly to Ratepayer's Equity.

Costs incurred in obtaining any resource consents are capitalised as part of the asset to which they relate. If a resource consent application is declined then all capitalised costs are written off.

Work in progress has been stated at the lower of cost and net realisable value. Cost comprises direct material and direct labour together with production overheads.

Council land is recorded at cost and there is currently no intention to revalue these assets.

Property held for service delivery objectives rather than to earn rental or for capital appreciation is included within property, plant and equipment. Examples of this are property held for strategic purposes and property held to provide a social service, including those which generate cash inflows where the rental revenue is incidental to the purpose of holding the property, i.e. Council's elderly housing units.

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

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

The costs of day to day servicing of property, plant and equipment are recognised in the surplus/deficit as they are incurred.

Buildings

Council buildings are recorded at cost less accumulated depreciation and any accumulated impairment losses. There is currently no intention to revalue these assets.

Vested assets

Vested assets are recognised at the cost to the developer, except for land, which is valued at fair value, at the time of transfer to the Council. This is then treated as the cost of the land to Council. These assets, other than land, are also subject to depreciation and subsequent revaluation. The vested reserve land has been initially recognised at the most recent appropriate certified government valuation.

BIOLOGICAL ASSETS – FORESTRY

In accordance with PBE IPSAS 27, all forests have been valued at 'fair value' less estimated point of sale costs which exclude transportation costs required to get the logs to market. Fair value valuations are based on: plantation age, species, silviculture, type, site, productivity rotation length, expected yields at maturity, expected royalties and discount rate.

Using this information – which is collected from a variety of sources, (including Council's own records and data prepared by the Ministry of Agriculture and Forestry) valuations are calculated for each plantation.

Council has a policy to revalue its forests annually. These have been peer reviewed by PS Olsen Ltd, NZ Institute of Forestry registered consultants. Any increase or decrease in the valuation is reflected in the surplus or deficit.

Forestry carbon credits: Carbon credits are initially recognised at cost, or fair value, if the cost is at a nominal amount. After initial recognition, all carbon credits are assessed annually for impairment.

INVESTMENT PROPERTIES

Investment properties are properties which are held either to earn rental revenue or for capital appreciation or for both.

Investment properties are stated at fair value at balance date. An external, independent valuation company, having an appropriate recognised professional qualification and recent experience in the location and category of property being valued, values the portfolio every year. 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 after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion. No deduction is taken for disposal costs.

The valuations are prepared by considering the aggregate of the net annual rents receivable from the properties and where relevant, associated costs. A yield which reflects the specific risks inherent in the net cash flows is then applied to the net annual rentals to arrive at the property valuation.

The valuations reflect, where appropriate, the type of tenants actually in occupation or responsible for meeting lease commitments or likely to be in occupation after letting of vacant accommodation and the market's general perception of their credit worthiness; and the remaining economic life of the property. It has been assumed that whenever rent reviews or lease renewals are pending with anticipated reversionary increases, all notices and where appropriate, counter notices have been validly served within the appropriate time.

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

Rental revenue from investment property is accounted for as described in the Revenue Recognition accounting policy.

When a revalued item of property, plant and equipment is transferred to investment property following a change in its use, any differences arising at the date of transfer between the carrying amount of the item immediately prior to transfer and its fair value is recognised directly in equity if it is a gain. Upon disposal of the item the gain is transferred to rate-payers equity. Any loss arising in this manner is recognised immediately in the surplus or deficit.

If an investment property becomes owner-occupied, it is reclassified as property, plant and equipment and its fair value at the date of reclassification becomes its cost for accounting purposes of subsequent recording.

A property interest under an operating lease is classified and accounted for as an investment property on a property-by-property basis when the Council holds it to earn rentals or for capital appreciation or both. Any such property interest under an operating lease classified as an investment property is carried at fair value. Lease revenue is accounted for as described in the Revenue Recognition accounting policy.

INFRASTRUCTURE ASSETS

These are the fixed utility systems that provide a continuing service to the community and are not generally regarded as tradeable. They include roads and bridges, water and sewerage services, stormwater systems and parks and reserves. These infrastructural assets are revalued annually, except for land under roads which have not been revalued.

Roading, Footpaths, Wastewater, Stormwater, Stockwater (excluding races), Water Supply, Parks, and Solid Waste assets existing as at 30 June 2018 were revalued on a depreciated replacement cost basis by Council staff and peer reviewed by GHD, independent registered valuers.

The assets were valued using depreciated replacement cost. This required determination of quantities of assets optimised to relate to those required for current service delivery, foreseeable demand, unit rates that reflect replacement with modern engineering equivalent assets, recent contract rates for work in the district, effective lives that take account of local influences and depreciation that defines current value given a definable remaining life.

Land under roads were valued by Quotable Value NZ Limited, independent registered valuers, as at 30 June 2002 and were based on sales of comparable properties. The values relate to an average "unimproved value" calculation in the rural areas of the district, and in the urban areas it is land with no roads, sewers or water supply. Land under roads has not been subsequently revalued and is now carried at deemed cost.

INTANGIBLE ASSETS

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 (three to ten years). Subsequent expenditure on capitalised computer software is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is expensed as incurred.

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

Costs incurred in acquiring operating system computer software essential to the operation of an item of Property, Plant and Equipment are included with the item of Property, Plant and Equipment and are not classified as an Intangible Asset. This is consistent with PBE IPSAS 31.

Other intangible assets: An internally-generated intangible asset arising from the Council's development of its research findings is recognised only if all of the following conditions are met:

- An asset is created that can be identified such as new processes;
- It is probable that the asset created will generate future economic benefits; and
- The development cost of the asset can be measured reliably.

Where no internally-generated intangible asset can be recognised, development expenditure is recognised as an expense in the period in which it is incurred.

Other intangible assets that are acquired by the Council are stated at cost less accumulated amortisation and impairment losses and are amortised on a straight line basis over their useful lives.

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. All other expenditure is expensed as incurred.

Amortisation: Amortisation is charged to the surplus or deficit on a straight-line basis over the estimated useful lives of intangible assets unless such lives are indefinite. Goodwill and other intangible assets with an indefinite useful life are systematically tested for impairment at each balance date.

CRITICAL JUDGEMENTS, ESTIMATES AND ASSUMPTIONS IN APPLYING COUNCIL'S ACCOUNTING POLICIES

The preparation of financial statements in conformity with IPSAS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates, and variations may be material.

The estimates and assumptions that have a significant risk of causing material adjustment to the carry amount of assets and liabilities within the next financial year are as follows:

Infrastructural assets: There are a number of assumptions and estimates used when performing the depreciated replacement cost valuations over the Group's infrastructure assets. These include estimates of road pavement component depth, useful and remaining useful lives, estimates of condition of assets (especially underground assets), and assumptions as to the continuation of existing demand patterns and the lack of any major natural weather event that could give rise to significant asset damage and impairment. Assumptions as to actual physical conditions of the asset is minimised by physical inspections and condition modelling.

Classification of property: The council owns a number of properties held to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to

holding them. The properties are held for service delivery objectives as part of the Council's social housing policy. The properties are therefore accounted for as property, plant and equipment rather than as investment property.

The Council and management of the Ashburton District Council accept responsibility for the preparation of their prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

DEPRECIATION

Land, paintings and works of art are not depreciated.

Depreciation has been provided on a straight-line basis on all other property, plant and equipment at rates which will write off the cost (or valuation) to their estimated residual values over their useful lives.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Buildings – major	1.0% S.L - 10.0% S.L
Buildings – minor	4.0% S.L - 10.0% S.L
Heavy plant and machinery	5.0% S.L – 13.0% S.L
Light plant and machinery	6.67% S.L – 25.0% S.L
Office equipment	10.0% S.L – 36.0% S.L
Fixtures and fittings	10.0% S.L - 25.0% S.L
Motor vehicles	7.0% S.L – 13.0% S.L
Computer equipment	25.0% S.L – 33.0% S.L
Library books	6.67% S.L – adult non-fiction
	10.0% S.L – all other books

Infrastructural assets are depreciated on a straight line basis at rates that will write off their cost, less any estimated residual value, over their expected useful life.

The depreciation rates of other classes of assets are:

Roading and footpaths	Bridges	50 – 150 years
	Culverts	100 years
	Pavement surface	9 – 100 years
	Pavement formation	Not depreciated
	Pavement layers	10 – Indefinite
	Footpaths	25 – 75 years
	Street lights	20 – 40 years
	Kerb and channel	75 years
	Traffic signals	12 – 55 years
	Berms	Not depreciated
	Signs	13 years
	Barriers and rails	13 – 30 years
Water reticulation	Pipes	40 – 100 years
	Valves, hydrants	100 years
	Pump stations	10 – 80 years
	Tanks	25 – 60 years
Stockwater	Races	Not depreciated
	Structures	15-100 years
Sewerage reticulation	Pipes	50-95 years
	Laterals	95 years
	Manholes	95 years
	Treatment plant	10 – 95 years
Stormwater systems	Pipes	60 – 105 years
	Manholes	105 years
	Structures	50-105 years
Solid waste	Litter bins	10 years
Domains and cemeteries	Playground equipment	10 – 50 years
	Furniture	10 – 30 years
	Structures	10 – 200 years
	Fences	10 – 30 years
	Signs and lighting	10 – 25 years
	Irrigation	8 – 25 years
	Roading	20 – 80 years
Trees and gardens	Not depreciated	

NON-CURRENT ASSETS HELD FOR RESALE

Non-current assets 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.

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.

IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT, AND INTANGIBLE ASSETS

Intangible assets subsequently measured at cost that have an infinite useful life, or are not yet available for use, and goodwill, are not subject to amortisation and are tested annually for impairment.

Property, plant, and equipment and Intangible assets subsequently measured at cost 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.

If an assets carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus/deficit.

Value in use for non-cash generating assets: Non-cash generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

Value in use for cash generating assets: Cash generating assets are those assets that are held with the primary objective of generating a commercial return. The value in use for cash generating assets and cash generating units is the present value of the expected future cash flows.

EMPLOYEE ENTITLEMENTS

Provision is made for annual leave, long service leave, sick leave and retiring gratuities.

The retiring gratuity liability and long service leave are assessed on an actuarial basis using future rates of pay taking into account years of service, years to entitlement and the likelihood staff will reach the point of entitlement. These estimated amounts are discounted to their present value using an interpolated 10 year government bond rate.

Liabilities for accumulating short-term compensated absences (e.g., annual and sick leave) are measured as the additional amount of unused entitlement accumulated at the balance date, to the extent that the Council anticipate it will be used by staff to cover those future absences.

Obligations for contributions to defined contribution superannuation plans are recognised as an expense in the financial performance statement when they are due.

LANDFILL POST-CLOSURE COSTS

The Council has a legal obligation to provide ongoing maintenance and monitoring services at its closed landfill sites.

To provide for the estimated costs of aftercare, an estimate is done of future annual costs and is then subject to a net present value calculation.

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

BORROWINGS

Borrowings are initially recorded at fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest rate method.

Borrowings are classified as current liabilities unless the Council or group has an unconditioned right to defer settlement of the liability for at least 12 months after balance date.

TRADE PAYABLES

Trade payables are stated at their amortised cost which approximates their nominal value given their short term nature.

LEASES

Finance leases: Leases which effectively transfer to the lessee substantially all of the risks and benefits incident to ownership of the leased item are classified as finance leases. These are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments. The leased assets and corresponding lease liabilities are recognised in the Statement of Financial Position. Lease payments are apportioned between finance charges and the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in the surplus or deficit. The leased assets are depreciated over the period the Council is expected to benefit from their use.

The Council currently have no finance leases on their books.

Operating leases: Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Payments under these leases are charged as expenses on a straight line basis over the term of the lease. Benefits received and receivable as an incentive to enter into an operating lease are spread on a straight line basis.

FINANCIAL INSTRUMENTS

The Council is party to financial instruments as part of its everyday operations. These financial instruments include bank accounts, Local Authority stocks and bonds, trade and other receivables, bank overdraft facility, trade and other payables and borrowing. All of these are recognised in the Statement of Financial Position.

Revenue and Expenditure in relation to all financial instruments are recognised in the surplus or deficit. All financial instruments are recognised in the Statement of Financial Position at their fair value when the Council becomes a party to the contractual provisions of the instrument.

The Council's activities expose it primarily to the financial risks of changes in interest rates. The Council uses derivative financial instruments, primarily interest rate swaps, to reduce its risks associated with interest rate movements. The significant interest rate risk arises from bank loans. The Council's policy is to convert a proportion of its fixed rate debt to floating rates.

The use of financial derivatives is governed by the Council's policies approved by the Council, which provide written principles on the use of financial derivatives consistent with the Council's risk management strategy.

The Council does not use derivative financial instruments for speculative purposes.

Derivative financial instruments are initially measured at fair value on the contract date, and are re-measured to fair value at subsequent reporting dates.

STATEMENT OF CASH FLOWS

Operating activities: Include cash received from all income sources of the Council and record the cash payments made for the supply of goods and services. Agency transactions are not recognised as receipts and payments in the Statement of Cash Flows given that they are not payments and receipts of the Council.

Investing activities: Are those activities relating to the acquisition and disposal of non-current assets.

Financing activities: Comprise activities that change the equity and debt capital structure of the Council.

SUMMARY COST OF SERVICES

The *summary cost of services* as provided in the *statement of service performance report* is the net cost of service for significant activities of the Council, and are represented by the costs of providing the service less all directly related revenue that can be allocated to these activities.

OVERHEAD ALLOCATION

The council has derived the net cost of service for each significant activity of the council using the cost allocation system outlined below. This involves the costs of internal service type activities being allocated to the external service type activities. External activities are those which provide a service to the public and internal activities are those which provide support to the external activities.

Cost allocation policy: Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on cost drivers and related activity / usage information.

Criteria for direct and indirect costs: 'Direct' costs are those costs directly attributable to a significant activity. 'Indirect costs' are those costs, which cannot be identified in an economically feasible manner with a specific significant activity.

Cost drivers for allocation of indirect costs: The costs of internal services not directly charged to activities are allocated as overheads using appropriate cost drivers such as actual usage, staff numbers and floor area.

Internal charges: Are eliminated at the council level.

FUNDING IMPACT STATEMENTS

The purpose of the Funding Impact Statement is to show the revenue and financing mechanisms that Council uses to cover its estimated expenses.

The rates recorded in the Rating Information section form part of this Funding Impact Statement.

The funding and rating mechanisms used by Council are contained in the Revenue and Financing Policy. The total of the revenue sources expected are shown in the Prospective Statement of Comprehensive Revenue and Expense and information is also shown in each significant activity. Council proposes to apply the same funding and rating principles to each year of the Long-Term Plan.

The Funding Impact Statement is required under the Local Government Act 2002 and conforms to the Local Government (Financial reporting) regulations 2011. The Funding Impact Statement has been prepared in accordance with Part 1, Clause 15 of Schedule 10 of the Local Government Act, 2002. Funding Impact Statements for each group of activities can be found in the relevant activity section of the Long-Term Plan.

Council will use a mix of revenue sources to meet operating expenses, with major sources being general rates, dividends, and fees and charges. Revenue from targeted rates is applied to specific activities.

This section includes:

- Council's Funding Impact Statement
- Reconciliation to the Statement of Comprehensive Revenue and Expense
- Funding Impact Statement - Rating Information

PROSPECTIVE FUNDING IMPACT STATEMENT – COUNCIL SUMMARY

FOR THE YEAR END 30 JUNE

For the year ended 30 June	2022/23 Annual Plan \$000	2023/24 LTP \$000	2023/24 Annual Plan \$000
Sources of operating funding			
General rate, uniform annual general charges, rates penalties	17,889	18,852	17,842
Targeted rates	26,375	27,182	29,064
Subsidies and grants for operating purposes	2,379	3,086	228
Fees and charges	8,324	9,694	9,930
Interest and dividends from investments	2,151	1,002	1,617
Local authorities fuel tax, fines, infringement fees and other receipts	10,304	8,896	17,245
Total sources of operating funding	67,422	68,712	75,926
Applications of operating funding			
Payments to staff and suppliers	37,974	37,616	41,667
Finance costs	2,445	3,194	4,538
Other operating funding applications	12,840	13,017	12,835
Total applications of operating funding	53,259	53,827	59,040
SURPLUS/(DEFICIT) OF OPERATING FUNDING	14,163	14,885	16,886
Sources of capital funding			
Subsidies and grants for capital expenditure	16,134	6,772	10,653
Development and financial contributions	1,643	1,163	1,757
Increase (decrease) in debt	43,551	12,511	14,704
Gross proceeds from sale of assets	5,783	4,861	4,902
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	67,111	25,307	32,016
Application of capital funding			
Capital expenditure			
- to meet additional demand	3,380	429	13,038
- to improve the level of service	55,229	19,473	12,465
- to replace existing assets	17,155	14,738	14,278
Increase (decrease) in reserves	5,510	5,552	9,121
Increase (decrease) in investments	-	-	-
Total applications of capital funding	81,274	40,192	48,902
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(14,164)	(14,885)	(16,886)
FUNDING BALANCE	0	0	0

RECONCILIATION OF STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE TO COUNCIL FUNDING IMPACT STATEMENT

	2022/23 Annual Plan \$000	2023/24 LTP \$000	2023/24 Annual Plan \$000
Total sources of operating funding	67,422	68,712	75,926
<i>plus capital funding sources treated as revenue</i>	-	-	-
Subsidies and grants for capital expenditure	16,134	6,772	10,653
Development and / or financial contributions	1,643	1,163	1,757
<i>plus income not treated as funding sources</i>	-	-	-
Vested assets	2,571	1,250	2,816
Gain in fair value of investment properties	1,093	945	1,086
Gain in fair value of forestry	154	101	92
Total revenue	89,018	78,943	92,330
Total applications of operating funding	53,259	53,827	59,040
<i>plus expenses not treated as funding applications</i>			
Depreciation	17,344	18,418	16,998
Loss in fair value of forestry	-	-	-
Unwind derivative financial instrument	-	-	-
<i>less funding applications not treated as expenses</i>			
Income tax	-	-	-
Total expenditure	70,603	72,245	76,038
Surplus / (deficit) before tax	18,415	6,698	16,291

FUNDING IMPACT STATEMENT - RATING INFORMATION

DEFINITIONS

In the following statement:

Connected means the rating unit is physically connected to the Council's supply scheme.

Serviceable means the rating unit is not connected but is able and / or entitled to be connected to the Council's supply scheme.

Separately used or inhabited part of a rating unit means any portion of a rating unit used or inhabited by any person, other than the ratepayer or member of the ratepayer's household, having a right to use or inhabit that portion by virtue of a tenancy, lease, license or other agreement.

Separate rateable unit means where targeted rates and / or uniform annual general charge is to be levied on each separately used or inhabited part of a rating unit, the following definitions will apply:

- Business rating unit includes a building or part of a building that is, or is intended to be, separately tenanted, leased or subleased for commercial purposes.
- Residential rating unit includes a building or part of a building that is, or is intended to be, or is able to be used as, an independent residence by any person(s) other than the ratepayer or member of the ratepayer's household, including apartments, flats, semi-detached or detached houses, units, town houses and baches.

Business means those rating units where there are any or all of the following:

- Business operations are carried out on the property.
- Purpose-built buildings or modified premises for the purpose of carrying out business.
- Resource consents relating to business activity.
- Advertising business services on the property, or through media identifying the property as a place of business.
- Property has a traffic flow greater than would be expected from a residential residence.

Ashburton CBD (Inner) means all properties used for business purposes within, or adjoining East Street, Havelock Street, Cass Street and Moore Street (as more particularly described by reference to the Ashburton District Council "Rating Areas Map Book" held by the Council).

Ashburton CBD (Expanded) means all properties used for business purposes within the area bounded within or adjoining Park Street, Havelock Street, East Street, Walnut Avenue, Cass Street, and Dobson Street (as more particularly described by reference to the Ashburton District Council "Rating Areas Map Book" held by the Council).

Ashburton Business means all properties within the urban area of Ashburton (as more particularly described by reference to the Ashburton District Council "Rating Areas Map Book" held by the Council) used for business purposes.

Ashburton Residential means all properties within the urban area of Ashburton (as more particularly described in reference to the Ashburton District Council "Rating Areas Map Book" held by the Council) which are not categorised as Ashburton Business.

Methven Residential means all properties within the urban area of Methven (as more particularly described in reference to the Ashburton District Council "Rating Areas Map Book" held by the Council) which are not categorised as Methven Business.

Methven Business means all properties within the urban area of Methven (as more particularly described by reference to the Ashburton District Council "Rating Areas Map Book" held by the Council) which are used for business purposes.

Rakaia Business means all properties within the urban area of Rakaia (as more particularly described by reference to the Ashburton District Council "Rating Areas Map Book" held by the Council) which are used for business purposes.

Rakaia Residential means all properties within the urban area of Rakaia (as more particularly described in reference to the Ashburton District Council "Rating Areas Map Book" held by the Council) which are not categorised as Rakaia business.

Note: The rationale determining how the rate is applied to various rating groups is contained in Council's "Revenue & Funding Policy".

Rural means properties that are not defined as part of the above rating areas.

RATES CHARGES AND EXAMPLES

The annual plan proposes a number of rate increases in both the general and targeted rates. The average annual rates increase is 5.97%.

Approximately 50% of Council's total expenditure is funded by rates. The remainder of the expenditure is funded from other

sources including government grants, user-pay charges, Council investment income and community funds. Property development contributions also provide funds for new reserves, roads and footpaths, water and wastewater assets.

The following examples show how the proposed changes will affect properties in different areas. The examples show the rate charges for 2023/24 as well as giving actual rates for the previous year.

In the following examples the variables are used to demonstrate the potential impacts on rateable properties in different locations:

- Montalto, Lyndhurst and Barrhill water supply rates are not included and are additional to the rates identified.
- Water metered charges are not included and are additional to the rates identified.
- Wastewater pan charges are not included and are additional to the rates identified.
- Stockwater rates are not included and are additional to the rates identified.

RESIDENTIAL

Ashburton

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	441,000	441,000
General rate	178.16	167.58
Uniform annual general charge	697.00	717.40
Roading rate	190.95	210.80
Ashburton urban amenity rate	328.55	399.55
Ashburton water supply rate	514.20	579.50
Ashburton wastewater rate	484.80	516.90
Ashburton refuse collection rate	235.30	274.60
	2,628.96	2,866.33

Lake Hood

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	764,399	764,399
General rate	308.82	290.47
Uniform annual general charge	697.00	717.40
Roading rate	330.98	365.38
Ashburton urban amenity rate	569.48	692.55
Ashburton water supply rate	514.20	579.50
Ashburton wastewater rate	484.80	516.90
District refuse collection rate	235.30	274.60
	3,140.58	3,436.80

Rakaia –residential - wastewater contribution not paid

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	352,480	352,480
General rate	142.40	133.94
Uniform annual general charge	697.00	717.40
Roading rate	152.62	168.49
Rakaia amenity rate	208.67	234.40
Rakaia water supply rate	514.20	579.50
Rakaia wastewater rate	484.80	516.90
Rakaia wastewater loan rate	147.50	169.80
Rakaia refuse collection rate	235.30	274.60
	2,582.49	2,795.03

Rakaia – residential - wastewater contribution paid

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	366,390	366,390
General rate	148.02	139.23
Uniform annual general charge	697.00	717.40
Roading rate	158.65	175.13
Rakaia amenity rate	216.90	243.65
Rakaia water supply rate	514.20	579.50
Rakaia wastewater rate	484.80	516.90
Rakaia refuse collection rate	235.30	274.60
	2,454.87	2,646.41

Methven

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	435,400	435,400
General rate	175.90	165.45
Uniform annual general charge	697.00	717.40
Roading rate	188.53	208.12
Methven amenity rate	252.10	239.03
Methven water supply rate	514.20	579.50
Methven wastewater rate	484.80	516.90
Methven refuse collection rate	235.30	274.60
Methven Community UAC rate	148.80	146.20
Mt Hutt Memorial Hall rate	25.69	29.17
	2,722.32	2,876.37

RURAL

Chertsey

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	289,603	289,603
General rate	117.00	110.05
Uniform annual general charge	697.00	717.40
Roading rate	125.40	138.43
Rural amenity rate	11.29	9.85
Chertsey water supply rate	514.20	579.50
Chertsey refuse collection rate	235.30	274.60
	1,700.19	1,829.83

Dromore

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	10,726,184	10,726,184
General rate	4,333.38	4,075.95
Uniform annual general charge	697.00	717.40
Roading rate	4,644.44	5,127.12
Rural amenity rate	418.32	364.69
Dromore water supply rate	514.20	579.50
	10,607.34	10,864.66

Fairton

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	317,516	317,516
General rate	128.28	120.66
Uniform annual general charge	697.00	717.40
Roading rate	137.48	151.77
Rural amenity rate	12.38	10.80
Fairton water supply rate	514.20	579.50
District refuse collection rate	235.30	274.60
	1,724.64	1,854.73

Hakatere

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	233,440	233,440
General rate	94.31	88.71
Uniform annual general charge	697.00	717.40
Roading rate	101.08	111.58
Rural amenity rate	9.10	7.94
Hakatere water supply rate	514.20	579.50
	1,415.69	1,505.13

Hinds

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	273,307	273,307
General rate	110.42	103.86
Uniform annual general charge	697.00	717.40
Roading rate	118.34	130.64
Rural amenity rate	10.66	9.29
Hinds Stormwater rate	60.95	63.68
Hinds water supply rate	514.20	579.50
District refuse collection rate	235.30	274.60
	1,746.87	1,878.97

Mayfield

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	311,254	311,254
General rate	125.75	118.28
Uniform annual general charge	697.00	717.40
Roading rate	134.77	148.78
Rural amenity rate	12.14	10.58
Mayfield water supply rate	514.20	579.50
Mayfield refuse collection rate	235.30	274.60
	1,719.16	1,849.14

Methven/Springfield

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	6,096,305	6,096,305
General rate	2,462.91	2,316.60
Uniform annual general charge	697.00	717.40
Roading rate	2,639.70	2,914.03
Rural amenity rate	237.76	207,27
Methven/Springfield water supply rate	3,165.90	-
Group water supply rate	-	579.50
	9,203.27	6,734.80

Mt Somers

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	311,254	311,254
General rate	125.75	118.28
Uniform annual general charge	697.00	717.40
Roading rate	134.77	148.78
Rural amenity rate	12.14	10.58
Mt Somers water supply rate	514.20	579.50
District refuse collection rate	235.30	274.60
	1,724.64	1,849.14

Rural

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	8,790,768	8,790,768
General rate	3,551.47	3,340.49
Uniform annual general charge	697.00	717.40
Roading rate	3,806.40	4,201.99
Rural amenity rate	342.84	298.89
	8,397.71	8,558.77

COMMERCIAL

Ashburton

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	1,283,433	1,283,433
General rate	518.51	487.70
Uniform annual general charge	697.00	717.40
Roading rate	555.73	613.48
Ashburton business amenity rate	418.40	390.16
Ashburton urban amenity rate	956.16	1,162.79
Ashburton water supply rate	514.20	579.50
Ashburton wastewater rate	484.80	516.90
Ashburton refuse collection rate	235.30	274.60
	4,380.10	4,742.53

Ashburton (inner CBD)

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	1,279,986	1,279,986
General rate	518.51	486.39
Uniform annual general charge	697.00	717.40
Roading rate	555.73	611.83
Ashburton business amenity rate	418.40	389.12
Ashburton urban amenity rate	956.16	1,159.67
Ashburton water supply rate	514.20	579.50
Ashburton wastewater rate	484.80	516.90
Ashburton refuse collection rate	428.60	428.60
Ashburton CBD (Inner) footpath cleaning rate	577.54	520.50
	5,150.94	5,409.91

Methven - commercial

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	961,713	961,713
General rate	388.53	365.45
Uniform annual general charge	697.00	717.40
Roading rate	416.42	459.70
Methven business amenity rate	416.42	398.15
Methven amenity rate	556.83	527.98
Methven water supply rate	514.20	579.50
Methven wastewater rate	484.80	516.90
Methven refuse collection rate	235.30	274.60
Methven Community UAC rate	148.80	146.20
Mt Hutt Memorial Hall rate	56.74	64.43
	3,915.04	4,050.31

Rakaia – commercial - wastewater contribution paid

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	977,225	977,225
General rate	394.80	371.35
Uniform annual general charge	697.00	717.40
Roading rate	423.14	467.11
Rakaia business rate	330.30	316.62
Rakaia amenity rate	578.52	649.85
Rakaia water supply rate	514.20	579.50
Rakaia wastewater rate	484.80	516.90
Rakaia refuse collection rate	235.30	169.80
	3,658.06	3,893.33

Rakaia – commercial - wastewater contribution not paid

	Actual 2022/23 \$	Annual Plan 2023/24 \$
CAPITAL VALUATION	977,225	977,225
General rate	394.80	371.35
Uniform annual general charge	697.00	717.40
Roading rate	423.14	467.11
Rakaia business rate	330.30	316.62
Rakaia amenity rate	578.52	649.85
Rakaia water supply rate	514.20	579.50
Rakaia wastewater rate	484.80	516.90
Rakaia wastewater loan rate	147.50	274.60
Refuse collection rate	235.30	371.35
	3,805.56	4,063.13

UNIFORM ANNUAL GENERAL CHARGE (UAGC)

Council intends to set a uniform annual general charge on each separately used or inhabited part of a rating unit in the district as follows.

2022/23		2023/24
\$697.00	UAGC	\$717.40
\$12,342,914	Estimated revenue	\$12,781,896

The UAGC funds wholly or in part, the following activities of Council:

- Community Grants & Funding
- Ashburton Youth Council
- Council
- Public Conveniences
- Community Safety
- Ashburton Library
- Ashburton Art Gallery and Museum
- EA Networks Centre
- Emergency Management

GENERAL RATE

Council intends to set a uniform general rate on the capital value of each separately used or inhabited part of a rating unit in the district as follows.

2022/23		2023/24
0.000404	Rate in the \$	0.000380
\$8,229,326	Estimated revenue	\$7,736,389

The general rate will be used to fund either wholly or in part, the following activities of Council:

- Stormwater
- Stockwater Management
- Footpaths and Cycleways
- Solid Waste Management
- Ashburton Water Management Zone Committee
- Business and Economic Development
- District Promotion
- Elderly Persons Housing
- Community Safety
- Reserves and Campgrounds
- Cemeteries
- Rural Beautification
- Urban Beautification
- Alcohol Licensing & Gambling Venue Consenting
- Animal Control
- Building Regulation
- District Planning (including land information)

- District Plan (policy and development)
- Environmental Health
- Emergency Management

TARGETED RATES

ROADS

Council intends to set a targeted rate to fund road services. The targeted rate will be on the capital value of each separately used or inhabited part of a rating unit in the district as follows.

2022/23		2023/24
0.000433	Rate in the \$	0.000478
\$8,807,749	Estimated revenue	\$9,727,439

DRINKING WATER

Group water supplies

Council intends to set a targeted rate for water supplies. These rates are based on a fixed amount per separately used or inhabited part of a rating unit in the water supply areas outlined below which are either connected, or for which a connection is available (serviceable):

- Ashburton urban
- Lake Hood
- Methven
- Rakaia
- Chertsey
- Fairton
- Hakatere
- Hinds
- Mayfield
- Mt Somers
- Dromore
- Methven/Springfield (no serviceable charge applies)

Rating units outside the defined water supply areas listed above, but which are nonetheless connected to a water supply scheme servicing a particular supply area, will be charged the connected rate for that water supply area. Each of the targeted rates is set on a differential basis based on location and based on the availability of the service (the categories are “connected” and “serviceable.”)

2022/23		2023/24
\$514.20	Group Connected	\$579.50
\$257.10	Serviceable	\$289.80
\$6,075,144	Estimated revenue	\$6,815,518

Water meters – Extraordinary, residential extraordinary and non-residential supply

Extraordinary properties are defined in Council’s Water Supply Bylaw as ‘a category of on demand supply including all purposes for which water is supplied other than ordinary supply and which may be subject to specific conditions and limitations’. ‘Residential extraordinary’ is further defined as properties connected to the Council water supply network located in:

- Residential D, or Rural A zones of the Ashburton District Plan; or
- The Methven-Springfield rural agricultural water supply.

Council intends to set additional targeted rates for water supply on:

- rating units which fall outside a defined water supply area, but which are nonetheless connected to a water supply scheme servicing a water supply area (except Montalto, Lyndhurst and Barrhill); or
- rating units which are used for non-residential purposes, and which are connected to a water supply scheme in a water supply area (except Montalto, Lyndhurst and Barrhill).

For extraordinary properties, the rates will be a fixed amount per 1,000 litres of water in excess of 90 cubic metres consumed in the quarterly periods during each year. The quarterly periods are 1 July to 30 September, 1 October to 31 December, 1 January to 31 March, and 1 April to 30 June. These properties will be billed on a quarterly basis.

For residential extraordinary properties, the rates will be a fixed amount per 1,000 litres of water in excess of 438 cubic metres consumed per annum. Meters will be read on a quarterly basis and billed annually. The period is 1 July – 30 June.

It is intended that council will bill properties on the Methven/Springfield water supply for water in excess of 438 cubic metres consumed per annum, in the same manner as residential extraordinary properties.

The rate is listed below.

2022/23		2023/24	
\$0.96	Rate per 1000 litres	\$1.00	
\$355,538	Estimated revenue	\$446,553	

Methven-Springfield water supply

Council has resolved from the 2023/24 year that Methven-Springfield water supply scheme become part of the water group. The prior year rate is listed below.

2022/23		2023/24	
\$3,165.90	Rate per connection (12 units)	-	
\$263.90	Rate per additional unit	-	
\$336,987	Estimated revenue	-	

Montalto water supply

Council intends to set a targeted rate for the Montalto water supply. The basis of the Montalto water supply targeted rate will be a combination of a fixed amount per rating unit in the Montalto water supply scheme area plus a differential rate based on hectares of land as listed below.

2022/23		2023/24	
\$1,834.50	Rate per rating unit	\$2,208.40	
\$59.60	Rate per hectare	\$71.70	
\$366,871	Estimated revenue	\$440,774	

Lyndhurst water supply

Council intends to set a targeted rate for the Lyndhurst water supply. The basis of the Lyndhurst water supply rate will be a fixed amount on all rating units connected to the Lyndhurst water supply scheme, as listed below.

2022/23		2023/24	
\$163.70	Rate per rating unit	\$176.70	
\$19,112	Estimated revenue	\$20,670	

Barrhill water supply

Council intends to set a targeted rate for the Barrhill Village water supply. The basis of the Barrhill Village water supply rate will be a fixed amount on all rating units within the proposed scheme boundary, as listed below.

2022/23		2023/24	
\$469.20	Rate per rating unit	\$505.00	
\$5,161	Estimated revenue	\$5,555	

Total water supply estimated revenue

2022/23		2023/24	
\$7,158,812	Estimated revenue	\$7,729,070	

STOCKWATER

Council intends to set a targeted rate for the general stockwater scheme. The rate on each rating unit within the general stockwater scheme will be determined in accordance with the factors listed below:

- the total length of any stockwater races, aqueducts or water channels that pass through, along, or adjacent to, or abuts that rating unit of such occupier or owner, and
- each pond service, pipe service, ram service, pump service, water wheel or windmill, and
- each dip service or extension pump service using water for the Council's water race system.

2022/23		2023/24
\$209.60	a) charge where length ≤ 246 metres	\$260.00
\$0.62	a) charge per metre where length ≥ 246 metres	\$0.82
\$119.00	b) each	\$164.00
\$62.00	c) each	\$82.00
\$1,025,964	Estimated revenue	\$1,175,285

WASTEWATER DISPOSAL

Residential wastewater disposal

Council intends to set targeted rates for wastewater disposal on the basis of a fixed amount per separately used or inhabited part of a rating unit in the Ashburton urban area, Methven and Rakaia townships, and a further loan rate in the Rakaia township. These rates will be set on a differential basis based on location and based on the availability of the service (the categories are 'connected' and 'serviceable').

2022/23		2023/24
\$484.80	Group Connected	\$516.90
\$242.40	Serviceable	\$258.50
\$147.50	Rakaia loan Connected	\$169.80
\$73.80	Serviceable	\$84.90
\$5,273,109	Estimated revenue	\$5,602,691

Non-residential wastewater disposal

In addition to the targeted rates intended to be set above. Council intends to set three additional targeted rates for wastewater disposal on connected rating units within the Ashburton urban area, Methven and Rakaia. These charges will be set differentially based on location and the number of urinals / pans in excess of three in each rating unit, as listed below.

2022/23		2023/24
\$161.60	Group	\$172.30
\$283,996	Estimated revenue	\$294,288

Total wastewater disposal estimated revenue

2022/23		2023/24
\$5,557,105	Estimated revenue	\$5,896,979

SOLID WASTE COLLECTION

Council intends to set targeted rates for waste collection on the basis of a fixed amount per separately used or inhabited part of a rating unit for each area to which the service is provided as listed below.

- Ashburton urban
- Methven
- Hinds
- Mt Somers
- Lake Clearwater
- Ashburton CBD (inner)
- Fairton
- Rakaia
- Chertsey
- Mayfield
- Rangitata Huts

2022/23		2023/24
\$235.30	Ashburton urban	\$274.60
\$428.60	Ashburton CBD (inner)	\$428.60
\$235.30	Methven	\$274.60
\$235.30	Rakaia	\$274.60
\$235.30	Chertsey	\$274.60
235.30	Fairton	\$274.60
\$235.30	Hinds	\$274.60
\$235.30	Mt Somers	\$274.60
\$235.30	Mayfield	\$274.60
\$144.60	Lake Clearwater	\$169.80
\$163.30	Rangitata Huts	\$271.10
\$235.30	Ashburton District extended	\$274.60
\$2,869,925	Estimated revenue	\$3,337,752

AMENITY SERVICES

Ashburton CBD (inner) footpath cleaning rate

Council intends to set a targeted rate for footpath services on the capital value of each business rating unit in the Ashburton CBD (inner) rating area as listed below.

2022/23		2023/24
0.000450	Rate in the \$	0.000453
\$67,160	Estimated revenue	\$67,160

Ashburton urban amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each rating unit in the Ashburton urban area. This amenity rate covers stormwater services, footpaths and parks and open spaces.

2022/23		2023/24
0.000745	Rate in the \$	0.000906
\$3,565,827	Estimated revenue	\$4,364,884

Ashburton business amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each business rating unit in the Ashburton urban area as listed below. This rate is for public conveniences, and district promotion.

2022/23		2023/24
0.000326	Rate in the \$	0.000304
\$301,605	Estimated revenue	\$286,205

Methven business amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each business rating unit in the Methven Township as listed below. The rate is for public conveniences, and district promotion.

2022/23		2023/24
0.000433	Rate in the \$	0.000414
\$39,031	Estimated revenue	\$37,038

Methven amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each rating unit in the Methven Township as listed below. This rate is for stormwater services, footpaths, parks and open spaces, and reserve boards.

2022/23		2023/24
0.000579	Rate in the \$	0.000549
\$351,611	Estimated revenue	\$349,056

Rakaia business amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each business rating unit in the Rakaia Township as listed below. This rate is for public conveniences, and district promotion.

2022/23		2023/24
0.000338	Rate in the \$	0.000324
\$14,193	Estimated revenue	\$13,468

Rakaia amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each rating unit in the Rakaia Township as listed below. This rate is for stormwater services, parks and open space, reserve boards and footpaths.

2022/23		2023/24
0.000592	Rate in the \$	0.000665
\$163,903	Estimated revenue	\$186,122

Hinds stormwater rate

Council intends to set a targeted rate for stormwater services on the capital value of each rating unit in the Hinds Township as listed below.

2022/23		2023/24
0.000223	Rate in the \$	0.000233
\$11,576	Estimated revenue	\$12,098

Rural amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each rating unit in the rural area as listed below. This rate is for footpaths, and parks and open space.

2022/23		2023/24
0.000039	Rate in the \$	0.000034
\$549,638	Estimated revenue	\$475,133

Total amenity services estimated revenue

2022/23		2023/24
\$4,997,384	Estimated revenue	\$5,791,164

METHVEN COMMUNITY BOARD RATE

Council intends to set a targeted rate for Methven Community Board on the basis of a fixed amount per rating unit in the Methven Township and is listed below.

2022/23		2023/24
\$148.80	Rate	\$146.20
\$166,956	Estimated revenue	\$170,601.35

MT HUTT MEMORIAL HALL RATE

Council intends to set a targeted rate to partially fund the operation of the Mt Hutt Memorial Hall. The rate will be on the capital value of each rating unit in the Methven Township as listed below.

2022/23		2023/24
0.000059	Rate in the \$	0.000067
\$36,039	Estimated revenue	\$41,868

DUE DATES FOR 2023/24

Ashburton District Council's rates are payable in four instalments, due on:

Instalment 1	20 August 2023
Instalment 2	20 November 2023
Instalment 3	20 February 2024
Instalment 4	20 May 2024

Where the 20th of a month in which rates are due does not fall on a working day, rate payments will be accepted without penalty up to and including the first working day after the 20th of that month.

Ashburton District Council's water meter charges – Extraordinary Supplies, are due on:

Quarterly Period	Reading dates completed	Due Date
01 July 2023 to 30 September 2023	15 October 2023	20 November 2023
01 October 2023 to 31 December 2023	15 January 2024	20 February 2024
01 January 2024 to 31 March 2024	15 April 2024	20 May 2024
01 April 2024 to 30 June 2024	15 July 2024	20 August 2024
Annual Period	Read quarterly, dates as above	20 August 2024

RATES PENALTIES

In accordance with s57 and s58 of the Local Government (Rating) Act 2002, a 10% penalty will be added to instalment balances remaining unpaid as at the following dates:

- 21 August 2023
- 21 November 2023
- 21 February 2024
- 21 May 2024

In addition, unpaid rates and charges levied prior to 30 June 2024 will attract a further 10% penalty if still unpaid as at 31 August 2024.

Part 4:

Fees & Charges

FEES & CHARGES SCHEDULE 2023/24

	Page		Page		
1.0	Building Regulation	125	16.0	Cemeteries	144
2.0	Development Contributions	128	17.0	Trade Waste Disposal	146
3.0	Food Licenses	129	18.0	Parking	146
4.0	LIM	130	19.0	Administration	147
5.0	Alcohol Licensing & Gambling Venue Consent Fees	130	20.0	Library	148
6.0	Public Health Licensing	131	21.0	Animal Control	149
7.0	Mobile Shops, Stalls & Hawkers Permits, and Amusement Devices Fees	132	22.0	Local Government Official Information and Meetings Act 1987 (LGOIMA) requests	151
8.0	Planning and Resource Consents	133	23.0	EA Networks Centre	152
9.0	Bylaw Fees and Fines	135	24.0	Tinwald Pool	155
10.0	Water sampling – private supplies	136	25.0	Ashburton Art Gallery and Museum	155
11.0	Water services	136	26.0	Ashburton Airport	156
12.0	Roading and footpaths	137	27.0	Campgrounds	157
13.0	Open spaces	138	28.0	Bylaw breaches	157
14.0	Property	140			
15.0	Refuse & recycling	142			

THE FOLLOWING SHOULD BE READ IN CONJUNCTION WITH THE SCHEDULE OF FEES AND CHARGES.

- All fees and charges are inclusive of GST at the rate of 15%.
- All fees and charges scheduled apply to the 2023/24 year only. Changes may be made during the year by resolution of Council or statutory requirement.
- While we have aimed to provide a complete 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 are fixed fees, unless stated as minimum charge and charged at time and cost (T/C).
- Some fees are set by statute or other documents and cannot be amended or inflated by Council. These fees are indicated by ∅.

In our 2021-31 Long-Term Plan we indicated our fees and charges would be increased by 2.5% this year – the projected Local Government Price Index (the inflation rate used by local governments) at the time.

However, with inflation rates increasing higher than predicted, we have increased the fees and charges by 4.3% this year, which better reflects our rising costs.

1.0 BUILDING REGULATION

Building fees and charges are charged under the Building Act 2004. Building infringements are determined by statute and can be found in the [Building \(Infringement Offences, Fees and Forms\) Regulations 2007](#). The Building Research Association of New Zealand (BRANZ) levy is charged under the Building Research Levies Act 1969. The Ministry of Business, Innovation and Employment (MBIE) levy is charged under the Building Levy Order 2005.

Additional costs incurred by Council to provide the service required, such as materials and consultants, are charged at the cost to Council plus 10% cost for administration.

(A) These fees are a minimum charge. When the cost to Council of providing the service exceeds this minimum charge, the Council may recover all additional costs on a time and cost basis. Time in excess of that covered by minimum fees will be charged in 15-minute increments to the nearest quarter hour. Building consent processing is charged at a fixed hourly rate, in 15-minute increments.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
1.1 Charge-out rates		
Administration Officer - per hour	\$103.00	\$107.00
Building Official – per hour	\$151.00	\$158.00
Senior Building Official – per hour	\$181.00	\$189.00
Miscellaneous Documents	\$101.00	\$105.00
Scanning fee (where a digital copy of an application is not provided at time of lodgement)	\$90.00	\$94.00
Travel charge per building consent (one-off charge per building consent)	\$5.25 per 15 minutes of travel time	\$5.50 per 15 minutes of travel time
1.2 Building Consent – Projects up to \$19,999 value		
PIM Fee (up to 30 minutes) ^(A)	\$90.00	\$94.00
Administration ^(A)	\$154.50	\$161.00
Processing (per hour)	\$151.00	\$158.00
Code of Compliance Certificate Fee (up to 30 minutes) ^(A)	\$75.50	\$79.00
Inspection Fee (per inspection) ^(A)	\$182.00	\$190.00
District Plan Compliance Fee ^(A)	\$39.00	\$40.00
1.3 Building Consent – Projects between \$20,000 and \$99,999 value		
PIM Fee (up to one hour) ^(A)	\$181.00	\$189.00
Administration ^(A)	\$206.00	\$215.00
Processing (per hour)	\$151.00	\$158.00
Code of Compliance Certificate (up to one hour) ^(A)	\$151.00	\$158.00
Inspection Fee (per inspection) ^(A)	\$182.00	\$190.00
BCA Accreditation levy - per \$1,000 of project value	\$0.60	\$0.65
BRANZ levy – per \$1,000 of project value ◊	\$1.00	\$1.00
MBIE levy - per \$1,000 of project value ◊	\$1.75	\$1.75
District Plan Compliance Fee ^(A)	\$75.00	\$78.00
1.4 Building Consent - Projects Between \$100,000 and \$499,999		
PIM Fee (up to one hour and 45 minutes) ^(A)	\$317.00	\$330.00
Administration ^(A)	\$309.00	\$322.00

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
Processing (per hour)	\$151.00	\$158.00
Code of Compliance Certificate Fee (up to 2 hours) ^(A)	\$302.00	\$316.00
Inspection Fee (per inspection) ^(A)	\$182.00	\$190.00
BCA Accreditation levy - per \$1,000 of project value	\$0.60	\$0.65
BRANZ levy – per \$1,000 of project value ◊	\$1.00	\$1.00
MBIE levy – per \$1,000 of project value ◊	\$1.75	\$1.75
District Plan Compliance Fee ^(A)	\$135.00	\$141.00
1.5 Building Consent – Projects Between \$500,000 and \$999,999		
PIM Fee (up to 2.5 hours) ^(A)	\$453.00	\$472.00
Administration ^(A)	\$412.00	\$430.00
Processing Fee (per hour)	\$151.00	\$158.00
Code of Compliance Certificate Fee (up to 2 hours) ^(A)	\$302.00	\$315.00
Inspection Fee (per inspection) ^(A)	\$182.00	\$190.00
BCA Accreditation levy - per \$1,000 of project value	\$0.60	\$0.65
BRANZ levy – per \$1,000 of project value ◊	\$1.00	\$1.00
MBIE levy – per \$1,000 of project value ◊	\$1.75	\$1.75
District Plan Compliance fee ^(A)	\$151.00	\$158.00
1.6 Building Consent - Projects \$1,000,000 and above		
PIM Fee (up to 2.5 hours) ^(A)	\$602.00	\$628.00
Administration ^(A)	\$784.00	\$818.00
Processing Fee (per hour)	\$151.00	\$158.00
Code of Compliance Certificate Fee (up to 2 hours) ^(A)	\$576.00	\$601.00
Inspection Fee (per inspection) ^(A)	\$182.00	\$190.00
BCA Accreditation levy - per \$1,000 of project value	\$0.60	\$0.65
BRANZ levy – per \$1,000 of project value ◊	\$1.00	\$1.00
MBIE levy – per \$1,000 of project value ◊	\$1.75	\$1.75
District Plan Compliance fee ^(A)	\$185.00	\$193.00
1.7 Building Consents – General fees		
Demolition (Residential) ^(A)	\$342.00	\$357.00
Building Consent Amendment - Application Fee	\$109.00	\$113.00
Building Consent Amendment – Processing Fee (per hour)	\$151.00	\$158.00
Additional Inspection (per inspection) ^(A)	\$182.00	\$190.00
Building Consent Extension of Time	\$109.00	\$113.00
Building Consent Activity Report - per month	\$18.00	\$19.00
Building Consent Activity Report - per year	\$216.00	\$228.00
Swimming Pool Inspection – (per inspection) ^(A)	\$174.00	\$174.00
Compliance Schedule Fee ^(A)	\$145.00	\$151.00
Compliance Schedule Audit ^(A) – section 111 Building Act (per hour)	\$151.00	\$158.00
Compliance Schedule Amendment Application Fee	\$109.00	\$113.00
Marquee Application Fee (max. of 3 Marquees per application)	\$189.00	\$197.00

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
Marquee Inspection Fee (per inspection) ^(A)	\$182.00	\$190.00
Heating Appliances ^(A)	\$384.00	\$400.00
Solar Hot Water Heater (Stand Alone) ^(A)	\$486.00	\$507.00
Notice to Fix ^(A)	\$329.00	\$343.00
Notices for section 73 or 77 of the Building Act 2004 ^(A)	\$269.00	\$280.00
Certificate for Public Use ^(A)	\$322.00	\$336.00
Building Exemption Processing ^(A)	\$275.00	\$287.00
1.8 Hairdresser Warrant of Fitness	\$35.00	\$37.00
1.9 Building Warrant of Fitness - Administration Fee	\$124.00	\$129.00
1.10 Property File Inspection Fee ^(A) – per file/per hour. Minimum of half hour charge (Note: ADC ratepayers can inspect one of their own files once per year free of charge)	\$68.00	\$70.00
1.11 Written/Photocopied Information in respect of any Building Consent ^(A) For photocopy charges see section 19.3.	Admin fee per half hour \$51.50	Admin fee per half hour \$54.00
1.12 Certificate of Acceptance - Application Fee (section 96-99 Building Act 2004)	\$1,316.00	\$1,373.00
1.13 Fire Service Audit Fee	\$182.00	\$189.00
Fire Service Report Fee	At cost	At cost
1.14 Building Infringements ◊	Statutory fee	Statutory fee
1.15 Certificate of Title Request Fee	\$21.00	\$22.00

◊ Fee is set by statute or other documents and cannot be amended or inflated by Council.

2.0 DEVELOPMENT CONTRIBUTIONS

Development contributions are charged under the [Local Government Act 2002](#).

This table shows the development contributions by location under the proposed policy. Figures shown are inclusive of GST. Further information on development contributions can be found in Council's *Development and Financial Contributions Policy*.

Catchment	Water 2022/23	Water 2023/24	Waste water 2022/23	Waste water 2023/24	Community Infrastructure 2022/23	Community Infrastructure 2023/24	Total 2023/24
Ashburton *	\$840.00	\$840.00	\$3,637.00	\$3,637.00	\$4,892.00	\$4,892.00	\$9,369.00
Methven	\$2,182.00	\$2,182.00	\$303.00	\$303.00	\$4,892.00	\$4,892.00	\$7,377.00
Rakaia	-	-	\$107.00	\$107.00	\$4,892.00	\$4,892.00	\$4,999.00
Hinds	\$1,400.00	\$1,400.00	-	-	\$4,892.00	\$4,892.00	\$6,292.00
Fairton	\$1,911.00	\$1,911.00	-	-	\$4,892.00	\$4,892.00	\$6,803.00
All other	-	-	-	-	\$4,892.00	\$4,892.00	\$4,892.00

*Ashburton includes Lake Hood.

3.0 FOOD LICENCES

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
3.1 New Registration		
Food Control Plan – Single Site	\$168.00	\$176.00
Food Control Plan – Multi Site	\$253.00	\$264.00
National Programme	\$168.00	\$176.00
Food Control Plans or National Programmes >1 hour (per hour)	\$168.00	\$176.00
Advisory Fee or Pre-opening visits (per hour)	\$168.00	\$176.00
Food Control Plan mentoring fee	\$336.00	\$351.00
3.2 Registration Renewals		
12 Month Food Control Plan Single Site Renewals	\$168.00	\$176.00
12 Month Food Control Plan Multi Site Renewals	\$253.00	\$264.00
24 Month National Programme Renewals	\$213.00	\$222.00
3.3 Monitoring and Compliance		
Food Control Plans – annual (including those registered before 1 March 2016)	\$84.00	\$88.00
National Programmes – 24 months	\$168.00	\$176.00
3.4 Verification		
Food Control Plan – single site audit (including follow up to 15 minutes)	\$560.00	\$585.00
Food Control Plan – multi site audit (including follow up to 15 minutes) (per hour)	\$168.00	\$176.00
Food Control Plan audit follow up over 15 minutes (per hour)	\$168.00	\$176.00
National Plan Level 1 Check (one-off) (per hour)	\$168.00	\$176.00
National Plan Level 2 Audit – 3 yearly (per hour)	\$168.00	\$176.00
National Plan Level 3 Audit – 2 yearly (per hour)	\$168.00	\$176.00
3.5 Complaints		
Complaint resulting in issue of improvement notice by Food Safety Officer and its review (per hour)	\$168.00	\$176.00
Additional visits for non-compliance (per hour)	\$168.00	\$176.00
3.6 Exemptions		
Application	\$168.00	\$176.00
Assessment over 1 hour (per hour)	\$168.00	\$176.00

4.0 LAND INFORMATION MEMORANDUM (LIM)

LIM fees are charged under the [Local Government Official Information and Meetings Act 1987](#).

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
4.1 Land Information Memorandum (LIM) fee		
Residential property	\$279.00	\$291.00
Non-residential property	\$557.00	\$580.00

5.0 ALCOHOL LICENSING AND GAMBLING VENUE CONSENT FEES

Alcohol licensing fees are set under the [Sale and Supply of Alcohol \(Fees\) Regulations \(2013\)](#). Gambling venue consent fees are charged under the [Gambling Act 2003](#) and the [Racing Industry Act 2020](#) (replaces [Racing Act 2003](#)).

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
5.1 Cost and Risk Fee Category	<i>License Application</i>		<i>License Annual Fee</i>	
Very low ◊	\$368.00	\$368.00	\$161.00	\$161.00
Low ◊	\$609.50	\$609.50	\$391.00	\$391.00
Medium ◊	\$816.50	\$816.50	\$632.50	\$632.50
High ◊	\$1,023.50	\$1,023.50	\$1,035.00	\$1,035.00
Very high ◊	\$1,207.50	\$1,207.50	\$1,437.50	\$1,437.50
5.2 Special Licenses				
Class 3 - One or two small events ◊			\$63.25	\$63.25
Class 2 – Three to 12 small events or one to three medium events ◊			\$207.00	\$207.00
Class 1 – 13 or more small events or; four or more medium events or; a large event and / or (irrespective of number of attendees) the event is a Rodeo ◊			\$575.00	\$575.00
5.3 Application Type				
Manager’s certificate application ◊			\$316.25	\$316.25
Temporary authority for on/off licenses ◊			\$296.70	\$296.70
Temporary licence during repairs or unforeseen events ◊			\$296.70	\$296.70
5.4 Gambling Venue – Deposit for Processing of Application			\$588.00	\$588.00

◊ Fee is set by statute or other documents and cannot be amended or inflated by Council.

6.0 PUBLIC HEALTH LICENSING

Public health licence fees are charged under the Health (Registration of Premises) Regulations 1966.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
6.1 Hairdressers Licence	\$161.00	\$168.00
Change of ownership	\$60.00	\$62.00
Extra inspection fee for non-compliance per inspection	\$89.00	\$93.00
6.2 Funeral Directors Licence	\$161.00	\$168.00
Change of ownership	\$60.00	\$62.00
Extra inspection fee for non-compliance per inspection	\$89.00	\$93.00
6.3 Camping Ground Licence	\$161.00	\$168.00
Change of ownership	\$60.00	\$62.00
Extra inspection fee for non-compliance per inspection	\$89.00	\$93.00
6.4 Offensive Trades Licence	\$161.00	\$168.00
Change of ownership	\$60.00	\$62.00
Extra inspection fee for non-compliance per inspection	\$89.00	\$93.00

7.0 MOBILE SHOPS, STALLS AND HAWKERS PERMITS, AND AMUSEMENT DEVICES FEES

Mobile shops, stalls and hawkers are charged under the Ashburton District Council [Trading in Public Places Bylaw](#). The amusement devices fee is set by the [Amusement Devices Regulations 1978](#). Ground rental for the use of Council open space, such as the use of grounds required for circuses or fairs is charged under section 14, Open Spaces Fees.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
7.1 Hawkers and Itinerant Traders Permit	\$107.00	\$112.00
7.2 Circuses and Fairs Licence – per day	\$107.00	\$112.00
7.3 Amusement Devices Fee - first device ◊ (\$10.00 +GST)	\$11.50	\$11.50
Each subsequent device ◊	\$2.30	\$2.30
7.4 Mobile Shop or Stall Permit*		
Daily Permit for Trading in Public Places	\$50.00	\$52.00
Annual Permit for Trading in Public Places	\$200.00	\$209.00
7.5 Mobile Shop or Stall Site Rental		
Non-powered site - rental per day	New fee structure	\$20.00
Non-powered site - rental per week	\$134	\$140.00
Powered site – rental per day	New fee structure	\$24.00
Powered site – rental per week	New fee structure	\$170.00

◊ Fee is set by statute or other documents and cannot be amended or inflated by Council.

8.0 PLANNING AND RESOURCE CONSENTS

Planning and resource consent fees are charged under the Resource Management Act 1991. Fees indicated by a ^(B) below are a **minimum** fee. Council may recover all additional costs on a time and cost basis. Additional charges will be determined on the basis of actual and reasonable costs. Time in excess of that covered by minimum fees will be charged in 30-minute increments to the nearest half hour.

Costs incurred by Council, such as travel, materials are charged at the cost to Council plus 10% cost of administration.

Costs associated with the review of compliance with the provisions of the Resource Management Act 1991, the Ashburton District Plan and the monitoring of resource consent conditions will be recovered on a time/cost basis. For the monitoring of consent conditions, any costs to be recovered will be less any monitoring fees paid at the time of application.

If the cost of receiving and processing a resource consent application is less than the prescribed fee, Council may refund the difference to the applicant ^(C).

For Land Use Consents a \$70 monitoring fee will be charged. This fee is refundable where consent is not granted, or the application is withdrawn ^(D).

Council may create and install a new rapid plate and number on a site where it has been identified that the existing plate has been moved from its surveyed location by more than 20m. All costs associated with resurveying, creating and installing new plates will be passed on to the landowner.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
8.1 Charge-out rates - per hour	<i>First 30 minutes of pre-application advice is free of charge</i>	
District Planning Manager / Senior Planner	\$201.00	\$210.00
Planner / Environmental Monitoring Staff	\$155.00	\$162.00
Graduate Planner	\$140.00	\$146.00
Planning Administration Officer	\$112.00	\$117.00
Internal technical advice / Support	\$168.00	\$176.00
Consultants	Cost (no admin fee)	Cost (no admin fee)
Legal advice	Cost + 10% admin fee	Cost + 10% admin fee
Scanning fee (where a digital copy of an application is not provided at lodgement)	\$90.00	\$94.00
8.2 Miscellaneous charges ^(B)		
Affixing seal	\$168.00	\$176.00
Miscellaneous documents	\$168.00	\$176.00
8.3 Application for change to District Plan ^{(B)(C)}	\$27,966.00	\$29,169.00
8.4 Land Use Consent Applications – Minimum charges ^(B)		
Non-notified ^(D)	\$1,171.00	\$1,222.00
Non-notified (non-complying status) ^(D)	\$1,429.00	\$1,490.00
Limited notified ^{(C)(D)}	\$4,646.00	\$4,845.00
Full notified ^{(C)(D)}	\$6,775.00	\$7,067.00
Limited notified (non-complying status) ^{(C)(D)}	\$4,870.00	\$5,079.00
Full notified (non-complying status) ^{(C)(D)}	\$7,112.00	\$7,417.00
Non-notified application for non-compliance with internal setback and / or recession plane rules only	\$729.00	\$760.00
Permitted boundary activity (section 87BA RMA)	\$275.00	\$287.00
Marginal or temporary non-compliance (section 87BB RMA)	\$897.00	\$935.00

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
8.4 Subdivision Consent Applications – Minimum charges ^(B)		
Change to Flats Plan or Unit Title	\$1,093.00	\$1,140.00
Non-notified	\$1,093.00	\$1,140.00
Non-notified (non-complying status)	\$1,317.00	\$1,374.00
Limited notified ^(C)	\$4,680.00	\$4,881.00
Full notified ^(C)	\$6,697.00	\$6,985.00
Full / limited notified (non-complying status) ^(C)	\$6,921.00	\$7,219.00
Per lot fee (for the fourth lot and each additional lot, including reserves for utilities / recreation)	\$61.00	\$64.00
Section 223 Certificate	\$280.00	\$292.00
Section 224 Certificate	\$280.00	\$292.00
Section 226 Certificate	\$449.00	\$468.00
District Land Registrar consultation	\$118.00	\$123.00
Right of way consent – Section 348 of LGA 2002	\$392.00	\$409.00
8.5 Hearing Panel Charges <i>(additional to fee for full / limited notification)</i>		
Commissioner	At cost + 10%	At cost + 10%
Panel comprising 2 councillors (per hour)	\$202.00	\$210.00
Panel comprising 3 councillors (per hour)	\$291.00	\$304.00
Pre-hearing meeting (per hour)	At cost	At cost
8.6 Other Applications – Minimum charge ^(B)		
For any application lodged under the following sections		
1. Extension of time (S125 RMA) - non-notified application	\$672.00	\$701.00
2. Extension of time (S125 RMA) – notified application	\$6,276.00	\$6,546.00
3. Change or cancellation of condition (section 127 RMA) - non-notified application	\$897.00	\$935.00
4. Change or cancellation of condition (section 127 RMA) - notified application	\$6,501.00	\$6,780.00
5. S139 Certificate of Compliance	\$1,681.00	\$1,754.00
6. S139A Certificate of Existing Use	\$1,121.00	\$1,169.00
7. S10 (2) Extension of existing use rights	\$1,121.00	\$1,169.00
8. S168/168A Notice of Requirement for designation	\$5,604.00	\$5,845.00
9. S181 Application for alteration to a designation	\$1,345.00	\$1,403.00
11. S182 Removal of a designation	\$280.00	\$292.00
12. S184 Extension of time for designations	\$560.00	\$585.00
13. S176 Application for outline plan	\$560.00	\$585.00
14. S176A Application for outline plan waiver	\$168.00	\$176.00
15. Preparation / change or cancellation of consent notices	\$168.00	\$176.00
16. Removal / refund of bonds and caveats	\$280.00	\$292.00
17. Review of delegated decision to reject application	\$897.00	\$935.00
18. Cancellation of amalgamation	\$1,009.00	\$1,052.00
19. Overseas investment certificate application	\$224.00	\$234.00

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
20. Removal of building line restriction	\$560.00	\$585.00
8.7 Rapid Number Plate		
Allocation of new Rapid Number (includes plate)	\$67.00	\$70.00
Resurveying site access where allocated number is no longer correct	At cost	At cost
Replacement Rapid Number plate	\$28.00	\$29.00

9.0 BYLAW FEES AND FINES

Bylaw fees and fines are charged under the Local Government Act 2002. When the cost of bylaw monitoring and/or enforcement related processes exceeds the stated fee, (minimum charge), Council may recover all additional costs on a time and cost basis ^(E).

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
9.1 Fees under the Ashburton District Bylaws		
Licence to keep bees (urban areas)	\$54.00	\$56.00
Licence to keep poultry or stock (urban areas)	\$107.00	\$112.00
Removal of advertising signs ^(E)	\$179.00	\$186.00
Regulatory functions and enforcement ^(E)	\$89.00	\$93.00
9.2 Litter Fines – Maximum permitted under the <u>Litter Act 1979</u> [◇]	\$400.00	\$400.00
Clean-up relating to litter and illegal dumping infringements ^(E)	\$60.00	\$62.00
9.3 Noise Equipment Seizure - Return of seized equipment ^(E)	\$129.00	\$134.00

10.0 WATER SAMPLING – PRIVATE SUPPLIES

The fee stated below is a **minimum** fee. When the cost of water testing exceeds the stated fee (minimum charge) the Council may recover all additional costs on a time charge basis ^(F).

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
10.1 Bacteriological water testing - minimum charge ^(F)	\$33.00	\$34.00

11.0 WATER SERVICES

Water service connection fees are charged under the Ashburton District Council Water Supply and Wastewater Bylaws.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
11.1 Service Connection Application and Inspection Fee (payable on application)		
Single service – for one type of service (i.e. water only or sewer only)	\$368.00	\$383.00
Multiple services – two or more types of service (i.e. water & sewer or sewer & stormwater etc)	\$431.00	\$450.00
<i>Note:</i>		
<ul style="list-style-type: none"> • Only Council-approved contractors can undertake service connection or disconnection work. • The scope of the work includes all construction from the property boundary up to and including connection to the Council main* (or kerb and channel for stormwater connections). • The applicant is required to engage an ‘Approved Contractor’ of their choice and meet the costs of the work directly. • Council normally inspects the work during and / or at the completion of construction. • Written approval of the physical work will be provided to the applicant and the contractor. 		
11.2 Water Main Tapping Fee (payable on application)		
Connections 50mm diameter and smaller - Ashburton only	\$210.00	\$219.00
Connections 50mm diameter and smaller - Other ADC supplies	\$336.00	\$350.00
Connections greater than 50mm diameter (All supplies)	At cost (deposit \$1,000)	At cost (deposit \$1,000)
Physical work associated with live tapping of water mains shall be undertaken only by Council’s maintenance contractor. The cost of this work will be recovered by Council.	At cost	At cost

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
11.3 Reticulation / Facility Cost Recovery Fees		
This fee recovers the cost of providing reticulation to the below identified areas and is payable at the time of application to connect to the Ashburton water supply.		
This fee is in addition to development contributions, service connection application and inspection fee and main tapping fee.		
The fee applies to new connections to the Ashburton water supply in the following locations:		
NW Ashburton Reticulation Cost Recovery (includes locations 1-9)	\$1,687.00	\$1,760.00
1. Farm Road (Middle Road to Racecourse Road)		
2. Allens Road (Mill Creek to Racecourse Road)		
3. Carters Road (Farm Road to Allens Road)		
4. Racecourse Road (Farm Road to Belt Road)		
5. Charlesworth Drive (including Verona Dr (Pvt))		
6. Primrose Place		
7. Hanrahan Street (Extension)		
8. Douglas Drive		
9. Ayers Green		
Buckleys Terrace Cost Recovery	\$3,424.00	\$3,571.00
Taits Road Cost Recovery	\$9,352.00	\$9,754.00
Northpark Road	\$7,884.00	\$8,223.00
Glassworks Road Cost Recovery	\$7,431.00	\$7,751.00
Murdochs Road Cost Recovery	\$5,753.00	\$6,000.00
Wilkins Road Cost Recovery	\$5,895.00	\$6,148.00
Beach Road East Cost Recovery	\$7,835.00	\$8,172.00
Hanrahan Street Wastewater Pump Station Recovery	\$1,035.00	\$1,080.00
11.4 Additional Inspection – payable by contractor should re-inspection be required	\$180.00	\$187.00
11.5 Service Disconnection Fee (Invoiced at completion)	At cost	At cost
11.6 Bulk Water Charge (per m³) – For water supplied through contractor filling points	\$5.40	\$5.60
11.7 Water Meter Testing Charge (Payable on application)		
<i>Customers who believe their water meter is not measuring correctly can apply to have the meter tested for accuracy. This fee includes the cost of recovering the meter, testing at an approved facility, and provision of a test report. If the tested meter fails to meet accuracy requirements detailed in the ADC Bylaw, the cost of the testing is refunded.</i>		
Meter smaller than 25mm diameter – Ashburton water supply	\$327.00	\$341.00
Meter smaller than 25mm diameter – Other ADC water supplies	\$437.00	\$456.00
Meter 25mm diameter or larger – All ADC water supplies	At cost	At cost
11.8 Stormwater Resource Consent Monitoring – Council reserves the right to recover costs arising from third party non-compliance with resource consent conditions.	At cost + 10% admin fee	At cost + 10% admin fee

12.0 ROADING AND FOOTPATHS

Roading and footpath fees are charged under the [Local Government Act 1974](#).

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
12.1 New vehicle crossing Includes application fee and two inspections. Costs to construct are the responsibility of the applicant.	\$168.00	\$176.00
12.2 Temporary fence Includes application fee and two inspections. Costs to construct are the responsibility of the applicant.	\$168.00	\$176.00
12.3 Oil on road Includes application fee and two inspections	\$168.00	\$176.00
12.4 Additional inspections	\$168.00	\$176.00
12.5 Pipe under road Includes application fee and two inspections Costs to construct are the responsibility of the applicant	\$168.00	\$176.00
12.6 Abandoned vehicle recovery		
Urban area	\$168.00	\$176.00
All other areas	\$336.00	\$351.00

13.0 OPEN SPACES

Open spaces hire fees are charged under the Ashburton District Council [Open Spaces Bylaw](#). Minimum fees are also included in Council's [Use of Sports Field Policy](#). Please note – some exemptions and restrictions apply for the use of open spaces. For more information, see the [Use of Sports Fields Policy](#).

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
13.1 Casual usage (per day)		
Hire of picnic ground for casual usage, per day (plus \$25 refundable key bond)	\$33.00	\$35.00
Field size – up to 200m ²	\$33.00	\$35.00
Field size - 200m ² to 5,000m ²	\$56.00	\$58.00
Field size – 5,000m ² to 10,000m ²	\$112.00	\$117.00
Field size – greater than 10,000m ²	\$174.00	\$181.00
13.2 Ongoing usage (per season)		
Field size - 200m ² to 5,000m ²	\$112.00	\$117.00
Field size – 5,000m ² to 10,000m ²	\$224.00	\$234.00
Field size – greater than 10,000m ²	\$348.00	\$363.00
13.3 Commercial usage (per day) – any field size	\$300.00	\$313.00
13.4 Power service charge (per day)	\$53.00	\$55.00

14.0 PROPERTY

Property fees are charged under the Local Government Act 2002.

(G) Fees for hire of War Memorial Halls are set and administered by their respective boards/committees.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
14.1 Leases and Licenses to Occupy		
Prepare deed of lease (registered or unregistered)	New fee structure	\$176.00
Prepare variation, surrender, renewal or assignment of lease (registered or unregistered)	New fee structure	\$176.00
Provide consent to transfer lease (registered or unregistered)	New fee structure	\$176.00
Prepare licence to occupy	New fee structure	\$176.00
Prepare variation, surrender, renewal or assignment of licence to occupy	New fee structure	\$176.00
Prepare temporary licence to occupy	New fee structure	\$160.00
Consents (Council approval as affected party) rate per first hour, then at cost / staff member rate per hour after	\$161.00	\$168.00
14.2 Footpath / Alfresco Dining Rental Fee		
Footpath rental fee – for alfresco dining Zone 1	New fee structure	\$300.00
Footpath rental fee – for alfresco dining Zone 2	New fee structure	\$200.00
Footpath and carpark rental fee for temporary usage per day (i.e. demolition and construction)	\$11.00	\$11.00
14.3 Waste Minimisation Administration Fee		
Administration Reporting Fee (per reporting period)	New fee	\$148.00
14.4 Additional administration charges (first hour free, all extra time charged on an hourly basis)		
Property Manager	\$263	\$274.00
Property Advisor/ Property Officer/Facilities Management Officer	\$142	\$148.00
Administration officer	\$107	\$112.00
Legal fee	\$315	\$329.00
14.5 Mayfield Memorial Hall		
<i>Not for profit users</i>		
Supper Room – half day	\$30.00	\$35.00
Supper Room – full day	\$60.00	\$60.00
Hall – half day	\$50.00	\$60.00
Hall – full day	\$100.00	\$120.00
Kitchen hire (in addition to above charges)	\$30.00	\$30.00
Hall pack-up or down following event (in addition to above charges)	\$50.00	\$50.00
<i>Commercial organisation users</i>		
Supper Room – half day	\$40.00	\$45.00
Supper Room – full day	\$70.00	\$70.00
Hall – half day	\$60.00	\$80.00
Hall – full day	\$110.00	\$140.00
Kitchen hire (in addition to above charges)	\$30.00	\$30.00
Hall pack-up or down following event (in addition to above charges)	\$50.00	\$50.00

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
14.6 Mount Hutt Memorial Hall ^(G)		
iHub lease space	\$25.00	\$25.00
Function room hire per half day	\$80.00	\$80.00
Function room hire per day	\$170.00	\$170.00
Meeting rooms (#1 & #2) hire per day	\$60.00	\$60.00
Hall hire per day	\$350.00	\$350.00
Commercial charges:		
Function room hire per half day	\$80.00	\$80.00
Function room hire per day	\$200.00	\$200.00
Function room hire per night function	\$80.00	\$80.00
Theatrette hire per half day	\$80.00	\$80.00
Theatrette hire per day	\$100.00	\$100.00
Hall hire per day (\$800-\$1000)	\$800-\$1000.00	\$800-\$1000.00
Boardroom hire per half day	\$70.00	\$70.00
Boardroom hire per day	\$100.00	\$100.00
Morning tea or afternoon tea per head (starting at \$4.50 and up to \$8.00)	\$4.50-\$8.00	\$4.50-\$8.00
Lunch per head (starting at \$15.50 and up to \$18.40)	\$15.50-\$18.40	\$15.50-\$18.40
14.7 Mount Somers War Memorial Hall ^(G)		
Private hire of entire facility per hour	\$20.00	\$20.00
Commercial hire of entire facility per hour	\$34.50	\$34.50
Hire of supper room and kitchen together per hour	\$15.00	\$15.00
Hire of kitchen or supper room only per hour	\$10.00	\$10.00
Hire per funeral per hour	\$30.00	\$30.00
14.8 Rakaia Memorial Hall ^(G)		
<i>Not for profit users</i>		
Supper Room	\$25.00	\$40.00
Supper Room (during winter)	\$25.00	\$50.00
Supper Room & Kitchen	\$50.00	\$100.00
Classes (per night)	\$12.00	\$20.00
Whole Hall Hire (per day)	\$150.00	\$200.00
<i>Commercial users</i>		
Supper Room	\$40.00	\$90.00
Supper Room (during winter)	\$50.00	\$100.00
Supper Room & Kitchen	\$100.00	\$150.00
Whole Hall Hire (per day)	\$150.00	\$250.00
Additional costs for heating (per hour)	\$10.00	\$10.00
14.9 Alford Forest Hall ^(G)		
Hall hire per day	\$60.00	\$100.00
Hall hire per half day	\$50.00	\$60.00
14.10 Ealing Memorial Hall ^(G)		

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
Hall hire per day	\$100.00	\$100.00
Hall hire per night	\$60.00	\$60.00
14.11 Greenstreet Ashburton Forks Hall ^(G)		
Hall hire per day or per night	\$120.00	\$120.00
14.12 Seafield Hall ^(G)		
Hall hire per day	\$75.00	\$75.00
14.13 Lagmhor/Westerfield Hall ^(G)		
Hall hire per day	\$150.00	\$150.00
Hall hire per half day	\$50.00	\$50.00
14.14 Balmoral Hall		
Hall hire per hour (maximum total charge up to \$150.00)	\$20.00	\$25.00
14.15 Old Polytech Kitchen		
Hall hire per day	\$24.00	\$24.00
14.16 Walnut Avenue Pavilion		
Hire per hour (maximum total charge up to \$150.00)	New fee	\$25.00
14.17 Domain Oval Pavilion		
Hire per hour (maximum total charge up to \$150.00)	New fee	\$25.00

15.0 REFUSE & RECYCLING

Refuse and recycling fees and charges are charged under the [Waste Minimisation Act 2008](#).

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
15.1 Kerbside refuse collection		
Prepaid refuse bags – roll of 5 bags	\$13.00	\$13.50
Individual prepaid refuse bag	\$3.00	\$3.00
New or additional green recycling crate	\$19.00	\$19.50
Replacing an old/damaged green crate (in exchange for a new green crate)	Free	Free
Replacement 240 L recycling wheelie bin (yellow lid) - delivered	\$40.00	\$41.00
Replacement 80 L rubbish bin (red lid) - delivered	\$35.00	\$36.00
<i>Additional refuse collections</i>		
Additional 80 L rubbish wheelie bin collection service (each/year)	\$159.00	\$165.00
Additional 120 L rubbish wheelie bin collection service (each/year)	\$200.00	\$209.00
Additional 240 L rubbish bin wheelie collection service (each/year)	\$323.00	\$337.00
Additional 80 L rubbish wheelie bin CBD collection service (each/year)	\$320.00	\$333.00
Additional 120 L rubbish wheelie bin CBD collection service (each/year)	\$401.00	\$418.00
Additional 240 L rubbish wheelie bin CBD collection service (each/year)	\$645.00	\$672.00
Additional rubbish bin – upsize swap (administration and re-issue charge)	\$90.00	\$94.00

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
<i>Additional recycling collections</i>		
Additional 240 L recycling bin collection service (each/year)	\$64.00	\$66.00
Additional 240 L recycling bin CBD collection service (each/year)	\$128.00	\$134.00
The glass crate collection service is limited to three per household and six per business	Paid for on rates	Paid for on rates
Additional recycling bin or crate retrieval	Free	Free
15.2 Ashburton & Rakaia Resource Recovery Park fees		
Residual waste minimum charge (up to 40 kg)	\$7.00	\$8.00
Residual waste minimum charge (40 – 80 kg)	\$19.00	\$20.00
Residual waste minimum charge (80 – 120 kg)	\$32.00	\$33.00
Residual waste loads over 120 kg (rate per tonne)	\$289.00	\$301.00
Green Waste – minimum charge (up to 50kg)	\$5.00	\$5.00
Green Waste – minimum charge (51kg – 100kg)	\$11.00	\$11.00
Green waste (per tonne)	\$110.00	\$115.00
Car / light truck / 4x4 (per tyre)	\$7.00	\$7.00
Heavy truck (per tyre)	\$12.00	\$13.00
Standard tractor tyre under 150 kg (per tonne)	\$47.00	\$49.00
Heavy machine tyre under 1500 mm diameter (per tonne)	\$310.00	\$323.00
Heavy machine tyre over 1500 mm diameter (per tonne)	\$435.00	\$453.00
Car body (stripped / each)	\$70.00	\$73.00
Cleanfill and rubble (per tonne)	\$161.00	\$168.00
Electronic waste – flat screens, CRT monitors, TVs, stereos and computers	Free	Free
Expanded polystyrene foam/Styrofoam (per tonne)		\$7,027.00
15.3 Methven drop-off site - green waste		
Minimum charge	\$10.50	\$11.00
Green waste (per m ³)	\$32.00	\$33.00

16.0 CEMETERIES

Cemetery fees are charged under the [Burial and Cremation Act 1964](#) and Ashburton District Council [Cemeteries Bylaw](#). Travel is included in burial fees.

*Denotes services only available in the Ashburton Cemetery

** Denotes services only available in the Mt Somers Cemetery

▲ The purchase of a cemetery plot provides the exclusive right of permanent burial in a cemetery owned by Ashburton District Council and includes the issue of a Certificate of Purchase.

† A 'Resident of Ashburton District' means any person who has resided in the district for a period of 3 months of his or her life and does not include a person who has been temporarily in the district at the time of death or during illness immediately preceding death.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
16.1 Purchase of cemetery plot ▲ (Ashburton, Methven & Rakaia Cemeteries)		
Grave plot with concrete beam	\$1,778.00	\$1,855.00
Grave plot with concrete beam – children's section*	\$936.00	\$976.00
Cremation plot	\$706.00	\$736.00
Natural burial plot (adult)*	\$1,778.00	\$1,855.00
Natural burial plot (child)*	\$444	\$463.00
Muslim burial plot (adult)*	\$1,905.00	\$1,987.00
Muslim burial plot (child)*	\$952.00	\$993.00
16.2 Purchase of cemetery plot ▲ (rural cemeteries)		
Grave plot without concrete beam (2.75m by 1.22m)	\$913.00	\$952.00
Cremation plot**	\$706.00	\$736.00
16.3 Interment charges (including private cemeteries)		
Interment of casket at double depth	\$1,518.00	\$1,584.00
Interment of casket at single depth	\$1,367.00	\$1,426.00
Re-opening of double depth plot for interment of second casket	\$1,508.00	\$1,573.00
Interment of casket for a child under 9 years	\$532.00	\$555.00
Interment of casket for stillborn child	\$308.00	\$321.00
Muslim interment for adult, child or stillborn (includes Muslim board)	\$2,126.00	\$2,217.00
Interment of ashes	\$303.00	\$316.00
16.4 Additional interment charges <i>(these may apply depending on the circumstances of the interment and are in addition to any other fees payable)</i>		
Additional fee for less than eight (8) working hours' notice of burial	\$269.00	\$281.00
Additional fee for burial performed up to 1:00pm on a Saturday (including digging and / or burial where the casket is in the ground and ceremony completed)	\$269.00	\$281.00
Additional fee for burial performed past 1:00pm on a Saturday, all day Sunday or on a public holiday	\$806.00	\$841.00
Additional fee for work after 4:30pm (where possible funerals should be finished by 4:00pm to allow the Sexton to close the grave)	\$269.00	\$281.00
Additional fee for work involved in removing a concrete capped grave for the interment of a casket	\$370.00	\$386.00
Additional fee for the interment of a non-resident/non-ratepayer †	Additional 30% of plot	Additional 30% of

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
	purchase and interment fee	plot purchase and interment fee
16.5 Disinterment/Re-interment charges		
Disinterment	At cost	At cost
Re-interment	At cost	At cost
16.6 Administration fees		
Permit to erect memorials	\$68.00	\$71.00
Installation of plaque on memorial wall	\$66.00	\$69.00
Cemetery record print out	\$5.00	\$6.00
Change of plot	\$63.00	\$66.00

17.0 TRADE WASTE DISPOSAL

Trade waste fees are charged under Ashburton District Council Bylaws - Trade Wastes Bylaw.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
17.1 Trade waste		
Registration form and assessment	Free	Free
Application fee for a trade waste consent (one-off)	\$141.00	\$147.00
Annual charge for a permitted category	\$105.00	\$110.00
Annual charge for conditional consent	\$175.00	\$183.00
Transgression follow up inspections/ investigations	At cost	At cost
Trade waste excess volume charges (per m ³)	\$0.60	\$0.60
Trade waste excess BOD5 charges (per kg)	\$2.20	\$2.30
Septic tank waste (per m ³)	\$28.00	\$29.00

18.0 PARKING

Parking fees are charged under the Ashburton District Council Transportation and Parking Management Bylaw.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
18.1 Cass St car park pay and display meter (per day)	\$2.00	\$3.00
18.2 Parking permit – time restricted parking space		
Day	\$13.00	\$14.00
Week	\$56.00	\$58.00
Month	\$202.00	\$210.00

19.0 ADMINISTRATION

Administration fees are charged under the Local Government Act 2002.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
19.1 Research and archive retrieval fee – per hour, minimum half hour charge	\$90.00	\$94.00
19.2 Taxi rank fee – per taxi per year	\$86.00	\$90.00
19.3 Photocopy charges		
A4 – per page black and white	\$0.20	\$0.20
A4 – per page colour	\$0.50	\$0.50
A3 – per page black and white	\$0.50	\$0.50
A3 – per page colour	\$1.00	\$1.00
A2 plans per page	\$4.20	\$4.40
A1 plans per page	\$6.30	\$6.60
A0 plans per page	\$9.50	\$10.00
A2 / A0 full colour posters	At cost	At cost
Microfiche reader print – per A4 page (library)	\$0.60	\$0.60
19.4 Rates search & GIS fees - per hour, minimum half hour charge	\$168.00	\$176.00
19.5 Sales		
Rapid map – laminated	\$17.00	\$18.00

20.0 LIBRARY

Library charges are charged under the Local Government Act 2002. Borrowers that have not returned an item 30 days after the due date will be charged the cost of the item.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
20.1 Rentals and services		
Reserved books	\$2.20	\$2.30
Inter-loan requests (minimum fee)	\$6.20	\$6.50
DVDs – adults (per week)	\$2.90	Free
DVD sets – adults (per week)	\$6.70	Free
Rental magazines (per issue)	\$1.10	Free
Replacement card	\$3.90	\$4.10
Cancelled books	\$1.10	\$1.10
Non-resident issues – adults surcharge	\$1.10	\$1.10
Library research fee (per 30 minutes)	\$17.40	\$18.00
Book covering (per book)	\$4.20	\$4.40
20.2 Meeting Rooms (new building)*		
Small - 4 people (per hour)	New charge	\$20.00
Small - 4 people (half day)	New charge	\$50.00
Small - 4 people (full day)	New charge	\$80.00
Medium - 8 people (per hour)	New charge	\$30.00
Medium - 8 people (half day)	New charge	\$90.00
Medium - 8 people (full day)	New charge	\$130.00
Large - 12+ kitchenette (per hour)	New charge	\$40.00
Large - 12+ kitchenette (half day)	New charge	\$100.00
Large - 12+ kitchenette (full day)	New charge	\$150.00
Emergency Operation Centre (per hour)	New charge	\$60.00
Emergency Operation Centre (half day)	New charge	\$140.00
Emergency Operation Centre (full day)	New charge	\$200.00
Security & lockup after closing / additional cleaning	New charge	Actual costs on charged

* The meeting room charges above are for private bookings by commercial, corporate, government agencies or individuals. Individuals or community groups where the activity incurs an attendance charge, or service providers meeting a community need will receive a 50% discount. Groups or individuals whose focus is social well-being or providing learning opportunities are able to book rooms at no cost within library hours.

21.0 ANIMAL CONTROL

Animal control fees are charged under the [Dog Control Act 1996](#). Animal control infringements are determined by statute and can be found in the [Dog Control Act 1996](#).

Details of the 'Responsible Dog Owner Status' can be found in Section 4 of Council's [Dog Control Policy](#).

The Dog Control Act 1996 only requires dogs classified as Menacing to be dealt with by way of muzzling and neutering. However, the Act does allow for increased registration fees to be applied to dogs classified as Dangerous, as well as the muzzling and neutering requirements.

(H) When the cost of animal control and enforcement and related processes exceeds the stated fee (minimum charge) the Council may recover all additional costs on a time and cost basis.

Note: Dogs must be registered by three months of age.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
21.1 Dog registration fees*		
Disability assist dogs	Free	Free
Micro-chip fee per dog ^(H)	\$17.00	\$19.00
Rural dogs**		
Rural (per 1 st and 2 nd dog)	\$63.00	\$66.00
Rural (per subsequent dog)	\$30.00	\$31.00
Late registration penalty fee - rural	\$30.00	\$31.00
Menacing dog – rural	\$63.00	\$66.00
Dangerous dog – rural	\$95.00	\$99.00
Urban dogs		
Urban un-neutered dog	\$95.00	\$99.00
Urban de-sexed dog <i>(urban de-sexed dog fee reductions will only be given at the commencement of the registration year and upon receipt of a veterinarian's certificate)</i>	\$63.00	\$66.00
Responsible dog owners (per dog) – urban only	\$58.00	\$60.00
Late registration penalty fee – urban	\$44.00	\$46.00
Menacing dog - urban	\$95.00	\$99.00
Dangerous dog – urban	\$142.00	\$148.00
Late registration penalty fee - urban de-sexed dogs	\$30.00	\$31.00
Licence to keep three or more dogs (urban)	\$51.00	\$54.00
Renewal of licence to keep three or more dogs	\$26.00	\$27.00
21.2 Impounding fees - dogs		
First offence	\$90.00	\$94.00
Second or more offence (per offence)	\$224.00	\$233.00
Microchip fee ^(H)	\$17.00	\$19.00
Daily sustenance fee – charged on impound and every 24 hours thereafter	\$17.00	\$18.00
21.3 Impounding fees – stock		
Stock call-out fee ^(H)	\$129.00	\$135.00
Impounding fee per head (when stock have to be transported to alternative area for impounding)	\$107.00	\$112.00
Daily sustenance fee	At cost	At cost

* Dog owners are advised that dog registration fees become due for payment on 1 July each year.

** Rural fees apply to all dogs that are kept on properties within the Rural A, B & C Zones of the Ashburton District Plan. For all other zones the urban dog registration fee will apply.

22.0 LOCAL GOVERNMENT OFFICIAL INFORMATION AND MEETINGS ACT 1987 (LGOIMA) REQUESTS

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
22.1 Official Information Request – staff time		
First hour	Free	Free
Per further half hour	\$45.00	\$47.00

Copying and printing is charged as per the fees in 19.3. All other charges incurred in responding to a request for official information will be recovered on an actual cost basis.

23.0 EA NETWORKS CENTRE

		1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
EANC – Pool			
23.1	Casual prices		
	Adult	\$7.00	\$7.30
	Child (5-17 years)	\$4.50	\$4.50
	Child under 5 years	Free	Free
	Senior (≥65 years)	\$4.50	\$4.50
	Senior (≥ 80 years)	Free	Free
	Student with ID / Community Services Card Holder	\$4.50	\$4.50
	Poolsafe family of 2 (1 adult 1 child) *	New fee	\$10.50
	Poolsafe family of 3 (1 adult 2 children, or 2 adults 1 child) *	New fee	\$12.50
	Poolsafe family of 4 (1 adult 3 children, or 2 adults 2 children) *	New fee	\$15.00
	Poolsafe family of 5 (1 adult 4 children, or 2 adults 3 children) *	New fee	\$17.50
	<i>* Pool Safe Age ratio requirements must still be satisfied</i>		
	Aquacise class - adult	\$9.50	\$9.90
	Aquacise class - senior (≥65 years) / student	\$6.00	\$6.30
23.2	Concession cards		
	Pool – 10 swims		
	Adult	\$63.00	\$65.70
	Senior (≥65 years) / student / child	\$40.50	\$40.50
	Aquacise – 10 sessions		
	Adult concession card	\$85.50	\$89.10
	Senior (≥65 years) / student concession card	\$51.00	\$56.70
23.3	Squad prices (please note monthly charges are calculated over 11 months)		
	Gold	\$1,842.00	\$1,922.00
	Silver	\$1,513.00	\$1,579.00
	Bronze	\$1,316.00	\$1,373.00
	Develop	\$1,053.00	\$1,098.00
	Youth / fitness	\$790.00	\$824.00
	Tri / fitness	\$1,316.00	\$1,373.00
23.4	Learn to swim – per lesson		
	Water babies	\$10.00	\$10.50
	Preschool levels 1 to 3	\$10.00	\$10.50
	School age levels 1 to 6	\$12.00	\$12.50
	Level 7	\$13.00	\$13.50
	Level 8	\$17.00	\$19.00

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
Individual lessons		
30 minutes	\$45.00	\$47.50
20 minutes	\$35.00	\$36.50
15 minutes	\$25.00	\$26.50
23.5 Pool hire - per hour		
Main pool (incl timing equipment and pool entry)	\$210.00	\$220.00
Per lane (plus pool entry)	\$18.00	\$19.00
Learner's pool (plus pool entry)	\$83.00	\$87.50
Hydrotherapy pool (plus pool entry)	\$83.00	\$87.50
EANC – Gym		
23.6 Gym casual		
Adult	\$17.00	\$17.50
Senior (≥65 years) / Student / Community Services Card Holder	\$11.00	\$11.50
23.7 Concession cards – 10 sessions		
Adult – gym	\$153.00	\$157.50
Senior (≥65 years) / student - gym	\$99.00	\$103.50
Adult – group fitness classes	\$153.00	\$157.50
Senior (≥65 years) / student	\$99.00	\$103.50
23.8 Memberships – per year		
<i>Silver – Choice of one (gym / pool / group fitness)</i>		
Adult	\$815.00	\$832.00
Senior (≥65 years) / student	\$773.00	\$754.00
<i>Gold – Choice of two (gym / pool / group fitness)</i>		
Adult	\$1,005.00	\$1,014.00
Senior (≥65 years) / student	\$1,113.00	\$936.00
<i>Platinum (gym / pool / group fitness)</i>		
Adult	\$1,276.00	\$1,274.00
Senior (≥65 years) / student	\$1,113.00	\$1,118.00
23.9 Memberships – other fees		
Replacement card	\$5.00	\$5.00
Hold fee	\$5.00	Fee removed
23.10 Facilities		
Group fitness – large (per hour)	\$34.00	\$35.00
Group fitness – large (per day)	\$132.00	\$137.00
23.11 Personal training charges		
30-minute session	\$30.00	\$33.00
45-minute session	New fee	\$49.50
60-minute session	\$60.00	\$66.00
30-minute session for couples (pricing per person)	\$25.00	\$28.75
60-minute group session (pricing per person – minimum 4)	\$32.00	\$33.00

EANC – Stadium

23.12 EANC – stadium

Casual rate

Adult	\$5.00	\$5.00
Student	\$2.00	\$2.00
Indoor inflatable – adult or child	\$6.00	\$6.00

*Single court indoor (per court per hour)**

Peak time	\$48.00	\$50.00
Off-peak time	\$34.00	\$35.00
User group stadium hire – peak time	New fee	\$48.00
User group stadium hire – off-peak time	New fee	\$34.00

Single court outdoor (per court per hour)

Single court outdoor without lights	\$16.00	\$17.00
Single court outdoor with lights	\$33.00	\$34.00

23.13 Meeting rooms

Meeting room (per hour)	\$36.00	\$38.00
Meeting room - non-profit group (per hour)	\$18.00	\$19.00
Meeting room (per day)	\$145.00	\$151.00
Meeting room - non-profit group (per day)	\$72.00	\$75.00
Community meeting room (per hour)	\$36.00	\$38.00
Community room - non-profit group (per hour)	\$18.00	\$19.00
Community room (per day)	\$145.00	\$151.00
Community room - non-profit group (per day)	\$72.00	\$75.00

*Peak time: Monday – Friday after 3pm & weekends. Off-peak time: Monday – Friday 6am – 3 pm

24.0 TINWALD POOL

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
24.1 Casual prices		
Adult	\$4.50	\$4.70
Child (under 5 years)	Free	Free
Child (5-17 years)	\$3.40	\$3.50
Senior ≥ 65 years	\$3.40	\$3.50
Senior ≥ 80 years	Free	Free
Student with ID	\$3.40	\$3.50
Poolsafe family of 2 (1 adult 1 child)*	New fee	\$7.50
Poolsafe family of 3 (1 adult 2 children, or 2 adults 1 child)*	New fee	\$10.00
Poolsafe family of 4 (1 adult 3 children, or 2 adults 2 children)*	New fee	\$12.50
Poolsafe family of 5 (1 adult 4 children, or 2 adults 3 children)*	New fee	\$15.00
Adult 10 concession	\$38.10	\$40.00
Child 10 concession	\$26.90	\$28.00

* Pool Safe Age ratio requirements must still be satisfied

25.0 ASHBURTON ART GALLERY & MUSEUM

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
25.1 Research/retrieval per 30 minutes (first 30 minutes are free)	\$47.00	\$49.00
Digital or hardcopy scan	\$26.00	\$27.00
Large digital or hardcopy scan	Research / retrieval fee + cost	Research / retrieval fee + cost
Photocopying	As per Section 19 (Administration fees)	As per Section 19 (Administration fees)
PRA 2005 research/retrieval	No fee allowed	No fee allowed

26.0 ASHBURTON AIRPORT

Please note: The landing fees in the table below do not apply to commercial operators. Casual landing fees or annual landing fees for commercial operators must be agreed directly with Council's Property Manager.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
26.1 Landing fees		
<i>Maximum take-off weight, under 600kg</i>		
Casual fee (per landing)	\$8.00	\$9.00
<i>Maximum take-off weight, 600 - 1499 kg or helicopter</i>		
Casual fee (per landing)	\$11.00	\$12.00
<i>Maximum take-off weight, over 1500 kg</i>		
Casual fee (per landing)	\$16.00	\$16.00
<i>Touch and go movements</i>	New fee	\$3.00
<i>Failure to pay landing fee</i>		
1 st offence	\$40.00	\$40.00
2 nd offence	\$100.00	\$100.00

* Transitioning aircraft completing touch and go movements will be considered as completing one movement on each occasion of joining the circuit.

** Failure to pay means the landing fee is unpaid by the 1st day of the month following when the movement occurred.

27.0 CAMPGROUNDS

Please note, Council’s campgrounds have a check in time of 2pm and a check-out time of 10am. Further information on Council’s campgrounds can be found on Council’s website.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
27.1 Rangitata site		
Unpowered – Adult (per person per night)	\$11.00	\$11.50
Unpowered – Child (5-17 years, per night)	\$3.00	\$3.00
Unpowered – Child (under 4)	Free	Free
Powered – Adult (per person per night)	\$13.00	\$13.50
Powered – Child (5-17 years, per night)	\$5.30	\$5.50
Powered – Child (under 4)	Free	Free
Storage per day (unpowered only)	\$2.00	\$2.00
Seasonal (49 days) – unpowered	\$473.00	\$493.00
Seasonal (49 days) – powered	\$578.00	\$602.00
Washing machine	New fee	\$4.00
27.2 Hakatere site		
Per person per night (maximum \$20.00 per site)	\$5.00	\$5.00
27.3 Kowhai Flat site		
Per night	\$2.00	\$2.00

28.0 BYLAW BREACHES

Every person who fails to comply with a bylaw commits an infringement offence and may be served with an infringement notice and be liable to pay an infringement fee. Dependent on the nature of the failure, any breach of a bylaw could also result in charges being laid under the relevant Act(s).

See the [Explanatory Bylaw](#) for further information at ashburtondc.govt.nz > Our Council > Policies and Bylaws > Bylaws.

	1 July 2022 – 30 June 2023	1 July 2023 – 30 June 2024
28.1 Maximum infringement fees		
Dog Control Bylaw breach ◊	As set by the Dog Control Act or otherwise \$500.00	As set by the Dog Control Act or otherwise \$500.00
Transportation and Parking Bylaw breach ◊	As set by the Land Transport Act or otherwise \$500.00	As set by the Land Transport Act or otherwise \$500.00

◊ Fee is set by statute or other documents and cannot be amended or inflated by Council.