



# Ashburton District Council

## Annual Plan 2013/14

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# Welcome to the 2013/14 Annual Plan

## A Year of Transformation

The coming year will see the Ashburton District take a major step forward and, we believe, see us come of age as a centre of excellence and growth in the Canterbury region and wider New Zealand.

Two significant and exciting community projects are coming to fruition; the Ashburton Art Gallery and Heritage Centre will be completed in the coming year and construction will begin on the EA Networks Centre indoor pool and stadium.



**Angus McKay** Mayor      **Brian Lester** Chief Executive



These are both once-in-a-generation projects that will provide our current and future residents with opportunities to enjoy a lifestyle that is the envy of most and that we hope will help build a desire for achievement and aspiration, particularly in our younger generation. Such facilities, along with health and education, are not only expected from our current community, but also essential to attract and retain a much needed skilled workforce.

The continuation of other key projects, such as the Ashburton Business Estate and land designation for the second urban Ashburton River bridge reflect Council looking forward to our district's future needs, making sure that our growing population has what it needs to function successfully.

## Cost-effective Services

Of course progress needs to be affordable for our residents and Council must ensure it provides cost effective services to the community we serve. The overall rates requirement will increase by 5.7% in the coming year, a significant decrease from the 7.4% rate increase forecast for the 2013/14 year in the Long Term Plan 2012-22. This has been achieved through a combination of cost efficiencies and changes in the timeline of some of our major projects.

Changes to the Local Government Act 2002 in the last year, encourage councils to ensure they provide the best possible service and value to their ratepayers. This is an ethos this Council has always sought to make its decisions by and the work programme and budget detailed in this Annual Plan reflect that approach. We will continue to prioritise providing good quality infrastructure and services for our community that are appropriate, efficient and cost-effective.

## Importance of Our Water Resources

As we prepare our Annual Plan we cannot ignore the plight much of New Zealand has just been through. Being a district that is dependent on weather for our livelihood our thoughts go out to those in other parts of the country being so badly affected.

The drought has brought into sharp focus the importance of water to this district and the investment that has been made in the past, and that will be needed in the future, to ensure our farms have the water needed to grow crops and to be resilient against the variable forces of nature.



The Council is continuing to look at ways to utilise our water resources more efficiently, with investment in the coming year into looking at how we deliver our stockwater services. We have a stockwater network and service that has served our district well for around 150 years but that may not be right for the 21<sup>st</sup> century. The work Council will do over the coming year will help us develop a blueprint for the future that best meets our economic and environmental needs.

## Council Elections 2013

This year also brings local government elections, with a new Council taking over the reins for the rest of this financial year in October 2013. Local democracy is fundamental to building communities that work for the people that live in them. We encourage all residents to take advantage of the opportunity to participate in the local elections this October.

In conclusion, the Council will soon have a new chief executive to lead the organisation over at least the next five years. As Mayor, I would like to publically thank Brian Lester on behalf of current and past elected members for the way he has led the Council over the previous 12 years. This time has coincided with a period of growth that very few rural areas of New Zealand can rival and has been a period of growth and change for Ashburton District Council. We all wish Brian and his family all the best for their future.

Handwritten signature of Angus McKay.

Handwritten signature of Brian Lester.

# Your Council

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# Methven Community Board

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# Listening to Our Community

## Engaging our Community

While much of Council's planned levels of services and expenditure for the coming year had been indicated in the Ashburton District Long Term Plan 2012-22, the draft Annual Plan 2013/14 updated that information and enabled the community to provide feedback through the submission process.

Council sought community views on proposed services and expenditure levels for 2013/14 during a four week consultation period that began on 8 April 2013. Six community meetings were held around the district to inform residents of the proposed work programme and budget and to enable the community to ask questions of Council staff and elected members. All households in the district received a summary of the draft Annual Plan 2013/14 through Council's District Diary newsletter.

In total, 93 submissions were received. Annual Plan submissions hearings were heard on 30 and 31 May with 33 submitters presenting their submission to Council in person.

## How We Listened - Changes to the Annual Plan Resulting from Submissions

Key decisions Council made as a result of submissions to the draft Annual Plan 2013/14 are:

### Improving our Roads

A further \$100,000 has been added to the roading budget for 2013/14, for increased maintenance of the district's unsealed roads.

Council believes that the current level subsidy funding provided by NZTA is not sufficient to maintain the district's roads to the standard expected by residents. While Council will continue to advocate for increased funding, the extra expenditure will begin to address road maintenance issues raised by the community.

Other decisions about roading issues include the decision to complete the sealing of Rakaia Terrace East in Rakaia.

### Harrison Street Drain

Council agreed with submissions from Harrison Street residents about stormwater issues and will begin a programme to progressively pipe the "wet channel" that supplies water to the Ashburton Domain ponds. The total cost of this stage of the project will be approximately \$250,000, which will be met by reserves and existing budgets.

### Memorial and Community Halls Support

Council will fund the payment of replacement insurance premiums for memorial halls in the district. Insurance premiums were previously met by the halls themselves. This will cost approximately \$38,000 per year. Council will also fund post-earthquake engineering inspections for community halls, at an expected cost of \$26,000 per year.

### Mt Somers Water Supply Contribution

Mt Somers residents will get some relief from the cost of their drinking water upgrade with the Council agreeing to fund 10 per cent of the project from the general rate. The water supply is being upgraded to meet government drinking water standards. This contribution will be \$28,000.

### Events and Tourism

Experience Mid Canterbury (EMC) requested additional funding for an online position. In response, Council has put aside an additional \$20,000, for the new EMC Board to make a decision on the best use of this funding. Council also agreed to increase the funding grant for the Multicultural Bite event to \$5,000.

### Rural Fire Support

Council has budgeted \$7550 to purchase pagers and a Fire Service VHF radio for Lauriston and Alford Forest Volunteer Rural Fire Forces. This is likely to attract a 50% subsidy from the National Rural Fire Authority.

### Procurement policy

Council has agreed with a submission asking for the development of a procurement policy to enable consistent and transparent procurement practice across the organisation. This policy will be put in place as soon as possible.

# Council's Planning Process



Council's planning process centres on the development of three key documents.

1. The **Long Term Plan**, updated every three years, is a long-term strategic planning document that forecasts Council's budgets and project priorities over the coming ten years.
2. The **Annual Plan** is developed each year to update the Long Term Plan budget and work programme forecasts, and to invite community feedback and suggestions.
3. The **Annual Report** is then produced each year to evaluate how Council performed against its targeted budget and work programme and report any variations.

**Community Outcomes** (more detail on p.11) are the high level strategic goals that Council aims to achieve for the Ashburton District community. These outcomes underpin the development of all Council plans, strategies and projects.

## Long Term Plan 2012 - 22

In 2012, Ashburton District Council adopted its fourth Long Term Plan for the years 2012 - 2022.

The Long Term Plan has Council's community outcomes as its strategic foundation – long term goals for Council to work towards. The Plan explains what Council proposes to do over the coming ten years, with the first three years in detail and the following seven years based on the best information available at the time.

The community were able to have their say on the draft Long Term Plan through an extensive consultation process. Council received 232 submissions to the Long Term Plan 2012 - 22 along with a petition signed by close to 2,000 residents. In all, 2,125 residents provided feedback to Council on the proposals contained in the draft plan.

The Long Term Plan must be reviewed at least every three years, with the next Long Term Plan required to be developed in 2014/15, covering the years 2015 - 2025.

The Ashburton District Long Term Plan 2012 - 22 can be viewed on the Council website [www.ashburtondc.govt.nz](http://www.ashburtondc.govt.nz) or a copy can be obtained from the Council offices on Baring Square West, Ashburton.

## **Annual Plan 2013/14**

In years when Council does not produce a Long Term Plan, an Annual Plan is prepared to detail the work programme and expenditure for the coming year. The Annual Plan provides up-to-date budgets and information on specific areas of work Council plans to undertake for the next financial year.

### **Annual Work Programme & Budget**

For each activity you will find information about projects planned for the coming year, any changes to the service that was detailed in the Long Term Plan for 2013/14 and what the service will cost. A financial summary is provided for each group of activities that compares the budget forecast in the Long Term Plan 2012 – 22, with the proposed budget for 2013/14.

The Annual Plan highlights any variations for the coming year from what was proposed in the Long Term Plan 2012 - 22. Where there are significant variations, reasons have been provided along with details of the financial impact of these changes.

Detailed information on Council's activities can be found in the Long Term Plan 2012 - 22 (Vol.1, Part IV, pg. 67). Information on proposed capital works and capital renewal projects at an individual activity level are available in Activity Management Plans, which can be requested from the Ashburton District Council offices.

### **Monitoring Performance**

As part of the Long Term Plan process, Council established its desired levels of service for each activity along with performance measures and targets. Performance measures enable Council and the community to assess whether the desired levels of service are being delivered to the community. Targets for each performance measure provide an indication of the level of achievement Council is aiming for each year.

## **Annual Report**

Each year Council publishes its Annual Report, to inform the community of the achievement of targets set in the Annual Plan for:

- Forecast income and expenditure
- Planned work programme
- Levels of service provided to the community

Any variations to what was forecast are outlined and explained in the Annual Report, which is made available to the community as a full document and a summary publication in October of each year.

# Community Outcomes

Community outcomes are what Council aims to achieve in order to promote the social, economic, environmental and cultural wellbeing of the community. Community outcomes guide the levels of service provided by Council, and assist Council in prioritising and decision making. They also help the community to understand Council's direction, decisions and actions. Council reviewed its community outcomes as part of the preparation of the Long Term Plan 2012 - 22. For further information about the Community Outcomes, please refer to the Long Term Plan 2012 - 22 (Vol.1, Part Two, pg. 25)

## Our Vision Statement

### Ashburton District: The district of choice for lifestyle and opportunity

#### Outcome 1: A thriving and diverse local economy

##### Strategic objectives:

- Our district's infrastructure and services meet our current and foreseeable future needs.
- Our district is a desirable place to live, visit and do business.
- Council's investments provide a return to the community and contribute to economic development.
- Our water resources are developed and managed in ways that support our environment, economy and lifestyle now and into the future.

#### Outcome 2: Sustainable natural and built environments

##### Strategic objectives:

- People can access and experience our natural environments.
- We understand the need to protect our natural environment and act to do so.
- We have safe and attractive built environments that meet our community's needs.
- Our community has access to information and services that promote environmental responsibility and sustainability.

#### Outcome 3: An enjoyable place to live

##### Strategic objectives:

- Our community has access to a range of cultural and heritage facilities and activities.
- Our district has sport and recreation facilities that meet the district's needs.
- Our district offers opportunities for people of all ages to develop their skills and enrich their knowledge.

#### Outcome 4: A safe and healthy community

##### Strategic objectives:

- We have access to a range of health and social support services.
- Environmental threats to our community's health are minimised.
- We are well-prepared to respond to emergency situations.

#### Outcome 5: An involved community with quality leadership

##### Strategic objectives:

- Our community is well-informed through open and effective communication.
- We work together with government, community organisations and the private sector to promote our community interests.
- Our residents are proud of, and participate in, their local community.
- Iwi and Maori have opportunities to contribute to local decision-making.

# Key Issues & Projects for 2013/14

## Lower Rate Requirement

The Long Term Plan 2012 - 22 forecast an increased rate requirement for the 2013/14 financial year of 7.4%. The overall increase in the rate requirement for the 2013/14 year is 5.7%.

The reduced rate requirement is the result of lower than forecast operating costs across a number of Council activities and changes in timelines for major projects resulting in less capital expenditure being incurred.

## Art Gallery and Heritage Centre

Our new Art Gallery and Heritage Centre is scheduled for completion in February 2014. Following construction there will be a commissioning period of 3-4 months before opening. This enables the climate control and other operational features of the building to be tested and the collections and displays to be installed.

The new facility will provide appropriate space for storing museum artefacts and art collections and improve display areas, improving the access that residents have to collections. The facility will also be the new home for the Council and district archives.

Council has budgeted \$450,000 for furniture and fittings in 2013/14. The construction costs are budgeted in the Commercial Properties section of the Annual Plan.

## EA Networks Centre

The EA Networks Centre will provide a new indoor aquatic centre and sports stadium for the district. Plans include a four pool aquatic centre and a four court indoor sports stadium. Construction of the facility is scheduled to begin in the second half of 2013. There is \$16.4 million budgeted for this project in 2013/14.

Council has budgeted a total of \$30 million for the construction of the facility, with \$5 million to come from community fundraising being undertaken by the Ashburton Stadium Complex Trust.

For more information about the EA Networks Centre, go to [www.eanetworkscentre.co.nz](http://www.eanetworkscentre.co.nz).

## Ashburton River Second Urban Bridge

Council is planning to construct a second road bridge across the Ashburton River to service the Ashburton urban area by 2026. This bridge will provide the following community benefits for the district:

- reduce traffic congestion on the State Highway through Ashburton by providing an alternative route for local traffic
- improve access on to the highway from Tinwald
- provide an alternate route across the Ashburton river in the event the existing bridge is unable to be used
- provide access to the Ashburton CBD from the east side of town
- support the ongoing development of Tinwald

Council has identified a corridor of properties that will be required for the future road location and is working with the property owners in this area. The Council will be applying for land designation in the 2013/14 year.

## Improving Traffic Flows and Road Safety

Council is committed to improving traffic safety in our urban areas, and has identified the Tinwald and Walnut Avenue areas as high priority areas for improvements. Council is working with NZTA to progress traffic light projects in both of these areas in 2013/14.

## Rethinking Our Stockwater Services

There have been changes in recent years to how the Council's stockwater service is used. With many farms moving to in-ground water sources for their irrigation and stockwater requirements, a significant amount of the stockwater race network has been closed.

Council has had a report prepared that looked at the potential for re-thinking the district's approach to stockwater. The report found there are likely to be options available that would result in more efficient use of water, with better economic and environmental outcomes for the district.

To follow up this initial study, Council will undertake more detailed investigations to look at options to change the stockwater service currently provided. There is \$100,000 budgeted to progress investigations in 2013/14.

A key outcome being sought is improving water flow and quality in the Ashburton River. This is a priority goal of the Canterbury Water Management Strategy – Ashburton Zone Committee’s “Zone Implementation Plan” (ZIP).

#### **Ashburton Relief Sewer**

A section of the Ashburton Relief Sewer main from Bridge Street to Trevors Road is operating at full capacity. Council is constructing a duplicate sewer main, which will increase the overall capacity of the pipe network in this location. This project commenced in 2012/13, and there is approximately \$1.7 million budgeted for this project in 2013/14. Works are programmed for completion by June 2014.

#### **Mt Somers Water Upgrade**

The upgrade of the Mt Somers drinking water supply, which began in October 2012, is scheduled for completion in September 2013, with physical works programmed to begin in July 2013. This upgrade is necessary to bring the scheme up to compliance with the new Drinking Water Standards for New Zealand required by changes to the Health Act 1956.

#### **Review of Governance and Management – Ashburton Art Gallery and Ashburton Museum**

Council is reviewing the governance and management model currently in place for both the Ashburton Art Gallery and Ashburton Museum. This follows an independent review of the operations of both organisations.

Council has approved the evaluation of changing the operations of both organisations to being in-house departments of Council. Further work will be done with the organisations to establish whether this is the best approach for the future. If it is decided to proceed with the in-house option, this is likely to be implemented in 2013/14.

#### **Changes to Council’s Role in Alcohol Licensing**

The Sale and Supply of Alcohol Act 2012 came into effect in December 2012 and has brought significant changes to how alcohol sale and supply will be controlled in the future.

The new legislation enables Council to prepare a “Local Alcohol Policy” which will detail the approaches to be taken to alcohol licensing in our district, and will enable community views to be taken into account as part of the process to develop this policy. Work has begun on preparing the Local Alcohol Policy with completion scheduled for early 2014.

Council must also form a District Licensing Committee which will consider all applications for licenses to sell or supply alcohol in the district. This committee must be in place by December 2013.

# Overall Rate Summary 2013/14

(GST Exclusive)

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	Change from 2012/13	LTP 2013/14 (\$000)
6,624	Transportation	7,040	6.3%	6,871
4,161	Drinking Water	4,065	-2.3%	4,239
3,931	Wastewater	3,859	-1.8%	4,026
716	Stormwater	886	23.7%	758
1,462	Refuse and Recycling	1,439	-1.6%	1,483
2,971	Recreation and Leisure	3,309	11.4%	4,111
1,328	Community Facilities and Support	1,380	3.9%	1,366
661	Economic Development	613	-7.3%	510
2,219	Parks and Open Spaces	2,210	-0.4%	2,278
1,593	Democracy and Governance	1,714	7.6%	1,668
1,125	Regulatory Services	1,362	21.1%	1,275
(1,475)	Miscellaneous	(1,106)	-25.0%	(1,398)
<b>25,316</b>		<b>26,771</b>	<b>5.7%</b>	<b>27,187</b>

# Funding of Council Activities

Council's Revenue and Financing Policy sets out how activities of Council are funded. The funding rationale for each activity can be found in Council's Revenue and Financing Policy in the Long Term Plan 2012 - 22 (Vol.2, Part Eight, pg. 348). This policy is based on the principle that those who benefit from an activity or service of Council should, if practicable, pay for that activity or service.

Council uses a mix of revenue sources to meet operating expenditure, including: user charges, fees and fines, general rates, targeted rates (based on either capital value or uniform annual charge basis), uniform annual general charge or development contributions.

A summary of the funding of all Council activities under the Revenue and Financing Policy is shown in the table below:

## Key:

- Dividends and interest
- ★ Development contributions
- + 10% for capital expenditure (discretionary)
- ➔ Transfers from reserves
- Contribution to general rate/UAC

	Uniform annual charge	General rate	Targeted rate	Subsidies and grants	Fees and charges	Other
<b>TRANSPORTATION</b>						
Footpaths		30%	70%		✓	●
Roads			100%	✓	✓	●
<b>DRINKING WATER</b>						
Drinking water		+	100%		✓	●➔★
<b>WASTEWATER</b>						
Wastewater		10%	90%		✓	●➔★
<b>STORMWATER</b>						
Stormwater		10%	90%			●
<b>REFUSE AND RECYCLING</b>						
Solid waste collection			50%		50%	●
Solid waste management		40%			60%	●
<b>RECREATION AND LEISURE</b>						
Arts, culture and heritage	100%					
Library	100%				✓	●
Recreation facilities and services	100%					★
Methven and Tinwald pools <sup>1</sup>			100% <sup>2</sup>			

<sup>1</sup> This applies to Council's contribution only. Both pools have other sources of income external of Council.



	Uniform annual charge	General rate	Targeted rate	Subsidies and grants	Fees and charges	Other
<b>COMMUNITY FACILITIES AND SUPPORT</b>						
Community grants and events	100%					
Community safety and wellbeing	75%	25%				
Elderly persons housing					100%	●
Civil Defence <sup>3</sup>	50%	50%		✓ <sup>4</sup>		●
Rural fire protection		20%	80%		✓	●
Memorial halls		50%	50%		✓	●
Public conveniences	80%		20%			●
<b>ECONOMIC DEVELOPMENT</b>						
Business and economic development		100%				●
Property	■	■			✓	● ★
District promotion		50%	50%			
District water management		100%				➔
Forestry	■	■				● ➔
Stockwater		10%	90%			●
<b>PARKS AND OPEN SPACE</b>						
Ashburton Domain		50%	50%			● ➔
Cemeteries		20%			80%	●
Reserve Boards		50%	50%		✓	●
Reserves and camp grounds		50%			50%	●
Rural beautification		50%	50%			●
Township beautification		50%	50%			●
<b>DEMOCRACY AND GOVERNANCE</b>						
Council and democracy	50%	50%			✓	●
Methven Community Board			100%			
<b>REGULATORY SERVICES</b>						
Animal control		5%			95%	●
Building regulation		10%			90%	
District planning		50%			50%	
Environmental health	80%				20%	●
Inspections		10%			90%	
Land information					100%	
Licensing		20%			80%	
Parking					100%	●

✓ Indicates some impact that is unable to be accurately quantified

<sup>3</sup> A subsidy from the Ministry of Civil Defence and Emergency Management is available. The subsidy usually accounts for approximately 10% of the cost of providing this activity.

# Transportation

## Roads • Footpaths

Council is responsible for one of the largest road networks in New Zealand. Our road network covers 2,654 kilometres, with approximately 1,490 kilometres of sealed roads and 1,164 kilometres of unsealed. This network continues to increase as new subdivisions develop in the district.

Council owns and maintains a footpath network of over 210 kilometres in towns and villages throughout 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.

Managing our road network includes providing and maintaining:

- Roads
- Footpaths
- Bridges and culverts
- Street lights
- Road signs and markings
- On-street car parking

Council also undertakes road safety initiatives to encourage drivers to be safe on our roads.

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

### **Impacts of changing land use**

Our rural areas are undergoing ongoing changes in the use of land; primarily through conversion to dairying, dairy support and specialised cropping. Milk tankers and trucks using these roads daily are increasing the wear and tear on our roading network.

### **Central government funding**

Council works closely with NZTA, who are responsible for looking after the State Highways in our district, to ensure appropriate transport strategies are implemented.

NZTA allocate subsidy funding to Council from the Land Transport Fund for maintenance and renewal of the district's roads. The level of funding is determined through the Funding Assistance Rate (FAR) process.

Council considers that the method for calculating the FAR unfairly disadvantages Ashburton District, resulting in a relatively low subsidy level.

Council believes the size of our roading network and relatively small population results in a disproportionate burden on our ratepayers. With our local economy highly oriented towards producing export goods, it is vital that our road network provides an efficient and effective link between the district and ports.

Council will continue to advocate on behalf of the district for a level of funding that recognises our contribution to the national economy.

## Key Projects in 2013/14

Council is increasing its budgeted expenditure for capital projects and road maintenance for the 2013/14 year.

This increase will require an additional \$285,000 of rates income, with Council to apply for New Zealand Transport Agency (NZTA) subsidy funding to increase budgeted expenditure for the coming year to approximately \$550,000 above the amount budgeted in the Long Term Plan 2012 - 22 for the 2013/14 year.

If Council is unable to secure additional NZTA funding, the additional Council funding will be allocated to projects identified as high priority – intersection and unsealed road improvements.

Council has also budgeted an additional \$100,000 for unsealed road maintenance which will not attract a subsidy from NZTA.

The capital works programme in this section provides further detail on new capital projects and capital renewals for 2013/14.

### Improving traffic flow and road safety

- **Traffic lights – Tinwald and Walnut Ave**

Council is committed to improving traffic flows and safety in our urban areas and has identified the Tinwald section of State Highway 1 and both East Street and West Street's Walnut Avenue intersections as high priority areas for improvements. Council is working with NZTA to progress traffic light projects in all of these areas in 2013/14.

Accessing State Highway 1 in Tinwald is becoming a safety and access issue and Council has budgeted \$100,000 in 2013/14 to identify preferred location options for traffic lights as a medium term solution to this issue.

\$60,000 is budgeted for land designation required for the installation of traffic lights at the Walnut Avenue – East Street intersection. The installation of traffic lights at the West Street – Walnut Avenue intersection is being progressed by NZTA.

- **Ashburton River Second Urban Bridge**

The process of land designation will continue in 2013/14. Once this is completed, there is no further capital work or budget planned for this project until resource consents are applied for in 2021/22.

### Keeping our roads safe, smooth and reliable

- **Unsealed road maintenance**

Council recognises there is increased heavy vehicle traffic on our unsealed roads, caused by changing land use, particularly conversions to dairy and intensive crop farming. Council has increased expenditure on unsealed roads in order to achieve targeted levels of service. There is \$1.27 million budgeted for this work in 2013/14.

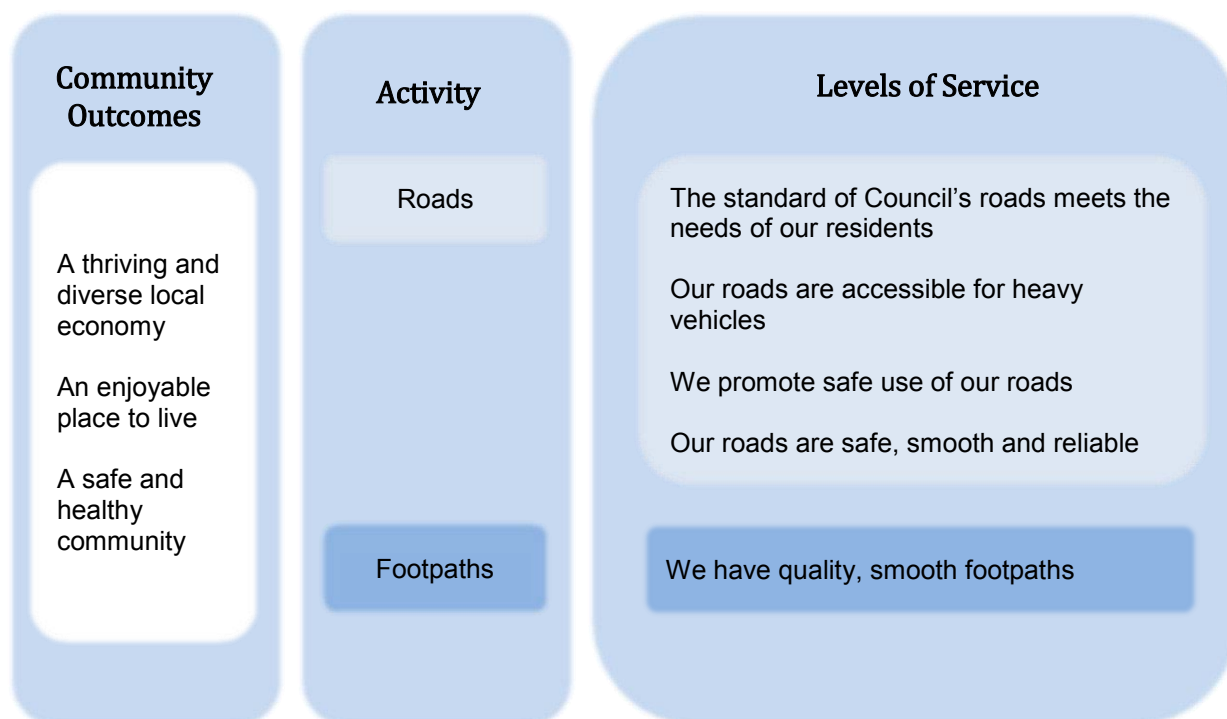
- **Sealed road resurfacing**

Sealed road surfaces last for approximately 9 years before needing to be resurfaced. There is approximately 70 kilometres of sealed road programmed for resurfacing in the coming year, with \$2.3 million budgeted for this work.

- **Sealed road rehabilitation**

The base layer of a sealed road can deteriorate; normally due to groundwater damaging the road base or the base layer not being of sufficient strength for the volume and type of traffic using it. When these failures cannot be repaired by normal maintenance techniques, a strengthening layer is placed over the failed section of road and a new layer of seal added. There is \$2.1 million budgeted in 2013/14 for road rehabilitation. Priority projects include Thompson Street and Emersons Road.

## Our Service - Transportation



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>The standard of Council's roads meets the needs of our residents</b>	Residents are satisfied with the standard and safety of all Council's roads	60%	80%
	Residents are satisfied with the standard and safety of Council's unsealed roads*	63%	65% **
	Residents requests that require action from the maintenance contractor are met promptly	75%	85%
<b>Our roads are accessible for heavy vehicles</b>	The number of weight and speed restricted bridges in Ashburton District reduces*	NEW	2 bridges are replaced
<b>We promote safe use of our roads</b>	Road safety education projects are delivered to the community	7 projects	4 projects
<b>Our roads are safe, smooth and reliable</b>	Number of fatal crashes due to road factors	0	0
	Annual capital renewal projects programme completed or underway by 30 June*	NEW	100%
	Vehicle kilometres travelled on sealed roads classified as smooth*	NEW	95% in Ashburton District overall 80% in urban areas 95% in rural areas
<b>We have quality, smooth footpaths</b>	Area of total footpath resurfaced each year*	4%	4%
	Residents are satisfied with footpaths in Ashburton District	69%	85%

\*New performance measure in 2012/13.

\*\* Note: The 2013/14 target for this measure was originally 62%. However, due to exceeding this satisfaction level in 2011/12, this target has been increased to 65%.

\*\*\* Note: The 2013/14 target for this measure was originally 80% overall, 95% for urban and 86% for rural roads. However, these targets have been modified as recent results that indicate that a higher target is more appropriate for rural roads, and the district overall. Urban areas have also been adjusted to reflect a more realistic target.

## Capital Works Programme 2013/14 – Transportation

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>New Capital Works</b>		
Minor improvements	585	596
Traffic lights – Walnut Avenue	0	60
Traffic lights – Tinwald	0	100
Subdivision contribution to road assets	113	108
Minor seal extension	61	58
Minor work	30	29
New kerb and channel	113	56
Walking and cycling facilities	56	56
Vested assets	598	566
<b>Total New Capital Works</b>	<b>1,556</b>	<b>1,629</b>

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>Capital Renewals</b>		
Maintenance – unsealed roads	907	1,274
Resurfacing sealed roads	2,386	2,300
Drainage renewals	477	460
Sealed road rehabilitation	2,184	2,106
Structure components	38	36
Environmental renewals	6	6
Traffic service renewals	122	118
Associated improvements	47	45
Footpath resurfacing	426	192
<b>Total Capital Renewals</b>	<b>6,593</b>	<b>6,537</b>

### Notes:

1. Council has identified further necessary capital work than originally forecast, and has budgeted to complete this work in 2013/14. Council will apply to New Zealand Transport Agency for additional subsidy funding to assist in the completion of these projects.

Projects include road safety improvements, investigations for traffic lights in Tinwald, land designation for traffic lights at the Walnut Avenue/East Street roundabout and additional renewal work for unsealed roads in the district.

2. Council has budgeted an additional \$100,000 of capital renewal in the “Maintenance – unsealed roads” budget which will not be eligible for an NZTA subsidy.
3. Council has budgeted less expenditure for kerb and channel work in Rakaia in the coming year than was forecast in the Long Term Plan. This change will reduce the rates increase in 2013/14 for Rakaia residents.
4. The footpath resurfacing figure includes \$192,000 of footpath resurfacing work. An additional \$221,000 will also be transferred to reserves. This transfer is due to the footpath resurfacing programme being deferred until broadband installation projects (which require excavation of the footpaths and roads) are completed.
5. Council is piping the wet channel on a section of Harrison Street. Approximately \$60,000 for kerb and channel work as part of this project will be met from within the transportation capital renewal budget. This project was not included in the Long Term Plan 2012-22, but has been added after consideration of resident’s submissions.

# Budget Summary 2013/14 - Transportation

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
6,360	Targeted rates	6,773	6,588	185
4,947	Subsidies	5,076	4,881	195
54	Development and/or financial contributions	52	55	(3)
575	Vested assets	566	596	(30)
552	Other revenue	547	613	(66)
<u>12,488</u>	<b>Total revenue</b>	<u>13,014</u>	<u>12,733</u>	<u>281</u>
	<b>Operating expenditure</b>			
9,835	Roading	10,394	10,216	178
839	Footpaths	913	906	7
<u>10,674</u>	<b>Total expenditure</b>	<u>11,307</u>	<u>11,122</u>	<u>185</u>
<u><b>1,814</b></u>	<b>Net operating surplus/(deficit)</b>	<u><b>1,707</b></u>	<u><b>1,611</b></u>	<u><b>96</b></u>
	<b>Funded by:</b>			
264	General rates	267	283	(16)
<u>(2,078)</u>	Transfers (to)/from reserves	<u>(1,974)</u>	<u>(1,894)</u>	<u>(80)</u>
<u><b>(1,814)</b></u>	<b>Total funding applied</b>	<u><b>(1,707)</b></u>	<u><b>(1,611)</b></u>	<u><b>(96)</b></u>
	Total expenditure includes:			
6,124	Depreciation	6,548	6,350	198

## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
7,765	Roading	7,912	7,660	252
498	Footpaths	254	489	(235)
8,263	<b>Total capital expenditure</b>	8,166	8,149	17
109	Loan repayments	114	114	-
<b>8,372</b>	<b>Capital to be funded</b>	<b>8,280</b>	<b>8,263</b>	<b>17</b>
	<b>Funded by:</b>			
6,124	Depreciation funding	6,548	6,350	198
129	Loans raised	-	-	-
2,119	Transfers (to)/from reserves	1,732	1,913	(181)
<b>8,372</b>	<b>Total funding applied</b>	<b>8,280</b>	<b>8,263</b>	<b>17</b>
	<b>Split of capital expenditure</b>			
1,044	Capital - due to growth	972	827	145
784	Capital - increase in level of service	656	728	(72)
6,435	Capital - renewals	6,538	6,594	(56)
<b>8,263</b>	<b>Total capital expenditure</b>	<b>8,166</b>	<b>8,149</b>	<b>17</b>

# Drinking Water

Council provides 14 community drinking water supplies across the Ashburton District, servicing approximately 10,000 homes and businesses.

The remaining 1,500 properties get their drinking water from other sources, such as private community schemes, private wells, stockwater races or rainwater tanks.

The Council supplies are located in Ashburton, Methven, Rakaia, Hinds, Lake Hood, Mt Somers, Fairton, Chertsey, Upper Hakatere, Mayfield, Dromore, Winchmore, Methven-Springfield and Montalto.

Council ensures the quality and availability of drinking water to the community that use Council water supplies through the following:

- Operation, repairs and maintenance
- Monitoring drinking water quality
- Upgrading and extending supplies where necessary

Council operates community water supplies in order to provide safe and clean drinking water that promotes a healthy community, in accordance with its responsibilities under the Health Act 1956.

## Key Projects in 2013/14

### Safe, quality drinking water

- **Mt Somers water supply upgrade**

The upgrade of the Mt Somers drinking water supply, which began in October 2012, is scheduled for completion in September 2013, with physical works programmed to begin in July 2013. The upgrade is necessary to have the water supply comply with the Drinking Water Standards for New Zealand. Council will fund 10 per cent of the project from the general rate. This contribution will be \$28,000.

- **Watermain renewals**

Council will undertake watermain renewals in the coming year in Ashburton, Methven and Fairton. There is approximately \$968,000 budgeted for this work in 2013/14.

### Proposed closure of Winchmore water scheme

- **Winchmore water scheme**

Residents connected to the Winchmore drinking water scheme approached Council to close their water supply, as they believe residents can provide drinking water from alternative sources more cost-effectively. Consultation is being carried out to determine whether this water scheme should be closed. Part of the process required to close a water scheme includes the holding of a referendum of residents connected to the scheme which must result in 75% of residents agreeing to the proposal to close. This will be undertaken during the coming year.



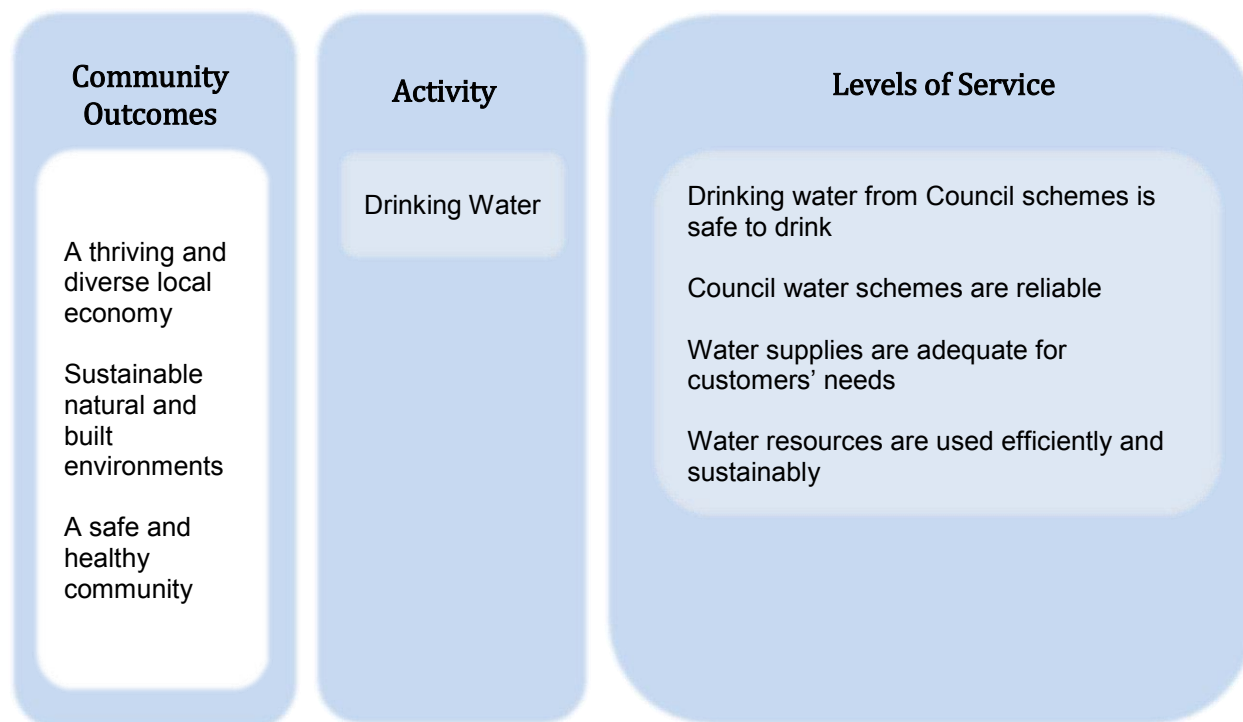
## Promoting affordability

- **Mayfield water supply**

Council will not to fully fund depreciation for the Mayfield water supply in the coming year. This approach will reduce the impact of the new water supply on rates. Council believes, given the main components of the water scheme are new and unlikely to need replacing in the short term, there is little risk in delaying the full funding of depreciation.

This reduces the depreciation funding by \$12,000. The effect on rates for properties connected to the Mayfield water supply for 2013/14 is a reduction of approximately \$193.00 per property.

## Our Service – Drinking Water



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
Drinking water from Council schemes is safe to drink	Incidents of E.Coli contamination in Council drinking water supplies*	0	0
Council water schemes are reliable	The number of watermain leaks per 100km of watermain per year*	NEW	50 leaks or less
Water supplies are adequate for customers' needs	Percentage of customers on Ashburton, Methven and Rakaia schemes that are satisfied with the quality of their drinking water	76%	85%
	Percentage of customers on other Council schemes that are satisfied with the quality of their drinking water	96%	75%
Water resources are used efficiently and sustainably	Compliance with water abstraction thresholds on resource consents	Not Achieved	100%
	Reduction in water consumption per connection per year	3%	1%

\*New performance measure in 2012/13

## Capital Works Programme 2013/14 – Drinking Water

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>New Capital Works</b>		
Mt Somers – water upgrade	157	155
Vested assets (district)	249	246
<b>Total New Capital Works</b>	<b>406</b>	<b>401</b>

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>Capital Renewals</b>		
Ashburton – watermain renewals and water meter replacements	791	747
Methven – watermain renewals and water meter replacements	95	110
Rakaia – water meter replacements	3	3
Fairton – watermain renewals	122	120
<b>Total Capital Renewals</b>	<b>1,011</b>	<b>980</b>

# Budget Summary 2013/14 – Drinking Water

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
4,139	Targeted rates	4,037	4,239	(202)
76	Development and/or financial contributions	85	79	6
423	Vested assets	246	249	(3)
143	Other revenue	170	138	32
<b>4,781</b>	<b>Total revenue</b>	<b>4,538</b>	<b>4,705</b>	<b>(167)</b>
	<b>Operating expenditure</b>			
4,581	Drinking water	4,257	4,493	(236)
<b>4,581</b>	<b>Total expenditure</b>	<b>4,257</b>	<b>4,493</b>	<b>(236)</b>
<b>200</b>	<b>Net operating surplus/(deficit)</b>	<b>281</b>	<b>212</b>	<b>69</b>
	<b>Funded by:</b>			
22	General rates	28	-	-
(222)	Transfers (to)/from reserves	(309)	(212)	(69)
<b>(200)</b>	<b>Total funding applied</b>	<b>(281)</b>	<b>(212)</b>	<b>(69)</b>
	Total expenditure includes:			
1,332	Depreciation	1,322	1,393	(71)

## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
1,476	Drinking water	1,381	1,417	(36)
<b>1,476</b>	<b>Total capital expenditure</b>	<b>1,381</b>	<b>1,417</b>	<b>(36)</b>
347	Loan repayments	389	352	37
<b>1,823</b>	<b>Capital to be funded</b>	<b>1,770</b>	<b>1,769</b>	<b>1</b>
	<b>Funded by:</b>			
1,332	Depreciation funding	1,322	1,393	(71)
316	Loans raised	145	157	(12)
175	Transfers (to)/from reserves	303	219	84
<b>1,823</b>	<b>Total funding applied</b>	<b>1,770</b>	<b>1,769</b>	<b>1</b>
	<b>Split of capital expenditure</b>			
423	Capital - due to growth	246	249	(3)
135	Capital - increase in level of service	155	157	(2)
918	Capital - renewals	980	1,011	(31)
<b>1,476</b>	<b>Total capital expenditure</b>	<b>1,381</b>	<b>1,417</b>	<b>(36)</b>

# Wastewater

Council provides three community wastewater schemes in the Ashburton District, which service approximately 9,050 homes and businesses in Ashburton, Methven and Rakaia.

A further 3,000 households in the district dispose of their wastewater by other means, typically through single property septic tank systems.

Council ensures the safety and effectiveness of wastewater schemes through:

- Managing day to day operations, repairs and maintenance
- Ensuring the wastewater system is safe and meets community health needs
- Monitoring effluent discharge quality
- Upgrading and extending schemes where required

Council operates wastewater schemes to help protect the health and safety of the community and environment.

## Key Projects in 2013/14

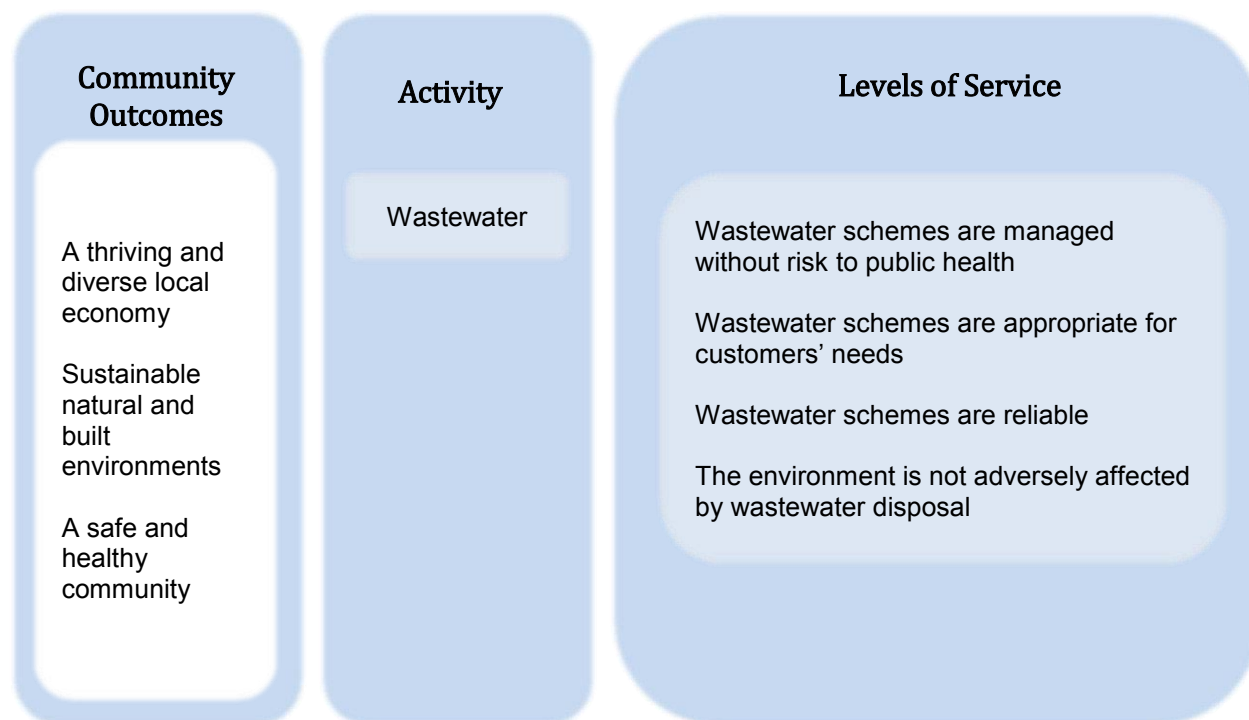
### Meeting our future needs

- **Ashburton Relief Sewer upgrade**

A section of the Ashburton Relief Sewer main from Bridge Street to Trevors Road is operating at full capacity. Council is constructing a duplicate sewer main, which will increase the overall capacity of the network.

This project commenced in 2012/13, and there is approximately \$1.7 million budgeted for this project in 2013/14. Works are programmed for completion by June 2014.

## Our Service - Wastewater



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>Wastewater schemes are managed without risk to public health</b>	Number of wastewater overflows onto private property per 1000 properties*	NEW	Less than 1
<b>Wastewater schemes are appropriate for customers' needs</b>	Customers are satisfied with the quality of wastewater services provided by Council	95%	85%
<b>Wastewater schemes are reliable</b>	Number of blockages per 100 kilometres of sewer mains per year*	NEW	40 or less
<b>The environment is not adversely affected by wastewater disposal</b>	Council complies with the discharge conditions of wastewater resource consents	Not Achieved	No significant non-compliances are reported by Environment Canterbury

\*New performance measure in 2012/13

## Capital Works Programme 2013/14 – Wastewater

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>New Capital Works</b>		
Ashburton – Relief Sewer upgrade	1,785	1,714
Ashburton – maturation pond erosion protection	165	159
Vested assets	642	619
<b>Total New Capital Works</b>	<b>2,592</b>	<b>2,492</b>

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>Capital Renewals</b>		
Ashburton sewermain renewal	431	395
Ashburton River siphon condition investigation	50	48
Ashburton – CCTV investigations	55	53
Methven – main and plant and CCTV investigation	174	171
Ocean Farm pasture renewals	57	57
<b>Total Capital Renewals</b>	<b>767</b>	<b>724</b>

# Budget Summary 2013/14 - Wastewater

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
3,931	Targeted rates	3,859	4,026	(167)
179	Development and/or financial contributions	186	186	-
1,135	Vested assets	619	642	(23)
372	Other revenue	507	350	157
<b>5,617</b>	<b>Total revenue</b>	<b>5,171</b>	<b>5,204</b>	<b>(33)</b>
	<b>Operating expenditure</b>			
4,082	Wastewater	4,341	4,283	58
<b>4,082</b>	<b>Total expenditure</b>	<b>4,341</b>	<b>4,283</b>	<b>58</b>
<b>1,535</b>	<b>Net operating surplus/(deficit)</b>	<b>830</b>	<b>921</b>	<b>(91)</b>
	<b>Funded by:</b>			
-	General rates	-	-	-
(1,535)	Transfers (to)/from reserves	(830)	(921)	91
<b>(1,535)</b>	<b>Total funding applied</b>	<b>(830)</b>	<b>(921)</b>	<b>91</b>
	Total expenditure includes:			
1,351	Depreciation	1,463	1,449	14

## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
4,005	Wastewater	3,216	3,359	(143)
4,005	<b>Total capital expenditure</b>	3,216	3,359	(143)
287	Loan repayments	310	311	(1)
<b>4,292</b>	<b>Capital to be funded</b>	<b>3,526</b>	<b>3,670</b>	<b>(144)</b>
	<b>Funded by:</b>			
1,351	Depreciation funding	1,463	1,449	14
567	Loans raised	1,221	1,202	19
2,374	Transfers (to)/from reserves	842	1,019	(177)
<b>4,292</b>	<b>Total funding applied</b>	<b>3,526</b>	<b>3,670</b>	<b>(144)</b>
	<b>Split of capital expenditure</b>			
1,563	Capital - due to growth	1,047	1,089	(42)
1,285	Capital - increase in level of service	1,445	1,504	(59)
1,157	Capital - renewals	724	766	(42)
<b>4,005</b>	<b>Total capital expenditure</b>	<b>3,216</b>	<b>3,359</b>	<b>(143)</b>

# Stormwater

Council provides urban stormwater collection and disposal networks in Ashburton, Methven and Rakaia. These networks ensure property and the environment are protected from flooding, and that roads and footpaths continue to be accessible during rain events.

There is an extensive piped stormwater system servicing the Ashburton urban area, a small piped stormwater network servicing Methven and two piped stormwater drains in Rakaia.

## Key Projects in 2013/14

### Meeting our future needs

- Ashburton Urban Stormwater Strategy**

Council is continuing to undertake projects to progress the Ashburton Urban Stormwater Strategy. An application is currently being prepared to Environment Canterbury for "global" stormwater resource consent for Ashburton. This consent will formalise existing stormwater discharges from the urban area and remove the future requirement on developers to obtain separate stormwater resource consents from Environment Canterbury. A Stormwater Management Plan is being developed alongside this application, which sets objectives / approaches for the future

### Protecting property and the environment

- Mill Creek bank stabilisation project**

Mill Creek provides a key means of transporting stormwater through the Ashburton urban area. To enable its continued effective operation, Council is undertaking bank stabilisation works in some parts of the creek. The planning stage of the current phase of this project is currently still underway, with physical works programmed to begin in the spring of 2013. This project is programmed for completion in June



2014.

- **Harrison Street Drain**

Council will begin a programme to progressively pipe the “wet channel” on Harrison Street that supplies water to the Ashburton Domain ponds. The cost of the first stage of this project will be approximately \$250,000. This project was not included in the Long Term Plan 2012-22, but has been added after consideration of resident’s submissions.

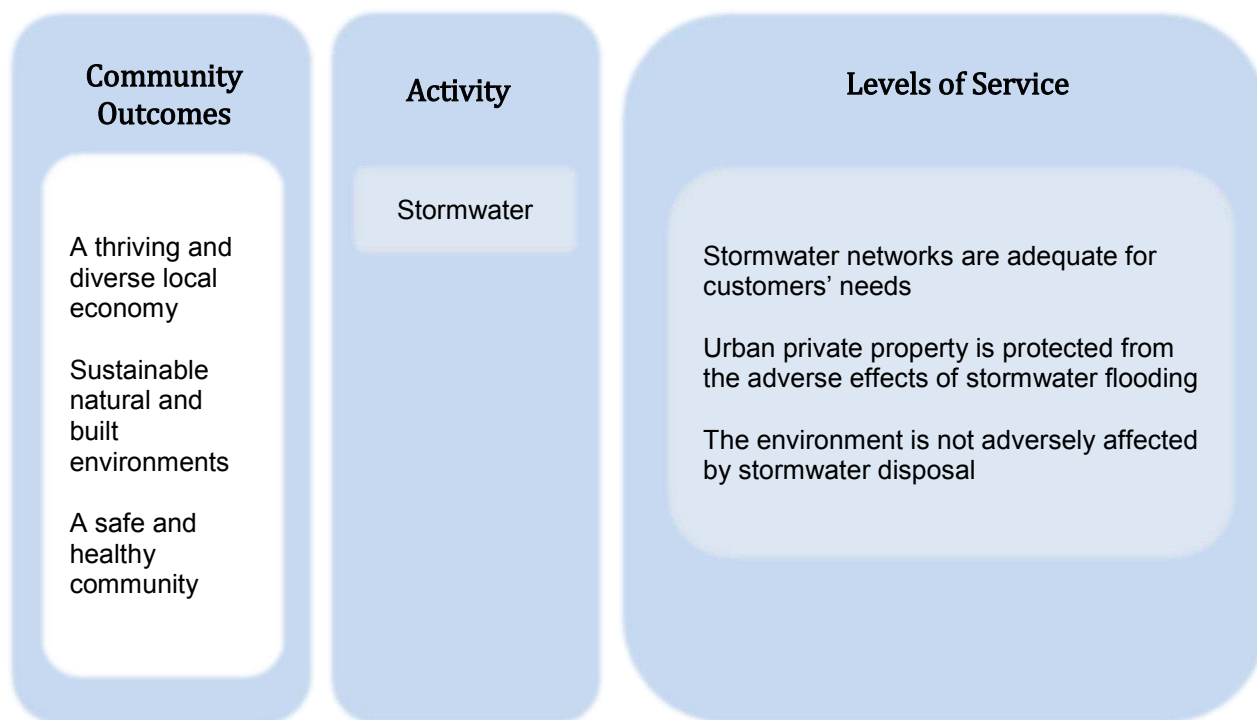
- **Bridge Street stormwater improvements**

Council will address flooding issues on Bridge Street in the coming year by upgrading street sumps to improve water entry into the stormwater pipeline. This project, which was not included in the Long Term Plan 2012-22, will cost \$62,000.

- **Tinwald Viaduct stormwater improvements**

A stormwater improvement project is programmed for the Tinwald Viaduct to address ongoing flooding issues in this area. This project involves the construction of a swale between the Tinwald viaduct and the existing stormwater pipe, upgrading of pipes and some erosion protection work. This project, which was not included in the Long Term Plan 2012 – 22, is budgeted at \$63,000.

## Our Service - Stormwater



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>Stormwater networks are adequate for customers' needs</b>	Percentage of customers that are satisfied with the stormwater service	77%	85%
<b>Urban private property is protected from the adverse effects of stormwater flooding</b>	The number of incidents of private property damage caused by Council stormwater system failure*	NEW	0
<b>The environment is not adversely affected by stormwater disposal</b>	Council complies with the discharge conditions of stormwater resource consents	Achieved	No significant non-compliances are reported by Environment Canterbury

\*New performance measure in 2012/13

## Capital Works Programme 2013/14 – Stormwater

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>New Capital Works</b>		
Ashburton – Mill Creek bank stabilisation	519	505
Bridge Street improvements	0	62
Tinwald Viaduct improvements	0	63
Harrison Street stormwater	0	190
Vested assets	326	315
<b>Total New Capital Works</b>	<b>845</b>	<b>1135</b>

Note: Council will undertake two minor stormwater projects in Bridge Street and the Tinwald Viaduct as a result of the Ashburton Urban Stormwater Strategy investigations. For further detail on these projects, see Stormwater Key Projects.

1. Council will begin a programme to progressively pipe the “wet channel” that supplies water to the Ashburton Domain ponds down Harrison Street. The cost of the first stage of this project will be approximately \$250,000. The kerb and channel component of this project (approximately \$60,000) will be met through Council’s transportation renewal budget. The remaining \$190,000 will be met from reserves.

# Budget Summary 2013/14 - Stormwater

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
644	Targeted rates	797	682	115
250	Vested assets	315	327	(12)
42	Other revenue	53	46	7
<u>936</u>	<b>Total revenue</b>	<u>1,165</u>	<u>1,055</u>	<u>110</u>
	<b>Operating expenditure</b>			
740	Stormw ater	766	787	(21)
<u>740</u>	<b>Total expenditure</b>	<u>766</u>	<u>787</u>	<u>(21)</u>
<u><b>196</b></u>	<b>Net operating surplus/(deficit)</b>	<u><b>399</b></u>	<u><b>268</b></u>	<u><b>131</b></u>
	<b>Funded by:</b>			
72	General rates	89	76	13
(268)	Transfers (to)/from reserves	(488)	(344)	(144)
<u><b>(196)</b></u>	<b>Total funding applied</b>	<u><b>(399)</b></u>	<u><b>(268)</b></u>	<u><b>(131)</b></u>
	Total expenditure includes:			
284	Depreciation	292	310	(18)

## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
749	Stormw ater	1,135	845	290
<u>749</u>	<b>Total capital expenditure</b>	<u>1,135</u>	<u>845</u>	<u>290</u>
80	Loan repayments	96	88	8
<u><b>829</b></u>	<b>Capital to be funded</b>	<u><b>1,231</b></u>	<u><b>933</b></u>	<u><b>298</b></u>
	<b>Funded by:</b>			
284	Depreciation funding	292	310	(18)
-	Loans raised	-	518	(518)
545	Transfers (to)/from reserves	939	105	834
<u><b>829</b></u>	<b>Total funding applied</b>	<u><b>1,231</b></u>	<u><b>933</b></u>	<u><b>298</b></u>
	<b>Split of capital expenditure</b>			
500	Capital - due to grow th	377	327	50
249	Capital - increase in level of service	758	518	240
-	Capital - renew als	-	-	-
<u><b>749</b></u>	<b>Total capital expenditure</b>	<u><b>1,135</b></u>	<u><b>845</b></u>	<u><b>290</b></u>

# Refuse and Recycling

## Solid Waste Management • Solid Waste Collection

Council provides waste collection and management services which includes:

- Kerbside collection of refuse and recycling
- Resource recovery parks to process refuse and recyclable materials
- Community recycling drop-off facilities

Kerbside collection is provided in Ashburton, Methven, Rakaia, Mayfield, Mt Somers and Hinds.

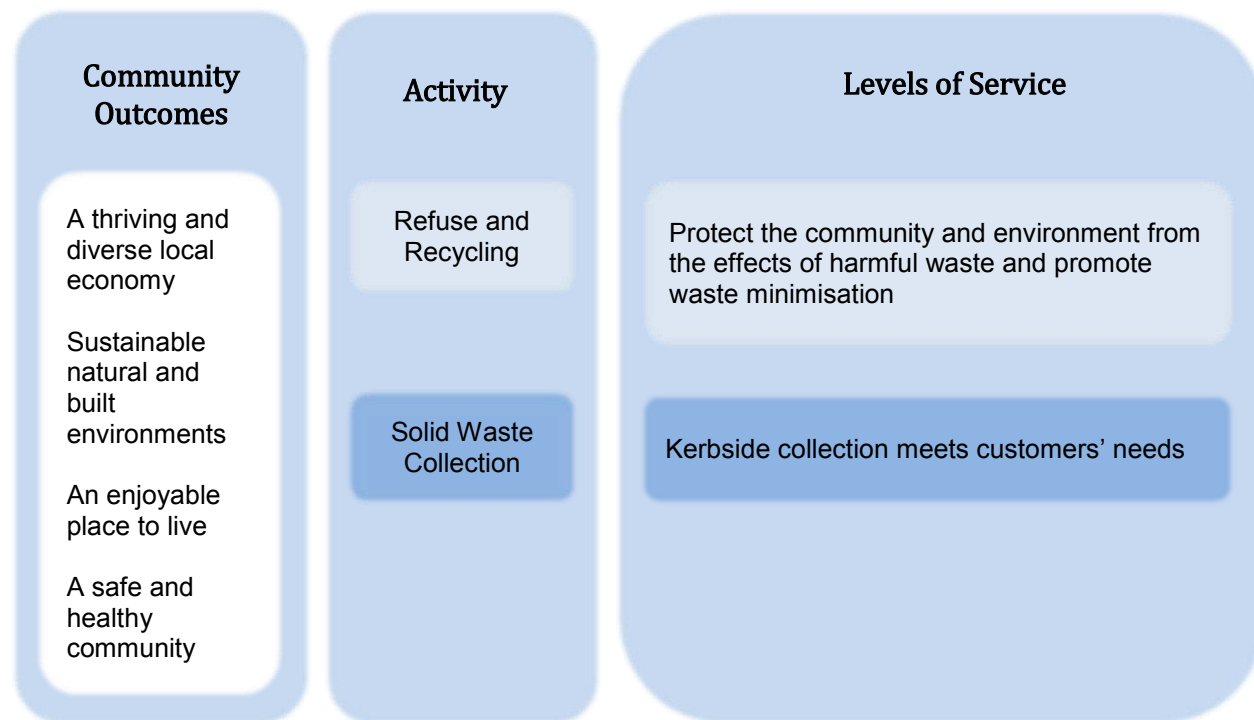
Resource recovery parks providing recycling and residual waste disposal facilities are located in Ashburton and Rakaia. Methven has two recycling drop-off facilities and a container to take household furniture. There are also recycling drop-off facilities in Mayfield, Mt Somers, Willowby, Hinds, Rangitata Huts, Hakatere Huts, Pendarves and Staveley.

These services keep residents and our environments safe from the effects of harmful waste.

Council promotes sustainability in our community by encouraging recycling and waste minimisation, and has developed a strategy for waste management and minimisation.

Council funds waste minimisation education schools programme in the community which is delivered as part of its waste management contract.

## Our Service – Refuse and Recycling



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>Protect the community and environment from the effects of harmful waste and promote waste minimisation</b>	Reduce the volume of waste per rateable property being disposed of to landfill each year	1.88% decrease	Decrease by 2%
	Increase the percentage of recyclable or reusable material diverted from the waste stream	1% increase	Increase by 1%
	Compliance with resource consent conditions relating to closed landfills and resource recovery park operations	Not achieved	No significant non-compliances are reported by Environment Canterbury
<b>Kerbside collection meets customers' needs</b>	Residents receiving kerbside refuse collection are satisfied with the service	77%	85%
	Residents receiving kerbside recycling collection are satisfied with the service	77%	85%

## Capital Works Programme 2013/14 – Refuse and Recycling

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>New Capital Works</b>		
Methven landfill capping	33	33
Ground works for new satellite recycling facility	28	4
Weighbridge software	0	23
<b>Total New Capital Works</b>	<b>61</b>	<b>61</b>

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>Capital Renewals</b>		
Improvements to site office at Rakaia Resource Recovery Park	5	5
Litter bin replacements – Ashburton, Rakaia, Methven & Mt Somers	12	12
<b>Total Capital Renewals</b>	<b>17</b>	<b>17</b>

# Budget Summary 2013/14 – Refuse and Recycling

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
456	Targeted rates	475	527	(52)
102	Development and/or financial contributions	108	105	3
2,219	Other revenue	2,386	2,319	67
<u>2,777</u>	<b>Total revenue</b>	<u>2,969</u>	<u>2,951</u>	<u>18</u>
	<b>Operating expenditure</b>			
3,738	Refuse and recycling	3,933	3,848	85
<u>3,738</u>	<b>Total expenditure</b>	<u>3,933</u>	<u>3,848</u>	<u>85</u>
<u><b>(961)</b></u>	<b>Net operating surplus/(deficit)</b>	<u><b>(964)</b></u>	<u><b>(897)</b></u>	<u><b>(67)</b></u>
	<b>Funded by:</b>			
1,006	General rates	964	956	8
(45)	Transfers (to)/from reserves	-	(59)	59
<u><b>961</b></u>	<b>Total funding applied</b>	<u><b>964</b></u>	<u><b>897</b></u>	<u><b>67</b></u>
	<b>Total expenditure includes:</b>			
103	Depreciation	105	107	(2)

## Capital and Reserves Funding Statement



Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
289	Refuse and recycling	78	78	-
289	<b>Total capital expenditure</b>	78	78	-
8	Loan repayments	-	14	(14)
<b>297</b>	<b>Capital to be funded</b>	<b>78</b>	<b>92</b>	<b>(14)</b>
	<b>Funded by:</b>			
103	Depreciation funding	105	107	(2)
159	Loans raised	-	-	-
35	Transfers (to)/from reserves	(27)	(15)	(12)
<b>297</b>	<b>Total funding applied</b>	<b>78</b>	<b>92</b>	<b>(14)</b>
	<b>Split of capital expenditure</b>			
4	Capital - due to growth	4	4	-
100	Capital - increase in level of service	57	57	-
185	Capital - renewals	17	17	-
<b>289</b>	<b>Total capital expenditure</b>	<b>78</b>	<b>78</b>	-

# Recreation and Leisure

## Recreation Facilities and Services • Arts, Culture and Heritage • Library

Council provides or supports a number of recreation and leisure opportunities in our community. These facilities and services enhance the health and quality of life of the residents of the district and can assist in attracting new residents.

These facilities include:

- Ashburton Community Pool
- Ashburton Museum
- Ashburton Art Gallery
- Ashburton Trust Event Centre
- Ashburton District Library

The EA Networks Centre will provide an important recreational facility to the district, with construction scheduled to begin in the second half of 2013.

Having these opportunities available encourages an active, social and vibrant community and makes our district a more enjoyable and interesting place to live and visit.

## Key Projects in 2013/14

### Improving recreation opportunities

- **Ashburton Art Gallery and Heritage Centre**

Our new Art Gallery and Heritage Centre is scheduled for completion in February 2014. The new facility will provide appropriate space for storing museum artefacts and art gallery collections and will improve the display areas for both organisations and the access residents have to collections. The facility will also include space for the Ashburton Genealogical Society to operate from and space and appropriate storage for the Council and district archives.

Council has budgeted \$450,000 for furniture and fittings in 2013/14. The construction costs are contained in the Economic Development section of the Annual Plan.

- **EA Networks Centre**

The EA Networks Centre will provide a new indoor aquatic centre and sports stadium for the district. Plans include a four pool aquatic centre and a four court indoor sports stadium. Construction is scheduled to begin in the second half of 2013. There is \$16.4 million budgeted for this project in 2013/14.

For more information about the EA Networks Centre, go to [www.eanetworkscentre.co.nz](http://www.eanetworkscentre.co.nz)

### Review of Governance and Management

- **Ashburton Art Gallery and Ashburton Museum**

Council is reviewing the governance and management model currently in place for both the Ashburton Art Gallery and Ashburton Museum. This follows an independent review of the operations of both organisations.

Council has approved the evaluation of changing the operations of both organisations to being in-house departments of Council. Further work will be done with the organisations to establish whether this is the best approach for the future. If it is decided to proceed with the in-house option, this is likely to be implemented in 2013/14.

## Our Service – Recreation and Leisure

### Community Outcomes

An enjoyable place to live

A safe and healthy community

### Activity

Arts, Culture and Heritage

Library

### Levels of Service

We have social and cultural facilities available in the district that meet the needs of residents

Our social, cultural and heritage facilities provide a variety of interesting attractions for residents and visitors.

Library resources are current and relevant for the community

The library service meets the needs of residents

Recreation  
Facilities and  
Services

Sport and recreation facilities and services meet our community's needs

A clean and safe community swimming pool is available to the community

Sport and recreation providers work together to support recreation in the district

## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>We have social and cultural facilities available in the district that meet the needs of residents</b>	Ashburton Museum is well patronised by residents and visitors	9,333 visits	12,000 visits
	Ashburton Art Gallery is well patronised by residents and visitors	12,249 visits	12,000 visits
	Residents are satisfied with the level of Council's involvement in the Arts, Culture and Heritage activity	57%	85%
<b>Our social, cultural and heritage facilities provide a variety of interesting attractions</b>	The Ashburton Museum provides special interest exhibitions in addition to its main exhibits*	NEW	4 special interest exhibitions
	The Ashburton Art Gallery provides a variety of exhibitions each year*	NEW	5 local art exhibitions 5 national art exhibitions
	The Ashburton Trust Event Centre attracts a wide variety of users and performances each year*	NEW	110 community events  50 conferences/meetings 35 national touring shows 10 events produced by ATEC
			40,000
<b>Library resources are current and relevant for the community</b>	Number of free internet sessions used per year*	NEW	
	Number of books purchased per year	4,541	4,500
<b>The library service meets the needs of residents</b>	Percentage of residents that use the district library service	71%	70%
	Number of items in the library system per resident	3.4	3.5
	Residents are satisfied with Council's library services	98%	90%
<b>Sport and recreation facilities and services meet our community's needs</b>	The Ashburton Community Pool is well patronised by residents and visitors	83,083 visits	85,000 visits
	Percentage of residents that use or visit Council-provided sports fields and playgrounds each year	86%	85%
	Residents are satisfied with Council-provided sports fields and playgrounds	95%	90%
<b>A clean and safe community swimming pool is available to the community</b>	The Ashburton Community pool complies with NZ Pool Water Standards*	NEW	100% of monthly laboratory tests comply with the Standards
<b>Sport and recreation providers work together to support recreation in the district</b>	Council hosts meetings of the Active Ashburton working group*	NEW	4 meetings

\*New performance measure in 2012/13

## Capital Works Programme 2013/14 – Recreation and Leisure

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>New Capital Works</b>		
Library books	118	120
Other library assets	1	1
EA Networks Centre (formerly Riverside Sport and Leisure Centre)	14,000	16,400
Art Gallery and Heritage Centre	0	450
<b>Total New Capital Works</b>	<b>14,120</b>	<b>16,971</b>

Note: The Ashburton Art Gallery and Heritage Centre was originally scheduled for completion in 2012/13. Delays in securing resource consent and finalising design of the facility mean completion will now be in 2013/14. The \$450,000 budgeted for furniture and fittings will be carried over to the coming financial year.

The capital expenditure for the construction of the Ashburton Art Gallery and Heritage Centre is budgeted in the Business and Economic Development group of activities.

# Budget Summary 2013/14 – Recreation and Leisure

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
29	Targeted rates	29	29	-
2,083	Development and/or financial contributions	2,500	2,500	-
89	Other revenue	158	91	67
<u>2,201</u>	<b>Total revenue</b>	<u>2,687</u>	<u>2,620</u>	<u>67</u>
	<b>Operating expenditure</b>			
1,028	Library	1,064	1,050	14
937	Art, culture and heritage	1,050	1,391	(341)
1,060	Recreation facilities and services	1,285	1,701	(416)
<u>3,025</u>	<b>Total expenditure</b>	<u>3,399</u>	<u>4,142</u>	<u>(743)</u>
<u><b>(824)</b></u>	<b>Net operating surplus/(deficit)</b>	<u><b>(712)</b></u>	<u><b>(1,522)</b></u>	<u><b>810</b></u>
	<b>Funded by:</b>			
2,942	General rates	3,280	4,082	(802)
(2,118)	Transfers (to)/from reserves	(2,568)	(2,560)	(8)
<u><b>824</b></u>	<b>Total funding applied</b>	<u><b>712</b></u>	<u><b>1,522</b></u>	<u><b>(810)</b></u>
	Total expenditure includes:			
111	Depreciation	112	115	(3)

## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
115	Library	121	120	1
450	Art, culture and heritage	450	-	450
11,666	Recreation facilities and services	16,400	14,000	2,400
12,231	<b>Total capital expenditure</b>	16,971	14,120	2,851
64	Loan repayments	64	82	(18)
<b>12,295</b>	<b>Capital to be funded</b>	<b>17,035</b>	<b>14,202</b>	<b>2,833</b>
	<b>Funded by:</b>			
111	Depreciation funding	112	115	(3)
9,869	Loans raised	14,154	11,336	2,818
2,315	Transfers (to)/from reserves	2,769	2,751	18
<b>12,295</b>	<b>Total funding applied</b>	<b>17,035</b>	<b>14,202</b>	<b>2,833</b>
	<b>Split of capital expenditure</b>			
2,446	Capital - due to growth	2,446	2,446	-
9,785	Capital - increase in level of service	14,525	11,674	2,851
-	Capital - renewals	-	-	-
<b>12,231</b>	<b>Total capital expenditure</b>	<b>16,971</b>	<b>14,120</b>	<b>2,851</b>

# Community Facilities and Support

## Elderly Persons Housing • Community Safety and Wellbeing • Community Grants and Events • Memorial Halls • Public Conveniences • Emergency Management

Council provides a number of community facilities and support services to promote community safety and support the social wellbeing of our residents.

Council provides 112 elderly persons housing units in Ashburton, Methven and Rakaia to enable older residents with limited means to have safe and affordable accommodation.

Support is provided to local social services through operational funding grants to a number of local initiatives. These services include

- Safer Ashburton District
- Base youth café
- HYPE youth health centre
- Neighbourhood Support
- Ashburton Town Centre Ambassadors
- Community House Mid Canterbury

Council provides funding for community grants each year to support local facilities and initiatives across the district.

To support community events, Council sponsors the Multicultural Bite, contributes to the Ashburton ANZAC Day memorial service and provides grant funding for events which is administered by Experience Mid Canterbury.

Provision of public conveniences is important for the health and convenience of residents and visitors and supports local businesses and tourism in our district.

Local planning and coordination of emergency response and rural fire is also the responsibility of Council, to protect the lives and livelihoods of our community.

## Key Projects in 2013/14

### Agency Support

Agency	2013/14 Grant
Safer Ashburton District	\$109,498
Base Youth Café	\$13,000
HYPE Youth Health Centre	\$7,000
Neighbourhood Support	\$15,000
Ashburton Town Centre Ambassadors	\$24,000
Community House Mid Canterbury	\$26,000

### Keeping our community safe

- Alford Forest Fire Shed

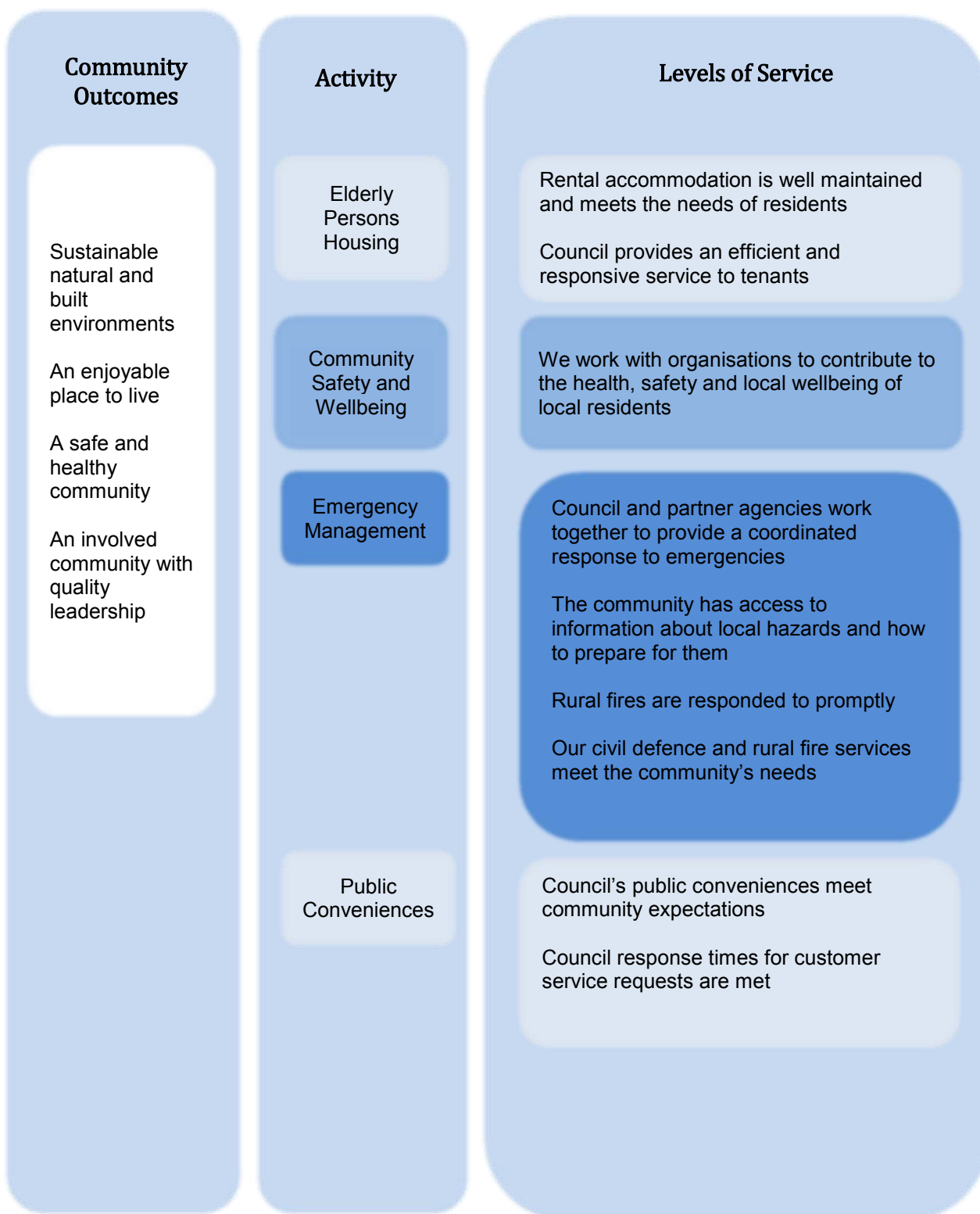


Council is building a new fire shed in Alford Forest for the rural fire unit in that area. This expenditure is allocated within the Reserves and Camping activity budget. There is \$95,000 budgeted in Emergency Management for the purchase of a new fire appliance and other equipment for Alford Forest.

- **Communications equipment**

Council is providing newly established Alford Forest and Lauriston Volunteer Rural Fire Forces with pagers and radio equipment at a cost of \$7,550.

## Our Service – Community Facilities and Support



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>Rental accommodation is well maintained and meets the needs of residents</b>	Tenants are satisfied with the overall service provided by Council	93%	90%
	Tenants are satisfied with the overall standard of accommodation provided by Council	96%	90%
<b>Council provides an efficient and responsive service to tenants</b>	Customer service requests are completed within 10 working days	100%	100%
<b>We work with organisations to contribute to the health, safety and local wellbeing of local residents</b>	Residents are satisfied with the level of Council's involvement in social services	92%	85%
	Organisations come together regularly to promote social wellbeing	Not achieved	Council hosts one social wellbeing event
	Residents are satisfied with Council's role in the provision of community events	91%	85%
<b>Council and partner agencies work together to provide a coordinated response to emergencies</b>	Council participates in annual Canterbury CDEM group exercise	One exercise	Council participates in one exercise
<b>The community has access to information about local hazards and how to prepare for them</b>	Civil Defence and/or Rural Fire presentations are delivered to community groups and schools each year	9 presentations	5 presentations
<b>Rural fires are responded to promptly</b>	Registered volunteer fire force callouts are despatched within 10 minutes of the alert time	94%	90%
<b>Our civil defence and rural fire services meet the community's needs</b>	Residents are satisfied with the civil defence services provided by Council	95%	85%
	Residents are satisfied with the rural fire services provided by Council	95%	85%
<b>Council's provision of public conveniences meets community expectations</b>	Residents are satisfied with Council's public conveniences	78%	85%
<b>Council provides a responsive customer service</b>	Customer service requests are responded to within 10 working days	48%	85%

## Capital Works Programme 2013/14 – Community Facilities and Support

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>New Capital Works</b>		
Rural fire protection - new asset purchases	97	95
Public Conveniences	0	5
<b>Total New Capital Works</b>	<b>97</b>	<b>100</b>

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>Capital Renewals</b>		
Elderly person's housing	16	17
Public conveniences	31	6
<b>Total Capital Renewals</b>	<b>47</b>	<b>23</b>

# Budget Summary 2013/14 – Community Facilities and Support

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
390	Targeted rates	394	401	(7)
91	Subsidies	90	108	(18)
270	Development and/or financial contributions	280	280	-
561	Other revenue	594	578	16
1,312	<b>Total revenue</b>	1,358	1,367	(9)
	<b>Operating expenditure</b>			
400	Elderly person housing	475	405	70
304	Community safety and well-being	336	313	23
93	Community grants and events	97	94	3
502	Emergency management	491	497	(6)
432	Public conveniences	311	444	(133)
260	Halls	348	261	87
1,991	<b>Total expenditure</b>	2,058	2,014	44
<b>(679)</b>	<b>Net operating surplus/(deficit)</b>	<b>(700)</b>	<b>(647)</b>	<b>(53)</b>
	<b>Funded by:</b>			
938	General rates	986	965	21
(259)	Transfers (to)/from reserves	(286)	(318)	32
<b>679</b>	<b>Total funding applied</b>	<b>700</b>	<b>647</b>	<b>53</b>
	Total expenditure includes:			
305	Depreciation	304	316	(12)

## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
15	Elderly person housing	17	16	1
-	Community safety and well-being	-	-	-
-	Community grants and events	-	-	-
10	Emergency management	95	97	(2)
94	Public conveniences	11	31	(20)
-	Halls	-	-	-
119	<b>Total capital expenditure</b>	123	144	(21)
-	Loan repayments	-	-	-
<b>119</b>	<b>Capital to be funded</b>	<b>123</b>	<b>144</b>	<b>(21)</b>
	<b>Funded by:</b>			
305	Depreciation funding	304	316	(12)
-	Loans raised	-	-	-
(186)	Transfers (to)/from reserves	(181)	(172)	(9)
<b>119</b>	<b>Total funding applied</b>	<b>123</b>	<b>144</b>	<b>(21)</b>
	<b>Split of capital expenditure</b>			
-	Capital - due to growth	-	-	-
85	Capital - increase in level of service	100	97	3
34	Capital - renew als	23	47	(24)
<b>119</b>	<b>Total capital expenditure</b>	<b>123</b>	<b>144</b>	<b>(21)</b>

# Economic Development

## Business and Economic Development • District Promotion • District Water Management • Property • Forestry • Stockwater

Council supports the economic development of Ashburton District by providing funding to Grow Mid Canterbury and Experience Mid Canterbury, and by encouraging sustainable use of our natural resources.

Council provides funding to Grow Mid Canterbury to work with local businesses on employment and business initiatives. Council also provides funding to Experience Mid Canterbury to promote our district to New Zealand and the world as a visitor destination.

Council provides a stockwater network to service rural properties. The district's stockwater network services approximately 2000 properties and has enabled agricultural development in rural areas of the district.

Water management is a key economic issue for the Ashburton District, and Council is actively involved in water management initiatives. Council is a key partner to the Canterbury Water Management Strategy and Ashburton Zone Committee. Council also supports the protection and restoration of biodiversity in the district, by providing some funding for projects and work programmes.

Council holds a portfolio of investment property, which provides substantial revenue to offset rates and supports economic development in Ashburton District.

### Agency Support

Agency	2013/14 Grant
Grow Mid Canterbury	\$242,239
Experience Mid Canterbury	\$380,116

## Key Projects in 2013/14

### Rethinking Our Stockwater Services

There have been changes in recent years to how the Council's stockwater service is used. With many farms moving to in-ground water sources for their irrigation and stockwater requirements, a significant amount of the stockwater race network has been closed.

Council has had a report prepared to look at re-thinking the district's approach to stockwater. This report found there are likely to be options available that would result in more efficient use of water, with better economic and environmental outcomes for the district. To follow up this initial study, Council will undertake more detailed investigations to look at options to change the stockwater service currently provided. There is \$100,000 budgeted to progress investigations in 2013/14.

A key outcome being sought is improving water flow and quality in the Ashburton River. This is a priority goal of the Canterbury Water Management Strategy – Ashburton Zone Committee's "Zone Implementation Plan" (ZIP).

### Biodiversity Contestable Fund

Council has introduced a contestable to provide community grants for projects that protect or restore biodiversity in our community. There has been \$20,000 allocated for the establishment of this fund, with grants to open for applications in August.

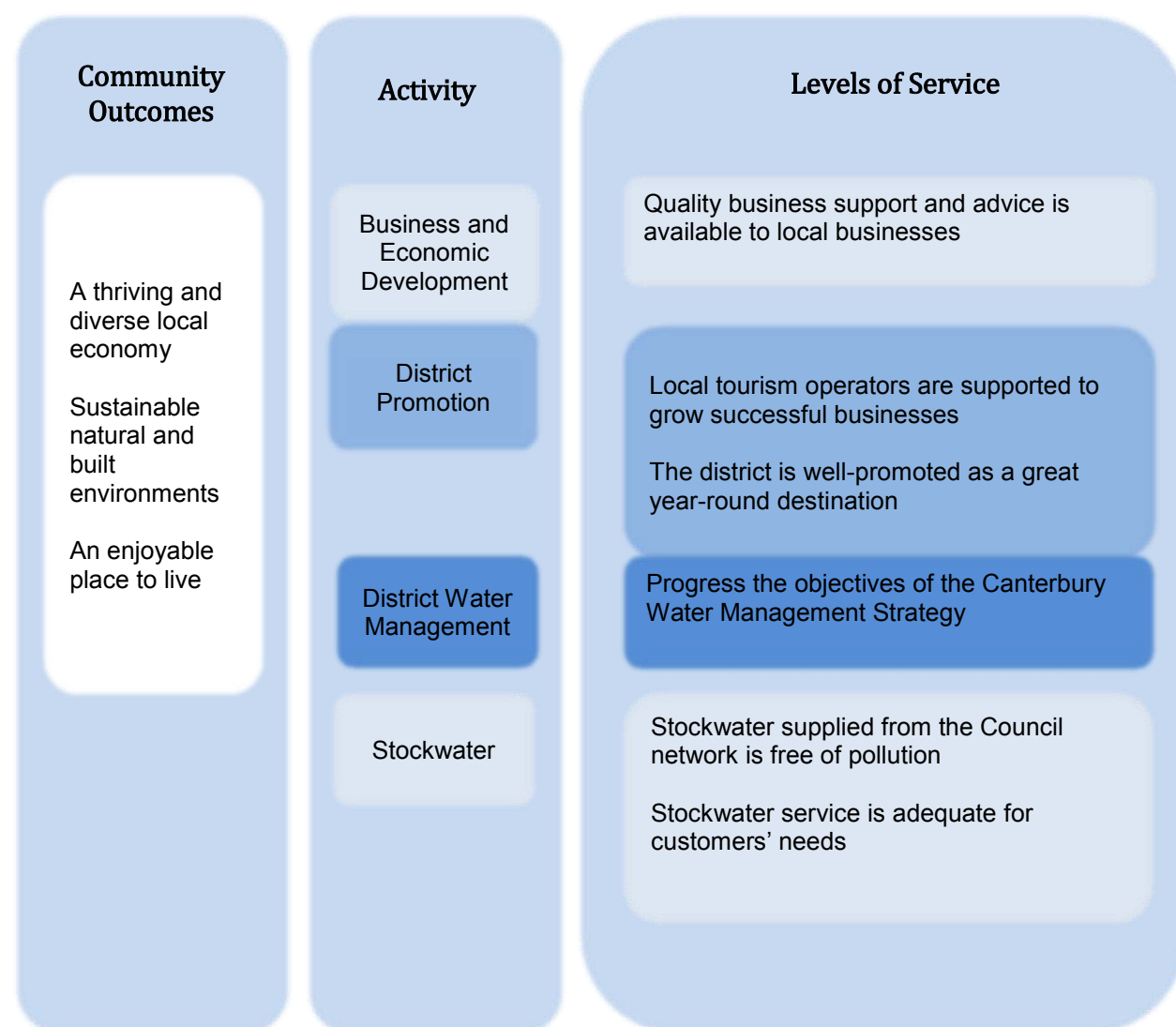
## Experience Mid Canterbury CCO formation

Council has formed a council controlled organisation (CCO) for the future governance of Experience Mid Canterbury, which will commence operation from 1 July 2013.

## Earthquake Strengthening of Civic Building

Council has made provision for \$1.45 million for potential earthquake strengthening work that may be required to the civic building. The final timing and commitment of this expenditure will depend on the outcome of a full review of Council's accommodation requirements, to be completed during 2013.

## Our Service – Economic Development



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>Quality business support and advice is available to local businesses</b>	Grow Mid Canterbury clients consider the agency delivers a quality service to the district	95%	85%
	Grow Mid Canterbury clients consider the service has added value to their business	97%	85%
<b>Local tourism operators are supported to grow successful businesses</b>	Experience Mid Canterbury clients consider the service has added value to their business	63%	80%
<b>The district is well-promoted as a great year-round destination</b>	Ashburton District's visitor industry performs better than regional and national averages*	NEW	Guest nights stayed in Ashburton District increase at a faster rate than the Canterbury region and New Zealand overall
	Residents are satisfied with Council's tourism promotion activities	94%	90%
<b>Progress the objectives of the Canterbury Water Management Strategy</b>	Progress on implementing the actions of the Ashburton Water Management Zone Implementation Programme*	NEW	Two reports
<b>Stockwater supplied from the Council network is free of pollution</b>	Average response times to reports of pollution in races*	NEW	1 hour or less
<b>Stockwater service is adequate for customers' needs</b>	Percentage of customers that are satisfied with the quality of the stockwater service	69%	70%
	Main races are inspected at least once per year*	NEW	100% of main races

\*New performance measure in 2012/13



## Capital Works Programme 2013/14 – Economic Development

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>New Capital Works</b>		
Art Gallery & Heritage Centre	0	3,144
County Building – upgrade	2,074	0
Albert Street subdivision	0	800
Ashburton Domain Depot	0	30
Tancred Street Mall	0	25
Investigations – Civic Building Options	0	200
Civic Building Strengthening	0	1,450
<b>Total New Capital Works</b>	<b>2,074</b>	<b>5,649</b>

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>Capital Renewals</b>		
Stock water renewals	30	28
<b>Total Capital Renewals</b>	<b>30</b>	<b>28</b>

### Notes:

1. The Ashburton Art Gallery and Heritage Centre project is behind the original timeline for completion, resulting in \$3.1 million for the construction of this facility being carried over from the previous financial year.
2. Budget provision for the County Building upgrade has been removed for the 2013/14 year, as the building will not be vacated in time for any work to be carried out until the next financial year.
3. Capital expenditure has been included for the Albert Street subdivision, as increased land sales have led to the development of the second stage progressing earlier than originally forecast.
4. Investigations for the civic building have been added to the capital works programme due to increasing pressure on staff accommodation in the main administration building. In the Long Term Plan 2012 - 22 Council budgeted for additions to the civic administration building in 2017/18 and 2018/19.

# Budget Summary 2013/14 – Economic Development

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
1,157	Targeted rates	1,192	1,172	20
1,325	Gain in fair value of investment properties	1,269	1,319	(50)
247	Gain in fair value of forestry	182	246	(64)
3,118	Gain on sale of commercial property <sup>1</sup>	-	3,219	(3,219)
3,677	Other revenue	6,686	3,146	3,540
<b>9,524</b>	<b>Total revenue</b>	<b>9,329</b>	<b>9,102</b>	<b>227</b>
	<b>Operating expenditure</b>			
290	Business and economic development	288	295	(7)
441	District promotion	490	454	36
254	District water management	276	185	91
2,535	Commercial property	3,429	2,983	446
1,460	Forestry	568	554	14
1,032	Stockwater	1,071	1,068	3
<b>6,012</b>	<b>Total expenditure</b>	<b>6,122</b>	<b>5,539</b>	<b>583</b>
<b>3,512</b>	<b>Net operating surplus/(deficit)</b>	<b>3,207</b>	<b>3,563</b>	<b>(356)</b>
	<b>Funded by:</b>			
(496)	Transfer to general rate reserve	(579)	(662)	83
(3,016)	Transfers (to)/from reserves	(2,628)	(2,901)	273
<b>(3,512)</b>	<b>Total funding applied</b>	<b>(3,207)</b>	<b>(3,563)</b>	<b>356</b>
	Total expenditure includes:			
138	Depreciation	262	481	(219)

1. The net gain on sale of commercial property was shown as a separate line item in the LTP. The accounting treatment in the Annual Plan now includes proceeds from sales as revenue and the cost of the sales as expenditure.

## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
5,361	Commercial property	5,649	2,074	3,575
60	Stockw ater	28	30	(2)
5,421	<b>Total capital expenditure</b>	5,677	2,104	3,573
3,778	Loan repayments	1,927	2,689	(762)
<b>9,199</b>	<b>Capital to be funded</b>	<b>7,604</b>	<b>4,793</b>	<b>2,811</b>
	<b>Funded by:</b>			
138	Depreciation funding	262	481	(219)
5,153	Loans raised	4,690	1,952	2,738
3,908	Transfers (to)/from reserves	2,652	2,360	292
<b>9,199</b>	<b>Total funding applied</b>	<b>7,604</b>	<b>4,793</b>	<b>2,811</b>
	<b>Split of capital expenditure</b>			
800	Capital - due to grow th	-	-	-
4,596	Capital - increase in level of service	5,649	2,074	3,575
25	Capital - renew als	28	30	(2)
<b>5,421</b>	<b>Total capital expenditure</b>	<b>5,677</b>	<b>2,104</b>	<b>3,573</b>

# Parks and Open Space

## Parks and Recreation • Cemeteries • Reserves and Camp Grounds • Reserve Boards

Council provides a variety of parks, reserves and open spaces throughout the district, including:

- The Ashburton Domain
- Sports fields
- Children's playgrounds
- Rural reserves
- Small urban parks
- Gardens on roads and in roundabouts

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 wellbeing and makes our environment an attractive and welcoming place for residents and visitors.

## Key Projects in 2013/14

### Improving our facilities

- **Rakaia playground equipment**

New children's playground equipment will be installed at the Salmon site in Rakaia in the coming year, with \$54,000 budgeted for this purpose.

- **Domain sports grounds – irrigation stage 4**

Council is continuing to install irrigation on playing fields at the Ashburton Domain. Stage four of the project will be undertaken in 2013/14, which has been budgeted at \$70,000.

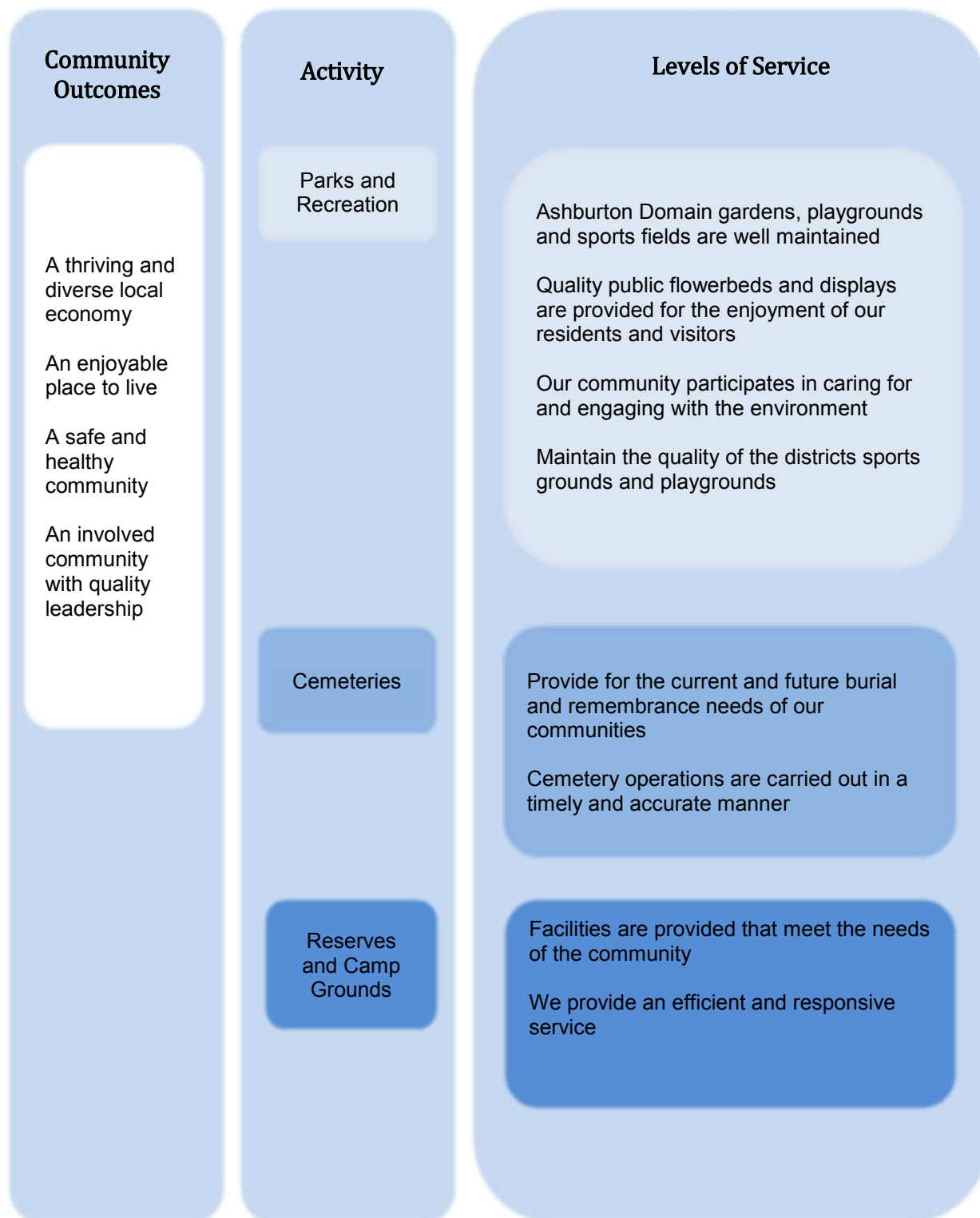
- **Alford Forest Fire shed**

As part of Council's ongoing commitment to providing a comprehensive rural fire response, a new fire shed will be constructed at Alford Forest in 2013/14. There is \$135,000 included for this project in the 2013/14 budget.

- **Baring Square East upgrade**

Council has budgeted \$60,000 for improvements to Baring Square East, which will include improved lighting, removal of the concrete colonnades, replacing furniture, removing some plants and replacing some paved areas with green space.

## Our Service – Parks and Open Space



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>Ashburton Domain gardens, playgrounds and sports fields are well maintained</b>	Residents are satisfied with the facilities provided at the Ashburton Domain*	NEW	90%
<b>Quality public flowerbeds and displays are provided for the enjoyment of our residents and visitors</b>	Residents are satisfied with the district's public flowerbeds and displays*	NEW	85%
<b>Our community participates in caring for and engaging with the environment</b>	Volunteer hours worked per year*	NEW	1,000 hours
<b>Maintain the quality of the district's sports grounds and playgrounds</b> <b>Provide for the current and future burial and remembrance needs of our communities</b>	Residents are satisfied with Council provided sports grounds and playgrounds	92%	85%
	Playground equipment meets Council safety standards*	NEW	All equipment inspected fortnightly
	The annual cemetery capital works programme is completed*	NEW	100% completed by 30 June 2014
	Residents are satisfied with the district's cemeteries	99%	90%
<b>Cemetery operations are carried out in a timely and accurate manner</b>	Requests for service are completed within 10 days	100%	100%
<b>Facilities are provided that meet the needs of the community</b>	Residents are satisfied with the standard of camping areas in the district	98%	90%
	Service requests are completed within 10 working days	Not measured	100%

\*New performance measure in 2012/13

## Capital Works Programme 2013/14 – Parks and Open Space

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>New Capital Works</b>		
Gardens	62	60
Rakaia town beautification	54	54
Rural reserves – tree planting	3	3
SH1 – tree planting	3	3
Neighbourhood grounds – seats, bins and signage	16	15
Ashburton Domain sports grounds – irrigation	62	70
Ashburton cemetery	12	12
Rakaia cemetery	8	8
Fire shed – Alford Forest	124	135
Tinwald Reserve	0	100
<b>Total New Capital Works</b>	<b>344</b>	<b>460</b>

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>Capital Renewals</b>		
Ashburton Domain	31	31
Ashburton town centre beautification	16	16
Baring Square East	0	60
Rakaia beautification	8	8
AwaAwa Rata reserve – shelter upgrade	26	26
Neighbourhood grounds – playground refurbishment	60	58
Ashburton cemetery	12	0
Methven cemetery	8	8
<b>Total Capital Renewals</b>	<b>161</b>	<b>207</b>

Note: Council has included \$60,000 for minor upgrade work in Baring Square East. This work further progresses the Ashburton Town Centre Development Plan.

# Budget Summary 2013/14 – Parks and Open Space

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
854	Targeted rates	876	887	(11)
286	Development and/or financial contributions	156	295	(139)
793	Other revenue	964	811	153
<u>1,933</u>	<b>Total revenue</b>	<u>1,996</u>	<u>1,993</u>	<u>3</u>
	<b>Operating expenditure</b>			
1,877	Parks and recreation	1,938	1,945	(7)
342	Cemeteries	315	354	(39)
559	Reserves and camp grounds	589	559	30
319	Reserve boards	336	330	6
<u>3,097</u>	<b>Total expenditure</b>	<u>3,178</u>	<u>3,188</u>	<u>(10)</u>
<u><b>(1,164)</b></u>	<b>Net operating surplus/(deficit)</b>	<u><b>(1,182)</b></u>	<u><b>(1,195)</b></u>	<u><b>13</b></u>
	<b>Funded by:</b>			
1,365	General rates	1,334	1,391	(57)
(201)	Transfers (to)/from reserves	(152)	(196)	44
<u><b>1,164</b></u>	<b>Total funding applied</b>	<u><b>1,182</b></u>	<u><b>1,195</b></u>	<u><b>(13)</b></u>
	Total expenditure includes:			
349	Depreciation	374	362	12



## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
422	Parks and recreation	404	340	64
48	Cemeteries	28	41	(13)
-	Reserves and camp grounds	135	124	11
100	Reserve boards	100	-	100
570	<b>Total capital expenditure</b>	667	505	162
39	Loan repayments	39	39	-
<b>609</b>	<b>Capital to be funded</b>	<b>706</b>	<b>544</b>	<b>162</b>
	<b>Funded by:</b>			
349	Depreciation funding	374	362	12
-	Loans raised	-	-	-
260	Transfers (to)/from reserves	332	182	150
<b>609</b>	<b>Total funding applied</b>	<b>706</b>	<b>544</b>	<b>162</b>
	<b>Split of capital expenditure</b>			
100	Capital - due to grow th	285	-	285
340	Capital - increase in level of service	235	344	(109)
130	Capital - renew als	147	161	(14)
<b>570</b>	<b>Total capital expenditure</b>	<b>667</b>	<b>505</b>	<b>162</b>

# Democracy and Governance

## Council • Methven Community Board • Youth Council

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

Council committees meet regularly to make governance decisions on Council's strategies, policies and plans for the Ashburton District.

The role of elected members includes:

- Council meetings
- Advocacy for the community
- Consulting with community members
- Representing Council on external committees
- Developing positive working relationships with people and organisations within and outside of the Ashburton District
- Being accessible to electors

The Ashburton District Youth Council is an elected body of youth representatives from within the district that work to improve life in our community for young people.

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

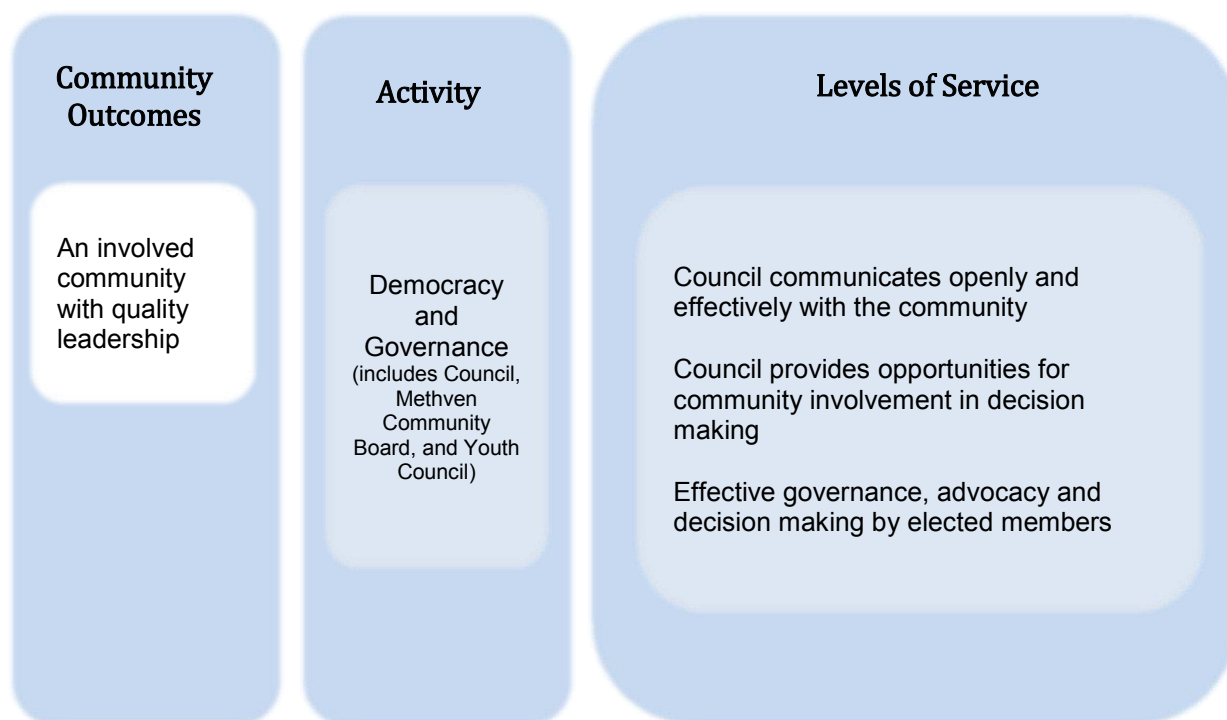
## Key Projects in 2013/14

### Quality leadership

- **Local Government Elections 2013**

Local body elections will take place in October 2013. There is approximately \$87,000 budgeted for this in 2013/14.

## Our Service – Democracy and Governance



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>Council communicates openly and effectively with the community</b>	Residents are satisfied with the quality of information provided by Council	80%	85%
	Residents are satisfied with the level of information provided by Council*	74%	82%
<b>Council provides opportunities for community involvement in decision making</b>	Residents are satisfied with the community consultation undertaken by Council	50%	72%
	Council representatives meet annually with Te Runaka o Arowhenua	0 meetings	One meeting
<b>Effective governance, advocacy and decision making by elected members</b>	Residents are satisfied with the performance of the Mayor and Councillors	47%	72%
	Residents are satisfied with the advocacy role provided by Council	67%	85%

\*New performance measure in 2012/13

# Budget Summary 2013/14 – Democracy and Governance

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
63	Targeted rates	67	63	4
19	Other revenue	90	61	29
82	<b>Total revenue</b>	157	124	33
	<b>Operating expenditure</b>			
1,530	Council	1,717	1,646	71
64	Methven community board	68	64	4
18	Youth council	19	19	-
1,612	<b>Total expenditure</b>	1,804	1,729	75
<b>(1,530)</b>	<b>Net operating surplus/(deficit)</b>	<b>(1,647)</b>	<b>(1,605)</b>	<b>(42)</b>
	<b>Funded by:</b>			
1,530	General rates	1,647	1,605	42
-	Transfers (to)/from reserves	-	-	-
<b>1,530</b>	<b>Total funding applied</b>	<b>1,647</b>	<b>1,605</b>	<b>42</b>
	Total expenditure includes:			
-	Depreciation	-	-	-

## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
-	Council	-	-	-
-	Methven community board	-	-	-
-	Youth council	-	-	-
-	<b>Total capital expenditure</b>	-	-	-
-	Loan repayments	-	-	-
-	<b>Capital to be funded</b>	-	-	-
	<b>Funded by:</b>			
-	Depreciation funding	-	-	-
-	Loans raised	-	-	-
-	Transfers (to)/from reserves	-	-	-
-	<b>Total funding applied</b>	-	-	-
	<b>Split of capital expenditure</b>			
-	Capital - due to grow th	-	-	-
-	Capital - increase in level of service	-	-	-
-	Capital - renew als	-	-	-
-	<b>Total capital expenditure</b>	-	-	-

# Regulatory Services

**District Planning • Environmental Health • Liquor Licensing • Animal Control • Building Regulation • Parking**

Council is responsible for a number of planning and regulatory functions for the district, including:

- District planning
- Monitoring premises for safe food practices
- Checking water quality
- Licensing the sale of alcohol
- Requiring the control of animals
- Regulating for safe buildings
- Enforcing parking regulations and bylaws
- Providing accurate land information

These functions aim to keep the community safe and healthy by minimising hazards, and promoting responsible behaviour. Council also protects our environment and promotes sustainable development of land.

## Key Projects in 2013/14

### Changes to Council's Role in Alcohol Licensing

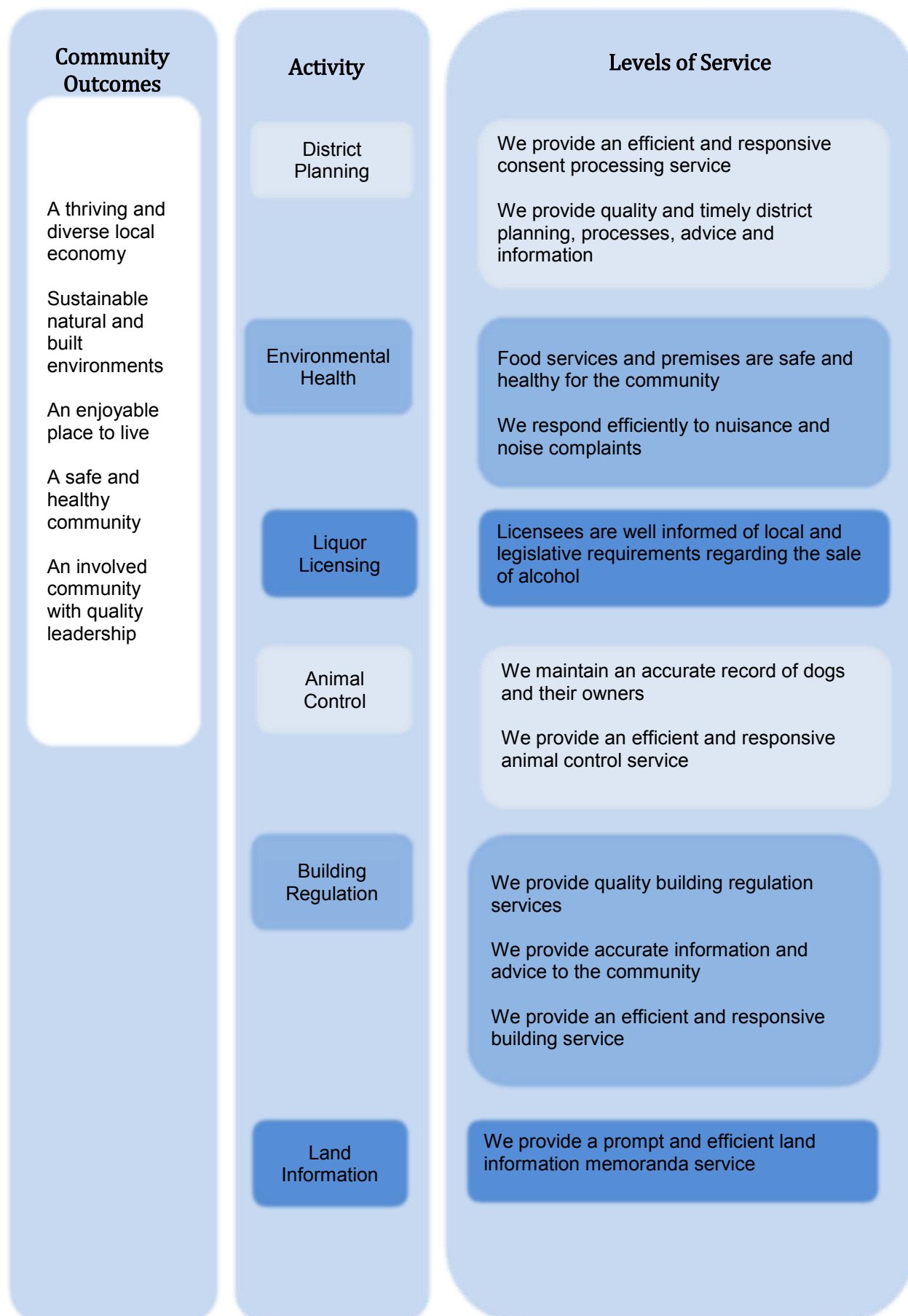
- **Sale and Supply of Alcohol Act 2012**

The Sale and Supply of Alcohol Act 2012 came into effect in December 2012 and has brought significant changes to how alcohol sale and supply will be controlled in the future.

The new legislation enables Council to prepare a "Local Alcohol Policy" which will detail the approaches to be taken to alcohol licensing in our district, and will enable community views to be taken into account as part of the process to develop this policy. Work has begun on preparing the Local Alcohol Policy with completion scheduled for early 2014.

Council must also form a District Licensing Committee which will consider all applications for licenses to sell or supply alcohol in the district. This committee must be in place by December 2013.

## Our Service – Regulatory Services



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>We provide an efficient and responsive consent processing service</b>	Resource consents are issued within required timeframes	96%	100%
	Subdivision plan approval (RMA Section 223) certificates are issued within 5 working days <sup>5</sup>	70%	100%
	Subdivision consent compliance (RMA Section 224) certificates are issued within 15 working days	86%	100%
<b>We provide quality and timely district planning, processes, advice and information</b>	Complaints regarding resource consents are responded to within 10 working days <sup>6</sup>	100%	100%
	Residents are satisfied with the standard of Council's district planning activities	65%	85%
<b>Food services and premises are safe and healthy for the community</b>	Registered food premises are inspected each year	100%	100%
<b>We respond efficiently to nuisance and noise complaints</b>	Noise complaints are responded to within 2 hours	89%	100%
<b>Licensees are well informed of local and legislative requirements regarding the sale of alcohol</b>	Council's licensee newsletter is distributed to licensee newsletters*	NEW	4 newsletters distributed
<b>We maintain an accurate record of dogs and their owners</b>	Known dogs are registered or otherwise accounted for	99%	98%

\*New performance measure in 2012/13

<sup>5</sup> This performance measure has changed from the version published on page 212 of the Long Term Plan 2012-22 Volume 1. The target time was mistakenly printed in the Long Term Plan as 15 working days.

<sup>6</sup> This performance measure has changed from the version published on page 213 in the Long Term Plan 2012-22 Volume 1. The original wording was "Enquiries and complaints regarding resource consents are responded to within 10 working days."



## Targets and Performance

Level of Service	Performance Measure	2011/12 Result	2013/14 Target
<b>We provide an efficient and responsive animal control service</b>	Required response times for animal control incidents are met*: - Urgent incidents are responded to within one hour - Non-urgent complaints are responded to within two hours - Routine complaints are responded to within three days	NEW	95% 95% 95%
	Residents are satisfied with Council's animal control services	83%	85%
	Council maintains its Building Consent Authority accreditation	Achieved	Accreditation renewed in 2014
<b>We provide quality building regulation services</b>	Buildings with compliance schedules are audited each year	18.4%	10%
<b>We provide accurate information and advice to the community</b>	Public information sheets are reviewed annually*	NEW	100%
<b>We provide an efficient and responsive building service</b>	Building consents are processed and decision made within 20 working days	91.5%	100%
	Project information memoranda are issued within 20 working days	100%	100%
	Complaints are responded to within 48 hours*	NEW	100%
<b>We provide a prompt and efficient land information memoranda service</b>	Land information memoranda are processed within 10 working days	99.9%	100%
	Average processing time of land information memoranda	6.1 days	No more than 10 days in any one month
	Residents are satisfied with land information services provided by Council	87%	85%

\*New performance measure in 2012/13

# Budget Summary 2013/14 – Regulatory Services

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
3,410	Other revenue	3,782	3,517	265
3,410	<b>Total revenue</b>	3,782	3,517	265
	<b>Operating expenditure</b>			
406	Environmental health	430	414	16
138	Liquor licensing	175	142	33
383	Animal control	380	396	(16)
1,775	Building regulation	1,952	1,849	103
245	Water monitoring	251	253	(2)
331	Parking	368	342	26
986	District planning	1,161	903	258
96	Land information	97	101	(4)
4,360	<b>Total expenditure</b>	4,814	4,400	414
<b>(950)</b>	<b>Net operating surplus/(deficit)</b>	<b>(1,032)</b>	<b>(883)</b>	<b>(149)</b>
	<b>Funded by:</b>			
1,125	General rates	1,362	1,275	87
(175)	Transfers (to)/from reserves	(330)	(392)	62
<b>950</b>	<b>Total funding applied</b>	<b>1,032</b>	<b>883</b>	<b>149</b>
	<b>Total expenditure includes:</b>			
13	Depreciation	6	14	(8)

## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
80	Parking	-	-	-
80	<b>Total capital expenditure</b>	-	-	-
100	Loan repayments	225	225	-
<b>180</b>	<b>Capital to be funded</b>	<b>225</b>	<b>225</b>	<b>-</b>
	<b>Funded by:</b>			
13	Depreciation funding	6	14	(8)
90	Loans raised	231	-	231
77	Transfers (to)/from reserves	(12)	211	(223)
<b>180</b>	<b>Total funding applied</b>	<b>225</b>	<b>225</b>	<b>-</b>
	<b>Split of capital expenditure</b>			
80	Capital - due to grow th	-	-	-
-	Capital - increase in level of service	-	-	-
-	Capital - renew als	-	-	-
<b>80</b>	<b>Total capital expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Miscellaneous

Miscellaneous income and expenditure includes budget items that cannot be 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 investment in Ashburton Contracting Limited (ACL) and other miscellaneous expenditure items including rate remissions.

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

# Budget Summary 2013/14 – Miscellaneous

## Operating Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Operating revenue</b>			
2,144	Other revenue	2,016	2,078	(62)
2,144	<b>Total revenue</b>	2,016	2,078	(62)
	<b>Operating expenditure</b>			
483	Non-allocated expenses	416	490	(74)
483	<b>Total expenditure</b>	416	490	(74)
<b>1,661</b>	<b>Net operating surplus/(deficit)</b>	<b>1,600</b>	<b>1,588</b>	<b>12</b>
	<b>Funded by:</b>			
(1,475)	General rates	(1,106)	(1,398)	292
(186)	Transfers (to)/from reserves	(494)	(190)	(304)
<b>(1,661)</b>	<b>Total funding applied</b>	<b>(1,600)</b>	<b>(1,588)</b>	<b>(12)</b>
	Total expenditure includes:			
-	Depreciation	-	-	-

## Capital and Reserves Funding Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Capital expenditure</b>			
1,080	Miscellaneous	1,254	1,089	165
1,080	<b>Total capital expenditure</b>	1,254	1,089	165
30	Loan repayments	30	30	-
<b>1,110</b>	<b>Capital to be funded</b>	<b>1,284</b>	<b>1,119</b>	<b>165</b>
	<b>Funded by:</b>			
1,110	Transfers (to)/from reserves	1,284	1,119	165
<b>1,110</b>	<b>Total funding applied</b>	<b>1,284</b>	<b>1,119</b>	<b>165</b>
	<b>Split of capital expenditure</b>			
70	Capital - due to grow th	250	-	250
290	Capital - increase in level of service	544	306	238
720	Capital - renew als	460	783	(323)
<b>1,080</b>	<b>Total capital expenditure</b>	<b>1,254</b>	<b>1,089</b>	<b>165</b>

## Capital Works Programme 2013/14 – Miscellaneous

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>New Capital Works</b>		
Information systems	306	254
Plant and vehicles	-	540
<b>Total New Capital Works</b>	<b>306</b>	<b>794</b>

	LTP 2013/14 \$000s	Budget 2013/14 \$000s
<b>Capital Renewals</b>		
Information systems	155	460
Plant and vehicles	596	-
Property – civic offices	32	-
<b>Total Capital Renewals</b>	<b>783</b>	<b>460</b>

# Prospective Financial Statements

## Introduction

The prospective financial statements in this section outline Council's planned expenditure for the 2013/14 financial year.

## Forecasting Assumptions and Risks

- All figures are in current New Zealand dollars.
- Information is based on the most accurate information at the time of preparation.
- In areas of judgement the principal of accounting prudence has been applied.
- There are no significant forecasting assumptions involving a high level of uncertainty.
- It is assumed there will be no changes in the nature of the Ashburton District Council's business.
- That no unforeseen natural events (e.g. Storms or Floods), will affect the District infrastructure and other assets of the Council and its activities.
- The actual result for the financial year 2013/14 may vary from the information presented and may vary materially depending upon circumstances that arise during the period.

## Significant Forecasting Assumptions and Risks

Population Growth/Demand	
<b>Assumption</b>	<p>Statistics New Zealand population forecasts have low, medium and high projections based on varying migration, fertility and mortality forecasts. Based on growth over the past five years, Ashburton District Council is using the "high" population forecast series in its growth modelling for the future. Council considers it prudent to use the "high" series prediction in most situations.</p> <p>Population growth is expected at a rate of 1.2% per annum, which is the high series annual growth rate over the period to 2031, as forecast by Statistics New Zealand.</p> <p><b>Canterbury Earthquakes</b> – The Canterbury earthquakes may impact on population growth in the district if Christchurch residents leaving the city settle in Ashburton District or if local firms grow significantly due to increased opportunities in Christchurch</p>
<b>Risk</b>	<ol style="list-style-type: none"> <li>1. Population projection figures used are largely dependent on economic growth trends similar to those experienced in the past 10 years continuing. Significant variances to these growth rates may alter the population growth rates.</li> <li>2. Population increase resulting from the Christchurch earthquakes could be significant and relatively immediate. Council is monitoring population indicators such as demand for housing, school enrolments and electoral role numbers to gauge the situation.</li> </ol>
<b>Level</b>	<ol style="list-style-type: none"> <li>1. Low</li> <li>2. Moderate</li> </ol>
<b>Impact and Management</b>	<ol style="list-style-type: none"> <li>1. Unlikely to be a high impact as work programmes and budgets can be adjusted on an annual basis to reflect prevailing growth patterns.</li> <li>2. A sudden surge in population due to people moving from Christchurch could have a moderate impact on Council services. An example of this could be an increased demand for building services.</li> </ol>

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### Changing Demographics

<b>Assumption</b>	<p>The demographics of the Ashburton District are changing, and they are expected to change further in the future.</p> <p>The district has an ageing population, with the proportion of the population aged over 65 years expected to double between the years 2006 (4,600) and 2031 (8,900). As Ashburton District has 5% more of its population in this age group than New Zealand as a whole, we are likely to feel the effects more than other parts of the country.</p> <p>The ethnic makeup of the district is also changing. International migration accounted for 62% of the district's population increase in the period 1991-2006. Net migration figures show that we can expect this level of population growth to continue through to 2031.</p>
<b>Risk</b>	Significant variance to these trends over the coming ten years may alter the expected demographic makeup of the district.
<b>Level</b>	Low
<b>Impact and Management</b>	Any variation is unlikely to be significant.

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### Residential Development Growth

<b>Assumption</b>	Using the population forecasts and the average household size assumptions, it is assumed that the number of residential households in the district will increase by 144 in 2013/14.
<b>Risk</b>	Residential development growth may be higher or lower than the projected level.
<b>Level</b>	Low
<b>Impact and Management</b>	Work programmes and budgets can be adjusted to reflect growth patterns.

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### Changing Land Use

<b>Assumption</b>	<p>New irrigation drives changes to the rural economy with farms converting to dairy, vegetables, seeds and other specialised crops and stock.</p> <p>According to Infometrics figures, 2010, the number of dairy cattle farms rose 39% in the period 2007-2010, from 219 to 305 farms. Council has assumed there will be further land-use change in the district.</p>
<b>Risk</b>	Land use change can have a significant impact on roads, with increased heavy traffic on rural roads, causing road deterioration.
<b>Level</b>	Moderate
<b>Impact and Management</b>	Effects tend to be spread across the district rather than concentrated. Council has adjusted its road maintenance programme to mitigate any effects.

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### Loan Funding and Interest Rates

<b>Assumption</b>	<p>Council uses internal and external loan funding to pay for most capital expenditure.</p> <p>The level of internal borrowing as a ratio of total borrowing will depend on cash reserves available, and any risk management approaches considered prudent when the loans are raised.</p> <p>The term of loans raised for most capital expenditure is assumed to be 25 years. The interest rate on all loans in 2013/14 has been assumed to be 5.5 - 6.0%.</p> <p>The interest rate received on cash investments in 2013/14 is assumed to be 5.0%.</p>
<b>Risk</b>	If interest rates rise significantly this will increase Council's cost of capital. An additional 1% to interest rates for external borrowing would increase the cost of capital by \$10,000 per \$1 million of loans in 2013/14. If Council's entire external debt was affected in this way it would add \$630,000 in cost.
<b>Level</b>	Moderate
<b>Impact and Management</b>	<p>Council's Treasury Policy contains interest rate risk management tools for minimising, as far as possible, adverse interest rate movements.</p> <p>Internal Borrowing – as a significant level of Council's loans are by way of internal borrowing, Council has the ability to manage risk associated with interest loans and repayments of this type.</p> <p>External Borrowing – is generally able to be managed in ways that maintain the</p>

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preferred length of the borrowing term (25 years).

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#### Useful Lives of Assets

<b>Assumption</b>	Council has made a number of assumptions about the useful lives of its assets. The detail for each asset category is detailed in the Statement of Accounting Policies. The useful lives are consistent with the assumptions applied to valuing each asset category and determined by experienced and qualified asset valuers.
<b>Risk</b>	Asset useful lives assumptions are incorrect, leading to either asset failure or premature asset replacement.
<b>Level</b>	Low
<b>Impact and Management</b>	Ongoing assessment of the quality of assets means this information is updated regularly and work programmes adjusted to minimise the chance of asset failure.

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#### Funding of Asset Replacement

<b>Assumption</b>	Funding the replacement of any individual asset will be from the following sources, in order of priority <ul style="list-style-type: none"><li>- Prior year credit balances (for an activity funded from targeted rates this effectively represents unspent funds derived from funding depreciation – each account balance receives interest)</li><li>- Current year's operating surplus, including any cash arising from the funding of depreciation</li><li>- Loan funding the balance of the expenditure, with the loan term being the shorter of either 25 years (as described above) or the expected life of the asset</li><li>- Depreciation is calculated based on the expected life of assets. This has been determined at the 'major' asset level rather than on a more detailed basis.</li></ul>
<b>Risk</b>	Asset replacement funding is either insufficient to cover the costs or excessive leading to a higher rating requirement than necessary
<b>Level</b>	Low
<b>Impact and Management</b>	Unlikely to be high as work programmes and budgets are updated annually to reflect asset information.

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#### Asset Revaluation

<b>Assumption</b>	The annual revaluation is assumed to be that of the local price index derived from the BERL local government price adjusters.
<b>Risk</b>	Asset values vary from those forecast, leading to variations in depreciation funding available.
<b>Level</b>	Low
<b>Impact and Management</b>	No specific intervention required.

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#### Dividend income

<b>Assumption</b>	It has been assumed that income from dividends will be consistent with current levels for 2013/14.
<b>Risk</b>	If income differs, this will affect the level of contribution available to offset the rate requirement
<b>Level</b>	Moderate
<b>Impact and Management</b>	Any increase in the rate requirement due to reduced dividend levels is unlikely to be substantial.

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#### Insurance Premiums

<b>Assumption</b>	Insurance premiums have increased significantly following the Canterbury earthquakes. It has been assumed that insurance premiums will remain at the budgeted level, which incorporates the recent increase.
<b>Risk</b>	Insurance premiums increase further than the level budgeted.
<b>Level</b>	Moderate
<b>Impact and Management</b>	Any further changes to insurance premiums are unlikely to have a significant impact.

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#### Revenue from Forestry Joint Venture

<b>Assumption</b>	Revenue from Council's Riverbank forestry joint venture is assumed to be received in
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	2013/14 (\$566,000). Returns are based on projected harvest volumes, predicted from past forest inventories and using logs as at June 2012.
<b>Risk</b>	The market price for timber at the time of harvest may vary from the assumed rate.
<b>Level</b>	Low
<b>Impact and Management</b>	Any change to the net income is not expected to be significant.

#### **Revenue from Residential Property Development**

<b>Assumption</b>	The Property activity budget includes revenue from the sale of sections from Council's Geoff Geering Drive subdivision and from Lake Hood.  It has been assumed five sections a year will be sold in 2013/14 in the Geoff Geering Drive development.
<b>Risk</b>	Sections may not sell.
<b>Level</b>	Moderate
<b>Impact and Management</b>	Any change to the level of sales will not have significant impact on Council's revenue

#### **Revenue from Ashburton Business Estate Development**

<b>Assumption</b>	The Property activity budget includes revenue from the sale of sections from Council's Ashburton Business Estate.  It has been assumed that sales will be \$3 million for 2013/14.
<b>Risk</b>	Sections may not sell.
<b>Level</b>	Moderate.
<b>Impact and Management</b>	Sales revenue of approximately \$1.2 million is required to service debt on the development. The cost of \$1 million of unsold land would carry an estimated \$60,000 of interest cost. Sales of other Council land assets could be used to fund the debt if required. If revenue is below this level over time, Council may need to rate for the cost of capital.

#### **Impact of Canterbury Earthquakes on Infrastructure**

<b>Assumption</b>	To date, inspection shows that there has been no significant damage to Council buildings and infrastructure as a result of the Canterbury earthquakes  There is a budget provision of \$1.4 million for strengthening work on the Council's administration buildings in 2013/14.
<b>Risk</b>	Earthquake damage may not be apparent yet.  Council could incur unexpected expenditure if significant earthquake damage is later discovered.
<b>Level</b>	Moderate
<b>Impact and Management</b>	The potential for further damage is unknown at this stage. There has been no expenditure budgeted as 'contingency' for this purpose. Council will make a decision on this matter if the situation arises.

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**Forestry and the Emission Trading Scheme**

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**Assumption** The effects of the carbon credits and the Emissions Trading Scheme are not reflected in the financial forecast of this document. Under the current scheme Council will earn and be allocated carbon credits for its forests. For forests planted prior to 1990, Council has an allocation of 85,560 NZU's of which it has received 32,800 units. The remaining credits will be received in 2013 depending on rules for the next commitment period – beyond 2012. If the rules allow offsetting of liabilities by planting new forests in a different location then Council may not receive the remaining credits.

Council has also earned carbon credits for forests planted after 1989 which are registered in the ETS. The Council has 2225.5 hectares of post 1989 forests registered in the ETS and holds approximately \$31,000 carbon credits as at March 2013. However, Council will also have liabilities for these forests when these forests are harvested. The costs in the forestry activity do not include any carbon liability and do not include the asset value of its current units.

**Risk** The market for carbon credits has been very volatile and seems likely to remain that way. Carbon prices in excess of \$20/NZU have been achieved in the past. The carbon price in March 2013 was approximately \$2/NZU.

With regard to future liabilities the level of risk depends on how Council chooses to sell its credits.

Physical risks such as fire and wind damage could affect Council's plantations which could mean Council faces unexpected liabilities.

**Level** Low/moderate

**Impact and Management** Revenue from carbon credits in the current market would be low. No revenue has therefore been budgeted.

Council can choose to sell only its 'safe' level of carbon where carbon credits are retained and future tree growth and replanting will cover liabilities.

These risks can be managed by adjusting how plantations are harvested, having plantations in varied locations and/or through initiating new planting.

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**Climate Change**

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**Assumption** The predicted likely impacts of global climate change on Ashburton District are the climate becoming hotter and drier, extreme weather events more frequent and rising sea levels may cause an increase in coastal erosion

Council has assumed there will be some impacts arising from climate change over the long term but as these impacts are not yet clearly identifiable, they have not been explicitly incorporated into general planning decisions.

**Risk** Climate change is a difficult issue for Council to respond to as there is no certainty around the full implications for the district. The changes are likely to be subtle rather than dramatic and fast moving. Council responses will evolve over time.

**Level** Low

**Impact and Management** No specific measures relating to possible climate change effects have been allowed for.

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**Development Contributions**

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**Assumption** Development contributions have been budgeted based on expected population growth.

**Risk** Growth is higher or lower than projected, which could result in:

- The need for additional infrastructure or bringing capital programmes forward
- Under-utilised facilities or the need to delay some capital projects

**Level** Low

**Impact and Management** Given past demand and growth for infrastructure it is considered that the estimated revenue from development contributions is realistic.

Most infrastructure projects are able to be adjusted in terms of scale and timing if required.

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**Vested Assets**

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**Assumption** Vested assets have been calculated based on growth projects, and are depreciated over their estimated useful life.

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<b>Risk</b>	Vested asset values vary from those forecast leading up to variations in depreciation funding available.
<b>Level</b>	Low
<b>Impact and Management</b>	No specific intervention required.

#### **EA Networks Centre (formerly Riverside Sport and Leisure Centre)**

<b>Assumption</b>	<p>This Annual Plan 2013/14 contains information regarding income and expenditure for the planned EA Networks Centre based on a number of assumptions. Significant assumptions used to prepare the financial information are:</p> <p><b>Ownership of facility:</b> The budgets and financial information contained in this Annual Plan relating to the EA Networks Centre are based on ownership being with Ashburton District Council.</p> <p><b>Capital cost:</b> It is assumed that the capital cost of the EA Networks Centre will be \$30 million with no allowance for inflation. Of this it is assumed Council will fund \$25 million and the Ashburton Stadium Complex Trust will contribute \$5 million from community/external fundraising sources.</p> <p><b>Facility opening:</b> The EA Networks Centre facility has been assumed to open in December 2014.</p>
<b>Risk</b>	The capital cost may be higher than \$30 million and/or the community funding of \$5 million may not be achieved.
<b>Level</b>	Moderate
<b>Impact and Management</b>	Council will need to decide on its preferred approach should this risk materialise. Options could include increasing Council contribution, reducing scope of project or staging the project.

#### **Council Commitments**

<b>Assumption</b>	There have been no other commitments or contingencies that Council is aware of that have not been included in the Annual Plan 2013/14 financial forecasts.
<b>Risk</b>	None recognised
<b>Level</b>	Low
<b>Impact and Management</b>	None recognised

#### **Legislative Changes**

<b>Assumption</b>	It has been assumed there will be no legislative changes that will impact materially on Council business.
<b>Risk</b>	None recognised
<b>Level</b>	Low
<b>Impact and Management</b>	None recognised

#### **Resource Consents**

<b>Assumption</b>	It has been assumed that all current resource consents held by Council will be renewed at the appropriate time, with similar conditions and length of term as currently in place.
<b>Risk</b>	Resource consents are not renewed or the conditions of the term of the resource consent may vary from those currently in place.
<b>Level</b>	Low
<b>Impact and Management</b>	Renewal may incur additional costs that have not currently been budgeted for.

<b>External Borrowing</b>	
<b>Assumption</b>	Council can renew its current borrowing and access additional funding in the future.
<b>Risk</b>	Council may not be able to borrow to meet its requirements.
<b>Level</b>	Low
<b>Impact and Management</b>	Council has bank loan facilities in place that are renewed two-yearly and Council is able to borrow through the wholesale market and the new Local Government Funding Agency.

<b>Ashburton Agri-Innovation Park</b>	
<b>Assumption</b>	<p>Council has signed a memorandum of understanding with Eden Agri-Capital Limited and Grow Mid Canterbury. Council has agreed to set aside 5 hectares of land in the Ashburton Business Estate for sale to a new company that will invest in the development of an agricultural innovation park.</p> <p>Council has also set aside another 10 hectares initially for a period of 10 years for possible future expansion of the innovation park business.</p> <p>The timing of any land sale is uncertain and therefore Council continues to forecast land sales of \$3 million for the Ashburton Business Estate for 2013/14.</p>
<b>Risk</b>	The land sale may not proceed.
<b>Level</b>	Moderate
<b>Impact and Management</b>	The only impact of the sale not proceeding is an alternative buyer will eventually need to be found for the land. This is not considered a significant risk as the land is in stage two of the Ashburton Business Estate and as such is not currently on the market.

# Statement of Accounting Policies

## Reporting Entity

The Ashburton District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 and is domiciled in New Zealand.

The Ashburton District Council (ADC) group consists of the Ashburton District Council and its wholly owned subsidiaries the Ashburton Contracting Limited (Council controlled trading organisation) and its in-substance subsidiaries the Ashburton Community Water Trust and the Ashburton Stadium Complex Trust.

The primary objective of ADC is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, ADC has designed itself and the group as 'public benefit entities' for the purposes of New Zealand equivalents to International Financial Reporting Standards ("NZ IFRS"). The prospective financial statements were authorised for issue by Council on 4 April 2013.

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 subsidiary and in-substance subsidiaries.

## Basis of Financial Statement Preparation

The prospective financial statements of the Ashburton District Council have been prepared in accordance with the requirements of the Local Government Act 2002.

In September 2011, the External Reporting Board issued a position paper and consultation papers proposing a new external reporting framework for public benefit entities (PBEs). The papers proposed that accounting standards for PBEs would be based on International Public Sector Accounting Standards, modified as necessary. The proposals in these papers do not provide certainty about any specific requirements of future accounting standards. Therefore, the accounting policies on which the forecast information for 2012-22 has been prepared are based on the current New Zealand equivalents to International Financial Reporting Standards.

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

The preparation of financial statements in conformity with NZ IFRS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income 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 estimated and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

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.

No actual financial results have been incorporated with the prospective financial statements.

## Statement of Compliance

The financial information contained within this report has been prepared in accordance with the generally accepted accounting practice in New Zealand as required under section 111 of the Local Government Act 2002, and the Long Term Plan requirements of section 93.

The prospective financial statements comply with applicable Financial Reporting Standards, which

include Financial Reporting Standards (FRS) number 42; Prospective Financial Statements, and New Zealand Generally Accepted Accounting Practice.

The Ashburton District Council is a Public Benefit Entity and has applied the PBE exemptions allowable under New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

### **Consolidation**

The Council has not consolidated the prospective financial statements to include the Council's subsidiary Ashburton Contracting Limited.

### **Measurement Base**

The prospective financial statements have been prepared on the historical cost basis, modified by the revaluation of certain assets.

### **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).

**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 60% interest in the Riverbank View forestry joint venture. This is a jointly controlled operation between the Council, which incurred the planting costs and is liable for the ongoing silviculture costs, and a land owner who provided the land and who meets the land costs such as rates and fencing. The net sale proceeds will be split 60% Council and 40% landowner. The Council's interest in the joint venture is accounted for using the proportionate method of consolidation.

### **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 Income because it excludes items of income 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 Income, 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.

## Revenue Recognition

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 income on a straight line basis over the rating period.
- **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** are recognised as income when assessments are issued.
- **Interest income** 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 income. Rental income from investment and other property is recognised in the surplus/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.
- **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.

## 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.

## **Accounts Receivable**

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. 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 Statement of Comprehensive Income 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.

## **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 net profit or loss 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 are stated at cost less accumulated depreciation and any accumulated

impairment losses except for Infrastructure Assets and Land and Buildings.

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 and subsequent accumulated impairment losses. 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 sub-divisional 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 in the Statement of Comprehensive Income will be recognised first in the Other Comprehensive Income 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.

## **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**

Forests were valued as at 30 June 2011 by the Council's District Forester in accordance with NZ IAS-41 Agriculture. 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 Guild Forestry (Guild Family Enterprises Ltd), NZ Institute of Forestry registered consultant. Any increase or decrease in the valuation is reflected in the surplus/deficit.

## **Investment Properties**

Investment properties are properties which are held either to earn rental income 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/deficit.

Rental income 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/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 income is accounted for as described in the Revenue Recognition accounting policy.

The investment properties were valued by Darroch Valuations, Registered Valuers as at 30 June 2011.

## **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.

Wastewater, Stormwater, Stockwater (excluding races), Water Supply Parks, and Solid Waste assets existing as at 30 June 2012 were revalued by Opus, independent registered valuers.

Roading and Footpaths were not revalued in 2012, and remain at their June 2011 valuation as prepared by Opus, 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 was 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 NZ IAS 38 – Intangible Assets.

## **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/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.

## 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	2.0% S.L.	
Buildings - minor	4.0% S.L.	
Heavy plant and machinery	5.0% – 13% S.L.	
Light plant and machinery	6.67% – 25% S.L.	
Office equipment	10%-36% S.L.	
Fixtures and fittings	10% S.L.	
Motor vehicles	7.0% – 13% S.L.	
Computer equipment	25.0% – 33% S.L.	
Library books	6.67% S.L.	(adult nonfiction)
	10% S.L.	(all other books)

The depreciation rates of the other classes of assets are:

**Infrastructural assets:** 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.

Roading	Bridges	80 – 150 years
	Culverts	80 years
	Pavement surface	8 - 50 years
	Pavement formation	Not depreciated
	Pavement layers	60 – 80 years
	Footpaths	25 – 90 years
	Street lights	25 - 50 years
	Kerb and channel	80 years
	Traffic signals	12 – 55 years
	Berms	80 years
	Signs	13 years
	Road markings	12 years
	Barriers and rails	25 years
Water reticulation	Pipes	60 – 80 years
	Valves, hydrants	25 years
	Pump stations	10 – 80 years
	Tanks	25 – 60 years
Stockwater	Races	Not depreciated
	Structures	60 years
Sewerage reticulation	Pipes	60 – 100 years
	Laterals	100 years
	Manholes	60 years
	Treatment plant	10 – 100 years
Stormwater systems	Pipes	60 – 80 years
	Manholes	60 years
	Structures	20 – 50 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 (or disposal groups) are classified as held for sale and stated at the lower of their carrying amount and fair value less costs to sell if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

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

Noncurrent 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.

Noncurrent 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**

At each balance date, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, and for all indefinite life intangibles, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

The Council measures the value in use of assets whose future economic benefits are not directly related to their ability to generate net cash inflows held, at depreciated replacement cost. Where it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash generating unit to which the asset belongs. This does not apply to assets whose future economic benefits are not directly related to their ability to generate net cash inflows. Recoverable amount is the greater of fair value less costs to sell, and value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

If the recoverable amount of an asset or cash-generating unit is estimated to be less than its carrying amount, the carrying amount of the asset or cash-generating unit is reduced to its recoverable amount.

For non-revalued assets, impairment losses are recognised as an expense immediately. For revalued assets, other than investment property, the impairment loss is treated as a revaluation decrease to the extent it reverses previous accumulated revaluation increments for that asset class.

Where an impairment loss subsequently reverses, the carrying amount of the asset or cash-generating unit is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed that which would have been determined had no impairment loss been recognised for the asset or cash-generating unit in prior years. A reversal of an impairment loss is recognised as income immediately, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase. An impairment loss recognised for goodwill is not reversed in a subsequent period.

## **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**

Interest-bearing bank loans and overdrafts and other term borrowings, are initially recorded at fair value which is usually the proceeds received, net of direct issue costs. Subsequently, they are measured at amortised cost using the effective interest rate method. Changes in the current amount are recognised in the surplus/deficit.

Finance charges, including premiums payable on settlement or redemption, are accounted for on an accrual basis and are added to the carrying amount of the instrument to the extent that they are not settled in the period in which they arise.

All borrowing costs are recognised in the surplus/deficit in the period in which they are incurred.

## **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/deficit. The leased assets are depreciated over the period the Council is expected to benefit from their use.

The Council currently has no finance leases on its 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/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.

### **Interest Rate Risk**

The Council has various financial instruments with off-balance-sheet risk. Their primary purpose is to reduce exposure to fluctuations in interest rates. The financial instruments are subject to the risk that market values may change subsequent to their acquisition. Interest rate swaps have been employed to minimise interest rate exposure. For interest rate swap agreements, any differential to be paid or received is accrued as interest rates change and is recognised as a component of operating revenue or expense over the life of the agreement.

### **Credit Risk**

Contracts have been entered into with various counter parties have such credit ratings and are in accordance with dollar limits as set forth by the Council.

### **Collateral**

The Council does not generally require collateral or other security to support service or sales contracts. While the Council may be subject to credit losses up to the notional value of the service or goods supplied in the event of non-performance by counterparties, it does not expect such losses to occur.

**Concentrations of Credit Risk:** Financial instruments which potentially subject the Council to concentrations of credit risk principally consist of cash, accounts receivable and short term investments. The Council place their cash and short term investments with high credit quality financial institutions and limit the amount of credit exposure to any one financial institution. Concentrations of credit risk with respect to accounts receivable are limited due to the large number of customers included in the Council's customer base.

### **Loan / Mortgage**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. After initial recognition, they are measured at amortised accost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit. 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 method. The difference between the face value and present value of the expected future cash flow of the loan is recognised in the surplus or deficit as a grant.



## Statement of Cash Flows

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value, and with original maturities of three months or less, in which the Council invests as part of its day-to-day cash management.

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 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.

## Changes in Accounting Policy

There have been no changes to Accounting Policies applied to the prospective financial statements.

# Prospective Statement of Comprehensive Income

For the year ended 30 June 2014

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)
	<b>Revenue</b>		
25,157	Rates revenue	26,771	27,023
5,038	Subsidies and grants	5,166	4,989
3,050	Development and financial contributions	3,367	3,500
889	Finance income	1,029	773
13,720	Other revenue	16,160	12,663
1,325	Gain in fair value of investment properties	1,269	1,319
247	Gain in fair value of forestry	182	246
3,118	Gain on disposal of commercial property <sup>1</sup>	-	3,219
<b>52,544</b>	<b>Total income</b>	<b>53,944</b>	<b>53,732</b>
	<b>Expenditure</b>		
8,708	Employee benefit expenses	9,356	8,936
10,937	Depreciation and amortisation	11,755	11,755
2,938	Finance costs	3,744	3,744
19,858	Other expenses	18,860	19,140
-	Other losses	-	-
<b>42,441</b>	<b>Total expenditure</b>	<b>43,715</b>	<b>43,575</b>
<b>10,103</b>	<b>Surplus/(deficit) before taxation</b>	<b>10,229</b>	<b>10,157</b>
-	Income tax	170	170
<b>10,103</b>	<b>Surplus/(deficit) after taxation</b>	<b>10,059</b>	<b>9,987</b>
	<b>Other comprehensive income</b>		
17,021	Gain/(loss) on infrastructure revaluation	15,632	15,671
17,021	Total other comprehensive income	15,632	15,671
<b>27,124</b>	<b>Total comprehensive income</b>	<b>25,691</b>	<b>25,658</b>

1. The net gain on sale of commercial property was shown as a separate line item in the LTP. The accounting treatment in the Annual Plan now includes proceeds from sales as revenue and the cost of the sales as expenditure.

## Prospective Statement of Changes in Equity

For the year ended 30 June 2014

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)
588,278	Equity at the beginning of the year	607,027	615,402
27,124	Total comprehensive income	25,691	25,658
<b>615,402</b>	<b>Balance at 30 June</b>	<b>632,718</b>	<b>641,060</b>

# Prospective Statement of Financial Position

As at 30 June 2014

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)
615,402	<b>Total equity</b>	632,718	641,060
	<b>Non current liabilities</b>		
52,675	Borrow ings	60,773	61,196
395	Derivative financial instruments	1,077	395
374	Employee benefit liabilities	392	374
110	Landfill closure liability	118	110
53,554	<b>Total non current liabilities</b>	62,360	62,075
	<b>Current liabilities</b>		
4,322	Trade and other payables	5,883	4,323
3,062	Borrow ings	2,172	6,644
750	Employee benefit liabilities	862	750
15	Landfill closure liability	15	15
8,149	<b>Total current liabilities</b>	8,932	11,732
<b>677,105</b>	<b>Total equity and liabilities</b>	<b>704,010</b>	<b>714,867</b>
	<b>Non current assets</b>		
3,009	Trade and other receivables	1,009	-
513	Other financial assets	4,057	513
2,528	Council controlled organisations	-	2,528
4,413	Property inventory	4,398	3,932
45,496	Investment properties	45,035	46,815
8,477	Biological assets - forestry	6,446	8,723
695	Intangible assets - softw are	569	695
69,199	Operational assets	72,191	84,965
523,274	Infrastructural assets	542,142	543,182
657,604	<b>Total non current assets</b>	675,847	691,353
	<b>Current assets</b>		
5,544	Cash and cash equivalents	13,874	8,834
6,061	Trade and other receivables	7,494	6,782
33	Inventories	56	34
7,383	Local Authority stocks and bonds	6,259	7,383
480	Property inventory	480	480
19,501	<b>Total current assets</b>	28,163	23,513
<b>677,105</b>	<b>Total assets</b>	<b>704,010</b>	<b>714,867</b>

The LTP showed Council's investments in Council controlled organisations as a separate line item  
The annual plan includes these investments in other financial assets.

## Prospective Statement of Cash Flows

For the year ended 30 June 2014

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)
	<b>Cash flows from operating activities</b>		
44,021	Receipts from customers	45,307	48,066
889	Interest revenue	1,029	773
561	Dividends received	561	583
3,000	Sale of Ashburton Business Park	3,000	3,087
255	Sale of Albert Street subdivision	400	262
342	Sale of Lake Hood subdivision	450	350
(28,566)	Payments to suppliers and employees	(27,781)	(28,076)
(2,938)	Interest expense	(3,744)	(3,744)
-	Tax	(170)	(170)
<u>17,564</u>	<i>Net cash flow from operating activities</i>	<u>19,052</u>	<u>21,131</u>
	<b>Cash flows from investing activities</b>		
50	Sale of other property, plant and equipment	50	52
(19,441)	Purchase of operational assets	(24,664)	(17,932)
(12,459)	Purchase of infrastructural assets	(12,258)	(12,064)
<u>(31,850)</u>	<i>Net cash flow from investing activities</i>	<u>(36,872)</u>	<u>(29,944)</u>
	<b>Cash flows from financing activities</b>		
16,283	Loans raised	20,441	15,165
(4,075)	Loan repayments	(2,172)	(3,062)
<u>12,208</u>	<i>Net cash flow from financing activities</i>	<u>18,269</u>	<u>12,103</u>
<b>(2,078)</b>	<b>Net increase/(decrease) in cash held</b>	<b>449</b>	<b>3,290</b>
7,622	Opening cash resources	13,425	5,544
<u><b>5,544</b></u>	<b>Closing cash resources</b>	<u><b>13,874</b></u>	<u><b>8,834</b></u>

## Reconciliation of activity financial projections and statement of comprehensive income

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)
	<b>Revenue</b>		
7,293	General rates	8,272	8,573
18,023	Targeted rates	18,499	18,614
5,038	Subsidies	5,166	4,989
3,050	Development and/or financial contributions	3,367	3,500
2,383	Vested assets	1,746	1,814
1,325	Gain in fair value of investment properties	1,269	1,319
247	Gain in fair value of forestry	182	246
3,118	Gain on sale of commercial property	-	3,219
14,021	Other revenue	17,953	13,748
<b>54,498</b>	<b>Revenue per cost of service statements</b>	<b>56,454</b>	<b>56,022</b>
(1,954)	Internal revenue and interest	(2,510)	(2,290)
<b>52,544</b>	<b>Revenue per statement of comprehensive income</b>	<b>53,944</b>	<b>53,732</b>
	<b>Expenditure</b>		
10,674	Roads and footpaths	11,307	11,122
4,581	Drinking water	4,257	4,493
4,082	Wastewater	4,341	4,283
740	Stormwater	766	787
3,738	Refuse and recycling	3,933	3,848
3,025	Community recreation and leisure	3,399	4,142
1,991	Community facilities and support	2,058	2,014
6,012	Economic development	6,122	5,539
3,097	Parks and open space	3,178	3,188
1,612	Democracy and governance	1,804	1,729
4,360	Regulatory services	4,814	4,400
483	Miscellaneous	416	490
<b>44,395</b>	<b>Expenditure per cost of service statements</b>	<b>46,395</b>	<b>46,035</b>
(1,954)	Internal expenditure and interest	(2,510)	(2,290)
-	Income tax	(170)	(170)
<b>42,441</b>	<b>Expenditure per statement of comprehensive income</b>	<b>43,715</b>	<b>43,575</b>
<b>10,103</b>	<b>Surplus/(deficit) before tax per statement of comprehensive income</b>	<b>10,229</b>	<b>10,157</b>

# Reserve Funds

## Summary of Reserve Funds

The Council maintains reserve funds as a sub-part of its equity. The following presents a summary of reserve funds and is followed by a breakdown into the various reserve fund types giving a brief explanation of the types of funds under each category and a table giving the opening balance, movements and closing balances

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)
20,706	Opening Balance	37,174	18,370
29,195	Deposits to reserves	31,019	28,709
(31,533)	Withdrawals from reserves	(33,658)	(28,610)
<b>18,368</b>	Closing balance	<b>34,535</b>	<b>18,469</b>

## Special Funds

These are funds set aside for specific purposes by the Council. These funds are funded by interest receipts and transfers from activities where funding is to be held to meet future expenditure. Expenditure is funded from these reserves if that expenditure meets the purpose of the reserve funds.

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)
7,999	Opening Balance	7,813	7,987
1,086	Deposits to reserves	1,030	1,114
(1,098)	Withdrawals from reserves	(1,296)	(1,120)
<b>7,987</b>	Closing balance	<b>7,547</b>	<b>7,981</b>

## 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.

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)		LTP 2013/14 (\$000)	
12,688	Opening Balance	29,341		10,362	
28,109	Deposits to reserves	29,989		27,594	
(30,435)	Withdrawals from reserves	(32,552)		(27,489)	
<b>10,362</b>	Closing balance	<b>26,778</b>		<b>10,467</b>	

## 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.

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)		LTP 2013/14 (\$000)	
20	Opening Balance	20		20	
1	Deposits to reserves	1		1	
-	Withdrawals from reserves	(1)		-	
<b>21</b>	Closing balance	<b>20</b>		<b>21</b>	



# Funding Impact Statements

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

The funding and rating mechanisms used by Council are contained in the Revenue and Financing Policy in the Long Term Plan 2012 - 22 (Vol.2, Part 8, pg.348) or online on Council's website [www.ashburtondc.govt.nz](http://www.ashburtondc.govt.nz) . The total of the revenue sources expected are shown in the Prospective Financial Statements and information is also shown in each significant activity

The Funding Impact Statements have been prepared in accordance with Part 1, Clause 13 of Schedule 10 of the Local Government Act, 2002.

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.

## Funding Impact Statement - Council Summary

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)
	<b>Sources of operating funding</b>		
7,293	General rates, UAGC*, rates penalties	8,272	8,573
17,864	Targeted rates	18,335	18,450
1,532	Subsidies and grants for operating purposes	1,863	1,348
4,495	Fees, charges and rates for water supply	4,821	4,659
7,726	Petrol tax, fines, infringement fees, other receipts	10,781	6,958
<b>38,910</b>	<b>Total sources of operating funding</b>	<b>44,072</b>	<b>39,988</b>
	<b>Applications of operating funding</b>		
29,385	Payments to staff and suppliers	29,805	28,939
2,926	Finance costs	3,110	3,719
20	Other operating funding applications	182	190
<b>32,331</b>	<b>Total applications of operating funding</b>	<b>33,097</b>	<b>32,848</b>
<b>6,579</b>	<b>Surplus/(deficit) of operating funding</b>	<b>10,975</b>	<b>7,140</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)
	<b>Sources of capital funding</b>		
3,511	Subsidies and grants for capital expenditure	3,308	3,646
3,050	Development and/or financial contributions	3,367	3,500
12,208	Increase/(decrease) in debt	17,247	12,103
3,597	Gross proceeds from sale of assets	-	3,699
<b>22,366</b>	<b>Total sources of capital funding</b>	<b>23,922</b>	<b>22,948</b>
	<b>Applications of capital funding</b>		
	Capital expenditure		
5,354	- to meet additional demand	3,882	3,506
16,942	- to improve the level of service	24,124	17,081
9,604	- to replace existing assets	8,916	9,409
(2,955)	Increase/(decrease) in reserves	(2,025)	92
-	Increase/(decrease) in investments	-	-
<b>28,945</b>	<b>Total application of capital funding</b>	<b>34,897</b>	<b>30,088</b>
<b>(6,579)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(10,975)</b>	<b>(7,140)</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>

## Reconciliation of Comprehensive Income Statement to Council Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)
38,910	<b>Total sources of operating funding per FIS</b>	44,072	39,988
	<i>plus capital funding sources treated as income</i>		
3,511	Subsidies and grants for capital expenditure	3,308	3,646
3,050	Development and/or financial contributions	3,367	3,500
	<i>plus income not treated as funding sources</i>		
2,383	Vested assets	1,746	1,814
1,325	Gain in fair value of investment properties	1,269	1,319
247	Gain in fair value of forestry	182	246
3,118	Gain on sale of commercial property	-	3,219
<b>52,544</b>	<b>Revenue per statement of comprehensive income</b>	<b>53,944</b>	<b>53,732</b>
32,331	<b>Total applications of operating funding per FIS</b>	33,097	32,848
	<i>plus expenditure not treated as funding applications</i>		
10,110	Depreciation	10,788	10,897
	<i>less funding applications not treated as expenditure</i>		
-	Income tax	(170)	(170)
<b>42,441</b>	<b>Expenditure per statement of comprehensive income</b>	<b>43,715</b>	<b>43,575</b>
<b>10,103</b>	<b>Surplus/(deficit) before tax per statement of comprehensive income</b>	<b>10,229</b>	<b>10,157</b>

The depreciation in the Council funding impact statement does not include depreciation incurred in internal activities of Council (overhead departments). Costs of these overhead departments are allocated across all activities of Council but are not specifically identified by their components, such as depreciations costs. The statement of comprehensive income does include all depreciation, including overhead department.

# Transportation Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of operating funding</b>				
264	General rates, UAGC*, rates penalties	267	283	(16)
6,360	Targeted rates	6,773	6,588	185
1,436	Subsidies and grants for operating purposes	1,768	1,235	533
8	Fees, charges and rates for water supply	8	8	-
-	Internal charges and overheads recovered	56	-	56
545	Petrol tax, fines, infringement fees, other receipts	483	606	(123)
<b>8,613</b>	<b>Total sources of operating funding</b>	<b>9,355</b>	<b>8,720</b>	<b>635</b>
<b>Applications of operating funding</b>				
4,462	Payments to staff and suppliers	4,614	4,686	(72)
4	Finance costs	7	8	(1)
85	Internal charges and overheads applied	138	79	59
-	Other operating funding applications	-	-	-
<b>4,551</b>	<b>Total applications of operating funding</b>	<b>4,759</b>	<b>4,773</b>	<b>(14)</b>
<b>4,062</b>	<b>Surplus/(deficit) of operating funding</b>	<b>4,596</b>	<b>3,947</b>	<b>649</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of capital funding</b>				
3,511	Subsidies and grants for capital expenditure	3,308	3,646	(338)
54	Development and/or financial contributions	52	55	(3)
20	Increase/(decrease) in debt	(114)	(114)	-
-	Gross proceeds from sale of assets	-	-	-
<b>3,585</b>	<b>Total sources of capital funding</b>	<b>3,246</b>	<b>3,587</b>	<b>(341)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
469	- to meet additional demand	406	231	175
784	- to improve the level of service	656	728	(72)
6,435	- to replace existing assets	6,538	6,594	(56)
(41)	Increase/(decrease) in reserves	242	(19)	261
-	Increase/(decrease) in investments	-	-	-
<b>7,647</b>	<b>Total application of capital funding</b>	<b>7,842</b>	<b>7,534</b>	<b>308</b>
<b>(4,062)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(4,596)</b>	<b>(3,947)</b>	<b>(649)</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Drinking Water Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of operating funding</b>				
22	General rates, UAGC*, rates penalties	28	-	28
3,980	Targeted rates	3,873	4,075	(202)
-	Subsidies and grants for operating purposes	-	-	-
178	Fees, charges and rates for water supply	184	183	1
-	Internal charges and overheads recovered	-	-	-
124	Petrol tax, fines, infringement fees, other receipts	149	119	30
4,304	<b>Total sources of operating funding</b>	4,234	4,377	(143)
<b>Applications of operating funding</b>				
2,566	Payments to staff and suppliers	2,219	2,429	(210)
258	Finance costs	143	262	(119)
425	Internal charges and overheads applied	573	409	164
-	Other operating funding applications	-	-	-
3,249	<b>Total applications of operating funding</b>	2,935	3,100	(165)
<b>1,055</b>	<b>Surplus/(deficit) of operating funding</b>	<b>1,299</b>	<b>1,277</b>	<b>22</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of capital funding</b>				
-	Subsidies and grants for capital expenditure	-	-	-
76	Development and/or financial contributions	85	79	6
(31)	Increase/(decrease) in debt	(244)	(195)	(49)
-	Gross proceeds from sale of assets	-	-	-
45	<b>Total sources of capital funding</b>	(159)	(116)	(43)
<b>Applications of capital funding</b>				
Capital expenditure				
-	- to meet additional demand	-	-	-
135	- to improve the level of service	155	157	(2)
918	- to replace existing assets	979	1,011	(32)
47	Increase/(decrease) in reserves	6	(7)	13
-	Increase/(decrease) in investments	-	-	-
1,100	<b>Total application of capital funding</b>	1,140	1,161	(21)
<b>(1,055)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(1,299)</b>	<b>(1,277)</b>	<b>(22)</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Wastewater Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of operating funding</b>				
-	General rates, UAGC*, rates penalties	-	-	-
3,931	Targeted rates	3,859	4,026	(167)
-	Subsidies and grants for operating purposes	-	-	-
47	Fees, charges and rates for water supply	43	48	(5)
-	Internal charges and overheads recovered	-	-	-
325	Petrol tax, fines, infringement fees, other receipts	464	302	162
4,303	<b>Total sources of operating funding</b>	4,366	4,376	(10)
<b>Applications of operating funding</b>				
1,796	Payments to staff and suppliers	1,707	1,862	(155)
839	Finance costs	909	891	18
96	Internal charges and overheads applied	261	80	181
-	Other operating funding applications	-	-	-
2,731	<b>Total applications of operating funding</b>	2,877	2,833	44
<b>1,572</b>	<b>Surplus/(deficit) of operating funding</b>	<b>1,489</b>	<b>1,543</b>	<b>(54)</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of capital funding</b>				
-	Subsidies and grants for capital expenditure	-	-	-
179	Development and/or financial contributions	186	186	-
280	Increase/(decrease) in debt	911	891	20
-	Gross proceeds from sale of assets	-	-	-
459	<b>Total sources of capital funding</b>	1,097	1,077	20
<b>Applications of capital funding</b>				
Capital expenditure				
1,135	- to meet additional demand	429	447	(18)
578	- to improve the level of service	1,445	1,504	(59)
1,157	- to replace existing assets	724	766	(42)
(839)	Increase/(decrease) in reserves	(12)	(97)	85
-	Increase/(decrease) in investments	-	-	-
2,031	<b>Total application of capital funding</b>	2,586	2,620	(34)
<b>(1,572)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(1,489)</b>	<b>(1,543)</b>	<b>54</b>
-	<b>FUNDING BALANCE</b>	-	-	-

# Stormwater Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Sources of operating funding</b>			
72	General rates, UAGC*, rates penalties	89	76	13
644	Targeted rates	797	682	115
-	Subsidies and grants for operating purposes	-	-	-
2	Fees, charges and rates for water supply	2	2	-
-	Internal charges and overheads recovered	6	-	6
40	Petrol tax, fines, infringement fees, other receipts	45	45	-
<b>758</b>	<b>Total sources of operating funding</b>	<b>939</b>	<b>805</b>	<b>134</b>
	<b>Applications of operating funding</b>			
294	Payments to staff and suppliers	303	306	(3)
55	Finance costs	60	68	(8)
107	Internal charges and overheads applied	111	104	7
-	Other operating funding applications	-	-	-
<b>456</b>	<b>Total applications of operating funding</b>	<b>474</b>	<b>478</b>	<b>(4)</b>
<b>302</b>	<b>Surplus/(deficit) of operating funding</b>	<b>465</b>	<b>327</b>	<b>138</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-	-
-	Development and/or financial contributions	-	-	-
(80)	Increase/(decrease) in debt	(96)	430	(526)
-	Gross proceeds from sale of assets	-	-	-
<b>(80)</b>	<b>Total sources of capital funding</b>	<b>(96)</b>	<b>430</b>	<b>(526)</b>
	<b>Applications of capital funding</b>			
	Capital expenditure			
250	- to meet additional demand	62	-	62
249	- to improve the level of service	758	518	240
-	- to replace existing assets	-	-	-
(277)	Increase/(decrease) in reserves	(451)	239	(690)
-	Increase/(decrease) in investments	-	-	-
<b>222</b>	<b>Total application of capital funding</b>	<b>369</b>	<b>757</b>	<b>(388)</b>
<b>(302)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(465)</b>	<b>(327)</b>	<b>(138)</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Refuse and Recycling Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of operating funding</b>				
1,006	General rates, UAGC*, rates penalties	964	956	8
456	Targeted rates	475	527	(52)
-	Subsidies and grants for operating purposes	-	-	-
1,238	Fees, charges and rates for water supply	1,337	1,299	38
379	Internal charges and overheads recovered	396	402	(6)
601	Petrol tax, fines, infringement fees, other receipts	653	618	35
<b>3,680</b>	<b>Total sources of operating funding</b>	<b>3,825</b>	<b>3,802</b>	<b>23</b>
<b>Applications of operating funding</b>				
3,238	Payments to staff and suppliers	3,432	3,318	114
17	Finance costs	-	21	(21)
379	Internal charges and overheads applied	396	402	(6)
-	Other operating funding applications	-	-	-
<b>3,634</b>	<b>Total applications of operating funding</b>	<b>3,828</b>	<b>3,741</b>	<b>87</b>
<b>46</b>	<b>Surplus/(deficit) of operating funding</b>	<b>(3)</b>	<b>61</b>	<b>(64)</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of capital funding</b>				
-	Subsidies and grants for capital expenditure	-	-	-
102	Development and/or financial contributions	108	105	3
151	Increase/(decrease) in debt	-	(14)	14
-	Gross proceeds from sale of assets	-	-	-
<b>253</b>	<b>Total sources of capital funding</b>	<b>108</b>	<b>91</b>	<b>17</b>
<b>Applications of capital funding</b>				
Capital expenditure				
4	- to meet additional demand	4	4	-
100	- to improve the level of service	57	57	-
185	- to replace existing assets	17	17	-
10	Increase/(decrease) in reserves	27	74	(47)
-	Increase/(decrease) in investments	-	-	-
<b>299</b>	<b>Total application of capital funding</b>	<b>105</b>	<b>152</b>	<b>(47)</b>
<b>(46)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>3</b>	<b>(61)</b>	<b>64</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Recreation and Leisure Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Sources of operating funding</b>			
2,942	General rates, UAGC*, rates penalties	3,280	4,082	(802)
29	Targeted rates	29	29	-
-	Subsidies and grants for operating purposes	-	-	-
22	Fees, charges and rates for water supply	15	23	(8)
-	Internal charges and overheads recovered	-	-	-
66	Petrol tax, fines, infringement fees, other receipts	143	68	75
3,059	<b>Total sources of operating funding</b>	3,467	4,202	(735)
	<b>Applications of operating funding</b>			
2,106	Payments to staff and suppliers	2,570	2,234	336
557	Finance costs	717	1,190	(473)
250	Internal charges and overheads applied	-	603	(603)
-	Other operating funding applications	-	-	-
2,913	<b>Total applications of operating funding</b>	3,287	4,027	(740)
<b>146</b>	<b>Surplus/(deficit) of operating funding</b>	<b>180</b>	<b>175</b>	<b>5</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-	-
2,083	Development and/or financial contributions	2,500	2,500	-
9,805	Increase/(decrease) in debt	14,090	11,254	2,836
-	Gross proceeds from sale of assets	-	-	-
11,888	<b>Total sources of capital funding</b>	16,590	13,754	2,836
	<b>Applications of capital funding</b>			
	Capital expenditure			
2,446	- to meet additional demand	2,446	2,824	(378)
9,785	- to improve the level of service	14,525	11,296	3,229
-	- to replace existing assets	-	-	-
(197)	Increase/(decrease) in reserves	(201)	(191)	(10)
-	Increase/(decrease) in investments	-	-	-
12,034	<b>Total application of capital funding</b>	16,770	13,929	2,841
<b>(146)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(180)</b>	<b>(175)</b>	<b>(5)</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Community Facilities and Support Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Sources of operating funding</b>			
938	General rates, UAGC*, rates penalties	986	965	21
390	Targeted rates	394	401	(7)
91	Subsidies and grants for operating purposes	90	108	(18)
2	Fees, charges and rates for water supply	2	2	-
-	Internal charges and overheads recovered	-	-	-
559	Petrol tax, fines, infringement fees, other receipts	592	575	17
1,980	<b>Total sources of operating funding</b>	2,064	2,051	13
	<b>Applications of operating funding</b>			
1,618	Payments to staff and suppliers	1,454	1,625	(171)
-	Finance costs	-	-	-
68	Internal charges and overheads applied	300	72	228
-	Other operating funding applications	-	-	-
1,686	<b>Total applications of operating funding</b>	1,754	1,697	57
<b>294</b>	<b>Surplus/(deficit) of operating funding</b>	<b>310</b>	<b>354</b>	<b>(44)</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-	-
270	Development and/or financial contributions	280	280	-
-	Increase/(decrease) in debt	-	-	-
-	Gross proceeds from sale of assets	-	-	-
270	<b>Total sources of capital funding</b>	280	280	-
	<b>Applications of capital funding</b>			
	Capital expenditure			
-	- to meet additional demand	-	-	-
85	- to improve the level of service	100	97	3
34	- to replace existing assets	23	47	(24)
445	Increase/(decrease) in reserves	467	490	(23)
-	Increase/(decrease) in investments	-	-	-
564	<b>Total application of capital funding</b>	590	634	(44)
<b>(294)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(310)</b>	<b>(354)</b>	<b>44</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Economic Development Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of operating funding</b>				
(496)	General rates, UAGC*, rates penalties	(579)	(662)	83
1,157	Targeted rates	1,192	1,172	20
-	Subsidies and grants for operating purposes	-	-	-
-	Fees, charges and rates for water supply	-	-	-
317	Internal charges and overheads recovered	318	673	(355)
3,361	Petrol tax, fines, infringement fees, other receipts	6,369	2,476	3,893
4,339	<b>Total sources of operating funding</b>	7,300	3,659	3,641
<b>Applications of operating funding</b>				
4,647	Payments to staff and suppliers	4,196	3,582	614
853	Finance costs	954	936	18
374	Internal charges and overheads applied	541	373	168
-	Other operating funding applications	170	170	-
5,874	<b>Total applications of operating funding</b>	5,861	5,061	800
<b>(1,535)</b>	<b>Surplus/(deficit) of operating funding</b>	<b>1,439</b>	<b>(1,402)</b>	<b>2,841</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of capital funding</b>				
-	Subsidies and grants for capital expenditure	-	-	-
-	Development and/or financial contributions	-	-	-
1,375	Increase/(decrease) in debt	2,763	(737)	3,500
3,597	Gross proceeds from sale of assets	-	3,699	(3,699)
4,972	<b>Total sources of capital funding</b>	2,763	2,962	(199)
<b>Applications of capital funding</b>				
Capital expenditure				
800	- to meet additional demand	-	-	-
4,596	- to improve the level of service	5,649	2,074	3,575
25	- to replace existing assets	28	30	(2)
(1,984)	Increase/(decrease) in reserves	(1,475)	(544)	(931)
-	Increase/(decrease) in investments	-	-	-
3,437	<b>Total application of capital funding</b>	4,202	1,560	2,642
<b>1,535</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(1,439)</b>	<b>1,402</b>	<b>(2,841)</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Parks and Open Space Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of operating funding</b>				
1,365	General rates, UAGC*, rates penalties	1,334	1,391	(57)
854	Targeted rates	876	887	(11)
4	Subsidies and grants for operating purposes	4	4	-
375	Fees, charges and rates for water supply	404	387	17
78	Internal charges and overheads recovered	168	81	87
336	Petrol tax, fines, infringement fees, other receipts	389	339	50
<b>3,012</b>	<b>Total sources of operating funding</b>	<b>3,175</b>	<b>3,089</b>	<b>86</b>
<b>Applications of operating funding</b>				
2,681	Payments to staff and suppliers	2,735	2,760	(25)
4	Finance costs	1	4	(3)
64	Internal charges and overheads applied	69	63	6
-	Other operating funding applications	-	-	-
<b>2,749</b>	<b>Total applications of operating funding</b>	<b>2,805</b>	<b>2,827</b>	<b>(22)</b>
<b>263</b>	<b>Surplus/(deficit) of operating funding</b>	<b>370</b>	<b>262</b>	<b>108</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of capital funding</b>				
-	Subsidies and grants for capital expenditure	-	-	-
286	Development and/or financial contributions	156	295	(139)
(39)	Increase/(decrease) in debt	(39)	(39)	-
-	Gross proceeds from sale of assets	-	-	-
<b>247</b>	<b>Total sources of capital funding</b>	<b>117</b>	<b>256</b>	<b>(139)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
100	- to meet additional demand	285	-	285
340	- to improve the level of service	235	344	(109)
130	- to replace existing assets	147	161	(14)
(60)	Increase/(decrease) in reserves	(180)	13	(193)
-	Increase/(decrease) in investments	-	-	-
<b>510</b>	<b>Total application of capital funding</b>	<b>487</b>	<b>518</b>	<b>(31)</b>
<b>(263)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(370)</b>	<b>(262)</b>	<b>(108)</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Democracy and Governance Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Sources of operating funding</b>			
1,530	General rates, UAGC*, rates penalties	1,647	1,605	42
63	Targeted rates	67	63	4
1	Subsidies and grants for operating purposes	1	1	-
-	Fees, charges and rates for water supply	-	-	-
-	Internal charges and overheads recovered	-	-	-
18	Petrol tax, fines, infringement fees, other receipts	89	59	30
1,612	<b>Total sources of operating funding</b>	1,804	1,728	76
	<b>Applications of operating funding</b>			
1,612	Payments to staff and suppliers	1,804	1,728	76
-	Finance costs	-	-	-
-	Internal charges and overheads applied	-	-	-
-	Other operating funding applications	-	-	-
1,612	<b>Total applications of operating funding</b>	1,804	1,728	76
-	<b>Surplus/(deficit) of operating funding</b>	-	-	-

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-	-
-	Development and/or financial contributions	-	-	-
-	Increase/(decrease) in debt	-	-	-
-	Gross proceeds from sale of assets	-	-	-
-	<b>Total sources of capital funding</b>	-	-	-
	<b>Applications of capital funding</b>			
	Capital expenditure			
-	- to meet additional demand	-	-	-
-	- to improve the level of service	-	-	-
-	- to replace existing assets	-	-	-
-	Increase/(decrease) in reserves	-	-	-
-	Increase/(decrease) in investments	-	-	-
-	<b>Total application of capital funding</b>	-	-	-
-	<b>Surplus/(deficit) of capital funding</b>	-	-	-
-	<b>FUNDING BALANCE</b>	-	-	-

## Regulatory Services Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of operating funding</b>				
1,125	General rates, UAGC*, rates penalties	1,362	1,275	87
-	Targeted rates	-	-	-
-	Subsidies and grants for operating purposes	-	-	-
2,623	Fees, charges and rates for water supply	2,826	2,707	119
-	Internal charges and overheads recovered	273	-	273
787	Petrol tax, fines, infringement fees, other receipts	683	810	(127)
<b>4,535</b>	<b>Total sources of operating funding</b>	<b>5,144</b>	<b>4,792</b>	<b>352</b>
<b>Applications of operating funding</b>				
4,177	Payments to staff and suppliers	4,648	4,217	431
45	Finance costs	23	44	(21)
105	Internal charges and overheads applied	125	105	20
20	Other operating funding applications	12	20	(8)
<b>4,347</b>	<b>Total applications of operating funding</b>	<b>4,808</b>	<b>4,386</b>	<b>422</b>
<b>188</b>	<b>Surplus/(deficit) of operating funding</b>	<b>336</b>	<b>406</b>	<b>(70)</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
<b>Sources of capital funding</b>				
-	Subsidies and grants for capital expenditure	-	-	-
-	Development and/or financial contributions	-	-	-
(10)	Increase/(decrease) in debt	6	(225)	231
-	Gross proceeds from sale of assets	-	-	-
<b>(10)</b>	<b>Total sources of capital funding</b>	<b>6</b>	<b>(225)</b>	<b>231</b>
<b>Applications of capital funding</b>				
Capital expenditure				
80	- to meet additional demand	-	-	-
-	- to improve the level of service	-	-	-
-	- to replace existing assets	-	-	-
98	Increase/(decrease) in reserves	342	181	161
-	Increase/(decrease) in investments	-	-	-
<b>178</b>	<b>Total application of capital funding</b>	<b>342</b>	<b>181</b>	<b>161</b>
<b>(188)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(336)</b>	<b>(406)</b>	<b>70</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Miscellaneous Funding Impact Statement

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Sources of operating funding</b>			
(1,475)	General rates, UAGC*, rates penalties	(1,106)	(1,398)	292
-	- Targeted rates	-	-	-
-	- Subsidies and grants for operating purposes	-	-	-
-	- Fees, charges and rates for water supply	-	-	-
1,179	Internal charges and overheads recovered	1,296	1,134	162
965	Petrol tax, fines, infringement fees, other receipts	720	944	(224)
669	<b>Total sources of operating funding</b>	910	680	230
	<b>Applications of operating funding</b>			
189	Payments to staff and suppliers	120	195	(75)
294	Finance costs	296	295	1
-	- Internal charges and overheads applied	-	-	-
-	- Other operating funding applications	-	-	-
483	<b>Total applications of operating funding</b>	416	490	(74)
<b>186</b>	<b>Surplus/(deficit) of operating funding</b>	<b>494</b>	<b>190</b>	<b>304</b>

\* Uniform Annual General Charges

Annual Plan 2012/13 (\$000)		Annual Plan 2013/14 (\$000)	LTP 2013/14 (\$000)	Variance increase/ (decrease)
	<b>Sources of capital funding</b>			
-	- Subsidies and grants for capital expenditure	-	-	-
-	- Development and/or financial contributions	-	-	-
(30)	Increase/(decrease) in debt	(30)	(30)	-
-	- Gross proceeds from sale of assets	-	-	-
(30)	<b>Total sources of capital funding</b>	(30)	(30)	-
	<b>Applications of capital funding</b>			
	Capital expenditure			
70	- to meet additional demand	250	-	250
290	- to improve the level of service	544	306	238
720	- to replace existing assets	460	783	(323)
(924)	Increase/(decrease) in reserves	(790)	(929)	139
-	- Increase/(decrease) in investments	-	-	-
156	<b>Total application of capital funding</b>	464	160	304
<b>(186)</b>	<b>Surplus/(deficit) of capital funding</b>	<b>(494)</b>	<b>(190)</b>	<b>(304)</b>
<b>-</b>	<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Rating Policy and Schedule of Rates

(All amounts are GST inclusive.)

## Definitions

In the following policy:

**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.

**Separate rateable unit** means where targeted rates and/or a 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 rational 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.



## Uniform Annual General Charge

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:

2012/13		2013/14 Annual Plan
\$232.00	<b>UAGC</b>	\$287.50
\$3,670,227	<b>Estimated revenue</b>	\$4,645,055

The Uniform Annual General Charge (UAGC) funds wholly or in part, the following activities of Council:

- Library
- Community grants and events
- Public conveniences
- Arts, culture and heritage
- Community safety and wellbeing
- Recreation facilities and services
- Civil defence

## General Rate

Council intends to set a uniform general rate on the capital value of each rating unit in the district.

2012/13		2013/14 Annual Plan
\$0.000391	<b>Rate in the \$</b>	0.000381
\$4,717,369	<b>Estimated Revenue</b>	\$4,868,054

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

- District water management
- Stormwater
- Community safety and
- District promotion
- Cemeteries
- Town beautification
- Animal control
- Inspections
- Footpaths
- Solid waste management
- Halls
- Stockwater
- Reserve boards
- Rural beautification
- Building regulation
- Liquor and gambling licensing
- Civil defence
- Rural fire protection
- Ashburton Domain
- Reserves and camp
- Democracy
- District planning
- Business and economic development

## Targeted Rates

### Roads

Council intends to set a targeted rate to partially fund road services. The targeted rate will be on the capital value of each rating unit in the district.

2012/13		2013/14 Annual Plan
\$0.000547	<b>Rate in the \$</b>	0.000554
\$6,630,019	<b>Estimated revenue</b>	\$7,073,740

## Drinking Water

### Water Supplies

Council intends to set targeted rates for water supplies on the basis of a fixed amount per separately used of inhabited part of a rating unit in the water supply areas outlined below, which are either connected, or for which connection is available. This also includes connections to rating units outside the defined water scheme areas and extraordinary connections as defined in the district's bylaws. Each of the targeted rates are set on a differential basis based on location (as listed below), and based on the availability of the service (the categories are "connected" and "serviceable").

<b>2012/13</b>			<b>2013/14 Annual Plan</b>
\$206.30	<b>Group</b>	Connected	\$199.00
\$103.15		Serviceable	\$99.50
\$194.9	<b>Ashburton</b>	Connected	\$172.00
\$97.45		Serviceable	\$86.00
\$245.70	<b>Methven</b>	Connected	\$230.00
\$122.85		Serviceable	\$115.00
\$145.00	<b>Rakaia</b>	Connected	\$159.00
\$72.5		Serviceable	\$79.50
\$421.70	<b>Fairton</b>	Connected	\$438.00
\$210.85		Serviceable	\$219.00
\$338.60	<b>Hakatere</b>	Connected	\$337.00
\$169.30		Serviceable	\$168.50
\$277.40	<b>Hinds</b>	Connected	\$276.00
\$138.70		Serviceable	\$138.00
\$737.90	<b>Mayfield</b>	Connected	\$792.00
\$368.95		Serviceable	\$396.00
\$258.80	<b>Chertsey</b>	Connected	\$260.00
\$129.40		Serviceable	\$130.00
\$389.90	<b>Mt Somers</b>	Connected	\$536.00
\$194.95		Serviceable	\$268.00
\$2,010.80	<b>Dromore</b>	Connected	\$2,208.00
\$1,005.40		Serviceable	\$1,104.00
\$1,456.80	<b>Winchmore operating</b>	Connected	\$1,489.00
\$728.40		Serviceable	\$744.50
\$1,019.60	<b>Winchmore loan</b>	Connected	\$962.00
\$509.80		Serviceable	\$481.00
\$206.10	<b>Lake Hood</b>	Connected	\$180.00
\$103.05		Serviceable	\$90.00
<b>\$4,315,795</b>	<b>Estimated revenue</b>		<b>\$4,151,936</b>

### **Methven-Springfield Water Supply**

Council intends to set a targeted rate for the Methven-Springfield water supply. The basis of the Methven-Springfield water supply rate will be a fixed amount on all rating units connected to the scheme. A unit equals 1,000 litres.

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$815.60	<b>Rate per connection (12 units)</b>	\$886.00
\$68.00	<b>Rate per additional unit</b>	\$74.00
\$100,796	<b>Estimated revenue</b>	\$109,511

### **Montalto Water Supply**

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

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$681.10	<b>Rate per rating unit</b>	\$747.00
\$23.20	<b>Rate per hectare</b>	\$25.00
\$125,048	<b>Estimated revenue</b>	\$137,219

### **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 scheme.

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$263.60	<b>Rate per rating unit</b>	\$277.00
\$35,851	<b>Estimated revenue</b>	\$34,931

### **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.

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$0	<b>Rate per rating unit</b>	\$731.00
\$0	<b>Estimated revenue</b>	\$20,482

### **Water Meters – Extraordinary and Non-residential Supply**

Council intends to set additional targeted rates for extraordinary water supply and non-residential water supply on all schemes. 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.

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$0.72	<b>Rate per 1000 litres</b>	\$0.87
\$183,425	<b>Estimated revenue</b>	\$189,003

### **Total Water Supply Estimated Revenue**

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$4,760,915	<b>Estimated revenue</b>	\$4,643,082

## Wastewater Disposal

### Residential Wastewater Disposal

Council intends to set three 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 (with categories being Ashburton urban, Methven, and Rakaia), and the provision of services (with the categories being "connected" and "serviceable").

2012/13			2013/14 Annual Plan
\$478.00	<b>Ashburton</b>	Connected	\$457.00
\$239.00		Serviceable	\$228.50
\$281.00	<b>Methven</b>	Connected	\$276.00
\$140.50		Serviceable	\$138.00
\$390.00	<b>Rakaia</b>	Connected	\$399.00
\$195.00		Serviceable	\$199.50
\$254.00	<b>Rakaia Loan</b>	Connected	\$248.00
\$127.00		Serviceable	\$124.00

### Non-residential Wastewater Disposal

In addition to the targeted rates set out 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 as a uniform fixed amount on the number of urinals/pans in excess of three, in each rating unit.

2012/13		2013/14 Annual Plan
\$159.30	<b>Ashburton</b>	\$152.30
\$93.70	<b>Methven</b>	\$92.00
\$130.00	<b>Rakaia</b>	\$133.00

### Total Wastewater Disposal Estimated Revenue

2012/13		2013/14 Annual Plan
\$4,520,992	<b>Estimated revenue</b>	\$1,993,886

## 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 in the Ashburton urban area, Ashburton central business district (inner), Methven, Rakaia, Hinds, Mt Somers, Mayfield township, Lake Clearwater settlement and Rangitata settlement.

These estimated charges will be set on a uniform basis in each location, with the categories being:

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

2012/13		2013/14 Annual Plan
\$34.10	<b>Ashburton Urban</b>	\$36.00
\$68.20	<b>Ashburton CBD (inner)</b>	\$72.00
\$87.60	<b>Methven</b>	\$75.00
\$78.60	<b>Rakaia</b>	\$95.00
\$65.30	<b>Hinds</b>	\$62.00
\$65.00	<b>Mt Somers</b>	\$62.00
\$64.50	<b>Mayfield</b>	\$62.00
\$32.10	<b>Lake Clearwater</b>	\$32.00
\$20.30	<b>Rangitata</b>	\$57.00
\$404,570	<b>Estimated Revenue</b>	\$423,839

## Stockwater

Council intends to set a targeted rate for the general stockwater scheme. The basis of the rate on each rating

unit within the general stockwater scheme will be a fixed amount for the following services provided:

- (A) the length of stockwater races, aqueducts or water channels or water channels that pass through, along, or adjacent to, or abuts the rating unit of such occupier or owner, and
- (B) each pond service, pipe service, ram service, pump services, water wheel or windmill, and
- (C) each dip services or extension pump services using water from the Council's water race system on the rating unit.

2012/13		2013/14 Annual Plan
\$58.50	(A) <161 minimum charge	\$66.90
\$0.40	(A) >161 minimum charge	\$0.42
\$72.70	(B) each	\$83.10
\$36.40	(C) each	\$41.60
\$1,079,442	Estimated Revenue	\$1,094,877

## Amenity Services

### Ashburton CBD (Inner) Footpath Cleaning Rate

Council intends to set targeted rates for footpath services on the capital value of each business rating unit in the Ashburton CBD (inner) rating area as follows:

2012/13		2013/14 Annual Plan
\$0.000399	Rate in the \$	0.000410
\$35,650	Estimated Revenue	\$35,650

### 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 and reserve board costs.

2012/13		2013/14 Annual Plan
\$0.000454	Rate in the \$	0.000499
\$1,028,178	Estimated Revenue	\$1,214,018

### Ashburton CBD (Expanded) Convenience Rate

Council intends to set a targeted rate for public conveniences on the capital value of each business rating unit in the expanded Ashburton CBD area.

2012/13		2013/14 Annual Plan
\$0.000326	Rate in the \$	0.000230
\$69,086	Estimated Revenue	\$49,095

### 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. This rate is for Parks and Open Space, Economic Development, Footpaths, and Solid Waste Collection.

2012/13		2013/14 Annual Plan
\$0.001650	Rate in the \$	0.001508
\$655,059	Estimated Revenue	\$683,492

**Ashburton Residential Amenity Rate**

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

2012/13		2013/14 Annual Plan
\$0.000281	Rate in the \$	0.000257
\$516,587	Estimated Revenue	\$509,985

**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. This rate is for footpaths, public conveniences, solid waste collection, and parks and open space.

2012/13		2013/14 Annual Plan
\$0.002548	Rate in the \$	0.002199
\$162,378	Estimated Revenue	\$153,210

**Methven Residential Amenity Rate**

Council intends to set a targeted rate for amenity services on the capital value of each residential rating unit in the Methven township. This rate is for footpaths, and parks and open space.

2012/13		2013/14 Annual Plan
\$0.000656	Rate in the \$	0.000545
\$141,019	Estimated Revenue	\$132,845

**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. This rate is for stormwater and reserve boards.

2012/13		2013/14 Annual Plan
\$0.000214	Rate in the \$	0.000181
\$59.611	Estimated Revenue	\$56,938

**Rakaia Business Amenity Rate**

Council intends to set a targeted rate for amenity services on the capital values of each business rating unit in the Rakaia Township. This rate is for solid waste collection, public conveniences, and economic development.

2012/13		2013/14 Annual Plan
\$0.001450	Rate in the \$	0.001276
\$25,415	Estimated Revenue	\$26,931

**Rakaia Amenity Rate**

Council intends to set a targeted rate for stormwater, footpath services, and, parks and open spaces on the capital value of each rating unit in the Rakaia township.

2012/13		2013/14 Annual Plan
\$0.001095	Rate in the \$	0.000978
\$139,092	Estimated Revenue	\$139,997

#### **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.

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$0.000056	<b>Rate in the \$</b>	0.000058
\$1,519	<b>Estimated Revenue</b>	\$1,605

#### **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 (excluding the townships of Methven and Rakaia). This rate is for footpaths, emergency management, and parks and open space.

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$0.000046	<b>Rate in the \$</b>	0.000051
\$416,688	<b>Estimated Revenue</b>	\$487,140

#### **Total Amenity Services Rates**

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$3,250,282	<b>Estimated Revenue</b>	\$3,490,906

#### **Ashburton Urban Community Pool Rate**

Council intends to set a targeted rate for the Ashburton pool of a fixed amount per separately used or inhabited part of a rating unit in the Ashburton urban area.

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$2.20	<b>Rate</b>	\$2.00
\$17,250	<b>Estimated Revenue</b>	\$17,250

#### **Methven Community Pool Rate**

Council intends to set a targeted rate to partially fund the Methven Community Pool.

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$17.10	<b>Rate</b>	\$17.00
\$16,503	<b>Estimated Revenue</b>	\$16,503

#### **Methven Community Board Rate**

Council intends to set two targeted rates to fund the Methven Community Board. The first targeted rate will be on the capital value of each rating unit in the Methven township.

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$0.000130	<b>Rate in the \$</b>	0.000117
\$36,189	<b>Estimated Revenue</b>	\$38,766

The second targeted rate will be a fixed amount per rating unit in the Methven township.

<b>2012/13</b>		<b>2013/14 Annual Plan</b>
\$37.60	<b>Rate</b>	\$39.00
\$36,189	<b>Estimated Revenue</b>	\$38,766

## **Due Dates for 2013/14**

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

<b>Instalment 1</b>	20 August 2013
<b>Instalment 2</b>	20 October 2013
<b>Instalment 3</b>	20 December 2013
<b>Instalment 4</b>	20 February 2014
<b>Instalment 5</b>	20 April 2014
<b>Instalment 6</b>	20 June 2014

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.

## **Penalties**

Pursuant to s57 and s58 of the Local Government (Rating) Act 2002, a 10% penalty will be added to instalment balances remaining unpaid after the due date of each instalment above.

In addition, unpaid rates and charges levied prior to 30 June 2013 will attract a further 10% penalty if still unpaid as at 31 August 2013.



# Fees and Charges Schedule 2013/14

Notes: The following notes 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 2013/14 year only. Changes may be made during the year by resolution of Council.
- While Council has 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)

## 1. Building Regulation

Fees indicated by an <sup>(A)</sup> below are a **minimum** fee. When the cost to Council 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 30 minute increments to the nearest half hour.

Building consent processing is charged at a fixed hourly rate, in 30 minute increments.

<sup>(B)</sup> 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.

Building infringements are determined by statute and can be found in the Building (Infringement Offences, Fees and Forms) Regulations 2007

1 July 2013 – 30 June 2014

<b>1.1</b>	<b>Charge-out rates</b>	
	Administration Officer - per hour	\$90.00
	Building Official – per hour	\$129.00
	Senior Building Official – per hour	\$155.00
	Miscellaneous Documents	\$90.00
<b>1.2</b>	<b>Building Consent – Projects up to \$19,999 value</b>	
	PIM Fee (up to 30 minutes) <sup>(A)</sup>	\$77.60
	Administration <sup>(A)</sup>	\$154.80
	Processing (per hour)	\$129.00
	Code of Compliance Certificate Fee (up to 30 minutes) <sup>(A)</sup>	\$65.00
	Inspection Fee (per inspection)	\$162.00
	District Plan Compliance Fee <sup>(A)</sup>	\$32.00
<b>1.3</b>	<b>Building Consent – Projects between \$20,000 and \$99,999 value</b>	
	PIM Fee (up to one hour) <sup>(A)</sup>	\$155.10
	Administration <sup>(A)</sup>	\$194.40
	Processing (per hour)	\$129.00
	Code of Compliance Certificate (up to one hour) <sup>(A)</sup>	\$129.00
	Inspection Fee (per inspection)	\$162.00
	BCA Accreditation levy - per \$1,000 of project value	\$0.50
	BRANZ levy – per \$1,000 of project value	\$1.00
	DBH levy - per \$1,000 of project value	\$2.01
	District Plan Compliance Fee <sup>(A)</sup>	\$60.00
<b>1.4</b>	<b>Building Consent - Projects Between \$100,000 and \$499,999</b>	
	PIM Fee (up to one hour and 45 minutes) <sup>(A)</sup>	\$271.60
	Administration <sup>(A)</sup>	\$310.80
	Processing (per hour)	\$129.00
	Code of Compliance Certificate Fee (up to 2 hours) <sup>(A)</sup>	\$259.00
	Inspection Fee (per inspection)	\$162.00
	BCA Accreditation levy - per \$1,000 of project value	\$0.50
	BRANZ levy – per \$1,000 of project value	\$1.00
	DBH levy – per \$1,000 of project value	\$2.01
	District Plan Compliance Fee <sup>(A)</sup>	\$120.00

<b>1.5</b>	<b>Building Consent - Projects \$500,000 and Above</b>	
	PIM Fee (up to 2.5 hours) <sup>(A)</sup>	\$387.90
	Administration <sup>(A)</sup>	\$387.60
	Processing Fee (per hour)	\$129.00
	Code of Compliance Certificate Fee (up to 2 hours) <sup>(A)</sup>	\$259.00
	Inspection Fee (per inspection)	\$162.00
	BCA Accreditation levy - per \$1,000 of project value	\$0.50
	BRANZ levy – per \$1,000 of project value	\$1.00
	DBH levy – per \$1,000 of project value	\$2.01
	District Plan Compliance fee <sup>(A)</sup>	\$130.00
<b>1.6</b>	<b>Building Consents – General Fees</b>	
	Demolition (Residential) <sup>(A)</sup>	\$305.00
	Building Consent Amendment - Application Fee	\$97.00
	Building Consent Amendment – Processing Fee (per hour)	\$129.00
	Additional Inspection (per inspection– up to 1hr) <sup>(A)</sup>	\$162.00
	Building Consent Extension of Time	\$97.00
	Building Consent Activity Report - per month	\$15.00
	Building Consent Extension of Time	\$97.00
	Building Consent Activity Report - per month	\$15.00
	Building Consent Activity Report - per year	\$150.00
	Fencing of Swimming Pool – (per inspection – up to 1 hour) <sup>(A)</sup>	\$162.00
	Fencing of Swimming Pools Exemption Application Fee	\$210.00
	Compliance Schedule Fee <sup>(A)</sup>	\$129.00
	Compliance Schedule Audit <sup>(A)</sup> – section 111 Building Act (per hour)	\$135.00
	Compliance Schedule Amendment Application Fee	\$97.00
	Marquee Application Fee (max. of 3 Marques per application)	\$168.00
	Marquee Inspection Fee (per inspection – up to 1 hour) <sup>(A)</sup>	\$162.00
	Heating Appliances <sup>(A)</sup>	\$304.00
	Solar Hot Water Heater (Stand Alone) <sup>(A)</sup>	\$433.00
	Notice to Fix <sup>(A)</sup>	\$67.00
	Notices for section 73 or 77 of the Building Act 2004 <sup>(A)</sup>	\$140.00
	Certificate for Public Use <sup>(A)</sup>	\$249.00
	Building Exemption Processing <sup>(A)</sup>	\$245.00
<b>1.7</b>	<b>Hairdresser Warrant of Fitness</b>	\$31.00
<b>1.8</b>	<b>Building Warrant of Fitness - Administration Fee</b>	\$110.00
<b>1.9</b>	<b>Property File Inspection Fee</b> <sup>(A)</sup>	\$15.00 per file
	<b>Note:</b> ADC ratepayers can inspect one of their own files once per year free of charge	
<b>1.10</b>	<b>Written/Photocopied Information in respect of any Building Consent</b> <sup>(A)</sup>	
	Administration fee per half hour	\$45.00
	Photocopying charges	See Section 20.3
<b>1.11</b>	<b>Certificate of Acceptance – Application Fee</b> <sup>(A)</sup> - section 96-99 Building Act 2004	\$562.00
<b>1.12</b>	<b>Fire Service Audit Fee</b> <sup>(A)</sup>	\$162.00
	<b>Fire Service Report Fee</b> <sup>(B)</sup>	At Cost
<b>1.13</b>	<b>Building Infringements</b>	Statutory fee

## 2. Development Contributions

Further information on Development Contributions can be found in Council's "Policy on Development and Financial Contributions".

Catchment	Water	Wastewater	Community Infrastructure	Total
Ashburton	\$995	\$3,023	\$1,500	\$5,518.00
Lake Hood	-	\$3,023	\$1,500	\$4,523.00
Methven	\$3,667	\$326	\$1,500	\$5,493.00
Rakaia	\$131	-	\$1,500	\$1,631.00
Hinds	\$1,269	-	\$1,500	\$2,769.00
Fairton	\$2,309	-	\$1,500	\$3,809.00
Chertsey	\$2,197	-	\$1,500	\$3,697.00
All Other	-	-	\$1,500	\$1,500.00

### 3. Food Hygiene Licence Renewal Fee

As covered by Council Bylaw.

“Risk Rating” relates to the type of work being undertaken at the premises. “Inspection Rating” relates to the past performance of the premises.

(Contact a Council Environmental Health Officer for definition of gradings and risks)

Inspection Rating	Grade	Risk Rating - 1	Risk Rating - 2	Risk Rating - 3	Risk Rating - 4
18-20	A Excellent	\$127.61	\$153.10	\$178.57	\$204.10
14-17	B Good	\$191.36	\$306.18	\$357.24	\$408.20
8-13	C Adequate	\$255.11	\$459.30	\$714.40	\$835.60
<8	D Unsatisfactory	\$382.72	\$612.35	\$1071.61	\$1632.90

### 4. Land Information Memorandum (LIM)

1 July 2013 – 30 June 2014

<b>4.1 Land Information Memorandum (LIM) fee</b>	
Residential property	\$248.40
Non-residential property	\$496.80

### 5. Liquor Licensing and Gambling Venue Consent Fees

1 July 2013 – 30 June 2014

<b>5.1 Liquor Licence Fees – Set by statute</b>	
Special Licence	\$64.40
On-Licence	\$793.20
Off-Licence	\$793.20
Managers Certificate	\$135.00
Temporary Authority and BYO	\$135.00
Club Licence	\$793.20
Renewal of On / Off / Club Licence	\$793.20
Planning & Building Certificate for On / Off / Club	\$51.10
<b>5.2 Gambling Venue Consent Fee</b>	\$575.00

### 6. Public Health Licensing

1 July 2013 – 30 June 2014

<b>6.1 Hairdressers Licence</b>	\$127.60
Change Of Ownership	\$53.10
Extra inspection fee for non-compliance per inspection	\$79.80
<b>6.2 Funeral Directors Licence</b>	\$127.60
Change of Ownership	\$53.10
Extra inspection fee for non-compliance per inspection	\$79.80
<b>6.3 Camping Ground Licence</b>	\$127.60
Change of Ownership	\$53.10
Extra inspection fee for non-compliance per inspection	\$79.80
<b>6.4 Offensive Trades Licence</b>	\$127.60
Change of Ownership	\$53.10
Extra inspection fee for non-compliance per inspection	\$79.80
<b>6.5 Food Premises Licence</b>	
New Food Premises	\$255.10
Extra inspection fee for non-compliance per inspection	\$79.80
<b>6.6 Mobile Shop or Stall Licence (Other than Food)</b>	\$53.10

## 1 July 2013 – 30 June 2014

<b>6.7</b>	<b>Mobile Shop or Stall Licence (Food) - assumes complying inspection</b>	
	Risk A	\$53.10
	Risk B	\$79.80
	Risk C	\$106.30
	Additional Inspection Fee (per inspection)	\$79.80
<b>6.8</b>	<b>Single Event Mobile Shop or Stall Licence (Food) - assumes complying inspection</b>	
	Risk A	\$21.20
	Risk B	\$31.80
	Risk C	\$42.50
	Additional Inspections Fee per inspection	\$79.80

## 7. Miscellaneous Licensing

### 1 July 2013 – 30 June 2014

<b>7.1</b>	<b>Hawkers and Itinerant Traders Licence</b>	\$53.10
<b>7.2</b>	<b>Circuses and Fairs Licence – per day</b>	\$73.00
	Ground rental – per day	\$301.00
	Deposit	\$1,244.00
<b>7.3</b>	<b>Amusement Devices Fee - set by statute</b>	
	First device	\$11.50
	Each subsequent device	\$2.30

## 8. Rural Fire Protection

### 1 July 2013 – 30 June 2014

<b>8.1</b>	<b>Fire Permit</b>	\$76.70
<b>8.2</b>	<b>Extra inspections for extension to a fire permit</b>	\$145.00

## 9. Planning and Resource Consents

Fees indicated by a <sup>(C)</sup> 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 and consultant fees are charged at the cost to Council plus 10% cost of administration.

Consent monitoring and condition review carried out that cost in excess of that covered by the resource consent fees will be recovered on a time/cost basis.

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 <sup>(D)</sup>

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. <sup>(E)</sup>

### 1 July 2013 – 30 June 2014

<b>9.1</b>	<b>Charge-out Rates - per hour</b>	
	The first 30 minutes of Pre-application advice is free of charge.	
	District Planning Manager/ Senior Planner	\$150.00
	Planner/ Assistant Planner	\$95.00
	Affixing seal	\$80.00
	Miscellaneous documents	\$80.00
<b>9.2</b>	<b>Application for change to District Plan <sup>(C)</sup> <sup>(U)</sup></b>	
	This fee is a deposit only. See notes above.	\$10,000.00
<b>9.3</b>	<b>Land Use Consent Applications – Minimum charges <sup>(C)</sup></b>	
	Non-notified <sup>(E)</sup>	\$870.00
	Full / limited notified <sup>(D)</sup> <sup>(E)</sup>	\$3,870.00
	Non-notified application for non-compliance with internal setback and / or recession plane rules only.	\$650.00

**1 July 2013 – 30 June  
2014**

<b>9.4</b>	<b>Subdivision Consent Applications – Minimum charges <sup>(C)</sup></b>	
	Non-notified	\$800.00
	Full / limited notified <sup>(D)</sup>	\$3,800.00
	Per lot fee (for the fourth lot and each additional lot, including reserves for utilities / recreation)	\$55.00
	Section 223 Certificate	\$115.00
	Section 224 Certificate	\$215.00
	Section 226 Certificate	\$215.00
	District Land Registrar consultation	\$105.00
	Right of way consent – Section 348 of LGA 2002	\$310.00
<b>9.5</b>	<b>Hearing Panel Charges</b> (additional to fee for full / limited notification)	
	Commissioner	At cost + 10%
	Panel comprising 2 Councillors	\$180.00
	Panel comprising 3 Councillors (per hour)	\$260.00
	Pre-hearing meeting (per hour)	At cost
<b>9.6</b>	<b>Other Applications – Minimum charge <sup>(C)</sup></b>	
	For any application lodged under the following sections	
	- S10 (2) Extension of existing use rights	\$310.00
	- S125 Extension of time for consent	
	- S127 Application to change or cancel any condition	
	- S139 Certificate of Compliance	
	- S181 Application for alteration to a designation	
	- S184 Extension of time for designations	
	- S176 Application for outline plan	
<b>9.7</b>	<b>Rapid Number Plate</b>	
	Allocation of new Rapid Number (Includes plate)	\$60.00
	Replacement Rapid Number plate	\$25.00

## 10. Bylaw Fees and Fines

When the cost of bylaw monitoring and/or enforcement related processes exceed the stated fee (minimum charge) Council may recover all additional costs on a time and cost basis. <sup>(E)</sup>

**1 July 2013 – 30 June 2014**

<b>10.1</b>	<b>Fees under the Ashburton District Bylaws</b>	
	Licence to keep bees or poultry (urban areas)	\$26.60
	Licence to keep stock (urban areas)	\$26.60
	Removal of advertising signs <sup>(E)</sup>	\$159.40
	Regulatory functions and enforcement <sup>(E)</sup>	\$79.80
<b>10.2</b>	<b>Litter Fines</b> – Maximum permitted under the Litter Act 1979	\$408.90
	Clean-up relating to litter and illegal dumping infringements <sup>(E)</sup>	\$53.10
<b>10.3</b>	<b>Noise Equipment Seizure</b> - Return of seized equipment <sup>(E)</sup>	\$106.30

## 11. 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. <sup>(F)</sup>

**1 July 2013 – 30 June  
2014**

<b>11.1</b>	<b>Bacteriological Water Testing</b> - Minimum charge <sup>(F)</sup>	\$30.00
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## 12. Water Services – Service Connection Fees

1 July 2013 – 30 June 2014

<b>12.1</b>	<b>Service Connection Application and Inspection Fee (payable on application)</b>	
	Single Service – for one type of service i.e. water only or sewer only	\$300.00
	Multiple Services – two or more types of service i.e. water & sewer or sewer & stormwater etc.	\$350.00
	<p><b>Note:</b> 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 undertakes to inspect 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.</p>	
<b>12.2</b>	<b>Water Main Tapping Fee (payable on application)</b>	
	Connections 50mm diameter and smaller - Ashburton	\$168.50
	Connections 50mm diameter and smaller - Other ADC supplies	\$268.50
	Connections greater than 50mm diameter (All Supplies)	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.	
<b>12.3</b>	<b>NW Ashburton Reticulation Cost Recovery Fee</b>	\$1,191.00
	This fee recovers the cost of providing reticulation to the North West Ashburton area 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:	
	<ul style="list-style-type: none"> <li>• Farm Road (Middle Road to Racecourse Road)</li> <li>• Allens Road (Mill Creek to Racecourse Road)</li> <li>• Carters Road (Farm Road to Allens Road)</li> <li>• Racecourse Road (Farm Road to Belt Road)</li> </ul>	
<b>12.4</b>	<b>Additional Inspection</b> – payable by contractor should re-inspection be required	\$83.00
<b>12.5</b>	<b>Service Disconnection Fee</b> (Invoiced at completion)	At Cost
<b>12.6</b>	<b>Bulk Water Charge (Per m<sup>3</sup>)</b> – For water supplied through contractor filling points (or nominated hydrants) for purposes other than fire-fighting and hydrant testing	\$3.90 per m <sup>3</sup>
<b>12.7</b>	<b>Water Meter Testing Charge</b> (Payable on Application)	
	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.	
	Meter smaller than 25mm diameter – Ashburton water supply	\$264.20
	Meter smaller than 25mm diameter – Other ADC water supplies	\$354.20
	Meter 25mm diameter or larger – All ADC water supplies	At Cost

### 13. Roading and Footpaths

1 July 2013 – 30 June  
2014

<b>13.1</b>	<b>Vehicle Crossing</b> (application fee only, costs to construct carried by the applicant)	\$130.00
<b>13.2</b>	<b>Sealing or Resealing Rural Gateways</b>	60% of total cost
<b>13.3</b>	<b>Sealed Road Reinstatement for Pipe or Cable Crossing Under Road</b>	
	Permit – applies to all road crossings	\$55.00
	Metal Surface Reinstatement (undertaken by applicant)	Nil
<b>13.4</b>	<b>Sealed Surfaces – must be undertaken by Council.</b>	
	Charges according to the diameter of the pipe	
	Up to 125 mm	\$65.00
	150 – 300 mm	\$110.00
	375 – 450 mm	\$130.00
	525 – 600 mm	\$175.00
	750 mm	\$220.00
	900 mm	\$265.00
	975 – 1050 mm	\$375.00
	1200 mm	\$440.00
	1350 mm	\$485.00
	1600 mm	\$550.00
	1800 mm	\$660.00
<b>13.5</b>	<b>Abandoned Vehicle Recovery</b>	
	Ashburton Urban Area	\$150.00
	All other areas	\$300.00

### 14. Parks and Recreation

1 July 2013 – 30 June  
2014

<b>14.1</b>	<b>Hire of Picnic Ground</b> (plus \$25 refundable key bond)	\$30.00
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### 15. Property

1 July 2013 – 30 June  
2014

<b>15.1</b>	<b>Signing Documents Under Seal</b>	
	Registerable Memorandum of Transfer of Lease	\$90.00
	Registerable Memorandum of Variation of Lease	
	Registerable Memorandum of Lease	
	Registerable Deed of Lease	
	Registerable Variation of Deed of Lease	
	Non-Registerable Deed of Lease (Reserves, Hut Sites etc.)	
	Consent to Transfer Lessees Interest (non-registerable deeds)	
	New Lease prepared “in house” (non-registerable deed)	\$200.00
	New Licence to occupy prepared “in house”	\$145.00
<b>15.2</b>	<b>Mobile Shop or Stall Site Rental</b>	
	Methven site rental – per week	\$16.00
	Ashburton site rental – per week	\$107.00



## 16. Refuse and Recycling

1 July 2013 – 30 June 2014

<b>16.1</b>	<b>Kerbside Refuse Collection</b>	
	Prepaid Refuse Bags – roll of 5 bags	\$10.00
	Recycling Bin	\$15.00
	Recycling Bag (Blue) – Rakaia - per bag	\$0.60
	Recycling Bag (Green) – Rakaia - per bag	\$0.60
<b>16.2</b>	<b>Ashburton Resource Recovery Park Fees</b>	
	Minimum charge (up to 80kg)	\$8.20
	Green waste – per tonne	\$95.10
	Residual waste – per tonne	\$216.00
	E-scrap (only CRT monitors, flat screen monitors and televisions)	\$6.00
	Car body - each	\$59.30
	Clean and sorted concrete waste and demolition waste - per tonne	\$136.00
<b>16.3</b>	<b>Rakaia Resource Recovery Park</b>	
	Minimum charge	\$8.20
	Residual waste – per/ m <sup>3</sup>	\$81.60
	Green waste – per / m <sup>3</sup>	\$25.60
	Waste is charged on volume basis (m <sup>3</sup> ) at the Rakaia Resource Recovery Park.	
	E-Scrap (only CRT monitors, flat screen monitors and televisions)	\$6.00
<b>16.4</b>	<b>Methven Green Waste and Inorganic Material Drop Off Facility</b>	
	Minimum charge	\$8.20
	Inorganic / inert material – per/ m <sup>3</sup>	\$55.20
	Green waste – per/ m <sup>3</sup>	\$25.60
	Waste is charged on volume basis (m <sup>3</sup> ) at the Methven Green Waste and Inorganic Material Drop Off Facility	
<b>16.5</b>	<b>Tyre Disposal – Ashburton and Rakaia Resource Recovery Park</b>	
	Car/ Light Truck/ 4x4 per tyre	\$5.10
	Heavy Truck per tyre	\$10.20
	Tractor Tyre	Not accepted

## 17. Cemetery

1 July 2013 – 30 June  
2014

<b>17.1</b>	<b>Purchase of Burial or Cremation Plot:</b>	
	For exclusive right in perpetuity of burial in Division 1 of the standard cemetery or the lawn cemetery and the issue of a Certificate of Purchase	
	Grave plot 2.75m by 1.22 m (standard cemetery) - no concrete beam	\$579.00
	Grave plot 3.12m by 1.22 m (lawn cemetery) - includes concrete beam	\$1,046.00
	Grave plot 1.8m by 0.60m (children's section) - includes concrete beam).	\$750.00
	Cremation plot	\$551.00
	Duplicate Certificate of Purchase	\$74.00
<b>17.2</b>	<b>Interment Fees</b>	
	Burial fee	\$872.00
	Burial of stillbirth child	\$231.00
	Burial of infant under 9 years	\$418.00
	Burial of ashes	\$194.00
<b>17.3</b>	<b>Additional Interment Fees</b>	
	Additional fee for less than eight (8) working hours' notice of burial	\$194.00
	Additional fee for burial performed up to 1:00 pm on a Saturday (including digging and /or burial where the casket is in the ground and ceremony completed)	\$202.00
	Additional fee for burial past 1:00 pm on Saturday, all day Sunday, and on any statutory or recognised holiday. (the additional fee outlined for a Saturday burial prior to 1pm is not charged if this fee is applicable)	\$591.00
	Additional fee for work after 4:30 pm. (where possible funeral ceremonies should be clear of the cemetery by 4:00 pm to enable the sexton to close the grave)	\$202.00
	Disinterment Fee	\$506.00
	Re-interment Fee	\$506.00
	Extra depth (i.e. grave deeper than 1.5m / 200mm)	\$110.00
	Re-open grave for second interment (in addition to interment fee)	\$110.00

1 July 2013 – 30 June



2014

17.4	For work involved in piercing, cutting or removing stone, brickwork, concrete, or similar material for the purpose of opening, for interment, disinterment, or any other purpose any grave or vault (in addition to any interment, disinterment, reopening and other fees payable)	\$287.00
	<b>Non-resident/Ratepayer Fee</b> Applies to all cemeteries. "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.	Additional 30% of plot and interment fee
17.5	<b>Approval of Plans and Specifications</b> of proposed tombstone, memorial, vault or similar and the issue of a permit for the erection and construction	\$49.00
17.6	<b>Cemetery Record Printout</b>	\$4.00

Note: Funeral directors arranging interments and collecting cemetery fees in Ashburton District cemeteries are eligible for a ten percent (10%) fee commission on all fees paid by the due date.

## 18. Trade Waste Disposal

1 July 2013 – 30 June 2014

18.1	Trade Waste Application Fee	\$0.00
18.2	Registration fee for a trade waste consent	\$115.00
18.3	Annual charge for a permitted category	\$86.90
18.4	Annual charge for conditional consent	\$143.10
18.5	Transgression follow up inspections/ investigations	At Cost
18.6	Trade waste excess volume charges – per m <sup>3</sup>	\$0.50
18.7	Trade waste excess BOD <sub>5</sub> charges – per kg	\$1.80
18.8	Septic tank waste – per m <sup>3</sup>	\$12.30

## 19. Parking

1 July 2013 – 30 June 2014

19.1	<b>Parking Meter Charges</b> P30 & P60 meters P120 meters	\$1.00 per hour \$0.60 per hour
19.2	<b>Parking Permit – Metered Parking Space</b> Day Week Month	\$12.00 \$50.00 \$180.00
19.3	<b>Parking Permit – Restricted Parking Space</b> Day Week Month	\$6.00 \$25.00 \$90.00

## 20. Administration

1 July 2013 – 30 June 2014

20.1	<b>Research and archive retrieval fee</b> – per hour. Minimum half hour charge.	\$52.50
20.2	<b>Taxi rank fee</b> – per taxi per year	\$76.70
20.3	<b>Photocopy Charges</b> A4 – per page black and white A4 – per page colour A3 – per page black and white A3 – per page colour A2 Plans per page A1 Plans per page A0 Plans per page A2-A0 Full colour posters	\$0.20 \$0.40 \$0.40 \$0.80 \$4.00 \$6.00 \$9.00 At cost
20.4	<b>Rates Search and GIS Fees</b> - per hour. Minimum half hour charge.	\$81.80

## 21. Library

1 July 2013 – 30 June 2014

<b>21.1</b>	<b>Rentals and Services</b>	
	Reserved books	\$2.00
	Inter-loan requests – minimum fee	\$5.10
	Videos/DVDs – Adults - per week	\$2.60
	Videos/DVDs Sets – Adults - per week	\$6.10
	Rental magazines per issue	\$1.00
	Replacement card	\$3.10
	Cancelled books	\$1.00
	Non-resident issues – Adults – surcharge	\$1.00
	Non-resident issues – Children's – surcharge	\$0.50
	Library research fee – per 30 minutes	\$15.30
	Book covering – per book	\$3.10
<b>21.2</b>	<b>Fines</b>	
	Overdue fines – Adults -per week or part thereof	\$1.00
	Overdue fines – Children -per week or part thereof	\$0.50
<b>21.3</b>	<b>Copy and Print</b>	
	Printing - per A4 page	\$0.20
	Photocopying – per A4 page black and white	\$0.20
	Photocopying – per A4 page colour	\$1.50
	Photocopying – per A3 page black and white	\$0.40
	Photocopying – per A3 page colour	\$2.50
	Microfiche reader print – per A4 page	\$0.50
<b>21.4</b>	<b>Sales</b>	
	RAPID Map	\$10.20
	RAPID Map – laminated	\$25.60
	Library Bag	\$0.50

## 22. Animal Control

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

1 July 2013 – 30 June  
2014

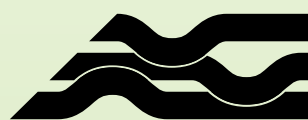
<b>22.1</b>	<b>Dog Registration Fees</b>	
	Rural - per dog	\$44.00
	Late registration penalty fee - Rural	\$22.00
	Urban - per dog	\$65.00
	Late registration penalty fee - Urban	\$32.50
	Selected Owners or Urban desexed dog - per dog	\$44.00
	Penalty fee for late registration of urban desexed dogs	\$22.00
	Licence to keep 3 or more dogs (urban)	\$41.00
	Renewal of licence to keep 3 or more dogs	\$21.00
	Micro-chip fee per dog (Minimum charge) <sup>(B)</sup>	\$20.00
	Dangerous Dog - Urban	\$97.50
	Dangerous Dog – Rural	\$66.00
	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.	
	Dog owners are advised that the fees set out above become <b>due for payment on 1 July</b> and that registration forms will be sent out in late June.	
	* 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.	

1 July 2013 – 30 June  
2014

<b>22.2</b>	<b>Impounding Fees - Dogs</b>	
	First offence	\$50.00
	Second or more offence (per offence)	\$80.00
	Microchip fee <sup>(B)</sup>	\$20.00
	Daily sustenance fee – charged on impound and every 24 hours thereafter	\$15.00
<b>22.3</b>	<b>Impounding Fees – Stock</b>	
	Stock call-out fee <sup>(B)</sup>	\$52.00
	Impounding fee per head (when stock have to be transported to alternative area for impounding)	\$52.00
	Daily sustenance fee	At cost

## 23. Local Government Official Information and Meetings Act 1987 (LGOIMA) Requests

<b>23.1</b>	<b>Official Information Request – Staff Time</b>	
	First hour	Free
	Per half hour	\$39.00
	Copying and printing is charged as per the fees in 20.3. All other charges incurred in responding to a request for official information will be recovered on an actual cost basis.	



**Ashburton**  
DISTRICT COUNCIL